

Metro Education District
MULTI-YEAR PROJECTIONS
 2nd Interim Report, FY 2004-05

ADULT EDUCATION FUND 11

Description	Account Codes	Actuals 2002-03	Actuals 2003-04	2nd Interim 2004-05	Projected 2005-06	Projected 2006-07
REVENUES:						
Revenue Limit Sources	8010-8099	\$0	\$0	\$0	\$0	\$0
Federal Revenues	8100-8299	\$979,830	\$1,431,654	\$1,526,077	\$858,263	\$635,727
Other State Revenues	8300-8599	\$574,134	\$494,997	\$527,078	\$543,300	\$543,300
Other Local Revenues	8600-8799	\$8,434,553	\$7,563,433	\$8,112,545	\$8,630,849	\$8,696,218
TOTAL REVENUES		\$9,988,517	\$9,490,084	\$10,165,700	\$10,032,412	\$9,875,245

EXPENDITURES:						
Certificated Wages	1000-1999	\$4,181,254	\$3,904,456	\$3,990,423	\$3,868,466	\$3,582,489
Classified Wages	2000-2999	\$1,922,040	\$2,020,190	\$2,138,804	\$2,160,862	\$2,180,767
Employee Benefits	3000-3999	\$1,360,845	\$1,580,795	\$1,764,292	\$1,817,968	\$1,715,535
Books & Supplies	4000-4999	\$535,221	\$451,523	\$635,776	\$479,841	\$496,315
Other Operating Expenses	5000-5999	\$981,546	\$722,412	\$1,160,153	\$1,085,557	\$1,089,765
Capital Outlay	6000-6999	\$208,806	\$47,771	\$124,128	\$0	\$0
Other Outgo (including 7400-7499)	7100-7299	\$0	\$5,477	\$15,575	\$33,771	\$25,384
Direct Support/Indirect Costs	7300-7399	(\$990)	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES		\$9,188,722	\$8,732,624	\$9,829,151	\$9,446,464	\$9,090,254

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER		\$799,795	\$757,460	\$336,549	\$585,948	\$784,991
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OTHER FINANCING SOURCES (USES):						
Transfers In	8910-8929	\$0	\$0	\$0	\$0	\$0
Transfers Out	7610-7629	(\$400,000)	(\$800,000)	(\$500,000)	\$0	\$0
Other Sources	8930-8979	\$0	\$45,180	\$81,128	\$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)		(\$400,000)	(\$754,820)	(\$418,872)	\$0	\$0

NET INCREASE (DECREASE) IN FUND BALANCE		\$399,795	\$2,640	(\$82,323)	\$585,948	\$784,991
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FUND BALANCE & RESERVES:						
Beginning Fund Balance	9791	\$1,208,951	\$1,608,746	\$1,611,386	\$1,529,063	\$2,115,011
Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0
Adjustments for Restatements	9795	\$0	\$0	\$0	\$0	\$0
Net Beginning Balance	9791	\$1,208,951	\$1,608,746	\$1,611,386	\$1,529,063	\$2,115,011
ENDING FUND BALANCE		\$1,608,746	\$1,611,386	\$1,529,063	\$2,115,011	\$2,900,001

COMPONENTS OF ENDING FUND BALANCE:						
Reserved Amounts:						
Revolving Cash, Stores, Prepays	9711	\$7,882	\$28,093	\$28,000	\$28,000	\$28,000
General Reserve (E.C. 42124)	9730	\$48,000	\$48,000	\$413,166	\$377,859	\$363,610
Legally Restricted Balances:	9740	\$0	\$0	\$0	\$0	\$0
Designated Amounts:						
Economic Uncertainty	9710	\$572,563	\$571,957	\$619,749	\$566,788	\$545,415
Contingency for State Deficits	9780	\$535,000	\$535,000	\$0	\$0	\$0
Other Designations	9780	\$445,301	\$350,000	\$161,000	\$161,000	\$61,000
UNDESIGNATED FUND BALANCE		\$0	\$78,336	\$307,148	\$981,364	\$1,901,976

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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 2002-03	Actuals 2003-04	2nd Interim 2004-05	Projected 2005-06	Projected 2006-07
<u>Cost of Living (COLA) Adjustments</u>					
Statutory COLA	2.000%	1.860%	2.410%	3.930%	3.200%
Adult Ed Revenue Limit COLA	2.064%	0.000%	2.410%	3.930%	3.200%
Adult Ed ADA Growth	2.500%	0.000%	2.500%	2.500%	2.500%
<u>Adult Education Revenue Limit</u>					
Prior Year Adult Ed Revenue Limit per ADA	\$2,196.78	\$2,242.12	\$2,242.12	\$2,292.26	\$2,382.26
Revenue Limit Equalization	\$0.00	\$0.00	\$44.96	\$0.00	\$0.00
Revenue Limit COLA/Growth Increase	\$45.34	\$0.00	\$5.18	\$90.00	\$76.00
Adjusted Adult Ed Revenue Limit/ADA	\$2,242.12	\$2,242.12	\$2,292.26	\$2,382.26	\$2,458.26
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	\$2,242.12	\$2,242.12	\$2,292.26	\$2,382.26	\$2,458.26
<u>Adult Education ADA Cap Calculations</u>					
Adult Ed Prior Year Base ADA CAP	3,097.00	3,175.00	3,175.00	3,193.72	3,273.56
Adult Ed ADA Growth %	2.500%	0.000%	2.500%	2.500%	2.500%
Adult Ed ADA Growth	77.00	0.00	77.90	79.84	81.84
Adult Ed CAP Reduction %	0.0000%	0.0000%	1.8195%	0.0000%	0.0000%
Adult Ed ADA CAP	3,210	3,196	3,211	3,274	3,355
<u>Step, Column & Longevity Changes (approximate):</u>					
AFT	1.00%	1.00%	1.00%	1.00%	1.00%
CTA	1.00%	1.00%	1.00%	1.00%	1.00%
CSEA	1.00%	1.00%	1.00%	1.00%	1.00%
Management-Certificated	1.00%	1.00%	1.00%	1.00%	1.00%
Management-Classified	1.00%	1.00%	1.00%	1.00%	1.00%
<u>Salaries & Wages Adjustments</u>					
CTA On Schedule	2.00%	0.00%	0.00%	0.00%	0.00%
Off Schedule	0.00%	0.00%	0.00%	0.00%	0.00%
AFT On Schedule	2.00%	0.00%	0.00%	0.00%	0.00%
Off Schedule	0.00%	0.00%	0.00%	0.00%	0.00%
CSEA On Schedule	2.00%	0.00%	0.00%	0.00%	0.00%
Off-Schedule	0.00%	0.00%	0.00%	0.00%	0.00%
Administration On Schedule	2.00%	0.00%	0.00%	0.00%	0.00%
Off Schedule	0.00%	0.00%	0.00%	0.00%	0.00%
<u>Statutory Benefits - Certificated</u>					
STRS	8.250%	8.250%	8.250%	8.250%	8.250%
STRS tranfer from State				2.000%	2.000%
Medicare	1.450%	1.450%	1.450%	1.450%	1.450%
Unemployment (SUI)	0.120%	0.300%	0.650%	0.650%	0.650%
Workers Compensation	1.370%	1.778%	2.411%	2.411%	2.411%
Totals	11.190%	11.778%	12.761%	14.761%	14.761%

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1. PROJECTION ASSUMPTIONS - Continued

	Actuals 2002-03	Actuals 2003-04	2nd Interim 2004-05	Projected 2005-06	Projected 2006-07
Statutory Benefits - Classified					
PERS	2.894%	10.420%	9.952%	9.952%	9.952%
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)	0.120%	0.300%	0.650%	0.650%	0.650%
Workers Comp	1.370%	1.778%	2.411%	2.411%	2.411%
Totals	19.034%	27.148%	27.663%	27.663%	27.663%
FICA Alternative	3.750%	3.750%	3.750%	3.750%	3.750%
Health & Welfare Projected % Incease	5.000%	5.000%	5.000%	5.000%	5.000%
Health & Welfare Employer Contribution	\$8,268	\$8,681	\$9,116	\$9,572	\$10,050
Other-Miscellaneous					
Interest Rates: 10-year treasuries	4.04%	4.40%	4.40%	5.00%	5.50%
California CPI	2.60%	2.50%	3.70%	2.40%	2.50%

2. ADA PROJECTIONS BY DISTRICT

Pgm	Actuals 2002-03	Actuals 2003-04	2nd Interim 2004-05	Projected 2005-06	Projected 2006-07
Adult Ed - San Jose					
Prior Year Base ADA CAP	2,074.00	2,126.00	2,126.00	2,138.53	2,191.99
Plus: Allowed Growth ADA	52.00	0.00	52.16	53.46	54.80
Adjusted Base ADA	2,126.00	2,126.00	2,178.16	2,191.99	2,246.79
Factor for Calculating CAP Reduction	0.00000%	0.00000%	1.8195%	0.00000%	0.00000%
Reduction in ADA CAP	0.00	0.00	(39.63)	0.00	0.00
211 Adjusted Base ADA CAP	2,126.00	2,126.00	2,138.53	2,191.99	2,246.79
221 Add: Calworks ADA Allowed	33.00	18.00	3.76	0.00	0.00
Total San Jose ADA CAP	2,159.00	2,144.00	2,142.29	2,191.99	2,246.79
Adult Ed -Campbell					
Prior Year Base ADA CAP	1,023.00	1,049.00	1,049.00	1,055.19	1,081.57
Plus: Allowed Growth ADA	26.00	0.00	25.74	26.38	27.04
Adjusted Base ADA	1,049.00	1,049.00	1,074.74	1,081.57	1,108.61
Factor for Calculating CAP Reduction	0.0000000%	0.0000000%	1.819500%	0.0000000%	0.0000000%
Reduction in ADA CAP	0.00	0.00	(19.55)	0.00	0.00
211 Adjusted Base ADA CAP	1,049.00	1,049.00	1,055.19	1,081.57	1,108.61
221 Add: Calworks ADA Allowed	2.00	3.00	13.43	0.00	0.00
Total Campbell ADA CAP	1,051.00	1,052.00	1,068.62	1,081.57	1,108.61
Adult Ed - Combined (San Jose+Campbell)					
Prior Year Base ADA CAP	3,097.00	3,175.00	3,175.00	3,193.72	3,273.56
Plus: Allowed Growth ADA	78.00	0.00	77.90	79.84	81.84
Adjusted Base ADA	3,175.00	3,175.00	3,252.90	3,273.56	3,355.40
Reduction in ADA CAP	0.00	0.00	(59.18)	0.00	0.00
211 Adjusted Base ADA CAP	3,175.00	3,175.00	3,193.72	3,273.56	3,355.40
221 Add: Calworks ADA Allowed	35.00	21.00	17.19	0.00	0.00
Total Combined ADA CAP (rounded)	3,210.00	3,196.00	3,211.00	3,274.00	3,355.00

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3. #8290 FEDERAL REVENUE

Object			Actuals	Actuals	2nd Interim	Projected	Projected	
Code	Pgm	Resource	2002-03	2003-04	2004-05	2005-06	2006-07	
8290	284	Fed Revenue (EL Civics)	3926	\$295,263	\$300,249	\$760,993	\$300,000	\$309,600
8290	350	Fed Revenue (ABE Surveys)	3911	\$0	\$42,891	\$0	\$0	\$0
8290	351	Fed Revenue (ABE Technology)	3911	\$1,935	\$39,460	\$0	\$0	\$0
8290	352	Fed Revenue (ABE Basic Ed)	3910	\$0	\$16,000	\$0	\$0	\$0
8290	360	Fed Revenue (ABE, FY04)	3910	\$77,261	\$28,575	\$0	\$0	\$0
8290	361	Fed Revenue (ESL, ABE)	3911/3925	\$605,371	\$496,800	\$477,648	\$496,420	\$262,305
8290	362	Fed Revenue (ASE)	3913	\$0	\$94,950	\$59,504	\$61,843	\$63,822
8290	365	Fed Revenue (EL Civics-Suppl.)	3926	\$0	\$382,675	\$191,300	\$0	\$0
8290	603	Fed Revenue (132 Carl Perkins)	3555	\$0	\$30,054	\$36,632	\$0	\$0
Total Other Federal Revenue				\$979,830	\$1,431,654	\$1,526,077	\$858,263	\$635,727

4. #8300-8599 SUMMARY OF OTHER STATE REVENUES

Object			Actuals	Actuals	2nd Interim	Projected	Projected	
Code	Pgm		2002-03	2003-04	2004-05	2005-06	2006-07	
8550	781	Mandated Cost Reimburse	6390	\$0	\$0	\$1,278	\$0	\$0
8590	260	State Revenues (1st Five)		\$30,879	\$40,224	\$82,300	\$82,300	\$82,300
8590	545	State Revenues (Calworks Spt)		\$74,200	\$0	\$0	\$0	\$0
8590	546	State Revenues (Calworks Admin)	9002	\$460,000	\$454,773	\$443,500	\$461,000	\$461,000
8590	547	State Revenues (Calworks Incentive)		\$9,055	\$0	\$0	\$0	\$0
Total Other State Revenues				\$574,134	\$494,997	\$527,078	\$543,300	\$543,300

5. #8600-8799 SUMMARY OF OTHER LOCAL REVENUES

Object			Actuals	Actuals	2nd Interim	Projected	Projected	
Code	Pgm		2002-03	2003-04	2004-05	2005-06	2006-07	
Sales, Leases, Rentals & Interest								
8660	793	Interest (General Administration)		\$30,556	\$33,412	\$33,000	\$36,000	\$38,000
8671	170	Adult Ed Fees (Community Parent Ed)		\$5,913	\$4,795	\$5,000	\$6,000	\$6,000
8671	212	Adult Ed Fees (Community Interest Program)		\$145,481	\$0	\$0	\$0	\$0
8671	265	Adult Ed Fees (CAC Program)		\$27,513	\$0	\$0	\$0	\$0
8671	287	Adult Ed Fees (Personalized Prep)		\$79,614	\$118,082	\$68,000	\$68,000	\$68,000
8671	295	Adult Ed Fees (MAEP Fee Based)		\$0	\$1,465	\$0	\$0	\$0
Total Sales, Leases, Rentals & Interest				\$289,077	\$157,754	\$106,000	\$110,000	\$112,000
Interagency Services								
8676	211	Interagency Svcs (Adult-Prior Yr)		\$2,232	(\$30,755)	\$0	\$0	\$0
8677	211	Interagency Svcs (Mandated Adult-San Jose)		\$4,766,749	\$4,766,747	\$4,902,067	\$5,221,890	\$5,523,194
8677	211	Interagency Svcs (Mandated Adult-Campbell)		\$2,351,982	\$2,351,984	\$2,418,770	\$2,576,581	\$2,725,252
8677	221	Interagency Svcs (Calworks-San Jose)		\$73,990	\$40,358	\$8,619	\$0	\$0
8677	221	interagency Svcs (Calworks-Campbell)		\$4,484	\$6,726	\$30,785	\$0	\$0
8678	211	Interagency Svcs (Adult-Prior Yr)		\$632,546	(\$68,432)	\$0	\$0	\$0
Total Interagency Services				\$7,831,983	\$7,066,628	\$7,360,241	\$7,798,471	\$8,248,446
Other Fees & Contracts								
8689	270	Other Fees & Contracts (GED)		\$19,496	\$81,672	\$80,000	\$80,000	\$80,000
8689	295	MAEP Fee Based		\$0	\$0	\$1,400	\$0	\$0
8689	500	Other Fees & Contracts (Independent Study)		\$29,330	\$0	\$0	\$0	\$0
8689	544	Other Fees & Contracts (Bridge Project)		\$0	\$9,202	\$309,132	\$386,606	\$0
8689	621	Other Fees & Contracts (Job Corps-Summer)		\$5,394	\$0	\$0	\$0	\$0
8689	628	Other Fees & Contracts (Job Corps-Aide)		\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Total Other Fees & Contracts				\$79,220	\$115,874	\$415,532	\$491,606	\$105,000

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

Object Code	Pgm		Actuals 2002-03	Actuals 2003-04	2nd Interim 2004-05	Projected 2005-06	Projected 2006-07
Other Local Revenues							
8699	250	Other Local Revenues (Capital High School)	\$192,417	\$190,643	\$199,052	\$199,052	\$199,052
8699	273	Other Local Revenues (CBET Agreement-SJUSD)	\$2,188	\$0	\$0	\$0	\$0
8699	286	Other Local Revenues (CSCCROA/LEA)	\$15,751	\$9,647	\$9,700	\$9,700	\$9,700
8699	547	Other Local Revenues (Calworks Incentive)	\$2,765	\$0	\$0	\$0	\$0
8699	561	Other Local Revenues (Moreland School Distr)	\$15,852	\$12,920	\$12,920	\$12,920	\$12,920
8699	562	Other Local Revenues (Campbell School Distr)	\$1,347	\$8,200	\$8,200	\$8,200	\$8,200
8699	563	Other Local Revenues (Campbell School Distr)	\$0	\$825	\$0	\$0	\$0
8699	793	Other Local Revenues (General Admin.)	\$400	\$313	\$300	\$300	\$300
8699	800	Other Local Revenues (Lottery)	\$3,553	\$629	\$600	\$600	\$600
Total Other Local Revenues			\$234,273	\$223,177	\$230,772	\$230,772	\$230,772
Total Local Revenues			\$8,434,553	\$7,563,433	\$8,112,545	\$8,630,849	\$8,696,218

6. #8912-8919 TRANSFERS IN

Object Code	Pgm	Transfer Source:	Actuals 2002-03	Actuals 2003-04	2nd Interim 2004-05	Projected 2005-06	Projected 2006-07
8912	781	Fund 06-CCOC/P (Mandated Cost Reimb)	\$0	\$0	\$0	\$0	\$0
8919	793	Fund 40-Special Reserve (Capital Outlay)	\$0	\$0	\$0	\$0	\$0
Total Transfers In			\$0	\$0	\$0	\$0	\$0

7. #7310-7629 TRANSFERS OUT

Object Code	Pgm	Transfer Destination:	Actuals 2002-03	Actuals 2003-04	2nd Interim 2004-05	Projected 2005-06	Projected 2006-07
7619		Fund 40-Spec. Reserve (Capital Outlay Fund)	\$400,000	\$800,000	\$500,000	\$0	\$0
Total Transfers Out			\$400,000	\$800,000	\$500,000	\$0	\$0

8. #8930-8979 OTHER SOURCES

Object Code	Pgm	Transfer Destination:	Actuals 2002-03	Actuals 2003-04	2nd Interim 2004-05	Projected 2005-06	Projected 2006-07
8972	793	Proceeds from Capital Leases (Telephony)	\$0	\$45,180	\$0	\$0	\$0
8972	793	Proceeds from Capital Leases (Attendance Sys)	\$0	\$0	\$81,128	\$0	\$0
Total Transfers Out			\$0	\$45,180	\$81,128	\$0	\$0

9. #9600-9790 COMPONENTS OF ENDING FUND BALANCES

Object Code	Res		Actuals 2002-03	Actuals 2003-04	2nd Interim 2004-05	Projected 2005-06	Projected 2006-07
Ending Fund Balance			\$1,608,746	\$1,611,386	\$1,529,063	\$2,115,011	\$2,900,001
<u>Reserved:</u>							
9711		Revolving Cash	\$0	\$0	\$0	\$0	\$0
9712		Reserve for Stores	\$0	\$0	\$0	\$0	\$0
9713		Prepaid Expenditures	\$7,882	\$28,093	\$28,000	\$28,000	\$28,000
9730		General Reserve (E.C. 42124)	\$48,000	\$48,000	\$413,166	\$377,859	\$363,610
Total Fund Balance Reserves			\$55,882	\$76,093	\$441,166	\$405,859	\$391,610
<u>Legally Restricted:</u>							
9740		Legally Restricted Balances	\$0	\$0	\$0	\$0	\$0
<u>Designated:</u>							
9710		Economic Uncertainty	\$572,563	\$571,957	\$619,749	\$566,788	\$545,415
9780		Contingency for State Deficits	\$535,000	\$535,000	\$0	\$0	\$0
9780		Contingency for Federal Grant Reductions	\$0	\$0	\$100,000	\$100,000	\$0
9780		Capital Facilities	\$445,301	\$0	\$0	\$0	\$0
9780		Reconfiguration/Erikson Move	\$0	\$200,000	\$0	\$0	\$0
9780		Equipment Upgrades	\$0	\$150,000	\$0	\$0	\$0
9780		PERS Reduction Reserve	\$0	\$0	\$61,000	\$61,000	\$61,000
Total Restricted & Designated Balances			\$1,608,746	\$1,533,050	\$1,221,915	\$1,133,647	\$998,025
Undesignated Fund Balance			\$0	\$78,336	\$307,148	\$981,364	\$1,901,976

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10. #1000-1999 CERTIFICATED SALARIES EXPENSES

Object Code	Actuals 2002-03	Actuals 2003-04	2nd Interim 2004-05	Projected 2005-06	Projected 2006-07
1100-1199 Teacher Salaries					
1130	\$2,368,595	\$2,205,185	\$2,373,574	\$2,202,310	\$1,906,333
1160	\$132,360	\$105,911	\$117,095	\$150,000	\$150,000
1170	\$32,097	\$5,137	\$12,200	\$20,000	\$20,000
Total 1100-1199	\$2,533,052	\$2,316,233	\$2,502,869	\$2,372,310	\$2,076,333
1200-1299 Guidance & Counseling Salaries					
1230	\$75,284	\$67,592	\$70,491	\$71,196	\$71,908
1260	\$534	\$1,369	\$1,300	\$0	\$0
Total 1200-1299	\$75,818	\$68,961	\$71,791	\$71,196	\$71,908
1300-1399 Certificated Supervisors & Administrators Salaries					
1310	\$638,470	\$483,173	\$415,392	\$419,546	\$423,741
1330	\$302,253	\$293,353	\$278,721	\$281,508	\$284,323
1331	\$177,433	\$181,277	\$225,574	\$227,830	\$230,108
1332	\$266,347	\$294,855	\$331,510	\$331,510	\$331,510
Total 1300-1399	\$1,384,503	\$1,252,658	\$1,251,197	\$1,260,394	\$1,269,682
1900-1999 Other Certificated Salaries					
1930	\$0	\$0	\$0	\$0	\$0
1950	\$62,392	\$134,334	\$64,171	\$64,171	\$64,171
1951	\$101,945	\$123,587	\$91,723	\$91,723	\$91,723
1952	\$23,544	\$8,683	\$8,672	\$8,672	\$8,672
Total 1900-1999	\$187,881	\$266,604	\$164,566	\$164,566	\$164,566
Total 1000-1999	\$4,181,254	\$3,904,456	\$3,990,423	\$3,868,466	\$3,582,489

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11. #2000-2999 CLASSIFIED SALARIES EXPENSES

Object Code	Actuals 2002-03	Actuals 2003-04	2nd Interim 2004-05	Projected 2005-06	Projected 2006-07	
2100-2199 Instructional Aides Salaries						
2110	Instructional Aide-Full Time	\$227,522	\$276,068	\$300,224	\$303,226	\$305,758
2130	Instructional Aide-Hourly	\$21,774	\$28,288	\$54,310	\$54,853	\$55,402
2140	Instructional Aide-Overtime	\$39	\$624	\$0	\$0	\$0
2160	Instructional Aide-Substitute	\$1,801	\$8,052	\$7,979	\$4,500	\$4,500
2170	Instructional Aide-Extra Duty	\$20,989	\$18,251	\$26,110	\$26,110	\$26,110
	Total 2100-2199	\$272,125	\$331,283	\$388,623	\$388,689	\$391,770
2200-2299 Classified Support Salaries						
2210	Maintenance/Operations-Full Time	\$24,044	\$130,008	\$146,701	\$148,168	\$149,650
2230	Maintenance/Operations-Hourly	\$1,787	\$15,458	\$15,500	\$15,500	\$15,500
2240	Maintenance/Operations-Overtime	\$0	\$5,222	\$2,989	\$3,000	\$3,000
2260	Maintenance/Operations-Substitute	\$0	\$411	\$0	\$0	\$0
2270	Maintenance/Operations-Extra Duty	\$0	\$0	\$0	\$0	\$0
	Total 2200-2299	\$25,831	\$151,099	\$165,190	\$166,668	\$168,150
2300-2399 Classified Supervisors & Administrators Salaries						
2310	Classified Administrators-Full Time	\$192,690	\$269,011	\$243,775	\$246,213	\$248,675
2330	Classified Administrators-Hourly	\$6,768	\$6,528	\$6,912	\$6,912	\$6,912
	Total 2300-2399	\$199,458	\$275,539	\$250,687	\$253,125	\$255,587
2400-2499 Clerical & Office Salaries						
2410	Office Personnel-Full Time	\$1,266,951	\$1,166,949	\$1,241,076	\$1,253,487	\$1,266,022
2430	Office Personnel-Hourly	\$33,553	\$20,355	\$20,478	\$20,478	\$20,478
2440	Office Personnel-Overtime	\$18,987	\$20,280	\$10,600	\$10,600	\$10,600
2460	Office Personnel-Substitutes	\$15,611	\$5,849	\$6,086	\$10,000	\$10,000
2470	Office Personnel-Extra Duty	\$3,382	\$974	\$4,500	\$4,500	\$4,500
	Total 2400-2499	\$1,338,484	\$1,214,407	\$1,282,740	\$1,299,065	\$1,311,600
2900-2999 Other Classified Salaries						
2910	Other Classified-Full Time	\$43,215	\$33,838	\$34,173	\$34,515	\$34,860
2930	Other Classified-Hourly	\$10,003	\$7,162	\$7,591	\$8,000	\$8,000
2940	Other Classified-Overtime	\$33	\$0	\$0	\$0	\$0
2950	Other Classified-Other Assignment	\$0	\$882	\$0	\$0	\$0
2960	Other Classified-Substitute	\$1,515	\$276	\$4,500	\$4,500	\$4,500
2970	Other Classified-Extra Duty	\$870	\$3,319	\$2,400	\$5,000	\$5,000
2980	Other Classified-Community Ed, Hourly	\$29,742	\$2,385	\$2,900	\$1,300	\$1,300
2985	Other Classified-Out of Class	\$764	\$0	\$0	\$0	\$0
	Total 2900-2999	\$86,142	\$47,862	\$51,564	\$53,315	\$53,660
	Total 2000-2999	\$1,922,040	\$2,020,190	\$2,138,804	\$2,160,862	\$2,180,767

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12. #3000-3999 EMPLOYEE BENEFIT EXPENSES

Object Code		Actuals 2002-03	Actuals 2003-04	2nd Interim 2004-05	Projected 2005-06	Projected 2006-07	
	Budget						
	Yr Rates						
	<u>STRS Benefits 3100-3199</u>						
3101	STRS-Certificated	8.2500%	\$281,616	\$260,029	\$284,712	\$271,471	\$247,951
3101	STRS-Certificated (trf from State)	2.0000%	\$0	\$0	\$0	\$66,000	\$60,292
3102	STRS-Classified	8.2500%	\$704	\$718	\$754	\$754	\$754
3103	STRS Buyout-Certificated		\$0	\$0	\$0	\$0	\$0
	Total 3100-3199		\$282,320	\$260,747	\$285,466	\$338,225	\$308,997
	<u>PERS Benefits 3200-3299</u>						
3201	PERS-Certificated	9.9520%	\$842	\$2,845	\$2,850	\$2,850	\$2,850
3202	PERS-Classified	9.9520%	\$44,275	\$188,878	\$192,956	\$194,886	\$191,859
3203	PERS Buyout-Certificated (CSEA)	7.0000%	\$278	\$173	\$173	\$173	\$173
3212	PERS Buyout-Classified (CSEA)	7.0000%	\$101,861	\$107,988	\$115,992	\$115,992	\$112,492
	Total 3200-3299		\$147,256	\$299,884	\$311,971	\$313,901	\$307,374
	<u>FICA, Medicare, SS Alt Benefits 3300-3399</u>						
3311	FICA-Certificated	6.2000%	\$3,681	\$2,514	\$2,118	\$2,118	\$2,118
3312	FICA-Classified	6.2000%	\$97,558	\$105,024	\$108,650	\$109,737	\$107,734
3321	Medicare-Certificated	1.4500%	\$50,071	\$51,791	\$54,199	\$51,913	\$47,821
3322	Medicare-Classified	1.4500%	\$26,142	\$27,856	\$26,344	\$26,607	\$26,148
3331	SS Alternative-Certificated	3.7500%	\$0	\$81	\$0	\$0	\$0
3332	SS Alternative-Classified	3.7500%	\$0	(\$1,270)	\$0	\$0	\$0
	Total 3300-3399		\$177,452	\$185,996	\$191,311	\$190,375	\$183,821
	<u>Health & Welfare Benefits 3400-3499</u>						
3401	H & W-Certificated	5% incr/yr	\$331,804	\$315,652	\$368,869	\$350,848	\$295,462
3402	H & W-Classified	5% incr/yr	\$322,298	\$374,442	\$424,322	\$445,538	\$447,983
	Total 3400-3499		\$654,102	\$690,094	\$793,191	\$796,386	\$743,445
	<u>SUI Benefits 3500-3599</u>						
3501	SUI-Certificated	0.6500%	\$5,262	\$12,432	\$25,466	\$24,454	\$22,632
3502	SUI-Classified	0.6500%	\$2,274	\$5,981	\$12,316	\$12,439	\$12,563
3599	SUI-Local Experience Charge		\$0	\$0	\$0	\$0	\$0
	Total 3500-3599		\$7,536	\$18,413	\$37,782	\$36,893	\$35,195
	<u>Workers Comp Benefits 3600-3699</u>						
3601	Workers Comp-Certificated	2.4109%	\$50,101	\$69,276	\$70,059	\$67,291	\$62,307
3602	Workers Comp-Classified	2.4109%	\$22,998	\$36,083	\$38,535	\$38,920	\$38,419
	Total 3600-3699		\$73,099	\$105,359	\$108,594	\$106,211	\$100,726
	<u>Retiree Benefits 3700-3799</u>						
3701	Retiree Benefits-Certificated		\$19,080	\$20,302	\$20,503	\$20,503	\$20,503
3702	Retiree Benefits-Classified		\$0	\$0	\$0	\$0	\$0
	Total 3700-3799		\$19,080	\$20,302	\$20,503	\$20,503	\$20,503
	<u>Other Benefits 3900-3999</u>						
3901	Other Benefits-Certificated		\$0	\$0	\$9,294	\$9,294	\$9,294
3902	Other Benefits-Classified		\$0	\$0	\$6,180	\$6,180	\$6,180
	Total 3900-3999		\$0	\$0	\$15,474	\$15,474	\$15,474
	Total 3000-3999		\$1,360,845	\$1,580,795	\$1,764,292	\$1,817,968	\$1,715,535

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13. #4000-4999 BOOKS & SUPPLIES EXPENSES

Object Code	Actuals 2002-03	Actuals 2003-04	2nd Interim 2004-05	Projected 2005-06	Projected 2006-07	
4200-4299 Books & Other Reference Materials						
4100	Approved Textbooks & Core Curr. Materials	\$8,080	\$803	\$1,000	\$1,039	\$1,080
4200	Books & Other Reference Materials	\$142,060	\$64,726	\$79,459	\$82,582	\$85,827
	Total 4200-4299	\$150,140	\$65,529	\$80,459	\$83,621	\$86,907
4300-4399 Materials & Supplies						
4300	Materials & Supplies	\$223,100	\$257,862	\$371,583	\$300,000	\$311,790
4311	Subscriptions (new acct for 2003-04)	\$0	\$650	\$684	\$650	\$650
4320	Equipment Repair Supplies	\$767	\$0	\$50	\$52	\$54
4330	Vehicle Repair Supplies	\$142	\$0	\$1,500	\$1,559	\$1,620
4340	Maintenance Supplies	\$175	\$2,632	\$22,675	\$23,566	\$24,492
4350	Custodial Supplies	\$2,035	\$875	\$10,000	\$10,393	\$10,801
4360	Groundskeeping Supplies	\$0	\$0	\$11,000	\$10,000	\$10,000
	Total 4300-4399	\$226,573	\$262,019	\$417,492	\$346,220	\$359,408
4400-4499 Non Capitalized Equipment						
4400	Non Capitalized Equipment-New	\$13,232	\$4,694	\$55,500	\$0	\$0
4401	Non Capitalized Equipment-Replacement	\$0	\$0	\$0	\$0	\$0
4410	Non Capitalized Computer Hardware/Software	\$145,276	\$119,281	\$82,325	\$50,000	\$50,000
	Total 4400-4499	\$158,508	\$123,975	\$137,825	\$50,000	\$50,000
	Total 4000-4999	\$535,221	\$451,523	\$635,776	\$479,841	\$496,315

14. #5000-5999 SERVICES & OPERATING EXPENSES

Object Code	Actuals 2002-03	Actuals 2003-04	2nd Interim 2004-05	Projected 2005-06	Projected 2006-07	
5200-5299 Travel & Conferences						
5200	Travel & Conferences	\$10,246	\$14,219	\$14,500	\$14,500	\$14,500
5210	Mileage Reimbursement	\$9,391	\$9,050	\$13,331	\$13,331	\$13,331
5220	Staff Development	\$35,809	\$13,505	\$18,410	\$25,000	\$25,000
	Total 5200-5299	\$55,446	\$36,774	\$46,241	\$52,831	\$52,831
5300-5399 Dues & Memberships						
5300	Dues & Memberships	\$18,785	\$12,620	\$9,200	\$9,200	\$9,200
	Total 5300-5399	\$18,785	\$12,620	\$9,200	\$9,200	\$9,200
5400-5499 Insurance						
5400	Other Insurance	\$6,661	\$34,262	\$41,588	\$41,588	\$41,588
	Total 5400-5499	\$6,661	\$34,262	\$41,588	\$41,588	\$41,588
5500-5599 Operation & Housekeeping Services						
5500	Operations & Housekeeping Services	\$423	\$1,657	\$3,000	\$3,118	\$3,240
5520	Light & Power	\$45,688	\$39,297	\$56,400	\$58,617	\$60,920
5530	Water	\$1,554	\$1,548	\$2,000	\$2,079	\$2,160
5550	Other Housekeeping Svcs (Custodial Contract)	\$17,374	\$25,164	\$25,000	\$0	\$0
5570	Waste Disposal	\$2,000	(\$104)	\$500	\$500	\$500
5571	Environmental Disposal	\$0	\$0	\$5,800	\$5,800	\$5,800
	Total 5500-5599	\$67,039	\$67,562	\$92,700	\$64,313	\$66,821

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

Object Code	Actuals 2002-03	Actuals 2003-04	2nd Interim 2004-05	Projected 2005-06	Projected 2006-07	
5600-5699 Rentals, Leases & Repairs						
5600	Rentals, Leases & Repairs	\$160,090	\$98,745	\$108,570	\$108,570	\$108,570
5610	General Building Repair	\$5,023	\$2,048	\$6,000	\$6,000	\$6,000
5620	Equipment Service Contract	\$6,233	\$4,976	\$5,000	\$5,000	\$5,000
5650	Non-Capitalized Site Improvements	\$0	\$0	\$4,280	\$5,000	\$5,000
5655	Non-Capitalized Bldg Improvements	\$0	\$4,449	\$64,750	\$5,000	\$5,000
5680	Use of Facilities (Facilities rentals)	\$72,189	\$51,535	\$136,698	\$153,000	\$153,000
	Total 5600-5699	\$243,535	\$161,753	\$325,298	\$282,570	\$282,570
5750-5799 Direct Costs - Interfund Transfer of Services						
5750	Interfund Direct Costs	\$0	\$0	\$0	\$0	\$0
	Total 5700-5749	\$0	\$0	\$0	\$0	\$0
5800-5899 Professional/Consulting Services & Other Operating Expenses						
5800	Professional Consulting Services & Oper Exp.	\$280,788	\$207,060	\$295,672	\$310,000	\$310,000
5806	Miscellaneous Fees	\$0	\$109	\$0	\$0	\$0
5810	Advertising	\$42,371	\$14,985	\$16,700	\$16,700	\$16,700
5815	Printing & Duplicating	\$50,928	\$46,168	\$92,293	\$90,000	\$90,000
5820	Legal & Audit	\$50,708	\$14,580	\$48,000	\$48,000	\$48,000
5821	Legal Settlement	\$0	\$10,000	\$0	\$0	\$0
5822	Audits	\$0	\$5,720	\$6,720	\$9,000	\$9,200
5831	TB Testing	\$168	\$236	\$500	\$500	\$500
5832	Fingerprinting	\$2,533	\$1,927	\$7,300	\$4,000	\$4,000
5850	Data Processing	\$757	\$763	\$1,000	\$1,000	\$1,000
5852	Computer Support Contract	\$3,430	\$3,717	\$2,000	\$500	\$500
5854	Financial Systems Contracts	\$20,651	\$14,109	\$40,111	\$40,111	\$40,111
5855	Attendance System Support Contract	\$23,577	\$16,959	\$30,000	\$8,470	\$8,470
5857	PC/MAC Repair Service	\$1,926	\$158	\$200	\$200	\$200
5858	Internet Contract Support	\$19,781	\$3,759	\$7,000	\$7,000	\$7,000
5870	Transportation	\$9,033	\$8,266	\$8,500	\$9,000	\$9,000
	Total 5800-5899	\$506,651	\$348,516	\$555,996	\$544,481	\$544,681
5900-5999 Communications						
5900	Communications	\$46,270	\$47,035	\$47,600	\$47,600	\$47,600
5910	Postage	\$31,006	\$10,356	\$36,730	\$38,173	\$39,674
5920	Cellular Telephone	\$6,153	\$3,534	\$4,800	\$4,800	\$4,800
	Total 5900-5999	\$83,429	\$60,925	\$89,130	\$90,573	\$92,074
	Total 5000-5999	\$981,546	\$722,412	\$1,160,153	\$1,085,557	\$1,089,765

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15. #6000-6999 CAPITAL OUTLAY EXPENSES

Object Code	Actuals 2002-03	Actuals 2003-04	2nd Interim 2004-05	Projected 2005-06	Projected 2006-07
6100-6199 Sites & Improvement of Sites					
6100					
	\$4,356	\$0	\$0	\$0	\$0
Total 6500-6599	\$4,356	\$0	\$0	\$0	\$0
6200-6299 Buildings & Improvement of Buildings					
6200					
	\$204,000	\$0	\$0	\$0	\$0
Total 6500-6599	\$204,000	\$0	\$0	\$0	\$0
6400-6499 Equipment					
6400	\$490	\$47,771	\$17,000	\$0	\$0
6410	(\$40)	\$0	\$26,000	\$0	\$0
6410	\$0	\$0	\$81,128	\$0	\$0
Total 6400-6499	\$450	\$47,771	\$124,128	\$0	\$0
6500-6599 Equipment Replacement					
6500					
	\$0	\$0	\$0	\$0	\$0
Total 6500-6599	\$0	\$0	\$0	\$0	\$0
Total 6000-6999	\$208,806	\$47,771	\$124,128	\$0	\$0

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

Object Code	Actuals 2002-03	Actuals 2003-04	2nd Interim 2004-05	Projected 2005-06	Projected 2006-07
7100-7299, 7400-7499 Other Outgo, Debt Service					
7223	\$0	\$0	\$0	\$0	\$0
7299	\$0	\$0	\$0	\$0	\$0
7438	\$0	\$767	\$0	\$0	\$0
7439	\$0	\$4,710	\$15,575	\$15,575	\$7,188
7439	\$0	\$0	\$0	\$18,196	\$18,196
Total 7100-7299, 7400-7499	\$0	\$5,477	\$15,575	\$33,771	\$25,384
7300-7399 Direct Support/Indirect Costs					
7310	\$0	\$0	\$0	\$0	\$0
7350	(\$990)	\$0	\$0	\$0	\$0
Total 7300-7399	(\$990)	\$0	\$0	\$0	\$0
Total Expenditure Projections	\$9,188,722	\$8,732,624	\$9,829,151	\$9,446,464	\$9,090,254