

Metro Education District
MULTI-YEAR PROJECTIONS

1st Interim Report, FY 2005-06

ADULT EDUCATION FUND 110

Description	Account Codes	Actuals 2003-04	Actuals 2004-05	Budget 2005-06	Projected 2006-07	Projected 2007-08
REVENUES:						
Revenue Limit Sources	8010-8099	\$0	\$0	\$0	\$0	\$0
Federal Revenues	8100-8299	\$1,431,654	\$1,524,332	\$991,351	\$765,171	\$789,657
Other State Revenues	8300-8599	\$494,997	\$516,680	\$573,580	\$573,580	\$573,580
Other Local Revenues	8600-8799	\$7,563,433	\$7,884,421	\$8,728,439	\$8,835,388	\$9,328,088
TOTAL REVENUES		\$9,490,084	\$9,925,433	\$10,293,370	\$10,174,139	\$10,691,325

EXPENDITURES:

Certificated Wages	1000-1999	\$3,904,456	\$4,096,093	\$4,284,178	\$4,317,352	\$4,365,043
Classified Wages	2000-2999	\$2,020,190	\$2,135,502	\$2,213,367	\$2,229,382	\$2,247,509
Employee Benefits	3000-3999	\$1,580,795	\$1,754,881	\$1,925,712	\$1,965,258	\$2,027,811
Books & Supplies	4000-4999	\$451,523	\$670,473	\$516,053	\$282,232	\$292,215
Other Operating Expenses	5000-5999	\$722,412	\$1,006,413	\$1,100,089	\$1,084,004	\$1,138,409
Capital Outlay	6000-6999	\$47,771	\$158,493	\$4,000	\$0	\$0
Other Outgo (including 7400-7499)	7100-7299	\$5,477	\$37,660	\$0	\$0	\$0
Direct Support/Indirect Costs	7300-7399	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES		\$8,732,624	\$9,859,515	\$10,043,399	\$9,878,228	\$10,070,987

**EXCESS (DEFICIENCY) OF REVENUES
OVER EXPENDITURES BEFORE OTHER**

	\$757,460	\$65,918	\$249,971	\$295,911	\$620,338
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OTHER FINANCING SOURCES (USES):

Transfers In	8910-8929	\$0	\$0	\$0	\$0	\$0
Transfers Out	7610-7629	(\$800,000)	(\$500,000)	\$0	\$0	\$0
Other Sources	8930-8979	\$45,180	\$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)		(\$754,820)	(\$500,000)	\$0	\$0	\$0

NET INCREASE (DECREASE)

IN FUND BALANCE	\$2,640	(\$434,082)	\$249,971	\$295,911	\$620,338
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FUND BALANCE & RESERVES:

Beginning Fund Balance	9791	\$1,608,746	\$1,611,386	\$1,177,304	\$1,427,275	\$1,723,186
Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0
Adjustments for Restatements	9795	\$0	\$0	\$0	\$0	\$0
Net Beginning Balance	9791	\$1,608,746	\$1,611,386	\$1,177,304	\$1,427,275	\$1,723,186
ENDING FUND BALANCE		\$1,611,386	\$1,177,304	\$1,427,275	\$1,723,186	\$2,343,524

COMPONENTS OF ENDING FUND BALANCE:

Reserved Amounts:

Revolving Cash, Stores, Prepays	9711	\$28,093	\$0	\$0	\$0	\$0
General Reserve (E.C. 42124) (4%)	9730	\$48,000	\$414,381	\$401,736	\$395,129	\$402,839

Legally Restricted Balances:

	9740	\$0	\$0	\$0	\$0	\$0
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Designated Amounts:

Economic Uncertainty (6%)	9710	\$571,957	\$621,571	\$602,604	\$592,694	\$604,259
Contingency for State Deficits	9780	\$535,000	\$0	\$0	\$0	\$0
Other Designations	9780	\$350,000	\$89,896	\$201,370	\$313,310	\$425,958

UNDESIGNATED FUND BALANCE		\$78,336	\$51,456	\$221,565	\$422,053	\$910,468
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Metro Education District
MULTI-YEAR PROJECTIONS
1st Interim Report, FY 2005-06
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 2003-04	Actuals 2004-05	Budget 2005-06	Projected 2006-07	Projected 2007-08
Cost of Living (COLA) Adjustments					
Statutory COLA	1.860%	2.410%	4.230%	4.400%	3.200%
Adult Ed Revenue Limit COLA	0.000%	2.410%	4.230%	4.400%	3.200%
Adult Ed ADA Growth	0.000%	2.500%	2.500%	2.500%	2.500%
Adult Education Revenue Limit					
Prior Year Adult Ed Revenue Limit per ADA	\$2,242.12	\$2,242.12	\$2,292.26	\$2,389.26	\$2,494.26
Revenue Limit Equalization	\$0.00	\$44.96	\$0.00	\$0.00	\$0.00
Revenue Limit COLA/Growth Increase	\$0.00	\$5.18	\$97.00	\$105.00	\$80.00
Adjusted Adult Ed Revenue Limit/ADA	\$2,242.12	\$2,292.26	\$2,389.26	\$2,494.26	\$2,574.26
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	\$2,292.26	\$2,389.26	\$2,494.26	\$2,574.26
Adult Education ADA Cap Calculations					
Adult Ed Prior Year Base ADA CAP	3,175.00	3,175.00	3,191.56	3,271.35	3,353.13
Adult Ed ADA Growth %	0.000%	2.500%	2.500%	2.500%	2.500%
Adult Ed ADA Growth	0.00	77.90	79.79	81.78	83.83
Adult Ed CAP Reduction %	0.0000%	1.8195%	0.0000%	0.0000%	0.0000%
Adult Ed ADA CAP	3,196	3,209	3,271	3,353	3,437
Step, Column & Longevity Changes (approximate):					
AFT	1.00%	1.00%	0.82%	0.82%	0.82%
CTA	3.00%	3.00%	1.60%	1.60%	1.60%
CSEA	2.50%	2.50%	1.80%	1.80%	1.80%
Management-Certificated	0.00%	0.00%	0.70%	0.70%	0.70%
Management-Classified	1.50%	1.50%	0.70%	0.70%	0.70%
Salaries & Wages Adjustments					
CTA On Schedule	0.00%	2.41%	0.00%	0.00%	0.00%
AFT On Schedule	0.00%	2.41%	0.00%	0.00%	0.00%
CSEA On Schedule	0.00%	2.41%	0.00%	0.00%	0.00%
Administration On Schedule	0.00%	2.41%	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)	0.300%	0.650%	0.450%	0.450%	0.450%
Workers Compensation	1.778%	2.411%	2.539%	2.539%	2.539%
Totals	11.778%	12.761%	12.689%	12.689%	12.689%

Metro Education District
MULTI-YEAR PROJECTIONS
1st Interim Report, FY 2005-06
ADULT EDUCATION FUND 110

1. PROJECTION ASSUMPTIONS - Continued

	Actuals 2003-04	Actuals 2004-05	Budget 2005-06	Projected 2006-07	Projected 2007-08
Statutory Benefits - Classified					
PERS	10.420%	9.952%	9.116%	9.116%	9.116%
PERS Reduction (Federal Grant wages exempt)	2.600%	3.068%	3.904%	3.904%	3.904%
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)	0.300%	0.650%	0.450%	0.450%	0.450%
Workers Comp	1.778%	2.411%	2.539%	2.539%	2.539%
Totals	29.748%	30.731%	30.659%	30.659%	30.659%
Other-Miscellaneous					
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	\$8,681	\$9,116	\$9,572	\$10,050	\$10,553
Interest Rates: 10-year treasuries	4.40%	4.40%	4.50%	5.10%	5.30%
California CPI	2.50%	3.70%	4.40%	3.60%	2.80%

2. ADA PROJECTIONS BY DISTRICT

Pgm	Actuals 2003-04	Actuals 2004-05	Budget 2005-06	Projected 2006-07	Projected 2007-08	
Adult Ed - San Jose						
	Prior Year Base ADA CAP	2,126.00	2,126.00	2,137.07	2,190.50	2,245.26
	Plus: Allowed Growth ADA	0.00	52.16	53.43	54.76	56.13
	Adjusted Base ADA	2,126.00	2,178.16	2,190.50	2,245.26	2,301.39
	Factor for Calculating CAP Reduction	0.0000%	1.8195%	0.0000%	0.0000%	0.0000%
	Reduction in ADA CAP	0.00	(41.09)	0.00	0.00	0.00
211	Adjusted Base ADA CAP	2,126.00	2,137.07	2,190.50	2,245.26	2,301.39
221	Add: Calworks ADA Allowed	18.00	3.76	0.00	0.00	0.00
	Total San Jose ADA CAP	2,144.00	2,140.83	2,190.50	2,245.26	2,301.39
Adult Ed -Campbell						
	Prior Year Base ADA CAP	1,049.00	1,049.00	1,054.49	1,080.85	1,107.87
	Plus: Allowed Growth ADA	0.00	25.74	26.36	27.02	27.70
	Adjusted Base ADA	1,049.00	1,074.74	1,080.85	1,107.87	1,135.57
	Factor for Calculating CAP Reduction	0.000000%	1.819500%	0.000000%	0.000000%	0.000000%
	Reduction in ADA CAP	0.00	(20.25)	0.00	0.00	0.00
211	Adjusted Base ADA CAP	1,049.00	1,054.49	1,080.85	1,107.87	1,135.57
221	Add: Calworks ADA Allowed	3.00	13.43	0.00	0.00	0.00
	Total Campbell ADA CAP	1,052.00	1,067.92	1,080.85	1,107.87	1,135.57
Adult Ed - Combined (San Jose+Campbell)						
	Prior Year Base ADA CAP	3,175.00	3,175.00	3,191.56	3,271.35	3,353.13
	Plus: Allowed Growth ADA	0.00	77.90	79.79	81.78	83.83
	Adjusted Base ADA	3,175.00	3,252.90	3,271.35	3,353.13	3,436.96
	Reduction in ADA CAP	0.00	(61.34)	0.00	0.00	0.00
211	Adjusted Base ADA CAP	3,175.00	3,191.56	3,271.35	3,353.13	3,436.96
221	Add: Calworks ADA Allowed	21.00	17.19	0.00	0.00	0.00
	Total Combined ADA CAP (rounded)	3,196.00	3,209.00	3,271.00	3,353.00	3,437.00

Metro Education District
MULTI-YEAR PROJECTIONS

1st Interim Report, FY 2005-06

ADULT EDUCATION FUND 110

3. #8290 FEDERAL REVENUE

Object Code	Pgm	Resource	Actuals 2003-04	Actuals 2004-05	Budget 2005-06	Projected 2006-07	Projected 2007-08	
8290	284	Fed Revenue (EL Civics)	3926	\$300,249	\$760,993	\$450,000	\$469,800	\$484,834
8290	350	Fed Revenue (ABE Surveys)	3911	\$42,891	\$0	\$0	\$0	\$0
8290	351	Fed Revenue (ABE Technology)	3911	\$39,460	\$0	\$0	\$0	\$0
8290	352	Fed Revenue (ABE Basic Ed)	3910	\$16,000	\$0	\$0	\$0	\$0
8290	360	Fed Revenue (ABE, FY04)	3910	\$28,575	\$0	\$0	\$0	\$0
8290	361	Fed Revenue (ESL, ABE)	3911/3925	\$496,800	\$477,648	\$450,000	\$200,000	\$206,400
8290	362	Fed Revenue (ASE)	3913	\$94,950	\$59,504	\$62,021	\$64,750	\$66,822
8290	365	Fed Revenue (EL Civics-Suppl.)	3926	\$382,675	\$191,300	\$0	\$0	\$0
8290	603	Fed Revenue (132 Carl Perkins)	3555	\$30,054	\$34,887	\$29,330	\$30,621	\$31,601
Total Other Federal Revenue				\$1,431,654	\$1,524,332	\$991,351	\$765,171	\$789,657

4. #8300-8599 SUMMARY OF OTHER STATE REVENUES

Object Code	Pgm	Resource	Actuals 2003-04	Actuals 2004-05	Budget 2005-06	Projected 2006-07	Projected 2007-08
8550	781	Mandated Cost Reimbursement	6390	\$0	\$0	\$0	\$0
8590	260	State Revenues (1st Five)		\$40,224	\$73,180	\$81,860	\$81,860
8590	546	State Revenues (Calworks Admin)	9002	\$454,773	\$443,500	\$491,720	\$491,720
8590	547	State Revenues (Calworks Incentive)		\$0	\$0	\$0	\$0
Total Other State Revenues				\$494,997	\$516,680	\$573,580	\$573,580

5. #8600-8799 SUMMARY OF OTHER LOCAL REVENUES

Object Code	Pgm	Resource	Actuals 2003-04	Actuals 2004-05	Budget 2005-06	Projected 2006-07	Projected 2007-08
Sales, Leases, Rentals & Interest							
8660	793	Interest (General Administration)		\$33,412	\$20,133	\$30,000	\$32,000
8671	170	Adult Ed Fees (Community Parent Ed)		\$4,795	\$0	\$0	\$0
8671	287	Adult Ed Fees (Personalized Prep)		\$118,082	\$46,813	\$68,000	\$68,000
8671	295	Adult Ed Fees (MAEP Fee Based)		\$1,465	\$5,332	\$0	\$0
Total Sales, Leases, Rentals & Interest				\$157,754	\$72,278	\$98,000	\$100,000
Interagency Services							
8676	211	Interagency Svcs (Adult-Prior Yr)		(\$30,755)	(\$6,295)	\$0	\$0
8677	211	Interagency Svcs (Mandated Adult-San Jose)		\$4,766,747	\$4,898,720	\$5,237,234	\$5,600,262
8677	211	Interagency Svcs (Mandated Adult-Campbell)		\$2,351,984	\$2,417,119	\$2,584,152	\$2,763,316
8677	221	Interagency Svcs (Calworks-San Jose)		\$40,358	\$8,619	\$0	\$0
8677	221	interagency Svcs (Calworks-Campbell)		\$6,726	\$30,785	\$0	\$0
8678	211	Interagency Svcs (Adult-Prior Yr)		(\$68,432)	(\$148,477)	\$0	\$0
Total Interagency Services				\$7,066,628	\$7,200,471	\$7,821,386	\$8,363,578
Other Fees & Contracts							
8689	211	Medical Assistance Class Materials Fees		\$0	\$45,058	\$45,000	\$45,000
8689	270	Other Fees & Contracts (GED)		\$81,672	\$74,403	\$80,000	\$80,000
8689	295	MAEP Fee Based		\$0	\$1,265	\$50,220	\$0
8689	544	Other Fees & Contracts (Bridge Project)		\$9,202	\$245,401	\$387,201	\$0
8689	628	Other Fees & Contracts (Job Corps-Aide)		\$25,000	\$25,000	\$25,000	\$25,000
Total Other Fees & Contracts				\$115,874	\$391,127	\$587,421	\$150,000

Metro Education District
MULTI-YEAR PROJECTIONS

1st Interim Report, FY 2005-06

ADULT EDUCATION FUND 110

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

Object Code	Pgm		Actuals 2003-04	Actuals 2004-05	Budget 2005-06	Projected 2006-07	Projected 2007-08
Other Local Revenues							
8699	211	Other Local Revenues (Sale of Supplies to CCOC)	\$0	\$1,115	\$0	\$0	\$0
8699	250	Other Local Revenues (Capital High School)	\$190,643	\$191,449	\$199,052	\$207,810	\$214,460
8699	270	Other Local Revenues (GED Testing)	\$0	\$485	\$0	\$0	\$0
8699	286	Other Local Revenues (CSCCROA/LEA)	\$9,647	\$7,873	\$9,700	\$9,700	\$9,700
8699	561	Other Local Revenues (Moreland School Distr)	\$12,920	\$12,983	\$0	\$0	\$0
8699	562	Other Local Revenues (Campbell School Distr)	\$8,200	\$0	\$0	\$0	\$0
8699	563	Other Local Revenues (Campbell School Distr)	\$825	\$0	\$0	\$0	\$0
8699	788	Other Local Revenues (Safety Credit)	\$0	\$0	\$5,000	\$4,000	\$4,000
8699	793	Other Local Revenues (General Admin.)	\$313	\$6,640	\$7,880	\$300	\$300
8699	800	Other Local Revenues (Lottery)	\$629	\$0	\$0	\$0	\$0
Total Other Local Revenues			\$223,177	\$220,545	\$221,632	\$221,810	\$228,460
Total Local Revenues			\$7,563,433	\$7,884,421	\$8,728,439	\$8,835,388	\$9,328,088

6. #8912-8919 TRANSFERS IN

Object Code	Pgm	Transfer Source:	Actuals 2003-04	Actuals 2004-05	Budget 2005-06	Projected 2006-07	Projected 2007-08
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 2003-04	Actuals 2004-05	Budget 2005-06	Projected 2006-07	Projected 2007-08
7619		Fund 40-Spec. Reserve (Capital Outlay Fund)	\$800,000	\$500,000	\$0	\$0	\$0
Total Transfers Out			\$800,000	\$500,000	\$0	\$0	\$0

8. #8930-8979 OTHER SOURCES

Object Code	Pgm	Transfer Destination:	Actuals 2003-04	Actuals 2004-05	Budget 2005-06	Projected 2006-07	Projected 2007-08
8972	793	Proceeds from Capital Leases (Telephony)	\$45,180	\$0	\$0	\$0	\$0
8972	793	Proceeds from Capital Leases (Other)	\$0	\$0	\$0	\$0	\$0
Total Transfers In			\$45,180	\$0	\$0	\$0	\$0

9. #9600-9790 COMPONENTS OF ENDING FUND BALANCES

Object Code	Res		Actuals 2003-04	Actuals 2004-05	Budget 2005-06	Projected 2006-07	Projected 2007-08
Ending Fund Balance			\$1,611,386	\$1,177,304	\$1,427,275	\$1,723,186	\$2,343,524
<u>Reserved:</u>							
9711		Revolving Cash	\$0	\$0	\$0	\$0	\$0
9712		Reserve for Stores	\$0	\$0	\$0	\$0	\$0
9713		Prepaid Expenditures	\$28,093	\$0	\$0	\$0	\$0
9730		General Reserve (E.C. 42124) (4%)	\$48,000	\$414,381	\$401,736	\$395,129	\$402,839
Total Fund Balance Reserves			\$76,093	\$414,381	\$401,736	\$395,129	\$402,839
<u>Legally Restricted:</u>							
9740		Legally Restricted Balances	\$0	\$0	\$0	\$0	\$0
<u>Designated:</u>							
9710		Economic Uncertainty (6%)	\$571,957	\$621,571	\$602,604	\$592,694	\$604,259
9780		Contingency for State Deficits	\$535,000	\$0	\$0	\$0	\$0
9780		Contingency for Federal Grant Reductions	\$0	\$0	\$0	\$0	\$0
9780		Reconfiguration/Erikson Move	\$200,000	\$0	\$0	\$0	\$0
9780		Equipment Upgrades	\$150,000	\$0	\$0	\$0	\$0
9780		PERS Reduction Liability Reserve	\$0	\$89,896	\$201,370	\$313,310	\$425,958
Total Restricted & Designated Balances			\$1,533,050	\$1,125,848	\$1,205,710	\$1,301,133	\$1,433,056
Undesignated Fund Balance			\$78,336	\$51,456	\$221,565	\$422,053	\$910,468

Metro Education District
MULTI-YEAR PROJECTIONS

1st Interim Report, FY 2005-06

ADULT EDUCATION FUND 110

10. #1000-1999 CERTIFICATED SALARIES EXPENSES

Object Code		Actuals 2003-04	Actuals 2004-05	Budget 2005-06	Projected 2006-07	Projected 2007-08
<u>1100-1199 Teacher Salaries</u>						
1130	Teachers-Hourly	\$2,205,185	\$2,459,111	\$2,520,750	\$2,545,575	\$2,575,675
1130	Teachers-Hourly (Step Increases)	\$0	\$20,000	\$24,825	\$30,100	\$30,100
1160	Teachers-Substitutes	\$105,911	\$119,480	\$120,248	\$130,000	\$140,000
1170	Teachers-Extra Duty Pay	\$5,137	\$12,726	\$10,000	\$15,000	\$15,000
	Total 1100-1199	\$2,316,233	\$2,611,317	\$2,675,823	\$2,720,675	\$2,760,775
<u>1200-1299 Guidance & Counseling Salaries</u>						
1230	Guidance/Counselors-Hourly	\$67,592	\$73,974	\$76,190	\$77,093	\$77,996
1260	Guidance/Counselors-Substitutes	\$1,369	\$0	\$0	\$0	\$0
	Total 1200-1299	\$68,961	\$73,974	\$76,190	\$77,093	\$77,996
<u>1300-1399 Certificated Supervisors & Administrators Salaries</u>						
1310	Certificated Administrators-Full Time	\$483,173	\$417,005	\$391,367	\$443,078	\$448,332
1310	Certificated Administrators-Full Time (Step/Col)	\$0	\$0	\$0	\$5,254	\$5,254
1310	Cert. Administrators-Full Time (1 fte asst Principal)	\$0	\$0	\$70,964	\$0	\$0
1330	Certificated Administrators-Hourly	\$293,353	\$346,580	\$356,317	\$407,209	\$407,209
1330	Cert. Administrators-Hourly (1 fte prog lead)	\$0	\$0	\$50,892	\$0	\$0
1331	Site/Program Supervisor Salaries	\$181,277	\$128,794	\$141,942	\$143,360	\$144,794
1332	Curriculum Specialist Salaries	\$294,855	\$322,225	\$331,066	\$331,066	\$331,066
	Total 1300-1399	\$1,252,658	\$1,214,604	\$1,342,548	\$1,329,967	\$1,336,655
<u>1900-1999 Other Certificated Salaries</u>						
1930	Other Certificated-Hourly	\$0	\$101	\$0	\$0	\$0
1950	Other Certificated-Other Assignment	\$134,334	\$33,447	\$31,164	\$31,164	\$31,164
1951	Other Certificated-Stipend	\$123,587	\$154,693	\$148,303	\$148,303	\$148,303
1952	Other Certificated-Stipend-Flat Rate	\$8,683	\$7,957	\$10,150	\$10,150	\$10,150
	Total 1900-1999	\$266,604	\$196,198	\$189,617	\$189,617	\$189,617
	Total 1000-1999	\$3,904,456	\$4,096,093	\$4,284,178	\$4,317,352	\$4,365,043

Metro Education District
MULTI-YEAR PROJECTIONS

1st Interim Report, FY 2005-06

ADULT EDUCATION FUND 110

11. #2000-2999 CLASSIFIED SALARIES EXPENSES

Object Code		Actuals 2003-04	Actuals 2004-05	Budget 2005-06	Projected 2006-07	Projected 2007-08
<u>2100-2199 Instructional Aides Salaries</u>						
2110	Instructional Aide-Full Time	\$276,068	\$296,576	\$274,719	\$287,421	\$301,421
2110	Instructional Aide-Full Time (Step/Col)	\$0	\$10,000	\$12,702	\$14,000	\$16,000
2130	Instructional Aide-Hourly	\$28,288	\$29,020	\$28,800	\$29,750	\$29,750
2140	Instructional Aide-Overtime	\$624	\$365	\$340	\$340	\$340
2160	Instructional Aide-Substitute	\$8,052	\$5,659	\$5,600	\$4,500	\$4,500
2170	Instructional Aide-Extra Duty	\$18,251	\$31,860	\$29,738	\$29,738	\$29,738
	Total 2100-2199	\$331,283	\$373,480	\$351,899	\$365,749	\$381,749
<u>2200-2299 Classified Support Salaries</u>						
2210	Maintenance/Operations-Full Time	\$130,008	\$122,884	\$144,885	\$155,685	\$167,185
2210	Maintenance/Operations-Full Time (Step/Col)	\$0	\$8,693	\$10,800	\$11,500	\$12,500
2230	Maintenance/Operations-Hourly	\$15,458	\$211	\$0	\$0	\$0
2240	Maintenance/Operations-Overtime	\$5,222	\$2,402	\$2,600	\$2,600	\$2,600
2260	Maintenance/Operations-Substitute	\$411	\$0	\$0	\$0	\$0
	Total 2200-2299	\$151,099	\$134,190	\$158,285	\$169,785	\$182,285
<u>2300-2399 Classified Supervisors & Administrators Salaries</u>						
2310	Classified Administrators-Full Time	\$269,011	\$244,477	\$251,565	\$255,753	\$259,418
2310	Classified Administrators-Full Time (Step/Col)	\$0	\$2,052	\$4,188	\$3,665	\$2,627
2330	Classified Administrators-Hourly	\$6,528	\$5,880	\$5,760	\$5,760	\$5,760
	Total 2300-2399	\$275,539	\$252,409	\$261,513	\$265,178	\$267,805
<u>2400-2499 Clerical & Office Salaries</u>						
2410	Office Personnel-Full Time	\$1,166,949	\$1,251,686	\$1,312,602	\$1,332,602	\$1,319,602
2410	Office Personnel-Full Time (Step/Col)	\$0	\$15,000	\$20,000	\$25,000	\$25,000
2410	Office Personnel-Full Time (Loss of Bridge Grant)	\$0	\$0	\$0	(\$38,000)	(\$38,000)
2430	Office Personnel-Hourly	\$20,355	\$28,387	\$27,500	\$27,500	\$27,500
2440	Office Personnel-Overtime	\$20,280	\$21,509	\$10,031	\$10,031	\$10,031
2460	Office Personnel-Substitutes	\$5,849	\$2,247	\$4,000	\$4,000	\$4,000
2470	Office Personnel-Extra Duty	\$974	\$3,045	\$4,500	\$4,500	\$4,500
	Total 2400-2499	\$1,214,407	\$1,321,874	\$1,378,633	\$1,365,633	\$1,352,633
<u>2900-2999 Other Classified Salaries</u>						
2910	Other Classified-Full Time	\$33,838	\$35,396	\$43,287	\$44,760	\$44,760
2910	Other Classified-Full Time	\$0	\$1,159	\$1,473	\$0	\$0
2930	Other Classified-Hourly	\$7,162	\$9,067	\$7,000	\$7,000	\$7,000
2940	Other Classified-Overtime	\$0	\$0	\$0	\$0	\$0
2950	Other Classified-Other Assignment	\$882	\$0	\$0	\$0	\$0
2960	Other Classified-Substitute	\$276	\$4,658	\$5,500	\$5,500	\$5,500
2970	Other Classified-Extra Duty	\$3,319	\$2,289	\$2,700	\$2,700	\$2,700
2980	Other Classified-Community Ed, Hourly	\$2,385	\$980	\$3,077	\$3,077	\$3,077
	Total 2900-2999	\$47,862	\$53,549	\$63,037	\$63,037	\$63,037
	Total 2000-2999	\$2,020,190	\$2,135,502	\$2,213,367	\$2,229,382	\$2,247,509

Metro Education District
MULTI-YEAR PROJECTIONS

1st Interim Report, FY 2005-06

ADULT EDUCATION FUND 110

12. #3000-3999 EMPLOYEE BENEFIT EXPENSES

Object Code			Actuals 2003-04	Actuals 2004-05	Budget 2005-06	Projected 2006-07	Projected 2007-08
			Budget Year Rates				
3100-3199	STRS Benefits						
3101	STRS-Certificated	8.2500%	\$260,029	\$276,643	\$279,635	\$279,820	\$282,338
3102	STRS-Classified	8.2500%	\$718	\$1,198	\$1,174	\$1,250	\$1,250
Total 3100-3199			\$260,747	\$277,841	\$280,809	\$281,070	\$283,588
3200-3299	PERS Benefits						
3201	PERS-Certificated	9.1160%	\$2,845	\$4,423	\$7,017	\$7,017	\$7,017
3202	PERS-Classified	9.1160%	\$188,878	\$192,727	\$194,728	\$195,817	\$197,469
3203	PERS Buyout-Certificated (CSEA)	7.0000%	\$173	\$250	\$200	\$200	\$200
3212	PERS Buyout-Classified (CSEA)	7.0000%	\$107,988	\$118,492	\$131,437	\$131,801	\$132,886
Total 3200-3299			\$299,884	\$315,892	\$333,382	\$334,835	\$337,572
3300-3399	FICA, Medicare Benefits						
3311	FICA-Certificated	6.2000%	\$2,514	\$4,166	\$6,134	\$6,134	\$6,134
3312	FICA-Classified	6.2000%	\$105,024	\$117,425	\$127,638	\$128,207	\$129,331
3321	Medicare-Certificated	1.4500%	\$51,791	\$51,268	\$57,466	\$57,802	\$58,493
3322	Medicare-Classified	1.4500%	\$27,856	\$29,223	\$31,390	\$31,629	\$31,892
Total 3300-3399			\$187,185	\$202,082	\$222,628	\$223,772	\$225,850
3400-3499	Health & Welfare Benefits						
3401	H & W-Certificated	5% incr/yr	\$315,652	\$373,424	\$426,763	\$448,101	\$470,506
3402	H & W-Classified	5% incr/yr	\$374,442	\$380,030	\$440,743	\$462,780	\$485,919
3402	H&W-Classified (Bridge pgm adj)		\$0	\$0	\$0	(\$8,040)	\$0
Total 3400-3499			\$690,094	\$753,454	\$867,506	\$902,841	\$956,425
3500-3599	SUI Benefits						
3501	SUI-Certificated	0.4500%	\$12,432	\$26,036	\$19,157	\$19,428	\$19,643
3502	SUI-Classified	0.4500%	\$5,981	\$13,255	\$9,934	\$10,032	\$10,114
3599	SUI-Local Experience Charge		\$0	\$0	\$0	\$0	\$0
Total 3500-3599			\$18,413	\$39,291	\$29,091	\$29,460	\$29,757
3600-3699	Workers Comp Benefits						
3601	Workers Comp-Certificated	2.5390%	\$69,276	\$96,693	\$109,460	\$109,618	\$110,828
3602	Workers Comp-Classified	2.5390%	\$36,083	\$49,702	\$55,778	\$56,604	\$56,733
Total 3600-3699			\$105,359	\$146,395	\$165,238	\$166,222	\$167,561
3700-3799	Retiree Benefits						
3701	Retiree Benefits-Certificated		\$20,302	\$4,165	\$8,500	\$8,500	\$8,500
3702	Retiree Benefits-Classified		\$0	\$0	\$0	\$0	\$0
Total 3700-3799			\$20,302	\$4,165	\$8,500	\$8,500	\$8,500
3900-3999	Other Benefits						
3901	SS Alternative-Certificated	3.7500%	\$81	\$11,386	\$13,114	\$13,114	\$13,114
3902	SS Alternative-Classified	3.7500%	(\$1,270)	\$4,375	\$5,444	\$5,444	\$5,444
Total 3900-3999			(\$1,189)	\$15,761	\$18,558	\$18,558	\$18,558
Total 3000-3999			\$1,580,795	\$1,754,881	\$1,925,712	\$1,965,258	\$2,027,811

Metro Education District
MULTI-YEAR PROJECTIONS

1st Interim Report, FY 2005-06

ADULT EDUCATION FUND 110

13. #4000-4999 BOOKS & SUPPLIES EXPENSES

Object Code		Actuals 2003-04	Actuals 2004-05	Budget 2005-06	Projected 2006-07	Projected 2007-08
<u>4200-4299 Books & Other Reference Materials</u>						
4100	Approved Textbooks & Core Curr. Materials	\$803	\$0	\$0	\$0	\$0
4200	Books & Other Reference Materials	\$64,726	\$110,290	\$129,210	\$70,000	\$70,000
	Total 4200-4299	\$65,529	\$110,290	\$129,210	\$70,000	\$70,000
<u>4300-4399 Materials & Supplies</u>						
4300	Materials & Supplies	\$257,862	\$332,958	\$301,993	\$312,865	\$321,625
4300	Materials & Supplies (Loss of Federal Grant)	\$0	\$0	\$0	(\$125,000)	(\$125,000)
4300	Materials & Supplies (Loss of Bridge Grant)	\$0	\$0	\$0	(\$20,000)	(\$20,000)
4311	Subscriptions	\$650	\$34	\$700	\$700	\$700
4320	Equipment Repair Supplies	\$0	\$255	\$250	\$259	\$266
4330	Vehicle Repair Supplies	\$0	\$2,681	\$2,000	\$2,072	\$2,130
4340	Maintenance Supplies	\$2,632	\$17,330	\$24,000	\$24,864	\$25,560
4350	Custodial Supplies	\$875	\$9,864	\$10,000	\$10,360	\$10,650
4360	Groundskeeping Supplies	\$0	\$8,860	\$5,900	\$6,112	\$6,284
	Total 4300-4399	\$262,019	\$371,982	\$344,843	\$212,232	\$222,215
<u>4400-4499 Non Capitalized Equipment</u>						
4400	Non Capitalized Equipment-New	\$4,694	\$57,291	\$2,000	\$0	\$0
4401	Non Capitalized Equipment-Replacement	\$0	\$0	\$0	\$0	\$0
4410	Non Capitalized Computer Hardware/Software	\$119,281	\$130,910	\$40,000	\$0	\$0
	Total 4400-4499	\$123,975	\$188,201	\$42,000	\$0	\$0
	Total 4000-4999	\$451,523	\$670,473	\$516,053	\$282,232	\$292,215

14. #5000-5999 SERVICES & OPERATING EXPENSES

Object Code		Actuals 2003-04	Actuals 2004-05	Budget 2005-06	Projected 2006-07	Projected 2007-08
<u>5200-5299 Travel & Conferences</u>						
5200	Travel & Conferences	\$14,219	\$19,856	\$20,700	\$20,700	\$20,700
5210	Mileage Reimbursement	\$9,050	\$11,917	\$10,320	\$10,320	\$10,320
5220	Staff Development	\$13,505	\$20,072	\$29,300	\$25,000	\$25,000
	Total 5200-5299	\$36,774	\$51,845	\$60,320	\$56,020	\$56,020
<u>5300-5399 Dues & Memberships</u>						
5300	Dues & Memberships	\$12,620	\$6,378	\$9,400	\$9,400	\$9,400
	Total 5300-5399	\$12,620	\$6,378	\$9,400	\$9,400	\$9,400
<u>5400-5499 Insurance</u>						
5400	Other Insurance	\$34,262	\$30,951	\$29,959	\$31,038	\$31,907
	Total 5400-5499	\$34,262	\$30,951	\$29,959	\$31,038	\$31,907
<u>5500-5599 Operation & Housekeeping Services</u>						
5500	Operations & Housekeeping Services	\$1,657	\$0	\$0	\$0	\$0
5510	Gas	\$0	\$1,131	\$1,070	\$1,109	\$1,140
5520	Light & Power	\$39,297	\$48,061	\$53,200	\$55,115	\$56,658
5530	Water	\$1,548	\$5,104	\$10,000	\$10,360	\$10,650
5550	Other Housekeeping Services (Custodial, Other)	\$25,164	\$15,145	\$3,000	\$3,108	\$3,195
5570	Waste Disposal	(\$104)	\$0	\$2,500	\$2,590	\$2,663
5571	Environmental Disposal	\$0	\$1,711	\$2,000	\$2,072	\$2,130
	Total 5500-5599	\$67,562	\$71,152	\$71,770	\$74,354	\$76,436

Metro Education District
MULTI-YEAR PROJECTIONS

1st Interim Report, FY 2005-06

ADULT EDUCATION FUND 110

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

Object Code	Actuals 2003-04	Actuals 2004-05	Budget 2005-06	Projected 2006-07	Projected 2007-08	
<u>5600-5699 Rentals, Leases & Repairs</u>						
5600	Rentals, Leases & Repairs	\$98,745	\$94,081	\$122,640	\$127,055	\$130,613
5610	General Building Repair	\$2,048	\$11,506	\$6,000	\$6,216	\$6,390
5620	Equipment Service Contract	\$4,976	\$2,800	\$2,500	\$2,590	\$2,663
5650	Non-Capitalized Site Improvements	\$0	\$28,591	\$3,000	\$3,108	\$3,195
5655	Non-Capitalized Bldg Improvements	\$4,449	\$63,760	\$5,900	\$6,112	\$6,284
5680	Use of Facilities (Facilities rentals)	\$51,535	\$175,866	\$155,000	\$155,000	\$155,000
	Total 5600-5699	\$161,753	\$376,604	\$295,040	\$300,081	\$304,144
<u>5750-5799 Direct Costs - Interfund Transfer of Services</u>						
5750	Interfund Direct Costs	\$0	\$0	\$0	\$0	\$0
	Total 5700-5749	\$0	\$0	\$0	\$0	\$0
<u>5800-5899 Professional/Consulting Services & Other Operating Expenses</u>						
5800	Professional Consulting Services & Oper Exp.	\$207,060	\$218,848	\$265,346	\$265,346	\$265,346
5801	Capital Proj Reserve	\$0	\$0	\$29,500	\$40,000	\$40,000
5802	Independent Contractors (Pony,Garden Coord)	\$0	\$0	\$40,000	\$40,000	\$40,000
5806	Miscellaneous Fees	\$109	\$21	\$200	\$207	\$213
5810	Advertising	\$14,985	\$19,696	\$24,325	\$25,201	\$25,906
5815	Printing & Duplicating	\$46,168	\$61,326	\$78,525	\$81,352	\$83,630
5820	Legal & Audit	\$14,580	\$14,073	\$45,000	\$45,000	\$45,000
5821	Legal Settlement	\$10,000	\$0	\$0	\$0	\$0
5822	Audits	\$5,720	\$12,469	\$7,700	\$8,015	\$8,400
5831	TB Testing	\$236	\$499	\$500	\$500	\$500
5832	Fingerprinting	\$1,927	\$2,717	\$4,000	\$4,000	\$4,000
5850	Data Processing	\$763	\$688	\$1,000	\$1,036	\$1,065
5852	Computer Support Contract	\$3,717	\$1,989	\$3,000	\$3,108	\$3,195
5854	Financial Systems Contracts	\$14,109	\$40,111	\$28,654	\$29,686	\$30,517
5855	Attendance System Support Contract	\$16,959	\$15,765	\$16,000	\$16,576	\$17,040
5857	PC/MAC Repair Service	\$158	\$0	\$0	\$0	\$0
5858	Internet Contract Support	\$3,759	\$8,579	\$15,000	\$15,540	\$15,975
5870	Transportation	\$8,266	\$1,752	\$1,000	\$1,036	\$1,065
	Total 5800-5899	\$348,516	\$398,533	\$559,750	\$536,602	\$581,852
<u>5900-5999 Communications</u>						
5900	Communications	\$47,035	\$35,779	\$34,400	\$35,638	\$36,636
5910	Postage	\$10,356	\$28,433	\$31,450	\$32,582	\$33,495
5920	Cellular Telephone	\$3,534	\$6,738	\$8,000	\$8,288	\$8,520
	Total 5900-5999	\$60,925	\$70,950	\$73,850	\$76,509	\$78,651
	Total 5000-5999	\$722,412	\$1,006,413	\$1,100,089	\$1,084,004	\$1,138,409

Metro Education District
MULTI-YEAR PROJECTIONS

1st Interim Report, FY 2005-06

ADULT EDUCATION FUND 110

15. #6000-6999 CAPITAL OUTLAY EXPENSES

Object Code	Actuals 2003-04	Actuals 2004-05	Budget 2005-06	Projected 2006-07	Projected 2007-08
6100-6199 Sites & Improvement of Sites					
6100 Sites & Improvement of Sites	\$0	\$34,750	\$0	\$0	\$0
Total 6500-6599	\$0	\$34,750	\$0	\$0	\$0
6200-6299 Buildings & Improvement of Buildings					
6200 Buildings & Improvement of Buildings	\$0	\$0	\$0	\$0	\$0
Total 6500-6599	\$0	\$0	\$0	\$0	\$0
6400-6499 Equipment					
6400 New Equipment	\$47,771	\$10,269	\$0	\$0	\$0
6410 Equipment-Computer Hardware	\$0	\$113,474	\$4,000	\$0	\$0
6410 Computer Hardware/Software (Attendance sys)	\$0	\$0	\$0	\$0	\$0
Total 6400-6499	\$47,771	\$123,743	\$4,000	\$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	\$47,771	\$158,493	\$4,000	\$0	\$0

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

Object Code	Actuals 2003-04	Actuals 2004-05	Budget 2005-06	Projected 2006-07	Projected 2007-08
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	\$767	\$2,747	\$0	\$0	\$0
7439 Other Debt Service-Principal (Telephony system)	\$4,710	\$34,913	\$0	\$0	\$0
Total 7100-7299, 7400-7499	\$5,477	\$37,660	\$0	\$0	\$0
7300-7399 Direct Support/Indirect Costs					
7310 Interprogram Indirect Support	\$0	\$0	\$0	\$0	\$0
7350 Interfund Indirect Support	\$0	\$0	\$0	\$0	\$0
Total 7300-7399	\$0	\$0	\$0	\$0	\$0
Total Expenditure Projections	\$8,732,624	\$9,859,515	\$10,043,399	\$9,878,228	\$10,070,987