

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

**ADULT EDUCATION FUND 110**

Description	Account Codes	Actuals 2005-06	Estimated 2006-07	Budget 2007-08	Projected 2008-09	Projected 2009-10
<b>REVENUES:</b>						
Revenue Limit Sources	8010-8099	\$0	\$0	\$0	\$0	\$0
Federal Revenues	8100-8299	\$1,244,101	\$892,034	\$769,623	\$771,329	\$791,383
Other State Revenues	8300-8599	\$634,273	\$836,027	\$586,862	\$586,862	\$586,862
Other Local Revenues	8600-8799	\$8,596,655	\$9,313,258	\$10,234,585	\$10,655,630	\$11,161,597
<b>TOTAL REVENUES</b>		<b>\$10,475,029</b>	<b>\$11,041,319</b>	<b>\$11,591,070</b>	<b>\$12,013,821</b>	<b>\$12,539,842</b>

<b>EXPENDITURES:</b>						
Certificated Wages	1000-1999	\$4,489,260	\$4,736,343	\$4,810,631	\$4,836,743	\$5,017,899
Classified Wages	2000-2999	\$2,313,440	\$2,633,637	\$2,636,240	\$2,721,896	\$2,807,863
Employee Benefits	3000-3999	\$1,870,870	\$2,048,891	\$2,237,134	\$2,370,556	\$2,501,708
Books & Supplies	4000-4999	\$422,054	\$307,252	\$276,927	\$291,675	\$308,552
Other Operating Expenses	5000-5999	\$905,636	\$1,191,310	\$1,297,521	\$1,332,463	\$1,412,382
Capital Outlay	6000-6999	\$28,715	\$5,327	\$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
<b>TOTAL EXPENDITURES</b>		<b>\$10,029,975</b>	<b>\$10,922,760</b>	<b>\$11,258,453</b>	<b>\$11,553,333</b>	<b>\$12,048,404</b>

<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER</b>		<b>\$445,054</b>	<b>\$118,558</b>	<b>\$332,617</b>	<b>\$460,487</b>	<b>\$491,438</b>
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<b>OTHER FINANCING SOURCES (USES):</b>						
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
<b>TOTAL OTHER SOURCES (USES)</b>		<b>(\$300,000)</b>	<b>\$75,688</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$145,054</b>	<b>\$194,246</b>	<b>\$332,617</b>	<b>\$460,487</b>	<b>\$491,438</b>
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<b>FUND BALANCE &amp; RESERVES:</b>						
Beginning Fund Balance	9791	\$1,177,304	\$1,322,358	\$1,516,604	\$1,849,221	\$2,309,709
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	\$1,516,604	\$1,849,221	\$2,309,709
<b>ENDING FUND BALANCE</b>		<b>\$1,322,358</b>	<b>\$1,516,604</b>	<b>\$1,849,221</b>	<b>\$2,309,709</b>	<b>\$2,801,147</b>

<b>COMPONENTS OF ENDING FUND BALANCE:</b>						
<b>Reserved Amounts:</b>						
Revolving Cash, Stores, Prepays	9711	\$0	\$0	\$0	\$0	\$0
General Reserve for Cash Flow (4%)	9730	\$413,199	\$436,910	\$450,338	\$462,133	\$481,936
<b>Legally Restricted Balances:</b>	9740	\$0	\$0	\$0	\$0	\$0
<b>Designated Amounts:</b>						
Economic Uncertainty (6%)	9710	\$619,799	\$655,366	\$675,506	\$693,200	\$722,904
Misc. projects-WASC and staff developmen	9780	\$0	\$40,000	\$40,000	\$0	\$0
Other Designations	9780	\$221,801	\$318,071	\$442,096	\$565,123	\$570,677
<b>UNDESIGNATED FUND BALANCE</b>		<b>\$67,559</b>	<b>\$66,257</b>	<b>\$241,281</b>	<b>\$589,253</b>	<b>\$1,025,630</b>

**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	Estimated 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%	3.700%	2.600%
Adult Ed Revenue Limit COLA	4.230%	5.920%	4.530%	3.700%	2.600%
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	\$2,743.18
Revenue Limit Equalization	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Limit COLA/Growth Increase	\$97.00	\$141.44	\$114.64	\$97.88	\$71.00
Adjusted Adult Ed Revenue Limit/ADA	\$2,389.22	\$2,530.66	\$2,645.30	\$2,743.18	\$2,814.18
State Revenue Limit Reduction	0.000%	0.000%	0.000%	0.000%	0.000%
State RL Reduction per ADA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Adjusted Adult Ed Base Revenue Limit</b>	<b>\$2,389.22</b>	<b>\$2,530.66</b>	<b>\$2,645.30</b>	<b>\$2,743.18</b>	<b>\$2,814.18</b>

**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
<b>Adult Ed ADA CAP</b>	<b>3,315</b>	<b>3,353</b>	<b>3,487</b>	<b>3,523</b>	<b>3,611</b>

**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%
<b>Totals</b>	<b>12.689%</b>	<b>11.681%</b>	<b>11.245%</b>	<b>11.245%</b>	<b>11.245%</b>

**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%	1.495%	1.495%	1.495%
<b>Totals</b>	<b>26.755%</b>	<b>25.755%</b>	<b>25.501%</b>	<b>25.501%</b>	<b>25.501%</b>

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

**1. PROJECTION ASSUMPTIONS - Continued**

	Actuals 2005-06	Estimated 2006-07	Budget 2007-08	Projected 2008-09	Projected 2009-10
<b>Full Time Equivalent (FTE) Employees</b>					
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
<b>Totals</b>	<b>130.3</b>	<b>136.1</b>	<b>135.8</b>	<b>135.8</b>	<b>135.8</b>
<b>Other-Miscellaneous</b>					
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	Estimated 2006-07	Budget 2007-08	Projected 2008-09	Projected 2009-10	
<b>Adult Ed - San Jose</b>						
	Prior Year Base ADA CAP	2,137.07	2,190.50	2,245.26	2,301.39	2,358.93
	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
	<b>Total San Jose ADA CAP</b>	<b>2,215.77</b>	<b>2,245.26</b>	<b>2,331.39</b>	<b>2,358.93</b>	<b>2,417.90</b>
	<b>Actual San Jose ADA</b>	<b>2,100.56</b>	<b>2,245.26</b>	<b>2,331.39</b>	<b>2,358.93</b>	<b>2,417.90</b>
	<b>Excess ADA or (Deficit)</b>	<b>(115.21)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Adult Ed -Campbell</b>						
	Prior Year Base ADA CAP	1,054.49	1,080.83	1,107.85	1,135.55	1,163.94
	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
	<b>Total Campbell ADA CAP</b>	<b>1,098.99</b>	<b>1,107.85</b>	<b>1,155.55</b>	<b>1,163.94</b>	<b>1,193.04</b>
	<b>Actual Campbell ADA</b>	<b>1,091.91</b>	<b>1,107.85</b>	<b>1,155.55</b>	<b>1,163.94</b>	<b>1,193.04</b>
	<b>Excess ADA or (Deficit)</b>	<b>(7.08)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Adult Ed - Combined (San Jose+Campbell)</b>						
	Prior Year Base ADA CAP	3,191.56	3,271.33	3,353.11	3,436.94	3,522.86
	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
	<b>Total Combined ADA CAP (rounded)</b>	<b>3,314.78</b>	<b>3,353.00</b>	<b>3,486.94</b>	<b>3,522.86</b>	<b>3,610.93</b>
	<b>Actual Total ADA</b>	<b>3,192.47</b>	<b>3,353.11</b>	<b>3,486.94</b>	<b>3,522.86</b>	<b>3,610.93</b>
	<b>Excess ADA or (Deficit)</b>	<b>(122.31)</b>	<b>0.11</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Metro Education District**  
**MULTI-YEAR PROJECTIONS**  
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**ADULT EDUCATION FUND 110**

**3. #8290 FEDERAL REVENUE**

Object				Actuals	Estimated	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	\$347,887	\$347,887	\$356,932
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	\$375,638	\$375,638	\$385,404
8290	362	Fed Revenue (ASE)	3913	\$60,975	\$44,100	\$46,098	\$47,804	\$49,047
8290	365	Fed Revenue (EL Civics-Suppl.)	3926	\$0	\$0	\$0	\$0	\$0
8290	603	Fed Revenue (132 Carl Perkins)	3555	\$30,676	\$21,280	\$0	\$0	\$0
<b>Total Other Federal Revenue</b>				<b>\$1,244,101</b>	<b>\$892,034</b>	<b>\$769,623</b>	<b>\$771,329</b>	<b>\$791,383</b>

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

Object				Actuals	Estimated	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
<b>Total Other State Revenues</b>				<b>\$634,273</b>	<b>\$836,027</b>	<b>\$586,862</b>	<b>\$586,862</b>	<b>\$586,862</b>

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

Object				Actuals	Estimated	Budget	Projected	Projected
Code	Pgm			2005-06	2006-07	2007-08	2008-09	2009-10
<b>Sales, Leases, Rentals &amp; Interest</b>								
8660	793	Interest (General Administration)		\$21,600	\$25,000	\$25,000	\$27,000	\$28,000
8671	287	Adult Ed Fees (Personalized Prep)		\$55,002	\$68,000	\$68,550	\$68,550	\$68,550
<b>Total Sales, Leases, Rentals &amp; Interest</b>				<b>\$76,602</b>	<b>\$93,000</b>	<b>\$93,550</b>	<b>\$95,550</b>	<b>\$96,550</b>
<b>Interagency Services</b>								
8676	211	Interagency Svcs (Adult-Prior Yr)		\$57,687	(\$430)	\$0	\$0	\$0
8677	211	Interagency Svcs (Mandated Adult-San Jose)		\$4,958,299	\$5,682,000	\$6,087,880	\$6,470,959	\$6,804,395
8677	211	Interagency Svcs (Mandated Adult-Campbell)		\$2,565,400	\$2,803,595	\$3,003,863	\$3,192,882	\$3,357,414
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	\$0	\$0	\$0	\$0
<b>Total Interagency Services</b>				<b>\$7,880,618</b>	<b>\$8,485,165</b>	<b>\$9,224,007</b>	<b>\$9,663,841</b>	<b>\$10,161,809</b>
<b>Other Fees &amp; Contracts</b>								
8689	211	Medical Assistance Class Materials Fees		\$37,007	\$30,000	\$90,000	\$90,000	\$90,000
8689	270	Other Fees & Contracts (GED)		\$69,199	\$63,000	\$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
<b>Total Other Fees &amp; Contracts</b>				<b>\$401,140</b>	<b>\$407,997</b>	<b>\$483,496</b>	<b>\$483,496</b>	<b>\$483,496</b>

**Metro Education District**  
**MULTI-YEAR PROJECTIONS**

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

Object Code	Pgm		Actuals 2005-06	Estimated 2006-07	Budget 2007-08	Projected 2008-09	Projected 2009-10
<b>Other Local Revenues</b>							
8699	250	Other Local Revenues (Capital High School)	\$216,900	\$252,666	\$259,588	\$269,193	\$276,192
8699	260	Other Local Revenues (reimbursement bySJUF)	\$0	\$19,000	\$17,864	\$0	\$0
8699	286	Other Local Revenues (CSCCROA/LEA)	\$7,915	\$9,700	\$9,700	\$9,700	\$9,700
8699	561	Other Local Revenues (Moreland School Distr)	\$0	\$13,530	\$13,530	\$0	\$0
8699	788	Other Local Revenues (Safety Credit)	\$5,147	\$2,000	\$2,000	\$3,000	\$3,000
8699	793	Other Local Revenues (General Admin.)	\$8,333	\$300	\$350	\$350	\$350
<b>Total Other Local Revenues</b>			<b>\$238,295</b>	<b>\$324,396</b>	<b>\$303,032</b>	<b>\$282,243</b>	<b>\$289,242</b>
<b>Tuition</b>							
8710	288	Tuition (CIP Program-Fee Based)	\$0	\$0	\$72,000	\$72,000	\$72,000
8710	295	MAEP Fee Based	\$0	\$2,700	\$58,500	\$58,500	\$58,500
<b>Total Tuition</b>			<b>\$0</b>	<b>\$2,700</b>	<b>\$130,500</b>	<b>\$130,500</b>	<b>\$130,500</b>
<b>Total Local Revenues</b>			<b>\$8,596,655</b>	<b>\$9,313,258</b>	<b>\$10,234,585</b>	<b>\$10,655,630</b>	<b>\$11,161,597</b>

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

Object Code	Pgm	Transfer Source:	Actuals 2005-06	Estimated 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
<b>Total Transfers In</b>			<b>\$0</b>	<b>\$75,688</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

Object Code	Pgm	Transfer Destination:	Actuals 2005-06	Estimated 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
<b>Total Transfers Out</b>			<b>\$300,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

Object Code	Pgm	Transfer Destination:	Actuals 2005-06	Estimated 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
<b>Total Transfers In</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

Object Code	Res		Actuals 2005-06	Estimated 2006-07	Budget 2007-08	Projected 2008-09	Projected 2009-10
<b>Ending Fund Balance</b>			<b>\$1,322,358</b>	<b>\$1,516,604</b>	<b>\$1,849,221</b>	<b>\$2,309,709</b>	<b>\$2,801,147</b>
<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	\$436,910	\$450,338	\$462,133	\$481,936
Total Fund Balance Reserves			\$413,199	\$436,910	\$450,338	\$462,133	\$481,936
<u>Legally Restricted:</u>							
9740		Legally Restricted Balances	\$0	\$0	\$0	\$0	\$0
<u>Designated:</u>							
9710		Economic Uncertainty (6%)	\$619,799	\$655,366	\$675,506	\$693,200	\$722,904
9780		Misc. projects-WASC and staff development	\$0	\$40,000	\$40,000	\$0	\$0
9780		Complete NAS System Memory Expansion	\$4,200	\$0	\$0	\$0	\$0
9780		Software Upgrade at Erikson site-WAN Accelerator Softw	\$15,000	\$0	\$0	\$0	\$0
9780		Complete IT Generator project	\$2,975	\$0	\$0	\$0	\$0
9780		PERS Recapture Liability Reserve	\$199,626	\$318,071	\$442,096	\$565,123	\$570,677
<b>Total Restricted &amp; Designated Balances</b>			<b>\$1,254,799</b>	<b>\$1,450,347</b>	<b>\$1,607,940</b>	<b>\$1,720,456</b>	<b>\$1,775,517</b>
<b>Undesignated Fund Balance</b>			<b>\$67,559</b>	<b>\$66,257</b>	<b>\$241,281</b>	<b>\$589,253</b>	<b>\$1,025,630</b>

**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	Estimated 2006-07	Budget 2007-08	Projected 2008-09	Projected 2009-10
<b>1100-1199 Teacher Salaries</b>					
1130 Teachers-Hourly	\$2,647,105	\$2,733,322	\$2,830,063	\$2,855,063	\$2,960,063
1130 Teachers-Hourly (Step Increases)	\$24,825	\$30,100	\$25,000	\$20,000	\$15,000
1160 Teachers-Substitutes	\$143,394	\$133,418	\$138,000	\$135,000	\$135,000
1170 Teachers-Extra Duty Pay	\$6,855	\$13,710	\$12,500	\$13,000	\$13,000
<b>Total 1100-1199</b>	<b>\$2,822,179</b>	<b>\$2,910,550</b>	<b>\$3,005,563</b>	<b>\$3,023,063</b>	<b>\$3,123,063</b>
<b>1200-1299 Guidance &amp; Counseling Salaries</b>					
1230 Guidance/Counselors-Hourly	\$74,040	\$67,688	\$68,751	\$63,836	\$63,836
1230 Guidance/Counselors-Hourly (Reductions)	\$0	\$0	(\$4,915)	\$0	\$0
1260 Guidance/Counselors-Substitutes	\$0	\$2,500	\$2,500	\$2,500	\$2,500
1270 Guidance/Counselors-Extra Duty	\$0	\$2,500	\$2,000	\$2,000	\$2,000
<b>Total 1200-1299</b>	<b>\$74,040</b>	<b>\$72,688</b>	<b>\$68,336</b>	<b>\$68,336</b>	<b>\$68,336</b>
<b>1300-1399 Certificated Supervisors &amp; Administrators Salaries</b>					
1310 Certificated Administrators-Full Time	\$407,830	\$697,957	\$449,045	\$457,657	\$466,269
1310 Certificated Administrators-Full Time (Step/Col)	\$0	\$10,827	\$8,612	\$8,612	\$8,612
1330 Certificated Administrators-Hourly	\$425,688	\$204,371	\$497,849	\$497,849	\$497,849
1331 Site/Program Supervisor Salaries	\$173,167	\$175,426	\$358,073	\$302,470	\$302,470
1331 Site/Program Supervisor Salaries (Reductions)	\$0	\$0	(\$55,603)	\$0	\$0
1332 Curriculum Specialist Salaries	\$333,017	\$473,820	\$344,456	\$317,456	\$380,000
1332 Curriculum Specialist Salaries (Reductions)	\$0	\$0	(\$27,000)	\$0	\$0
<b>Total 1300-1399</b>	<b>\$1,339,702</b>	<b>\$1,562,401</b>	<b>\$1,575,432</b>	<b>\$1,584,044</b>	<b>\$1,655,200</b>
<b>1900-1999 Other Certificated Salaries</b>					
1950 Other Certificated-Other Assignment	\$47,444	\$34,581	\$35,000	\$35,000	\$45,000
1951 Other Certificated-Stipend	\$197,570	\$150,667	\$121,000	\$121,000	\$121,000
1952 Other Certificated-Stipend-Flat Rate	\$8,325	\$5,456	\$5,300	\$5,300	\$5,300
<b>Total 1900-1999</b>	<b>\$253,339</b>	<b>\$190,704</b>	<b>\$161,300</b>	<b>\$161,300</b>	<b>\$171,300</b>
<b>Total 1000-1999</b>	<b>\$4,489,260</b>	<b>\$4,736,343</b>	<b>\$4,810,631</b>	<b>\$4,836,743</b>	<b>\$5,017,899</b>

**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	Estimated 2006-07	Budget 2007-08	Projected 2008-09	Projected 2009-10	
<b><u>2100-2199 Instructional Aides Salaries</u></b>						
2110	Instructional Aide-Full Time	\$355,271	\$374,480	\$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	\$11,919	\$11,000	\$13,000	\$13,000
2140	Instructional Aide-Overtime	\$1,763	\$1,500	\$0	\$0	\$0
2160	Instructional Aide-Substitute	\$11,287	\$3,000	\$1,000	\$1,500	\$1,500
2170	Instructional Aide-Extra Duty	\$27,607	\$30,296	\$32,000	\$22,000	\$22,000
2170	Instructional Aide-Extra Duty (Reductions)	\$0	\$0	(\$10,000)	\$0	\$0
	<b>Total 2100-2199</b>	<b>\$410,778</b>	<b>\$435,195</b>	<b>\$431,215</b>	<b>\$447,155</b>	<b>\$459,650</b>
<b><u>2200-2299 Classified Support Salaries</u></b>						
2210	Maintenance/Operations-Full Time	\$149,533	\$153,722	\$140,130	\$147,236	\$147,691
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	\$2,966	\$2,500	\$2,500	\$2,500
2260	Maintenance/Operations-Substitute	\$0	\$700	\$0	\$0	\$0
	<b>Total 2200-2299</b>	<b>\$161,780</b>	<b>\$161,718</b>	<b>\$153,486</b>	<b>\$150,191</b>	<b>\$150,646</b>
<b><u>2300-2399 Classified Supervisors &amp; Administrators Salaries</u></b>						
2310	Classified Administrators-Full Time	\$256,875	\$317,303	\$289,017	\$294,331	\$298,211
2310	Classified Administrators-Full Time (Step/Col)	\$4,188	\$5,143	\$5,314	\$3,880	\$1,004
2330	Classified Administrators-Hourly	\$6,060	\$28,800	\$26,203	\$26,203	\$26,203
	<b>Total 2300-2399</b>	<b>\$267,123</b>	<b>\$351,246</b>	<b>\$320,534</b>	<b>\$324,414</b>	<b>\$325,418</b>
<b><u>2400-2499 Clerical &amp; Office Salaries</u></b>						
2410	Office Personnel-Full Time	\$1,350,325	\$1,545,673	\$1,576,390	\$1,655,313	\$1,729,914
2410	Office Personnel-Full Time (Step/Col)	\$20,000	\$29,070	\$21,933	\$14,023	\$10,435
2410	Office Personnel-Full Time (Reclass)	\$0	\$0	\$2,882	\$0	\$0
2430	Office Personnel-Hourly	\$15,789	\$16,947	\$8,500	\$8,500	\$8,500
2440	Office Personnel-Overtime	\$14,236	\$2,500	\$3,500	\$3,500	\$3,500
2460	Office Personnel-Substitutes	\$4,505	\$3,500	\$5,000	\$6,000	\$6,000
2470	Office Personnel-Extra Duty	\$3,867	\$2,500	\$2,000	\$2,000	\$3,000
	<b>Total 2400-2499</b>	<b>\$1,408,722</b>	<b>\$1,600,190</b>	<b>\$1,620,205</b>	<b>\$1,689,336</b>	<b>\$1,761,349</b>
<b><u>2900-2999 Other Classified Salaries</u></b>						
2910	Other Classified-Full Time	\$34,706	\$71,455	\$87,800	\$87,800	\$87,800
2930	Other Classified-Hourly	\$19,750	\$3,300	\$3,000	\$3,000	\$3,000
2960	Other Classified-Substitute	\$2,352	\$1,000	\$500	\$500	\$500
2970	Other Classified-Extra Duty	\$7,689	\$9,533	\$9,500	\$9,500	\$9,500
2980	Other Classified-Community Ed, Hourly	\$540	\$0	\$10,000	\$10,000	\$10,000
	<b>Total 2900-2999</b>	<b>\$65,037</b>	<b>\$85,288</b>	<b>\$110,800</b>	<b>\$110,800</b>	<b>\$110,800</b>
	<b>Total 2000-2999</b>	<b>\$2,313,440</b>	<b>\$2,633,637</b>	<b>\$2,636,240</b>	<b>\$2,721,896</b>	<b>\$2,807,863</b>

**Metro Education District**  
***MULTI-YEAR PROJECTIONS***

Proposed Budget, FY 2007-08

***ADULT EDUCATION FUND 110***

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

Object Code		Actuals 2005-06	Estimated 2006-07	Budget 2007-08	Projected 2008-09	Projected 2009-10
		<b>Budget Year Rates</b>				
<b>3100-3199 STRS Benefits</b>						
3101	STRS-Certificated	8.2500%	\$294,719	\$322,382	\$353,771	\$360,741
3102	STRS-Classified	8.2500%	\$1,355	\$1,589	\$2,500	\$2,500
<b>Total 3100-3199</b>			<b>\$296,074</b>	<b>\$323,971</b>	<b>\$356,271</b>	<b>\$363,241</b>
<b>3200-3299 PERS Benefits</b>						
3201	PERS-Certificated	9.3060%	\$7,990	\$10,818	\$13,767	\$13,767
3202	PERS-Classified	9.3060%	\$190,213	\$222,373	\$232,500	\$230,000
3212	PERS Buyout-Classified (CSEA)	7.0000%	\$127,790	\$147,565	\$153,070	\$164,849
<b>Total 3200-3299</b>			<b>\$326,132</b>	<b>\$380,756</b>	<b>\$399,337</b>	<b>\$408,616</b>
<b>3300-3399 FICA, Medicare Benefits</b>						
3311	FICA-Certificated	6.2000%	\$7,784	\$11,427	\$11,591	\$15,000
3312	FICA-Classified	6.2000%	\$123,096	\$140,370	\$145,733	\$158,987
3321	Medicare-Certificated	1.4500%	\$58,523	\$63,933	\$69,003	\$70,133
3322	Medicare-Classified	1.4500%	\$31,809	\$33,819	\$36,937	\$38,770
<b>Total 3300-3399</b>			<b>\$221,212</b>	<b>\$249,549</b>	<b>\$263,264</b>	<b>\$282,890</b>
<b>3400-3499 Health &amp; Welfare Benefits</b>						
3401	H & W-Certificated	5.00% incr/yr	\$397,240	\$482,501	\$569,501	\$617,976
3402	H & W-Classified	5.00% incr/yr	\$413,925	\$458,283	\$520,119	\$566,125
<b>Total 3400-3499</b>			<b>\$811,165</b>	<b>\$940,784</b>	<b>\$1,089,620</b>	<b>\$1,184,101</b>
<b>3500-3599 SUI Benefits</b>						
3501	SUI-Certificated	0.0500%	\$19,285	\$2,108	\$2,398	\$2,500
3502	SUI-Classified	0.0500%	\$9,684	\$1,191	\$1,284	\$1,361
<b>Total 3500-3599</b>			<b>\$28,969</b>	<b>\$3,299</b>	<b>\$3,682</b>	<b>\$3,861</b>
<b>3600-3699 Workers Comp Benefits</b>						
3601	Workers Comp-Certificated	1.4950%	\$111,531	\$90,146	\$71,633	\$72,309
3602	Workers Comp-Classified	1.4950%	\$57,226	\$46,778	\$38,377	\$40,338
<b>Total 3600-3699</b>			<b>\$168,757</b>	<b>\$136,924</b>	<b>\$110,010</b>	<b>\$112,647</b>
<b>3900-3999 Other Benefits</b>						
3901	SS Alternative-Certificated	3.7500%	\$13,311	\$8,870	\$9,950	\$10,000
3902	SS Alternative-Classified	3.7500%	\$5,250	\$4,738	\$5,000	\$5,200
<b>Total 3900-3999</b>			<b>\$18,561</b>	<b>\$13,608</b>	<b>\$14,950</b>	<b>\$15,200</b>
<b>Total 3000-3999</b>			<b>\$1,870,870</b>	<b>\$2,048,891</b>	<b>\$2,237,134</b>	<b>\$2,370,556</b>

**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	Estimated 2006-07	Budget 2007-08	Projected 2008-09	Projected 2009-10
<b><u>4200-4299 Books &amp; Other Reference Materials</u></b>						
4200	Books & Other Reference Materials	\$70,259	\$44,096	\$39,000	\$45,000	\$55,000
<b>Total 4200-4299</b>		<b>\$70,259</b>	<b>\$44,096</b>	<b>\$39,000</b>	<b>\$45,000</b>	<b>\$55,000</b>
<b><u>4300-4399 Materials &amp; Supplies</u></b>						
4300	Materials & Supplies	\$184,025	\$155,372	\$151,427	\$155,213	\$159,559
4311	Subscriptions	\$0	\$320	\$500	\$500	\$500
4330	Vehicle Repair Supplies	\$317	\$1,800	\$1,500	\$1,538	\$1,581
4340	Maintenance Supplies	\$17,848	\$25,000	\$22,000	\$24,000	\$26,000
4350	Custodial Supplies	\$16,315	\$15,000	\$17,000	\$17,425	\$17,913
<b>Total 4300-4399</b>		<b>\$226,775</b>	<b>\$197,492</b>	<b>\$192,427</b>	<b>\$198,675</b>	<b>\$205,552</b>
<b><u>4400-4499 Non Capitalized Equipment</u></b>						
4400	Non Capitalized Equipment-New	\$15,645	\$16,125	\$8,000	\$8,000	\$8,000
4410	Non Capitalized Computer Hardware/Software	\$109,375	\$49,539	\$37,500	\$40,000	\$40,000
<b>Total 4400-4499</b>		<b>\$125,020</b>	<b>\$65,664</b>	<b>\$45,500</b>	<b>\$48,000</b>	<b>\$48,000</b>
<b>Total 4000-4999</b>		<b>\$422,054</b>	<b>\$307,252</b>	<b>\$276,927</b>	<b>\$291,675</b>	<b>\$308,552</b>

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

Object Code		Actuals 2005-06	Estimated 2006-07	Budget 2007-08	Projected 2008-09	Projected 2009-10
<b><u>5200-5299 Travel &amp; Conferences</u></b>						
5200	Travel & Conferences	\$26,610	\$23,450	\$18,350	\$18,350	\$18,350
5210	Mileage Reimbursement	\$13,732	\$10,820	\$12,430	\$13,000	\$14,000
5220	Staff Development	\$10,258	\$9,521	\$11,650	\$12,000	\$13,000
<b>Total 5200-5299</b>		<b>\$50,600</b>	<b>\$43,791</b>	<b>\$42,430</b>	<b>\$43,350</b>	<b>\$45,350</b>
<b><u>5300-5399 Dues &amp; Memberships</u></b>						
5300	Dues & Memberships	\$5,076	\$2,150	\$1,500	\$1,500	\$1,500
<b>Total 5300-5399</b>		<b>\$5,076</b>	<b>\$2,150</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$1,500</b>
<b><u>5400-5499 Insurance</u></b>						
5400	Other Insurance	\$29,959	\$31,525	\$32,233	\$33,039	\$33,964
<b>Total 5400-5499</b>		<b>\$29,959</b>	<b>\$31,525</b>	<b>\$32,233</b>	<b>\$33,039</b>	<b>\$33,964</b>
<b><u>5500-5599 Operation &amp; Housekeeping Services</u></b>						
5510	Gas	\$2,668	\$1,400	\$1,500	\$1,538	\$1,581
5520	Light & Power	\$50,474	\$45,000	\$55,000	\$57,000	\$58,596
5530	Water	\$7,964	\$6,500	\$8,000	\$9,000	\$9,252
5570	Waste Disposal	\$3,482	\$3,500	\$4,000	\$4,100	\$4,215
5571	Environmental Disposal	\$2,274	\$2,500	\$2,500	\$2,563	\$2,634
<b>Total 5500-5599</b>		<b>\$66,862</b>	<b>\$58,900</b>	<b>\$71,000</b>	<b>\$74,200</b>	<b>\$76,278</b>

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

Object Code	Actuals 2005-06	Estimated 2006-07	Budget 2007-08	Projected 2008-09	Projected 2009-10	
<b>5600-5699 Rentals, Leases &amp; Repairs</b>						
5600	Rentals, Leases & Repairs	\$96,012	\$94,600	\$108,000	\$110,700	\$113,800
5610	General Building Repair	\$5,108	\$9,500	\$10,000	\$11,000	\$11,308
5620	Equipment Service Contract	\$2,405	\$1,500	\$1,500	\$1,538	\$1,581
5650	Non-Capitalized Site Improvements	\$4,393	\$5,975	\$0	\$0	\$0
5655	Non-Capitalized Bldg Improvements	\$5,900	\$3,900	\$3,000	\$3,075	\$3,161
5680	Use of Facilities (Facilities rentals)	\$200,482	\$220,000	\$250,000	\$260,000	\$260,000
	<b>Total 5600-5699</b>	<b>\$314,300</b>	<b>\$335,475</b>	<b>\$372,500</b>	<b>\$386,313</b>	<b>\$389,849</b>
<b>5800-5899 Professional/Consulting Services &amp; Other Operating Expenses</b>						
5800	Professional Consulting Services & Oper Exp.	\$202,571	\$257,177	\$281,125	\$285,000	\$295,000
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	\$15,308	\$18,500	\$18,963	\$19,493
5815	Printing & Duplicating	\$74,308	\$82,393	\$90,000	\$92,250	\$94,833
5820	Legal & Audit	\$6,315	\$9,350	\$25,000	\$30,000	\$32,000
5822	Audits	\$6,839	\$8,610	\$9,100	\$10,000	\$12,000
5831	TB Testing	\$328	\$600	\$500	\$500	\$500
5832	Fingerprinting	\$3,019	\$5,000	\$5,000	\$5,000	\$5,000
5850	Data Processing	\$998	\$1,000	\$1,000	\$1,025	\$1,054
5852	Computer Support Contract	\$599	\$5,000	\$5,500	\$5,638	\$5,795
5854	Financial Systems Contracts	\$28,654	\$30,286	\$32,433	\$33,244	\$34,175
5855	Attendance System Support Contract	\$4,765	\$12,323	\$13,000	\$13,325	\$13,698
5858	Internet Contract Support	\$4,998	\$9,677	\$9,500	\$9,738	\$10,010
5870	Transportation	\$4,483	\$986	\$2,000	\$2,050	\$2,107
	<b>Total 5800-5899</b>	<b>\$369,483</b>	<b>\$637,710</b>	<b>\$692,658</b>	<b>\$706,731</b>	<b>\$775,666</b>
<b>5900-5999 Communications</b>						
5900	Communications	\$26,798	\$29,000	\$32,000	\$32,800	\$33,718
5910	Postage	\$37,761	\$43,620	\$44,700	\$45,818	\$47,100
5920	Cellular Telephone	\$4,797	\$9,139	\$8,500	\$8,713	\$8,956
	<b>Total 5900-5999</b>	<b>\$69,356</b>	<b>\$81,759</b>	<b>\$85,200</b>	<b>\$87,330</b>	<b>\$89,775</b>
	<b>Total 5000-5999</b>	<b>\$905,636</b>	<b>\$1,191,310</b>	<b>\$1,297,521</b>	<b>\$1,332,463</b>	<b>\$1,412,382</b>

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**MULTI-YEAR PROJECTIONS**  
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**ADULT EDUCATION FUND 110**

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

Object Code		Actuals 2005-06	Estimated 2006-07	Budget 2007-08	Projected 2008-09	Projected 2009-10
<b>6100-6199 Sites &amp; Improvement of Sites</b>						
6100	Sites & Improvement of Sites	\$0	\$0	\$0	\$0	\$0
<b>Total 6500-6599</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>6200-6299 Buildings &amp; Improvement of Buildings</b>						
6200	Buildings & Improvement of Buildings	\$0	\$5,327	\$0	\$0	\$0
<b>Total 6500-6599</b>		<b>\$0</b>	<b>\$5,327</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>6400-6499 Equipment</b>						
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
<b>Total 6400-6499</b>		<b>\$28,715</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>6500-6599 Equipment Replacement</b>						
6500	Equipment Replacement	\$0	\$0	\$0	\$0	\$0
<b>Total 6500-6599</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total 6000-6999</b>		<b>\$28,715</b>	<b>\$5,327</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

Object Code		Actuals 2005-06	Estimated 2006-07	Budget 2007-08	Projected 2008-09	Projected 2009-10
<b>7100-7299, 7400-7499 Other Outgo, Debt Service</b>						
7223	Transfers Apportionments (ROP)	\$0	\$0	\$0	\$0	\$0
7299	All Other Transfers Out	\$0	\$0	\$0	\$0	\$0
7438	Other Debt Service-Interest	\$0	\$0	\$0	\$0	\$0
7439	Other Debt Service-Principal (Telephony system)	\$0	\$0	\$0	\$0	\$0
<b>Total 7100-7299, 7400-7499</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenditure Projections</b>		<b>\$10,029,975</b>	<b>\$10,922,760</b>	<b>\$11,258,453</b>	<b>\$11,553,333</b>	<b>\$12,048,404</b>