

**ANNUAL FINANCIAL AND BUDGET REPORT
FISCAL YEAR 2007-2008**

	2006-2007 Adopted <i>(dollars only)</i>	2007-2008 Budget <i>(dollars only)</i>
2000 <u>CLASSIFIED SALARIES</u> ⁺ ¹		
2000 Managers	<u>41,292</u>	<u>165,789</u>
2100 Classified	<u>135,575</u>	<u>128,928</u>
2322 Overtime	<u>1,000</u>	<u>1,000</u>
2600 Supervisors	<u>69,192</u>	<u>24,690</u>
2700 Confidentials	<u>34,978</u>	<u>55,144</u>
2722 Confidential Overtime	<u>1,750</u>	<u>1,750</u>
2810 Commission Members ²	<u>1,800</u>	<u>1,800</u>
2900 <i>Other Salary Offset</i>	<u>-0-</u>	<u>-0-</u>
<i>Subtotal</i>	<u>285,587</u>	<u>379,101</u>
3000 <u>EMPLOYEE BENEFITS</u> ⁺		
3200 PERS	<u>25,612</u>	<u>34,422</u>
3300 OASDI & Medicare	<u>21,161</u>	<u>27,791</u>
3400 Health & Welfare Benefits ³	<u>87,441</u>	<u>103,577</u>
3500 SUI	<u>1,291</u>	<u>189</u>

+ Budget adopted with the understanding that staff salary and benefit costs are estimated and necessary adjustments will be made for the actual salary and benefit costs of the staff positions that report to the Personnel Commission.

¹ Include only those expenditures directly attributable to the activities of the commission and its employees. For example, salaries of administrators having a line responsibility for all district operations should not be prorated even though some time may be spent working with the Personnel Director.

² Salaries for Commission members should not be included without prior and specific authorization by the Governing Board (*Education Code §45250 and §88070*).

³ Group medical benefits cannot be provided to former personnel commission members.

		2006-2007 Actual or Estimated (dollars only)	2007-2008 Budget (dollars only)
<u>EMPLOYEE BENEFITS</u> ⁺ (continued)			
3600	Workers' Compensation	<u>7,889</u>	<u>7,658</u>
3900	Retiree Health Liability	<u>43,364</u>	<u>24,735</u>
	<i>Other Benefits-offset (Budget Hold)</i>	<u>-0-</u>	<u>-0-</u>
	<i>Subtotal</i>	<u>186,758</u>	<u>198,372</u>
4000	<u>SUPPLIES</u>		
4200	Office Supplies	<u>1,300</u>	<u>500</u>
4800	Other Supplies	<u>1,600</u>	<u>2,000</u>
	<i>Subtotal</i>	<u>2,900</u>	<u>2,500</u>
5000	<u>SERVICES & OTHER OPERATING EXPENSES</u>		
5110	Consultants	<u>1,500</u>	<u>1,000</u>
5211	Conferences/Staff Travel	<u>2,750</u>	<u>2,750</u>
5220	Mileage (local)	<u>2,150</u>	<u>2,000</u>
5300	Dues & Membership	<u>1,250</u>	<u>1,100</u>
5500	Utilities & Housekeeping Services	<u>-0-</u>	<u>-0-</u>
5600	Rentals, Leases & Repairs		
5611	Rent/Lease – Buildings	<u>200</u>	<u>200</u>
5612	Rent/Lease - Equipment	<u>-0-</u>	<u>-0-</u>
5622	Maintenance/Repair – Equipment	<u>-0-</u>	<u>-0-</u>
5649	Other Contracted Services	<u>6,500</u>	<u>3,500</u>

	2006-2007 Actual or Estimated (dollars only)	2007-2008 Budget (dollars only)	
5000	<u>SERVICES & OTHER OPERATING EXPENSES</u> – (Continued)		
5700	Legal Expenses	1,500	2,500
5800	Other Services & Operating Expenses		
5810	Advertising	-0-	-0-
5870	Printing and Forms	450	200
5890	Other Expense and Services	1,000	-0-
	<i>Subtotal</i>	17,300	13,250
6000	<u>EQUIPMENT</u>		
6400	New Equipment		
6451	Equipment-Non Inst. Computers	2,500	3,000
6453	Equipment-Non Inst. Equipment	2,000	2,000
	<i>Subtotal</i>	4,500	5,000
<u>FUND BALANCE</u>			
	Designated for Personnel Commission	-0-	
	Actual or Estimated Expense		
	Amount Budgeted	497,045	598,223