

Analysis of General Fund Revenue

Federal Revenue		June 30, 2003	June 30, 2004	June 30, 2005	Second Calc.	Current	Projected	Increase/ (Decrease) FY 06 to FY 07
		Year-End FY 2003	Year-End FY 2004	Year-End FY 2005	Adopted FY 2006	Third. Calc. Current FY 2006	Final Conf. Projected FY 2007	
Func.	Description							
3121	Impact Fees	12,000	16,353	19,745	17,000	17,000	17,000	0
3191	ROTC	530,000	609,468	692,022	624,000	624,000	650,000	26,000
3202	Medicaid Reimbursement	4,245,741	3,398,610	3,285,277	3,300,000	3,300,000	2,000,000	(1,300,000)
	Sub-total	4,787,741	4,024,431	3,997,044	3,941,000	3,941,000	2,667,000	(1,274,000)
State Revenue								
3310	FEFP-FTE Generated	182,866,438	186,485,209	145,972,224	121,541,993	99,172,556	4,483,832	(94,688,724)
3310	ESE Block Grant	62,236,138	64,124,481	66,251,596	69,628,452	69,628,452	75,161,165	5,532,713
3310	Supplemental Academic Instr.	33,592,078	33,592,078	33,592,078	35,204,654	35,204,654	37,510,028	2,305,374
3310	ESE McKay Scholarships	(2,673,916)	(4,315,283)	(5,239,095)	(6,000,000)	(5,439,013)	(5,500,000)	(60,987)
3310	Opportunity Scholarships	(680,229)	(597,775)	(488,191)	(500,000)	(356,459)	0	356,459
3310	Safe Schools	5,484,859	5,708,745	5,714,153	5,596,569	5,568,736	5,410,810	(157,926)
3310	Reading Allocation	0	1,647,813	1,660,523	6,014,261	5,937,286	7,313,296	1,376,010
3310	Special Tchr Reward Alloc. (STAR)	0	0	0	0	0	9,910,602	9,910,602
3323	CO & DS	98,280	101,715	104,177	105,564	105,564	104,178	(1,386)
3343	State License Tax (Mobile Homes)	338,848	337,915	337,075	340,000	340,000	340,000	0
3344	Discretionary Lottery	12,858,790	8,799,714	10,210,495	8,550,529	8,915,693	8,686,898	(228,795)
3361	School Recognition Funds (Fund 101)	7,392,176	9,687,604	8,820,466	10,495,215	10,495,215	10,495,215	0
3397	Charter School Capital Outlay	1,824,636	2,188,724	2,109,930	0	2,156,442	0	(2,156,442)
3399	DCD Transition Supplement	0	0	200,442	379,284	379,284	379,284	0
3399	Other State Sources	1,517,253	583,120	3,738,939	2,776,509	642,999	0	(642,999)
	Sub-total	304,855,351	308,344,060	272,984,812	254,133,030	232,751,409	154,295,308	(78,456,101)
Adult Education								
3315	Workforce Development	14,677,379	14,576,961	15,055,957	15,713,332	15,713,332	15,713,332	0
3318	Adults With Disabilities (Fund 101)	1,507,100	1,507,046	1,507,046	1,508,606	1,508,606	1,508,606	0
	Sub-total	16,184,479	16,084,007	16,563,003	17,221,938	17,221,938	17,221,938	0
State Categoryals								
3334	Teacher Lead Program	1,027,355	1,061,174	1,094,004	1,195,664	1,195,664	2,909,316	1,713,652
3336	Instructional Materials	15,306,479	15,119,552	15,763,526	17,033,247	15,433,478	16,472,576	1,039,098
3354	Transportation	29,013,854	29,778,761	27,930,560	28,742,242	27,494,804	28,044,916	550,112
3362	Recruitment & Retention (Disc.)	0	0	0	0	0	0	0
3363	Excellent Teacher Program	1,665,859	2,158,548	2,797,569	3,660,000	3,660,000	3,660,000	0
3372	Pre-K Interv. (Moved to Spc Rev. in '03)	0	0	0	0	0	0	0
3375	Technology	4,045,794	3,264,561	3,277,972	3,334,415	3,257,274	0	(3,257,274)
3376	Teacher Training Allocation	2,346,546	2,366,138	2,376,787	1,202,191	1,180,873	0	(1,180,873)
3355	Class Size Reduction - Amend. 9	0	32,155,200	67,962,364	106,667,754	103,666,981	144,211,434	40,544,453
	Sub-total	53,405,887	85,903,934	121,202,782	161,835,513	155,889,074	195,298,242	39,409,168

Analysis of General Fund Revenue Continued:

		June 30, 2003	June 30, 2004	June 30, 2005	Second Calc.	Current	Projected	Increase/
		Year-End	Year-End	Year-End	Adopted	Third. Calc.	Final Conf.	(Decrease)
Local Revenue		FY 2003	FY 2004	FY 2005	FY 2006	Current	Projected	FY 06 to FY 07
		FY 2006	FY 2006	FY 2006	FY 2006	FY 2006	FY 2007	
3410	Taxes, RLE	494,584,446	538,734,538	599,620,614	647,210,440	648,686,921	782,108,470	133,421,549
3410	Taxes, Discretionary	42,727,475	47,718,708	53,952,316	63,112,299	63,256,277	74,948,388	11,692,111
3410	Taxes, Supplementary	8,210,378	8,327,382	8,674,686	17,819,943	17,860,596	17,341,000	(519,596)
3425	Rent	464,117	486,101	517,191	350,000	350,000	350,000	0
3431	Interest Income	4,087,562	2,919,598	7,156,975	9,022,262	10,022,262	11,688,172	1,665,910
3481	Charges for Services	456,372	0	0	0	0	0	0
3490	Miscellaneous Local Sources	8,559,240	13,035,800	13,379,603	13,327,729	18,171,665	13,749,829	(4,421,836)
3494	Federal Indirect Costs	2,534,877	2,213,600	2,359,838	2,400,000	2,400,000	2,400,000	0
3499	Food Service Indirect Costs	1,098,018	855,125	963,377	1,000,000	1,000,000	1,000,000	0
3630	Transfer From Capital	32,850,000	33,000,000	40,155,459	39,000,000	39,534,190	41,000,000	1,465,810
3066	<i>Estimated</i> Beginning Fund Balance	65,538,778	82,232,521	89,124,462	93,635,190	93,635,190	85,000,000	(8,635,190)
Sub-total		661,111,263	729,523,373	815,904,521	886,877,863	894,917,101	1,029,585,859	134,668,758
Non-recurring Revenue Sources								
3066	Beg. F/B Residual Equity	16,909,865	0	0	0	0	0	0
3066	COPs Upfront Pmt. to G/F 2002.	6,153,565	0	0	0	0	0	0
3066	COPs Upfront Pmt. to G/F 2003	3,010,000	0	0	0	0	0	0
3720	SWAPTIONS	0	0	0	9,811,484	9,811,484	0	(9,811,484)
3740	Insurance Loss Recoveries	828,632	3,901,394	4,510,903	0	2,800,000	0	(2,800,000)
3742	FEMA Recovery	0	0	7,751,018	0	0	0	0
Sub-total		26,902,062	3,901,394	12,261,921	9,811,484	12,611,484	0	(12,611,484)
Fee Revenue								
3461	Adult General Ed. Fees	0	0	0	0	0	0	0
3463	Continuing Workforce Ed. Fees	469,065	394,912	0	0	0	0	0
3469	Other Student Fees	1,191,408	1,214,055	1,383,131	1,400,000	1,400,000	1,400,000	0
3473	School Age Child Care Fees	15,610,593	16,963,633	17,104,738	17,000,000	17,000,000	17,000,000	0
Sub-total		17,271,066	18,572,600	18,487,869	18,400,000	18,400,000	18,400,000	0
TOTAL GENERAL FUND REVENUE		1,084,517,849	1,166,353,799	1,261,401,952	1,352,220,828	1,335,732,006	1,417,468,347	81,736,341

Analysis of General Fund Department Budgets

GOVERNANCE:	FY 2003			FY 2004		FY 2005		Adopted FY 2006		Current 4-24-06 FY 2006		Projected FY 2007		Current to Projected		
	Department	Loca.	Expend.	Pos.	Expend.	Pos.	Expend.	Pos.	Budget	Pos.	Budget	Pos.	Budget	Pos.	Budget	Pos.
School Board Office	9000	644,366	11.00	680,844	11.00	688,360	11.00	769,518	11.00	766,246	11.00	777,549	11.00	11,303	0.00	
District Auditor	9104	712,028	6.00	605,637	7.00	720,915	10.00	836,200	10.00	870,264	11.00	894,099	11.00	23,835	0.00	
Legal Services	9720	2,487,963	22.00	2,160,065	22.00	2,122,181	22.00	2,654,264	22.00	2,548,490	22.00	2,773,080	22.00	224,590	0.00	
Sub-total Board		3,844,357	39.00	3,446,547	40.00	3,531,456	43.00	4,259,982	43.00	4,185,000	44.00	4,444,728	44.00	259,728	0.00	
Superintendent	9001	360,706	3.00	401,226	3.00	445,953	3.00	465,166	3.00	486,290	3.00	468,603	3.00	(17,687)	0.00	
PBC Education Foundation	9071	168,669	3.00	201,194	3.00	223,162	3.00	223,550	3.00	224,871	3.00	227,254	3.00	2,383	0.00	
General Counsel to Supt. (Eliminated in '03)																
Sub-total Governance		4,373,733	45.00	4,048,967	46.00	4,200,571.08	49.00	4,948,698	49.00	4,896,161	50.00	5,140,585	50.00	244,424	0.00	
ADMINISTRATION:	Loca.	Expend.	Pos.	Expend.	Pos.	Expend.	Pos.	Budget	Pos.	Budget	Pos.	Budget	Pos.	Budget	Pos.	
Chief of Administration	9052	195,192	2.00	249,832	2.00	280,035	2.00	288,457	2.00	115,527	0.00	0	0.00	(115,527)	0.00	
OPERATIONS:	Loca.	Expend.	Pos.	Expend.	Pos.	Expend.	Pos.	Budget	Pos.	Budget	Pos.	Budget	Pos.	Budget	Pos.	
Chief Operating Officer	9013	392,891	4.00	298,327	2.00	256,496	2.00	379,349	2.00	300,790	2.00	316,338	2.00	15,548	0.00	
Diversity in Business Practices	9008	244,562	3.00	408,701	4.00	330,441	4.00	324,959	4.00	359,122	5.00	365,228	5.00	6,106	0.00	
Labor Relations	9019	311,881	4.00	197,892	2.00	214,719	2.00	195,232	2.00	307,832	4.00	443,379	4.00	135,547	0.00	
Community Liaison	9017					116,934	1.00	156,245	1.00	155,196	1.00	155,320	1.00	124	0.00	
Govt. Relations & Business Partnerships	9022	527,379	9.00	541,695	7.00	512,705	7.00	332,235	1.00	330,192	1.00	330,983	1.00	791	0.00	
School Police (excludes Capital Maint. Transfer)	9004	6,648,725	110.50	7,520,765	114.50	8,312,863	118.00	8,145,487	117.00	9,101,734	131.00	9,840,332	131.00	738,598	0.00	
Maintenance Non-Cap. Transfer (Grnds & Cust.)	945X	9,138,684	78.50	8,884,065	80.50	9,645,446	84.50	10,161,513	86.00	10,100,342	86.00	10,220,422	86.00	120,080	0.00	
Enviornmental Control (formerly part of M.P.O.)	9095							264,427	4.00	291,927	4.00	296,931	4.00	5,004	0.00	
Transportation (excludes Capital Maint. Transfer)	9320	31,714,998	997.00	34,852,221	1,046.00	39,258,497	1,086.00	39,077,032	1,086.00	40,038,422	1,086.00	40,810,571	1,086.00	772,149	0.00	
<i>Financial Management:</i>																
Chief Financial Officer	9028	347,495	5.00	123,934	2.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	
Accounting Services	9100	2,818,430	58.00	2,987,219	60.00	2,920,084	55.00	3,126,888	55.00	3,072,719	54.00	3,113,505	54.00	40,786	0.00	
Budget Services	9090	707,749	12.00	797,874	13.00	671,218	10.00	795,260	10.00	781,975	10.00	790,864	10.00	8,889	0.00	
Emply. Benefits & Risk Mngt	9007	1,248,682	21.00	1,243,681	22.00	1,926,094	20.00	1,376,390	21.00	1,367,880	21.00	1,404,494	21.00	36,614	0.00	
Purchasing	9220	2,749,883	57.00	2,753,088	57.00	2,574,028	56.00	2,486,585	56.00	2,486,673	56.00	2,533,541	56.00	46,868	0.00	
Treasury	9236	473,223	4.00	509,981	4.00	487,818	3.00	565,725	3.00	559,825	3.00	554,076	3.00	(5,749)	0.00	
Sub-Total Financial Mngt.		8,345,462	157.00	8,415,777	158.00	8,579,241	144.00	8,350,848	145.00	8,269,072	144.00	8,396,480	144.00	127,408	0.00	
<i>Informational Technology: (Excludes Capital Maint. Transfer)</i>																
Information Technology	9230	535,166	3.00	502,542	3.00	476,513	4.00	565,066	6.00	459,590	4.00	466,412	4.00	6,822	0.00	
Centralized Info. Processing	9229	3,024,017	47.00	2,971,616	43.00	3,401,673	54.00	2,646,534	36.00	1,858,756	24.00	1,899,236	24.00	40,480	0.00	
Network Services	9049	425,658	0.00	372,755	0.00	308,310	0.00	430,233	0.00	1,657,958	23.00	1,398,061	23.00	(259,897)	0.00	
Print Shop	9081	301,699	11.00	156,312	5.00	221,120	5.00	55,894	5.00	55,894	5.00	60,092	5.00	4,198	0.00	
Customer Support	9231					0	1.00	1,214,621	17.00	676,243	8.00	970,103	8.00	293,860	0.00	
Security	9232	425,658		372,755		35,864	1.00	258,264	3.00	327,248	4.00	332,690	4.00	5,442	0.00	
Sub-Total Info. Technology		4,712,199	61.00	4,375,979	51.00	4,443,480	65.00	5,170,612	67.00	5,035,689	68.00	5,126,594	68.00	90,905	0.00	
Sub-total Chief Operating Officer		62,036,780	1,424.00	65,495,421	1,465.00	71,670,821	1,513.50	72,557,939	1,515.00	74,290,318	1,532.00	76,302,578	1,532.00	2,012,260	0.00	

Analysis of General Fund Department Budgets Continued:

ACADEMICS:	Department	Loca.	FY 2003		FY 2004		FY 2005		Adopted FY 2006		Current 4-24-06 FY 2006		Projected FY 2007		Current to Projected Increase/(Decrease)		
			Expend.	Pos.	Expend.	Pos.	Expend.	Pos.	Budget	Pos.	Budget	Pos.	Budget	Pos.	Budget	Pos.	
	Chief Academic Officer	9016	258,294	2.00	304,907	3.00	260,303	2.00	313,564	2.00	431,554	2.00	442,012	2.00	10,458	0.00	
	Compliance/Special Projects	9058	354,773	5.50	289,647	4.00	630,425	8.00	690,280	8.00	683,457	7.00	701,131	7.00	17,674	0.00	
	Educational Technology	9228	1,102,471	20.00	1,151,798	23.00	692,887	9.00	847,478	6.00	903,631	6.00	908,365	6.00	4,734	0.00	
	Public Affairs	9080	583,359	6.00	567,111	6.00	628,835	9.00	944,506	15.00	894,739	15.00	906,312	15.00	11,573	0.00	
	<i>Safety & Learning Environment:</i>																
	Safety & Learning Environment	9010	1,278,297	15.00	1,659,208	15.00	1,678,490	17.50	2,272,059	28.50	2,768,422	32.50	1,458,140	19.50	(1,310,282)	(13.00)	
	Student Services	9038	1,561,099	11.00	2,188,892	17.00									0	0.00	
	Student Intervention Services	9018											851,877	13.00	851,877	13.00	
	Supplemental Education Service	9011				2,756,320	17.00	3,208,410	17.00	3,219,726	17.00	3,925,802	17.00	706,076	0.00		
	After School Programming	9012				694,591	8.00	725,969	8.00	888,539	7.00	661,449	7.00	(227,090)	0.00		
	Sub-Total Safety & Learning Env.		2,839,396	26.00	3,848,100	32.00	5,129,402	42.50	6,206,438	53.50	6,876,687	56.50	6,897,268	56.50	20,581	0.00	
	<i>Performance Accountability:</i>																
	Performance Accountability	9045	1,618,003	19.00	1,835,544	21.50	2,382,158	21.50	2,461,236	24.50	691,264	2.00	752,661	3.00	61,397	1.00	
	Assessment	9053								823,243	11.50	842,262	11.50	19,019	0.00		
	Research & Evaluation	9054								863,744	11.00	835,710	10.00	(28,034)	(1.00)		
	Sub-Total Performance Acct.		1,618,003	19.00	1,835,544	21.50	2,382,158	21.50	2,461,236	24.50	2,378,251	24.50	2,430,633	24.50	52,382	0.00	
	<i>Quality Assurance/Choice:</i>																
	(Deleted in FY04) Asst. Supt. Special Programs	9015	216,337	2.00	34,942										0	0.00	
	(Formerly Ed. Equity) Asst. Supt. Quality Assurance	9072	548,549	7.00	621,838	7.00	488,426	4.00	415,914	4.00	411,714	4.00	421,809	4.00	10,095	0.00	
	Instructional Enhancement	9073			166,067	2.00	89,480	0.00	0	0.00					0	0.00	
	AAA Compliance	9086			597,009	8.00									0	0.00	
	Exceptional Student Education	Various	14,950,831	199.50	14,577,234	183.00	14,932,965	174.50	15,208,862	170.50	15,397,040	166.00	15,633,362	165.50	236,322	(0.50)	
	Charter Schools	9333	542,835	7.00	432,737	8.00	435,341	7.00	546,215	6.00	517,558	6.00	492,254	6.00	(25,304)	0.00	
	Alternative Education	9304	2,417,921	35.00	2,456,791	34.50	2,802,763	37.50	2,875,239	37.50	2,837,537	37.50	2,916,346	37.50	78,809	0.00	
	Sub-Total Quality Assurance		18,676,473	250.50	18,886,618	242.50	18,748,975	223.00	19,046,230	218.00	19,163,849	213.50	19,463,771	213.00	299,922	(0.50)	
	<i>Curriculum & Learning Support:</i>																
	Asst. Supt. Curr. & Learning Supp.	9084	1,205,222	19.00	1,823,411	20.00	3,556,161	47.00	1,556,667	23.00	857,326	11.00	851,215	11.00	(6,111)	0.00	
	Early Childhood Education/Pre-K	9033	53,881	0.50		0.00			147,932	2.00	202,391	3.00	261,210	3.00	58,819	0.00	
	Elementary Education	9029	1,377,883	9.00	1,235,251	9.00	1,174,088	9.50	1,424,238	11.00	2,058,648	23.00	2,026,927	23.00	(31,721)	0.00	
	Secondary & Career Education	9039	1,954,074	21.50	2,581,815	21.50	3,350,254	22.50	4,860,459	34.50	5,485,525	38.50	4,922,258	38.50	(563,267)	0.00	
	Multicultural Education	9083	5,152,532	97.00	5,335,291	97.00	5,504,530	90.00	5,733,598	90.00	5,561,082	88.00	6,230,453	88.00	669,371	0.00	
	K-12 Literacy	9088								88,466	1.00	117,252	1.00	28,786	0.00		
	Choice Prog. & School Choice	9044	595,279	9.00	642,027	9.00	683,392	12.00	1,205,203	17.00	1,187,852	17.00	1,157,816	17.00	(30,036)	0.00	
	Instructional Support	9041	3,118,179	39.00	3,279,557	38.00									0	0.00	
	Sub-Total Curr. & Learn. Support		13,457,050	195.00	14,897,352	194.50	14,268,426	181.00	14,928,097	177.50	15,441,290	181.50	15,567,131	181.50	125,841	0.00	
	<i>Area Superintendents:</i>																
	South Area Superintendent	9201	1,012,548	12.00	679,102	8.00	751,307	9.00	797,862	9.00	888,031	9.00	811,813	9.00	(76,218)	0.00	
	Central Area Superintendent	9202	821,684	10.00	758,137	8.00	749,295	10.00	825,955	10.00	833,884	10.00	825,922	10.00	(7,962)	0.00	
	Area 3 Superintendent -Closed in '04		809,904	10.00											0	0.00	
	West Area Superintendent	9203	931,694	11.00	710,365	8.00	747,356	9.00	830,360	9.00	833,788	9.00	841,541	9.00	7,753	0.00	
	North Area Superintendent	9204	942,832	10.00	706,016	8.00	822,480	9.00	825,999	9.00	804,867	9.00	815,948	9.00	11,081	0.00	
	Sub-Total Area Superintendents		4,518,661	53.00	2,853,620	32.00	3,070,438	37.00	3,280,176	37.00	3,360,570	37.00	3,295,224	37.00	(65,346)	0.00	

Analysis of General Fund Department Budgets Continued:

Area Superintendents:	FY 2003		FY 2004		FY 2005		FY 2006		Current 4-24-06		Projected		Current to Projected	
	Loca.	Expend.	Pos.	Expend.	Pos.	Expend.	Pos.	Budget	Pos.	FY 2006	Pos.	FY 2007	Pos.	Increase/(Decrease)
<i>Human Resources:</i>														
Chief Officer Human Resources	9003	0		625,993	7.00	796,029	6.00	832,206	6.00	597,564	1.00	372,042	1.00	(225,522) 0.00
Chief Personnel/Recruit. Officer	9002	406,202	4.00	752,862	9.00	519,645	8.00	574,430	8.00	629,789	8.00	564,158	8.00	(65,631) 0.00
Chief Training/Staff Dev. Officer	9009	0		183,613	2.00	257,231	2.00	272,309	2.00	277,309	2.00	284,954	2.00	7,645 0.00
Professional Standards	9263	1,167,104	14.00	818,444	12.00	594,550	11.00	857,089	12.00	871,899	13.00	931,149	13.00	59,250 0.00
Staff Placement Services	9267	1,357,560	24.00	1,390,498	23.00	987,720	13.00	923,267	13.00	921,201	13.00	955,163	13.00	33,962 0.00
Employee Records and Info. Serv.	9268	1,492,105	30.00	1,113,802	22.00	1,083,645	22.00	1,245,840	22.00	1,306,422	25.00	1,454,529	25.00	148,107 0.00
Admin./Non-Instr. Empl. Serv.	9269	602,629	10.00	546,013	9.00	761,877	14.00	914,310	14.00	891,879	14.00	907,255	14.00	15,376 0.00
Staff Development	9264	1,265,959	15.00	1,346,014	15.00	1,207,984	15.00	1,980,893	15.00	1,958,620	15.00	1,814,666	15.00	(143,954) 0.00
Sub-Total Human Resources		6,291,558	97.00	6,777,239	99.00	6,208,681	91.00	7,600,344	92.00	7,454,683	91.00	7,283,916	91.00	(170,767) 0.00
Sub-total Chief Academic Officer		49,700,037	674.00	51,411,935	657.50	52,020,530	624.00	56,318,349	633.50	57,588,711	634.00	57,895,763	633.50	307,052 (0.50)
GRAND TOTAL DEPARTMENTS		116,305,743	2,145	121,206,155	2,171	128,171,956	2,189	134,113,443	2,199.50	136,890,717	2,216.00	139,338,926	2,215.50	2,448,209 (0.50)