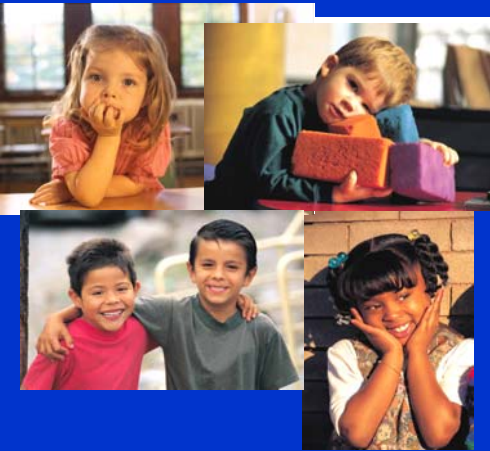


PLANNING AND BUDGET

# Budget In Focus 2005 - 2006

Vision 2009 - *Fulfilling the Promise*



**SAISD**  
*DESTINATION: EXEMPLARY*

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# Budget-in-Focus / 2005 - 2006

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**DESTINATION: EXEMPLARY**



# San Antonio Independent School District

141 Lavaca Street • San Antonio, Texas 78210-1095

Telephone (210) 299-5500 • Fax (210) 299-5580

*Office of the Superintendent*

August 29, 2005

The Honorable Board of Education  
San Antonio Independent School District  
141 Lavaca Street  
San Antonio, Texas 78210-1095

**BOARD OF EDUCATION**

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**DR. RUBÉN D. OLIVÁREZ**

Superintendent

Dear Board Members:

The San Antonio Independent School District (the “District”) budget for fiscal year 2005-2006 is the District’s finance plan that will guide the Board, staff and stakeholders in working toward the Vision 2009 mission: “To graduate all students as responsible citizens with the academic and social preparation to pursue higher education, join the military, or enter the workforce”.

## **Introduction**

The District is proud to publish and disseminate budget information to the Board of Trustees and to our community. The budget is built on Vision 2009, which will guide the school board, staff and community in working toward the mission and goals of educating all children and continuously improving their performance.

The development, review and consideration of the 2005-2006 Budget (the Operating Fund, the Food Service Fund, the Debt Service Fund, and the Special Revenue Fund) was completed with a review of every campus and department budget within the context of the District’s Vision 2009 mission, goals, and financial policies. Information on each of the fund budgets is provided in this budget document.

This budget document and the year-end Comprehensive Annual Financial Report (CAFR) are the primary vehicles used to present Vision 2009’s financial plan and the results of programs and services of the District. This report, the 2005-06 District Budget, is comprised of four sections:

- Executive Summary
- Campus Local and Federal Budgets
- Department Budgets
- Supplemental Section – Budget Enhancements

Our most important objective in the presentation of the budget data is to improve the quality of information provided to our community about the financial support plan for the District's Vision 2009 mission and goals, and educational programs and services for the 2005-2006 fiscal year. The material in the budget document includes information that has been suggested by the Board Members, staff, and the community.

The budget reflects the allocation of revenues and expenditures to support educational programs and services defined by the District's Vision 2009. It presents the vision of district and staff articulated through financial and operating policies. It also represents a responsive balance between the educational needs of students and the ability of the community and the State to provide the necessary financial support to serve them.

### **Mission of the San Antonio Independent School District**

**The mission of the San Antonio Independent School District is to graduate all students as responsible citizens with the academic and social preparation to pursue higher education, join the military, or enter the workforce.**

#### **Vision 2009 Goals:**

##### **1. Governance**

*Establishes an effective operations structure that ensures organizational stability and maximizes student performance, effective planning, effective policy development and decision-making, and prudent fiscal decision-making. It establishes district-wide accountability for all stakeholders at all levels of the organization.*

##### **2. Teaching and Learning**

*Establishes expectations of excellence and equity in student academic performance and provides high quality instructional programs for all students.*

##### **3. Student Support**

*Establishes expectations of excellence and equity in student social and life skill development and provides high quality and personalized student support services to all students.*

##### **4. Administration**

Establishes an effective, efficient organizational structure that promotes excellence in the performance of all District staff and ensures high quality administrative support services through a district-wide accountability system.

##### **5. Human Resources**

*Establishes an effective recruitment, hiring, and retention process to maintain the desired quantity and quality of personnel necessary to achieve the organization's mission.*

**6. Technology**

*Establishes and maintains state-of-art technology to support academic instruction, management information, and administrative services.*

**7. Communications**

*Provides and maintains effective internal and external two-way communications that inform all stakeholders throughout the school district in a systematic and comprehensive way and that are disseminated continuously and promptly.*

**8. School-Community Relations**

*Establishes and maintains student-centered and meaningful relationships with parents, business, civic, and community leaders to provide meaningful support to the public schools.*

**9. Special Facilities Construction and Improvement Initiative (Bond Construction):**

*Ensures effective and efficient implementation of the facilities construction and improvement program.*

**2005-2006 Budget**

The budget process is comprised of seven phases – planning, preparation and submission, review and coordination, adoption, implementation, monitoring, and evaluation. The preparation of the budget commenced in October 2004 with the initial student enrollment forecast and property values projections, and the development and adoption of the budget calendar. The process also included budget reviews of each of the department’s base level budget and proposed budget enhancements. Recommendations from schools, parents, employee union groups, and stakeholders of the District were considered during the budget process.

Competitive Compensation Plan

The 2005-06 Local Operating Budget presented in this document reflects the allocation of resources to support educational programs and Vision 2009. This budget as in the prior year budgets provides a competitive compensation plan for our employees.

Budget Strategies

To continue offering a competitive compensation plan the District implemented the strategies mentioned below.

<u>Strategy</u>	<u>Initiative</u>
Coordinated Funding	Redesign high school assistant principals and elementary school paraprofessional positions
Campus Staff Allocations	Align campus staff with student membership

In order to Balance the Budget and to come up with funds to pay for the budget enhancements the District will need approximately \$10.8 million from the Local Operating Fund Balance. The 2005-2006 end-of-year projected fund balance is \$57.9 million. This amount is slightly higher than TEA's ending Fund Balance guidelines. To ensure that we do not exceed the \$10.8 million amount and possibly significantly reduce this amount, the District will need to implement budget cost saving strategies such as monitor local operating expenditures through out the 2005-2006 school year, and continue with the internal energy savings program implemented during the 2004-2005 school year. The Board adopted for the 2004-2005 school year a budget reflecting a need of approximately \$8.2 million from the Local Operating Fund Balance. Through effective cost management it is projected that this amount could be reduced to approximately \$3.7 million. Future local, state and federal funding resources will dictate compensation increases beyond the 2005-2006 school year.

The following table presents a comparison of the 2004-2005 Budget for all Governmental Funds with the 2005-2006 budget year.

**Total Budgets for All Governmental Funds**

Funds	Budget 2004-2005	Budget 2005-2006	% Change
Local Operating Funds	\$ 345,963,423	\$ 347,950,077	0.57%
Food Service Funds	\$ 29,600,000	\$ 30,405,000	2.72%
Debt Service Funds	\$ 40,200,631	\$ 39,153,866	-2.60%
Special Revenue Funds	\$ 54,704,173	\$ 59,448,536	8.67%
<b>Total Appropriations</b>	<b>\$ 470,468,227</b>	<b>\$ 476,957,479</b>	<b>1.38%</b>

## Analysis of Adopted Budget

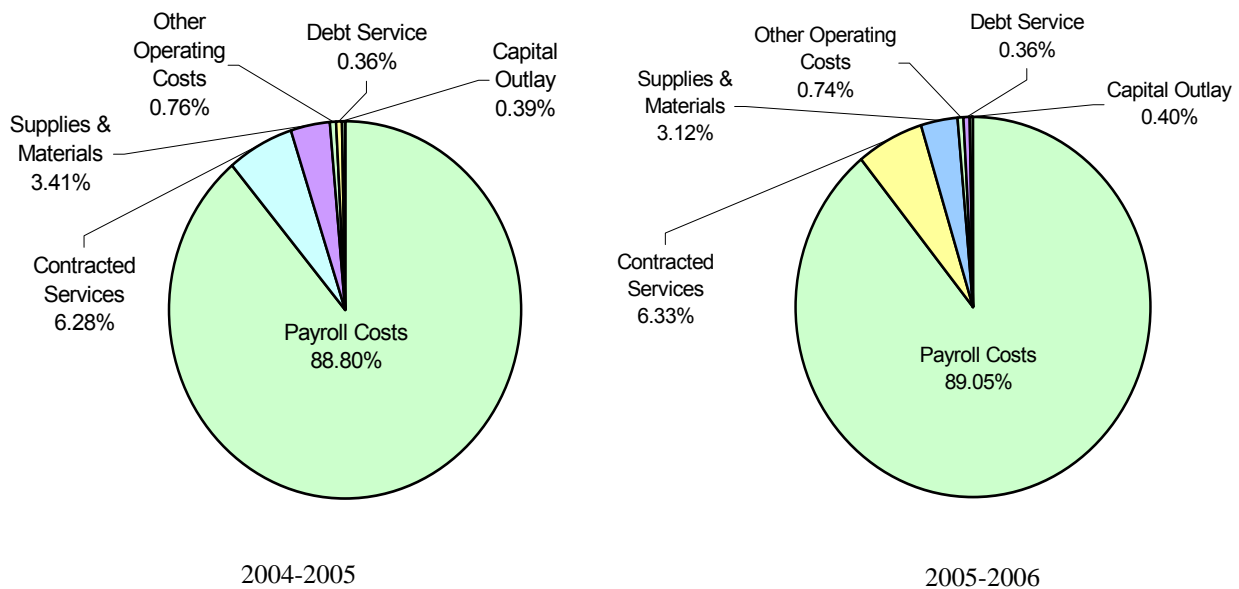
The composition of the District's workforce is determined by the staffing formulas, policies and guidelines of the Board on the basis of projected student membership and curriculum requirements. For the 2005-2006 fiscal year, salaries and fringe benefits are budgeted to consume 89.05% of the General Operating Fund resources.

### General Fund Expenditures by Object

Object	Actual 2003-2004	Budget 2004-2005	Budget 2005-2006	% Change
Payroll Costs	\$ 309,512,704	\$ 307,202,428	\$ 309,832,440	0.86%
Contracted Services	21,747,950	21,735,518	22,038,756	1.40%
Supplies & Materials	10,157,638	11,802,923	10,845,646	-8.11%
Other Operating Costs	2,342,320	2,617,118	2,587,330	-1.14%
Debt Service	-	1,252,779	1,252,779	0.00%
Capital Outlay	3,722,622	1,352,657	1,393,126	2.99%
Other Uses	1,240,994	-	-	-
<b>Total General Fund Expenditure</b>	<b>\$ 348,724,228</b>	<b>\$ 345,963,423</b>	<b>\$ 347,950,077</b>	<b>0.57%</b>

### General Fund Expenditures by Object

(Comparison of Total Expenditures of Current and Proposed Budgets)

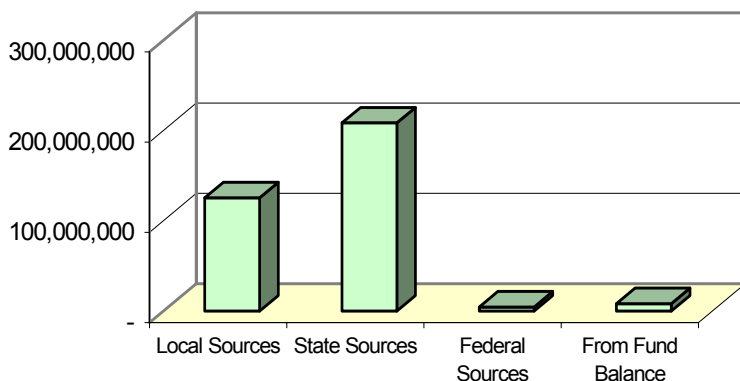


## General Fund Revenues

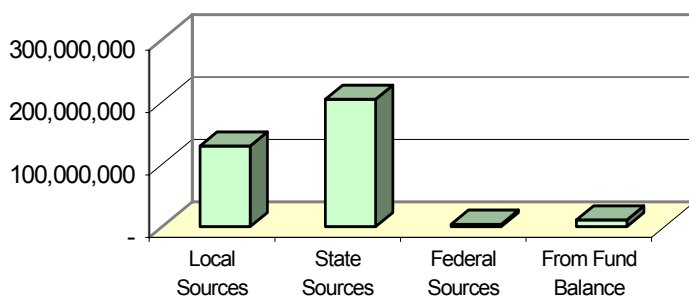
Programs and services included in the General Fund Budget are primarily supported by local and state sources of revenue. A comparison of General Fund revenue sources is presented below.

Revenue Sources	Budget 2004-2005	Budget 2005-2006	Increase
Local Sources	\$ 125,215,685	\$ 129,302,688	\$ 4,087,003
State Sources	208,208,564	204,000,747	(4,207,817)
Federal Sources	4,356,272	3,805,322	(550,950)
From Fund Balance	8,182,902	10,841,320	2,658,418
<b>Total Operating Fund Revenues</b>	<b>\$ 345,963,423</b>	<b>\$ 347,950,077</b>	<b>\$ 1,986,654</b>

**2004-2005 General Fund Revenue Sources**



**2005-2006 General Fund Revenue Sources**



The local sources of revenue that support the General Fund Budget represent 37.16% of General Fund funding for the 2005-2006 school year. Of this amount, the largest source of revenue available to the District is the property tax that is derived from current and delinquent real estate tax payments. The proposed budget shows an approximate 3.58% increase in local tax contributions. The 2005-2006 state revenue projections are based on an estimated average daily attendance (ADA) of 51,215.07 students, certified taxable property values of \$8,484,276,715 and projected property value growth of 3.703%.

State revenue represents 58.63% of the General Fund. The General Fund federal revenues are 1.09% of the revenue budget.

## **Personnel Allocation**

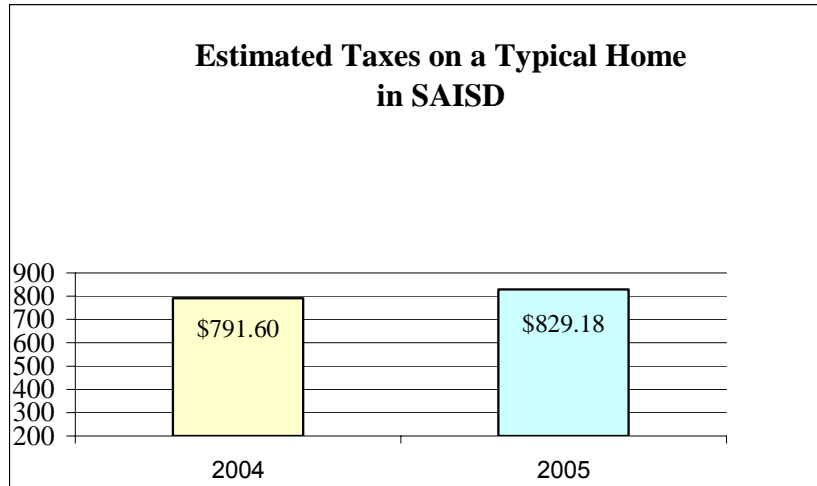
The goals and objectives of the District are achieved through the dedicated efforts of teachers, aides, administrators, and other support personnel. Student membership projections and campus staffing formulas direct the allocation of teachers and other staff among the campuses. The District has undertaken many innovative approaches to help reach specific goals. These approaches include a Bond Program Department that has been established to oversee the efficient and effective expenditure of nearly \$500 million in capital project funds to bring district facilities up to standard. Other innovative approaches that continued from the prior year include using a Coordinated Funding Plan, Pre-Kindergarten Grant, and Academy for Accelerated Learning, Small Learning Communities, and the Redesigning High School Initiative

## **State Funding Formulas and Legislative Issues**

The financial support for District operated programs and services is substantially and increasingly derived from local sources of revenue, primarily the local property tax

The 79<sup>th</sup> Legislature in June 2005 retained the funding level of \$27.14 per weighted student in average daily attendance (per \$.01 of tax effort). Most school districts receive Tier 1 and Tier 2 State funding. The 79<sup>th</sup> Legislature did not impact the basic State allotment formulas (Tier 1) or the Tier 2 for 2005-2006. The Legislature provided the District \$110 per Weighted Average Daily Attendance (WADA). This will amount to approximately \$8 million for 2005-06. The basic elements used to determine state funding levels are the average numbers of students in daily attendance and accurate counts of students in various programs such as special education, gifted and talented, at-risk, bilingual, and career and technology. Also included in the funding formulas are tax base information, tax effort, transportation, and other elements.

House Bill 3343 created a statewide program and requirement for public school employee group health coverage beginning in 2003-2004. The District must maintain current employer contributions toward health insurance coverage and will be required to maintain a minimum level of contribution of \$1,800 per participating employee. Beginning in the 2003-2004 school year the District contributed a combined total of \$2,700 per year towards health insurance premiums multiplied by the number of covered employees. This combined total of \$2,700 is the \$900 from State formula gains and \$1,800 from district maintenance of effort. The District contribution for 2005-06 will increase from \$1,800 to \$1,992.



The District's initial certification report from the Bexar Appraisal District reflects a total estimated assessed value for the 2005-06 fiscal year of \$8,241,867,692 compared to the estimated assessed value in 2004-2005 of \$8,190,740,092. Taxes to fund programs and services for the 2005-2006 fiscal year for the average homeowner increased due to a rise in local property values and not the current property tax rate of \$1.722. The tax bill in 2004-2005 for a home with an average market value of \$62,065 and average taxable value of \$45,970 was estimated to be \$791.60 and the estimated tax bill in 2005-2006 for the same home now with an average market value of \$64,588 and average taxable value of \$48,243 will be \$829.18. It is estimated that the District will experience relatively modest increases in the tax base over the next several years.

### Demographics and Student Enrollment

San Antonio is now the eighth largest city in the United States and is one of the fastest growing metropolitan areas. It is located in South-Central Texas, southeast of Austin, approximately 140 miles northwest of the Gulf of Mexico and 150 miles northeast of the city of Laredo on the Mexican border. It is located on the edge of the Gulf Coastal Plains the fastest growing region within the state.

According to the San Antonio Economic Foundation the population of the area is over 1.2 million, with a median household income of \$43,456. An annual living cost comparison of selected high tech cities conducted by Runzheimer International, a management consulting firm, based in Rochester, Wisconsin reflected that San Antonio's cost of living is much more affordable than Dallas, Houston, and other large cities such as Los Angeles, Atlanta, Phoenix, and Denver. San Antonio is projected to grow at an average annual rate of 1.9% through the year 2010. The five (5) largest corporate headquarters located in San Antonio are:

<u>Company</u>	<u>Business</u>	<u>Employed in San Antonio</u>
United Service Automobile Association (USAA)	Insurance	14,955
H-E-B Food Stores	Super Market Chain	14,600
	Telecommunications	6,000

SBC		
Taco Cabana	Fast Food Chain	3,000
Valero Energy	Oil Refining & Gasoline Marketing	2,939

San Antonio's top five leading manufactures are:

<u>Company</u>	<u>Business</u>	<u>Employed in San Antonio</u>
Cardell Kitchen/Bath Cabinetry	Kitchen/Bath Cabinets	2,017
Valero Energy	Oil Refining and Marketing	1,700
Martin Marietta Materials	Crushed Limestone, Concrete, and Cement	1,400
Coca-Cola/Dr. Pepper Bottling	Soft Drinks	1,100
Clarke American	Check Printing	970

In San Antonio, the United States Military is a major employer with approximately 48,090 military, 25,099 civilian employees and a direct financial impact of approximately \$2.95 Billion.

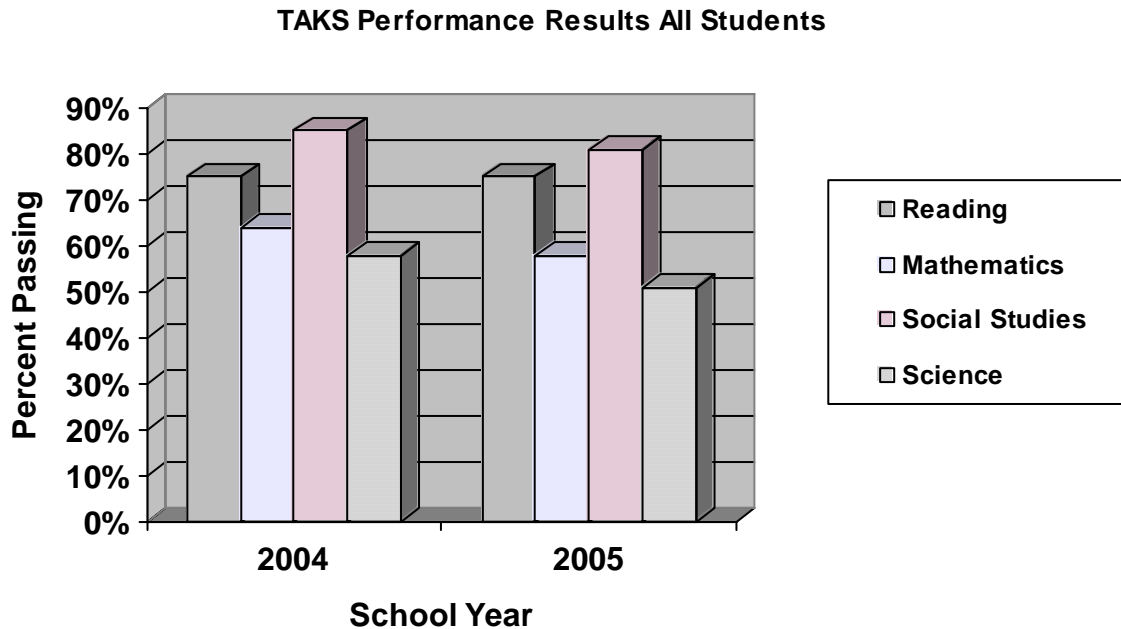
The District must be prepared to meet the challenges of educating children that must be prepared for careers requiring high-level skills in mathematics, science, and technology in addition to solid reading and writing skills. The net effect of the growing population on the District's student enrollment is difficult to ascertain due to many complicating factors. In particular, the recent growth of state charter schools and private schools will mitigate the effect of population increases, causing District enrollment to remain relatively flat or decline for the next three years.

## Performance Measurement

Beginning Spring 2003, by law, Texas students must pass a new state assessment in order to be promoted at certain grade levels and to graduate from high school. The previous state assessment was called the Texas Assessment of Academic Skills (TAAS). TAAS has been replaced by the new state assessment called the Texas Assessment of Knowledge and Skills (TAKS). The TAKS test evaluates student learning based on the state-required curriculum – the Texas Essential Knowledge and Skills (TEKS). TAKS will be given in the 3<sup>rd</sup> through the 11<sup>th</sup> grades and students will be held to higher academic standards than the TAAS test. Each 3<sup>rd</sup> grade student must pass the reading section (English or Spanish) of the TAKS test in order to be promoted to the 4<sup>th</sup> grade. Students in the 11<sup>th</sup> grade must pass all portions of TAKS (mathematics, English Language Arts, social studies, and science) in order to graduate.

In the school year 2004-2005, students in the 5<sup>th</sup> grade will be required to pass the reading and mathematics portions of the TAKS test in order to be promoted to the 6<sup>th</sup> grade. Starting with the school year 2007-2008, students in the 8<sup>th</sup> grade will be required to pass the reading and mathematics portions of the TAKS test to be promoted to the 9<sup>th</sup> grade.

The chart below reflects the District's TAKS performance for the assessment administered in the spring of the 2004 and 2005 school years.



## 2005-06 District Budget Highlights

The following selection of highlights is presented as a brief overview of the significant items and issues contained in the 2005-2006 budget.

- ❖ **Student Enrollment.** Student enrollment is expected to have a slight increase for the 2005-2006 school year. During the 2004-2005 school year, regular student enrollment declined. However, the enrollment for three (3) and four (4) year old students increased. The 2005-2006 student enrollment is projected to be slightly lower or about the same than the 2004-2005 enrollment.
- ❖ **Budget Projections.** The estimated revenues for fiscal year 2006 were based on the following assumptions:

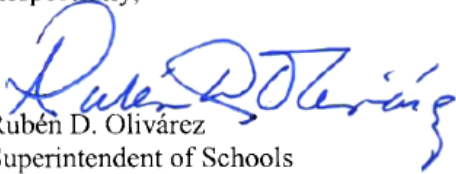
Average Daily Attendance	51,215.07
Maintenance and Operations Tax Rate	\$1.50
Tax Collection Rate	98.50%
Property Value Growth	3.763%
- ❖ **1997 Bond Program.** Since the passage of the Bond Program in September 1997, the District has assembled a management team and a citizen's oversight committee, and it has developed a complete set of implementation strategies and action plans. Construction on many projects is complete and several more are underway, with more than \$440 million obligated in projects at dozens of sites. These projects include replacement and renovations at more than 90 schools.
- ❖ **Payroll Share of General Fund.** Salaries and fringe benefits were expected to consume 89.05% of General Fund expenditures.
- ❖ **Tax Rate.** The 2005-2006 tax rate remained at \$1.50 for maintenance and operations and the debt services tax rate will change from .222 to 0.22. The District has consistently tried to maintain a low rate while delivering effective educational programs to children.

The District is exploring many strategies that focus on instructional productivity, reducing non-instructional expenditures through efficiency programs and innovations as well as cost-saving measures, restructuring programs, such as reallocating existing teaching staff. The District intends to continue the focus on instructional outcomes so that the community feels secure that its valuable resources are being well spent.

## Summary

I appreciate the fiscal support provided by the Board of Trustees and the community for development, implementation, and maintenance of the excellent educational program for children of the District. The 2005-06 budget supports the District's commitment to improving student achievement and maintaining strict public accountability for quality instructional services. This budget is a sound, school-centered proposal that is built to facilitate cost-effective management and an ongoing, open relationship with the entire community.

Respectfully,



Rubén D. Olivárez  
Superintendent of Schools

# Budget Schedule

2005 - 2006

	<h2>CALENDAR</h2>	
January 2005	Budget Calendar/Guidance Proposed	
Feb/April	Staff Prepares Proposed Budgets	
July 12	Board Budget Work Session Overview	
August 1	Board Budget Work Session for Fiscal Year 2005-2006	
August 8	Board Budget Work Session for Fiscal Year 2005-2006	
August 15	Board Budget Work Session for Fiscal Year 2005-2006	
August 22	Public Hearing to Discuss Budget and Proposed Tax Rate.	
August 29	Adoption of Compensation Plan, Budget and Tax Rate for 2004-2005	
September 1	Fiscal Year 2005-2006 Officially Begins	



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# Budget Considerations

2005 - 2006

- ✓ Estimated Revenue for 2005-2006 is - \$466,116,159
- ✓ Amount from Fund Balance - \$10,841,320 (2.27% of budget)
- ✓ The 2005-2006 total appropriations Budget is - \$476,957,479
- ✓ Estimated Average Daily Attendance (ADA) - 51,215.07
- ✓ Student/Teacher ratio of 22/1 for grades K through 4th Grade
- ✓ Maintenance & Operations Tax Rate of \$1.50/\$100
- ✓ Debt Service Tax Rate of \$0.22/\$100
- ✓ Total Tax Rate of \$1.72/\$100
- ✓ Estimated Property Values of \$8,484,276,715
- ✓ Projected Property Value Growth of 3.763%



*DESTINATION: EXEMPLARY*

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# Funding Sources

2005 - 2006



The San Antonio Independent School District has three major sources of revenue--local, state, and federal funds.

↪ Local funds are primarily derived from taxes levied on real estate by the SAISD. Other sources of local funds include interest earned on short-term investments, rental of district property and other miscellaneous income. The local tax revenue amounts to approximately 29.84% of the district's total budget. Total local revenue is 31.15% of the budget. The SAISD tax rate is:

Maintenance & Operations	\$1.500/ \$100
Debt Service	<u>\$0.220/ \$100</u>
Total SAISD Tax Rate	<u>\$1.720/ \$100</u>

↪ State funds are based primarily upon the average daily attendance (ADA) of the District's pupils and by their educational category (Bilingual, Compensatory, Regular, Special Education, and Vocational Education). The State determines what the total cost for a basic program should be for the district by special formula and weights for type of student served. The State then deducts the amount of revenue required to be raised by the SAISD. The balance is then provided as State Aid. The State assists with funding Debt Service on new and old bond issues. This amounted to 4.65% of the budget. State funds account for approximately 47.48% of the total budget.

↪ Federal funds are primarily provided as grants designated for a special purpose and cannot be spent for any reason other than the one so specified. Federal sources account for approximately 19.10% of the total district budget.

↪ Use of the Fund Balance amounted to 2.27% of the total District budget.



**SAISD**  
*DESTINATION: EXEMPLARY*

# Estimated Revenue

## All Funds 2005 - 2006

ESTIMATED REVENUE	<b>TEA REQUIRED*</b>				Info. Only Special Revenue Fund**	Total All Funds
	Operating Fund	Food Service Fund	Debt Service Fund			
Local Revenue	\$ 129,302,688	\$ 2,275,000	\$ 16,966,005	\$ -	\$ 148,543,693	
State Revenue	204,000,747	275,000	22,187,861	-	226,463,608	
Federal Revenue	3,805,322	27,855,000		59,448,536	91,108,858	
<b>TOTAL EST. REVENUE</b>	<b>\$ 337,108,757</b>	<b>\$ 30,405,000</b>	<b>\$ 39,153,866</b>	<b>\$ 59,448,536</b>	<b>\$ 466,116,159</b>	
Amount from Fund Balance	10,841,320				10,841,320	
<b>Total Available Resources</b>	<b>\$ 347,950,077</b>	<b>\$ 30,405,000</b>	<b>\$ 39,153,866</b>	<b>\$ 59,448,536</b>	<b>\$ 476,957,479</b>	

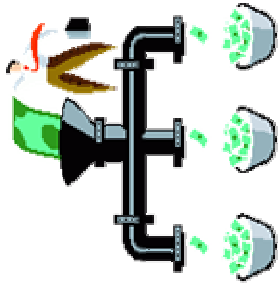
\* TEA (Texas Education Agency) requires the District to adopt an annual budget for these designated funds.

\*\* For information only. The Special Revenue Fund includes Federal and State funds such as Title I and other grants and entitlements.

TEA does not require the District to include these funds in the annual budget to be adopted. The totals here represent those in the Finance System with a fiscal year "6" (2005-06) as of 08/11/05.



# Appropriations Budget 2005 - 2006



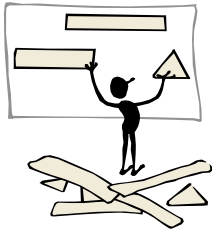
## TEA REQUIRED\*

ESTIMATED EXPENDITURES	Operating Fund	Food Service Fund	Debt Service Fund	Info. Only Special Revenue Fund**	Total All Funds
Instruction	\$ 209,625,557			\$ 24,085,372	\$ 233,710,929
Instructional Resources & Media	6,137,240			1,782,405	7,919,645
Curriculum & Prof. Development	4,690,539			17,922,687	22,613,226
Instructional Administration	4,924,996			4,058,798	8,983,794
School Leadership	20,985,631			3,386,326	24,371,957
Guidance & Counseling	14,609,282			2,663,068	17,272,350
Social Work Services	1,846,023			793,193	2,639,216
Health Services	5,828,577			528,770	6,357,347
Student Transportation	6,550,170				6,550,170
Food Services	100,013	\$ 29,849,000			29,949,013
Cocurricular/Extracurricular	8,159,912			74,000	8,233,912
General Administration	12,709,788	3,000		20,000	12,732,788
Plant Maintenance	40,238,909	553,000		117,569	40,909,478
Security & Monitoring	5,158,823			20,024	5,178,847
Data Processing	3,663,894			957,753	4,621,647
Community Services	1,327,944				4,366,515
Debt Services	1,252,779			3,038,571	40,406,645
Payments to JJAEP	140,000		\$ 39,153,866		140,000
<b>TOTAL EST. EXPENDITURES</b>	<b>\$ 347,950,077</b>	<b>\$ 30,405,000</b>	<b>\$ 39,153,866</b>	<b>\$ 59,448,536</b>	<b>\$ 476,957,479</b>

\* TEA (Texas Education Agency) requires the District to adopt an annual budget for these designated funds.

\*\* For information only. The Special Revenue Fund includes Federal and State funds such as Title I and other grants and entitlements. TEA does not require the District to include these funds in the annual budget to be adopted. The totals here represent those in the Finance System with a fiscal year "6" (2005-06) as of 08/11/05.

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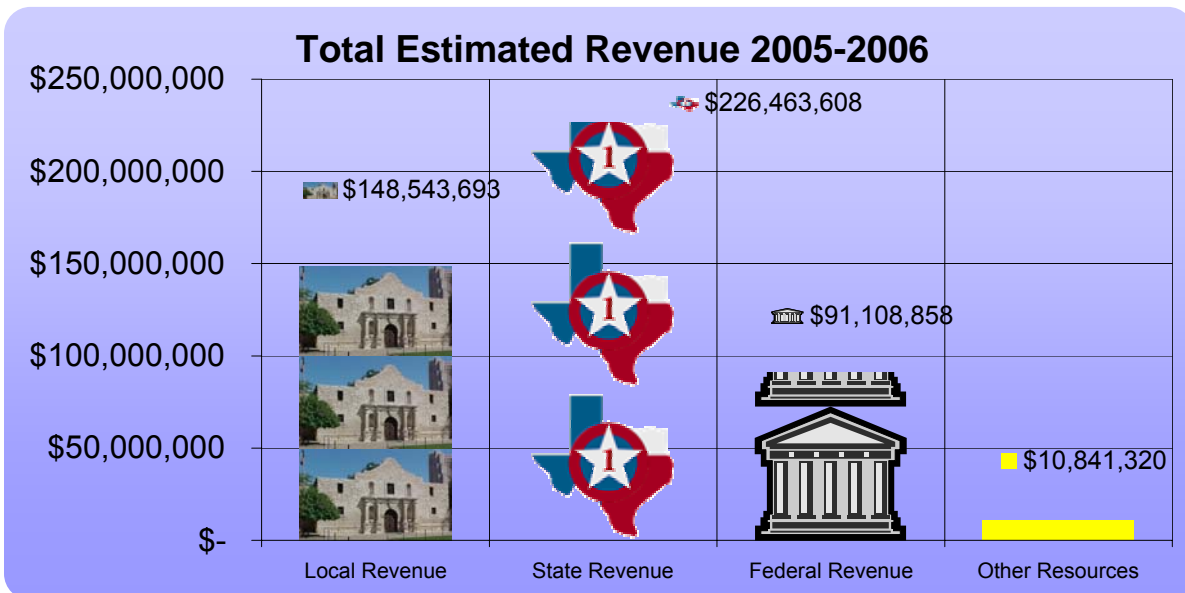


# Budget Enhancements 2005 - 2006

	TITLE	AMOUNT	TOTALS
<b>Academics</b>	Priority Campus Support	\$ 1,643,148	
	504 Services	133,600	
	Project MAS	35,000	
			<b>\$ 1,811,748</b>
<b>School Staffing</b>	Teachers	\$ 212,860	
	Teacher Stipends	115,000	
	Instructional Assistant - Library	24,900	
	Teacher - Choral/Music (Partial)	10,643	
			<b>\$ 363,403</b>
<b>Administrative Staffing</b>	Two Police Officers	\$ 73,200	
			<b>\$ 73,200</b>
<b>Administration</b>	Region 20 HR/Finance Management System	\$ 117,000	
			<b>\$ 117,000</b>
<b>Human Resources</b>	One-Time Pay Supplement	\$ 3,954,351	
	Reclassification and Position Mergers	273,397	
	TRS Rate Increase for District	1,182,729	
	TRS State Portion for New Employees	61,884	
	Department Chair Supplements	96,000	
	Health Insurance Increase	675,000	
			<b>\$ 6,243,361</b>
<b>Student Support</b>	Campus Supplies (Pre-K Diff.)	\$ 85,000	
	Communities In Schools	80,000	
			<b>\$ 165,000</b>
<b>Governance</b>	Legal	\$ 80,000	
			<b>\$ 80,000</b>
<b>Grand Total for Enhancements</b>			<b>\$ 8,853,712</b>

# Total Estimated Revenue For All Funds by Source

Source	Description	Amount	Total	Percent of Total
<b>Local Revenue</b>				
	Property Taxes M & O	\$ 125,355,188		
	Property Taxes Debt Service	16,966,005		
	Food Service (Meals/Misc.)	2,275,000		
	Tuition, Interest, & Other	3,947,500		
	Total Local Revenue		\$ 148,543,693	31.14%
<b>State Revenue</b>				
	Foundation Fund	\$ 204,000,747		
	Food Service (State Matching)	275,000		
	Debt Service (Bond)	22,187,861		
	Total State Revenue		226,463,608	47.48%
<b>Federal Revenue</b>				
	Food Service	\$ 27,855,000		
	Special Revenue	59,448,536		
	Other Federal	3,805,322		
	Total Federal Revenue		91,108,858	19.10%
<b>Total Estimated Revenue</b>			<b>\$ 466,116,159</b>	<b>97.73%</b>
<b>Other Resources</b>				
	From Operating Fund Balance		10,841,320	2.27%
	Total Other Resources		10,841,320	
<b>Total Estimated Revenue and Other Resources</b>			<b>\$ 476,957,479</b>	<b>100.00%</b>



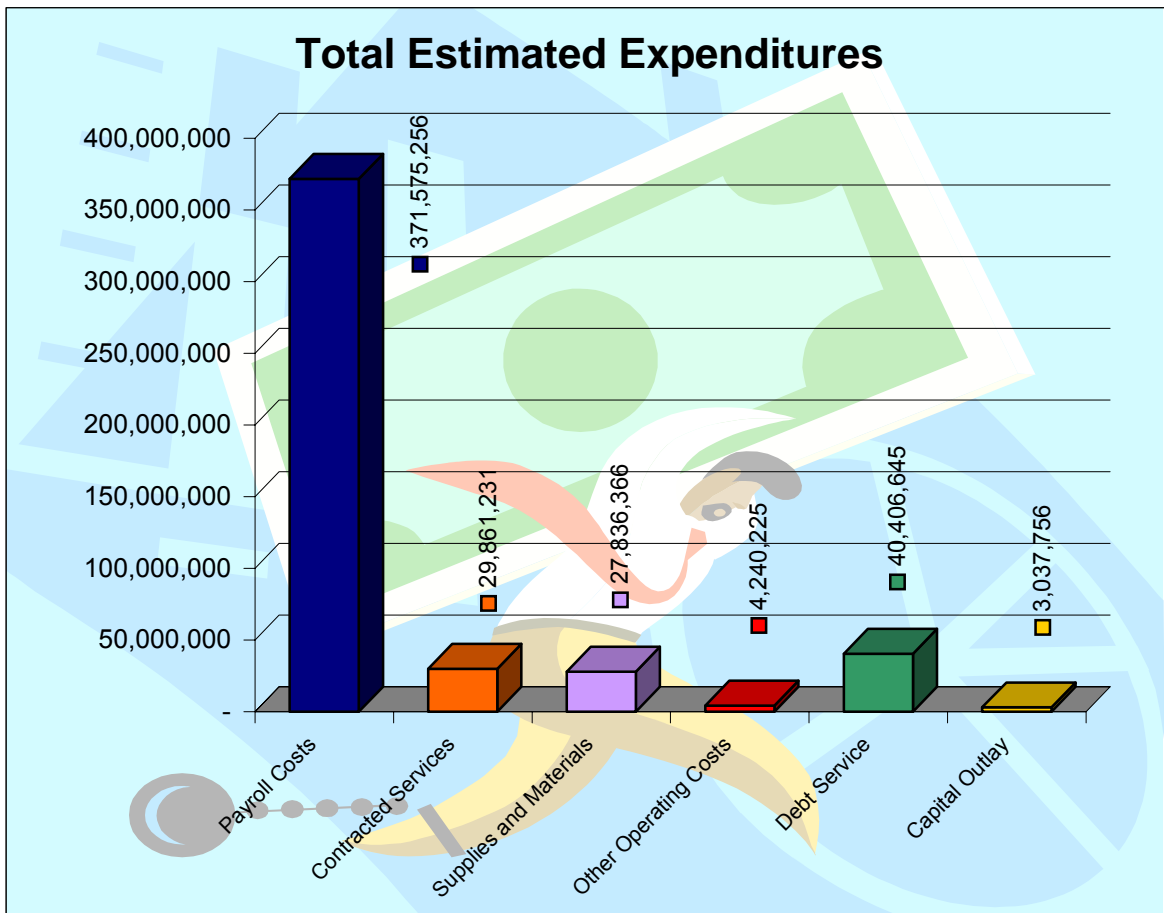


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# Total Estimated Expenditures

The estimated SAISD expenditures for all funds are as follows:

<u>EXPENDITURE TYPE</u>	<u>PROPOSED BUDGET 2005 - 2006</u>	<u>PERCENT OF TOTAL</u>
Payroll Costs	371,575,256	77.91%
Contracted Services	29,861,231	6.26%
Supplies and Materials	27,836,366	5.84%
Other Operating Costs	4,240,225	0.89%
Debt Service	40,406,645	8.47%
Capital Outlay	3,037,756	0.64%
<b>TOTAL BUDGET</b>	<b>\$ 476,957,479</b>	<b>100.00%</b>



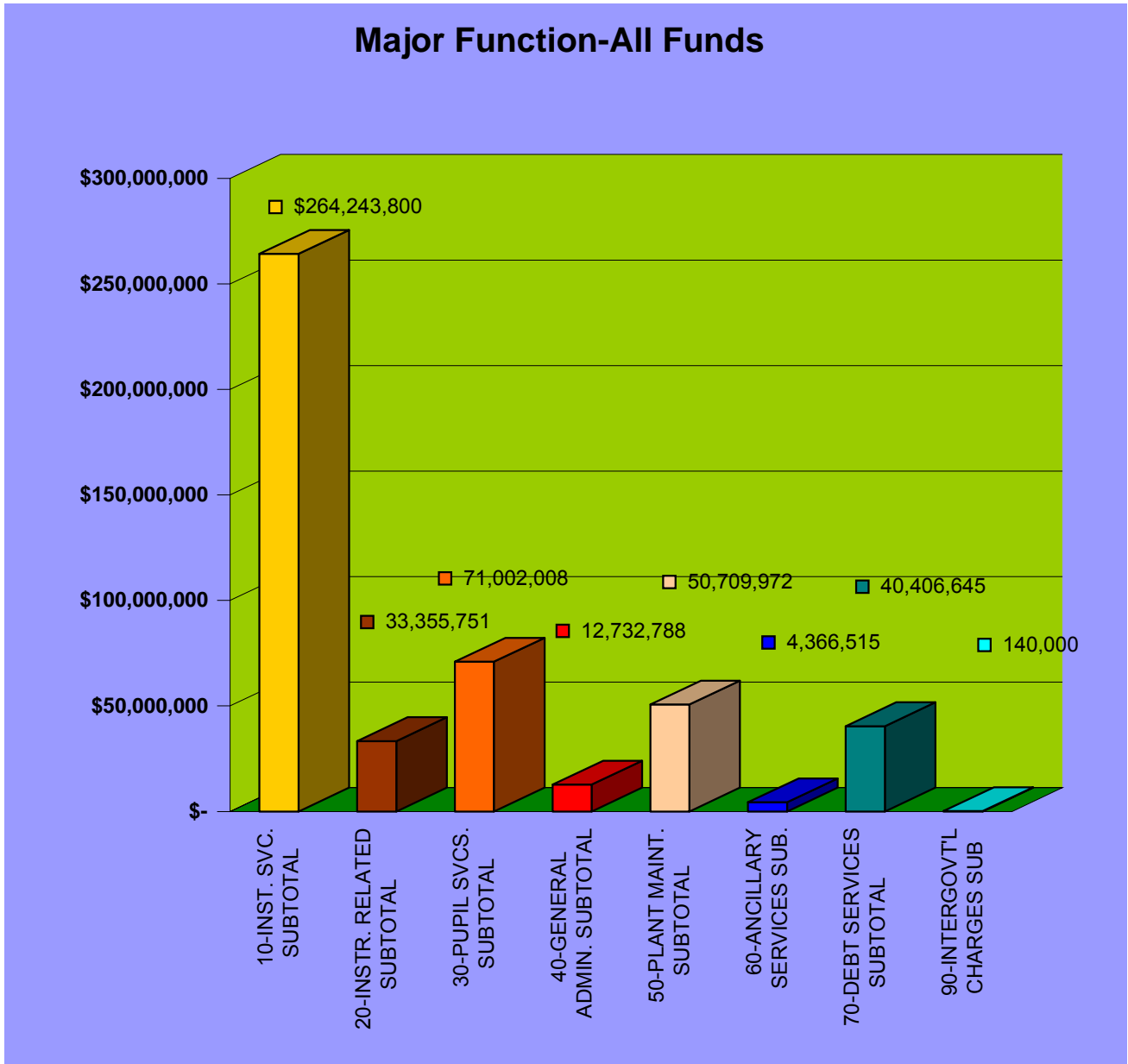
# Expenditures by Function and Fund Type

## *Fund Type for All Funds*

DESCRIPTION	General Fund	Debt Service	Special Revenue Fund	Function Total	Major Function Total
11-Instruction	\$ 209,625,557		\$ 24,085,372	\$ 233,710,929	
12-Inst. Resources & Media Svc	6,137,240		1,782,405	7,919,645	
13-Curriculum & Inst Staff Dev.	4,690,539		17,922,687	<u>22,613,226</u>	
10-INST. SVC. SUBTOTAL					\$ 264,243,800
21-Instructional Administration	4,924,996		4,058,798	8,983,794	
23-School Administration	20,985,631		3,386,326	<u>24,371,957</u>	
20-INSTR. RELATED SUBTOTAL					33,355,751
31-Guidance & Counseling Svc.	14,609,282		2,663,068	17,272,350	
32-Attendance & Social Work	1,846,023		793,193	2,639,216	
33 Health Services	5,828,577		528,770	6,357,347	
34-Pupil Transportation	6,550,170		-	6,550,170	
35-Food Services	29,949,013		-	29,949,013	
36-Co-curricular Activities	8,159,912		74,000	<u>8,233,912</u>	
30-PUPIL SVCS. SUBTOTAL					71,002,008
41-General Administration	12,712,788		20,000	<u>12,732,788</u>	
40-GENERAL ADMIN. SUBTOTAL					12,732,788
51-Plant Maintenance & Operations	40,791,909		117,569	40,909,478	
52-Security & Monitoring	5,158,823		20,024	5,178,847	
53-Data Processing	3,663,894		957,753	<u>4,621,647</u>	
50-PLANT MAINT. SUBTOTAL					50,709,972
61-Community Services	1,327,944		3,038,571	<u>4,366,515</u>	
60-ANCILLARY SERVICES SUB.					4,366,515
71-Debt Service	1,252,779	\$ 39,153,866	-	<u>40,406,645</u>	
70-DEBT SERVICES SUBTOTAL					40,406,645
95-Payments to JJAEP	140,000		-	<u>140,000</u>	
90-INTERGOVT'L CHARGES SUB					140,000
Function Total	<u>\$ 378,355,077</u>	<u>\$ 39,153,866</u>	<u>\$ 59,448,536</u>	<u>\$ 476,957,479</u>	<u>\$ 476,957,479</u>
<b>Per Pupil Expenditure *</b>	<u><u>\$ 7,290</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,088</u></u>		<u><u>\$ 8,378</u></u>

\* The calculation for the "Per Pupil Expenditure" excludes Community Services (61), Debt Services (71), Facilities Acquisition (81) and Construction, Payments to JJAEP (95) and Capital Outlay (6600's). The remaining amount is divided by the estimated Average Daily Attendance (ADA) of 51,215.07.

# Estimated Expenditures by Function

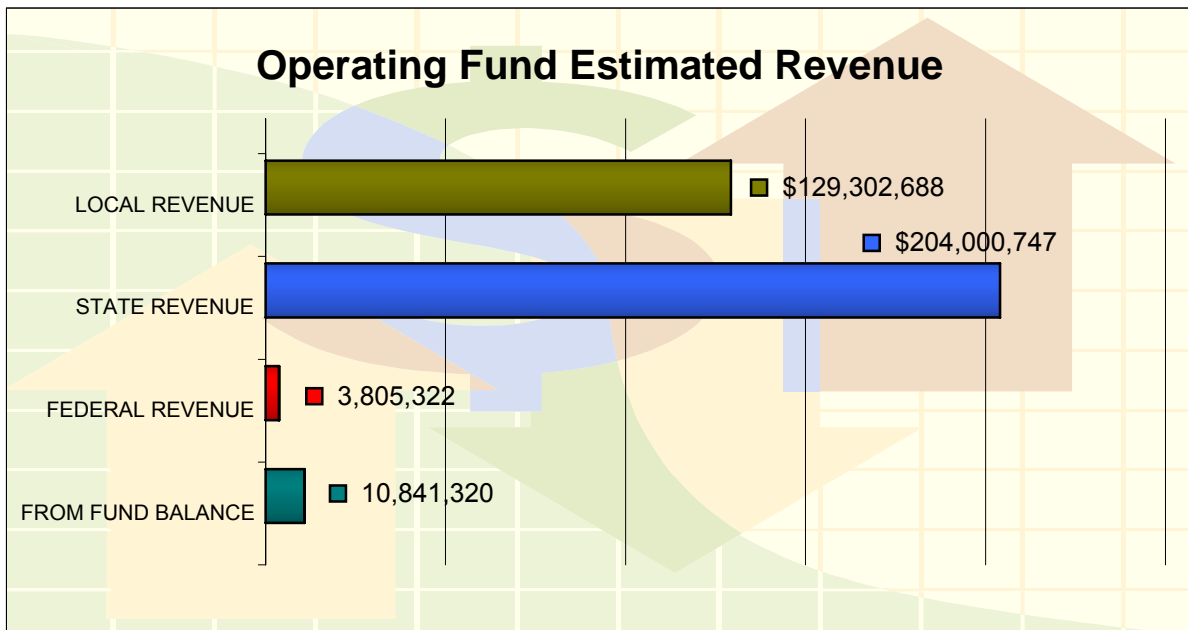


# Operating Fund\*

## Estimated Revenue

REVENUE TYPE	FINAL BUDGET 2004-2005	PERCENT OF TOTAL	ESTIMATED REVENUE 2005 - 2006	PERCENT OF TOTAL
<b>LOCAL REVENUE</b>				
Local Taxes	\$ 124,518,185	35.11%	\$ 125,355,188	36.03%
Other Local	4,919,498	1.39%	3,947,500	1.13%
Estimated Total Local Revenue	<u>\$ 129,437,683</u>	<u>36.50%</u>	<u>\$ 129,302,688</u>	<u>37.16%</u>
<b>STATE REVENUE</b>				
State Foundation	\$ 217,508,564	61.33%	\$ 204,000,747	58.63%
Other State Revenue	168,564	0.05%		0.00%
Estimated Total State Revenue	<u>\$ 217,677,128</u>	<u>61.38%</u>	<u>\$ 204,000,747</u>	<u>58.63%</u>
<b>FEDERAL REVENUE</b>				
	4,356,272	1.23%	3,805,322	1.09%
<b>TOTAL ESTIMATED REVENUE</b>	<u>\$ 346,446,265</u>	<u>99.11%</u>	<u>\$ 337,108,757</u>	<u>96.88%</u>
<b>OTHER RESOURCES FROM FUND BALANCE</b>				
	-	0.00%		
	<u>8,182,902</u>	<u>2.31%</u>	<u>10,841,320</u>	<u>3.12%</u>
<b>TOTAL ESTIMATED REVENUE &amp; OTHER RESOURCES</b>	<u><u>\$ 354,629,167</u></u>	<u><u>101.42%</u></u>	<u><u>\$ 347,950,077</u></u>	<u><u>100.00%</u></u>

\* LESS: TRS (Teacher Retirement System) On-Behalf payments made by the State of Texas for district employees and the Food Service Fund.



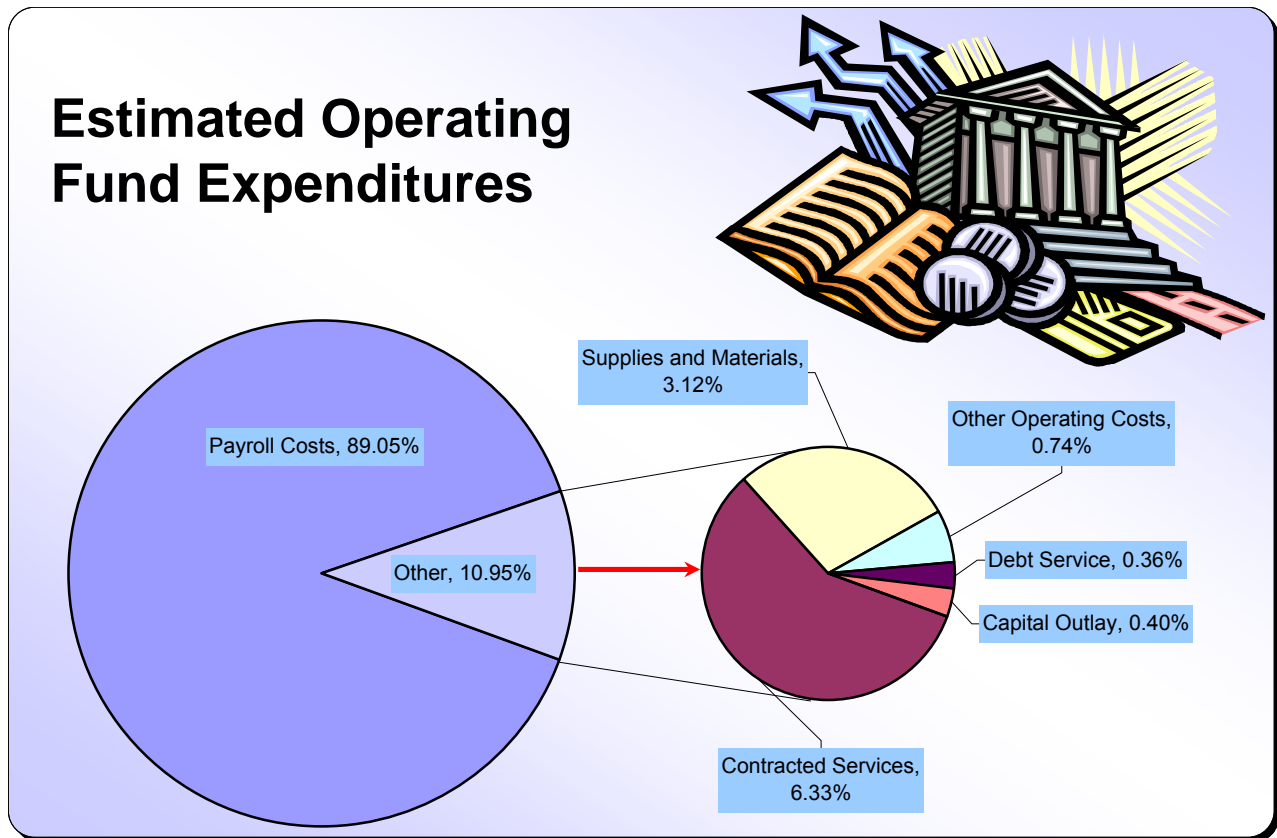
# Operating Fund\*

## Estimated Expenditures

EXPENDITURE TYPE	FINAL BUDGET 2004 - 2005	PERCENT OF TOTAL	PROPOSED BUDGET 2005 - 2006	PERCENT OF TOTAL
Payroll Costs	\$ 317,801,697	87.68%	\$ 309,832,440	89.05%
Contracted Services	23,762,284	6.56%	22,038,756	6.33%
Supplies and Materials	12,929,856	3.57%	10,845,646	3.12%
Other Operating Costs	2,832,398	0.78%	2,587,330	0.74%
Debt Service	284	0.00%	1,252,779	0.36%
Capital Outlay	3,818,549	1.05%	1,393,126	0.40%
Other Uses	1,312,495	0.36%	-	0.00%
<b>TOTAL BUDGET</b>	<b>\$ 362,457,563</b>	<b>100.00%</b>	<b>\$ 347,950,077</b>	<b>100.00%</b>

Non-Payroll

\* LESS: The Food Service Fund and the TRS (Teacher Retirement System) On-Behalf payments made by the State of Texas for district employees.



# Operating Fund \*

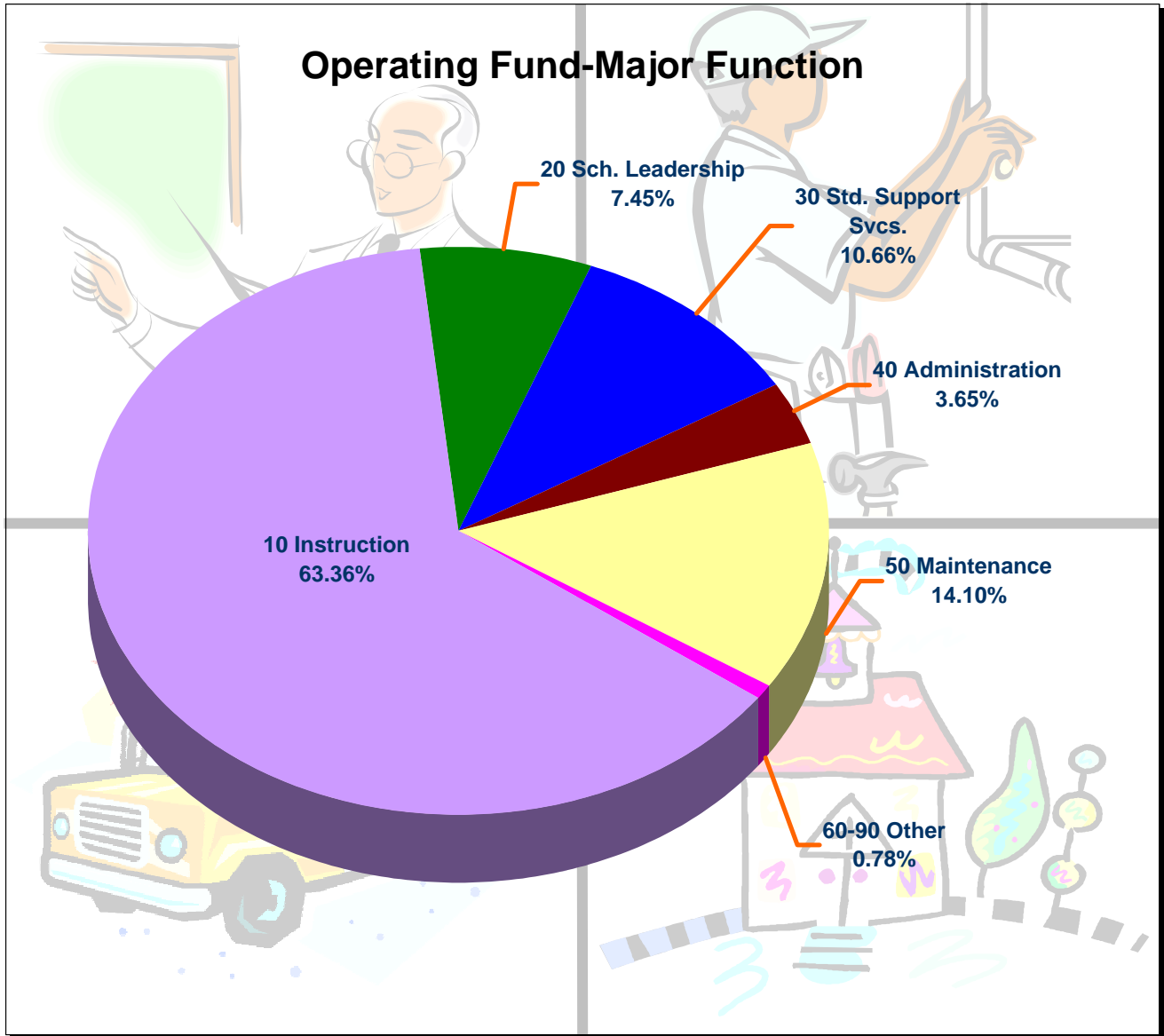
## Function Comparison

FUNCTION	FINAL BUDGET 2004 -2005	PERCENT OF TOTAL	PROPOSED BUDGET * 2005 - 2006	PERCENT OF TOTAL**
Instruction	\$ 214,496,760	59.18%	\$ 209,625,557	60.25%
Instructional Resource & Media Services	6,914,088	1.91%	6,137,240	1.76%
Curr. and Instructional Staff Dev.	4,650,992	1.28%	4,690,539	1.35%
Instructional Leadership	5,923,924	1.63%	4,924,996	1.42%
School Leadership	23,454,726	6.47%	20,985,631	6.03%
Guidance and Counseling	14,901,458	4.11%	14,609,282	4.20%
Social Worker Services	1,814,899	0.50%	1,846,023	0.53%
Health Services	5,755,765	1.59%	5,828,577	1.68%
Student (Pupil) Transportation	7,330,408	2.02%	6,550,170	1.88%
Food Services	138,975	0.04%	100,013	0.03%
Cocurricular/Extracurricular Activities	8,630,028	2.38%	8,159,912	2.35%
General Administration	12,802,203	3.53%	12,709,788	3.65%
Plant Maintenance & Operations	41,518,963	11.45%	40,238,909	11.56%
Security & Monitoring Services	5,212,650	1.44%	5,158,823	1.48%
Data Processing Services	4,432,562	1.22%	3,663,894	1.05%
Community Services	2,442,150	0.67%	1,327,944	0.38%
Debt Service	284	0.00%	1,252,779	0.36%
Facilities Acquisition & Construction	591,233	0.16%	-	0.00%
Payments to Juv. Justice Alt. Ed. Prog. (JJAEP)	133,000	0.04%	140,000	0.04%
Other Uses	1,312,495	0.36%	-	0.00%
<b>TOTAL BUDGET</b>	<b>\$ 362,457,563</b>	<b>100.00%</b>	<b>\$ 347,950,077</b>	<b>100.00%</b>

\* LESS: The Food Service Fund and the TRS (Teacher Retirement System) On-Behalf payments made by the State of Texas for district employees.

\*\* NOTE: Totals may vary due to rounding.

# Operating Fund Chart by Major Function



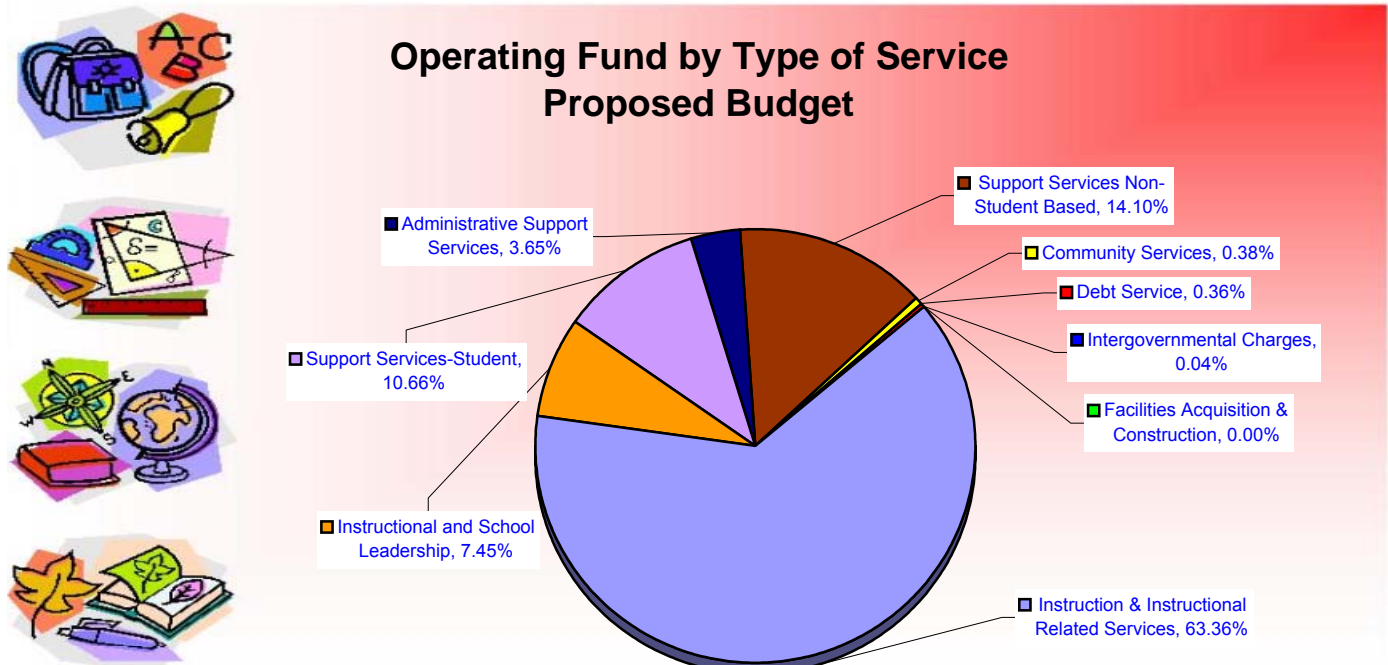
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# Operating Fund \* by Type of Service

TYPE OF SERVICE	FINAL BUDGET 2004 - 2005	PERCENT OF TOTAL	PROPOSED BUDGET 2005 - 2006	PERCENT OF TOTAL **
Instruction & Instructional Related Services	\$ 226,061,840	62.37%	\$ 220,453,336	63.36%
Instructional and School Leadership	29,378,650	8.11%	25,910,627	7.45%
Support Services-Student	38,571,533	10.64%	37,093,977	10.66%
Administrative Support Services	12,802,203	3.53%	12,709,788	3.65%
Support Services Non-Student Based	51,164,175	14.12%	49,061,626	14.10%
Community Services	2,442,150	0.67%	1,327,944	0.38%
Debt Service	284	0.00%	1,252,779	0.36%
Facilities Acquisition & Construction	591,233	0.16%	-	0.00%
Intergovernmental Charges	133,000	0.04%	140,000	0.04%
Other Uses	1,312,495	0.36%	-	0.00%
<b>TOTAL BUDGET</b>	<b>\$ 362,457,563</b>	<b>100.00%</b>	<b>\$ 347,950,077</b>	<b>100.000%</b>

\* LESS: TRS (Teacher Retirement System) On-Behalf payments made by the State of Texas for district employees and the Food Service Fund.

\*\* NOTE: Totals may vary due to rounding.



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# Operating Fund by Program Intent and Major Object Code

P.I.C.	Description	61XX Payroll Costs	62XX Purch./Contr. Services	63XX Supplies & Materials	64XX Other Oper. Expenses	65XX Debt Services	66XX Cap. Outlay Land, Bldg, Eqp.	Total By Program Intent Code
11	Basic Educ Services	\$ 131,245,990	\$ 804,771	\$ 2,115,661	\$ 204,758	\$ -	\$ 860,013	\$ 135,231,193
21	Gifted and Talented	1,219,768	28,700	70,785	92,150	0	2,000	1,413,403
22	Career and Tech (VOC)	6,621,103	16,000	117,500	42,540	0	5,000	6,802,143
23	Student w/Disabilities (Sp Ed)	43,518,811	79,642	355,748	12,200	0	500	43,966,901
24	Accelerated Ed (Compensation)	2,642,264	103,810	585,862	227,562	0	23,000	3,582,498
25	Bilingual Ed & ESL	20,040,359	33,843	279,885	84,122	0	11,750	20,449,959
26	AEP Basic Services	3,939,212	178,634	182,344	5,150	0	30,300	4,335,640
28	DAEP Basic Services	3,823,800	10,277	33,789	8,777	0	24,529	3,901,172
30	T-1 Schoolwide Related T	14,462,061	125,000	1,157,466	0	0	0	15,744,527
91	Athletics & Related Acti.	4,670,861	0	0	0	0	0	4,670,861
99	Undistributed (Generic)	77,648,211	20,658,079	5,946,606	1,910,071	1,252,779	436,034	107,851,780
Major Class Object Total		\$ 309,832,440	\$ 22,038,756	\$ 10,845,646	\$ 2,587,330	\$ 1,252,779	\$ 1,393,126	\$ 347,950,077
% of Total		89.05%	6.33%	3.12%	0.74%	0.36%	0.40%	100.00%

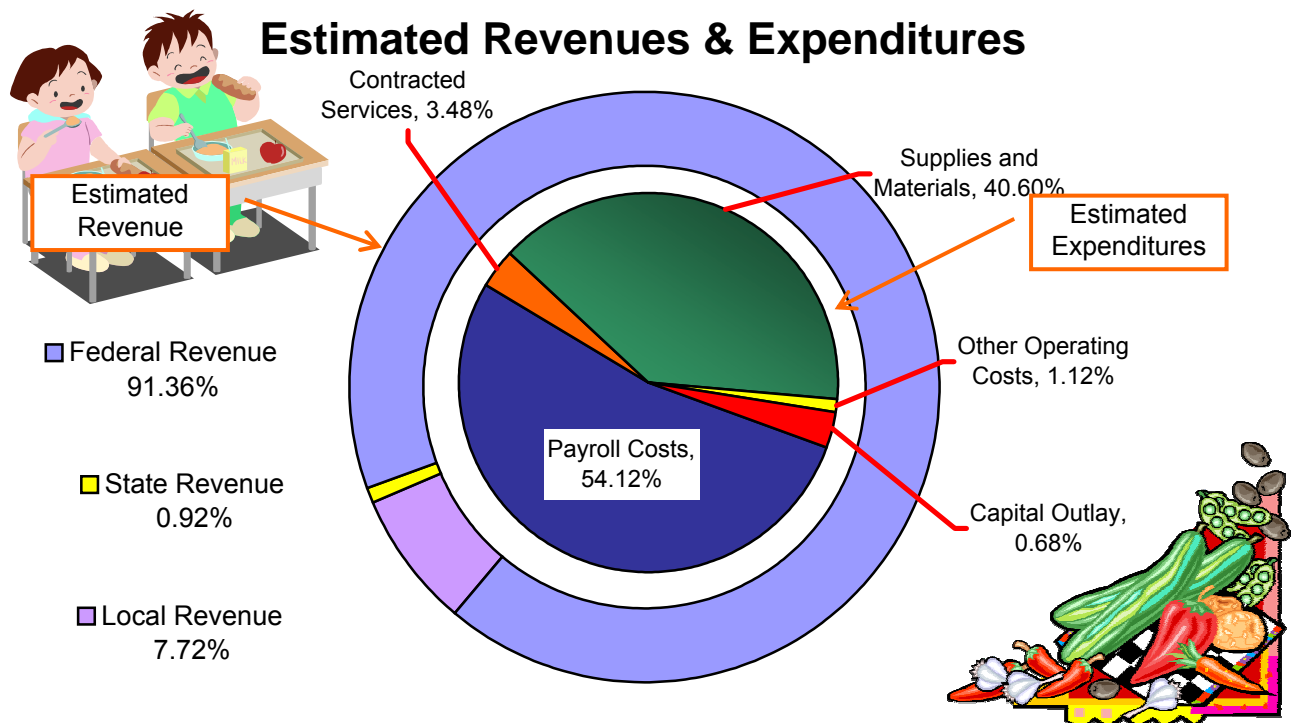
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# Food Service Fund

## Estimated Revenues & Expenditures

REVENUE TYPE	FINAL BUDGET 2004 - 2005	PERCENT OF TOTAL	ESTIMATED REVENUE 2005 - 2006	PERCENT OF TOTAL
<b>ESTIMATED REVENUE</b>				
Local Revenue	\$ 2,286,000	7.72%	\$ 2,275,000	7.48%
State Revenue	272,000	0.92%	275,000	0.90%
Federal Revenue	27,042,000	91.36%	27,855,000	91.61%
From (To) Fund Balance	0	0.00%		0.00%
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$ 29,600,000</b>	<b>100.00%</b>	<b>\$ 30,405,000</b>	<b>100.00%</b>

EXPENDITURE TYPE	FINAL BUDGET 2004 - 2005	PERCENT OF TOTAL	PROPOSED BUDGET 2005 - 2006	PERCENT OF TOTAL
<b>ESTIMATED EXPENDITURES</b>				
Payroll Costs	\$ 14,379,072	48.58%	\$ 16,093,072	52.93%
Contracted Services	1,250,691	4.23%	1,042,077	3.43%
Supplies and Materials	13,029,937	44.02%	12,029,551	39.56%
Other Operating Costs	365,000	1.23%	345,000	1.13%
Capital Outlay	575,300	1.94%	895,300	2.94%
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$ 29,600,000</b>	<b>100.00%</b>	<b>\$ 30,405,000</b>	<b>100.00%</b>



# Special Revenue Fund

## Estimated Revenues & Expenditures

REVENUE TYPE	ORIGINAL * BUDGET 2004 - 2005	PERCENT OF TOTAL	ESTIMATED REVENUE 2005 - 2006	PERCENT OF TOTAL**
<b>ESTIMATED REVENUE</b>				
State Revenue		0.00%		0.00%
Federal Revenue	54,704,173	100.00%	59,448,536	100.00%
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$ 54,704,173</b>	<b>100.00%</b>	<b>\$ 59,448,536</b>	<b>100.00%</b>

EXPENDITURE TYPE	ORIGINAL BUDGET 2004 - 2005	PERCENT OF TOTAL	PROPOSED BUDGET 2005 - 2006	PERCENT OF TOTAL
<b>ESTIMATED EXPENDITURES</b>				
Payroll Costs	\$ 40,737,077	74.47%	\$ 45,649,744	76.79%
Contracted Services	4,818,480	8.81%	6,780,398	11.41%
Supplies and Materials	4,493,996	8.22%	4,961,169	8.35%
Other Operating Costs	2,165,879	3.96%	1,307,895	2.20%
Debt Service	0	0.00%		0.00%
Capital Outlay	2,488,741	4.55%	749,330	1.26%
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$ 54,704,173</b>	<b>100.00%</b>	<b>\$ 59,448,536</b>	<b>100.00%</b>

**MAJOR SPECIAL REVENUE FUNDS INCLUDED:**

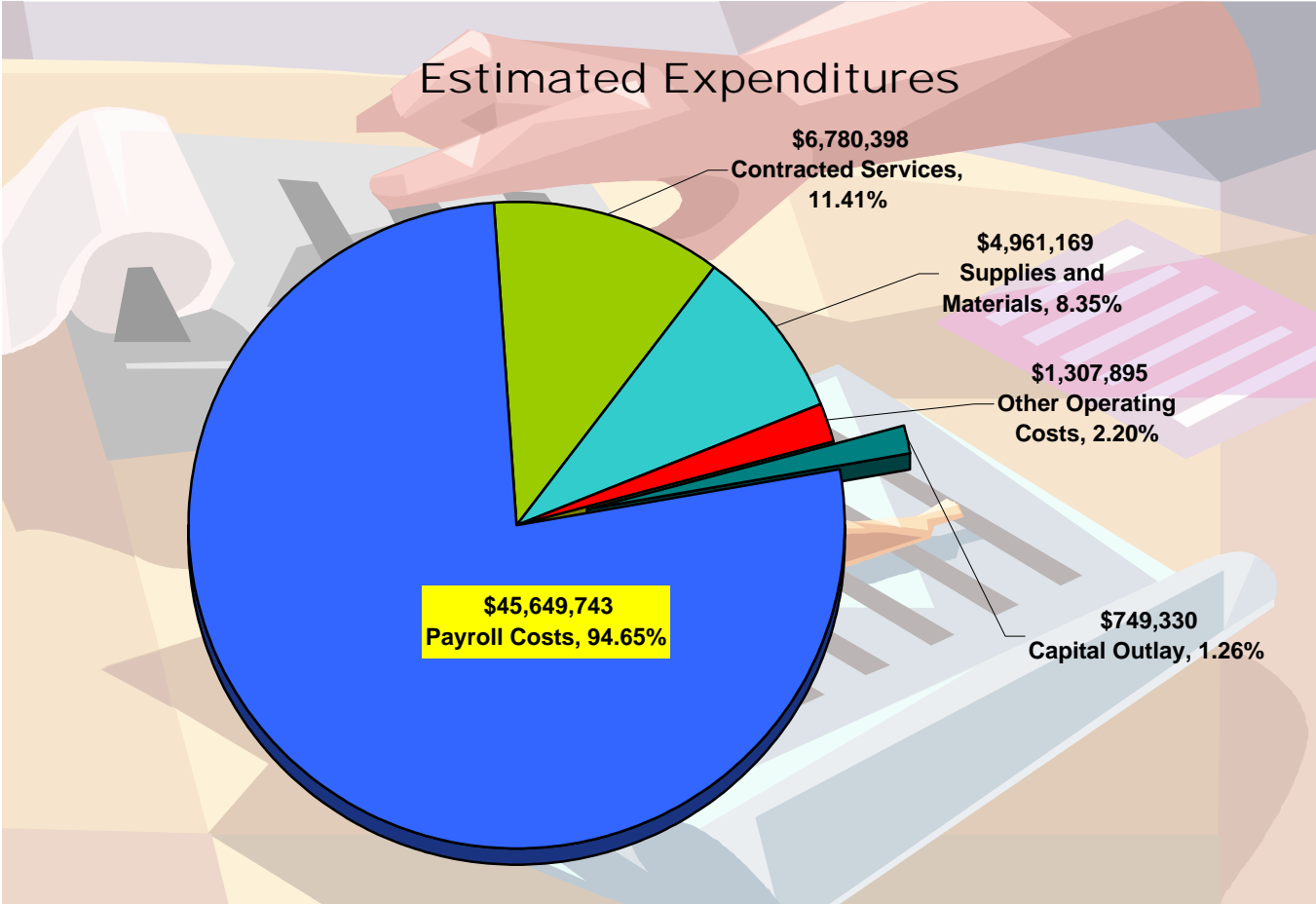
ESEA TITLE I, REGULAR  
 TITLE II, PART A, TEACHER, PRINCIPAL  
 TRAINING AND RECRUITING  
 TITLE V, PART A, INNOVATIVE PROGRAM

FEDERAL VOCATIONAL BASIC  
 IDEA-B FORMULA SPECIAL ED.  
 IDEA-B PRESCHOOL SPECIAL ED.

\* The original budget is used for Special Revenue comparison because a number of grants are received during the school year. Some grants are multi-year and the balances are carried forward from prior years. The Special Revenue fund increase for 2005 - 2006 is due in part to the timing of when grants are approved and does not necessarily indicate a total increase in grants and entitlements.

\*\* NOTE: Totals may vary due to rounding.

# Special Revenue Fund Chart



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# Special Revenue by Function and Major Object Code

Function	Description	61XX Payroll Costs	62XX Purch./Contr. Services	63XX Supplies & Materials	64XX Other Oper. Expenses	65XX Debt Services	66XX Cap. Outlay Land, Bldg, Eqp.	Function Total	Major Function Total	% of Total
11	Instruction	17,030,367	3,402,750	2,745,032	317,767		589,456	24,085,372		
12	Instructional Resources & Media	1,735,103		47,302				1,782,405		
13	Curriculum & Prof. Development	15,248,214	1,181,576	1,060,428	359,369		73,100	17,922,687	1X 43,790,464	73.66%
21	Instructional Administration	2,354,977	1,079,000	483,957	107,090		33,774	4,058,798		
23	School Leadership	3,296,560	22,000		61,241		6,525	3,386,326	2X 7,445,124	12.52%
31	Guidance & Counseling	2,361,095	214,417	62,101	25,455			2,663,068		
32	Social Work Services	788,439			4,754			793,193		
33	Health Services	393,054	119,266	11,800	1,150		3,500	528,770		
36	Extracurricular				74,000			74,000	3X 4,059,031	6.83%
41	General Administration	20,000						20,000	4X 20,000	0.03%
51	Plant Maintenance		117,569					117,569		
52	Security & Monitoring	10,324	6,200	3,500				20,024		
53	Data Processing	910,573	41,180		6,000			957,753	5X 1,095,346	1.84%
61	Community Services	1,501,038	596,440	485,808	405,785		49,500	3,038,571	6X 3,038,571	5.11%
<b>Total by Object</b>		<b>45,649,744</b>	<b>6,780,398</b>	<b>4,899,928</b>	<b>1,362,611</b>		<b>755,855</b>	<b>59,448,536</b>	<b>XX 59,448,536</b>	<b>100%</b>
<b>Percent of Total</b>		<b>76.79%</b>	<b>11.41%</b>	<b>8.24%</b>	<b>2.29%</b>	<b>0.00%</b>	<b>1.27%</b>			

# Debt Service Fund

## Estimated Revenues & Expenditures

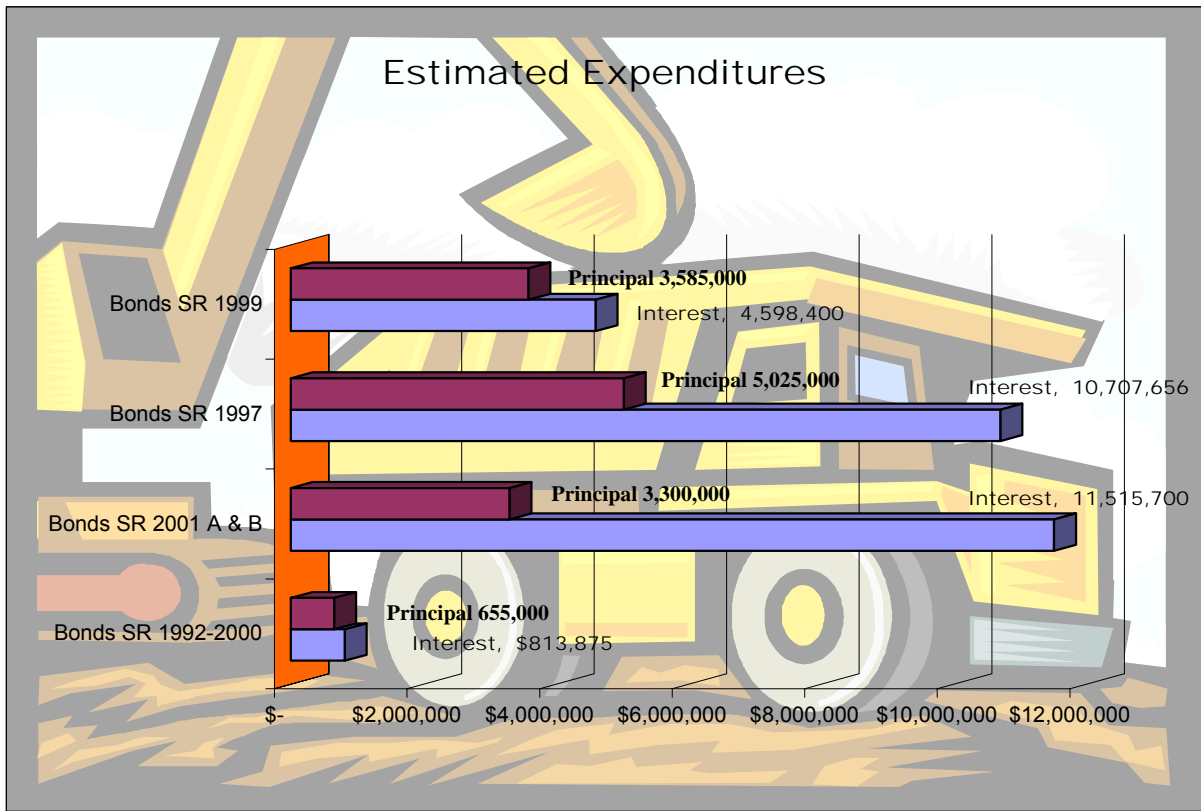
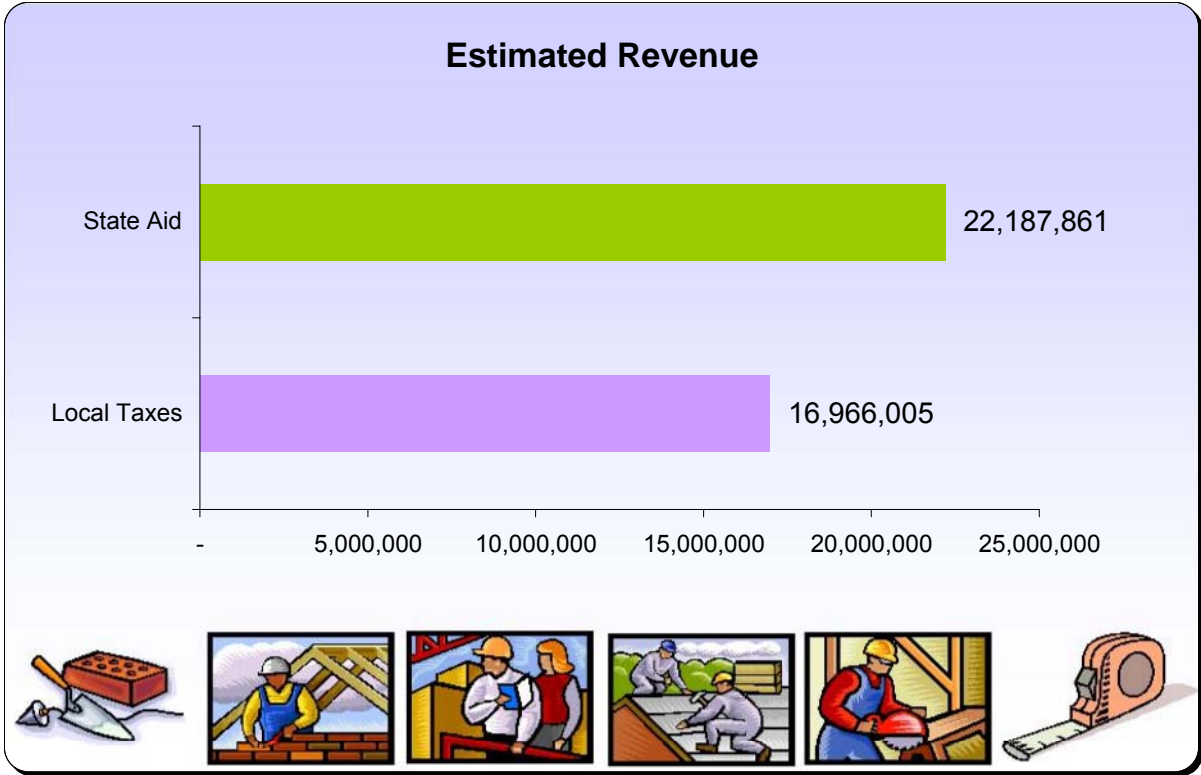
REVENUE TYPE	FINAL BUDGET 2004-2005	PERCENT OF TOTAL	ESTIMATED REVENUE 2005 - 2006	PERCENT OF TOTAL**
<b>ESTIMATED REVENUE</b>				
Local Taxes	\$ 18,106,249	42.89%	16,966,005	43.33%
State Aid	22,094,382	52.34%	22,187,861	56.67%
Other Resources*	1,252,495	2.97%		0.00%
From Fund Balance	759,396	1.80%		0.00%
<b>TOTAL EST REVENUE &amp; OTHER RESOURCES</b>	<b>\$ 42,212,522</b>	<b>100.00%</b>	<b>39,153,866</b>	<b>100.00%</b>

EXPENDITURE TYPE	FINAL BUDGET 2004-2005	PERCENT OF TOTAL	BUDGET 2005 - 2006	PERCENT OF TOTAL
<b>ESTIMATED EXPENDITURES</b>				
Principal - Bonds SR 1992-2000	\$ 655,000	1.55%	\$ 685,000	1.75%
Principal - Bonds SR 2001 A & B	3,300,000	7.82%	3,430,000	8.76%
Principal - Bonds SR 2005	540,000	1.28%	350,000	0.89%
Principal - Bonds SR 1997	5,025,000	11.90%	5,280,000	13.49%
Principal - Bonds SR 1999	3,585,000	8.49%	3,750,000	9.58%
Principal - Lease Bonds SR 1996	865,000	2.05%		0.00%
Interest - Bonds SR 1992-2000	518,053	1.23%	181,620	0.46%
Interest - Bonds SR 2001 A & B	10,093,385	23.91%	8,539,069	21.81%
Interest - Bonds SR 2005	6,125,999	14.51%	14,884,877	38.02%
Interest - Bonds SR 1997	6,061,454	14.36%	1,113,750	2.84%
Interest - Bonds SR 1999	2,849,638	6.75%	939,550	2.40%
Interest - Lease Bond SR 1996	2,206,498	5.23%		0.00%
Cost of Issuance/Disc S2000	387,495	0.92%		0.00%
<b>TOTAL EST EXPENDITURES &amp; OTHER USES</b>	<b>\$ 42,212,522</b>	<b>100.00%</b>	<b>39,153,866</b>	<b>100.00%</b>

\* The Other Resources came from the General Fund for the Lease Bonds.

\*\* NOTE: Totals may vary due to rounding.

# Debt Service Fund Charts



## San Antonio Independent School District Budget Glossary

Term	Definition	Number or Estimated Amount
County Number and Name	The Texas Education Agency uses this unique number to identify the District. This number is used to report audit report financial information, PEIMS, student and budget data.	<b>015-907</b>
CPTD	This is the property value assigned to the District by the Comptroller's Property Tax Division through their property value study. The value is used by TEA to determine how much of the state funding should be the district's local funding share.	<b>\$ 8,484,276,715</b>
Average Daily Attendance (ADA)	ADA is used by TEA to determine and distribute the District's state funding amount. ADA is the total number of instructional days that students are in attendance divided by 175 instructional days.	<b>51,215.07</b>
Budget Assumption Property Value	The estimated property taxable value used to determine the property taxes that will be collected during the 2005-2006 school year.	<b>\$ 8,484,276,715</b>
Fund Balance at End of Year	The total amount of designated, reserved and unreserved balances at the end of the school year. Recommended total amount is approximately 2 to 2.5 months of expenditures.	<b>\$ 57,038,726</b>
Fund Number	Three (3) digit number identifying the fund source. For example, fund number <b>1XX</b> identifies local operating budget funds such as <b>168</b> Special Education, <b>199</b> Local Operating; <b>2XX</b> identifies federal funding such as <b>211</b> Title I.	
Function	This is a two digit number identifies the purpose for which the expenditure was made. Some examples of functions used include; Function <b>11</b> for Instruction, Function <b>34</b> for Student Transportation, and Function <b>53</b> for Data Processing Services.	
Expenditure Object	This is a four (4) digit number that identifies what was purchased. Examples are <b>61XX</b> Payroll Costs, <b>62XX</b> Professional and Contract Services, <b>63XX</b> Supplies and Materials, <b>64XX</b> Other Operating Expenses such as Travel, Meals, and Lodging, <b>65XX</b> Debt Payments, <b>66XX</b> Capital Outlay such as computer purchases.	
Local Revenues	This is the estimated amount of revenues generated by property taxes, interest income, athletic events, GED fees, and tuition.	<b>\$ 129,302,688</b>
State Revenues	The estimated amount of revenues generated by the District's average daily attendance and the number of students in compensatory education, gift and talented, special education.	<b>\$ 204,000,747</b>
Federal Revenues	The estimated amount of revenues received by the District from TEA, other state agencies, for Medicaid and SHARS	<b>\$ 3,805,322</b>

## San Antonio Independent School District Budget Glossary

Term	Definition	Number or Estimated Amount
Locally Adopted Tax Rate	The is the tax rate that is necessary to maintain the District's local operating budget and pay for the Bond issued in prior years. There are two components in the total tax rate. These are the Maintenance and Operations (M&O) and Interest & Sinking (I&S) tax rates. The M&O tax rate is used to pay for the local operating expenditures, and the I&S tax rate is used to pay the debt such as the bond issue. Must be approved by the Board.	<b>Total Tax Rate \$1.720 (M&amp;O of \$1.50 and I&amp;S of .222) \$1.720/\$100</b>
Fiscal Year	The fiscal year for the District's local operating budget starts on September 1st and ends on August 31st. Generally, federal programs operate in a fiscal year that starts on July 1st and ends on June 30th.	<b>2005-2006</b>
Total Expenditures	The total budget for expenditures in the <b>local operating budget</b> . Local operating expenditures do not include the Food Service, Bond Program, and Special Revenue funds.	<b>\$ 347,950,077</b>
Total Revenue	The total of local, state, and federal revenues budgeted in the <b>local operating fund</b> . Local operating funds do not include the Food Service, Bond Program, and Special Revenue funds.	<b>\$ 337,108,757</b>
Amount Needed From Fund Balance	The estimated amount needed to balance the budget. This amount is the difference between Total Revenue and Total Expenditures. Amount will be designated in fund balance.	<b>\$ 10,841,320</b>
Total Local Operating Budget	The total expenditures and estimated amount needed form Fund Balance that is adopted by the Board. Budget is adopted by Fund and Function. This provides the maximum flexibility in using budget amounts within the same Function Code.	<b>\$ 347,950,077</b>