

Exhibit 44

Actual/Budgeted Compared to Picus and JIC Education - Adequacy Study Oversight Subcommittee Recommendations

Categorical Funding Program	Actual Expend.	Actual Expend.	Budgeted	JIC Committee on	JIC Committee on	FY08 Increase	FY09 Increase
	2004-05	2005-06	2006-07	Education Recommendations FY08	Education Recommendations FY09	Over FY07 Budget	Over FY07 Budget
National School Lunch Student (NSL) Actual/Budgeted Amount for Current Step formula (\$480 for NSL concentration < 70%, \$960 for NSL concentration 70% - 90%, and \$1,440 for NSL concentration > 90%)	\$147,572,187	\$141,199,691	\$152,700,000				
JIC Committee on Education Recommendation Projected cost to retain current step formula and increase for inflation \$496 for NSL concentration < 70%, \$892 for NSL concentration 70% - 90%, and \$1,488 for NSL concentration > 90%				156,672,512	157,416,512	\$3,972,512	\$4,716,512
English Language Learner (ELL) Actual/Budgeted (\$195 Per ELL Student)	\$4,248,630	4,583,135	4,745,000				
JIC Committee on Education Recommendation Projected Cost of \$293 per ELL Student and .6 Teacher for Every 100 ELL Students				\$7,058,100	\$7,586,200	\$2,313,100	\$2,841,200
Alternative Learning Environment (ALE) Actual/Budgeted for \$3,250 Per ALE Student enrolled in the previous school year	\$18,980,817	14,204,284	18,500,000				
JIC Committee on Education Recommendation Projected Cost of \$4,063 Per ALE Student with 1 teacher for every 12 ALE Students				\$18,500,000	\$18,500,000	\$0	\$0
Professional Development Actual/Budgeted for \$50 per previous school year's Average Daily Membership (ADM) in FY2005 and Up to \$50 per previous year's ADM in FY2006 and FY2007	\$22,375,575	22,553,409	22,850,000				
JIC Committee on Education Recommendation Retain \$50 per previous year's ADM for Professional Development with approximately \$8.89 per pupil committed to the statewide online professional development program.				\$22,850,000	\$22,925,000	\$0	\$75,000
Grand Total Categorical Programs	\$193,177,209	\$182,540,519	\$198,795,000	\$205,080,612	\$206,427,712	\$6,285,612	\$7,632,712

**Categorical Funding Programs Cost Comparison
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Pupil Counts by Categorical Program		
Categorical Program	FY08	FY09
ADM	457,000	458,500
NSLA >90% concentration	8,576	8,576
NSLA 70-90% concentration	48,316	48,316
NSLA <70% concentration	193,512	195,012
NSLA Total	250,404	251,904
ELL Total	21,700	23,400
ALE Total	4,553	4,553