

Budget Presentation
2009-2010 Florida Education Finance Program
Comparison of Proposed Senate Budget to Proposed House Budget

Major FEFP Formula Components	2008-09 Revised 3rd Calculation	2009-10 Senate Proposed Budget	Differences from Senate to Revised 3rd Calc	2009-10 House Proposed Budget	Differences from Senate to House Budgets
Unweighted FTE	2,613,734.65	2,607,935.17	(5,799.48)	2,607,935.17	-
Weighted FTE	2,810,747.43	2,791,891.93	(18,855.50)	2,802,970.67	(11,078.74)
School Taxable Value	1,816,626,360,121	1,600,301,342,292	(216,325,017,829)	1,600,301,342,292	-
Required Local Effort Millage	5.136	5.136	-	5.136	-
Discretionary Millage	0.498	0.748	0.250	0.748	-
Additional Discretionary Millage	0.250	0.250	-	0.250	-
Total Millage	5.884	6.134	0.250	6.134	-
Base Student Allocation	3,886.14	3,573.85	(312.29)	3,574.66	(0.81)
FEFP Detail					
WFTE x BSA x DCD (Base FEFP)	10,922,862,381	9,979,991,689	(942,870,692)	10,022,013,989	(42,022,300)
Declining Enrollment Allocation	56,138,550	18,855,615	(37,282,935)	18,855,615	-
Sparsity Supplement	38,345,157	35,262,206	(3,082,951)	35,269,875	(7,669)
Lab School Discretionary Contribution	6,497,574	11,386,007	4,888,433	11,386,007	-
.25 Mill Discretionary Equalization	7,040,925	8,728,835	1,687,910	8,728,835	-
.748 Mill Compression	123,951,990	146,885,318	22,933,328	146,885,318	-
Safe Schools	71,998,330	66,209,664	(5,788,666)	66,224,064	(14,400)
Supplemental Academic Instruction	687,015,407	629,047,401	(57,968,006)	629,184,210	(136,809)
Reading Allocation	109,102,676	100,330,821	(8,771,855)	100,352,641	(21,820)
ESE Guaranteed Allocation	1,056,618,468	967,897,787	(88,720,681)	968,108,292	(210,505)
Merit Award/Bonus Program Allocation	32,072,461	79,487,843	47,415,382	29,500,250	49,987,593
DJJ Supplemental Allocation	10,498,978	10,261,859	(237,119)	10,261,859	-
Transportation	-	422,906,456	422,906,456	423,939,094	(1,032,638)
Instructional Materials	-	190,043,416	190,043,416	169,305,217	20,738,199
Teacher Lead	-	18,134,400	18,134,400	33,808,931	(15,674,531)
Federal Stabilization Allocation	-	865,538,623	865,538,623	865,538,623	-
Total FEFP	13,122,142,897	13,550,967,940	428,825,043	13,539,362,820	11,605,120
Less: Required Local Effort	8,258,689,680	7,550,149,989	(708,539,691)	7,548,253,382	1,896,607
Less: Federal Stabilization Allocation	-	865,538,623	865,538,623	865,538,623	-
Net State FEFP Funds	4,863,453,217	5,135,279,328	271,826,111	5,125,570,815	9,708,513
Discretionary Lottery/School Recognition	212,710,203	86,609,344	(126,100,859)	195,650,845	(109,041,501)
State Categorical Programs					
Transportation	460,903,559	-	(460,903,559)	-	-
Instructional Materials	253,945,129	-	(253,945,129)	-	-
Teacher Lead Program Allocation	36,756,829	-	(36,756,829)	-	-
Class Size Reduction Allocation	2,729,491,033	2,864,423,025	134,931,992	2,845,497,957	18,925,068
Total Categorical Funding	3,481,096,550	2,864,423,025	(616,673,525)	2,845,497,957	18,925,068
Total State Funding	8,557,259,970	8,086,311,697	(470,948,273)	8,166,719,617	(80,407,920)
Local Funding					
Total Required Local Effort	8,258,689,680	7,550,149,989	(708,539,691)	7,548,253,382	1,896,607
Discretionary Local Effort	859,448,772	1,137,174,133	277,725,361	1,137,174,133	-
Additional Discretionary Local Effort	255,761,173	252,187,349	(3,573,824)	252,187,349	-
Total Local Funding	9,373,899,625	8,939,511,471	(434,388,154)	8,937,614,864	1,896,607
Total Funding	17,931,159,595	17,891,361,791	(39,797,804)	17,104,334,481	787,027,310
Total Funds per UFTE	6,860.36	6,860.36	(0.00)	6,558.57	301.78
% Change		0.00%		-4.40%	

**Estimated Florida Education Finance Program Funding
for Fiscal Year 2009/2010**

Description	2008-2009 Second Calculation	2008-2009 Third Calc After Cut	2009-2010 Preliminary District Budget	Difference	2009-2010 Preliminary Senate Budget	Difference	2009-2010 Preliminary House Budget	Difference
Unweighted FTE	93,745.96	93,253.78	92,553.45	(700.33) -0.75%	92,553.45	(700.33) -0.75%	92,553.45	(700.33) -0.75%
Weighted FTE	99,705.70	99,084.48	98,508.39	(576.09) -0.58%	98,508.39	(576.09) -0.58%	98,508.39	(576.09) -0.58%
Funding per WFTE	6,390.15	6,255.18	5,869.84	(385.34) -6.16%	6,265.70	10.52 0.17%	6,273.70	18.52 0.30%
Funding per UFTE	6,796.39	6,646.28	6,247.51	(398.78) -6.00%	6,668.84	22.56 0.34%	6,677.35	31.07 0.47%
PCSB TOTAL FEFP & Categorical Revenue	637,134,168	619,790,928	578,228,157	(41,562,771) -6.71%	617,224,119	(2,566,809) -0.41%	618,012,188	(1,778,740.00) -0.29%
Base Student Allocation	3,971.74	3,886.14	3,573.85	(312.29)	3,573.85	(312.29)	3,574.66	(311.48)

NOTE:

PCSB Totals do NOT include approximately \$2.0 million in McKay Scholarship funds that are required to provided to those that qualify.

Polk County School Board Preliminary Budget FY 2009/2010

Estimated Revenues for FY 2009/2010

	District Estimated Revenue	Preliminary Senate Revenue	Preliminary House Revenue
Adjustments to Revenues from Revised 3rd Calculation:			
1 FEFP & Categorical Revenues (Based on funding proposal from the Senate)	(41,562,771)	(2,566,809)	(1,778,740)
2 Revenue Increase/(Decrease) from McKay Scholarships	TBD	TBD	TBD
3 Reduction in Interest Earnings	(2,250,000)	(2,250,000)	(2,250,000)
4 Federal Indirect Cost Reimbursement Rate	(160,000)	(160,000)	(160,000)
5 Medicaid Funding	TBD	TBD	TBD
6 Increase in E-RATE Reimbursement (this is a federal reimbursement for technology related services such as internet access and telephone)	TBD	TBD	TBD
7 Other Revenue	TBD	TBD	TBD
Total Adjustments to Revenue for FY 2009/2010	(43,972,771)	(4,976,809)	(4,188,740)

Polk County School Board Preliminary Budget FY 2009/2010

Estimated Expenditures FY 2009/2010

	District Estimated Expenditures	Preliminary Senate Budget	Preliminary House Budget
Adjustments to Expenditures from Revised 3rd Calculation:			
1 Increases in Utility Costs Expected reductions in rates will offset Spessard Holland EI and additional footage	-	-	-
2 Increases in Insurance Programs			
Property/Casualty	500,000	500,000	500,000
Student Accident			
Workers Comp			
Health	-	5,661,842	6,449,911
General Liability			
Auto Liability			
Employee Dishonesty			
Unemployment Compensation			
3 Increases in School Board required COBRA contributions (65% for 9 months)	-	-	-
4 Restore Contingency to 1.5% of Expenditure budget (Estimated \$620 million expenses for 2009/2010 budget)	7,500,000	7,500,000	7,500,000
Total Adjustments to Expenditures for FY 2009/2010	8,000,000	13,661,842	14,449,911

Polk County School Board Preliminary Budget FY 2009/2010

Estimated Expenditures FY 2009/2010

	District Estimated Expenditures	Preliminary Senate Budget	Preliminary House Budget
Recommended Savings for All Budget Plans:			
Fund Staff positions from IDEA Grant This would be for two years only, some of these positions are listed below	TBD	TBD	TBD
Fund Staff positions from Title I Grant This would be for two years only, some of these positions are listed below	TBD	TBD	TBD
1 Savings on School Budgets from declining enrollment	(108,117)	(108,117)	(108,117)
* Reduce School Operating Budgets by 10%	(547,718)	(547,718)	(547,718)
** Reduce District Office Divisional Budgets \$3,575,380			
Business Services	(10,000)	(10,000)	(10,000)
Human Resources	(31,665)	(31,665)	(31,665)
Information Systems	(195,000)	(195,000)	(195,000)
Facilities	(368,730)	(368,730)	(368,730)
Support Services	(2,321,975)	(2,321,975)	(2,321,975)
School Based Operations	(160,928)	(160,928)	(160,928)
Learning	(297,422)	(297,422)	(297,422)
School Board Services	(34,094)	(34,094)	(34,094)
Superintendent's Office	(155,566)	(155,566)	(155,566)
Reductions in District Office Staffing \$3,269,758			
Business Services	(358,235)	(358,235)	(358,235)
Human Resources	(233,548)	(233,548)	(233,548)
Information Systems	(38,000)	(38,000)	(38,000)
Facilities	(685,397)	(685,397)	(685,397)
Support Services	(120,559)	(120,559)	(120,559)
School Based Operations	(651,351)	(651,351)	(651,351)
Learning	(1,122,182)	(1,122,182)	(1,122,182)
School Board Services	(32,351)	(32,351)	(32,351)
Superintendent's Office	(28,135)	(28,135)	(28,135)

Polk County School Board Preliminary Budget FY 2009/2010

Estimated Expenditures FY 2009/2010

	District Estimated Expenditures	Preliminary Senate Budget	Preliminary House Budget
Require all Administrators/Professional Technical and Non-Instructional Positions to Substitute (this would result in 619 days covered if each employee provided 1 day)	(50,882)	(50,882)	(50,882)
Eliminate All Reading Coach positions (currently 62 positions funded locally, personnel will be displaced but if qualified they can fill the new position of Academic/Intervention Coach funded from Federal sources)	(3,293,328)	(3,293,328)	(3,293,328)
Fund all School Psychologists and Social Workers from Federal Grants (this would move 72 positions from local to federal funding for two years)	(5,235,607)	(5,235,607)	(5,235,607)
Eliminate DROP Extension Program (currently 71 employees are in this program)	(1,813,895)	(1,813,895)	(1,813,895)
Eliminate DROP Returner program (currently 27 teaching positions have requested to return following completion of DROP)	(624,942)	(624,942)	(624,942)
Reduction in number of Athletic games played (the District will reduce the number of athletic contests to the minimum number required by FHSAA)	(73,118)	(73,118)	(73,118)
Eliminate Weight Lifting as a sport	(45,906)	(45,906)	(45,906)
Total Recommended Savings for All Budget Plans	(18,638,651)	(18,638,651)	(18,638,651)

NOTES:

- 1** This reduction is from the projected decline in student enrollment for next year and not because of any budgetary reduction
- * School operating budgets were increased significantly in 2006-2007 and funding is provided separately for facility operations of the schools. This is the first reduction to those budgets since the funding was increased.
- ** District Office operating budgets were decreased by 4.7% in 07/08 and 10% in 08/09, totaling over \$2.8 million

Polk County School Board Preliminary Budget FY 2009/2010

Estimated Expenditures FY 2009/2010

	District Estimated Expenditures	Preliminary Senate Budget	Preliminary House Budget
Recommended Savings for District Estimated 6% Reduction Budget ONLY:			
Return all 12 month Middle School Asst Principals - Curriculum to 11 months (this would impact 15 positions)	(84,930)		
Return all 12 month High School Asst Principals - Curriculum to 11 months (this would impact 16 positions)	(90,592)		
Modify Staffing Allocations for Discretionary Units (results in reduction of 21 units and includes Deans, ISS, Reading Coaches, Drop Out Prevention and Teacher Resource positions)	(1,178,037)		
Modify Staffing Allocations for Secretaries (results in reduction of 24.5 units)	(750,337)		
Modify Staffing Allocations for Attractors for Magnet/Choice Schools (results in reduction of 14 units)	(798,000)		
Modify Staffing Allocations for Para-educators (results in reduction of 50 units)	(1,231,400)		
Modify Staffing Allocations for Secondary Guidance and College & Career Specialists (results in reduction of 18 units)	(1,249,537)		
Modify Staffing Allocations for Elementary Guidance (results in reduction of 4 units)	(254,480)		
Modify Staffing Allocations for Media Specialists (results in reduction of 15 units)	(966,720)		
Modify Staffing Allocations for Network Managers (results in reduction of 17.5 units)	(974,452)		
Reduce offering certain activity Supplements	(211,241)		
Total Recommended Savings for District Estimated 6% Reduction Budget ONLY:	(7,789,726)	-	-

Polk County School Board Preliminary Budget FY 2009/2010

Estimated Expenditures FY 2009/2010

	District Estimated Expenditures	Preliminary Senate Budget	Preliminary House Budget
Savings Options Not Recommended At This Time:			
Require Unpaid Furlough of 1 day for all 12 month District Office Administrators	(22,661)	(22,661)	(22,661)
Require Unpaid Furlough of 1 day for all 12 month Principals	(42,317)	(42,317)	(42,317)
Require Unpaid Furlough of 1 day for all 12 month Assistant Principals - Curriculum (this item shouldn't be considered if this group is moved to 11 month contracts)	(11,108)	(11,108)	(11,108)
Require Unpaid Furlough of 1 day for all 12 month non-union District Office employees	(71,766)	(71,766)	(71,766)
Require Unpaid Furlough of 1 day for all 11 month Assistant Principals	(38,741)	(38,741)	(38,741)
Require Unpaid Furlough of 1 day for all Teachers (this requires collective bargaining and other modifications)	(1,605,593)	(1,605,593)	(1,605,593)
Require Unpaid Furlough of 1 day for all Para-educators (this requires collective bargaining)	(122,826)	(122,826)	(122,826)
Require Unpaid Furlough of 1 day for all ESP's (this requires collective bargaining)	(65,452)	(65,452)	(65,452)
Require Unpaid Furlough of 1 day for all CDAT's (this requires collective bargaining)	(1,840)	(1,840)	(1,840)
Require Unpaid Furlough of 1 day for all Maintenance and Warehouse Worker's (this requires collective bargaining)	(69,128)	(69,128)	(69,128)
Require Unpaid Furlough of 1 day for all Custodians (this requires collective bargaining)	(60,239)	(60,239)	(60,239)
Require Unpaid Furlough of 1 day for all Bus Drivers and Attendants (this requires collective bargaining)	(62,591)	(62,591)	(62,591)
Total Savings Options Not Recommended At This Time	(2,174,262)	(2,174,262)	(2,174,262)

Polk County School Board Preliminary Budget FY 2009/2010

Estimated Budget Adjustments for FY 2009/2010

	Total District Estimated Budget - 6% cut	Total Preliminary Senate Budget	Total Preliminary House Budget
Total Estimated Adjustments to Revenues since Revised 3rd Calculation	(43,972,771)	(4,976,809)	(4,188,740)
Total Estimated Adjustments to Expenses since Revised 3rd Calculation	8,000,000	13,661,842	14,449,911
Total Recommended Savings for All Budget Plans	(18,638,651)	(18,638,651)	(18,638,651)
Total Recommended Savings Options for District Estimate ONLY	(7,789,726)	-	-
Total Adjustments to FY 2009/2010 Budget	(33,334,120)	0	0
Total Savings Options Not Recommended at this time:	(2,174,262)	(2,174,262)	(2,174,262)