

## **DISCRETIONARY LOTTERY FUNDS**

The 1996 Florida Legislature adopted an amendment to Section 24.121, Florida Statutes, requiring school districts make available to the public, on a quarterly basis, a report displaying discretionary lottery revenue and expenditures.

### **Revenue**

For the 2003-2004 school year, Polk County School District originally budgeted \$3,732,164 in discretionary lottery funds. Funding has been increased to \$3,800,126 according to the latest estimates received from the State of Florida. This represents only 0.74% of the General Operating expenditures budgeted for the District.

As of March 31, 2004, the district had received \$848,357 of the 2003-2004 budgeted lottery revenue.

### **Expenditures**

Lottery funds are expended to (1) support the School Improvement and Accountability initiative, providing schools with an annual per student allocation to flexibly support local school improvement plans as directed by each school's SAC (School Advisory Committee), (2) continue support of programs previously funded by state categorical and other state revenue sources and (3) support general operating fund expenditures, including providing increases in salaries and benefits for instructional and other personnel of the district.

As of March 31, 2004, schools and their respective SACs had spent \$381,479 of the \$1,004,148 allocated on a per student basis to them. The remaining discretionary lottery dollars, allocated within the General Operating Fund, are being spent in accordance with the published final budget (a copy of which is available on this web site).

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### **Revenue**

For the 2003-04 school year, Polk County School District originally budgeted \$3,732,164 in discretionary lottery funds. Final budgeted revenue as of June 30, 2004 was \$3,800,126 - the district actually received \$3,822,862 in total for the 2003-04 school year.

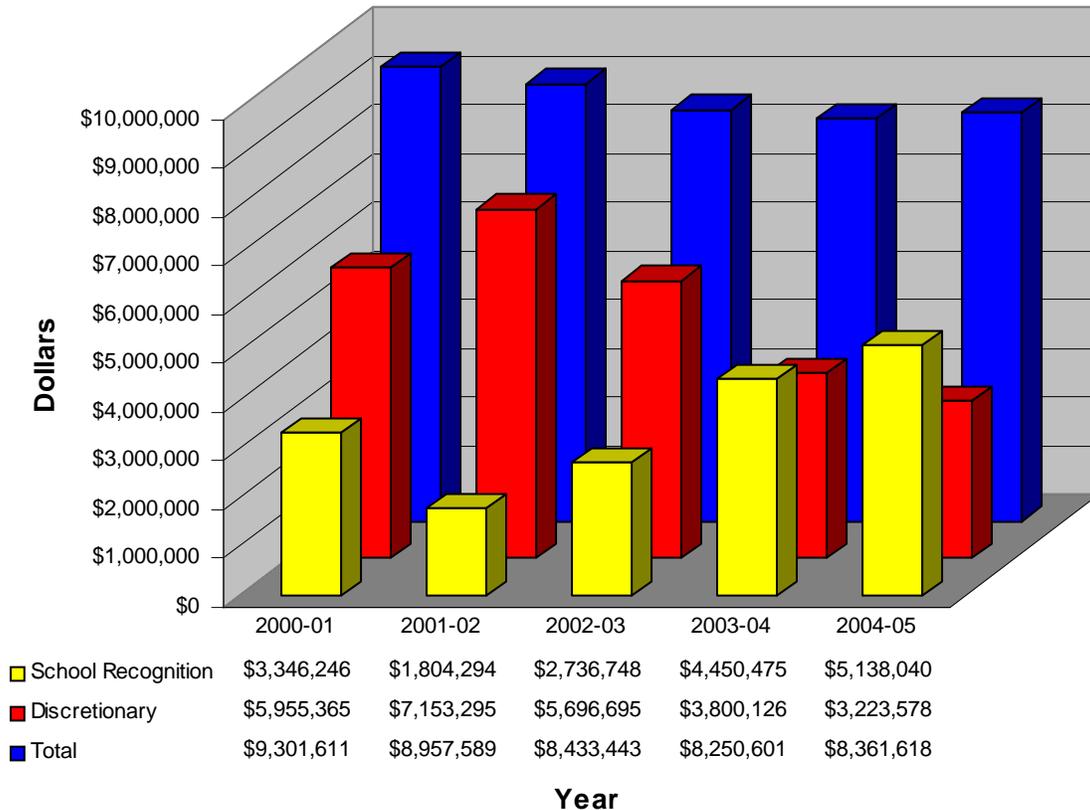
The final General Fund Operating Budget for 2003-04 was \$528,467,215 - discretionary lottery revenue comprised only 0.72% of the District's operating budget.

### **Expenditures**

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As of June 30, 2004, schools and their respective SACs had spent \$549,107 of the \$988,202 allocated on a per student basis to them. Unspent funds carried forward for the schools to utilize in the 2004-05 school year. The remaining discretionary lottery dollars, allocated within the General Operating Fund, were spent in accordance with the published District budget (a copy of which is available on this web site).

## Historical Perspective of Lottery Funding for Polk County School District



Florida Lottery proceeds are distributed by the State as follows: 50% for prizes, 38% for education (including K-12 schools, community colleges, and universities), and 12% for lottery department administration.

Polk County's share of the Florida Lottery funds (made up of the two components) is received each year. **School Recognition Dollars** are required to be distributed to specific schools maintaining A+ grades under the Governor's A+ Program. **Discretionary Lottery Funds** are allocated to support the School Improvement and Accountability initiative, providing schools with an annual \$10 per student allocation, as well as providing continuing support to the general operating budget. Discretionary allocations are controlled and spent under the direction of each school's School Advisory Committee (SAC).

As one can see from the table above, the amount of lottery funding that has been diverted to the School Recognition program is significant, thereby causing the amount of discretionary funding to be reduced in each of the last four years. Lottery revenues are projected to be almost a million dollars less for the 2004-05 school year than they were five years ago. Our total discretionary lottery dollars, if not partially restricted to SAC committee usage, could only operate our school district for two days and represent 0.72% of our general operating budget.