

**THE SCHOOL DISTRICT OF PALM BEACH COUNTY**  
**Florida Education Finance Program (FEFP) Detail**

		FY 2006	FY 2007	FY 2008			
		2005-06 Fourth Calculation	2006-07 Fourth Calculation	2007-08 House Budget 4-22-07	2007-08 Senate Budget 4-21-07	2007-08 Final Conf. Budget 4-30-07	Increase/ (Decrease) FY08 vs. FY07
1	K-12 Unweighted FTE's	172,527.62	169,480.07	166,452.32	166,452.32	166,452.32	(3,027.75)
2	K-12 Weighted FTE's (Funded)	191,666.11	186,709.28	181,574.02	181,574.02	181,574.02	(5,135.26)
3	State Base Student Alloc (BSA)	\$3,742.42	\$3,981.61	\$4,159.53	\$4,164.81	\$4,163.47	\$181.86
4	District Cost Differential (DCD)	1.0372	1.0307	1.0334	1.0334	1.0334	0.0027
5	Palm Beach County Schools BSA	\$3,881.64	\$4,103.85	\$4,298.46	\$4,303.91	\$4,302.53	\$198.68
6	WTD FTE x BSA x DCD	\$743,978,460	\$766,226,025	\$780,488,354	\$781,479,085	\$781,227,650	\$15,001,625
7	DCD Transition Supplement	379,284	379,284	379,284	0	379,284	0
8	ESE BLOCK GRANT	69,628,452	75,161,165	75,828,853	75,892,293	75,907,110	745,945
9	Lottery - Discretionary	8,880,754	7,077,058	6,925,700	6,929,129	6,936,275	(140,783)
10	Lottery - School Recog. \$	10,495,215	10,742,052	10,742,052	10,742,052	10,742,052	0
11	SAI	35,204,654	37,510,028	39,634,660	39,686,261	38,716,923	1,206,895
12	Reading Instruction	5,915,256	7,276,670	7,982,277	7,279,418	7,275,248	(1,422)
13	Safe Schools	5,563,217	5,406,036	5,188,317	5,163,317	5,188,317	(217,719)
14	STAR in FY07, MAP FY08	0	4,562,849	9,664,472	9,664,472	9,664,472	5,101,623
15	Prior Year Adjustment	0	0	0	0	0	0
16	Prorated Holdback	0	0	0	0	0	0
17	Declining Enrollment Supplement		6,719,832	6,844,312	6,844,312	6,844,312	124,480
18	DJJ Supplemental Funding			621,602	622,369	640,808	640,808
19	Opportunity Scholarships	0	0	0	0	0	0
20	McKay ESE Scholarships	0	0	0	0	0	0
21	Gross State and Local FEFP	\$880,045,292	\$921,060,999	\$944,299,883	\$944,302,708	\$943,522,451	\$22,461,452
22	Less: Required Local Effort Taxes	(647,616,729)	(780,053,775)	(816,117,271)	(816,117,271)	(816,117,271)	(36,063,496)
23	TOTAL STATE FEFP	\$232,428,563	\$141,007,224	\$128,182,612	\$128,185,437	\$127,405,180	(\$13,602,044)
Millage							
24	Palm Beach County Tax Roll	\$130,344,516,337	\$161,349,820,540	\$174,856,668,255	\$174,856,668,255	\$174,856,668,255	\$13,506,847,715
25	Required Local Effort (RLE)	647,616,729	780,053,775	816,117,271	816,117,271	816,117,271	36,063,496
26	Discretionary Funds (Basic)	63,151,918	78,173,988	84,718,056	84,718,056	84,718,056	6,544,068
27	Discretionary Funds (Supp)	17,831,130	17,320,903	16,611,383	16,611,383	16,611,383	(709,520)
28	Sub-total Local Funds	\$728,599,777	\$875,548,666	\$917,446,710	\$917,446,710	\$917,446,710	\$41,898,044
29	GRAND TOTAL	\$961,028,340	\$1,016,555,890	\$1,045,629,322	\$1,045,632,147	\$1,044,851,890	\$28,296,000
30	Education Technology	\$3,245,216	\$0	\$0	\$0	\$0	\$0
31	Instructional Materials	15,432,742	16,824,268	16,839,371	16,848,207	16,636,498	(187,770)
32	Recruitment & Retention	0	0	0	0	0	0
33	Student Transportation	27,127,931	29,826,013	30,477,485	30,477,485	30,478,677	652,664
34	Teacher Lead Program	1,195,664	2,909,316	3,034,667	3,034,667	3,034,667	125,351
35	Teacher Training	1,176,575	0	0	0	0	0
36	Class Size Reduction	103,666,981	140,477,070	176,671,984	176,895,900	176,986,860	36,509,790
37	Categorical Allocations	\$151,845,109	\$190,036,667	\$227,023,507	\$227,256,259	\$227,136,702	\$37,100,035
38	Total FEFP & Major Categoricals	\$1,112,873,449	\$1,206,592,557	\$1,272,652,829	\$1,272,888,406	\$1,271,988,592	\$65,396,035
Millage Rates							
39	RLE Mills	5.2300	5.0890	4.9130	4.9130	4.9130	(0.1760)
40	DM Mills-Base	0.5100	0.5100	0.5100	0.5100	0.5100	0.0000
41	DM Mills-Supplemental	0.1440	0.1130	0.1000	0.1000	0.1000	(0.0130)
42	Total	5.8840	5.7120	5.5230	5.5230	5.5230	(0.1890)
Increase from Prior Year			\$93,719,108	\$66,060,272	\$66,295,849	\$65,396,035	5.42%
Less Categorical Increases:							
CSR Incr.			\$36,810,089	\$36,194,914	\$36,418,830	\$36,509,790	
Reading Incr.			\$1,361,414	\$705,607	\$2,748	(\$1,422)	
Performance Pay Incr.			\$4,562,849	\$5,101,623	\$5,101,623	\$5,101,623	
Net Increase			\$50,984,756	\$24,058,128	\$24,772,648	\$23,786,044	
% Net Total FEFP Increase			4.58%	1.99%	2.05%	1.97%	
Revenue per Unwtd FTE			\$7,119.38	\$7,645.75	\$7,647.17	\$7,641.76	
Total Increase per Unwtd FTE				\$526.37	\$527.79	\$522.38	7.34%
Less Categorical Increases:							
CSR Incr.				\$217.45	\$218.79	\$219.34	3.08%
Net Increase per Unwtd FTE				\$308.92	\$309.00	\$303.04	4.26%

\* Please note: McKay ESE Scholarships, Opportunity Scholarships and prior year adjustments are not included in this FEFP comparison

	FY2007 2006-07 Actual Fourth Calc.	FY2008 Final Conference April 30, 2007	Increase/ (Decrease) FY08 vs. FY07
Projected Revenue			
TOTAL FUNDING	<i>This Year</i>	<i>Next Year</i>	
Increase from Previous Fiscal Year	\$93,719,108	\$65,396,035	(\$28,323,073)
Total Funding % Increase	8.42%	5.42%	-3.00%
Less CSR Categorical Incr.	36,810,089	\$36,509,790	
Less Tchr Performance Pay Incr.	4,562,849	\$5,101,623	
Net Revenue Increase	\$52,346,170	\$23,784,622	(\$28,561,548)
	4.70%	1.97%	-2.73%

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FUNDING PER STUDENT	FY2007	FY2008	Incr/(Decr)	
Total Unweighted FTE	169,480.07	166,452.32	(3,027.75)	
Total FEFP Revenue	\$1,206,592,557	\$1,271,988,592	\$65,396,035	
Revenue per Student (Unweighted FTE)	\$7,119	\$7,642	\$523	7.35%

Less CSR Categorical Increase per Unwtd	\$219	
Net Revenue Increase	\$304	4.27%

*School and District operating costs do not decline in lock step with student enrollment*

*For example, the District will open a new middle school in FY08 (add'l \$1.7 in support costs)*

Percentage of direct Classroom Expenditures 65%

*Estimated Effective % Increase per student* 2.78%

**THE SCHOOL DISTRICT OF PALM BEACH COUNTY**  
**Florida Education Finance Program (FEFP)**

	FY 2008 BUDGET PROPOSALS				
	2006-07 Actual Fourth Calc.	House Budget April 22, 2007	Senate Budget April 21, 2007	Final Conference April 30, 2007	Increase/ (Decrease) FY08 vs. FY07
<b>Projected Revenue</b>					
K-12 Unweighted FTE's	169,480.07	166,452.32	166,452.32	166,452.32	(3,027.75)
K-12 Weighted FTE's	186,709.28	181,574.02	181,574.02	181,574.02	(5,135.26)
Base Student Allocation (BSA)	\$3,981.61	\$4,159.53	\$4,164.81	\$4,163.47	\$181.86
District Cost Differential (DCD)	1.0307	1.0334	1.0334	1.0334	0.0027
BSA (Including DCD for Palm Beach)	<b>\$4,103.85</b>	<b>\$4,298.46</b>	<b>\$4,303.91</b>	<b>\$4,302.53</b>	<b>\$198.68</b>
<b>Net FTE Revenue</b>	\$766,226,025	\$780,488,354	\$781,479,085	\$781,227,650	\$15,001,625
<b>Additional Allocations:</b>					
<b>Class Size Reduction</b>	<b>140,477,070</b>	<b>176,671,984</b>	<b>176,895,900</b>	<b>176,986,860</b>	\$36,509,790
DCD Transition Supplement	379,284	379,284	0	379,284	0
ESE Block Grant	75,161,165	75,828,853	75,892,293	75,907,110	745,945
Lottery - Discretionary	7,077,058	6,925,700	6,929,129	6,936,275	(140,783)
Lottery - School Recognition \$	10,742,052	10,742,052	10,742,052	10,742,052	0
Other Categoricals	49,559,597	50,351,523	50,360,359	50,149,842	590,245
Reading Instruction	7,276,670	7,982,277	7,279,418	7,275,248	(1,422)
Safe Schools	5,406,036	5,188,317	5,163,317	5,188,317	(217,719)
SAI	37,510,028	39,634,660	39,686,261	38,716,923	1,206,895
<b>STAR '07/Teacher Performance Pay '08</b>	<b>4,562,849</b>	9,664,472	9,664,472	<b>9,664,472</b>	5,101,623
Declining Enrollment Supplement	6,719,832	6,844,312	6,844,312	6,844,312	124,480
Discretionary Millage	78,173,988	84,718,056	84,718,056	84,718,056	6,544,068
Add'l Discretionary Millage	17,320,903	16,611,383	16,611,383	16,611,383	(709,520)
DJJ Supplemental Funding	0	621,602	622,369	640,808	640,808
<b>Total FEFP &amp; Major Categoricals</b>	<b>\$1,206,592,557</b>	<b>\$1,272,652,829</b>	<b>\$1,272,888,406</b>	<b>\$1,271,988,592</b>	<b>\$65,396,035</b>
	<i>This Year</i>			<i>Next Year</i>	
<b>Incr. from Previous Fiscal Year</b>	<b>\$93,719,108</b>	<b>\$66,060,272</b>	<b>\$66,295,849</b>	<b>\$65,396,035</b>	New Money

**FEFP Revenue Increase for FY2008****\$65,396,035**

New Money

**LESS:**

FTE Reserve (Enrollment now expected to decline add'l 1,000)	\$5,176,422
Funds Earmarked for Class Size Reduction Increase	36,509,790
<b>Net Revenue Increase</b>	<b>\$23,709,823</b>

**Employee Compensation**

2007 Salary Commitments (includes 2008 NBU settlement)	\$9,893,970
Funds Earmarked for Teacher Performance Pay (MAP - Merit Award Pay)	\$5,101,623
2008 Salary Reserve - All Bargaining Units	\$29,342,734
<b>Sub-total Compensation</b>	<b>\$44,338,327</b>

**Program Adjustments**

Alternative Education Program	(\$1,893,466)
Arts In Education (Elementary Fine Arts Teachers)	2,787,132
Assistant Principals (restore third assistant principal for 5 middle schools)	460,340
Deregulated School Carryover	(500,000)
Dual Language Programs (Back-off 50% reg. alloc.)	(2,434,736)
Embry Riddle Aviation Program at Boynton Beach High (90 stdnts)	195,166
Inclusion Plan (central support and allocation for collaboration)	1,500,000
Instructional Materials	(187,770)
International Baccalaureate Program Additions (BES & JFK)	210,000
Literacy - K-2 Reading Initiative - materials and 4 support personnel	500,000
Literacy - Springboard training and student materials (secondary)	330,744
Literacy Professional Development - Mondo Instr. Leadership (elem)	420,000
MAP/Tchr. Performance Pay - End of Year Testing & Admin.	500,000
Occupational Specialists	(784,647)
Open New Middle School - non-instr. operating costs	1,725,360
PE Paraprofessionals (elem)	(1,427,728)
Performance Pay (District's Plan for Teachers now funded through MAP)	(2,707,877)
Psychologists - 5 additional school psychologists	361,500
SACS Accreditation (District-wide)	73,600
Settlement - Claims Bill SB48	900,000
<b>Sub-total Program Adjustments</b>	<b>\$27,618</b>

**Class Size Reduction - Redirect from targeted implementation of 17/21/24 ratios** **(\$20,043,286)****ESTIMATED BUDGET SHORTFALL****(\$612,836)**