

**Impact of Legislative and Executive Actions on K-12 State Costs and Maximum Budget  
Since FY 2005 - In FY 2009**

Prepared by Jim Standaert - Legislative Fiscal Division - June 4, 2008

Things that have Changed Since FY 2005	Fiscal Year 2009 without Change	Fiscal Year 2009 with Change	Difference	Percent of District General Fund Budget FY 2009 (\$932 M)	Percent of District Maximum General Fund Budget FY 2005 (793 M)
<b>4 New Payments</b>					
State Cost (4 Payments)	\$0	\$48,886,540	\$48,886,540	5.2%	6.2%
Maximum Budget	\$913,331,427	\$962,217,968	\$48,886,540	5.2%	6.2%
<b>3-Year Averaging</b>					
ANB	146,956	148,298	1,342		
State Cost (DSA + GTB)	\$499,488,036	\$508,467,781	\$8,979,745	1.0%	1.1%
Maximum Budget	\$947,753,195	\$962,217,968	\$14,464,772	1.6%	1.8%
<b>Inflation of Per ANB and Basic Entitlements Since FY 2005</b>					
Elementary Basic Entitlement	\$19,859	\$21,922	\$2,063		
High School Basic Entitlement	\$220,646	\$243,649	\$23,003		
Elementary Per-ANB Entitlement	\$4,031	\$4,716	\$685		
High School Per-ANB Entitlement	\$5,371	\$6,037	\$666		
State Cost (DSA + GTB)	\$441,889,936	\$508,467,781	\$66,577,845	7.1%	8.4%
Maximum Budget	\$856,307,707	\$962,217,968	\$105,910,261	11.4%	13.4%
<b>Increase GTB Ratio to 193% from 175 %</b>					
State Cost (DSA + GTB)	\$497,497,985	\$508,467,781	\$10,969,795	1.2%	1.4%
Maximum Budget	\$962,217,968	\$962,217,968	\$0	0.0%	0.0%
<b>Full Time Kindergarten</b>					
State Cost (DSA + GTB)	\$493,367,781	\$508,467,781	\$15,100,000	1.6%	1.9%
Maximum Budget	\$937,051,301	\$962,217,968	\$25,166,667	2.7%	3.2%
<b>Special Education</b>					
State Cost (Spec Ed)	\$36,448,452	\$41,647,331	\$5,198,879	0.6%	0.7%
Maximum Budget	\$72,896,904	\$83,294,662	\$10,397,758	1.1%	1.3%
<b>All Items</b>					
State Cost (DSA + GTB+4 Pmts+Spec Ed)	\$443,288,847	\$599,001,652	\$155,712,805	16.7%	19.6%
Maximum Budget	\$757,391,970	\$962,217,968	\$204,825,998	22.0%	25.8%
<b>One-Time Only State Money</b>			\$77,000,000	8.3%	9.7%

There are two percentage columns on the right. One shows the changes to state dollars and to the maximum budget as a percent of the predicted FY 2009 adopted general fund budget, or 932 million. The second shows these dollar changes as a percent of the FY 2005 Maximum general fund budget before any of the changes were implemented.