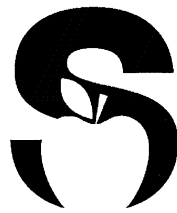


Seminole County Public Schools

**Tentative Budget
Fiscal Year
2007-2008**

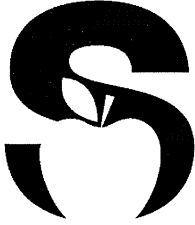


The School Board of Seminole County

*Barry Gainer, Chairman
Diane Bauer, Vice Chairman
Jeanne Morris
Sandra Robinson
Dede Schaffner*

Dr. Bill Vogel, Superintendent

July 24, 2007



SEMINOLE COUNTY PUBLIC SCHOOLS
JULY 24, 2007 - 5:05 p.m.
AGENDA
PUBLIC HEARING ON THE 2007/2008 BUDGET

Call Public Hearing To Order by Chairman Barry Gainer.

Invocation and Pledge of Allegiance

Roll Call

- A. Discussion of Tax Millage Rates
- B. Public Comments
- C. Board Discussion
- D. Board Adoption of Tentative Millage Rates and Tentative Budget

Superintendent's Recommendation: That the School Board adopt in separate motions: (1) the tentative millage rates for 2007/2008, and (2) the tentative budget for fiscal year 2007/2008.



THE SCHOOL BOARD OF SEMINOLE COUNTY

ACTION ITEM: TENTATIVE MILLAGE AND BUDGET FOR 2007-2008

D.
Item Number

1. Superintendent's Recommendation:

That the School Board of Seminole County, in separate motions: (1) adopt the tentative millage rates for fiscal year 2007-2008, and (2) approve the "Resolution Adopting the Tentative Budget" for fiscal year 2007-2008.

2. Background/Analysis:

Section 200.062(2) f, Florida Statutes, requires school boards to advertise a tentative millage and budget within 29 days of the certification of value from the property appraiser. The advertisement was publicized on July 22, 2007. The Statute also provides that a public hearing on the tentative budget be held not less than 2 days or more than 5 days thereafter.

The following board actions are requested:

(1) Board adoption of the following tentative millage levies:

Local Required Effort	4.698
Basic Discretionary	.510
Supplemental Discretionary	.205
Capital Improvement	<u>2.000</u>
 Total	 <u>7.413</u>

There is an increase in the "Rolled Back" rate for the Local Required Effort Millage of 2.99%. The increase over the "Rolled Back" rate for the total levy is 4.83%.

Page 3 shows a recap of the millages to be levied, along with a comparison of the millages over the last few years. The proposed total millage rate for fiscal year 2007-2008 represents the 12th straight year of millage rate reductions for the Board.

(2) Board adoption of the "Resolution Adopting the Tentative Budget" for fiscal year 2007-2008, included on page 4. The tentative budget for fiscal year 2007-2008 is summarized on page 5. The following pages contain the detail of the tentative budget by fund for fiscal year 2007-2008. Included below is an index of the tentative budget:

Page Numbers

• Summary of Proposed Budgets for all Funds.....	5
• Operating Fund Budget.....	6-24
• Debt Service Funds Budget.....	25-27
• Capital Outlay Funds Budget.....	28-31
• Special Revenue Funds Budget.....	32-35
• Internal Service Funds Budget.....	36-40
• Enterprise Fund Budget.....	41-43

3. Fiscal Impact:

If the tentative millages are adopted at the final budget hearing, to be held on September 11, 2007, approximately \$237,517,086 in tax revenues would be received by the School Board.

The approval of the tentative budget will establish the total budget amount of \$834,990,477 for the various funds of the School Board.

4. Prepared by: John G. Pavelchak
Exec. Director of Finance and Budgeting
Rashmikant I. Khatri
Director of Budgeting

5. Board Meeting Date 7-24-07

*Attachment(s): Recap of Millage Rates and Budget Summary by Fund
Back-up not in yellow book: None*

RESOLUTION ADOPTING THE TENTATIVE BUDGET

A RESOLUTION OF THE SCHOOL BOARD OF SEMINOLE COUNTY ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2007-08.

WHEREAS, Section 200.065 (2) (e) 1, Florida Statute, requires the School Board to adopt its tentative or final millage rate prior to adopting its tentative or final budget; and

WHEREAS, the School Board of Seminole County, Florida, pursuant to Section 200.065 (2)(e)1, Florida Statute, at the required public hearing did first adopt the tentative millage rates for the fiscal year July 1, 2007 to June 30, 2008, in full compliance with the law; and

WHEREAS, the School Board of Seminole County has set forth the revenue estimates and appropriations for fiscal year 2007-2008;

THEREFORE, BE IT RESOLVED:

That the budget for all of the various funds of the School Board of Seminole County, as set forth in "The Tentative Budget, Fiscal Year 2007-2008", is hereby adopted by the School Board of Seminole County as a tentative budget for the categories indicated for fiscal year July 1, 2007 to June 30, 2008.

STATE OF FLORIDA
COUNTY OF SEMINOLE

I, Bill Vogel, Superintendent of Schools and ex officio Secretary of the District School Board of Seminole County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Seminole County, Florida, July 24, 2007.

Signature of Superintendent of Schools

Date of Signature

Fiscal Year 2007-2008

	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Enterprise	Total
Revenues							
Federal	1,377,970	48,915,061					50,293,031
State	294,653,682	1,146,233	1,774,917	12,622,190			310,197,022
Local	180,044,470	13,826,154		87,198,817	24,052,288	5,272,600	310,394,329
Total Revenue	476,076,122	63,887,448	1,774,917	99,821,007	24,052,288	5,272,600	670,884,382
Transfers In	6,419,886		23,175,000				29,594,886
Fund Balance July 1, 2007	31,763,696	1,599,806	1,682,550	91,034,629	7,841,570	588,958	134,511,209
Total Revenue, Transfers In & Balances	514,259,704	65,487,254	26,632,467	190,855,636	31,893,858	5,861,558	834,990,477
Expenditures							
Instruction	328,899,848	19,911,625					348,811,473
Pupil Personnel Services	16,225,680	6,065,915					22,291,595
Instructional Media Services	6,602,969	1,435					6,604,404
Instructional & Curriculum Development Services	5,317,653	3,143,149					8,460,803
Instructional Staff Training	3,676,370	5,197,887					8,874,257
Instruction Related Technology	3,479,892						
School Board	1,527,602						1,527,602
General Administration	2,040,928	632,665					2,673,593
School Administration	31,038,700	420,477					31,459,177
Facilities Acquisition and Construction	207,406	36,583		150,640,747			150,884,736
Fiscal Services	2,160,195						2,160,195
Food Services	-	26,511,039					26,511,039
Central Services	4,362,637				6,652,764		11,015,401
Pupil Transportation Services	24,464,163	1,240,657					25,704,819
Operation of Plant	47,584,696	62,589			17,373,024		65,020,309
Maintenance of Plant	10,967,389						10,967,389
Administrative Technology Services	4,549,201						4,549,201
Community Services	1,467,050	663,427				3,367,899	5,498,376
Debt Service	1,092,125		25,796,083				26,888,208
Total Expenditures	495,664,504	63,887,448	25,796,083	150,640,747	24,025,788	3,367,899	763,382,470
Transfers Out				27,690,185			29,594,886
Fund Balance, June 30, 2008	18,595,200	1,599,806	836,384	12,524,704	7,868,070	588,958	42,013,121
Total Expenditures, Transfers Out & Balances	514,259,704	65,487,254	26,632,467	190,855,636	31,893,858	5,861,558	834,990,477

Operating Budget

As noted at the May budget Work Session with the Board, for the new fiscal year the Board faces many unique challenges that will need to be incorporated into the budget, competing for the limited amount of resources available. The significant issues that will need to be addressed in the budget process include: (1) providing for the second year of the Class Size Amendment at the school level and the necessity of some initial transitioning to classroom level requirement (required in 2008-2009), (2) providing for the trend (which is Statewide) of continued declining enrollment of the district, necessitating staffing reductions and budget reserves, (3) the inordinate staffing impact (reduction of 24.7 positions in the proposed budget) of the declining enrollments at the middle and high school levels due to the fact that they could not absorb the full budget impact of their reductions in fiscal year 2006-2007, (4) the new expanded State requirement for small intensive classes for middle and high school students who are non-proficient in math, and (5) the Board's high priority of improving employee salaries.

Some important highlights for the General Fund budget are as follows:

- For fiscal year 2007-2008, the Legislature provided an increase of 6.50% per student for SCPS. The Statewide average increase was 6.65% per student.
- The cost for the estimated number of teachers (90) required to reduce class size is approximate \$4.2 million (page 13, item #2). The increase in the class size reduction categorical amount is \$14.7 million. The class size requirement is still at the school level for the 2007-2008 school year. However, the requirement for class size will be at the classroom level for the 2008-2009 school year. The additional teacher units provided for in the proposed budget will allow for some transitioning to the classroom level requirement.
- The list of Cost Savings or Additional Revenue Options (page 14) includes \$3.1 million in adjustments that will be used to provide additional funding for next year's budget.
- Included on page 14 Items Recommended for Funding (\$560,100), which include personnel, programs, services, etc. that are desirable to address identified needs and

make continuous improvement in student performance and business operations. Though these items are included in the proposed budget, some of these items will be held-back pending the outcome of a possible state-wide budget reduction for k-12 education, the effects of which have not been determined at this time.

- The program options/unallocated staffing formula positions (page 15) include personnel, programs, services, etc. that are desirable to address identified needs and make continuous improvement in student performance and business operations. The items included on this page have not been recommended for funding at this time.
- The Strategic Plan Strategies being implemented by the applicable budget items have been referenced on the budget pages (see pages 13 through 15).
- Included in the budget are salary improvements for the Board's employees (page 13, item #9). The increase in the teacher base salary package was 6.25%. All other bases were provided an increase of 6% in their salary packages.

School Budgets

The budgets for the personnel allocations to the schools are based upon a staffing formula.

Other allocations for the schools include the following:

- Supplies – the supply budgets for fiscal year 2007-2008 were increased by the annual consumer price index factor (CPI) of 2.78%. For fiscal year 2007-2008 schools will receive per weighted FTE student funding as follows: elementary schools, \$36.33, middle schools, \$38.35, and high schools, \$41.38. These funds are used at the discretion of the school for any operating need of the school. The magnet elementary schools (Hamilton, Goldsboro, and Midway) are provided \$70.65 per weighted FTE. The magnet middle schools (Sanford and Millennium) are provided \$72.66 per weighted FTE. In addition, all of the schools receive a pro rata portion (based upon WFTE) of a \$35,000 allocation for academic clubs and activities support.
- Educational Improvement - Each school receives \$10 per student (unweighted FTE) to be used at the discretion of the

school advisory committees, with a portion to be used to implement the educational improvement plans.

- Instructional Technology – For fiscal year 2006-2007, the State rolled the categorical funding for Instructional Technology into the base FEFP formula. However, the budget for fiscal year 2007-2008 will still provide each school with an allocation from the district to be used for the purchase of technology related equipment and training in accordance with each school's technology plan. The allocations are currently based upon each school's student enrollment.
- Textbooks - These categorical funds from the state must be spent on instructional materials for student use and any accompanying teacher materials to support student learning. The district purchases materials for all students and teachers in core subjects (math, science, social studies, language arts/reading, and foreign languages). Additional instructional materials flex funds are also provided to the schools. Elementary and high schools have chosen to receive \$20 per student and purchase their own lost/damaged replacements as well as materials for growth for past adoptions, while middle schools have chosen to receive \$15 per student, but have the district purchase for lost/damaged replacements and growth of past adoptions.
- Utilities- the schools are provided budgets to cover all of their utility costs.



**Seminole County Public Schools
Budget Comparison**

7/24/2007

Description	2006-2007 Second Calculation	Difference	2006-2007 Fourth Calculation	Difference	2007-2008 Second Calculation	Percent Increase Over 4th Calc. (06-07)
Unweighted FTE	68,701.47	(2,758.47)	65,943.00	(126.12)	65,816.88	-0.19%
Weighted FTE	74,770.92	(2,950.64)	71,820.28	(426.24)	71,394.04	-0.59%
Funding Per WFTE	6,081.25	65.44	6,146.69	426.16	6,572.85	6.93%
Funding Per UFTE	6,618.50	76.02	6,694.52	435.29	7,129.81	6.50%
SCPS TOTAL FEFP & Categorical Revenue	454,700,652	(13,243,880)	441,456,772	27,805,370	469,262,142	
District Cost Differential- SCPS			0.9988	(0.0001)	0.9987	-0.01%
Base Student Allocation			3,981.61	181.86	4,163.47	4.57%
SCPS Tax Roll <i>(Preliminary for 2007-2008)</i>			29,848,521,369	3,878,442,760	33,726,964,129	12.99%
SCPS Millage Rates: <i>(Preliminary for 2007-2008)</i>						
Required Local Effort			5.001	(0.303)	4.698	-6.06%
Discretionary			0.510	-	0.510	
Supplemental Discretionary			0.242	(0.037)	0.205	-15.29%
Capital Outlay			2.000	-	2.000	
Total			7.753	(0.340)	7.413	-4.39%

				Difference		
Total Funding			441,456,772	27,805,370	469,262,142	
Funding Excluding Categoricals				(5,283,959)		
Net New Funding Excluding Categorical Increases			441,456,772	22,521,411	463,978,183	
Increase in Per Student Funding Excluding Categorical Increases, 5.11%			6,694.52	355.01	7,049.53	
				5.30%		



Seminole County Public Schools
Revenue Estimates
Fiscal Year 2007-2008

Revenue Estimates (Note 1)

Description	2006-2007 FEFP Second Calc.	Difference	2006-2007 FEFP Fourth Calc.	Difference	2007-2008 Second Calculation
STATE SOURCES:					
310 F.E.F.P.	155,363,009	(11,554,649)	143,808,360	2,525,349	146,333,709
310 Prior Year Adjustment		69,733	69,733	(69,733)	
310 McKay Adjustment	(2,366,450)	53,058	(2,313,392)	(323,875)	(2,637,267)
Prior Year Mackay Adj		2,958	2,958	(2,958)	
310 ESE Weights Allocation	21,627,891	-	21,627,891	481,634	22,109,525
310 Additional .510 Compression	5,997,638	(403,693)	5,593,945	194,650	5,788,595
310 Reading Instruction	2,795,706	(51,904)	2,743,802	82,737	2,826,539
310 Declining Enrollment Supplement		2,030,166	2,030,166	(1,757,036)	273,130
310 Safe Schools	1,353,844	(12,592)	1,341,252	118,356	1,459,608
310 DJJ Supplemental Allocation	-	-	-	187,470	187,470
323 CO & DS	35,824	-	35,824	-	35,824
336 Instructional Materials	6,897,928	(371,880)	6,526,048	(71,730)	6,454,318
Instructional Materials-Prior Year Adj		(58,268)	(58,268)	58,268	
Instructional Materials-MackKay Adj.		(34,250)	(34,250)	34,250	
343 State License Tax	76,500	-	76,500	-	76,500
344 Lottery	3,283,863	(645,830)	2,638,033	(2,302)	2,635,731
344 Prior Year Lottery Funds Adjustment		(1,266)	(1,266)	1,266	
354 Student Transportation	12,838,389	(1,232,697)	11,605,692	279,686	11,885,378
354 Student Transportation Adjustment		-	-	-	
310 Supplemental Academic Instruction (SAI)	17,796,527	-	17,796,527	673,991	18,470,518
334 Teacher Lead Program	1,152,395	-	1,152,395	47,542	1,199,937
372 State Pre-k		-		-	
372 Voluntary Pre-K (VPK)	1,114,000	-	1,114,000	-	1,114,000
390 Misc. State Rev.	74,720	-	74,720	(7,917)	66,803
355 Class Size Reduction	54,147,556	(2,100,775)	52,046,781	14,744,993	66,791,774
378 Full Service Schools	171,934	-	171,934	(400)	171,534
3XX Teacher Performance Pay	3,746,453	(70,821)	3,675,632	(3,207)	3,672,425
361 School Recognition	4,360,286	1,377,345	5,737,631	-	5,737,631
		-		-	
Total State Revenue	290,468,013	(13,005,365)	277,462,648	17,191,034	294,653,682
OTHER SOURCES:					
191 ROTC	428,970	-	428,970	-	428,970
411 District Taxes	163,339,167	(206,550)	163,132,617	10,303,237	173,435,854
411 Additional Tax Revenue		-		-	
430 Income / Investment / RAN Premium	4,139,000	-	4,139,000	361,000	4,500,000
472 Other Pre-K	200,000	-	200,000	59,093	259,093
494 Federal Indirect	758,000	-	758,000	88,000	846,000
49X Other Miscellaneous Local	890,442	-	890,442	113,081	1,003,523
630 Transfer From Part III	4,202,843	-	4,202,843	312,342	4,515,185
680 Transfer From Enterprise Fund	1,901,522	-	1,901,522	3,179	1,904,701
202 Medicaid Funding	949,000	-	949,000	-	949,000
		-		-	
Total Local Revenue	176,808,944	(206,550)	176,602,394	11,239,932	187,842,326
Total Revenue	467,276,957	(13,211,915)	454,065,042	28,430,966	482,496,008

Note (1) = The amounts printed in bold are components of the FEFP & Categorical Revenue.



Seminole County Public Schools
Operating Budget Analysis
Fiscal Year 2007-2008

I. Revenue Related Assumptions	2007-2008 Estimated
Unweighted FTE	65,816.88
Weighted FTE	71,394.04
Revenue	
FEFP Second Calculation Revenue	\$ 468,873,112
Other Revenue	13,622,896
Total Available Revenue	\$ 482,496,008
Unreserved Fund Balance , June 30, 2007 <i>(Excludes Carryover Funds and Inventory)</i>	4.0% 18,237,352
Inventory Balance	1,373,263
Carryover Balances <i>(School \$2,330,276, Encumbrance \$4,056,322, Project, \$5,766,483)</i>	12,153,081
Total Fund Balance, June 30, 2007	\$ 31,763,696
Available Resources For 2007-2008 Expenditures & Fund Balance	\$ 514,259,704

II. Fund Balance Commitments	Amount	Balance
		514,259,704
A. Budget Carryover Balances	12,153,081	502,106,623
B. Inventory	1,373,263	500,733,360
C. Preliminary Budgeted Unreserved Fund Balance (Note 1)	17,221,937	483,511,423
D. Fund Balance Appropriated in Anticipation of End of Year Taxes	1,900,000	481,611,423
E. Available Revenue		481,611,423

Note 1-			
Estimated Unreserved Fund Balance FY 2007/2008			
Unreserved <i>(Excluding Inventory and Carryovers)</i>	17,221,937		
Estimated End of Year Taxes	1,900,000		
Estimated Unreserved Fund Balance 6/30/2008	19,121,937	4.0%	



Seminole County Public Schools
Summary of Preliminary Budget
2007-2008

Description	
Recap of Tentative Budget:	
Available Recurring Revenue	481,611,423
Appropriated Fund Balance in Anticipation of End of Year Taxes	1,900,000
Estimated Available Funds	<u>483,511,423</u>
Initial Recurring Expenditure Budget (Page 14)	484,128,785
Local savings (detail on page 14) (Excludes \$1,900,000 in End of Year Taxes)	(1,177,462)
Other School/District Needs (Page 14)	560,100
Total Tentative Recurring Expenditure Budget	<u>483,511,423</u>
Revised Tentative Recurring Expenditure Budget	483,511,423
Estimated Carryover Budgets	12,153,081
Total Estimated Budget (A.)	<u>495,664,504</u>
Unreserved Budgeted Fund Balance 6/30/2008	17,221,937
Estimated Inventory	1,373,263
Estimated Budgeted Fund Balance 6/30/07 (B.)	<u>18,595,200</u>
Unreserved Budgeted Fund Balance 6/30/2007 and Budgeted Expenditures (A.) + (B.)	<u>514,259,704</u>

Seminole County Public Schools
Budget Analysis
2007-08

5-2-07

Summary of Revenue & Expenditures		Strategic Plan Ref	Amount
(a.)	Total Revenue Available		\$ 481,611,423
	Continuation Budget (page 16)		462,408,893
	Reserve for Declining Enrollment (917 UFTE)	Q9	3,372,000
	Mandated Increases (Decrease) in Categorical Budget Amounts:		
1	SAI		673,991
2	Class Size Reduction Categorical (Estimate of 90 teachers needed)		4,248,800
3	Reading Instruction		82,737
4	Instructional Materials	H1, A5	(71,730)
5	Teacher Lead		47,542
6	Safe Schools		118,356
7	DJJ Supplemental Allocation		187,470
8	Teacher Performance Pay		(3,207)
	Salary & Benefit Improvements (High Board Priority Items):		
9	Employee Salary Improvements	N	16,985,751
10	Health / Life Insurance	N	-
11	Teacher Performance Pay Plan - Local (To be funded from State Teacher Performance pay funds)	N	-
	Budget Reductions Related to Reduction in Students (FTE) FY 2007-2008:		
12	Estimated Reduction of Teachers Due to FTE Reduction (62.5 Positions)	Q	(2,950,000)
13	Reduction of Teachers From 06-07 (24.7 Teaching Units)	Q	(1,166,000)
14	Adjustment of Custodial formula (From 18,000 to 19,000 per Custodian)	Q	(372,140)
15	District Level Position Reductions (page 15A)	Q	(1,020,754)
16	Estimated Reduction of Support Staffing (1713 Support Points)	Q	(787,980)
	Necessary Budget Items:		
17	ESE/ESOL Related Staffing Increases (8.77 Units ESE, 1 Unit ESOL)	K	461,200
18	Bus Drivers (6) and Monitors (6) (Amount is net of \$37,000 in Bus Monitor costs to be covered by IDEA Funds)	G.1, G.5, K.1, M.4., P5	232,000
19	School Resource Officer (SRO's) Cost increases (32 Officers/Deputies provide services at schools throughout the district)	L	69,500
20	Other Utilities (Excludes Electricity) Net Reduction	P	(82,441)
21	Charter Schools	F.1.	538,482
22	Property/Casualty Insurance (Net Reduction Estimate based on Property Casualty Premium Reduction & Increase in Loss Fund)	P	(1,014,279)
23	Increase in Retirement Rate (Section 121.71 F.S.(.9% Increase)) (Senate Bill pending, leaves rate status quo- \$0 increase)	N	-
24	Increase in Pre-K Budget		59,093
25	Additional Refuse Services Costs	P	7,600
26	Increase in Postage Costs (5%)		6,000
27	Contract Increases (Cost Report, EAP Contract, Internal Accounts and Financial & Compliance Audit, TSA Contract)	N, O, Q	7,200
28	Increase in PECO Maintenance/Safety To Life Funding (Maintenance, \$202,853/ Safety to Life, \$94,489)	P	297,342
29	ESE Substitutes Cost increase	K	113,806
30	Establish K-12 Intensive Course (Reading/Math) Staffing Ratios to be consistent with program recommendations - To establish a ratio of all Intensive Reading & Math Classes to 1:15; To establish a ratio of all Intensive Plus Reading classes to 1:12 (To be consistent with program recommendations to maximize student achievement) (Section 1008.25(4) F.S.)*	A,B,F,H,K	TBD
31	Provide High Quality Professional Development to support the Implementation of Instructional Interventions - K-12 Intensive Math \$200,000; K-12 Writing Initiative "Six Traits" \$100,000; K-12 Science Implementation \$100,000 (Consultant fees, Extended Contracts, Temporary Duty, Stipend)	B,C,D,F,H,K	400,000

* To be funded with the Class Size Allocation (currently 79.5 positions allocated for these intensive courses).

**Seminole County Public Schools
Budget Analysis
2007-08**

5-2-07

Summary of Revenue & Expenditures (Continued.....)		Strategic Plan Ref	Amount
32	Ensure adequate Instructional Materials are provided to support Instructional Initiatives- K-12 Intensive Math programs - (\$250,000 to be funded thru categorical funds)	B,F,H,K	-
33	Annual Software Maintenance and Support (Oracle \$105,886; Pearson SASI \$57,200; Websense - filtering software \$30,000)	E	193,986
34	Other Hardware and Software Support	E	37,500
35	Carlton Palms Center - Students placed because of severe social and medical involvement	K	10,000
36	Transportation Parts Budget - In 06-07, the part's budget was \$679,320.00. The price of parts have increased on an average of 5.7%, which is an increase of \$38,721. A/C cost for 06-07 was \$312.00 per bus. There are currently 30 buses going out of warranty this year, this will be an increase of \$9360.00.	P	48,081
37	2 Mechanic Positions Transportation Department - According to a DOE staffing level chart we are 2.95 mechanics short. With the extra mechanics we would be able to utilize our chief mechanics to supervise the work being done by floor mechanics. Currently the chief mechanics are being utilized as floor mechanics because of the volume of work. Also, the amount of A/C buses have grown. Currently one mechanic is responsible for maintaining a fleet of 118 buses. As of April, another 30 buses will be out of warranty, increasing the A/C work volume to 148 units. We also will have 172 new video cameras on buses which will need to have some maintenance done to them. We have a lot of money invested in video cameras and radios without a position to maintain them.	P	82,000
38	Cogent Fingerprint Systems - Annual maintenance, upgrades and support for the fingerprint machines and software.	E	2,300
39	Transportation Drug Test - Fee Increased by 50 cents	P	1,000
40	Service Pins - Increased number of employees and rise in cost from prior years.	N	11,000
41	Restore the 5% Reduction in School FTE Budgets	G	148,034
42	Restore one half of the 5% Reduction in District Level Department Budgets (2.5% restoration)	G	100,275
43	Increase School FTE Budgets for Cost of Living Adjustment (2.78%)	G	82,308
44	Warehouse Software Support and Maintenance - New IBEM Warehouse System	E	3,000
45	Contract Cleaning ESC & Annex	P	4,000
46	Increase in Portables Budget		15,000
47	Increase in Tax Anticipation Note Interest Cost		289,070
48	Transportation OPS for Field Trips		51,000
49	Net Increase in Leave Payouts		201,000
(b.)	Tentative Budget		484,128,785
(c.)	Total Local Savings		(3,077,462)
(d.)	Items Recommended for Funding		560,100
(a.) - (b.) - (c.) - (d)	Balance Available		(0)

Cost Savings or Additional Revenue Options, [see above (c.)]:		Strategic Plan Ref:	Amount
1	Energy Conservation Program		(1,000,000)
2	Oracle DB Support (moved support of production to new vendor)		(3,800)
3	Employee & Government Relations Department Budget		(8,000)
4	English Estates Leadership Program (Reduce budget by \$15,000)		(15,000)
5	Delete Transportation Service provided to SWOP (See Note 1)		(54,508)
6	Fuel Contract with City of Winter Springs		(5,200)
7	In-School Suspension - move from Instructional to Professional Support (School Savings)		-
8	Residency Check (In-house)		(14,000)
9	Family Partnership (Reduce Project 4961 from \$26,000 to \$12,000)		(14,000)
10	NCLB - ESOL Requirements (Reduce Project 4863 from \$25,000 to \$20,000)		(5,000)
11	Delete First Step Project from Budget (cc 9232)		(57,954)
12	Budget Portion of Fund Balance in Anticipation of EOY Taxes		(1,900,000)

Total of Cost Savings or Additional Revenue Options

\$ (3,077,462)

Note 1 - Pending discussions with Lynx

Items Recommended for Funding [see above, (d.)]:		Strategic Plan Ref:	Amount
1	ESOL - World Language FFLA Convention - SCPS & OCPS is hosting the 2007-08 Convention in Orlando, Substitutes and Travel	A	3,000
2	ESOL - Speakers - For teachers to assist and motivate student learning	A	1,500
3	ESOL - World Language Textbook Adoption - Substitutes	A	3,000
4	Instructional Support - Additional Extended Contract Days	G	7,500
5	Environmental Studies Center - Increase Assistant Position from 1/2 time to full time - currently more classes per day than staff can cover	G	8,700
6	Black Board (Project) - Increase in licenses to expand employee training	E	10,000
7	Center for Data Quality (C4DQ maintenance, SASI Wrap Around Product)	E	18,600
8	Director of Instructional Technology	E	110,000
9	Alternative Certification - Subject Area Pre Tests	N	1,800
10	Risk Management and Employee Benefits Positions (Finance Accountant, Director of Risk Manager, Clerical - Benefits) (50% of Cost Funded Thru Internal Service Fund)	N, Q	91,000
11	Maintenance Staffing Formula Positions	N, P	305,000
12	SCPS Leadership Development Program - Build capacity to increase the quality of leadership program for aspiring teacher leaders, Assistant Principals, and Principals. Provide high quality Professional Development for school leaders as effective instructional leaders resulting in increased student achievement. Dr. Vogel's Instructional Series - Speakers; SCPS Leadership conference; Principal/AP Forums; Leadership materials/resources - Levels; Substitutes and stipends for teacher leaders. (To be funded through realignment of existing funds \$100,000)	N	-

Items Recommended for Funding:

\$ 560,100

Seminole County Public Schools
Budget Analysis
2007-08

5-2-07

Program Options	Strategic Plan Ref:	Amount
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School-Based Support

1	Provide the ability to Continuously Monitor the Fidelity of Implementation of Instructional Interventions to maximize Student Achievement. (9 Lead Coaches - Writing Initiative (4) \$229,758, Intensive Math (4) \$229,758, Instr/Tech Specialist (1) \$57,439)	A,B,C,F,G,H,K	516,955
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Subtotal School-Based - Program Options

\$ 516,955

District Level Support

1	Employee Training - Peoplesoft (HR Users (upgrade); Finance Users (N' vision)) ⁽¹⁰⁾	E	40,000
2	Employee Training - ETF's (30 ETF's to get training)	E	25,000
3	Florida Virtual Schools - Manager of Virtual Schools Department	E	90,000
4	Parent Notification System - Maintenance for Proposed New System - System Purchase Part of Capital Request	E,G	50,000
5	Seminole Education TV (SETV) - Staffing, Supplies, maintenance, program acquisition, music & digital use rights	E	195,280
6	Custodial Services - Emergency Services (no funding exists to pay for emergency custodial overtime or contracted services. Pay for cleaning after fire, flood, vandalism, or any other incident. Many of these incidents are too small to involve risk management.)	P	5,000
7	1 Mechanic Position Transportation Department - According to a DOE staffing level chart we are 2.95 mechanics short. With the extra mechanics we would be able to utilize our chief mechanics to supervise the work being done by floor mechanics. Currently the chief mechanics are being utilized as floor mechanics because of the volume of work. Also, the amount of A/C buses have grown. Currently one mechanic is responsible for maintaining a fleet of 118 buses. As of April, another 30 buses will be out of warranty, increasing the A/C work volume to 148 units. We also will have 172 new video cameras on buses which will need to have some maintenance done to them. We have a lot of money invested in video cameras and radios without a position to maintain them.	P	41,000
8	Acrobat Software Upgrades for Support Workstations	E	1,565
9	Microsoft Vista & Upgrades for Network Technicians "OJT" vs formal training	E	9,500
10	Microfiche to CD Conversion - Transfer personnel files from microfilm to CD's	E	8,000
11	Facilities Planning - Mileage Rate Increase	P	3,700

Subtotal District Level - Program Options

\$ 469,045

Total Program Options

\$ 986,000

Unallocated Staffing Formula Positions	Strategic Plan Ref:	Amount
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1	Facilities Services - 7 Mechanics and 1 Grounds Laborers	N, P	305,000
2	Information Services - 5 Network Specialist-Data (1680) & 2 Communications Specialists Voice (1985)	E, N, P	379,000

Total Unallocated Staffing Formula Positions

\$ 684,000

**Seminole County Public Schools
District Level Budget Reductions (Staffing)
2007-08**

COST CENTER	JOB CODE	JOB TITLE	Quantity	Salary Amount	Amount w/Benefits
9002	1984	Specialist Network Communications	1.00	\$ 54,273.00	\$ 68,571.00
	1607	Computer System Equip. Operator (Net Savings)	1.00	\$ 29,348.00	\$ 52,502.00
9009	1412	Plans Examiner - (Funded from Capital)	1.00	\$ 48,756.00	\$ 62,079.00
9011		Custodial Points Reduction (District Level)			\$ -
					\$ 18,240.00
9093	2017	Legal Specialist (30%)	0.30	\$ 28,209.00	\$ 11,371.00
9097	1110	Teacher on Assignment	3.00	\$ 36,111.00	\$ 141,604.00
9203	1101	ESE Teacher	1.00	\$ 35,559.76	\$ 46,553.00
	1172	Staffing Resource Specialist (4 positions @ 25% each)	1.00	\$ 38,450.00	\$ 49,953.00
	1106	Behavioral Psychologist	0.25	\$ 45,935.00	\$ 14,690.00
	1988	Educ. Interpreter	1.00	\$ 17,267.00	\$ 25,029.00
9209	1604	Clerk Receptionist	1.00	\$ 30,591.00	\$ 40,706.00
9210	1110	ESOL Teacher on Assignment	1.00	\$ 36,111.00	\$ 47,201.00
9212	1110	Teacher on Assignment (Less 2 Secretary 258 Day Positions) Net shown	2.00	\$ 36,111.00	\$ 37,479.00
9401	1641	Helper	1.00	\$ 21,551.00	\$ 30,070.00
	1956	Grounds Laborer	2.00	\$ 21,551.00	\$ 60,140.00
9500		Transportation Services - Plussed In Time			\$ 314,566.00

Total

(page 13, Item 15)

\$ 1,020,754.00

**Seminole County Public Schools
Continuation Budget Reconciliation
2007-08**

Revised : 7/17/07 9:38 AM

Adjustment Amount Adjusted Balance

FY 2006-07 Continuation Budget \$ 469,176,957

Fy 2006-2007 Budget Adjustments:		\$ 469,176,957
Recurring Budget Reductions FY 2006-2007 -		
Reduction in Growth Budget	(2,750,000)	466,426,957
Teacher Unit Reduction (85.5)	(3,872,060)	462,554,897
Reduction in Support Points	(774,000)	461,780,897
District Level Non-Position Budget Reductions	(200,549)	461,580,348
School Level Non-Position Budget Reductions	(227,600)	461,352,748
Reduction in School Improvement Funding	(19,350)	461,333,398
Reduction in Pre-K Support	(107,000)	461,226,398
Reduction in Charter School Funding	(272,000)	460,954,398
Reduction in Reading and ESOL Stipends	(125,000)	460,829,398
Reduction in 10 Bus Driver Positions	(213,000)	460,616,398
Reduction in PSTF Replacement Funding	(100,000)	460,516,398
Reduce Funding for Chalkboard	(30,000)	460,486,398
Telecommunications Savings	(84,621)	460,401,777
Reduction in Special Projects Budgets	(194,111)	460,207,666
Reduction in District Level Positions	(393,100)	459,814,566
Reduction in Transfer for Insurance Coverage's	(250,000)	459,564,566
Savings Due to Summer Four Day Work Week/Summer School	(422,203)	459,142,363
Subtotal Budget Reduction FY 2006-2007	(10,034,594)	
Other Budget Adjustments FY 2006-2007 -		
Balance of Increase in Benefits Budget from 2006-2007 (July-Oct)	1,139,185	460,281,548
Reduction in Reading Instruction Funding	(51,904)	460,229,644
Reduction in Instructional Materials Funding	(430,148)	459,799,496
Reduction in Safe School Funding	(12,592)	459,786,904
Increase in AP and IB Funding	854,042	460,640,946
Performance Pay	(70,821)	460,570,125
School Recognition	1,377,345	461,947,470
Litigation / Contingency	125,000	462,072,470
Additional Class Size Teachers (4)	188,838	462,261,308
Bus Driver Bonus - (Project 4747)	44,074	462,305,382
Value Adjustment Board	15,000	462,320,382
Uniform Allowance (Project 4938)	41,637	462,362,019
Transportation Sick Leave Payout - (Project 4749)	46,874	462,408,893
Subtotal Other Budget Adjustments	3,266,529	

Total Adjustments to Continuation Budget \$ (6,768,064)

\$ 462,408,893

(see page 13)

**General Fund Statement of Operations and Budget
Fiscal Years 2003-2008**

	Actual 2002-03	Actual 2003-04	Actual 2004-05	Actual 2005-06	Budget	Actual 2006-07	RECURRING	NON-RECURRING	TOTAL
	Operations	Operations	Operations	Operations	2006-07	Operations			
Instruction	207,447,099	224,350,988	241,926,667	274,329,094	314,734,123	300,159,690	321,519,420	7,380,428	328,899,848
Pupil Personnel	13,032,351	13,715,534	14,167,059	15,122,576	15,634,752	16,447,197	16,043,779	181,900	16,225,680
Instructional Media	6,631,892	6,814,526	7,424,728	6,351,148	6,895,114	6,931,482	6,401,854	201,115	6,602,969
Instruction & Curriculum Development	3,474,074	3,387,580	3,441,677	3,990,978	5,348,441	4,398,980	5,219,809	97,845	5,317,653
Instructional Staff Training	734,745	1,131,876	1,075,361	2,725,936	3,521,005	3,045,637	3,017,578	658,792	3,676,370
Instruction Related Technology				3,168,976	3,631,374	3,197,351	3,307,986	171,907	3,479,892
Board of Education	1,058,143	1,422,149	1,490,469	1,524,113	1,517,274	1,648,195	1,433,779	93,823	1,527,602
General Administration	1,659,093	1,592,287	1,632,970	1,917,708	1,869,477	1,964,407	2,027,393	13,535	2,040,928
School Administration	22,798,007	24,218,431	25,793,027	28,521,266	30,786,170	32,007,555	30,753,313	285,387	31,038,700
Facilities Acquisition & Construction	194,354	159,233	217,922	183,363	213,078	71,059	79,049	128,357	207,406
Fiscal Services	1,655,373	1,670,171	1,624,370	1,896,591	2,072,114	2,051,730	2,143,931	16,264	2,160,195
Central Services	7,336,874	7,753,637	7,968,962	3,341,564	4,250,350	3,762,393	4,300,385	62,253	4,362,637
Pupil Transportation	16,384,009	17,661,133	18,752,139	20,824,372	23,665,753	23,292,986	24,302,919	161,243	24,464,163
Operation of Plant	29,308,022	31,681,342	34,132,779	38,170,890	49,362,246	42,461,986	46,115,353	1,469,343	47,584,696
Maintenance of Plant	8,210,452	9,067,622	9,399,625	9,628,220	10,762,115	10,379,123	10,667,973	299,416	10,967,389
Administrative Technology Services				3,935,814	4,388,482	4,521,976	4,359,891	189,311	4,549,201
Community Services	798,650	905,387	1,123,252	959,853	1,225,632	972,041	935,106	531,944	1,467,050
Debt Service	39,813	531,685	507,003	799,881	822,875	813,641	881,905	210,220	1,092,125
Transfers Out	509,952	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	321,272,902	346,063,581	370,678,012	417,392,344	480,700,378	458,127,430	483,511,423	12,153,081	495,664,504

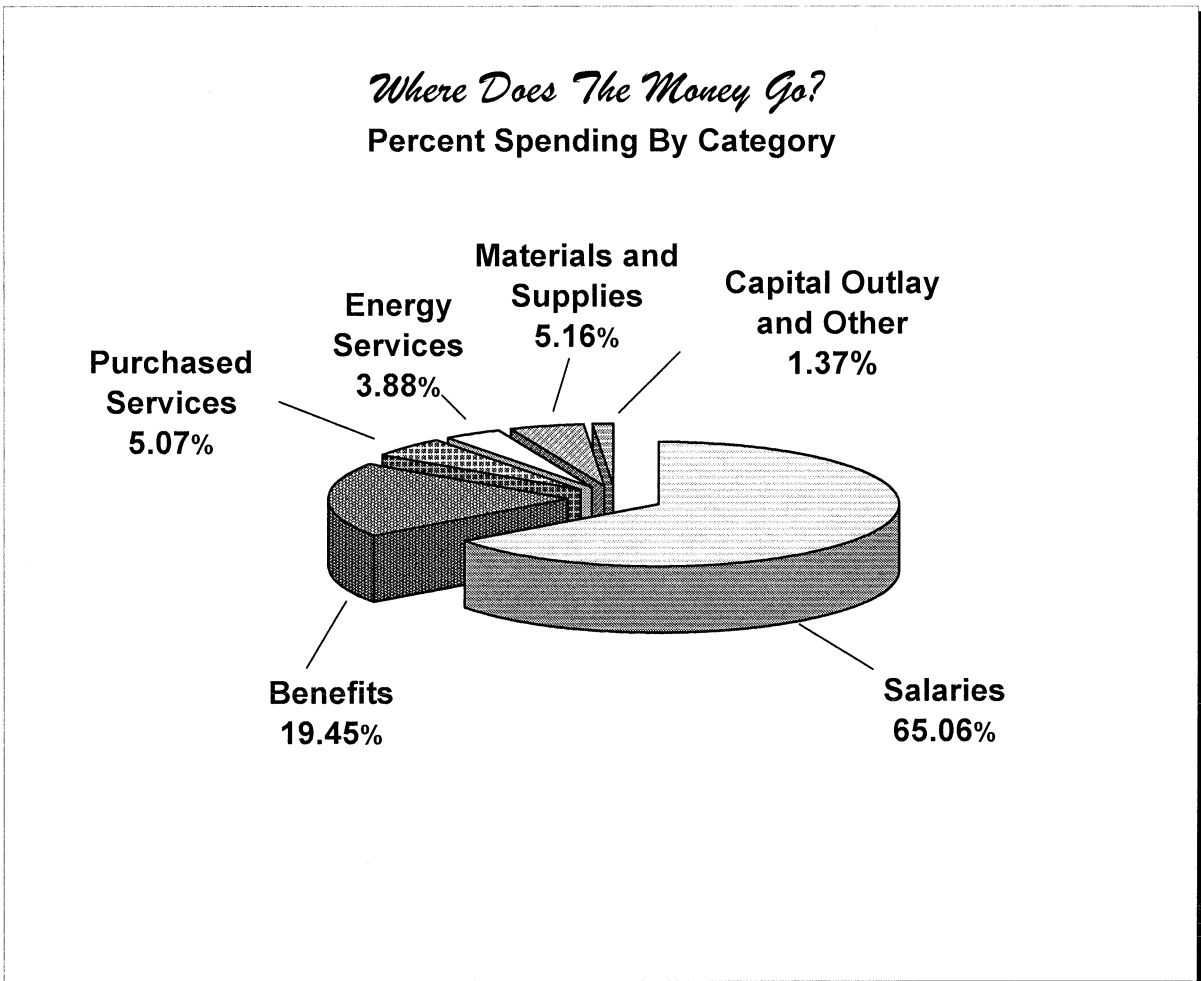
EXPENDITURES

**Operating Budget and Comparison of Prior Years Expenditures
By Two Digit Account
For Fiscal Years 2003-2008**

Description By Object	Actual Expenditures 2002-03		Actual Expenditures 2003-04		Actual Expenditures 2004-05		Actual Expenditures 2005-06		Budget 2006-07		Actual Expenditures 2006-07		Operating Budget 2007-2008		Total
											Recurring	Non-Recurring			
100 - Salaries	\$220,635,925	\$235,276,005	\$248,814,190	\$278,988,792	\$303,022,949	\$301,616,139	\$314,596,205	\$674,914	\$314,596,205	\$674,914	\$315,271,119				
200 - Employee Benefits	53,774,609	60,661,595	65,635,164	74,681,111	91,434,768	89,812,260	93,745,594	144,587	93,745,594	144,587	93,890,181				
250 - Unemployment Compensation	328,112	264,408	216,769	172,122	335,000	164,017	300,000	0	300,000	0	300,000				
310 - Purchased Services	7,029,601	7,599,872	8,501,865	8,923,183	10,668,540	9,360,137	9,429,010	735,727	9,429,010	735,727	10,164,737				
320 - Ins & Bond Premiums	2,538,755	2,480,584	1,684,522	2,084,301	4,518,229	4,360,625	3,180,913	0	3,180,913	0	3,180,913				
330 - Travel	677,818	798,817	739,061	997,216	1,199,397	937,352	669,014	410,402	669,014	410,402	1,079,416				
350 - Repairs & Maintenance	2,648,110	3,062,111	3,331,252	2,541,038	2,459,445	3,293,332	2,395,134	451,660	2,395,134	451,660	2,846,794				
360 - Rentals	1,206,664	1,491,795	1,676,218	1,814,304	2,328,950	1,606,712	1,746,838	546,117	1,746,838	546,117	2,292,955				
370 - Communications	1,192,983	1,337,271	1,353,606	1,347,058	1,561,978	1,195,431	1,313,480	203,728	1,313,480	203,728	1,517,208				
380 - Public Utility Services	1,560,997	1,677,063	1,641,803	1,815,279	2,042,577	1,936,976	2,044,547	39,077	2,044,547	39,077	2,083,624				
390 - Other Purchased Serv	1,842,501	2,451,113	3,832,628	3,730,357	4,665,323	3,866,251	3,753,959	1,362,551	3,753,959	1,362,551	5,116,510				
410 - Natural Gas	227,229	280,514	347,942	472,024	534,000	295,140	354,098	0	354,098	0	354,098				
420 - Bottled Gas	77,356	62,355	63,826	65,737	68,821	78,836	86,874	121	86,874	121	86,874				
430 - Electricity	7,792,924	9,253,248	10,351,002	13,697,838	16,105,097	14,037,479	14,820,514	600,654	14,820,514	600,654	15,421,168				
440 - Heating Oil	0	0	0	0	0	0	0	0	0	0	0				
450 - Gasoline	120,684	130,301	201,123	202,655	181,838	220,001	392,029	35,999	392,029	35,999	428,028				
460 - Diesel Fuel	1,261,948	1,351,306	1,994,943	2,725,803	3,050,675	3,127,751	3,120,800	47,901	3,120,800	47,901	3,168,701				
510 - Supplies	5,976,828	6,183,038	6,587,389	7,201,322	18,208,208	7,946,731	17,564,961	2,786,456	17,564,961	2,786,456	20,351,416				
520 - Textbooks	4,919,006	3,997,105	4,789,941	6,001,790	8,640,216	6,012,210	6,224,389	1,980,276	6,224,389	1,980,276	8,204,665				
530 - Periodicals	100,950	67,030	31,733	27,280	50,552	65,900	27,209	21,070	27,209	21,070	48,279				
540 - Oil & Grease	38,609	74,385	70,259	84,864	75,549	110,026	75,809	9,036	75,809	9,036	84,845				
550 - Repair Parts	518,130	576,550	494,460	671,870	792,523	837,390	773,951	46,096	773,951	46,096	820,047				
560 - Tires & Tubes	147,920	154,053	176,166	178,565	261,321	190,507	254,545	2,701	254,545	2,701	257,246				
570 - Food	108	0	0	0	0	0	0	0	0	0	250				
590 - Other Mat & Supplies	0	3,520	477	490	3,715	816	4,500	7,217	4,500	7,217	11,717				
610 - Library Books	432,113	459,075	469,121	440,212	602,312	449,498	462,502	61,332	462,502	61,332	523,834				
620 - Audio Visual Materials	95,627	116,733	124,458	77,272	120,710	153,579	41,856	106,447	41,856	106,447	148,303				
630 - Bldgs & Fixed Equipment	55,871	0	7,275	0	808	0	0	0	0	0	0				
640 - Furniture & Equip	1,986,535	2,430,407	3,089,399	3,163,531	2,597,869	1,110,799	1,481,595	885,459	1,481,595	885,459	2,367,054				
650 - Motor Vehicles	0	13,450	44,964	0	0	0	0	0	0	0	0				
660 - Land	100	0	85,000	0	0	0	0	0	0	0	0				
670 - Improvements	22,930	13,436	97,007	88,586	47,365	32,572	23,750	101,919	23,750	101,919	125,669				
680 - Remodeling	36,634	46,874	52,356	47,990	133,239	182,675	46,506	28,210	46,506	28,210	74,716				
690 - Computer Software	552,322	524,560	828,623	903,165	611,823	870,617	311,279	405,896	311,279	405,896	717,175				
710 - Redemp of Principal	0	0	0	0	0	0	0	0	0	0	0				
720 - Interest	0	487,392	468,722	747,917	763,032	762,875	821,905	210,377	821,905	210,377	1,032,282				
730 - Dues and Fees	94,375	153,599	121,353	151,559	184,740	140,082	141,075	23,628	141,075	23,628	164,703				
740 - Judgments/Settlements	12,500	0	0	0	0	0	0	0	0	0	0				
750 - Other Personal Serv	2,796,739	2,451,575	2,733,217	3,279,060	3,340,994	3,281,866	3,256,253	200,997	3,256,253	200,997	3,457,250				
790 - Misc Expenses	59,401	132,441	50,176	68,052	87,816	70,851	50,450	22,278	50,450	22,278	72,728				
930 - Transfer Out	509,952	0	0	0	0	0	0	0	0	0	0				
980 - Transfer to Trust Fund	0	0	0	0	0	0	0	0	0	0	0				
Total By Object	\$321,272,864	\$346,063,581	\$370,678,012	\$417,392,344	\$480,700,378	\$458,127,450	\$483,511,423	\$12,163,081	\$483,511,423	\$12,163,081	\$495,664,504				

**Seminole County Public Schools
Percent of Spending by Category
2007-08**

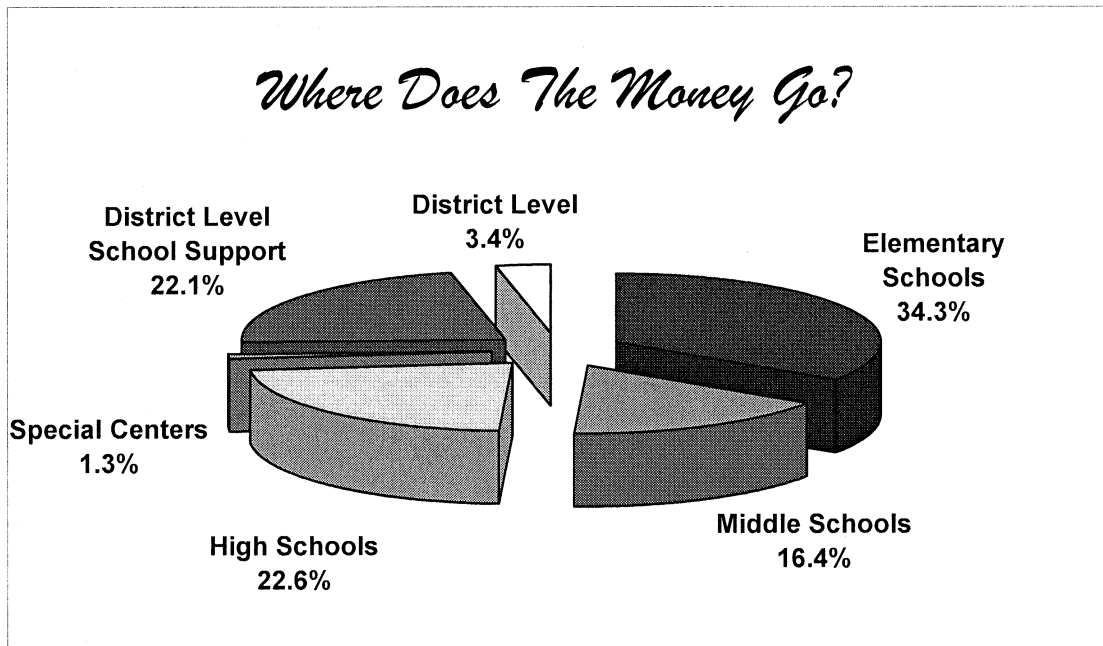
<i>Program Description</i>	<i>% of Budget</i>	<i>Budget 2007-2008</i>
Salaries	65.06%	\$ 314,596,205
Benefits	19.45%	94,045,594
Purchased Services	5.07%	24,532,895
Energy Services	3.88%	18,774,194
Materials & Supplies	5.16%	24,925,364
Capital Outlay and Other Expenses	1.37%	6,637,171
Total Recurring Budget	100%	\$ 483,511,423





Seminole County Public Schools
Summary of School and District Cost Center Budgets
2007-2008

Program Description	% of Budget	Budget 2007-08
Elementary Schools	34.3%	\$ 165,881,981
Middle Schools	16.4%	\$ 79,331,502
High Schools	22.6%	\$ 109,177,063
Special Centers	1.3%	\$ 6,123,168
District Level School Support	22.1%	\$ 106,649,005
District Level	3.4%	\$ 16,348,705
Total Recurring Budget		100% \$ 483,511,423
Non-Recurring Budget Items		
Carryover Budget		\$ 12,153,081
Total Non-Recurring		\$ 12,153,081
Total Budget		\$ 495,664,504





**Schools & Special Centers
2007-2008**

Schools & Special Centers			
	2006-07		2007-08
	Total Budget	Change	Total Budget
Elementary Schools			
✓ Salaries & Benefits	\$ 150,639,241	5,805,344	\$ 156,444,584
✓ Other Costs	9,675,980	(238,583)	9,437,396
Subtotal	<u>160,315,220</u>	<u>5,566,760</u>	<u>165,881,981</u>
Middle Schools			
✓ Salaries & Benefits	\$ 71,726,739	1,219,549	\$ 72,946,288
✓ Other Costs	6,401,198	(15,984)	6,385,214
Subtotal	<u>78,127,937</u>	<u>1,203,564</u>	<u>79,331,502</u>
High Schools			
✓ Salaries & Benefits	\$ 91,200,824	3,667,757	\$ 94,868,580
✓ Other Costs	13,734,313	574,170	14,308,483
Subtotal	<u>104,935,137</u>	<u>4,241,927</u>	<u>109,177,063</u>
Total Schools	\$ 343,378,294	11,012,252	\$ 354,390,546
Student Museum			
✓ Salaries & Benefits	\$ 130,956	(26,554)	\$ 104,402
✓ Other Costs	40,360	25,034	65,394
Subtotal	<u>171,316</u>	<u>(1,520)</u>	<u>169,796</u>
Quest Academy			
✓ Salaries & Benefits	\$ 995,182	93,326	\$ 1,088,507
✓ Other Costs	250,454	51,933	302,387
Subtotal	<u>1,245,636</u>	<u>145,259</u>	<u>1,390,894</u>
Rosenwald Exceptional Student Center :			
✓ Salaries & Benefits	\$ 2,288,746	100,140	\$ 2,388,886
✓ Other Costs	116,549	(7,608)	108,941
Subtotal	<u>2,405,295</u>	<u>92,532</u>	<u>2,497,827</u>
Detention Center			
✓ Salaries & Benefits	\$ 435,872	(12,618)	\$ 423,253
✓ Other Costs	3,776	(94)	3,682
Subtotal	<u>439,648</u>	<u>(12,712)</u>	<u>426,935</u>
Environmental Studies Center			
✓ Salaries & Benefits	\$ 180,355	16,638	\$ 196,993
✓ Other Costs	22,410	3,144	25,554
Subtotal	<u>202,765</u>	<u>19,782</u>	<u>222,547</u>
New Hopper:			
✓ Salaries & Benefits	1,178,872	92,844	1,271,717
✓ Other Costs	54,855	131	54,986
Subtotal	<u>1,233,727</u>	<u>92,975</u>	<u>1,326,703</u>
John Polk Correctional Center			
✓ Salaries & Benefits	80,224	3,241	83,465
✓ Other Costs	5,000	-	5,000
Subtotal	<u>85,224</u>	<u>3,241</u>	<u>88,465</u>
Total Special Centers	\$ 5,783,611	339,557	\$ 6,123,168
Total Schools and Special Centers	\$ 349,161,905	11,351,809	\$ 360,513,714

**Seminole County Public Schools
District Level Cost Center Budgets
2007-2008**

Summary District Level Cost Centers

Cost Center	Cost Center Name	Budget 2005-06	Difference	Budget 2007-08
District Level Cost Centers				
9002	Information Services	4,149,885	250,794	4,400,680
9004	Finance & Employee Benefits	2,757,216	371,657	3,128,874
9007	Human Resources	2,955,638	69,909	3,025,547
9009	Facilities Planning	847,337	(69,474)	777,863
9014	Purchasing & Distribution Services	313,340	14,515	327,855
9021	School Board	388,473	26,012	414,485
9022	Superintendent's Office	311,953	54,112	366,065
9024	Executive Directors - Elementary	362,420	14,689	377,109
9026	Exec. Director Employee & Govt. Relations	531,480	(72,027)	459,452
9027	Executive Directors - Secondary	477,360	90,129	567,489
9093	Executive Director - Legal Services	326,961	304	327,265
9209	Community Involvement/Public Information	866,979	11,987	878,967
9214	Instructional Support	130,719	6,635	137,354
	District Level Special Projects / Programs	1,147,204	12,495	1,159,699
	<i>Subtotal District Level Cost Center</i>	<u>15,566,965</u>	<u>781,740</u>	<u>16,348,705</u>

District Level Cost Centers - School Support

9002	Information Services (6200 & 6500 Functions)	3,730,052	(137,478)	3,592,574
9007	Human Resources (Function 5000 & 6400)	176,903	46,566	223,468
9011	Custodial Services	1,084,388	(27,294)	1,057,094
9014	Distribution Service	795,655	33,008	828,663
9096	Risk Management (Property/Casualty Insurance Decrease)	8,011,121	(1,220,368)	6,790,753
9097/9098	Professional Development	1,746,846	(145,437)	1,601,409
9201	Curriculum Services	1,213,887	25,958	1,239,845
9202	Sch. Safety & Student Alternative Placement	686,377	218,875	905,252
9203	Exceptional Student Support Services	8,591,652	317,235	8,908,888
9204	Career and Technical Education	244,271	31,756	276,027
9205	Pre-kindergarten	1,492,207	(31,499)	1,460,708
9210	ESOL/World Languages/Foreign Exchange	481,651	(2,882)	478,769
9212	Instructional Excellence & Equity	2,090,940	141,883	2,232,824
9214	Instructional Support (Functions 5000, 5100, 6100, 6300)	322,816	(11,216)	311,601
9301	Instructional Resources	6,117,381	(1,077,128)	5,040,253
9400/9401	Facilities Services	13,503,235	569,118	14,072,353
9500/9501	Student Transportation Services	23,638,141	763,821	24,401,962
	Alternative Education / Special Programs - Contracted Services	6,586,289	240,499	6,826,788
	District Level School Support - Special Projects/Programs	23,934,275	2,465,500	26,399,775
	<i>Subtotal District Level Cost Centers - School Support</i>	<u>104,448,087</u>	<u>2,200,918</u>	<u>106,649,005</u>
	Total	<u>120,015,052</u>	<u>2,982,658</u>	<u>122,997,710</u>

**Seminole County Public Schools
District Level Cost Center Budgets
2007-08**

Cost Center : *Alternative Education / Special Programs - District Administered & Contracted Programs*

The following Alternative Education / Special Programs are also included in the budget:

Cost Center	Program Description	Budget 2006-07	Difference	Budget 2007-08
<i>District Administered</i>				
9216	Grove Residential Program	\$ 116,420	24,544	\$ 140,964
9220	G.U.Y.S. Program	147,702	23,928	171,630
9230	GOALS II	151,690	19,219	170,909
9202	STAY Center	121,203	7,763	128,966
<i>Total District Administered</i>		<u>\$ 537,015</u>	<u>\$ 75,454</u>	<u>\$ 612,469</u>
<i>Contracted Programs</i>				
9215	Boys Town (Project 4001)	\$ 98,748	\$ -	\$ 98,748
9217	EXCEL-District Alternative School (Project 4247)	1,550,914	7,440	1,558,354
9218	TAPP-Contracted Child Care (Project 4616)	229,139	3,799	232,937
9219	South Seminole Hospital (Project 4705)	45,734	-	45,734
9222	Rays of Hope Charter School	897,940	(176,893)	721,047
9223	EXCEL-District Alternative School Annex - Re-Entry Prgm (Project 4775)	198,045	(32,927)	165,118
9224	Consequence Unit Program (4785)	221,972	(21,846)	200,126
9228	UCP Charter School	376,835	234,691	611,526
9229	Choices in Learning	2,371,993	208,735	2,580,728
9232	First Step	57,954	(57,954)	
<i>Total Contracted Services</i>		<u>\$ 6,049,274</u>	<u>\$ 165,045</u>	<u>\$ 6,214,319</u>
<i>Total Alternative Ed. /Special Programs District Admin & Contracted</i>		<u>\$ 6,586,289</u>	<u>\$ 240,499</u>	<u>\$ 6,826,788</u>

**Seminole County Public Schools
District Level Cost Center Budgets
2007-08**

Cost Center : **District Level Special Projects / Programs**

Project #	Program Description	Budget 2006-07	Difference	Budget 2007-08
District Level Special Projects / Programs				
4234	Central Office Communication	522,128	-	522,128
4235	Central Office Utilities	53,146	11,495	64,641
4238	Central Office Electricity	491,112	-	491,112
4721	Property Tax Notices - Postage	21,000	1,000	22,000
4722	District Copy Machines	21,370	-	21,370
	CO & DS Withheld for Administrative Expenses	38,448	-	38,448
	<i>Subtotal District Level Special Programs</i>	<u>\$ 1,147,204</u>	<u>\$ 12,495</u>	<u>\$ 1,159,699</u>
District Level School Support - Special Projects/Programs				
3726	Special Teachers Are Rewarded (STAR)	3,746,453	(3,746,453)	-
3727	MAP Program		3,672,425	3,672,425
3007	Sch. Recognition (A+) <i>(increase from beginning bud. est for 06-07)</i>	4,360,286	1,377,345	5,737,631
3920	Summer Reading Allocation	626,876	-	626,876
4007	Saturday Schools	108,400	-	108,400
4169	Summer School	1,693,586	-	1,693,586
4200	Inservice Supplements	-	83,546	83,546
4201	Sick Leave Payout	2,183,527	411,000	2,594,527
4202	Vacation Leave Payout	343,266	-	343,266
4204	DROP Program Vacation Leave	189,246	(50,000)	139,246
4206	Southern Association Accreditation	13,500	-	13,500
4250	Regular Seasonal Supplements <i>(most moved budget to cost centers)</i>	22,813	23,794	46,607
4478	Regular Teacher Subs	21,556	13,444	35,000
4707	Content Area Literacy <i>(moved to CC# 9027)</i>	71,000	(71,000)	-
4712	Reserve for Declining Enrollment	2,750,000	622,000	3,372,000
4719	6-8 Summer School	563,000	-	563,000
4752	Extended Contracts (80 days)	20,450	-	20,450
4760	School Tutorial Program	520,000	-	520,000
4761	After School Tutorial - Middle Schools	60,000	-	60,000
4762	High School Out of Distinct Field Trips	21,300	-	21,300
4773	Litigation / Contingencies	304,305	125,000	429,305
4781	Teacher Attendance Bonus Program	788,725	-	788,725
4788	Teacher Lead Program	1,152,395	47,542	1,199,937
4820	Substitute Teachers	2,628,170	-	2,628,170
4823	ESE Substitutes	286,580	113,806	400,386
4832	Seminole H.S. Pool	25,000	-	25,000
4834	PE Assistants Subs	22,626	2,051	24,677
4847	Instructional Assistants - Substitute Payment	150,215	-	150,215
4859	K-3 Remedial Summer School	705,000	-	705,000
4860	Teacher Performance Pay	20,000	(20,000)	-
4879	Dori Slosberg Drivers Ed Funds	190,000	-	190,000
4888	Economic Development Council	20,000	-	20,000
4931	Instructional Assistants Attendance Bonus	50,000	-	50,000
4946	Intensive Math Support- Middle Schools <i>(moved to cost center 9027)</i>	-	-	-
4952	SAI-Reading <i>(positions budgeted at the schools)</i>	-	-	-
4961	Family Partnership	26,000	(14,000)	12,000
6660	Reading - ESOL Endorsement Stipends	250,000	(125,000)	125,000
	<i>Subtotal District Level School Support</i>	<u>\$ 23,934,275</u>	<u>\$ 2,465,500</u>	<u>\$ 26,399,775</u>
	Total	<u>\$ 25,081,479</u>	<u>\$ 2,477,995</u>	<u>\$ 27,559,474</u>

DEBT SERVICE BUDGET

This fund is used to retire the indebtedness of the School District, which has been incurred for capital outlay projects. This debt is comparable to a homeowner's mortgage. The funds needed to pay the annual debt payments on the School District's indebtedness come from capital improvement taxes (for Certificate of Participation debt issues) and State sources (for State Board of Education Bonds).

The School District's indebtedness on bonds payable is \$14,715,000, consisting of State Board of Education Bonds. Annually, the District must retire a portion of these debts. Payment schedules for these bond issues are for 20 years. Principal and interest due on the State Board of Education bonds are paid by the Department of Education (DOE) on behalf of the School District with a portion of the School District's annual CO&DS allocation, which is withheld by the State Department of Education for this purpose. Each year, the State Department of Education provides the School Board with "book entry" information showing the status of our State Board of Education bond account.

The total outstanding Certificates of Participation debt to be retired is \$243,285,000. The School District is authorized to expend up to three-quarters of its annual Capital Improvement Levy for the lease-purchase (which also results in the debt retirement of the certificates) of the projects funded through this process. Included in the debt service budget is a transfer of \$23,175,000 from the Capital Improvement Levy for 2007-2008, which will be sufficient to pay the lease payments due under the Certificate of Participation program.

**Debt Service Budget
2007-2008**

Projected Revenues and Beginning Balances:

Beginning Fund Balance		2006-2007	2007-2008	Difference
210	Series 2005A Cert. of Participation	\$ 208,428	\$ 94,325	\$ (114,103)
211	Series 1998A & 2006B Cert. of Participation	160,570	363,658	203,088
213	Series 1997A & 2007A Cert. of Participation	208,470	292,582	84,112
214	Series 2003A Cert. of Participation	259,799	295,163	35,364
215	Series 2003B Cert. of Participation	56,702	68,427	11,725
216	Series 2004A Cert. of Participation	85,096	142,703	57,607
217	Series 2006A Cert. of Participation	12,714	43,258	30,544
220	SBE Bonds	382,434	382,434	-
Total Fund Balances		1,374,213	1,682,550	308,337

Projected Revenues				
220-322	CO&DS withheld for SBE Bonds	2,253,227	1,774,917	(478,310)
210-630	Transfer-In-2005A Cert. of Participation	2,300,000	2,425,000	125,000
211-630	Transfer-In-1998A & 2006B Cert. of Participation	4,700,000	4,400,000	(300,000)
213-630	Transfer-In-1997A Cert. of Participation	6,000,000	5,700,000	(300,000)
214-630	Transfer-In-2003A Cert. of Participation	6,350,000	6,350,000	-
215-630	Transfer-In-2003B Cert. of Participation	1,550,000	1,550,000	-
216-630	Transfer-In-2004A Cert. of Participation	1,550,000	1,500,000	(50,000)
217-630	Transfer-In-2006A Cert. of Participation	1,500,000	1,250,000	(250,000)
Total Available Revenue		26,203,227	24,949,917	(1,253,310)
Total Available Revenue and Fund Balance		27,577,440	26,632,467	(944,973)

Projected Expenditures and Ending Balances:

Redemption of Principal		2006-2007	2007-2008	Difference
210-9200-710	Series 2005A Cert. of Participation	1,200,000	1,250,000	50,000
211-9200-710	Series 1998A & 2006B Cert. of Participation	2,040,000	2,290,000	250,000
213-9200-710	Series 1997A & 2007A Cert. of Participation	3,300,000	3,430,000	130,000
214-9200-710	Series 2003A Cert. of Participation	5,825,000	5,985,000	160,000
220-9200-710	SBE Bonds	1,445,000	1,055,000	(390,000)
Total Redemption of Principal		13,810,000	14,010,000	200,000

Payment of Interest				
210-9200-720	Series 2005A Cert. of Participation	1,272,250	1,218,250	(54,000)
211-9200-720	Series 1998A & 2006B Cert. of Participation	2,761,515	2,374,244	(387,271)
213-9200-720	Series 1997A & 2007A Cert. of Participation	2,834,380	2,471,150	(363,230)
214-9200-720	Series 2003A Cert. of Participation	680,320	531,900	(148,420)
215-9200-720	Series 2003B Cert. of Participation	1,581,489	1,581,489	-
216-9200-720	Series 2004A Cert. of Participation	1,576,003	1,576,003	-
217-9200-720	Series 2006A Cert. of Participation	1,479,390	1,253,130	(226,260)
220-9200-720	SBE Bonds	773,227	684,917	(88,310)
Total Payment of Interest		12,958,574	11,691,083	(1,267,491)

**Debt Service Budget
2007-2008**

Projected Expenditures and Ending Balances: (continued...)

Payment of Commission:		2006-2007	2007-2008	Difference
210-9200-730	Series 2005A Cert. of Participation	\$ 7,500	\$ 7,500	\$ -
211-9200-730	Series 1998A & 2006B Cert. of Participation	7,500	15,000	7,500
213-9200-730	Series 1997A & 2007A Cert. of Participation	7,500	7,500	-
214-9200-730	Series 2003A Cert. of Participation	7,500	7,500	-
215-9200-730	Series 2003B Cert. of Participation	7,500	7,500	-
216-9200-730	Series 2004A Cert. of Participation	7,500	7,500	-
217-9200-730	Series 2006A Cert. of Participation	7,500	7,500	-
220-9200-730	SBE Bonds	35,000	35,000	-
Total Payment of Commissions		<u>87,500</u>	<u>95,000</u>	<u>7,500</u>
Total Expenditures		<u>26,856,074</u>	<u>25,796,083</u>	<u>(1,059,991)</u>

Projected Fund Balance				
210	Series 2005A Cert. of Participation	28,678	43,575	14,897
211	Series 1998A & 2006B Cert. of Participation	51,555	84,414	32,859
213	Series 1997A & 2007A Cert. of Participation	66,590	83,932	17,342
214	Series 2003A Cert. of Participation	96,979	120,763	23,784
215	Series 2003B Cert. of Participation	17,713	29,438	11,725
216	Series 2004A Cert. of Participation	51,593	59,200	7,607
217	Series 2006A Cert. of Participation	25,824	32,628	6,804
220	SBE Bonds	382,434	382,434	-
Total Projected Fund Balances		<u>721,366</u>	<u>836,384</u>	<u>115,018</u>
Total Projected Expenditures and Fund Balances		<u>\$ 27,577,440</u>	<u>\$ 26,632,467</u>	<u>\$ (944,973)</u>

CAPITAL PROJECTS BUDGET

The capital projects portion of the budget reports the revenue and expenditures for equipment, buses, technology, and the construction, maintenance, and renovations of educational facilities. The major revenue sources are a local two (2.0) mill property tax levy (72.5%), State Public Education and Capital Outlay (PECO) funds (4.7%), voter-approved sales tax (11.4%), and Seminole County Educational Facilities Impact Fees (3.6%).

2007-2008 Budget

This budget includes a full two (2.0) mill tax levy which will provide \$64,081,232 for various projects itemized in the Capital Projects Budget. The appropriations include the purchase of school buses, and countywide new construction, renovation, and equipment. The budget also includes supplements to the operating budget to cover countywide maintenance, repair, and renovation, leasing of portable classrooms, property & casualty insurance premiums, in addition to transfers to the Debt Service Fund for Certificates of Participation. In approving this budget, the Board is also authorizing the following new construction/renovation/remodeling projects:

- Sterling Park Elementary School Additions & Renovations
- Countywide Furniture and Equipment Replacement
- District Wide Fire Alarm System Monitoring Equipment & Installation
- Crooms AOIT Equipment
- Technology Upgrades
- School Painting Program
- Catastrophic Loss Reserve

Each year \$1,000,000 is allocated to the schools to cover individual school capital equipment and improvement needs. The funding formula allocates the funds based on school size, enrollment, and age of facility.

PECO funds are derived from utility taxes and are allocated by the legislature each year. The PECO allocation for fiscal year 2007/08 is estimated to be as follows:

\$3,815,185 for repair and maintenance
\$2,929,596 for new construction

Educational facilities impact fees are collected for all new residential construction. This revenue source is estimated to generate \$3,500,000 during FY 2007/08. The funds will be allocated for needs related to educational and ancillary facility impacts as a result of growth, primarily new capacity facility and furniture and equipment needs.

In September 2001, the voters of Seminole County approved the extension of a one cent infrastructure sales tax, with one-fourth of the revenue dedicated to specific school construction projects. The capital plan includes an estimated revenue amount of \$18,617,585 that will be used for the ongoing construction of the renovations and additions at Oviedo High School and Sabal Point Elementary School, and the planning and design for the renovations and additions Sterling Park Elementary School.

The budget also includes a one time (year) allocation of \$5,409,345 appropriated by the Legislature for class size reduction (a decrease from the \$21,076,049 appropriated by the Legislature in 2006/07). The funds must be used for projects that add capacity and are survey recommended. The budget includes, funding the \$2,000,000 balance needed to begin construction of the New Midway Elementary School project (scheduled to bid in January 2008), \$11 million for the construction of the Lake Orienta Elementary School Additions & Renovations, and \$3.18 million for the purchase of 30 concrete modular classrooms to be placed at various school campuses to increase permanent capacity.

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The 2007/08 capital improvement property tax levy will generate approximately \$64,081,232 in Capital Outlay Funds. Included below is a summary of the projects to be funded with the levy for fiscal year 2007/08. As required by law, the projects are listed in priority order within each major category:

CONSTRUCTION AND REMODELING

- Countywide New Construction and Remodeling
- Purchase of Modular/component classrooms
- Purchase of Land for Future Schools or Expansions
- Countywide Site Improvements
- Countywide Athletic Facilities

MAINTENANCE, RENOVATION, AND REPAIR

- Countywide Renovation & Restoration
- Countywide HVAC Equipment and Controls Replacement
- Countywide Reroofing
- Countywide Floor Covering Replacement
- Countywide Paving and Resurfacing
- Countywide Maintenance and Repair

MOTOR VEHICLE PURCHASE

- Purchase of 14 School Buses and Cars to Transport Students

NEW AND REPLACEMENT EQUIPMENT

- Countywide Instructional Data Processing and Communications Equipment
- Countywide Furniture and Equipment
- Countywide School Video Security
- District Wide Fire Alarm System Monitoring Equipment & Installation

PAYMENT FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER LEASE PURCHASE AGREEMENT

- Payments due for Certificates of Participation Issues

PAYMENTS OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

- Leasing of Portable Classrooms

**Capital Outlay Funds
2007-2008**

Carryover Balances	2006-2007	2007-2008	Difference
Total Carryover Balance	\$ 100,929,143	\$ 91,034,629	(9,894,514)
Revenue - Federal/State Sources:			
CO & DS Regular	368,064	368,064	-
Gas Tax Refund	100,000	100,000	-
PECO Construction	4,854,277	2,929,596	(1,924,681)
PECO Maintenance	2,870,300	3,815,185	944,885
Classroom for Kids	21,076,049	5,409,345	(15,666,704)
Total State Revenue	\$ 29,268,690	\$ 12,622,190	(16,646,500)
Revenue - Local Sources:			
Sales Tax	15,977,735	18,617,585	2,639,850
Interest Income - Various Funds	2,000,000	1,000,000	(1,000,000)
Impact Fees	3,500,000	3,500,000	-
Capital Improvement Tax	56,783,997	64,081,232	7,297,235
Total Local Revenue	\$ 78,261,732	\$ 87,198,817	\$ 8,937,085
Total Available Funds	\$ 208,459,565	\$ 190,855,636	\$ (17,603,929)
Appropriations:			
Capital Projects	156,051,650	150,640,747	(5,410,903)
Budgetary Transfers:			
PECO - Maintenance	2,870,300	3,815,185	944,885
Capital Improvement Tax-Maintenance	647,543	-	(647,543)
Capital Improvement Tax-Portables	685,000	700,000	15,000
To Debt Service Fund:			
Capital Improvement Tax:			
Series 1997A & 2007A Cert. of Participation	6,000,000	5,700,000	(300,000)
Series 2005A Cert. of Participation	2,300,000	2,425,000	125,000
Series 1998A & 2006B Cert. of Participation	4,700,000	4,400,000	(300,000)
Series 2003A Cert. of Participation	6,350,000	6,350,000	-
Series 2003B Cert. of Participation	1,550,000	1,550,000	-
Series 2004A Cert. of Participation	1,550,000	1,500,000	(50,000)
Series 2006A Cert. of Participation	1,500,000	1,250,000	(250,000)
Total Appropriations	184,204,493	178,330,932	(5,873,561)
Balances:			
Estimated Fund Balance	24,255,072	12,524,704	(11,730,368)
Total Projected Expenses and Fund Balances	\$ 208,459,565	\$ 190,855,636	\$ (17,603,929)

**This budget total includes \$59.1 million in carryover budget amounts (e.g.- Seminole HS, Oviedo HS, New Midway, Forest City ILC) not included on the five year plan budget total.*

SEMINOLE COUNTY PUBLIC SCHOOLS
TENTATIVE 2007-2008 FIVE YEAR CAPITAL IMPROVEMENT PLAN

June 2007

REVENUE	2007/08	2008/09	2009/10	2010/11	2011/12	%	5 Year Total
STATE						6.1%	\$30,592,306
CLASS SIZE REDUCTION	\$5,409,345					1.08%	\$5,409,345
PECO NEW CONSTRUCTION	\$2,929,596	\$1,985,715	\$1,985,715	\$1,985,715	\$1,985,715	2.16%	\$10,872,456
PECO MAINTENANCE	\$3,815,185	\$2,050,000	\$2,505,000	\$2,050,000	\$2,050,000	2.48%	\$12,470,185
CO&DS BONDS						0.00%	\$0
CO&DS	\$368,064	\$368,064	\$368,064	\$368,064	\$368,064	0.37%	\$1,840,320
LOCAL						93.9%	\$472,475,785
2 MILL	\$64,081,232	\$67,926,106	\$72,001,672	\$76,321,773	\$80,901,079	71.81%	\$361,231,862
SALES TAX	\$18,617,585	\$14,070,410	\$9,270,699	\$9,548,820	\$4,844,968	11.20%	\$56,352,482
IMPACT FEES	\$3,500,000	\$3,500,000	\$3,500,000	\$3,500,000	\$3,500,000	3.48%	\$17,500,000
GASOLINE TAX REFUND	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	0.10%	\$500,000
COPS						0.00%	\$0
RAN						0.00%	\$0
LOCAL CAP IMPROVEMENT/INTEREST	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	0.99%	\$5,000,000
UNDESIGNATED	\$31,891,441					6.34%	\$31,891,441
SUB-TOTAL	\$131,712,448	\$91,000,295	\$90,731,150	\$94,874,372	\$94,749,826		\$503,068,091
PRIOR YEAR CARRYOVER		\$12,524,704	\$34,392,083	\$18,961,417	\$11,922,211		
	\$131,712,448	\$103,524,999	\$125,123,233	\$113,835,789	\$106,672,037		\$580,868,505

EXPENDITURES	2007/08	2008/09	2009/10	2010/11	2011/12	%	5 Year Total
SUPPORT GEN FUND						15.6%	\$76,643,744
CATASTROPHIC LOSS RESERVE	\$5,000,000					1.02%	\$5,000,000
BUS REPLACEMENT	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,500,000	1.28%	\$6,300,000
COMMUNICATIONS	\$150,000	\$200,000	\$200,000	\$200,000	\$200,000	0.19%	\$950,000
MAINTENANCE	\$3,815,185	\$3,800,000	\$3,800,000	\$3,800,000	\$3,800,000	3.88%	\$19,015,185
FLOOR CVRNG	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	0.31%	\$1,500,000
HVAC	\$3,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,500,000	1.53%	\$7,500,000
REROOF	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,500,000	1.12%	\$5,500,000
PAVEMENT	\$250,000	\$250,000	\$250,000	\$250,000	\$300,000	0.27%	\$1,300,000
PAINTING	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	0.31%	\$1,500,000
SCHOOL CAP OUTLAY	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	1.02%	\$5,000,000
BAND UNIFORMS	\$85,000	\$85,000	\$85,000	\$85,000	\$85,000	0.09%	\$425,000
STADIUM IMPVT	\$96,000	\$96,000	\$96,000	\$96,000	\$96,000	0.10%	\$480,000
MISC.	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	0.31%	\$1,500,000
VIDEO SECURITY PROGRAM	\$40,000	\$44,000				0.02%	\$84,000
LEASED PORTABLES	\$700,000	\$500,000	\$500,000	\$500,000	\$600,000	0.57%	\$2,800,000
DISTRICT LEVEL EQUIPT	\$1,004,559	\$500,000	\$750,000	\$500,000	\$500,000	0.66%	\$3,254,559
MAGNET SCHOOL EQUIPT	\$400,000	\$100,000	\$100,000	\$100,000	\$100,000	0.16%	\$800,000
VEHICLES	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	0.25%	\$1,250,000
EQUIPMENT REPLACEMENT	\$600,000	\$600,000	\$600,000	\$600,000	\$750,000	0.64%	\$3,150,000
CROOMS TECH REPLACEMENT	\$300,000	\$500,000	\$300,000	\$300,000	\$300,000	0.35%	\$1,700,000
TECHNOLOGY UPGRADES	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,500,000	1.20%	\$5,900,000
INSTRUCTIONAL TECH EQUIPT	\$347,000	\$347,000	\$347,000	\$347,000	\$347,000	0.35%	\$1,735,000
DEBT SERVICE						22.6%	\$110,693,100
COPS PAYMENT	\$23,175,000	\$23,960,916	\$21,183,816	\$21,185,578	\$21,187,790		\$110,693,100
NEW CONSTRUCTION						20.2%	\$99,180,000
LAND				\$6,000,000			\$6,000,000
NEW MIDWAY ELEM	\$2,000,000						\$2,000,000
NEW ELEMENTARY SCHOOL (SITE TBD)		\$1,000,000	\$15,000,000				\$16,000,000
NEW ELEMENTARY SCHOOL (SITE TBD)			\$1,000,000	\$15,000,000			\$16,000,000
NEW MIDDLE (SITE TBD)				\$2,000,000	\$33,000,000		\$35,000,000
NEW HIGH SCHOOL (SITE TBD)					\$5,000,000		\$5,000,000
30 MODULAR CLASSROOMS	\$3,180,000						\$3,180,000
ROSENWALD		\$1,000,000	\$15,000,000				\$16,000,000
REMODELING & ADDITIONS						36.5%	\$178,795,000
GREENWOOD LAKES MIDDLE			\$800,000	\$11,000,000			\$11,800,000
CASSELBERRY					\$1,000,000		\$1,000,000
HAMILTON				\$1,000,000	\$7,000,000		\$8,000,000
IDYLLWILDE ADMIN			\$500,000	\$1,000,000			\$1,500,000
JACKSON HEIGHTS ROUND BLDG			\$500,000	\$6,000,000			\$6,500,000
LAKE ORIENTA	\$11,000,000						\$11,000,000
PINE CREST ADDITION/REMODELING			\$4,000,000	\$10,000,000			\$14,000,000
SEMINOLE HIGH	\$18,000,000	\$5,000,000					\$23,000,000
SMALL PROJECTS	\$1,395,000	\$700,000	\$700,000	\$700,000	\$700,000		\$4,195,000
SPRING LAKE		\$1,000,000	\$10,000,000				\$11,000,000
STENSTROM			\$1,000,000	\$9,000,000			\$10,000,000
WEKIVA		\$1,000,000	\$11,000,000				\$12,000,000
WILSON/GENEVA PODS				\$800,000	\$6,000,000		\$6,800,000
SALES TAX PROJECTS							
OVIDEO HIGH	\$22,000,000	\$5,000,000					\$27,000,000
RED BUG		\$1,000,000	\$7,000,000				\$8,000,000
SABAL POINT	\$11,000,000						\$11,000,000
STERLING PARK	\$1,000,000	\$11,000,000					\$12,000,000
MISC.						5.1%	\$25,200,000
CONTINGENCY	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000		\$25,000,000
ZOO	\$200,000						\$200,000
TOTAL	\$119,187,744	\$69,132,916	\$106,161,816	\$101,913,578	\$94,115,790		\$490,511,844

Changes From 06/07:

1. Transfer \$2M from 08/09 to 07/08 - Oviedo HS

Special Revenue Funds

Food Service Fund

Food Services is a financially self-sustaining program which operates under the regulations and policies set forth by the Seminole District School Board, the U.S. Department of Agriculture, State Board of Education, and County Health Department. During the 2007-2008 school year, Seminole County Public Schools Food Services Department will provide meals to sixty-seven lunch programs, sixty-two breakfast programs, and five Child Care (breakfast/lunch/snacks) centers. Funds needed to operate this service are generated primarily from five sources: Federal reimbursement for student meals; Federally provided USDA commodities; a limited amount of State Supplement as required to meet federal matching requirements; cash sales to students and adults; and payment from agencies to which Food Services provides meals.

The 2007-2008 Food Service Budget proposal has been developed with meal prices of; Elementary Student Paid Lunch \$1.85 and Secondary Student Paid Lunch \$2.35. The student breakfast for Seminole County non-charter Public Schools K-12 will be compliments of the Food Services Department. Reduced price lunch remains, \$0.40. Adult meals will be sold as ala carte components with seasonal "meal deals."

FEDERAL FUNDS

The special revenue funds are used to account for the Federal grants received by the School Board. Federal grants are awarded based upon applications submitted to and approved by various granting agencies. All applications for Federal grants are presented to the School Board for approval. The various types of Federal grants are generally restricted as to use. After the award date, any changes in the use of grant funds must be approved by an amendment through the applicable oversight agency. The amounts included on the "Major Federal Projects" page represent the estimated award amounts to be received by the Board.

**Special Revenue Funds
Food Service
2007-2008**

REVENUES AND BALANCES

Federal Sources:		2006-2007	2007-2008	Difference
260	National School Lunch Act	11,437,260	11,341,955	(95,305)
265	USDA Commodities	1,000,000	973,514	(26,486)
Total Federal		<u>12,437,260</u>	<u>12,315,469</u>	<u>(121,791)</u>
State Sources:				
337	School Breakfast Supplement	163,737	185,518	21,781
338	School Lunch Supplement	129,868	187,796	57,928
Total State		<u>293,605</u>	<u>373,314</u>	<u>79,709</u>
Local Sources:				
430	Interest			-
450	Food Service - Cash Payments	12,211,365	13,412,448	1,201,083
482	Revenue from Other Agencies	369,000	409,808	40,808
Total Local		<u>12,580,365</u>	<u>13,822,256</u>	<u>1,241,891</u>
Total Revenues		<u>\$ 25,311,230</u>	<u>\$ 26,511,039</u>	<u>1,199,809</u>
Balances:				
Total Fund Balance, July 1		<u>1,510,236</u>	<u>1,599,806</u>	<u>89,570</u>
Total Revenue & Balances		<u>\$ 26,821,466</u>	<u>\$ 28,110,845</u>	<u>\$ 1,289,379</u>

**Special Revenue Funds
Food Service
2007-2008**

EXPENDITURES AND BALANCES

Expenditures & Budgetary Transfers:		2006-2007	2007-2008	Difference
7600-100	Salaries	6,025,604	6,446,865	421,261
7600-200	Benefits	3,452,083	3,475,388	23,305
7600-300	Purchased Services	3,923,776	4,351,886	428,110
7600-400	Energy Services	833,000	822,000	(11,000)
7600-500	Materials & Supplies	10,181,684	10,355,900	174,216
7600-600	Furniture & Equipment	698,328	750,000	51,672
7600-700	Other Expenditures	322,619	309,000	(13,619)
Total Expenditures & Transfers		<u>25,437,094</u>	<u>26,511,039</u>	<u>1,073,945</u>
Balances:				
Total Balances, June 30		<u>1,384,372</u>	<u>1,599,806</u>	<u>215,434</u>
Total Expenditures & Balances		<u>\$ 26,821,466</u>	<u>\$ 28,110,845</u>	<u>\$ 1,289,379</u>

Seminole County Public Schools
Summary of Major Federal Programs/Projects
2007-08

Project Number	Description	Staff Positions		Funding	Proposed Funding
		2006/07	2007/08	2006/07	2007/08
1800	Carol M White Physical Education Program		-	-	250,373
2700	Carl Perkins	5.60	5.60	553,779	507,967
2701	Title V	1.00	1.00	139,802	115,376
2710	Title I Part A	104.05	98.70	9,729,194	9,750,148
2711	Title I Part D	1.80	1.00	189,963	69,186
2712	21st Century Community Learning Centers	2.00	1.00	240,000	240,000
2716	Reading First Continuation, Round 1	4.00	4.00	749,385	576,450
2721/2722	IDEA Part B	243.66	236.36	14,781,925	13,318,101
2723	IDEA Part B Pres K Disabilities	4.35	3.75	314,709	279,778
2724	IDEA PT B Discret (ATEN)	5.00	5.00	543,067	543,067
2725/2726	IDEA Part B Discretionary	-	-	151,597	151,587
2727	FDLRS	-	-	37,000	37,000
2736	Safe and Drug Free Schools	2.85	2.50	298,920	275,989
2746	Homeless Children & Youth	-	1.00	110,000	110,000
2747	21st Century Learning Centers	1.00	-	120,000	-
2751	Title II, Part A - Teacher & Principal Training	46.50	47.25	2,630,840	2,476,015
2752	Enhancing Education Through Technology	1.00	1.00	110,129	92,618
2761	Title III, English Language Acquisition-Consolidated	2.50	2.50	621,011	403,657
2771	Voluntary Public School Choice Mentor District	-	-	100,000	-
2776	Intervention Research Grant		2.30	463,250	266,841
3700	Alternative Schools/Public Private Partnership	1.10	1.75	622,500	622,500
3710	Tobacco Prevention & Intervention	-	-	44,387	35,000
	Carryover Federal Project Balances for 2006/07			8,235,374	
	Carryover Federal Project Balances for 2007/08				7,254,756
	Total	426.41	414.71	40,786,831	37,376,409

INTERNAL SERVICE FUNDS

Internal service funds are provided to account for the financing of goods or services provided by one department to other departments of a governmental unit on a cost reimbursement basis.

State Department of Education accounting procedures require that the District establish an internal service fund to account for expenditures of the self-insurance programs. A significant portion of these funds are budgeted in other funds and transferred to the internal service funds during the year.

Included in the insurance internal service funds is \$8 million budgeted for the School Board's self-insurance program. Coverages of the program include property, casualty, liability, and worker's compensation.

Claims paid in excess of specific amounts are covered under reinsurance policies for the various types of coverage.

Beginning in 1994-95, an internal service fund was established to account for the Board's print shop operation.

Beginning in 1997-98, the Board established a computer store concept, whereby volume purchases of computers would be made at low bid prices and would then be offered to the schools and departments. One position is funded from the computer store operation, a records and reports accountant.

Effective for the 2000-2001 fiscal year, an internal service fund was established to account for the prescription portion of the Board's health insurance program. Effective November 1, 2007, this program will be provided through a self-insurance program administered by Walgreens.

**Internal Service Funds
Self Insurance Funds
2007-2008**

Projected Revenues and Beginning Balances:

Beginning Fund Balance		2006-2007	2007-2008	Difference
700	Fund Balance	\$ 5,305,414	\$ 4,873,069	
Projected Revenues				
700-431	Interest	468,000	814,963	346,963
700-484	Internal Service Fund Revenues	8,459,868	7,140,670	(1,319,198)
Total Available Revenue and Fund Balance		<u>\$ 14,233,282</u>	<u>\$ 12,828,702</u>	<u>(1,404,580)</u>

Projected Expenses and Ending Balances:

Expenses:		2006-2007	2007-2008	Difference
700-7900-100	Salaries	\$ 203,155	\$ 274,508	\$ 71,353
700-7900-200	Benefits	45,303	64,974	19,671
700-7900-310	Consultant Fees	27,500	21,000	(6,500)
700-7900-320	Premiums	3,672,211	2,071,235	(1,600,976)
700-7900-330	Travel	2,447	2,447	
700-7900-350	Repairs & Maint.	600	600	
700-7900-370	Communications	600	600	
700-7900-390	Purchased Services	1,750	1,750	
700-7900-510	Supplies	2,288	2,288	
700-7900-640	Furniture, Fixtures, and Equipment			
700-7900-730	Administrative Fees	358,251	364,995	
700-7900-750	Other Personal Svc.	4,400	4,400	
700-7900-770	Claims Expense	4,615,863	5,146,836	530,973
Total Estimated Expenses		<u>\$ 8,934,368</u>	<u>\$ 7,955,633</u>	<u>\$ (978,735)</u>
Balances:				
Total Estimated Balances		5,298,914	4,873,069	
Total Projected Expenses and Fund Balances		<u>\$ 14,233,282</u>	<u>\$ 12,828,702</u>	<u>\$ (978,735)</u>

**Internal Service Funds
Print shop
2007-08**

Projected Revenues and Beginning Balances:

Beginning Fund Balance		2006-07	2007-08	Difference
72X	Beginning - Fund Balance	494,204	343,214	(150,990)
Projected Revenues				
72X-481	Revenue	1,248,470	1,370,362	121,892
Total Available Revenue and Fund Balance		<u>1,742,674</u>	<u>1,713,576</u>	<u>(29,098)</u>

Projected Expenses and Ending Balances:

Expenses:		2006-07	2007-08	Difference
72X-7760-100	Salaries	428,500	432,417	3,917
72X-7760-200	Benefits	140,570	149,445	8,875
72X-7760-300	Purchased Services	383,641	353,500	(30,141)
72X-7760-500	Materials & Supplies	317,054	335,000	17,946
72X-7760-600	Capital Outlay	30,200	90,000	59,800
72X-7760-700	Other Expenses	6,000	10,000	4,000
	Expenses	<u>1,305,964</u>	<u>1,370,362</u>	<u>64,398</u>
Balances:				
72X	Ending Balance	436,709	343,214	(93,496)
Total Projected Expenses and Fund Balances		<u>1,742,674</u>	<u>1,713,576</u>	<u>(29,098)</u>

**Internal Service Funds
Computer Store
2007-2008**

Projected Revenues and Beginning Balances:

Beginning Fund Balance		2006-07	2007-08	Difference
730	Beginning - Fund Balance	\$ 616,226	\$ 773,741	\$ 157,515
Projected Revenues				
730-481	Revenue	5,900,000	5,282,402	(617,598)
Total Available Revenue and Fund Balance		<u>\$ 6,516,226</u>	<u>\$ 6,056,143</u>	<u>\$ (460,083)</u>

Projected Expenses and Ending Balances:

Expenses:		2006-07	2007-08	Difference
730-7760-100	Salaries	\$ 42,400	\$ 44,520	\$ 2,120
730-7760-2XX	Benefits	12,346	12,882	536
730-7760-3XX	Purchased Services	500	500	-
730-7760-510	Materials & Supplies	14,500	14,500	-
730-7760-591	Items Purchased for Resale	5,625,154	5,000,000	(625,154)
730-7760-592	Items Purchased for Resale -Non Capitalized			-
730-7760-640	Capital Outlay			-
730-7760-690	Software	200,000	200,000	-
730-7760-750	Other Personnel Services	10,000	10,000	-
	Expenses	<u>5,904,900</u>	<u>5,282,402</u>	<u>(622,498)</u>
Balances:				
730	Ending Balance	611,326	773,741	162,415
Total Projected Expenses and Fund Balances		<u>\$ 6,516,226</u>	<u>\$ 6,056,143</u>	<u>\$ (460,083)</u>

**Internal Service Funds
Self Insurance Funds - Prescriptions
2007-2008**

Projected Revenues and Beginning Balances:

Beginning Fund Balance		2006-2007	2007-2008	Difference
740	Fund Balance	\$ 1,295,438	\$ 1,851,546	\$ 556,108
Projected Revenues				
740-431	Interest	43,000	43,000	-
740-484	Internal Service Fund Revenues	10,733,000	9,400,891	(1,332,109)
Total Available Revenue and Fund Balance		<u>12,071,438</u>	<u>11,295,437</u>	<u>\$ (776,001)</u>

Projected Expenses and Ending Balances:

Expenses:		2006-2007	2007-2008	Difference
740-7900-310	Purchased Services	16,500	16,500	-
740-7900-730	Administrative Fees	70,000	20,000	(50,000)
740-7900-770	Claims Expense	10,697,000	9,380,891	(1,316,109)
Total Estimated Expenses		<u>10,783,500</u>	<u>9,417,391</u>	<u>(1,366,109)</u>
Balances:				
Total Estimated Balances		1,287,938	1,878,046	590,108
Total Projected Expenses and Fund Balances		<u>12,071,438</u>	<u>11,295,437</u>	<u>(776,001)</u>

ENTERPRISE FUND

An Enterprise Fund was established to account for the finances of the Extended Day Care Program. The program offers children a safe, healthy and stimulating before and after-school environment beginning the first student attendance day of the new school year. Childcare service is available for school days, teacher workdays, student non-attendance days, as well as Fall Break, Spring Break and summertime at several school sites. An enrichment program will be available during the school year for two 13-week sessions.

There are 36 elementary schools participating in the Extended Day Child Care Program. All 36 facilities provide after school programs with 31 of these also providing before school Extended Day Child Care services. The Boys and Girls Club will provide services for Midway Elementary School students.

This Extended Day Program provides quality childcare services at a minimal cost to parents. A basic understanding of an Extended Day Child Care Program is that children have been involved in school for a considerable portion of the day often in a regimented routine, which has allowed for activity generally of a group nature. In following the principle that the Extended Day Child Care Program needs to provide a natural and supportive environment, the schedule attempts to implement a fun, engaging experience after the school day with the opportunity to complete homework with assistance.

- | | | |
|--------------|---------------|---------------------------|
| Hours | Before School | 1 hour |
| | After School | Dismissal until 6:00 P.M. |

- | | | |
|-------------|--|---|
| Fees | Before School | \$24.00 Per Week |
| | After School | \$46.00 Per Week |
| | Before & After | \$52.00 Per Week |
| | Full Day | \$29.00 Per Day |
| | Full Week | \$115.00 Per Week |
| | (Fee Reductions are provided for 2 ND and 3 RD Child enrolled) | |
| | Registration | \$25.00 |
| | Non-Sufficient Funds | Handled by Check Redi |
| | Late Pick-up | \$ 5.00 for every 5 minutes past 6:00PM |
| | Late Payment | \$ 5.00 |

- **Salary**

Site Coordinator	\$9.50-\$14.00 Per Hour
Child Care Provider	\$6.75-\$ 8.50 Per Hour
- **Benefits** Board contribution to the Florida Retirement System

The budget on the following page provides for an administrator, an Enrichment Program Coordinator, an accountant, a bookkeeper, a secretary and a part time staff of approximately 300 employees. Income generated by this program is transferred to support the Operating Budget of the School Board.

**Enterprise Funds
Extended Day Program
2007-2008**

Projected Revenues and Beginning Balances:

Beginning Fund Balance		2006-2007	2007-2008	Difference
921	Beginning - Fund Balance	\$ 569,172	\$ 588,958	\$ 19,786
Projected Revenues				
921-47X	Revenue	4,543,750	5,272,600	728,850
Total Available Revenue and Fund Balance		<u>\$ 5,112,922</u>	<u>\$ 5,861,558</u>	<u>\$ 748,636</u>

Projected Expenses and Ending Balances:

Expenses:		2007-2008	2007-2008	Difference
921-9100-100	Salaries	\$ 290,348	\$ 294,760	\$ 4,412
921-9100-200	Benefits	384,151	447,000	62,849
921-9100-300	Purchased Services	149,728	158,500	8,772
921-9100-400	Energy Services	54,325	54,325	-
921-9100-500	Materials & Supplies	306,134	423,300	117,166
921-9100-600	Capital Outlay	1,123	1,100	(23)
921-9100-700	Other Expense	1,517,302	1,988,914	471,612
921-9700-900	Transfer to General Fund	1,901,522	1,904,701	3,179
Expenses		<u>4,604,633</u>	<u>5,272,600</u>	<u>667,967</u>
Balances:				
921	Ending Balance	508,289	588,958	80,669
Total Projected Expenses and Fund Balances		<u>\$ 5,112,922</u>	<u>\$ 5,861,558</u>	<u>\$ 748,636</u>