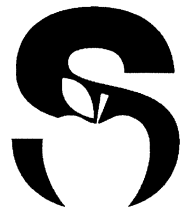


Seminole County Public Schools

**Tentative Budget
Fiscal Year
2008-2009**

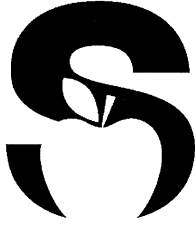


The School Board of Seminole County

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

Dr. Bill Vogel, Superintendent

July 29, 2008



SEMINOLE COUNTY PUBLIC SCHOOLS
JULY 29, 2008 - 5:05 p.m.
AGENDA
PUBLIC HEARING ON THE 2008/2009 BUDGET

Call Public Hearing To Order by Chairman Diane Bauer.

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 2008/2009, and (2) the tentative budget for fiscal year 2008/2009.



THE SCHOOL BOARD OF SEMINOLE COUNTY

ACTION ITEM: TENTATIVE MILLAGE AND BUDGET FOR 2008-2009

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 2008-2009, and (2) approve the "Resolution Adopting the Tentative Budget" for fiscal year 2008-2009.

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 27, 2008. 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	5.097
Basic Discretionary	.498
Supplemental Discretionary	.198
Capital Improvement	<u>1.750</u>
Total	<u>7.543</u>

There is an increase in the "Rolled Back" rate for the Local Required Effort Millage of 8.21%. The increase over the "Rolled Back" rate for the total levy is 1.49%.

Page 3 shows a recap of the millages to be levied, along with a comparison of the millages over the last few years.

(2) Board adoption of the "Resolution Adopting the Tentative Budget" for fiscal year 2008-2009, included on page 4. The tentative budget for fiscal year 2008-2009 is summarized on page 5. The following pages contain the detail of the tentative budget by fund for fiscal year 2008-2009. 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.....	41-42

3. Fiscal Impact:

If the tentative millages are adopted at the final budget hearing, to be held on September 9, 2008, approximately \$246,360,705 in tax revenues would be received by the School Board.

The approval of the tentative budget will establish the total budget amount of \$804,905,269 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 7-29-08

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

**RECAP OF MILLAGE LEVIES
AND
DISTRICT AD VALOREM TAX REVENUE**

	2004-2005		2005-2006		2006-2007		2007-2008		2008-2009	
	Millage	Amount	Millage	Amount	Millage	Amount	Millage	Amount	Millage	Amount
Taxable Value		\$21,374,161,758		\$24,089,130,700		\$29,886,314,133		\$33,726,964,129		\$34,379,816,860
Local Required Effort	5.456	\$ 110,786,555	5.205	\$119,114,729	5.001	\$141,988,384	4.698	\$ 150,526,814	5.097	\$ 166,472,313
Basic Discretionary	0.510	10,355,781	0.510	11,671,184	0.510	14,479,919	0.510	16,340,714	0.498	16,265,099
Supplemental Discretionary	0.161	3,289,178	0.250	5,721,169	0.242	6,870,864	0.205	6,568,326	0.198	6,466,847
Debt Service	0.385	7,817,600	-	-	-	-	-	-	-	-
Capital Improvement	2.000	40,610,907	2.000	45,769,348	2.000	56,783,997	2.000	64,081,232	1.750	57,156,446
Total	8.512	\$ 172,840,021	7.965	\$182,276,430	7.753	\$220,123,164	7.413	\$ 237,517,086	7.543	\$ 246,360,705

Millage Levies - Impact on the Individual Homeowner

Amount of taxes due on a home valued at \$200,000 with a homestead exemption of \$25,000:



	2004-2005		2005-2006		2006-2007		2007-2008		2008-2009	
	Millage	Amount	Millage	Amount	Millage	Amount	Millage	Amount	Millage	Amount
Local Required Effort	\$ 954.80	\$ (43.92)	\$ 910.88	\$ (35.70)	\$ 875.18	\$ (53.03)	\$ 822.15	\$ 69.83	\$ 891.98	\$ 891.98
Basic Discretionary	\$ 89.25	\$ -	\$ 89.25	\$ -	\$ 89.25	\$ -	\$ 89.25	\$ (2.10)	\$ 87.15	\$ 87.15
Supplemental Discretionary	\$ 28.18	\$ 15.57	\$ 43.75	\$ (1.40)	\$ 42.35	\$ (6.47)	\$ 35.88	\$ (1.23)	\$ 34.65	\$ 34.65
Debt Service	\$ 67.38	\$ (67.38)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Improvement	\$ 350.00	\$ -	\$ 350.00	\$ -	\$ 350.00	\$ -	\$ 350.00	\$ (43.75)	\$ 306.25	\$ 306.25
Total Taxes Due	\$ 1,489.61	\$ (95.73)	\$ 1,393.88	\$ (37.10)	\$ 1,356.78	\$ (59.50)	\$ 1,297.28	\$ 22.75	\$ 1,320.03	\$ 1,320.03

RESOLUTION ADOPTING THE TENTATIVE BUDGET

A RESOLUTION OF THE SCHOOL BOARD OF SEMINOLE COUNTY ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2008-09.

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, 2008 to June 30, 2009, 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 2008-2009;

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 2008-2009”, is hereby adopted by the School Board of Seminole County as a tentative budget for the categories indicated for fiscal year July 1, 2008 to June 30, 2009.

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 29, 2008.

Signature of Superintendent of Schools

Date of Signature

Fiscal Year 2008-2009

	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Enterprise	Total
Revenues							
Federal	2,123,881	47,037,939					49,161,820
State	248,060,187	452,230	2,119,879	4,202,810			254,835,106
Local	193,563,883	14,894,729		93,742,013	22,495,586	5,042,900	329,739,111
Total Revenue	443,747,951	62,384,898	2,119,879	97,944,823	22,495,586	5,042,900	633,736,037
Transfers In	8,363,366		23,400,000				31,763,366
Fund Balance July 1, 2008	44,256,549	1,337,644	1,745,870	83,039,340	8,530,892	495,571	139,405,866
Total Revenue, Transfers In & Balances	496,367,866	63,722,542	27,265,749	180,984,163	31,026,478	5,538,471	804,905,269

	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Enterprise	Total
Expenditures							
Instruction	309,888,534	16,982,063					326,870,596
Pupil Personnel Services	15,499,642	6,413,985					21,913,627
Instructional Media Services	5,856,939	838					5,857,777
Instructional & Curriculum Development Services	4,735,324	3,088,174					7,823,498
Instructional Staff Training	3,181,855	5,179,947					8,361,802
Instruction Related Technology	3,326,733						
School Board	1,188,230						1,188,230
General Administration	1,947,412	839,447					2,786,859
School Administration	30,629,736	608,396					31,238,132
Facilities Acquisition and Construction	363,228	20,547		148,680,468			149,064,243
Fiscal Services	2,149,868						2,149,868
Food Services	-	26,215,825					26,215,825
Central Services	4,359,316	10,000			5,449,902		9,819,218
Pupil Transportation Services	25,756,442	2,421,635					28,178,077
Operation of Plant	46,072,663	37,910			17,359,531		63,470,104
Maintenance of Plant	10,788,072						10,788,072
Administrative Technology Services	4,502,627						4,502,627
Community Services	1,080,744	713,345				3,429,448	5,223,536
Debt Service	902,639		26,185,795				27,088,434
Total Expenditures	472,230,002	62,532,113	26,185,795	148,680,468	22,809,433	3,429,448	735,867,258
Transfers Out				30,122,152		1,641,214	31,763,366
Fund Balance, June 30, 2009	24,137,864	1,190,429	1,079,954	2,181,543	8,217,045	467,809	37,274,644
Total Expenditures, Transfers Out & Balances	496,367,866	63,722,542	27,265,749	180,984,163	31,026,478	5,538,471	804,905,269

SCPS Budget Development Plan for Fiscal Year 2008-2009

State sales tax revenues continue to fall due to a faltering economy impacted by the down turn in the housing market. The Legislature was forced to significantly reduce the State budget for 2008-2009. Because sales tax revenues make up 63% of the school district's operating budget, Seminole County Public Schools (SCPS) is facing a major budget challenge.

For the 2007-2008 fiscal year, the Legislature and Governor reduced the State budget twice, which resulted in \$15.7 million in reduced revenue to SCPS. The last reduction of \$5.4 million was made near the end of the fiscal year. This reduction was covered with non-recurring funding by SCPS.

The Second Calculation for fiscal year 2008-2009 indicates a **decrease** of 2.57% in per student funding for SCPS. The initial decrease was estimated at 2.46% in the initial State Conference Committee Report. An additional \$502,293 was lost in the discretionary property tax funding (.498 mills) and the State Compression Adjustment due to the SCPS and Statewide tax rolls being under the initial State projections. The decrease in State formula funding for 2008-2009 totals to \$14.8 million for SCPS (see pages 7A, 7B, 8, and 9). Included in the reduction is a 33% decrease in funding for Advanced Placement (AP) and International Baccalaureate (IB) programs. However, the following additional major revenue reductions will further affect the funding available to SCPS for the 2008-2009 budget year:

(1) The 2007-2008 March State revenue reduction, covered with non-recurring funding due to the timing of the adjustment (\$5.4 million).

(2) The loss of interest earnings due to the dramatic reduction in short term interest rates, from 5.25% in August 2007 to 2.00% in May 2008 (\$1.7 million).

The overall revenue related decrease estimated for 2008-2009 totals to approximately \$22.1 million.

These revenue reductions, along with the necessity of covering unavoidable cost increases for items such as fuel and insurance, result in a significant budget deficit of approximately \$29.2 million. Budget reductions that will impact both the school and district levels have been implemented to offset this deficit. Since the significant portion of the operating budget is related to school level costs (approximately 96%, see page 16B), it will not be possible to make the needed budget reductions without affecting the school budgets.

The tentative budget for 2008-2009 includes: (1) a reserve for further declining enrollment (566 FTE, \$2.8 million), (2) the estimated increase for health insurance (\$2.5 million), and (3) budget increases for other necessary budget items, the largest of which are \$1.95 million for diesel fuel cost increases and \$1.5 million for electric utilities rate increases (see pages 11 and 12).

Pages 13 and 14 include various cost savings recommendations for the Board's consideration. The cost savings recommendations total to \$28.1 million (including 350 positions). The net preliminary deficit is reduced from \$29.2 million to \$1.1 million (see page 12) with the implementation of these savings recommendations. Staff will continue to refine and expand on the cost savings options for the Board's consideration. However, it may be necessary to cover a portion of this deficit with a portion of the Board's operating fund balance (over the 4% requirement).

Page 16A contains other budget needs for 2008-09, none of which are recommended for funding at this time.

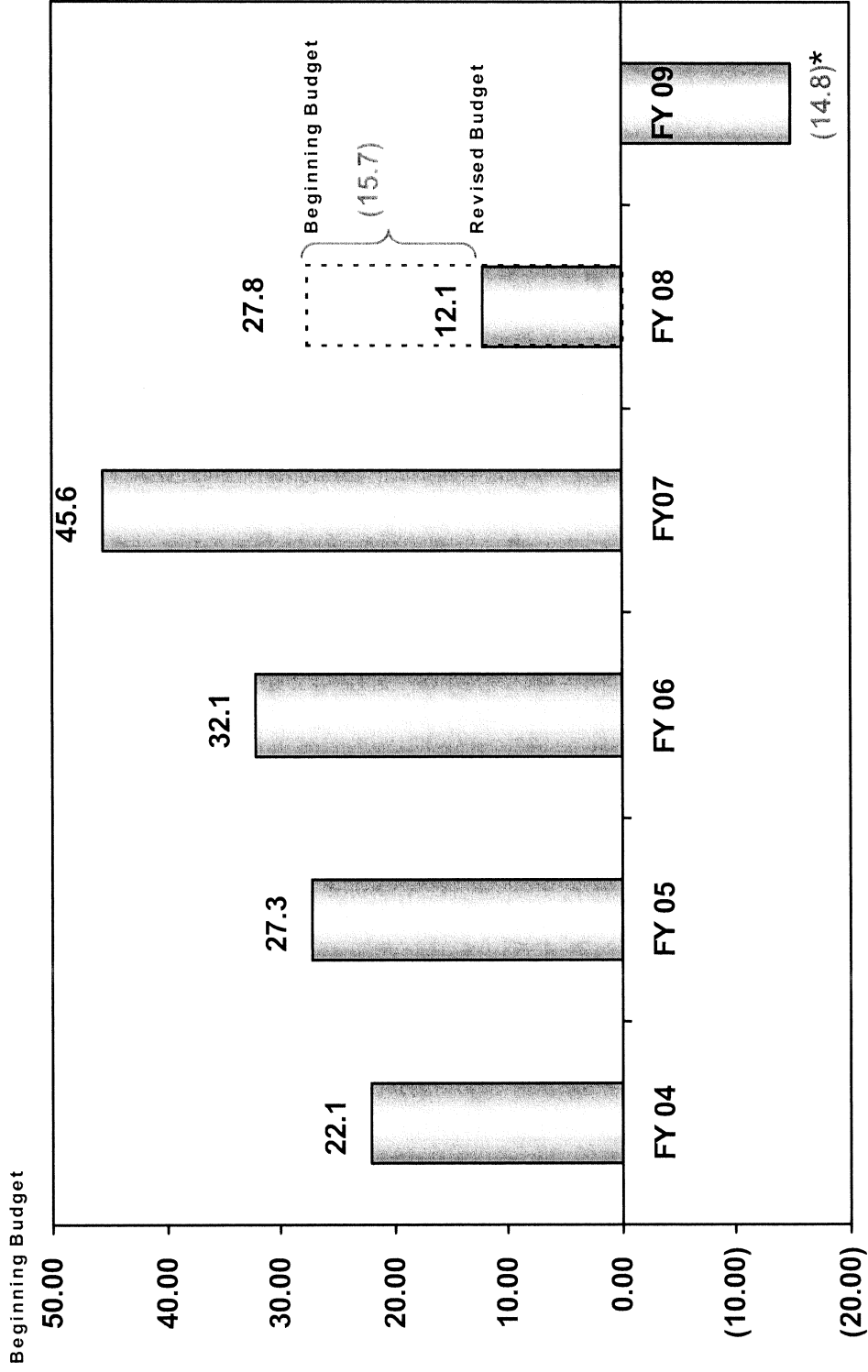
In the preparation of the tentative budget, budget work sessions were held with the School Board on March 25th and May 13th. In addition, meetings were held with the following groups to solicit input: (1) representatives from the various SCPS union groups (March 20th), (2) the SCPS principals (March 20th), and (3) SASA (the Seminole Association of School Administrators), (March 10th).

Preliminary Estimated Budget Shortfall Fiscal Year 2008/2009	
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Estimated Revenue Reductions:	
State Revenue Reduction 2008-09	(14,754,364)
Prior Year March Revenue Reduction	(5,408,500)
Reduction in Interest Earnings	(1,700,000)
Other Net Revenue Decreases	(237,386)
(A) Net Revenue Reduction	(22,100,250)
Budget (Increases) Decreases:	
Diesel	(1,955,059)
Health Insurance	(2,494,474)
Electrical Utilities	(1,500,000)
Other Net Budget Adjustments	(2,223,322)
(B) Net Budget Increases	(8,172,855)
Total of Revenue Reductions and Budget Increases (A) + (B)	(30,273,105)
Reserve for Declining Enrollment	(2,800,000)
Less: Reduction in Categorical Budgets	3,892,679
Net Budget Shortfall	(29,180,426)
<i>(See Page 12)</i>	

Seminole Change in State Funding

(New Money in Millions)



*The revenue reduction amount is based upon the final conference report (House Bill 5001). The actual budget deficit estimated is to be \$29.2 million based upon the estimated revenue reductions, as well as projected cost increases for items such as diesel fuel, health insurance, and utilities.



Final Conference Committee

Seminole County Public Schools
Budget Comparison

7/16/2008

Description	2007-2008 Second Calc. (Beginning)	Difference Second (06-07) to Fourth (07-08)	2007-2008 Fourth Calculation	(Note 1)	2008-2009 Second Calculation	Increase (Decrease) Over 2nd Calc.
Unweighted FTE	65,816.88	(794.06)	65,022.82	(456.52)	64,566.30	(1,250.58)
		-1.21%		-0.70%		-1.90%
Weighted FTE	71,394.04	(832.78)	70,561.26	(715.36)	69,845.90	(1,548.14)
				-1.01%		-4.68%
Funding Per WFTE	6,572.85	(144.88)	6,427.97	(145.41)	6,282.56	(290.29)
				-2.26%		-4.68%
Funding Per UFTE	7,129.81	(154.33)	6,975.48	(179.19)	6,796.29	(333.53)
		-2.16%		-2.57%		-6.49%
SCPS TOTAL FEFP & Categorical Revenue	469,262,142	(15,696,635)	453,565,507	(14,754,364)	438,811,143	(30,450,999.00)
		-3.34%		-3.25%		-6.49%
District Cost Differential- SCPS	0.9987				0.9986	(0.0001)
Base Student Allocation	4,163.47	(83.73)	4,079.74	(108.00)	3,971.74	(191.73)
		-2.01%		-2.65%		-4.61%
SCPS Tax Roll (Preliminary for 2008-2009)	33,726,964,129		33,726,964,129		34,379,816,860	652,852,731
						1.94%
SCPS Millage Rates:						
State wide RLE			4.843	0.293	5.136	6.05%
Required Local Effort			4.698	0.399	5.097	8.49%
Discretionary			0.510	(0.012)	0.498	-2.35%
Supplemental Discretionary			0.205	(0.007)	0.198	-3.41%
Capital Outlay			2.000	(0.250)	1.750	-12.50%
Total			7.413	0.130	7.543	1.75%

(Note 1) Of the total anticipate revenue reduction a certain portion is due to the effects of declining enrollment:						
Reduction Due to Declining Enrollment - (Reduction of 456.52 UFTE)	(3,102,641)					
Reduction Due to Revenue Reduction	(11,651,723)					
Total reduction	(14,754,364)					



Seminole County Public Schools
Revenue Estimates
Fiscal Year 2008-2009

Revenue Estimates (Note 1)

Description	2007-2008 Second Calculation	Difference	2007-2008 Fourth Calculation	Est Reduction	2008-2009 Second Calculation
STATE SOURCES:					
310 F.E.F.P.	146,333,709	(9,501,862)	136,831,847	(28,783,296)	108,048,551
310 Proration to Available funds		-		-	
310 Prior Year Adjustment		(137,393)	(137,393)	137,393	
310 McKay Adjustment	(2,637,267)	76,176	(2,561,091)	(256,109)	(2,817,200)
Prior Year Mackay Adj		2,758		(2,758)	
310 ESE Weights Allocation	22,109,525	(446,779)	21,662,746	(487,696)	21,175,050
310 Additional .498 Compression	5,788,595	(198,583)	5,590,012	(603,557)	4,986,455
310 Reading Instruction	2,826,539	(79,263)	2,747,276	(105,926)	2,641,350
310 Declining Enrollment Supplement	273,130	1,678,088	1,951,218	(968,809)	982,409
Equal % Adjustment		109,106	109,106	(109,106)	
310 Safe Schools	1,459,608	(33,585)	1,426,023	(66,630)	1,359,393
310 DJJ Supplemental Allocation	187,470	(106,024)	81,446	23,719	105,165
310 Physical Education Incentive				-	
310 Career Education Incentive				-	
323 CO & DS	35,824	-	35,824	-	35,824
336 Instructional Materials	6,454,318	(23,445)	6,430,873	(262,210)	6,168,663
Instructional Materials-Prior Year Adj		8,255	8,255	(8,255)	
Instructional Materials-MacKay Adj		(35,245)	(35,245)	35,245	
343 State License Tax	76,500	-	76,500	(3,650)	72,850
344 Lottery	2,635,731	543,051	3,178,782	(557,899)	2,620,883
344 Prior Year Lottery Funds Adjustment		(1,123)	(1,123)	1,123	
354 Student Transportation	11,885,378	152,663	12,038,041	(311,927)	11,726,114
354 Student Transportation Prior Year Adjustment		100,250	100,250	(100,250)	
310 Supplemental Academic Instruction (SAI)	18,470,518	(373,244)	18,097,274	(603,270)	17,494,004
334 Teacher Lead Program	1,199,937	-	1,199,937	(294,180)	905,757
371 Voluntary Pre-K	681,615	-	681,615	105,585	787,200
372 Preschool Projects - State Pre-K	237,728	-	237,728	(102,752)	134,976
390 Misc. State Rev.	66,803	-	66,803	1,316	68,119
355 Class Size Reduction	66,791,774	(2,355,810)	64,435,964	3,392,591	67,828,555
378 Full Service Schools	171,534	-	171,534	-	171,534
3XX Teacher Performance Pay	3,672,425	(3,672,425)	-	3,633	3,633
3XX Constitutional Amendment Hold Harmless				-	
361 School Recognition	5,737,631	(1,548,334)	4,189,297	(628,395)	3,560,902
Total State Revenue	294,459,025	(15,842,768)	278,616,257	(30,556,070)	248,060,187
OTHER SOURCES:					
191 ROTC	428,970	(20,089)	408,881	-	408,881
411 District Taxes	173,435,854	159,811	173,595,665	15,608,594	189,204,259
430 Investment Income	4,500,000	-	4,500,000	(1,700,000)	2,800,000
472 Other Pre-K	453,750	-	453,750	(3,750)	450,000
494 Federal Indirect	846,000	-	846,000	99,000	945,000
49X Other Miscellaneous Local	1,003,523	-	1,003,523	106,101	1,109,624
630 Transfer From Part III	4,515,185	-	4,515,185	2,206,967	6,722,152
680 Transfer From Enterprise Fund	1,904,701	-	1,904,701	(263,487)	1,641,214
202 Medicaid Funding	949,000	-	949,000	(179,000)	770,000
Total Local Revenue	188,036,983	139,722	188,176,705	15,874,425	204,051,130
Total Revenue	482,496,008	(15,703,046)	466,792,962	(14,681,645)	452,111,317

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



Seminole County Public Schools
 Operating Budget Analysis
 Fiscal Year 2008-2009

I. Revenue Related Assumptions	2008-2009 Estimated
Unweighted FTE	64,566.30
Weighted FTE	69,845.90
Revenue	
FEFP Second Calculation	\$ 438,811,143
Other Revenue	13,300,174
Total Available Revenue	\$ 452,111,317
Actual Unreserved Fund Balance, June 30, 2008 <i>(Excludes Carryover Funds and Inventory)</i>	5.2% 24,454,227
Inventory Balance	1,315,170
Fund Balance Reserve <i>(Compensated Absences)</i>	1,500,000
Carry Over Balances <i>(School \$3,521,923, Encumbrance \$3,073,630 Project, \$10,391,599,</i> Actual Total Fund Balance, June 30, 2008	16,987,152
	\$ 44,256,549
Available Resources For 2008-2009 Expenditures & Fund Balance	\$ 496,367,866

II. Fund Balance Commitments	Amount	Balance
		44,256,549
A. Reserved Balances	1,500,000	42,756,549
B. Carry Over Balances	16,987,152	25,769,397
C. Inventory	1,315,170	24,454,227
D. Fund Balance Appropriated to Cover a Portion of Deficit <i>(See page 12)</i>	1,131,532	23,322,695
E. Fund Balance Appropriated in Anticipation of End of Year Taxes	2,000,000	21,322,695
F. Revised Estimated Fund Balance (Note 1)		21,322,695

Note 1-		
Estimated Unreserved Fund Balance FY 2008/2009:		
Unreserved <i>(Excluding Inventory and Carryovers)</i>	21,322,695	
Estimated End of Year Taxes	2,000,000	
Estimated Unreserved Fund Balance 6/30/2009	23,322,695	5.1%
Budgeted Fund Balance FY 2008/2009:		
Unreserved <i>(Excluding Inventory and Carryovers)</i>	21,322,695	
Estimated Inventory Balance	1,315,170	
Fund Balance Reserve <i>(Compensated Absences)</i>	1,500,000	
Total	24,137,865	

**Seminole County Public Schools
Budget Analysis
2008-09**

Summary of Revenue & Expenditures		Strategic Plan Ref	Amount
	Total Revenue Available		452,111,317
	Use of Fund Balance		2,000,000
(a.)	Total Available		454,111,317
	Continuation Budget (See Page 16), reduced by \$9,293,039 during FY 2007-2008		474,118,384
	Reserve for Declining Enrollment (566 UFTE)	Q9	2,800,000
	Mandated Increases (Decrease) in Categorical or Other Budget Amounts:		
1	Reduction in S.I.P. funding from \$10 to \$5 per Student		(328,000)
2	Class Size Reduction Categorical (10 teacher units)		537,400
3	Reading Instruction		(105,926)
4	Instructional Materials	H1, A5	(262,210)
5	Teacher Lead		(294,180)
6	Safe Schools		(66,630)
7	School Recognition (Revised from \$100 per student to \$85 per student)		(628,395)
8	Teacher Performance Pay (MAP for Charter Schools)		3,633
9	Reduction in AP Funding		(1,797,519)
10	Reduction in IB Funding		(134,270)
11	Elimination of the Middle School Algebra Supplement		(816,582)
	Salary & Benefit Improvements (High Board Priority Items):		
12	Salary Enhancements	N	-
13	Health / Life Insurance (13% Increase United, 11% increase Walgreens)	N	2,494,474
	Necessary Budget Items:		
14	Oracle Asset Management - increased support costs if full license expansion applied		43,428
15	Pearson SASI SW support - final reduction of prior credit		25,000
16	Contract Increases (Internal Accounts; Finance and Compliance Audit; Financial Risk Analysis)		5,885
17	Fuel Increases (Purchasing & Distribution \$5,000; Property Records \$1,500)		6,500
18	Parts Budget (4550) - Parts increase is running about 5% a year.		28,000
19	Grease and Oil (4540) - Oil is going up \$3.24 a gallon, we use about 3300 gallon a year, which is		15,000
20	Two-way Radios - Maintenance cost for two-way radio systems & hardware		12,000
21	Diesel Fuel - Our average fuel usage for a year is right at 1,200,000 gallons a year we are projecting the fuel to average about \$4.50		1,955,059

**Seminole County Public Schools
Budget Analysis
2008-09**

Summary of Revenue & Expenditures		Strategic Plan Ref	Amount
22	4 Bus Drivers and 3 Bus Monitors - Currently under the McKinney-Vento Act, we provide transportation to 68 students, with only three residing in the zone for their home school. In many cases the routes that provide this service travel large distances to and from the child's place of residence, including out of district. This restricts a driver from being available to perform any other function, therefore creating a shortage to cover the normal day to day absences. In addition, the Exceptional Student Transportation has programs throughout the district. Most of these students are out of their regular attendance zone as well, limiting the time the buses can be used.		161,000
23	Fingerprinting - Statutory requirement to complete digital fingerprinting of employees by June 2009. (Current budget \$140,000 - Increase of \$45,000 is needed to finish 3,612 current employees - \$51.25 per print)		45,000
24	Unemployment Compensation - A likely increase in the number of non-renewals will impact funds needed for unemployment compensation. (Current budget \$300,000)		To Be Determined
25	Refuse & Recycling Services - Calculations based on 6% estimated increase on current budgeted amount.		23,438
26	Postage Increase - 2% Increase in Postage Rate - Effective May 2008		6,000
27	Distribution Services - Parts Repair and Maintenance		5,000
28	Rate Increase for Sanford Water - 8% increase		18,640
29	Electrical Utilities Rate Increases (Fuel adjustments and nuclear plant expansion fees)		1,500,000
30	Assessment and Accountability - Testing OPS \$12,000, with Existing Allocation Adjustments		12,000
31	Elementary (Gr.3-5) Alternative Site - Classroom Teacher \$60,000)		60,000
32	Middle School Magnets-Year 3 Programs-Milwee/South Seminole - Magnet Theme		60,000
33	Parent Guide - Required Parent Communication		11,500
34	Appropriate Additional Capital Improvement Funds for Maintenance (This will provide funding for stadium improvements, \$96,000, and band uniforms, \$85,000)		181,000
35	Budget Increase for Charter Schools		31,027
36	Budget Increase for Alternative Schools (primarily Excel & Eugene Gregory)	(Previously no cost increase)	279,250
37	Increase in Leave Payouts	(Previously no cost increase)	874,802
38	Increase in ESE Substitute Budget	(Previously no cost increase)	30,883
(b.)	Net Preliminary Budget (Continuation Budget, Reserve for Growth, plus Items 1 through 38)***		480,910,591
	(a.) - (b.) Net Preliminary Estimated Deficit*		(26,799,274)
	Total of Cost Savings Recommendations (page 14) **		25,667,742
	Net Deficit Adjusted for Cost Savings Recommendations		(1,131,532)
	*Actual total deficit, \$29,180,426 adjusted for \$2,381,152 in recommended budget savings included in revenue = \$26,799,274.		
	**Actual total cost savings, \$28,048,894, adjusted for \$2,381,152 in recommended budget savings included in revenue = \$25,667,742.		
	***Preliminary recurring budget totals to \$455,242,849: net preliminary budget, \$480,910,591, less \$25,667,742 in cost savings recommendations.		

Seminole County Public Schools
Budget Planning Meeting - Budget Cost Savings
2008-09

COST SAVINGS RECOMMENDATIONS			
	Description	Revenue Amount	Appropriation Budget Amount
1	District Level Position Reductions (5%) (Page 15)		(1,280,042)
2	Hold Back of Teacher Units (5% holdback: 36 elem., 36 M.S., 47 H.S., total 119)		(6,395,060)
3	Hold Back of Support Staffing Points (5% holdback: 1,766 elem., 930 M.S., 1,387 H.S., total 4,083)		(1,878,180)
4	Hold Back of ESOL Teacher Units (6.75 Units)		(362,745)
5	Hold Back of ESE Staffing Units (15 Units)		(806,100)
6	Hold Back of ESE Assistant Units (188 day, 13 Units)		(297,000)
7	Use Two Mill Funding for Instructional Equipment Purchases (Added to revenue as transfer from the capital budget, \$650,000)	(650,000)	
8	Reduce District Level Non-Personnel Budgets by 10%		(402,373)
9	Reduce School Level Non-Personnel Budgets by 5%		(152,000)
10	Oracle Finance - license uplift added to 07-08 budget will not recur, remove from new year budget		(45,000)
11	Reduction of Board Portion (one-half) of Funding for Two DARE Officers (Funding To be discontinued by Sheriff's Office)		(74,717)
12	Reduce Acceleration Summer School (High School)		(383,000)
13	Summer School Elementary Center Concept		(100,000)
14	English Estates Leadership Program (\$25,000 to \$16,000)		(9,000)
15	Tajiri/Holocaust Center, etc. Project 4814		(15,000)
16	Quest Academy		(1,117,429)
17	Quest Transportation - Discontinue Transportation for Quest Academy		(37,355)
18	Student Museum		(116,712)
19	Student Museum Transportation - Reduction in transportation for field trips to the Student Museum		(3,372)
20	Environmental Center		(92,398)
21	Environmental Center Transportation - Reduction in transportation for field trips to the Environmental Center		(17,251)
22	District Support of Middle School Sports Program		(65,000)
23	Removal of leased portables - up to 15 leases at Lake Brantley, Partin, Rainbow, & Wicklow.		(200,000)
24	Water Conservation		(35,000)
25	Conserve Irrigation Water - Limit use of irrigation water		(40,000)

Seminole County Public Schools
Budget Planning Meeting - Budget Cost Savings
2008-09

COST SAVINGS RECOMMENDATIONS		
	Revenue Amount	Appropriation Budget Amount
Description		
26 . Electricity Conservation - adjust temperature set points district wide		(1,000,000)
27 . Custodial staffing - Increase square footage by 1,400 with FISH adjustments (19,000 to 20,400)		(589,000)
28 . Discontinue Signing Bonuses - for 08-09.		(55,000)
29 . Administrative Advertising - Eliminate Admin. Advertising funds		(8,000)
30 . Transportation Route Adjustment		TBD
31 . Tutorial/Activity Transportation - For transfer students attending LMHS and WSHS, provide transportation back to their zoned school rather than regular bus stops (to be consistent with SHS and Lyman). Limit transportation for Markham Woods Middle and San		(81,000)
32 . Adjust District Support for Field Trips (From \$18 to \$27 per hour)		(300,000)
33 . Rays of Hope Transportation - Increase the rate of transportation to match what the state (Qlink) proposes as the average cost to transport a student annually. The cost of fuel has risen 90.9% and there has not been an increase in the cost to Rays of Hope		(26,388)
34 . Continue Hiring Freeze of Vacant Positions for 2008/2009		(1,000,000)
35 . Reduce ESOL and Reading Endorsement Stipends		(100,000)
36 . Reduction of Transportation Plused in Time		(197,000)
37 . Curtail In-State & Out of State Travel <i>(Included in school and departmental budget savings amounts)</i>		-
38 . Fund property insurance with portion of 1.75 mill levy, \$1,731,152; Other adjustments totaling \$310,765 include reduction in loss fund & transfer of certain Risk Management positions to the Insurance Internal Service Fund.	(1,731,152)	(310,765)
39 . Estimated Staff Turnover Savings		(4,068,437)
40 . Negotiated 5% Reduction in Custodial Services Contracts		(81,000)
41 . Estimated Reduction of Teachers Due to FTE Reduction <i>(55 Positions)</i>		(2,955,700)
42 . Estimated Reduction of Support Staffing Points due to Declining Enrollment		(684,480)
43 . Reduction in PECO STL Funding		(155,443)
44 . Reduction of Miscellaneous Local Projects <i>[Curric. Writing, \$10,000, Medical Waste, \$4,500, Security Needs, \$15,000, Code Training, \$4,000, Emergency Cell Phones, \$23,000, Alarm Monitoring (reduction), \$50,000, Ev. Cntr. & St. Museum) \$12,895, Math Initiative, \$11,400]</i>		(130,795)
Totals <i>(revenue savings ideas were added in the revenue section)</i>	(2,381,152)	(25,667,742)
Grand Total of Savings Recommendations		(28,048,894)

**DLCC Personnel Budget Cost Savings
2008-09**

	Cost					
	CC#	Quantity	Salary	Benefits	Other Adjustment	Total
Director of Employee Relations (Net)	9026	1.00	115,869.17	25,344	(61,080)	80,133
Facilitator, Choices (1330) (10-31-08)	9212	1.00	69,981.51	17,236		58,145
Clerk Facilities (1991)	9009	1.00	44,556.38	12,743		57,299
Accountant Construction (Alternative Funding Source)	9009	1.00	46,356.32	13,061		59,417
Executive Secretary (1618) (Alternative Funding Source)	9024	1.00	44,556.38	12,743		57,299
Teacher on Assnmnt/Crclm Spprt (1110)	9204	1.00	72,520.29	17,684		90,204
Secretary 258 (1615)	9201	1.00	21,032.38	8,586		29,618
Teacher on Assnmnt/Crclm Spprt (1110) (Alternative Funding Source)	9204	1.00	52,895.84	14,217		67,113
Secretary 258 (1615)	9203	2.00	51,809.19	18,895		70,704
Teacher on Assnmnt/Other (1113)	9202	1.00	57,924.27	15,105		73,029
Counselor High (1119)	9202	1.00	75,892.23	18,280		94,172
Specialist FS Sch Outreach Wrk	9202	1.00	23,234.16	8,975		32,209
Specialist 3 Payroll (1652)	9007	1.00	23,222.37	8,973		32,195
Teacher on Assnmnt/Crclm Spprt (1110) (Net)	9201	1.00	75,892.23	18,280	(31,944)	62,229
School Social Worker 2 (1123)	9203	1.00	69,140.49	17,087		86,227
Teacher on Assnmnt/Crclm Spprt (1110) 10/31/08	9301	1.00	40,539.07	12,033		52,572
Secretary 196 Day (1613)	9203	2.00	37,087.41	16,293		53,380
Teacher on Assignment/ESOL	9210	1.50	62,655.94	18,376		81,032
Principal on Assignment (60%)	9202	0.40	38,519.20	6,806		45,326
Director of Recruitment/Ret/Ed Equity	9007	1.00	78,920.30	18,815		97,736
Total		21.90				1,280,042

**Seminole County Public Schools
Continuation Budget Reconciliation
2008-09**

Revised : 7/19/08 2:22 PM

Adjustment Amount Adjusted Balance

FY 2007-08 Continuation Budget \$ 483,411,423

Fy 2007-2008 Budget Adjustments:		\$ 483,411,423
Recurring Budget Adjustments FY 2007-2008-		
Reduction in Growth Budget	(3,372,000)	480,039,423
Class Size Teacher Unit Reduction (10.5)	(545,895)	479,493,528
District Level Position Budget Reductions	(406,130)	479,087,398
Net Decrease in Textbooks Funding	(50,435)	479,036,963
Reduction in Teacher Performance Pay (MAP) Funding	(3,672,425)	475,364,538
Reduction in Charter School Funding	(112,061)	475,252,477
Reduction Electrical Budget	(500,000)	474,752,477
Reduction in Economic Development Council Funding	(13,500)	474,738,977
Reduction in Reading Allocation Funding	(79,263)	474,659,714
Reduction in Safe School Funding	(33,585)	474,626,129
Net reduction Closing of Guys and GOALS	(249,286)	474,376,843
Increase in AP and IB Funding	135,818	474,512,661
Reduction in School Recognition Funding	(1,548,334)	472,964,327
Reduction in Tax Anticipation Note Interest Cost	(96,466)	472,867,861
Middle School Algebra Supplement	816,582	473,684,443
Increase in Diesel Fuel Costs	433,941	474,118,384
		474,118,384
Subtotal Budget Reductions FY 2007-2008	(9,293,039)	
Total Adjustments to Continuation Budget	\$ (9,293,039)	

\$ 474,118,384

Seminole County Public Schools
Budget Planning Meeting - Budget Cost Savings and Requests
2008-09

Expansion of Services		
<i>Cost Center Name:</i>		All DLCC & DLSS
Description	Strategic Plan Link	Estimated \$
1 . Additional Accountant Position Covering the Area of Cash Management and Benefits Reconciliation.		64,000
2 . Custodial Intern Program		12,000
3 . Recycling		30,000
4 . High Cleaning Program		30,000
5 . Custodial Emergency Services		5,000
6 . Surplus Operations Lead - <i>Position would spend fifty percent of their time in marketing product back to schools as well as to the public. Fifty percent of time will be directly responsible for the daily work flow and organization of the warehouse. Salary should be offset to some degree by increase sales revenue and better utilization surplus. (Sched. C88/ Grade C3)</i>		41,000
7 . Purchasing Card Administrator - <i>Additional demands, including monitor card issuance, cancellations, and auditing Pcard activity has become a full time position. (Sched. C758 / Grade C)</i>		38,700
8 . Secretary Position - Reinstatement current 66% secretary position back to 100%		8,000
9 . Maintenance Staffing - Per Formula 15 Mechanics & 2 Laborers		696,933
10 . 1 Mechanic Position - <i>Additional A/C mechanic to facilitate larger work load resulting from a/c buses going out of warranty. Mechanic will be used to work in the A/C shop which will help keep up with the growing fleet of A/C buses. We will have 184 A/C buses that are out of warranty.</i>		41,335
11 . Attain equity in terms of the number of reading coaches compared to the number of Level 1&2 Students		TBD
12 . PROFESSIONAL DEVELOPMENT IS A PRIORITY - Increase support for Implementing and Integrating Math and Science World Class Standards - "Rewiring"		TBD
13 . Additional Professional Development Funds -		TBD
14 . Fund Math Coaches/Specialists		TBD
15 . Provide Additional Extended Contract Days for Teacher Training to Reduce Time Teachers are Not in Their Classrooms for Required Training		TBD
16 . Implement the PLUS ONE model for Title One Schools needing additional instructional time (Volusia)		TBD
17 . Revisit the Square Footage per Custodial Assignment or Add Additional Points		TBD
18 . Middle School Staffing Requests: <i>(1) Clinic Assistant, (2) ETF, (3) ESE Guidance Counselor, (4) Data Entry Person, (5) Temporary Duty Days</i>		TBD
19 . High School Staffing Requests: <i>High School Clinic Assistant</i>		TBD
	Total	966,968

Expenditures By Function as a percentage of Total Expenditures For Fund 100, FY 2006-2007

District Name	School Expend.	Instruct. 5000	Pupil Pers. 6100	Instr. Media 6200	Curriculum 6300	Instr. Train. 6400	Instruct Tech 6500	Board of Ed. 7100	Gen. Admin. 7200	Sch. Admin. 7300	Facilities 7400	Fiscal Serv. 7500	Central Serv. 7700	Oper. of Plant 7900	Maint. of Plant 8100	Transport. 7800	Admin. Tech. 8200	Total
Seminole	95.80	65.40	3.66	1.54	0.91	0.67	0.72	0.37	0.44	7.10	0.01	0.45	0.83	9.40	2.31	5.18	0.99	99.98
Brevard	97.12	62.63	3.10	1.82	2.27	0.38	1.21	0.15	0.51	7.31	0.34	0.43	2.11	11.26	1.77	4.10	0.59	99.98
Lee	95.35	57.65	4.11	1.30	1.72	0.52	0.71	0.16	0.50	7.11	0.72	0.70	1.38	11.98	2.79	7.90	0.75	100.00
Orange	95.58	61.45	3.00	1.45	4.85	0.72	1.00	0.18	0.41	7.24	0.77	0.50	1.67	7.33	3.38	4.62	1.45	100.02
Osceola	96.75	56.81	6.03	1.68	4.96	0.78	1.17	0.57	0.50	6.00	1.74	0.59	1.99	8.64	2.46	5.14	0.92	99.98
Polk	96.72	63.02	4.26	1.79	1.20	0.21	0.64	0.37	0.60	6.46	1.33	0.44	2.30	7.97	4.03	4.58	0.77	99.97
Volusia	91.75	62.79	4.62	1.58	1.70	0.79	0.65	0.09	0.49	8.07	0.13	0.64	1.31	8.97	3.23	3.71	1.22	99.99
Ave. of Selected Districts	95.55	60.73	4.19	1.60	2.78	0.57	0.90	0.25	0.50	7.03	0.84	0.55	1.79	9.36	2.94	5.01	0.95	99.99
Dif. Between Seminole & Selected Districts Ave.	0.25	4.68	(0.53)	(0.06)	(1.87)	0.10	(0.18)	0.12	(0.06)	0.07	(0.83)	(0.10)	(0.96)	0.04	(0.63)	0.17	0.04	
State Average	95.09	61.01	4.60	1.70	2.00	0.81	0.97	0.34	0.55	6.75	0.27	0.63	1.99	9.48	3.34	4.81	0.73	99.98
Dif. Between Seminole & State Average	0.71	4.39	(0.94)	(0.16)	(1.09)	(0.14)	(0.25)	0.03	(0.11)	0.35	(0.26)	(0.18)	(1.16)	(0.08)	(1.03)	0.37	0.26	

General Fund Statement of Operations and Budget
Fiscal Years 2004-2009

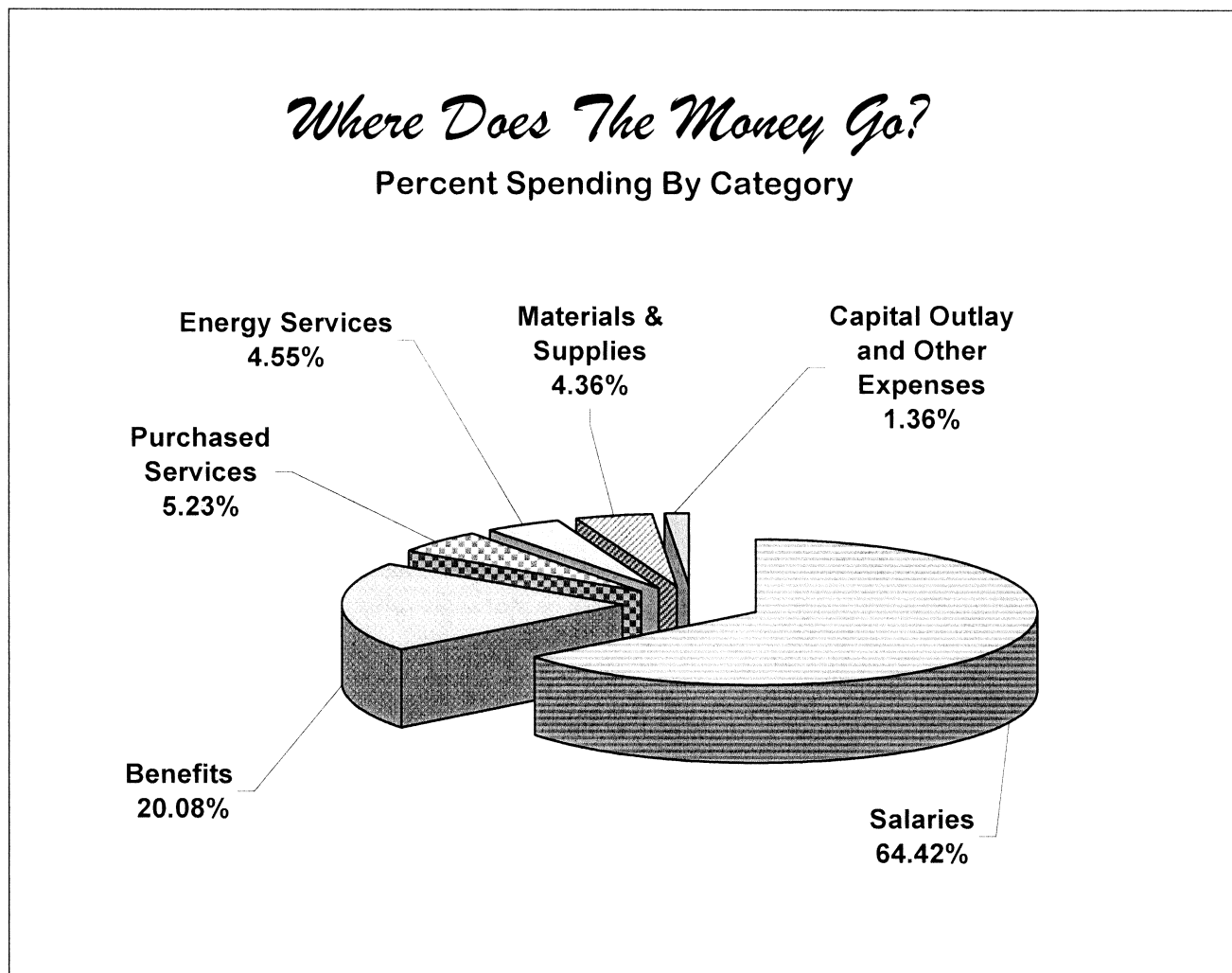
	Actual 2003-04	Actual 2004-05	Actual 2005-06	Actual 2006-07	Budget	Actual 2007-08	RECURRING	Operating Budget 2008-09	TOTAL
	Operations	Operations	Operations	Operations	2007-08	Operations	NON-RECURRING		
EXPENDITURES									
Instruction	224,350,988	241,926,667	274,329,094	300,413,884	328,112,427	305,971,239	298,311,822	11,576,712	309,888,534
Pupil Personnel	13,715,534	14,167,059	15,122,576	16,534,202	16,182,986	16,818,154	15,271,964	227,677	15,499,642
Instructional Media	6,814,526	7,424,728	6,351,148	6,931,482	6,600,279	6,577,810	5,627,420	229,519	5,856,939
Instruction & Curriculum Development	3,387,580	3,441,677	3,990,978	4,423,545	5,439,330	4,903,823	4,466,779	268,545	4,735,324
Instructional Staff Training	1,131,876	1,075,361	2,725,936	3,045,637	3,667,443	3,709,212	2,693,354	487,880	3,181,234
Instruction Related Technology			3,168,976	3,268,547	3,470,404	3,196,533	3,327,353		3,327,353
Board of Education	1,422,149	1,490,469	1,524,113	1,648,195	1,519,784	1,766,621	1,172,905	15,324	1,188,230
General Administration	1,592,287	1,632,970	1,917,708	2,001,872	2,040,082	2,041,044	1,922,584	24,828	1,947,412
School Administration	24,218,431	25,793,027	28,521,266	32,050,815	31,036,490	31,797,616	29,856,486	773,250	30,629,736
Facilities Acquisition & Construction	159,233	217,922	183,363	71,059	205,103	268,202	74,199	289,029	363,228
Fiscal Services	1,670,171	1,624,370	1,896,591	2,051,730	2,159,160	2,112,385	2,105,022	44,847	2,149,868
Central Services	7,753,637	7,968,962	3,341,564	3,762,393	4,340,890	4,200,849	4,288,262	71,054	4,359,316
Pupil Transportation	17,661,133	18,752,139	20,824,372	23,398,261	24,358,888	24,478,281	25,629,130	127,312	25,756,442
Operation of Plant	31,681,342	34,132,779	38,170,890	42,654,319	47,311,257	41,448,827	44,533,128	1,539,535	46,072,663
Maintenance of Plant	9,067,622	9,399,625	9,628,220	10,447,122	10,898,386	10,572,897	10,118,015	670,057	10,788,072
Administrative Technology Services			3,935,814	4,450,780	4,459,152	4,558,373	4,178,234	324,393	4,502,627
Community Services	905,387	1,123,252	959,853	972,041	1,465,901	1,022,446	880,753	199,990	1,080,744
Debt Service	531,685	507,003	799,881	813,641	1,092,125	1,081,304	785,439	117,200	902,639
Transfers Out	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	346,063,581	370,678,012	417,392,344	458,939,525	494,360,086	466,525,617	455,242,849	16,987,152	472,230,002

**Operating Budget and Comparison of Prior Years Expenditures
By Two Digit Account
For Fiscal Years 2004-2009**

Description By Object	Actual Expenditures				Actual Expenditures		Actual Expenditures		Operating Budget 2008-2009	
	2003-04	2004-05	2005-06	2006-07	2007-08	2007-08	Recurring	Non-Recurring	Total	
100 - Salaries	\$235,276,005	\$248,814,190	\$278,988,792	\$301,710,513	\$315,108,067	\$312,810,580	\$293,287,012	\$2,210,259	\$295,497,271	
200 - Employee Benefits	60,661,595	65,635,164	74,681,111	89,838,834	93,895,502	88,528,590	91,118,638	1,120,382	92,239,020	
250 - Unemployment Compensation	264,408	216,769	172,122	164,017	300,000	239,684	300,000	0	300,000	
310 - Purchased Services	7,599,872	8,501,865	8,923,183	9,573,877	9,932,979	9,479,949	9,340,753	520,059	9,860,813	
320 - Ins & Bond Premiums	2,480,584	1,664,522	2,084,301	4,360,625	3,180,913	3,941,325	3,231,607	0	3,231,607	
330 - Travel	798,817	739,061	997,216	937,352	1,071,681	920,852	622,775	418,311	1,041,086	
350 - Repairs & Maintenance	3,062,111	3,331,252	2,541,038	3,361,331	2,693,990	2,683,880	2,558,414	759,223	3,317,637	
360 - Rentals	1,491,795	1,676,218	1,814,304	1,606,712	2,247,889	1,383,537	1,275,971	680,068	1,956,039	
370 - Communications	1,337,271	1,353,606	1,347,058	1,195,431	1,514,818	1,170,276	1,145,291	181,493	1,326,784	
380 - Public Utility Services	1,677,063	1,641,803	1,815,279	1,959,350	2,061,250	2,021,645	2,071,927	37,018	2,108,945	
390 - Other Purchased Serv	2,451,113	3,832,628	3,730,357	3,921,341	5,059,707	4,590,026	3,550,501	736,390	4,286,891	
410 - Natural Gas	280,514	347,942	472,024	295,140	354,098	277,676	291,557	40	291,597	
420 - Bottled Gas	62,355	63,826	65,737	78,836	86,874	106,271	111,420	297	111,717	
430 - Electricity	9,253,248	10,351,002	13,697,838	14,152,139	15,199,926	13,333,209	14,720,514	458,082	15,178,596	
440 - Heating Oil	0	0	0	0	0	0	0	0	0	
450 - Gasoline	130,301	201,123	202,655	287,673	392,029	282,668	446,000	20,693	466,693	
460 - Diesel Fuel	1,351,306	1,994,943	2,725,803	3,121,799	3,121,799	3,958,674	5,129,687	12,697	5,142,384	
510 - Supplies	6,183,038	6,587,389	7,201,322	7,946,731	20,326,190	7,894,543	12,735,649	3,575,648	16,311,117	
520 - Textbooks	3,997,105	4,789,941	6,001,790	6,124,010	8,078,175	3,870,454	5,939,338	3,861,575	9,800,913	
530 - Periodicals	67,030	31,733	27,280	65,900	47,954	47,160	23,655	18,723	42,378	
540 - Oil & Grease	74,385	70,259	84,864	110,026	84,845	116,799	90,879	24,425	115,304	
550 - Repair Parts	576,550	494,460	671,870	837,390	820,047	818,088	803,489	59,756	863,245	
560 - Tires & Tubes	154,053	176,166	178,565	190,507	257,246	189,828	259,525	7,522	267,047	
570 - Food	0	0	0	0	250	651	0	307	307	
590 - Other Mat & Supplies	3,520	477	490	816	11,717	2,823	5,450	2,563	8,013	
610 - Library Books	459,075	469,121	440,212	449,498	523,834	445,357	442,542	92,121	534,663	
620 - Audio Visual Materials	116,733	124,458	77,272	153,579	144,395	92,741	31,801	113,856	145,657	
630 - Bldgs & Fixed Equipment	0	7,275	0	0	0	3,485	1,500	392	1,892	
640 - Furniture & Equip	2,430,407	3,089,399	3,163,531	1,110,799	2,212,751	1,531,556	1,246,146	1,248,506	2,494,653	
650 - Motor Vehicles	13,450	44,964	0	0	0	0	0	0	0	
660 - Land	0	85,000	0	0	0	0	0	0	0	
670 - Improvements	13,436	97,007	88,586	32,572	125,669	132,474	79,500	55,934	135,434	
680 - Remodeling	46,874	52,356	47,990	182,675	74,716	153,313	46,656	188,983	235,639	
690 - Computer Software	524,560	828,623	903,165	870,617	708,845	861,600	165,661	304,525	470,186	
710 - Redemp of Principal	0	0	0	0	0	0	0	0	0	
720 - Interest	487,392	458,722	747,917	762,875	1,032,282	1,032,125	730,439	117,357	847,796	
730 - Dues and Fees	153,599	121,353	151,559	140,082	164,703	151,587	122,148	28,117	150,265	
740 - Judgements/Settlements	0	0	0	0	0	0	0	0	0	
750 - Other Personal Serv	2,451,575	2,733,217	3,279,060	3,281,866	3,457,250	3,411,657	3,266,409	116,236	3,382,645	
790 - Misc Expenses	132,441	50,176	68,052	70,851	67,697	40,535	50,175	15,592	65,767	
930 - Transfer Out	0	0	0	0	0	0	0	0	0	
980 - Transfer to Trust Fund	0	0	0	0	0	0	0	0	0	
Total By Object	\$346,063,581	\$370,678,012	\$417,392,344	\$458,939,525	\$494,360,086	\$466,525,617	\$455,242,849	\$16,987,152	\$472,230,002	

**Seminole County Public Schools
Percent of Spending by Category
2008-09**

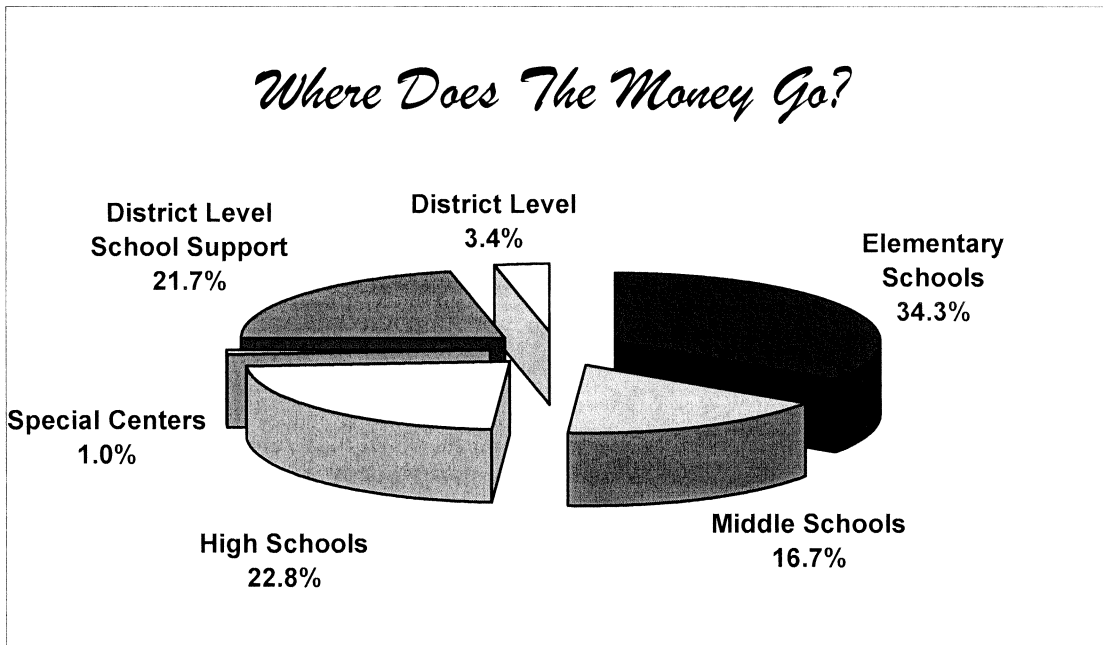
<i>Program Description</i>	<i>% of Budget</i>	<i>Budget 2008-2009</i>
Salaries	64.42%	\$ 293,287,012
Benefits	20.08%	91,418,638
Purchased Services	5.23%	23,797,239
Energy Services	4.55%	20,699,178
Materials & Supplies	4.36%	19,857,805
Capital Outlay and Other Expenses	1.36%	6,182,977
Total Recurring Budget	100%	\$ 455,242,849





Seminole County Public Schools
Summary of School and District Cost Center Budgets
2008-2009

Program Description	% of Budget	Budget 2008-09
Elementary Schools	34.3%	\$ 156,331,258
Middle Schools	16.7%	\$ 76,237,405
High Schools	22.8%	\$ 103,977,565
Special Centers	1.0%	\$ 4,453,212
District Level School Support	21.7%	\$ 98,722,948
District Level	3.4%	\$ 15,520,461
Total Recurring Budget		\$ 455,242,849
Non-Recurring Budget Items		
Carryover Budgets		\$ 16,987,152
Total Non-Recurring		\$ 16,987,152
Total Budget		\$ 472,230,002





Schools & Special Centers
2008-2009

Schools & Special Centers			
	2007-08		2008-09
	Total Budget	Change	Total Budget
✓ Elementary Schools			
✓ Salaries & Benefits	\$ 156,444,584	(9,450,360)	\$ 146,994,224
✓ Other Costs	9,437,396	(100,363)	9,337,034
Subtotal	<u>165,881,981</u>	<u>(9,550,723)</u>	<u>156,331,258</u>
✓ Middle Schools			
✓ Salaries & Benefits	\$ 72,946,288	(3,106,737)	\$ 69,839,551
✓ Other Costs	6,385,214	12,640	6,397,854
Subtotal	<u>79,331,502</u>	<u>(3,094,096)</u>	<u>76,237,405</u>
✓ High Schools			
✓ Salaries & Benefits	\$ 94,868,580	(3,088,226)	\$ 91,780,354
✓ Other Costs	14,308,483	(2,111,272)	12,197,211
Subtotal	<u>109,177,063</u>	<u>(5,199,498)</u>	<u>103,977,565</u>
Total Schools	\$ 354,390,546	(17,844,317)	\$ 336,546,228
✓ Student Museum			
✓ Salaries & Benefits	\$ 104,402	(93,523)	\$ 10,878
✓ Other Costs	65,394	(23,189)	42,205
Subtotal	<u>169,796</u>	<u>(116,712)</u>	<u>53,083</u>
✓ Quest Academy			
✓ Salaries & Benefits	\$ 1,088,507	(1,088,507)	
✓ Other Costs	302,387	(302,387)	
Subtotal	<u>1,390,894</u>	<u>(1,390,894)</u>	<u>-</u>
✓ Rosenwald Exceptional Student Center :			
✓ Salaries & Benefits	\$ 2,388,886	(110,771)	\$ 2,278,115
✓ Other Costs	108,941	(4,894)	104,048
Subtotal	<u>2,497,827</u>	<u>(115,665)</u>	<u>2,382,162</u>
✓ Detention Center			
✓ Salaries & Benefits	\$ 423,253	58,007	\$ 481,260
✓ Other Costs	3,682	(184)	3,498
Subtotal	<u>426,935</u>	<u>57,823</u>	<u>484,758</u>
✓ Environmental Studies Center			
✓ Salaries & Benefits	\$ 196,993	(93,128)	\$ 103,865
✓ Other Costs	25,554	730	26,284
Subtotal	<u>222,547</u>	<u>(92,398)</u>	<u>130,149</u>
✓ New Hopper:			
✓ Salaries & Benefits	1,271,717	(15,334)	1,256,383
✓ Other Costs	54,986	3,819	58,805
Subtotal	<u>1,326,703</u>	<u>(11,515)</u>	<u>1,315,188</u>
✓ John Polk Correctional Center			
✓ Salaries & Benefits	83,465	(344)	83,121
✓ Other Costs	5,000	(250)	4,750
Subtotal	<u>88,465</u>	<u>(594)</u>	<u>87,871</u>
Total Special Centers	\$ 6,123,168	(1,669,956)	\$ 4,453,212
Total Schools and Special Centers	\$ 360,513,714	(19,514,273)	\$ 340,999,440

**Seminole County Public Schools
District Level Cost Center Budgets
2008-2009**

Summary District Level Cost Centers

Cost Center	Cost Center Name	Budget 2007-08	Difference	Budget 2008-09
District Level Cost Centers				
9002	Information Services	4,263,202	(53,451)	4,209,752
9004	Finance & Employee Benefits	3,128,874	(83,359)	3,045,515
9007	Human Resources	3,074,278	(74,636)	2,999,642
9009	Facilities Planning	777,863	(117,572)	660,291
9014	Purchasing & Distribution Services	360,863	(22,047)	338,816
9021	School Board	414,485	(25,253)	389,232
9022	Superintendent's Office	366,065	(9,881)	356,184
9024	Executive Directors - Elementary	377,109	(29,617)	347,492
9026	Exec. Director Employee & Govt. Relations	462,700	(105,946)	356,754
9027	Executive Directors - Secondary	567,489	31,871	599,360
9093	Executive Director - Legal Services	327,265	(91,992)	235,273
9209	Community Involvement/Public Information	842,967	(41,138)	801,829
9214	Instructional Support	126,139	(40,579)	85,559
	District Level Special Projects / Programs	1,159,699	(64,936)	1,094,763
	<i>Subtotal District Level Cost Center</i>	<u>16,248,998</u>	<u>(728,537)</u>	<u>15,520,461</u>

District Level Cost Centers - School Support

9002	Information Services (6200 & 6500 Functions)	3,730,052	(267,525)	3,462,527
9007	Human Resources (Function 5000 & 6400)	176,903	26,921	203,824
9011	Custodial Services	1,057,094	(54,981)	1,002,113
9014	Distribution Service	795,655	33,008	828,663
9096	Risk Management (Property/Casualty Insurance Decrease)	6,790,753	(310,765)	6,479,988
9097/9098	Professional Development	1,506,822	(690,741)	816,081
9201	Curriculum Services	1,288,078	(85,564)	1,202,514
9202	Sch. Safety & Student Alternative Placement	905,252	(21,150)	884,102
9203	Exceptional Student Support Services	8,945,695	(137,768)	8,807,927
9204	Career and Technical Education	280,357	(135,176)	145,181
9205	Pre-kindergarten	1,460,708	(1,052)	1,459,655
9208	Instructional Techology	-	520,033	520,033
9210	ESOL/World Languages/Foreign Exchange	482,017	(78,509)	403,508
9212	Instructional Excellence & Equity	2,237,154	(305,480)	1,931,674
9214	Instructional Support (Functions 5000, 5100, 6100, 6300)	322,816	69,503	392,319
9301	Instructional Resources	5,041,335	(303,534)	4,737,801
9400/9401	Facilities Services	14,072,353	(1,003,307)	13,069,046
9500/9501	Student Transportation Services	24,401,962	1,380,388	25,782,350
	Alt. Educ. / Special Programs-District Administered & Contracted Programs	6,861,863	(373,834)	6,488,029
	District Level School Support - Special Projects/Programs	26,399,775	(6,294,162)	20,105,612
	<i>Subtotal District Level Cost Centers - School Support</i>	<u>106,756,644</u>	<u>(8,033,696)</u>	<u>98,722,948</u>
	Total	<u>123,005,641</u>	<u>(8,762,233)</u>	<u>114,243,409</u>

*Seminole County Public Schools
District Level Cost Center Budgets
2008-09*

Cost Center : *Alt. Educ. / Special Programs-District Administered & Contracted Programs*

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

Cost Center	Program Description	Budget 2007-08	Difference	Budget 2008-09
<i>District Administered</i>				
9216	Grove Residential Program	\$ 140,964	46,735	\$ 187,700
9220	G.U.Y.S. Program	183,321	(183,321)	-
9230	GOALS II	182,601	(182,601)	-
9202	STAY Center	128,966	(127,466)	1,500
<i>Total District Administered</i>		<u>\$ 635,853</u>	<u>\$ (446,653)</u>	<u>\$ 189,200</u>
<i>Contracted Programs</i>				
9215	Boys Town (Project 4001)	\$ 98,748	\$ -	\$ 98,748
9217	EXCEL-District Alternative School (Project 4247)	1,558,354	193,859	1,752,213
9218	TAPP-Contracted Child Care (Project 4616)	232,937	(72,714)	160,223
9219	South Seminole Hospital (Project 4705)	45,734	(25,734)	20,000
9222	Rays of Hope Charter School	721,047	(152,308)	568,739
9223	EXCEL-District Alternative School Annex - Re-Entry Prgm (Project 4775)	165,118	(165,118)	-
9224	Consequence Unit Program (4785)	211,818	223,560	435,379
9228	UCP Charter School	611,526	40,756	652,282
9229	Choices in Learning	2,580,728	30,518	2,611,246
<i>Total Contracted Services</i>		<u>\$ 6,226,010</u>	<u>\$ 72,819</u>	<u>\$ 6,298,830</u>
<i>Total Alternative Ed. /Spec. Prgrm District Admin & Contracted</i>		<u>\$ 6,861,863</u>	<u>\$ (373,834)</u>	<u>\$ 6,488,029</u>

**Seminole County Public Schools
District Level Cost Center Budgets
2008-09**

Cost Center : *District Level Special Projects / Programs*

Project #	Program Description	Budget 2007-08	Difference	Budget 2008-09
<i>District Level Special Projects / Programs</i>				
4234	Central Office Communication	522,128	(17,178)	504,950
4235	Central Office Utilities	64,641	(5,000)	59,641
4238	Central Office Electricity	491,112	(49,382)	441,730
4721	Property Tax Notices - Postage	22,000	3,500	25,500
4722	District Copy Machines	21,370	-	21,370
	CO & DS Withheld for Administrative Expenses	38,448	3,124	41,572
	<i>Subtotal District Level Special Programs</i>	\$ 1,159,699	\$ (64,936)	\$ 1,094,763
<i>District Level School Support - Special Projects/Programs</i>				
3727	MAP Program	3,672,425	(3,672,425)	
3007	School Recognition (A+)	5,737,631	(2,176,729)	3,560,902
3920	Summer Reading Allocation	626,876	-	626,876
4007	Saturday Schools	108,400	-	108,400
4169	Summer School	1,693,586	(383,000)	1,310,586
4200	Inservice Supplements	83,546	24,141	107,686
4201	Sick Leave Payout	2,594,527	765,633	3,360,160
4202	Vacation Leave Payout	343,266	(1,584)	341,682
4204	DROP Program Vacation Leave	139,246	110,753	249,999
4206	Southern Association Accreditation	13,500	-	13,500
4250	Regular Seasonal Supplements	46,607	(23,654)	22,953
4478	Regular Teacher Subs	35,000	-	35,000
4712	Reserve for Declining Enrollment	3,372,000	(572,000)	2,800,000
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 District Field Trips	21,300	-	21,300
4773	Litigation / Contingencies	429,305	-	429,305
4781	Teacher Attendance Bonus Program	788,725	-	788,725
4788	Teacher Lead Program	1,199,937	(294,180)	905,757
4820	Substitute Teachers	2,628,170	-	2,628,170
4823	ESE Substitutes	400,386	30,883	431,269
4832	Seminole H.S. Pool	25,000	-	25,000
4834	PE Assistants Subs	24,677	-	24,677
4847	Instructional Assistants - Substitute Payment	150,215	-	150,215
4859	K-3 Remedial Summer School	705,000	-	705,000
4879	Dori Slosberg Drivers Ed Funds	190,000	-	190,000
4888	Economic Development Council	20,000	(13,500)	6,500
4931	Instructional Assistants Attendance Bonus	50,000	-	50,000
4961	Family Partnership	12,000	11,500	23,500
6660	Reading - ESOL Endorsement Stipends	125,000	(100,000)	25,000
	<i>Subtotal District Level School Support</i>	\$ 26,399,775	\$ (6,294,162)	\$ 20,105,612
	Total	\$ 27,559,474	\$ (6,359,098)	\$ 21,200,375

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 \$13,660,000, 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 \$230,330,000. 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 \$23,400,000 from the Capital Improvement Levy for 2008-2009, which will be sufficient to pay the lease payments due under the Certificate of Participation program.

**Debt Service Budget
2008-2009**

Projected Revenues and Beginning Balances:

Beginning Fund Balance		2007-2008	2008-09	Difference
210	Series 2005A Cert. of Participation	\$ 94,325	\$ 102,587	\$ 8,262
211	Series 2006B Cert. of Participation	363,658	197,517	(166,141)
213	Series 2007A Cert. of Participation	292,582	228,743	(63,839)
214	Series 2003A Cert. of Participation	295,163	304,535	9,372
215	Series 2003B Cert. of Participation	68,427	210,938	142,511
216	Series 2004A Cert. of Participation	142,703	107,810	(34,893)
217	Series 2006A Cert. of Participation	43,258	215,675	172,417
220	SBE Bonds	378,065	378,065	-
Total Fund Balances		1,678,181	1,745,870	67,689

Projected Revenues				
220-322	CO&DS withheld for SBE Bonds	1,774,917	2,119,879	344,962
210-630	Transfer-In-2005A Cert. of Participation	2,425,000	2,450,000	25,000
211-630	Transfer-In-2006B Cert. of Participation	4,400,000	4,550,000	150,000
213-630	Transfer-In-2007A Cert. of Participation	5,700,000	5,800,000	100,000
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	1,475,000	(75,000)
216-630	Transfer-In-2004A Cert. of Participation	1,500,000	1,525,000	25,000
217-630	Transfer-In-2006A Cert. of Participation	1,250,000	1,250,000	-
Total Available Revenue		24,949,917	25,519,879	569,962
Total Available Revenue and Fund Balance		26,628,098	27,265,749	637,651

Projected Expenditures and Ending Balances:

Redemption of Principal		2007-2008	2008-09	Difference
210-9200-710	Series 2005A Cert. of Participation	1,250,000	1,315,000	65,000
211-9200-710	Series 2006B Cert. of Participation	2,290,000	2,385,000	95,000
213-9200-710	Series 2007A Cert. of Participation	3,430,000	3,590,000	160,000
214-9200-710	Series 2003A Cert. of Participation	5,985,000	6,245,000	260,000
220-9200-710	SBE Bonds	1,055,000	1,260,000	205,000
Total Redemption of Principal		14,010,000	14,795,000	785,000

Payment of Interest				
210-9200-720	Series 2005A Cert. of Participation	1,218,250	1,162,000	(56,250)
211-9200-720	Series 2006B Cert. of Participation	2,374,244	2,274,144	(100,100)
213-9200-720	Series 2007A Cert. of Participation	2,471,150	2,316,800	(154,350)
214-9200-720	Series 2003A Cert. of Participation	531,900	262,350	(269,550)
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	1,253,130	1,253,130	-
220-9200-720	SBE Bonds	684,917	859,879	174,962
Total Payment of Interest		11,691,083	11,285,795	(405,288)

*Debt Service Budget
2008-2009*

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

Payment of Commission:		2007-2008	2008-09	Difference
210-9200-730	Series 2005A Cert. of Participation	\$ 7,500	\$ 10,000	\$ 2,500
211-9200-730	Series 2006B Cert. of Participation	15,000	10,000	(5,000)
213-9200-730	Series 2007A Cert. of Participation	7,500	10,000	2,500
214-9200-730	Series 2003A Cert. of Participation	7,500	10,000	2,500
215-9200-730	Series 2003B Cert. of Participation	7,500	10,000	2,500
216-9200-730	Series 2004A Cert. of Participation	7,500	10,000	2,500
217-9200-730	Series 2006A Cert. of Participation	7,500	10,000	2,500
220-9200-730	SBE Bonds	35,000	35,000	-
Total Payment of Commissions		<u>95,000</u>	<u>105,000</u>	<u>10,000</u>
Total Expenditures		<u>25,796,083</u>	<u>26,185,795</u>	<u>389,712</u>
Projected Fund Balance				
210	Series 2005A Cert. of Participation	43,575	65,587	22,012
211	Series 2006B Cert. of Participation	84,414	78,373	(6,041)
213	Series 2007A Cert. of Participation	83,932	111,943	28,011
214	Series 2003A Cert. of Participation	120,763	137,185	16,422
215	Series 2003B Cert. of Participation	29,438	94,449	65,011
216	Series 2004A Cert. of Participation	59,200	46,807	(12,393)
217	Series 2006A Cert. of Participation	32,628	202,545	169,917
220	SBE Bonds	378,065	343,065	(35,000)
Total Projected Fund Balances		<u>832,015</u>	<u>1,079,954</u>	<u>247,939</u>
Total Projected Expenditures and Fund Balances		<u>\$ 26,628,098</u>	<u>\$ 27,265,749</u>	<u>\$ 637,651</u>

CAPITAL PROJECTS BUDGET

The capital projects portion of the budget reports the revenue and expenditures for equipment, buses, fleet vehicles, technology, and the construction, maintenance, and renovations of educational facilities. The major revenue sources are a local 1.75 mill property tax levy (61.8%), State Public Education and Capital Outlay (PECO) & Capital Outlay, Debt Service funds (10.6%), voter-approved sales tax (11.8%), Certificates of Participation (19.3%) and Seminole County Educational Facilities Impact Fees (3.2%).

2008-2009 Budget

This budget includes a 1.75 mill property tax levy which will generate \$57,156,446 in revenue. The capital projects tax was previously authorized for 2 mills. The State in 2008-2009 redirected 0.25 mil of this levy to the operating 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:

- Red Bug Elementary School Remodeling (The Final Sales Tax Referendum Project)
- Spring Lake Elementary School Remodeling
- Rosenwald School Replacement Campus
- School Bus Annex Facility
- Countywide School Equipment Replacement
- Crooms AOIT Equipment
- Technology Upgrades
- Future School Site Purchases

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 2008/09 is estimated to be as follows:

\$2,260,756 for repair and maintenance
\$1,473,990 for new construction

Educational facilities impact fees are collected for all new residential construction. This revenue source is estimated to generate \$3,300,000 during FY 2008/09. 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 \$12,185,567 that will be used for the ongoing construction of the renovations and additions at Oviedo High School, Sabal Point Elementary School, Sterling Park Elementary School, and the planning and design for the remodeling of Red Bug Elementary School. The Red Bug Elementary School project completes in entirety, the sales tax program approved in the referendum.

The budget includes, funding the \$1,000,000 balance needed to begin construction of the New Midway Elementary School project (scheduled to bid in November 2008), \$13.5 million for the Seminole High School Additions & Remodeling project, \$14.4 million for the Oviedo High School Additions & Remodeling project, \$11.0 million for the Sterling Park Elementary School Additions & Remodeling project.

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The 2008/09 capital improvement property tax levy will generate approximately \$57,156,446 in Capital Outlay Funds. Included below is a summary of the projects to be funded with the levy for fiscal year 2008/09. 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 Ancillary Facilities

MAINTENANCE, RENOVATION, AND REPAIR

- Countywide Renovation & Remodeling
- 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 16 School Buses and Vehicles to Transport Students
- Purchase of Maintenance Fleet Vehicles & Equipment

NEW AND REPLACEMENT EQUIPMENT

- Countywide Instructional, Data Processing, Network 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

PAYMENTS OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT

**Capital Outlay Funds
2008-2009**

Carryover Balances	2007-2008	2008-2009	Difference
Total Carryover Balance	\$ 91,393,485	\$ 83,039,340	(8,354,145)
Revenue - Federal/State Sources:			
CO & DS Regular	368,064	368,064	-
Gas Tax Refund	100,000	100,000	-
PECO Construction	2,929,596	1,473,990	(1,455,606)
PECO Maintenance	3,815,185	2,260,756	(1,554,429)
Classroom for Kids	5,409,345	-	(5,409,345)
Total State Revenue	\$ 12,622,190	\$ 4,202,810	(8,419,380)
Revenue - Local Sources:			
Sales Tax	18,617,585	12,185,567	(6,432,018)
Certificates of Participation		20,000,000	20,000,000
Other Local Revenue			-
Interest Income - Various Funds	1,000,000	1,100,000	100,000
Impact Fees	3,500,000	3,300,000	(200,000)
Capital Improvement Tax	64,081,232	57,156,446	(6,924,786)
Total Local Revenue	\$ 87,198,817	\$ 93,742,013	\$ 6,543,196
Total Available Funds	\$ 191,214,492	\$ 180,984,163	\$ (10,230,329)
Appropriations:			
Capital Projects	150,166,286	148,680,468	(1,485,818)
Budgetary Transfers:			
PECO - Maintenance	3,815,185	2,260,756	(1,554,429)
Capital Improvement Tax-Maintenance	-	1,580,244	1,580,244
Capital Improvement Tax-Portables	700,000	500,000	(200,000)
Property Casualty Premium		1,731,152	1,731,152
School Instructional Equipment Purchases		650,000	650,000
To Debt Service Fund:			
Capital Improvement Tax:			
Series 1997A & 2007A Cert. of Participation	5,700,000	5,800,000	100,000
Series 2005A Cert. of Participation	2,425,000	2,450,000	25,000
Series 1998A & 2006B Cert. of Participation	4,400,000	4,550,000	150,000
Series 2003A Cert. of Participation	6,350,000	6,350,000	-
Series 2003B Cert. of Participation	1,550,000	1,475,000	(75,000)
Series 2004A Cert. of Participation	1,500,000	1,525,000	25,000
Series 2006A Cert. of Participation	1,250,000	1,250,000	-
Total Appropriations	177,856,471	178,802,620	946,149
Balances:			
Estimated Fund Balance	13,358,021	2,181,543	(11,176,478)
Total Projected Expenses and Fund Balances	\$ 191,214,492	\$ 180,984,163	\$ (10,230,329)

TENTATIVE 2008-2009 FIVE YEAR CAPITAL IMPROVEMENT PLAN
SEMINOLE COUNTY PUBLIC SCHOOLS

June 2008

Updated by Finance on 7/17/08

REVENUE	2008/09	2009/10	2010/11	2011/12	2012/13
STATE					
PECO NEW CONSTRUCTION	\$ 1,473,990	\$ 424,977	\$ 624,691	\$ 668,143	\$ 267,882
PECO MAINTENANCE	2,260,756	3,049,660	3,049,660	3,029,957	2,948,333
CO&DS	368,064	368,064	368,064	368,064	368,064
LOCAL					
"2" MILL	65,321,653	65,739,115	70,102,761	75,615,833	81,879,555
2 MILL STATE REDUCTION (-0.25 Mill)	(8,165,207)	(8,217,389)	(8,762,845)	(9,451,979)	(10,234,944)
COPS	20,000,000				
SALES TAX	12,185,567	7,953,238	8,152,069	4,126,356	
IMPACT FEES	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000
GASOLINE TAX REFUND	100,000	100,000	100,000	100,000	100,000
INTEREST	1,100,000	1,000,000	1,000,000	1,000,000	1,000,000
SUB-TOTAL	97,944,823	73,717,665	77,934,400	78,756,374	79,628,890
PRIOR YEAR CARRYOVER	15,073,872	2,181,543	9,102,392	6,088,214	4,793,797
	\$ 113,018,695	\$ 75,899,208	\$ 87,036,792	\$ 84,844,588	\$ 84,422,687

EXPENDITURES	2008/09	2009/10	2010/11	2011/12	2012/13
DEBT SERVICE TRANSFERS					
COPS PAYMENT	\$ 23,400,000	\$ 22,483,816	\$ 22,485,578	\$ 22,487,791	\$ 22,480,291
OTHER TRANSFERS					
PROPERTY CASULTY PREMIUM	1,731,152	1,800,000	1,800,000	1,900,000	1,900,000
MAINTENANCE	3,841,000	3,841,000	3,841,000	3,841,000	3,841,000
LEASED PORTABLES	500,000	500,000	500,000	600,000	600,000
SCHOOL INSTRUCTIONAL EQUIPT PURCH	650,000	650,000	650,000	650,000	650,000
RESERVES					
CATASTROPHIC LOSS RESERVE	5,000,000				
RESERVE FOR MAINTENANCE TRANSFER	6,000,000				
OTHER SUPPORT					
BUS REPLACEMENT	-	1,500,000	1,500,000	1,500,000	1,500,000
VEHICLES	250,000	250,000	250,000	250,000	250,000
FLOOR CVRNG	300,000	300,000	300,000	300,000	300,000
HVAC	1,000,000	1,000,000	1,000,000	1,500,000	1,500,000
REROOF	1,000,000	1,000,000	1,000,000	1,500,000	1,500,000
PAVEMENT	250,000	250,000	250,000	300,000	300,000
PAINTING	300,000	300,000	300,000	300,000	300,000
SCHOOL CAP OUTLAY	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
MAGNET SCHOOL EQUIPT	400,000	100,000	100,000	100,000	100,000
EQUIPMENT REPLACEMENT	-	600,000	600,000	750,000	-
CROOMS TECH REPLACEMENT	380,000	325,000	325,000	325,000	325,000
COMMUNICATIONS	150,000	150,000	150,000	150,000	150,000
TECHNOLOGY UPGRADES	1,100,000	1,100,000	1,100,000	1,500,000	1,500,000
DISTRICT LEVEL SUPPORT EQUIPT	-	50,000	50,000	50,000	50,000
MISC.	300,000	300,000	300,000	300,000	300,000
INSTRUCTIONAL TECH EQUIPT	347,000	347,000	347,000	347,000	347,000
DATA & VOICE NETWORK	294,000	250,000	1,100,000	1,000,000	1,000,000
VIDEO SECURITY PROGRAM	44,000				
NEW CONSTRUCTION					
LAND		5,000,000		5,000,000	5,000,000
NEW MIDWAY ELEM	1,000,000				
NEW ELEMENTARY "N" (CSA E9)					1,000,000
BUS COMPOUND ANNEX	3,000,000				
ROSENWALD	10,100,000				
REMODELING & ADDITIONS					
CASSELBERRY MEDIA				1,000,000	5,000,000
HAMILTON			1,000,000	7,000,000	
IDYLLWILDE ADMIN			500,000	1,000,000	
JACKSON HEIGHTS		1,000,000	21,000,000		
LAWTON				700,000	10,000,000
LYMAN BLDGS. 7, 9, 10					6,000,000
MILWEE REMODELING					1,000,000
PINE CREST ADDITION/REMODELING			1,000,000	8,000,000	
SEMINOLE HIGH	13,500,000				
SPRING LAKE	1,000,000	8,000,000			
STENSTROM			1,000,000	7,000,000	
WEKIVA		1,000,000	11,000,000		
WILSON/GENEVA PODS & RENOVAIONS			800,000	4,000,000	
SMALL PROJECTS	700,000	700,000	700,000	700,000	700,000
EXCEL RELOCATION/REMODEL	1,900,000				
SALES TAX PROJECTS					
OVIEDO HIGH	14,400,000				
RED BUG	1,000,000	8,000,000			
STERLING PARK	11,000,000				
MISC.					
CONTINGENCY	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
TOTAL	\$ 110,837,152	\$ 66,796,816	\$ 80,948,578	\$ 80,050,791	\$ 73,593,291

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 2008-2009 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 2008-2009 Food Service Budget proposal has been developed with meal prices of; Elementary Student Paid Lunch \$2.00 and Secondary Student Paid Lunch \$2.50. Reduced price lunch remains, \$0.40. Adult meals will be sold as ala carte components with seasonal "meal deals" at \$3.00.

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
2008-2009

REVENUES AND BALANCES

Federal Sources:		2007-2008	2008-2009	Difference
260	National School Lunch Act	11,341,955	9,776,485	(1,565,470)
265	USDA Commodities	973,514	1,200,000	226,486
Total Federal		<u>12,315,469</u>	<u>10,976,485</u>	<u>(1,338,984)</u>
State Sources:				
337	School Breakfast Supplement	185,518	60,000	(125,518)
338	School Lunch Supplement	187,796	191,277	3,481
Total State		<u>373,314</u>	<u>251,277</u>	<u>(122,037)</u>
Local Sources:				
430	Interest			-
450	Food Service - Cash Payments	13,412,448	14,362,692	950,244
482	Revenue from Other Agencies	409,808	478,156	68,348
Total Local		<u>13,822,256</u>	<u>14,840,848</u>	<u>1,018,592</u>
Total Revenues		<u>\$ 26,511,039</u>	<u>\$ 26,068,610</u>	<u>(442,429)</u>
Balances:				
Total Fund Balance, July 1		<u>1,587,296</u>	<u>1,337,644</u>	<u>(249,652)</u>
Total Revenue & Balances		<u>\$ 28,098,335</u>	<u>\$ 27,406,254</u>	<u>\$ (692,081)</u>

Special Revenue Funds
Food Service
2008-2009

EXPENDITURES AND BALANCES

Expenditures & Budgetary Transfers:		2007-2008	2008-2009	Difference
7600-100	Salaries	6,446,865	5,977,948	(468,917)
7600-200	Benefits	3,475,388	3,164,388	(311,000)
7600-300	Purchased Services	4,758,658	5,258,160	499,502
7600-400	Energy Services	824,538	824,000	(538)
7600-500	Materials & Supplies	10,363,290	9,889,649	(473,641)
7600-600	Furniture & Equipment	842,408	789,680	(52,729)
7600-700	Other Expenditures	309,000	312,000	3,000
Total Expenditures & Transfers		<u>27,020,147</u>	<u>26,215,825</u>	<u>(804,322)</u>
Balances:				
Total Balances, June 30		<u>1,078,187</u>	<u>1,190,429</u>	<u>112,242</u>
Total Expenditures & Balances		<u>\$ 28,098,335</u>	<u>\$ 27,406,254</u>	<u>\$ (692,081)</u>

Seminole County Public Schools
Summary of Major Federal Programs/Projects
2008/09

Project Number	Description	Staff Positions		Funding	Proposed Funding
		2007/08	2008/09	2007/08	2008/09
1800	Carol M White Physical Education Program	-	-	250,373	233,224
1810/1820	Midway Magnet School for the Arts	-	2.00	654,899	682,116
2800	Carl Perkins	5.60	6.10	564,552	473,103
2801	Title V	1.00	-	115,376	-
2810	Title I Part A	98.70	96.80	9,981,067	9,394,747
2811	Title I Part D	1.00	1.80	120,956	137,745
2812	21st Century Community Learning Centers	1.00	1.80	306,346	240,000
2816	Reading First Continuation, Round 1	4.00	4.00	576,450	403,515
2821/2822	IDEA Part B	236.36	237.36	13,313,247	13,194,496
2823	IDEA Part B Pre- K Disabilities	3.75	3.74	291,090	291,612
2824	ATEN	5.00	3.00	543,067	543,067
2825/2826	Assistive Technology Education Network (ATEN)	-	-	151,587	158,333
2827	FDLRS	-	-	37,000	37,000
2836	Safe and Drug Free Schools	2.50	1.75	275,989	255,291
2846	Homeless Children & Youth	1.00	1.00	110,000	110,000
2851	Title II, Part A - Teacher & Principal Training	47.25	35.76	2,546,607	2,346,015
2852	Enhancing Education Through Technology	1.00	1.00	102,624	89,666
2861	Title III, English Language Acquisition-Consolidated	2.50	3.50	411,374	370,236
2862	Enhanced Instruct. Opportunities for Recently Arrived Immigrant Children and Yth	-	1.00	-	432,166
2876	Intervention Research Grant	2.30	-	255,833	-
3800	Alternative Schools/Public Private Partnership	1.75	-	406,466	-
3811	Tobacco Prevention & Intervention	-	-	35,000	-
	Carryover Federal Project Balances for 2007/08			7,375,704	
	Carryover Federal Project Balances for 2008/09				6,923,955
	Total	414.71	400.61	38,425,606	36,316,288

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 \$7 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. This program is self-insured through Walgreens.

*Internal Service Funds
Self Insurance Funds
2008-2009*

Projected Revenues and Beginning Balances:

Beginning Fund Balance		2007-2008	2008-2009	Difference
700	Fund Balance	\$ 3,022,110	\$ 4,339,888	\$ 1,317,777
Projected Revenues				
700-431	Interest	814,963	300,000	(514,963)
700-484	Internal Service Fund Revenues	7,140,670	6,783,581	(357,089)
Total Available Revenue and Fund Balance		<u>\$ 10,977,743</u>	<u>\$ 11,423,469</u>	<u>445,725</u>

Projected Expenses and Ending Balances:

Expenses:		2007-2008	2008-2009	Difference
700-7900-100	Salaries	\$ 274,508	\$ 273,398	\$ (1,110)
700-7900-200	Benefits	64,974	89,436	24,462
700-7900-310	Consultant Fees	27,500	27,500	-
700-7900-320	Premiums	2,071,235	1,966,736	(104,499)
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	364,995	345,396	(19,599)
700-7900-750	Other Personal Svc.	4,400	4,400	-
700-7900-770	Claims Expense	5,154,085	4,375,530	(778,555)
Total Estimated Expenses		<u>\$ 7,969,382</u>	<u>\$ 7,090,081</u>	<u>\$ (879,301)</u>
Balances:				
Total Estimated Balances		3,008,361	4,333,388	1,325,026
Total Projected Expenses and Fund Balances		<u>\$ 10,977,743</u>	<u>\$ 11,423,469</u>	<u>\$ 445,725</u>

Internal Service Funds
Print shop
2008-09

Projected Revenues and Beginning Balances:

Beginning Fund Balance		2007-08	2008-09	Difference
72X	Beginning - Fund Balance	343,214	291,096	(52,118)
Projected Revenues				
72X-481	Revenue	1,370,362	1,249,547	(120,815)
Total Available Revenue and Fund Balance		<u>1,713,576</u>	<u>1,540,643</u>	<u>(172,933)</u>

Projected Expenses and Ending Balances:

Expenses:		2007-08	2008-09	Difference
72X-7760-100	Salaries	432,417	401,798	(30,619)
72X-7760-200	Benefits	149,445	137,949	(11,496)
72X-7760-300	Purchased Services	362,718	361,941	(777)
72X-7760-500	Materials & Supplies	342,188	295,807	(46,381)
72X-7760-600	Capital Outlay	90,008	95,000	4,992
72X-7760-700	Other Expenses	10,000	-	(10,000)
	Expenses	<u>1,386,775</u>	<u>1,292,495</u>	<u>(94,281)</u>
Balances:				
72X	Ending Balance	326,800	248,148	(78,652)
Total Projected Expenses and Fund Balances		<u>1,713,576</u>	<u>1,540,643</u>	<u>(172,933)</u>

*Internal Service Funds
Computer Store
2008-2009*

Projected Revenues and Beginning Balances:

Beginning Fund Balance		2007-08	2008-09	Difference
730	Beginning - Fund Balance	\$ 773,741	\$ 1,166,878	\$ 393,137
Projected Revenues				
730-481	Revenue	5,282,402	3,853,258	(1,429,144)
Total Available Revenue and Fund Balance		<u>\$ 6,056,143</u>	<u>\$ 5,020,136</u>	<u>\$ (1,036,007)</u>

Projected Expenses and Ending Balances:

Expenses:		2007-08	2008-09	Difference
730-7760-100	Salaries	\$ 44,520	\$ 44,520	\$ -
730-7760-2XX	Benefits	12,882	13,238	356
730-7760-3XX	Purchased Services	500	500	-
730-7760-510	Materials & Supplies	14,500	10,000	(4,500)
730-7760-591	Items Purchased for Resale	5,182,955	3,730,077	(1,452,878)
730-7760-592	Items Purchased for Resale -Non Capitalized			-
730-7760-640	Capital Outlay			-
730-7760-690	Software	200,000	344,072	144,072
730-7760-750	Other Personnel Services	10,000	15,000	5,000
	Expenses	<u>5,465,357</u>	<u>4,157,407</u>	<u>(1,307,950)</u>
Balances:				
730	Ending Balance	590,786	862,729	271,943
Total Projected Expenses and Fund Balances		<u>\$ 6,056,143</u>	<u>\$ 5,020,136</u>	<u>\$ (1,036,007)</u>

*Internal Service Funds
Self Insurance Funds - Prescriptions
2008-2009*

Projected Revenues and Beginning Balances:

Beginning Fund Balance		2007-2008	2008-2009	Difference
740	Fund Balance	\$ 1,830,242	\$ 2,733,030	\$ 902,788

Projected Revenues				
740-431	Interest	43,000	50,000	7,000
740-484	Internal Service Fund Revenues	9,400,891	10,259,200	858,309
Total Available Revenue and Fund Balance		<u>11,274,133</u>	<u>13,042,230</u>	<u>\$ 1,768,097</u>

Projected Expenses and Ending Balances:

Expenses:		2007-2008	2008-2009	Difference
740-7900-310	Purchased Services	24,500	14,500	(10,000)
740-7900-730	Administrative Fees	20,000	100,000	80,000
740-7900-770	Claims Expense	9,380,891	10,154,950	774,059
Total Estimated Expenses		<u>9,425,391</u>	<u>10,269,450</u>	<u>844,059</u>

Balances:				
Total Estimated Balances		1,848,742	2,772,780	924,038
Total Projected Expenses and Fund Balances		<u>11,274,133</u>	<u>13,042,230</u>	<u>1,768,097</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 10-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 outside agency |
| | 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
2008-2009

Projected Revenues and Beginning Balances:

Beginning Fund Balance		2007-08	2008-09	Difference
921	Beginning - Fund Balance	\$ 588,958	\$ 495,571	\$ (93,387)
Projected Revenues				
921-47X	Revenue	5,272,600	5,042,900	(229,700)
Total Available Revenue and Fund Balance		\$ 5,861,558	\$ 5,538,471	\$ (323,087)

Projected Expenses and Ending Balances:

Expenses:		2007-08	2008-09	Difference
921-9100-100	Salaries	\$ 297,256	\$ 301,760	\$ 4,504
921-9100-200	Benefits	446,255	447,060	805
921-9100-300	Purchased Services	174,876	192,262	17,386
921-9100-400	Energy Services	54,325	54,325	-
921-9100-500	Materials & Supplies	432,315	448,300	15,985
921-9100-600	Capital Outlay	1,594	1,100	(494)
921-9100-700	Other Expense	2,007,914	1,984,641	(23,273)
921-9700-900	Transfer to General Fund	1,904,701	1,641,214	(263,487)
Expenses		<u>5,319,235</u>	<u>5,070,662</u>	<u>(248,573)</u>
Balances:				
921	Ending Balance	542,323	467,809	(74,514)
Total Projected Expenses and Fund Balances		\$ 5,861,558	\$ 5,538,471	\$ (323,087)