

Seminole County Public Schools

**Tentative Budget
Fiscal Year
2010-2011**



The School Board of Seminole County

*Sandra Robinson, Chairman
Jeanne Morris, Vice Chairman
Diane Bauer
Sylvia Pond
Dede Schaffner*

Dr. Bill Vogel, Superintendent

July 27, 2010



SEMINOLE COUNTY PUBLIC SCHOOLS
JULY 27, 2010 - 5:05 p.m.
AGENDA
PUBLIC HEARING ON THE 2010-2011 BUDGET

Call Public Hearing To Order by Chairman Sandra Robinson

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 of Seminole County approve, in separate motions:

- (1) the tentative millage rates for Local Required Effort, the Basic Discretionary, and Capital Improvement,
- (2) the tentative millage rate for Critical Operating Needs (requires a super majority vote of the Board for approval),
- (3) the "Resolution Adopting the Tentative Budget" for fiscal year 2010-2011.



THE SCHOOL BOARD OF SEMINOLE COUNTY

ACTION ITEM: TENTATIVE MILLAGE AND BUDGET FOR 2010-2011

D.
Item Number

1. Superintendent’s Recommendation:

That the School Board of Seminole County approve, in separate motions:

- (1) the tentative millage rates for Local Required Effort (5.355), the Basic Discretionary (.748) and Capital Improvement (1.448),
- (2) the tentative millage rate for Critical Operating Needs (.250), (requires a super majority vote of the Board for approval),
- (3) the "Resolution Adopting the Tentative Budget" (page 6) for fiscal year 2010-2011.

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 25, 2010. 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 Board approved the millages and the budget for the purposes of advertising on June 22, 2010. The following millage rates were advertised:

Local Required Effort (LRE)	5.355
Basic Discretionary	.748
Critical Operating Needs	.250
Capital Improvement	<u>1.448</u>
 Total	 <u>7.801</u>

The Local Required Effort Millage includes the millage certified by the Commissioner of Education (5.339) along with the Prior Period Funding Adjustment Millage (.016), which offsets the unrealized LRE revenue that occurs when the certified tax roll is less than the tax roll used in the prior year funding calculations.

The advertised millage is under the “Rolled Back” rate for the Local Required Effort Millage by 8.12%. The advertised millage is under the “Rolled Back” rate for the total levy by 8.55%.

The budgets for the funds have been advertised according to the approval received at the June 22, 2010 meeting. In accordance with Department of Revenue guidelines, the internal service funds have been excluded from the advertisement.

Page 3 shows a recap of the millages which were authorized for advertising and included in the advertisement placed in the Orlando Sentinel on July 25, 2010.

Pages 4 and 5 show the Certification of School Taxable Value form (DR 420), which shows the proposed millage rates and the calculation for the “Rolled Back” rates. The proposed millage levy results in a reduction of approximately \$18.3 million in property tax revenues compared to the 2009-2010 fiscal year tax revenue.

The tentative budget for fiscal year 2010-2011 totals to \$736,125,765, composed of the budgets for the funds advertised \$706,334,886 (see page 7) and the budgets for the Internal Services Funds, \$29,790,879 (which are not advertised). The following pages contain the detail of the tentative budget by fund for fiscal year 2010-2011. Included below is an index of the tentative budget:

	<u>Page Numbers</u>
• Summary of Advertised Budgets	7
• Operating Fund Budget.....	8-27
• Debt Service Funds Budget.....	28-30
• Capital Outlay Funds Budget.....	31-34
• Special Revenue Funds Budget.....	35-39
• Internal Service Funds Budget.....	40-44
• Enterprise Fund Budget.....	45-46

3. Fiscal Impact:

If the tentative millages are adopted at the final budget hearing, to be held on September 14, 2010, approximately \$209,682,567 in tax revenues would be received by the School Board. The approval of the tentative budget will establish the total budget amount of \$736,125,765 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 7-27-10

Attachment(s): None
Back-up not in yellow book: None

SCPS Millage Levies

Description	Millage Levies 2009-10	Difference	Millage Levies 2010-11	Percent Change
Millage Set by Law				
(A) Local Required Effort	5.277	0.078	5.355	1.48%
Discretionary Millage Set by School Board -				
Basic Discretionary	0.748	0.000	0.748	0.00%
Critical Operating Needs Levy (Proposed)	0.250	0.000	0.250	0.00%
Capital Outlay	1.448	0.000	1.448	0.00%
(B) Total of Board Discretionary Levies	2.446	0	2.446	0.00%
Total of Levies (A) + (B)	7.723	0.078	7.801	1.01%

Millage Levies - Impact on Individual Homeowner*

Description	Millage Levies 2009-10	Difference	Millage Levies 2010-11	Percent Change
Millage Set by Law -				
(A) Local Required Effort	\$ 923.48	\$ 13.65	\$ 937.13	1.48%
Discretionary Millage Rates Set by School Board -				
Basic Discretionary	\$ 130.90	\$ -	\$ 130.90	0.00%
Critical Operating Needs Levy (Proposed)	\$ 43.75	\$ -	\$ 43.75	0.00%
Capital Outlay	\$ 253.40	\$ -	\$ 253.40	0.00%
(B) Total of Board Discretionary Levies	\$ 428.05	\$ -	\$ 428.05	0.00%
Total of Levies (A) + (B)	\$ 1,351.53	\$ 13.65	\$ 1,365.18	1.01%

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



CERTIFICATION OF SCHOOL TAXABLE VALUE

DR-4205
R. 6/10
Rule 12D-16.002
Florida Administrative Code

Year 2010	County SEMINOLE
Name of School District SEMINOLE CO SCHOOL DIST	

SECTION I: COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT

1. Current year taxable value of real property for operating purposes	\$	26,110,685,028	(1)
2. Current year taxable value of personal property for operating purposes	\$	1,879,495,771	(2)
3. Current year taxable value of centrally assessed property for operating purposes	\$	8,709,221	(3)
4. Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	27,998,890,020	(4)
5. Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	242,717,634	(5)
6. Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	27,756,172,386	(6)
7. Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	30,657,197,298	(7)
8. Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		(8)

SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser	Date	
	Electronically Certified by Property Appraiser on 6/30/2010 2:36 PM		

SECTION II: COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER

Local board millage includes discretionary and capital outlay.									
9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>	5.2770	per \$1,000	(9)					
10.	Prior year local board millage levy <i>(All discretionary millages)</i>	2.4460	per \$1,000	(10)					
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$	161,778,030	(11)					
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	74,987,505	(12)					
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	236,765,535	(13)					
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	5.8285	per \$1,000	(14)					
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.7017	per \$1,000	(15)					
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	5.3550	per \$1,000	(16)					
17.	Current year proposed local board millage rate	2.4460	per \$1,000	(17)					
A. Capital Outlay	1.4480	B. Discretionary Operating	0.7480	C. Discretionary Capital Improvement	0.0000	D. Critical Capital Outlay or Critical Operating	0.2500	E. Additional Voted Millage	0.0000

Continued on page 2

18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$	149,934,056	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	68,485,285	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$	218,419,341	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>		-8.12 %	(21)
22.	Current year total proposed rate as a percent change of rolled-back rate <i>((Line 16 plus Line 17) divided by (Line 14 plus Line 15), minus 1, multiplied by 100)</i>		-8.55 %	(22)
Final public budget hearing		Date	Time	Place
		9/14/2010	5:05 PM	The School Board Meeting Room, 400 East Lake Mary Boulevard, Sanford, Florida.

SIGN HERE	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer			Date	
	Title EXECUTIVE DIRECTOR FINANCE & BUDGETING		Contact Name JOHN G. PAVELCHAK		
	Mailing Address 400 EAST LAKE MARY BLVD		Physical Address 400 EAST LAKE MARY BLVD		
	City, State, Zip SANFORD, FL 32773		Phone Number (407)320-0040	Fax Number (407)320-0289	

RESOLUTION ADOPTING THE TENTATIVE BUDGET

A RESOLUTION OF THE SCHOOL BOARD OF SEMINOLE COUNTY ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2010-11.

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, 2010 to June 30, 2011, 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 2010-2011;

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 2010-2011”, is hereby adopted by the School Board of Seminole County as a tentative budget for the categories indicated for fiscal year July 1, 2010 to June 30, 2011.

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 27, 2010.

Signature of Superintendent of Schools

Date of Signature

Fiscal Year 2010-2011

Revenues	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Total
Federal	4,294,813	88,966,141				93,260,954
State	236,770,545	405,070	2,274,304	2,746,987		242,196,906
Local	173,514,482	12,544,198		42,592,697	4,757,385	233,408,762
Total Revenue	414,579,840	101,915,409	2,274,304	45,339,684	4,757,385	568,866,622
Transfers In	9,774,100		22,225,000			31,999,100
Fund Balance July 1, 2010	56,769,078	4,029,334	1,019,249	43,264,458	387,045	105,469,164
Total Revenue, Transfers In & Balances	481,123,018	105,944,743	25,518,553	88,604,142	5,144,430	706,334,886
Expenditures						
Instruction	295,212,201	46,087,922				341,300,123
Pupil Personnel Services	14,316,873	8,012,283				22,329,156
Instructional Media Services	4,897,121	11,426				4,908,547
Instructional & Curriculum Development Services	4,628,160	3,985,306				8,613,466
Instructional Staff Training	2,473,578	9,367,804				11,841,382
Instruction Related Technology	3,072,406	-				3,072,406
School Board	1,301,921	-				1,301,921
General Administration	1,840,204	2,808,358				4,648,562
School Administration	31,194,976	599,469				31,794,445
Facilities Acquisition and Construction	199,136	55,054		50,996,817		51,251,007
Fiscal Services	2,097,112	-				2,097,112
Food Services	-	25,779,832				25,779,832
Central Services	5,121,018	-				5,121,018
Pupil Transportation Services	22,016,359	3,457,281				25,473,640
Operation of Plant	43,172,115	32,506				43,204,621
Maintenance of Plant	10,737,535	-				10,737,535
Administrative Technology Services	4,569,795	-				4,569,795
Community Services	925,191	2,066,446		3,102,617		6,094,254
Debt Service	372,665	-	25,083,460			25,456,125
Total Expenditures	448,148,365	102,263,687	25,083,460	50,996,817	3,102,617	629,594,946
Transfers Out				30,316,000	1,683,100	31,999,100
Fund Balance, June 30, 2011	32,974,653	3,681,056	435,093	7,291,325	358,713	44,740,840
Total Expenditures, Transfers Out & Balances	481,123,018	105,944,743	25,518,553	88,604,142	5,144,430	706,334,886

Operating Budget Fiscal Year 2010-2011

The Legislature has finalized state-wide k-12 funding for 2010-2011. Included below are the major highlights of the Legislative actions (as reflected in the second calculation of the Florida Education Finance Program) on the SCPS budget, along with other issues affecting the operating budget:

- 1) The overall formula revenue was reduced by \$4,557,458, primarily due to the effects of declining enrollment.
- 2) The formula funding was reduced by \$20.02 (-.30%) per student.
- 3) The district cost differential was reduced from 1.000 to .9995, resulting in a loss of \$123,500 in formula funding.
- 4) The Federal stabilization funding was reduced by \$1,204,399 (from \$22,038,613 to \$20,834,214).
- 5) In the funding formula, the Legislature revised the revenue assumption for property tax collections, assuming that collections would be 96% of taxes assessed (instead of 95%, which had been used previously). As a result, the tax revenue included in the funding formula was increased by \$1,778,769 for SCPS over what normally would have been budgeted at 95%.
- 6) Due to the State-wide reductions in property assessments, the compression adjustment revenues for both the .25 mill levy and the .748 mill levy have been reduced by \$467,022 and \$1,397,744, respectively.
- 7) Even though the Department of Education recommended that the Legislature budget an additional \$354 million state-wide to provide the funding necessary for the school districts to be in compliance with the constitutional class size mandate at the classroom level, the state-wide k-12 formula funding was virtually unchanged from the prior year with an average decrease of \$6.03 per student (-.09%), including the Class Size Reduction Allocation.
- 8) A total of 112 positions have been set aside to assist the district in meeting the requirements of the class size amendment at the classroom level (see page 14, items 11 and 12).
- 9) There is an increase in law for the retirement contribution rates for the Regular Class (.92%), for DROP (1.34%), Senior Management (1.45%) and Elected Officials (2.11%). The cost impact of these increases to the operating budget for 2010-2011 will be \$2,781,000. (Note-this is a increase of approximately \$162,000 over the rate increases that were in a bill proposed by the Florida Legislature, which was vetoed by the Governor).
- 10) The cost increase included in the budget for medical/prescription coverage is \$2,645,000 (10.26%).
- 11) A reserve of \$2,979,000 has been set aside for the possibility of further declining enrollment (700 students).
- 12) Due to the reduction in the Federal stabilization funding, 21 positions totaling \$1,162,996 were transferred from the Federal Stabilization budget to the operating budget.

- 13) The transfer from the Capital Outlay Funds for maintenance costs was increased by \$3.5 million to help cover the funding deficit.
- 14) The overall net preliminary budget shortfall amount is \$9.2 million (page 15). After adjustment for the \$5.7 million in cost savings items, the net deficit totals to approximately \$3.5 million. It is proposed that this net shortfall be covered with the Board's unreserved fund balance.
- 15) The proposed revenue budget includes the continuance of the .25 mill Critical Operating Millage for 2010-2011. If this millage is not continued, an increase in the deficit of \$8.4 million would result (see page 16).

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 2010-2011 are budgeted at the same level as for the prior fiscal year. For fiscal year 2010-2011 schools will receive per weighted FTE student funding as follows: elementary schools, \$34.52, middle schools, \$36.43, and high schools, \$39.31. These funds are used at the discretion of the school for any operating need of the school. The magnet elementary schools (Goldsboro, and Midway) are provided \$67.11 per weighted FTE. The magnet middle schools (Sanford, Millennium, South Seminole and Milwee) are provided \$69.03 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 \$1 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.
- **Textbooks**- State instructional materials funds from the General Appropriations Act are categorical and appropriated for library media, science supplies, and instructional material purchases. The instructional materials "textbook" funds from the state, are spent on instructional materials which are defined as items having intellectual content that by design serve as a major tool for assisting in the instruction of a subject or course. The district adopts, and purchases, state adopted instructional materials for students in core subjects as defined by Statute (math, science, social studies, language arts/reading) as well as foreign language. The district also purchases Dual Enrollment instructional materials for students. Additional instructional material flex funds are also provided to schools with high schools receiving \$18 per student, middle schools \$15 per student, and elementary schools \$13 per student. Flex funds are used for school purchases of lost/damaged material replacements, materials for student growth from past

adoptions, non-core course textbooks, and other school selected instructional materials.

- **Utilities** - the schools are provided budgets to cover all of their utility costs.

District Level Budgets

District cost center budgets are at the same levels as the prior year, with the exception of certain unavoidable cost increases (pages 14 & 15) or recommended budget reductions (page 17).

The following pages contain an analysis of the proposed operating budget for fiscal year 2010-2011

Operating Budget Revenue Seminole County Public Schools



Description	2009-2010 2nd Calculation	Difference	2009-2010 Third Calculation	Difference	2009-2010 Fourth Calculation	Difference Conference vs. 4th Calc.	2010-2011 Preliminary Estimated Revenue <i>Second Calculation</i>
Unweighted FTE	64,409.28	(306.88)	64,102.40	94.26	64,196.66	(484.94)	63,711.72
Weighted FTE	68,642.57	(253.86)	68,388.71	93.27	68,481.98	(310.74)	68,171.24
Funding Per WFTE	5,921.70	116.92	6,038.62	(16.57)	6,021.95	(21.74)	6,000.21
Funding Per UFTE	6,310.90	131.50	6,442.40	(18.47)	6,423.93	(3.73)	6,420.20
SCPS TOTAL FEFP & Categorical Revenue *	406,480,583	6,492,926	412,973,509	(578,575)	412,394,934	(3,353,059)	409,041,875
District Cost Differential- SCPS	1,0000		1,0000	-0.14%	1,0000	(0.0005)	0.9995
Base Student Allocation	3,630.62		3,630.62	-	3,630.62	(6.86)	3,623.76
SCPS Tax Roll	30,743,431,640		30,743,431,640		30,743,431,640	(1,178,008,118)	29,565,423,522
SCPS Millage Rates:						-3.83%	
State wide RLE	5.288		5.288	-	5.288	0.092	5.380
SCPS Millages:							
Required Local Effort (Set by State)	5.277		5.277	-	5.277	0.078	5.355
Local Board Millages:						1.48%	
Discretionary	0.748		0.748	-	0.748	-	0.748
Supplemental Discretionary	-		-	-	-	-	-
Additional Discretionary	0.250		0.250	-	0.250	-	0.250
Capital Outlay	1.448		1.448	-	1.448	-	1.448
Total Local Board Millages	2.446		2.446	-	2.446	-	2.446
Total	7.723		7.723	-	7.723	0.078	7.801

*Excludes Federal Budget Stabilization Funding budgeted in the special revenue funds.	\$ 22,233,017	\$ (146,339)	\$ 22,086,678	\$ (48,065)	\$ 22,038,613	\$ (1,204,399)	\$ 20,834,214
Total With Federal Stabilization Funds	428,713,600	6,346,587	435,060,187	(626,640)	434,433,547	(4,557,458)	429,876,089
Funding Per UFTE With Federal		1.480%		-0.14%		-1.05%	
Stabilization Funding	6,656.08	130.87	6,786.96	(19.73)	6,767.23	(20.02)	6,747.21
		1.97%		-0.29%		-0.30%	



**Seminole County Public Schools
Revenue Estimates
Fiscal Year 2010-2011**

Revenue Estimates (Note 1)

Description	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010	2009-2010	2010-2011
	Fourth Calculation	Difference	Second Calculation	Difference	Third Calculation	Difference	Estimated Revenue
STATE SOURCES:							
310 F.E.F.P.	102,405,694	(7,282,835)	95,122,859	(921,669)	94,201,190	338,628	103,406,064
310 Proration for Veto	(443,923)	299,843	(145,080)	28	(145,052)	271	144,781
310 Proration for Revised Appropriation	(153,596)	(343,859)	(497,455)	(143,885)	(641,340)	(143,885)	(791,225)
310 McKay Adjustment	(2,985,420)	(416,000)	(3,401,420)	191,362	(3,210,058)	36,119	(2,873,939)
Prior Year MacKey Adj	2,229	(2,229)	-	(36,484)	(36,484)	-	-
310 ESE Guaranteed Allocation	20,717,669	(1,313,423)	19,404,256	-	19,404,256	(205,547)	19,198,709
310 Additional 250 Compression	5,143,153	1,780,845	6,923,998	(300,297)	6,623,701	(57,025)	6,566,676
310 Additional 748 Compression	2,595,486	(172,528)	2,422,958	(15,374)	2,407,584	(5,050)	2,352,534
310 Reading Instruction	881,991	(687,957)	194,034	320,654	514,688	(97,806)	416,882
310 Declining Enrollment Supplement	46,520	(46,520)	-	-	-	-	-
310 Equal % Adjustment	1,333,663	(81,003)	1,252,660	(5,354)	1,247,306	(1,010)	1,246,296
310 Safe Schools	45,750	930	46,680	8,628	55,308	1,829	57,137
310 DJJ Supplemental Allocation	-	(99,837)	(99,837)	-	(99,837)	-	(99,837)
310 Adjustment of FEFP for FIRN	-	-	-	-	-	-	-
310 Career Education Incentive	-	-	-	-	-	-	-
323 CO & DS	37,899	0	37,899	-	37,899	-	37,899
336 Instructional Materials	6,112,976	(941,062)	5,171,914	(18,850)	5,153,064	(88,242)	5,064,822
Instructional Materials-Prior Year Adj	-	-	-	9,412	9,412	-	9,412
Instructional Materials-MacKay Adj	-	-	-	(35,300)	(35,300)	440	34,860
343 State License Tax	72,850	-	72,850	-	72,850	-	72,850
344 Lottery	1,604,524	(1,604,524)	-	180,218	180,218	(393)	179,825
344 Prior Year Lottery Funds Adjustment	(3,847)	3,847	-	583	583	-	583
354 Student Transportation	11,490,174	(799,973)	10,690,201	(81,176)	10,609,025	28,019	10,637,044
354 Student Transportation Prior Year Adjustment	-	-	-	114,930	114,930	-	114,930
310 Supplemental Academic Instruction (SAI)	17,116,134	(1,172,523)	15,943,611	114,930	15,943,611	-	15,943,611
334 Teacher Lead Program	905,757	(77,249)	828,508	-	828,508	-	828,508
371 Voluntary Pre-K	787,200	64,375	851,575	-	851,575	-	851,575
372 Preschool Projects - State Pre-K	134,976	47,000	181,976	-	181,976	-	181,976
390 Misc. State Rev.	68,119	(16,093)	52,026	-	52,026	-	52,026
355 Class Size Reduction	66,258,048	2,938,486	69,196,534	(627,591)	68,568,943	-	68,568,943
378 Full Service Schools	171,534	-	171,534	-	171,534	-	171,534
3XX Teacher Performance Pay	2,881	2,881	2,881	-	2,881	(2,881)	-
3XX Fiscal Stabilization Funding	-	-	-	-	-	-	-
(Included With Special Revenue Funds)	-	-	-	-	-	-	-
361 Prior Year Lottery Adjustment	4,340,573	(510,656)	3,829,917	(628,376)	3,201,541	-	3,201,541
361 School Recognition / Lottery	238,686,133	(10,277,458)	228,408,675	(573,548)	227,835,127	(542,016)	227,293,111
Total State Revenue							
OTHER SOURCES:							
191 ROTC	408,881	7,945	416,826	-	416,826	-	416,826
411 District Taxes	188,390,166	(12,451,655)	175,938,511	7,301,565	175,938,511	-	175,938,511
Proposed Critical Needs 25 Mill Levy	-	-	-	-	7,301,565	-	7,301,565
Prior Period Adjustment Taxes (RLE, .016 Mills)	2,800,000	(1,000,000)	1,800,000	-	1,800,000	-	1,800,000
430 Investment Income	450,000	-	450,000	-	450,000	-	450,000
472 Other Pre-K	945,000	1,312,664	2,257,664	-	2,257,664	-	2,257,664
494 Federal Indirect	1,089,198	200,375	1,289,573	-	1,289,573	-	1,289,573
49X Other Miscellaneous Local	6,722,152	(1,931,152)	4,791,000	-	4,791,000	-	4,791,000
630 Transfer From Part III	1,641,214	39,332	1,680,546	-	1,680,546	-	1,680,546
680 Transfer From Enterprise Fund	770,000	730,000	1,500,000	-	1,500,000	-	1,500,000
202 Medicaid Funding	-	-	-	-	-	-	-
Total Local Revenue	203,216,611	(13,092,491)	190,124,120	7,301,565	197,425,685	-	197,425,685
Total Revenue	441,902,744	(23,369,949)	418,532,795	6,728,017	425,260,812	(542,016)	424,718,796

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



**Seminole County Public Schools
Operating Budget Analysis
Fiscal Year 2010-2011**

		2010-2011 Estimated
I. Revenue Related Assumptions		
Unweighted FTE		63,711.72
Weighted FTE		68,171.24
Revenue		
FEFP Conference Committee		\$ 409,041,875
Other Revenue		15,312,065
Total Available Revenue		\$ 424,353,940
Actual Unreserved Fund Balance , June 30, 2010 <i>(Excludes Carryover Funds and Inventory)</i>	7.3%	32,592,638
Inventory Balance		1,103,235
Fund Balance Reserve <i>(Compensated Absences & OPEB)</i>		3,000,000
Estimated Carry Over Balances <i>(School \$2,999,787, Encumbrance \$5,209,978 Project, \$11,863,440)</i>		20,073,205
Total Actual Fund Balance, June 30, 2010		\$ 56,769,078
Estimated Available Resources For 2010-2011 (Revenue & Fund Balance)		\$ 481,123,018

II. Fund Balance Commitments	Amount	Balance
		56,769,078
A. Reserved Balances	3,000,000	53,769,078
B. Carry Over Balances	20,073,205	33,695,873
C. Inventory	1,103,235	32,592,638
D. Fund Balance Appropriated in Anticipation of End of Year Taxes	153,048	32,439,590
E. Fund Balance Appropriated to Cover Deficit	3,568,172	28,871,418
F. Estimated Fund Balance FY 2010/2011 (Note 1)		28,871,418

Note 1-		
Estimated Unreserved Fund Balance FY 2010/2011:		
Unreserved <i>(Excluding Inventory and Carryovers)</i>	28,871,418	
Estimated End of Year Taxes	153,048	
Estimated Unreserved Fund Balance 6/30/2011	29,024,466	6.5%
Estimated Budgeted Fund Balance 6/30/2011:		
Unreserved <i>(Excluding Inventory and Carryovers)</i>	28,871,418	
Estimated Inventory Balance	1,103,235	
Fund Balance Reserve <i>(Comp. Absences & OPEB)</i>	3,000,000	
Total Estimated Fund Balance 6/30/2011	32,974,653	

**Seminole County Public Schools
Budget Analysis
2010-11**

Summary of Preliminary Estimated Revenue & Expenditures		Strategic Plan Ref	June 22 Board Mtg	July 27 Budget Hearing
	FEFP & Categorical Revenue		\$ 409,588,974	\$ 409,041,875
	Other Revenue		14,838,474	15,312,065
	Total Revenue Available (From Page 13)		424,427,448	424,353,940
	Use of Fund Balance (In Anticipation of End of Year Tax Collections Over Estimates)		153,048	153,048
(a.)	Total Available		424,580,496	424,506,988
	Continuation Budget * ** (See Page 18)		424,430,431	424,454,341
	Reserve for Declining Enrollment (700 UFTE)	Q9	2,979,000	2,979,000
	Adjustments (Decreases) in Categorical or Other Budget Amounts:			
1	Reduction in Tax Anticipation Note Cost		(223,115)	(223,115)
2	Reduce Budget for Non-Recurring Student System Funding		(2,000,000)	(2,000,000)
3	Reading Instruction	B	(42,571)	(42,571)
4	Instructional Materials	B	(88,242)	(88,242)
5	Teacher Lead	N	(21,461)	(21,461)
6	School Recognition (\$75 per UFTE)	Q	176,866	176,866
7	S.I.P. funding [Reduction due to declining enrollment (\$1 per Student).]	Q	(1,543)	(1,543)
8	School Supply Funding (Reduction due to declining enrollment.)		(26,426)	(26,426)
9	Increase in Pre-K Funding		-	37,007
10	Estimated Termination/New Hire Savings		(4,500,000)	(4,367,274)
11	Class Size Reduction Positions [72 Positions added from declining enrollment staff savings (Items #12 and # 13 included in the Cost Savings Section, page 17). In addition to the 72 positions added here, 40 positions were added through reallocations of school resources (see item# 12), total of 112 positions added.]		3,791,520	3,791,520
12	School budget reductions equivalent to 5% in support points to provide Class Size positions [Equivalent to 40 Units (\$2,106,000) held in reserve for Class Size. Schools authorized to use support points, non-core teaching positions or custodial points to provide the resources necessary for these positions.]		-	-
13	Reduction of Budget for SEA President (Partially offset by corresponding reduction in revenue)		(97,734)	(97,734)
14	Reduction of Portables Rental Budget (From \$300,000 to \$100,000)		(200,000)	(200,000)
15	Increase in PECO Safety to Life Budget (Due to Increase in PECO Funding)		-	10,582
	Salary & Benefit Improvements (High Board Priority Items):			
15	Salary Enhancements	N	TBD	TBD
16	Health / Life Insurance (Combined Rate Increase Health & Prescription of 10.26%)	N	2,645,000	2,645,000
17	Retirement Rate Increase (10% Increase in Retirement Budget)		2,781,000	2,781,000
	Necessary Budget Items:			
18	Midway Transportation Facility Costs (Electricity, Water & Fees, Refuse, Initial fill of 500 gallons Diesel generator)		55,505	55,505
19	Midway Transportation Facility - One Custodian Position (12 month)		28,315	28,315
20	Diesel Fuel (Estimated Cost Increase of 15%) Net Increase		306,171	306,171
21	USPS Postage Increase		3,500	3,500
22	Purchasing & Distribution Services (Repair & Maintenance)		2,500	2,500
23	Seminole County Virtual Schools - Assistant Principal position to oversee both virtual schools. (FTE generated is anticipated to pay for part or all of the cost).		80,000	80,000
24	Teacher on Assignment .5 Position - K-12 District Music Support	M	30,000	30,000
25	Teacher on Assignment 1 Position - Secondary Science	♦ E	60,000	60,000
26	Teacher on Assignment 1 Position - Elementary Science	♦ E	60,000	60,000
27	School Resource Officers (Contract Increases)		50,271	56,112
28	Safe & Drug Free Schools Grant Closes - Positions currently funded through the grant need to be funded: Director School Safety/Student Ait Placement (25%), Prevention Specialist (100%), Records & Reports Accountant (50%).		132,187	132,187
29	Blackboard Cost Increase (Project 4894)		2,777	2,777
30	Bioscience Technology Program of Emphasis at Oviedo High School (Choices : The district is required to add an additional Cape Academy. The Bioscience Technology Program of Emphasis at Oviedo High School is scheduled to begin implementation in 2010-2011. Financial support is necessary for curriculum development, professional development, and course specific equipment and supplies. Total budget, \$75,000, of which \$30,000 is equipment needs covered with non-recurring fund balance and \$45,000 is included as an increase in the recurring budget.)	♦ H-13,I-5, 6	45,000	45,000

Seminole County Public Schools
Budget Analysis
2010-11

Summary of Preliminary Estimated Revenue & Expenditures		Strategic Plan Ref	June 22 Board Mtg	July 27 Budget Hearing
31	Crooms Academy of Information Technology (Choices: After more than 10 years, it is necessary to update programs and curriculum at Crooms Academy of Information Technology. Financial support for revisioning, professional development, curriculum writing, and program development are essential to attracting an applicant pool to maintain enrollment. The applicant pool for Crooms AOIT has been declining over the last 3 years. The 2010-2011 pool decreased by 17% compared to 2009-2010.)	♦ H-13,I-5, 6	25,000	25,000
32	Student Performance Data Management System - New State /Federal Mandate (Data Driven Decision Making, Differentiated Accountability (DA), Response to Intervention (RTI), Data-Driven Intervention, Progress Monitoring Assessments (PMA), End of Course Exams (EOC), Data and Computer Based Testing (CBT))	♦	300,000	206,800
33	Performance Data Analyst (Need one person responsible for the oversight of the entire PMA process from test development, to administration and reporting. Additional responsibility to include professional development and training.)	♦	60,000	80,418
34	Cost Increase in Contracted Services : Internal Accounts Audit - Additional site to audit - Journeys Academy		840	840
35	Internet Network Facility		85,000	85,000
36	Internet Filter - Software to restrict internet access (Replaces FIRN)		39,000	39,000
37	End of Course Exams - Operational Expenses (State Requirement)	♦	TBD	35,000
38	Medicaid Claims Program (\$160,000) & Administrative Billing (\$50,000) Annual Maintenance (Costs offset by additional estimated Medicaid revenues)		210,000	210,000
39	Stanley/Sonitrol Monitoring Costs - additional monitoring of new facilities (Building 5 Seminole High School, Building 1 Red Bug ES, Building 1 Spring Lake ES, Sanford Transportation Compound (Opening March 2011), One portable at each of the following locations English Estates ES, Wicklow ES, Sanford MS, Midway Safe Harbor.		20,285	20,285
40	Sanford-Burnham Teacher Internship (30 days, Masters Level Teacher)	♦	8,855	8,855
41	Federal Stimulus Funding Reduction - Used to Fund Teaching Positions. Costs need to be picked up by the operating budget (fund 100) approximately 21 teaching positions.		1,162,996	1,162,996
42	Net Increase in Property/Casualty Insurance Program Costs		15,681	15,681
43	Increase in Charter School Budgets (Due to Increase of 97 Students for Choices in Learning and a reduction in the cap on administrative fees from 500 to 250 students.)		667,504	667,504
44	Increase in Reading and ESOL stipends (FY 2009-2010 budget amount, \$25,000)		50,000	25,000
45	Increase in Seminole Virtual School Costs (5 additional teaching units and funding for FVS student registrations)		-	391,305
46	Increase in Full Time k-12 Virtual Enrollment Costs (From \$322,000 to \$348,000)		-	26,000
47	Increase in Substitute Teacher/Assistant Costs		-	80,108
	Subtotal Necessary Budget Items		3,501,387	3,941,859
(b.)	Preliminary Budget		433,104,112	433,748,809
	(Continuation Budget, Reserve for Declining Enrollment, plus Items 1 through 47)			
	(a.) - (b.) Net Preliminary Estimated Deficit		(8,523,616)	(9,241,821)
(c.)	Total of Cost Savings Recommendations (page 17)		5,542,640	5,673,649
	Revised Preliminary Budget (b.) - (c.)		427,561,473	428,075,160
	Net Deficit Adjusted for Cost Savings Recommendations		(2,980,977)	(3,568,172)
	Use a Portion of the Fund Balance over 4% to Cover the Balance of the Deficit		2,980,977	3,568,172
	Net Deficit		-	-
*	= Continuation Budget Includes \$1,000,000 in hiring freeze savings.			
**	= Includes .25 mill Critical Operating Needs Levy: \$576,909 for Summer School and \$6,142,825 for Property/Casualty Insurance.			
♦	= Possibly Fund through Race To The Top Funds (RTTT) Total of \$588,855			

*Seminole County Public Schools
Budget Analysis
2010-11*

Deficit if .25 mills Critical Operating Millage is Not Levied for 2010-2011

Net Deficit Adjusted for Cost Savings Recommendations		
<i>(From Prior Page)</i>		-
.25 Mill Critical Operating Levy & Compression*		(8,447,596)
<i>(Critical Operating Millage, \$6,719,734 & Compression \$1,727,862)</i>		
Net Deficit Without .25 Mill Critical Operating Levy & Compression		(8,447,596)

**Critical Operating Millage Revenue Estimate Reduced due to Reduction in Property Assessments for FY 2010-2011.*

Uses of the .25 Mills Levy

	2009-10	2010-11
<i>Summer School</i>	576,909	576,909
<i>Student Data System</i>	2,000,000	-
<i>Property/Casualty Insurance**</i>	3,724,656	6,142,825
<i>Capital Outlay for Schools</i>	1,000,000	-
Total	<u>7,301,565</u>	<u>6,719,734</u>

***Covers a portion of the overall cost of the Board's property/casualty insurance program (the amounts noted do not represent cost increases to the program).*

Seminole County Public Schools
Budget Planning Meeting - Budget Cost Savings
2010-2011

COST SAVINGS RECOMMENDATIONS			
	Description		Appropriation Budget Amount
1	Energy Conservation Program - Electricity		(100,000)
2	Energy Conservation Program - Water		(10,000)
3	LP Gas Bid Savings		(90,000)
4	Decrease in Natural Gas Costs		(55,344)
5	Reduction of Transportation Plussed in Time		(391,414)
6	Transportation Department Cost Savings <i>(Travel, Supplies, Tires & Tubes, Professional & Technical Services, Other Purchased Services)</i>		(31,000)
7	Instructional Excellence and Equity - Reduction in department budget <i>(Travel Reduction - Grant management \$600 and Supplies - Grant management \$900)</i>		(1,500)
8	Reduce Instructional Resources Department Budget <i>(Reduce budget for overtime used for Media Support position lost in 08-09)</i>		(4,273)
9	Reduce Community Involvement & Public Information department budget		(3,000)
10	Telecommunications - Savings from new bid pricing on ISDN, POTS, Direct Connect and Long Distance services from our telecom provider.		(150,000)
11	Reduce School Capital Outlay Funding Provided by .25 Mill Levy <i>(\$800,000 allocated in Capital Outlay budget for School Capital Outlay)</i>		(1,000,000)
12	Class Size Reduction <i>(55.6 Units Reduced for Declining Enrollment)</i>		(2,927,453)
13	School Support Points Reduction for Declining Enrollment		(834,000)
14	Medicaid Direct Billing Budget Reduction		(19,000)
15	Reduction in Special Program Budgets <i>(Boystown, \$33,748 & S. Seminole Hospital, \$10,000)</i>		(43,748)
16	Reduction in Uniform Allowance Costs		(12,917)
	Grand Total of Savings Recommendations		(5,673,649)

**Seminole County Public Schools
Continuation Budget Reconciliation
2010-11**

Revised :

7/20/10 10:27 AM

	Adjustment Amount	Adjusted Balance
FY 2009-10 Continuation Budget		\$ 423,843,384

		\$ 423,843,384
Fy 2009-2010 Budget Adjustments:		
Reduction in Reserve for Declining Enrollment (709 FTE)	(2,935,000)	420,908,384
Reduce Class Size Units Added for 2009-2010 (36)	(1,934,640)	418,973,744
Decrease in Diesel Fuel Costs	(700,000)	418,273,744
Increase in AP and IB Funding	129,325	418,403,069
Employee Compensation Package	5,967,567	424,370,636
Reduction in School Recognition Funding	(628,376)	423,742,260
Increase in Charter Schools Budgets (Choices in Learning)	429,407	424,171,667
Reduction in Perfect Attendance Bonus -Teachers	(687,543)	423,484,124
Increase in Unemployment Compensation	750,000	424,234,124
Reduction in Reading Instruction Categorical	(15,374)	424,218,750
Reduction in Instructional Materials Categorical	(9,438)	424,209,312
Crooms - Industry Certified Career Education	17,427	424,226,739
Stabilization Funding Reduction to be picked up by Operating Fund (Fund 100)	187,721	424,414,460
Virtual school FTE Clerk	39,881	424,454,341
Subtotal Budget Adjustments FY 2009-2010	610,957	
Total Adjustments to Continuation Budget	\$ 610,957	

\$ 424,454,341

(See Page 14)

**General Fund Statement of Operations and Budget
Fiscal Years 2005-06 thru 2010-11**

	Actual 2005-06	Actual 2006-07	Actual 2007-08	Actual 2008-09	Budget	Actual 2009-10	RECURRING	NON-RECURRING	TOTAL
	Operations	Operations	Operations	Operations	2009-10	Operations			
Instruction	274,329,094	300,413,884	306,011,360	295,013,857	290,141,360	274,047,574	280,091,799	15,120,402	295,212,201
Pupil Personnel	15,122,576	16,534,202	16,818,154	17,718,023	14,531,752	15,564,172	14,111,177	205,696	14,316,873
Instructional Media	6,351,148	6,931,482	6,577,810	5,953,171	4,976,742	5,176,644	4,735,030	162,091	4,897,121
Instruction & Curriculum Development	3,990,978	4,423,545	4,903,823	4,077,459	4,284,892	3,620,834	4,564,986	63,173	4,628,160
Instructional Staff Training	2,725,936	3,045,637	3,709,212	3,370,833	2,222,596	2,377,632	1,898,648	574,930	2,473,578
Instruction Related Technology	3,168,976	3,268,547	3,196,533	3,235,018	2,707,201	2,715,477	3,043,028	29,378	3,072,406
Board of Education	1,524,113	1,648,195	1,766,621	1,202,641	1,234,941	1,159,704	1,220,421	81,500	1,301,921
General Administration	1,917,708	2,001,872	2,079,095	2,004,820	1,827,823	2,060,201	1,829,753	10,451	1,840,204
School Administration	28,521,266	32,050,815	31,797,616	29,863,697	30,559,038	31,922,683	30,781,325	413,650	31,194,976
Facilities Acquisition & Construction	183,363	71,059	268,202	264,487	333,517	330,451	54,249	144,887	199,136
Fiscal Services	1,896,591	2,051,730	2,112,385	2,087,076	2,060,991	2,106,046	2,089,402	7,710	2,097,112
Central Services	3,341,564	3,762,393	4,200,849	4,336,286	4,306,771	4,679,388	4,996,826	124,192	5,121,018
Pupil Transportation	20,824,372	23,398,261	24,577,296	22,655,048	22,971,316	20,486,116	21,699,753	316,606	22,016,359
Operation of Plant	38,170,890	42,654,319	41,507,321	41,014,806	44,206,436	38,863,238	41,552,558	1,619,557	43,172,115
Maintenance of Plant	9,628,220	10,447,122	10,572,897	10,459,332	10,279,020	10,667,666	10,348,905	388,630	10,737,535
Administrative Technology Services	3,935,814	4,450,780	4,558,373	4,646,913	4,303,806	4,406,462	3,998,091	571,704	4,569,795
Community Services	959,853	972,041	1,022,446	984,403	1,004,946	976,285	914,543	10,648	925,191
Debt Service	799,881	813,641	1,081,304	912,006	600,700	594,118	144,665	228,000	372,665
Transfers Out									
TOTAL EXPENDITURES	417,392,344	458,939,525	466,761,298	449,799,877	442,553,848	421,754,690	428,075,160	20,073,205	448,148,365

EXPENDITURES

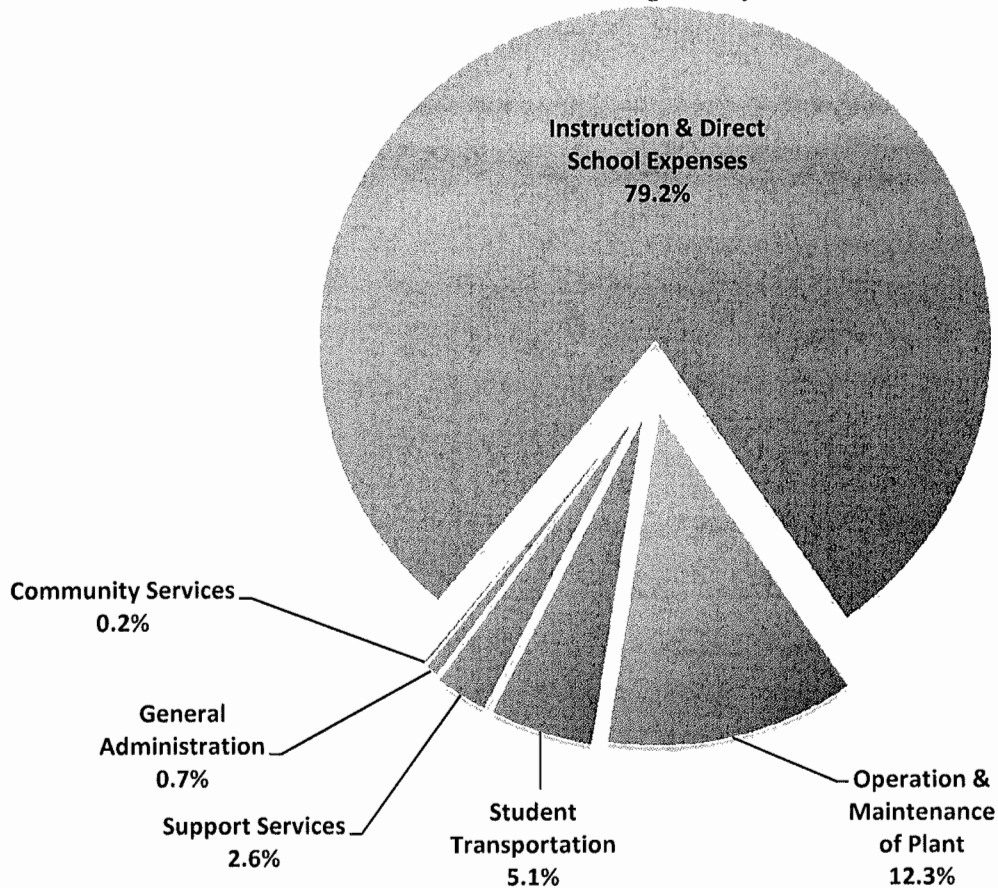
**Operating Budget and Comparison of Prior Years Expenditures
By Two Digit Account
For Fiscal Years 2005-06 thru 2010-11**

Description By Object	Actual Expenditures				Actual Expenditures		Actual Expenditures		Operating Budget 2010-2011		Total
	2005-06	2006-07	2007-08	2008-09	2009-10	2009-10	Recurring	Non-Recurring	Recurring	Non-Recurring	
100 - Salaries	\$278,988,792	\$301,710,513	\$312,810,580	\$299,306,789	\$270,890,053	\$274,142,049	\$271,011,167	\$1,518,868	\$272,530,035		
200 - Employee Benefits	74,681,111	89,839,834	\$88,528,590	\$88,306,904	85,181,579	\$83,606,856	\$90,195,240	295,907	90,491,147		
250 - Unemployment Compensation	172,122	164,017	\$239,684	\$612,120	800,000	\$1,284,821	\$1,550,000	500	1,550,500		
310 - Purchased Services	8,923,183	9,573,877	\$9,528,891	\$8,885,773	8,372,772	\$7,532,031	\$8,932,292	766,896	9,699,188		
320 - Ins & Bond Premiums	2,084,301	4,360,625	\$3,941,325	\$3,887,899	3,574,037	\$3,265,891	\$3,719,652	201	3,719,853		
330 - Travel	997,216	937,352	\$920,852	\$553,771	785,871	\$514,757	\$394,254	306,111	700,365		
350 - Repairs & Maintenance	2,541,038	3,361,331	\$2,696,316	\$3,401,628	3,711,974	\$3,439,952	\$3,264,432	947,097	4,211,529		
360 - Rentals	1,814,304	1,606,712	\$1,399,920	\$1,236,109	1,514,639	\$774,601	\$612,172	752,649	1,364,821		
370 - Communications	1,347,058	1,195,431	\$1,170,276	\$1,111,627	1,297,264	\$1,091,378	\$1,056,997	187,956	1,244,953		
380 - Public Utility Services	1,815,279	1,959,350	\$2,037,686	\$2,106,077	2,065,049	\$2,179,940	\$2,100,182	33,871	2,134,053		
390 - Other Purchased Serv	3,730,357	3,921,341	\$4,603,660	\$4,332,364	4,219,150	\$4,353,623	\$3,859,126	790,423	4,649,550		
410 - Natural Gas	472,024	295,140	\$277,676	\$338,439	355,400	\$284,347	\$300,016		300,016		
420 - Bottled Gas	65,737	78,836	\$106,271	\$168,801	177,321	\$106,371	\$86,571	220	86,791		
430 - Electricity	13,697,838	14,152,139	\$13,333,209	\$13,631,106	14,620,810	\$13,512,938	\$14,025,388	350,305	14,375,693		
440 - Heating Oil	0	0	\$0	\$0	0	\$0	\$0		0		
450 - Gasoline	202,655	287,673	\$314,834	\$234,316	429,275	\$204,171	\$391,679	93,559	485,238		
460 - Diesel Fuel	2,725,803	3,165,561	\$4,025,523	\$2,773,760	4,333,557	\$2,973,743	\$3,601,501	40,557	3,642,058		
510 - Supplies	7,201,322	7,946,731	\$7,923,773	\$7,535,936	16,526,678	\$7,289,716	\$12,096,983	3,248,787	15,345,771		
520 - Textbooks	6,001,790	6,124,010	\$3,870,454	\$2,300,441	12,237,661	\$6,004,989	\$4,795,222	6,105,577	10,900,799		
530 - Periodicals	27,280	65,900	\$47,160	\$26,184	41,887	\$28,038	\$19,240	18,366	37,606		
540 - Oil & Grease	84,864	110,026	\$116,799	\$86,946	113,438	\$97,060	\$88,484	28,682	117,166		
550 - Repair Parts	671,870	837,390	\$818,088	\$832,027	878,537	\$872,027	\$801,401	123,098	924,499		
560 - Tires & Tubes	178,565	190,507	\$189,828	\$201,841	257,984	\$218,731	\$241,283	582	241,865		
570 - Food	0	0	\$651	\$47	1	\$89	\$0	162	162		
590 - Other Mat & Supplies	490	816	\$2,823	\$2,668	30,378	\$2,570	\$3,900	24,532	28,432		
610 - Library Books	440,212	449,498	\$445,357	\$431,110	404,253	\$423,407	\$311,111	75,724	386,835		
620 - Audio Visual Materials	77,272	153,579	\$92,741	\$71,677	134,642	\$97,637	\$21,436	98,924	120,360		
630 - Bldgs & Fixed Equipment	0	0	\$3,485	\$875	5,758	\$5,617	\$1,000	67,688	68,688		
640 - Furniture & Equip	3,163,531	1,110,799	\$1,531,556	\$1,779,901	2,722,528	\$2,051,187	\$843,598	1,175,990	2,019,588		
650 - Motor Vehicles	0	0	\$0	\$101,173	500	\$0	\$500		500		
660 - Land	0	0	\$0	\$0	0	\$0	\$0		0		
670 - Improvements	88,586	32,572	\$132,474	\$103,961	147,846	\$154,696	\$81,215	69,357	150,572		
680 - Remodeling	47,990	182,675	\$153,313	\$251,188	170,889	\$222,355	\$8,500	108,149	116,649		
690 - Computer Software	903,165	870,617	\$861,600	\$793,110	2,558,084	\$651,519	\$244,076	2,455,683	2,699,759		
710 - Redemp of Principal	0	0	\$0	\$0	0	\$0	\$0		0		
720 - Interest	747,917	762,875	\$1,032,125	\$847,639	545,700	\$538,500	\$89,665	225,000	314,665		
730 - Dues and Fees	151,559	140,082	\$151,587	\$153,064	153,737	\$156,436	\$123,774	15,959	139,733		
740 - Judgements/Settlements	0	0	\$0	\$0	0	\$0	\$0		0		
750 - Other Personal Serv	3,279,060	3,281,866	\$3,411,657	\$3,355,742	3,233,132	\$3,626,522	\$3,158,430	126,900	3,285,331		
790 - Misc Expenses	68,052	70,851	\$40,535	\$56,652	61,462	\$46,126	\$44,672	18,925	63,597		
930 - Transfer Out	0	0	\$0	\$0	0	\$0	\$0		0		
980 - Transfer to Trust Fund	0	0	\$0	\$0	0	\$0	\$0		0		
Total By Object	\$417,392,344	\$458,939,525	\$466,761,298	\$449,799,877	\$442,553,848	\$421,754,690	\$428,075,160	\$20,073,205	\$448,148,365		

**Seminole County Public Schools
Percent Budgeted by Function
2010-11**

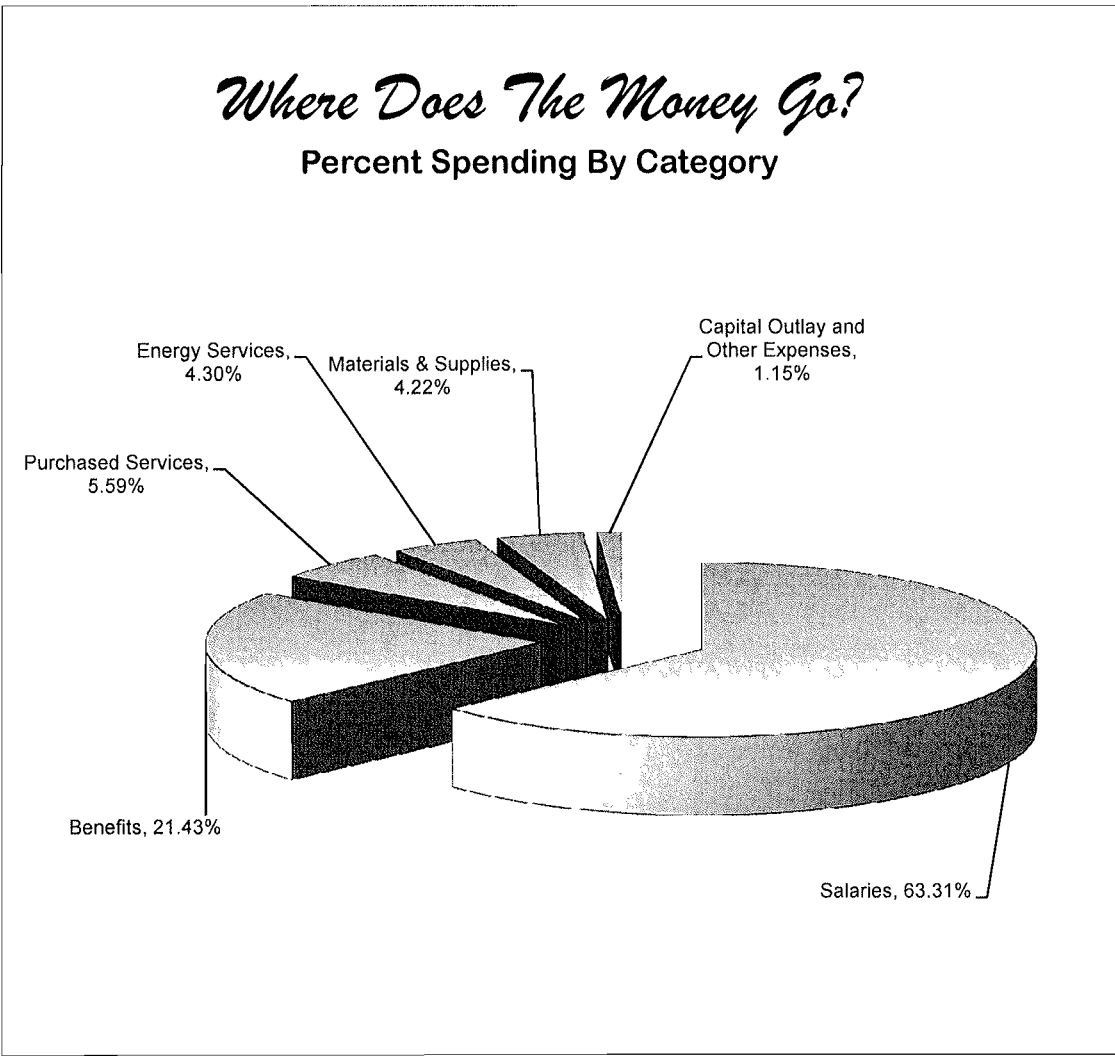
<i>Function Description</i>	<i>% of Budget</i>	<i>Budget 2009-10</i>
Instruction & Direct School Expenses	79.2%	339,225,994
Operation/Maintenance of Plant	12.1%	51,901,464
Student Transportation	5.1%	21,699,753
Support Services	2.6%	11,283,233
General Administration	0.7%	3,050,174
Community Services	0.2%	914,543
	100.0%	\$ 428,075,160

Where Does the Money Go?
Percent Budgeted By Function



**Seminole County Public Schools
Percent of Spending by Category
2010-11**

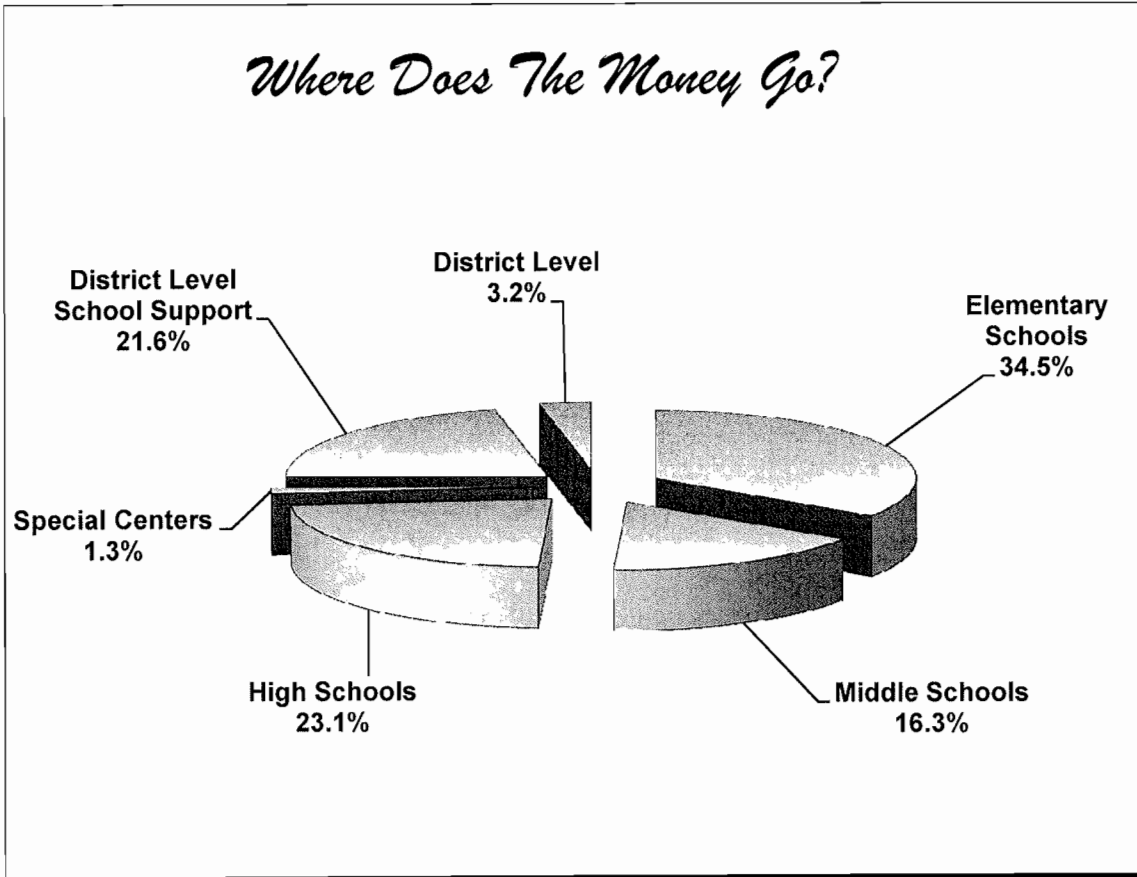
Spending Category	% of Budget	Budget 2010-11
Salaries	63.31%	\$ 271,011,167
Benefits	21.43%	91,745,240
Purchased Services	5.59%	23,939,108
Energy Services	4.30%	18,405,155
Materials & Supplies	4.22%	18,046,513
Capital Outlay and Other Expenses	1.15%	4,927,977
Total Recurring Budget		\$ 428,075,160





Seminole County Public Schools
Summary of School and District Cost Center Budgets
2010-2011

Program Description	% of Budget	Budget 2010-11
Elementary Schools	34.5%	\$ 147,722,706
Middle Schools	16.3%	\$ 69,856,753
High Schools	23.1%	\$ 98,723,244
Special Centers	1.3%	\$ 5,716,120
District Level School Support	21.6%	\$ 92,383,850
District Level	3.2%	\$ 13,672,487
Total Recurring Budget		\$ 428,075,160





**Schools & Special Centers
2010-2011**

Schools & Special Centers			
	2009-10 Total Budget	Change	2010-11 Total Budget
✓ Elementary Schools			
✓ Salaries & Benefits	\$ 134,733,336	4,431,523	\$ 139,164,859
✓ Other Costs	8,817,796	(259,950)	8,557,846
Subtotal	<u>143,551,133</u>	<u>4,171,573</u>	<u>147,722,706</u>
✓ Middle Schools			
✓ Salaries & Benefits	\$ 63,231,054	350,021	\$ 63,581,074
✓ Other Costs	6,538,197	(262,518)	6,275,679
Subtotal	<u>69,769,251</u>	<u>87,502</u>	<u>69,856,753</u>
✓ High Schools			
✓ Salaries & Benefits	\$ 85,830,975	1,065,736	\$ 86,896,712
✓ Other Costs	11,502,462	324,071	11,826,533
Subtotal	<u>97,333,437</u>	<u>1,389,807</u>	<u>98,723,244</u>
Total Schools	\$ 310,653,821	5,648,882	\$ 316,302,703
✓ Student Museum			
✓ Salaries & Benefits	\$ 12,858	249	\$ 13,107
✓ Other Costs	54,729	(157)	54,572
Subtotal	<u>67,587</u>	<u>92</u>	<u>67,679</u>
✓ Seminole Virtual Instructional Program			
✓ Other Costs	322,000	28,000	350,000
Subtotal	<u>322,000</u>	<u>28,000</u>	<u>350,000</u>
✓ Seminole Virtual Schools			
✓ Salaries & Benefits	\$ 166,583	440,322	\$ 606,905
✓ Other Costs	15,800	85,800	101,600
Subtotal	<u>182,383</u>	<u>526,122</u>	<u>708,505</u>
✓ Rosenwald Exceptional Student Center :			
✓ Salaries & Benefits	\$ 2,274,942	78,639	\$ 2,353,581
✓ Other Costs	96,629	35,314	131,943
Subtotal	<u>2,371,570</u>	<u>113,953</u>	<u>2,485,524</u>
✓ Detention Center			
✓ Salaries & Benefits	\$ 479,315	(133,247)	\$ 346,067
✓ Other Costs	3,498	-	3,498
Subtotal	<u>482,813</u>	<u>(133,247)</u>	<u>349,565</u>
✓ Environmental Studies Center			
✓ Salaries & Benefits	\$ 132,780	5,352	\$ 138,131
✓ Other Costs	31,919	4,086	36,005
Subtotal	<u>164,698</u>	<u>9,438</u>	<u>174,136</u>
✓ New Hopper:			
✓ Salaries & Benefits	1,317,118	118,254	1,435,372
✓ Other Costs	51,964	1,613	53,577
Subtotal	<u>1,369,081</u>	<u>119,867</u>	<u>1,488,948</u>
✓ John Polk Correctional Center			
✓ Salaries & Benefits	83,337	3,674	87,012
✓ Other Costs	4,750	-	4,750
Subtotal	<u>88,087</u>	<u>3,674</u>	<u>91,762</u>
Total Special Centers	\$ 5,048,220	\$ 667,900	\$ 5,716,120
Total Schools and Special Centers	\$ 315,702,041	6,316,782	\$ 322,018,823

**Seminole County Public Schools
District Level Cost Center Budgets
2010-2011**

Summary District Level Cost Centers

Cost Center	Cost Center Name	Budget 2009-10	Difference	Budget 2010-11
District Level Cost Centers				
9002	Information Services	4,047,497	(21,663)	4,025,834
9004	Finance & Employee Benefits	2,573,420	(181,546)	2,391,875
9007	Human Resources	2,211,673	37,293	2,248,965
9009	Facilities Planning	623,782	12,336	636,119
9014	Purchasing & Distribution Services	320,635	9,910	330,545
9021	School Board	398,232	7,409	405,641
9022	Superintendent's Office	349,809	4,002	353,811
9024	Executive Directors - Elementary	345,274	8,234	353,508
9026	Employee & Government Relations	354,659	(49,779)	304,880
9027	Executive Directors - Secondary	426,469	(8,972)	417,497
9093	Executive Director - Legal Services	233,874	5,110	238,984
9209	Community Involvement/Public Information	762,883	20,945	783,828
9214	Instructional Support	85,403	2,540	87,943
	District Level Special Projects / Programs	1,090,482	2,576	1,093,058
	<i>Subtotal District Level Cost Center</i>	<u>13,824,091</u>	<u>(151,604)</u>	<u>13,672,487</u>
District Level Cost Centers - School Support				
9002	Information Services (5000, 6200 & 6500 Functions)	2,831,356	382,060	3,213,415
9007	Human Resources (Function 5000, 6300 & 6400 + Unemploy. Comp)	837,598	744,099	1,581,697
9011	Custodial Services	1,023,884	(2,347)	1,021,537
9014	Distribution Service	792,165	9,272	801,437
9096	Risk Management (Property/Casualty Insurance Increase)	6,799,591	15,681	6,815,272
9097/9098	Professional Development	725,733	5,134	730,867
9201	Curriculum Services	1,031,118	269,656	1,300,774
9202	Sch. Safety & Student Alternative Placement	1,129,635	133,072	1,262,707
9203	Exceptional Student Support Services	8,058,352	10,220	8,068,572
9204	Career and Technical Education	123,563	(2,960)	120,603
9205	Pre-kindergarten	1,532,942	39,322	1,572,264
9208	Instructional Technology	552,330	10,075	562,405
9210	ESOL/World Languages/Foreign Exchange	399,757	(7,032)	392,725
9212	Instructional Excellence & Equity	1,839,292	(31,349)	1,807,944
9214	Instructional Support (Functions 5000, 5100, 6100, 6300)	379,446	309,418	688,865
9301	Instructional Resources	4,025,060	(91,645)	3,933,414
9400/9401	Facilities Services	11,708,631	35,722	11,744,353
9500/9501	Student Transportation Services	22,558,848	(680,907)	21,877,941
	Alt. Educ. / Special Programs-District Administered & Contracted Programs	5,377,882	1,555,775	6,933,656
	District Level School Support - Special Projects/Programs	22,590,070	(4,636,670)	17,953,400
	<i>Subtotal District Level Cost Centers - School Support</i>	<u>94,317,252</u>	<u>(1,933,402)</u>	<u>92,383,850</u>
	Total	<u>108,141,343</u>	<u>(2,085,006)</u>	<u>106,056,337</u>

Seminole County Public Schools
District Level Cost Center Budgets
2010-11

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 2009-10	Difference	Budget 2010-11
<u>District Administered</u>				
9202	STAY Center	60,259	1,799	62,058
9217	Journey's Academy	1,223,861	558,478	1,782,339
Total District Administered		\$ 1,284,120	\$ 560,277	\$ 1,844,396
<u>Contracted Programs</u>				
9215	Boys Town (Project 4001)	\$ 98,748	\$ (33,748)	\$ 65,000
9218	TAPP-Contracted Child Care (Project 4616)	160,223	-	160,223
9219	South Seminole Hospital (Project 4705)	20,000	(10,000)	10,000
9224	Eugene Gregory/Consequence Unit Program (4785)	438,033	(54,784)	383,249
9228	UCP Charter School	730,393	(27,667)	702,726
9229	Choices in Learning	2,646,365	1,121,697	3,768,062
Total Contracted Services		\$ 4,093,762	\$ 995,498	\$ 5,089,260
Total Alternative Ed. /Spec. Prgrm District Admin & Contracted		\$ 5,377,882	\$ 1,555,775	\$ 6,933,656

**Seminole County Public Schools
District Level Cost Center Budgets
2010-11**

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

Project #	Program Description	Budget 2009-10	Difference	Budget 2010-11
District Level Special Projects / Programs				
4234	Central Office Communication	495,657	(33,390)	462,267
4235 & 4236	Central Office Utilities	54,951	(2,893)	52,058
4238	Central Office Electricity	454,605	36,000	490,605
4721	Property Tax Notices - Postage	26,000	3,000	29,000
4722	District Copy Machines	21,370	-	21,370
	CO & DS Withheld for Administrative Expenses	37,899	(141)	37,758
	<i>Subtotal District Level Special Programs</i>	<u>\$ 1,090,482</u>	<u>\$ 2,576</u>	<u>\$ 1,093,058</u>
District Level School Support - Special Projects/Programs				
3111	School Recognition (A+)	3,829,917	(451,510)	3,378,407
3920	Summer Reading Allocation	626,876	-	626,876
4007	Saturday Schools	81,300	-	81,300
4169	Summer School	1,310,586	-	1,310,586
4200	Inservice Supplements	86,502	1,328	87,831
4201	Sick Leave Payout	3,360,160	-	3,360,160
4202	Vacation Leave Payout	341,682	-	341,682
4204	DROP Program Vacation Leave	249,999	-	249,999
4206	Southern Association Accreditation	13,500	-	13,500
4250	Regular Seasonal Supplements	2,641	2,202	4,843
4478	Regular Teacher Subs	35,000	-	35,000
4655	Replacement Student Information System	2,000,000	(2,000,000)	-
4656	Capital Outlay Funds - Schools	1,000,000	(1,000,000)	-
4657	Summer School Restoration <i>(\$510,794 Budgeted at the School Level)</i>	576,909	(510,794)	66,115
4712	Reserve for Declining Enrollment	2,935,000	44,000	2,979,000
4719	6-8 Summer School	118,000	(118,000)	-
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	687,543	(687,543)	-
4788	Teacher Lead Program	828,508	(21,461)	807,047
4820	Substitute Teachers	2,450,000	50,000	2,500,000
4823	ESE Substitutes	455,000	20,000	475,000
4832	Seminole H.S. Pool	25,000	-	25,000
4834	PE Assistants Subs	24,677	5,323	30,000
4847	Instructional Assistants - Substitute Payment	80,215	4,785	85,000
4879	Dori Slosberg Drivers Ed Funds	315,000	-	315,000
4888	Economic Development Council	6,500	-	6,500
4931	Instructional Assistants Attendance Bonus	50,000	-	50,000
4961	Family Partnership	23,500	-	23,500
6660	Reading - ESOL Endorsement Stipends	25,000	25,000	50,000
	<i>Subtotal District Level School Support</i>	<u>\$ 22,590,070</u>	<u>\$ (4,636,670)</u>	<u>\$ 17,953,400</u>
	Total	<u>\$ 23,680,552</u>	<u>\$ (4,634,094)</u>	<u>\$ 19,046,458</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 \$17,880,000, 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 \$225,540,000. 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 \$22,225,000 from the Capital Improvement Levy for 2010-2011, which will be sufficient to pay the lease payments due under the Certificate of Participation program.

**Debt Service Budget
2010-2011**

Projected Revenues and Beginning Balances:

Beginning Fund Balance		2009-10	2010-11	Difference
210	Series 2005A Cert. of Participation	\$ 71,244	\$ 19,945	\$ (51,298)
211	Series 2006B Cert. of Participation	100,151	37,668	(62,483)
213	Series 2007A Cert. of Participation	133,323	199,273	65,950
214	Series 2003A Cert. of Participation	161,355	-	(161,355)
215	Series 2003B Cert. of Participation	304,009	142,354	(161,655)
216	Series 2004A Cert. of Participation	45,022	26,734	(18,288)
217	Series 2006A Cert. of Participation	202,183	7,833	(194,349)
218	Series 2009A Cert. of Participation	19,011	54,450	35,439
220	SBE Bonds	530,991	530,991	0
Total Fund Balances		<u>1,567,287</u>	<u>1,019,249</u>	<u>(548,038)</u>

Projected Revenues				
220-322	CO&DS withheld for SBE Bonds	2,272,035	2,274,304	2,269
210-630	Transfer-In-2005A Cert. of Participation	2,425,000	2,500,000	75,000
211-630	Transfer-In-2006B Cert. of Participation	4,600,000	4,675,000	75,000
213-630	Transfer-In-2007A Cert. of Participation	5,800,000	5,750,000	(50,000)
214-630	Transfer-In-2003A Cert. of Participation	-	-	-
215-630	Transfer-In-2003B Cert. of Participation	3,215,000	3,275,000	60,000
216-630	Transfer-In-2004A Cert. of Participation	2,735,000	2,775,000	40,000
217-630	Transfer-In-2006A Cert. of Participation	1,825,000	2,050,000	225,000
218-630	Transfer-In-2009A Cert. of Participation	1,650,000	1,200,000	(450,000)
Total Available Revenue		<u>24,522,035</u>	<u>24,499,304</u>	<u>(22,731)</u>
Total Available Revenue and Fund Balance		<u><u>26,089,322</u></u>	<u><u>25,518,553</u></u>	<u><u>(570,769)</u></u>

Projected Expenditures and Ending Balances:

Redemption of Principal		2009-10	2010-11	Difference
210-9200-710	Series 2005A Cert. of Participation	1,380,000	1,445,000	65,000
211-9200-710	Series 2006B Cert. of Participation	2,485,000	2,575,000	90,000
213-9200-710	Series 2007A Cert. of Participation	3,725,000	3,880,000	155,000
215-9200-710	Series 2003B Cert. of Participation	1,795,000	1,855,000	60,000
216-9200-710	Series 2004A Cert. of Participation	1,175,000	1,210,000	35,000
217-9200-710	Series 2006A Cert. of Participation	765,000	795,000	30,000
218-9200-710	Series 2009A Cert. of Participation	605,000	740,000	135,000
220-9200-710	SBE Bonds	1,320,000	1,390,000	70,000
Total Redemption of Principal		<u>13,250,000</u>	<u>13,890,000</u>	<u>640,000</u>

Payment of Interest				
210-9200-720	Series 2005A Cert. of Participation	1,096,250	1,027,250	(69,000)
211-9200-720	Series 2006B Cert. of Participation	2,178,744	2,091,770	(86,974)
213-9200-720	Series 2007A Cert. of Participation	2,173,200	2,024,200	(149,000)
215-9200-720	Series 2003B Cert. of Participation	1,581,489	1,521,602	(59,887)
216-9200-720	Series 2004A Cert. of Participation	1,576,003	1,538,228	(37,775)
217-9200-720	Series 2006A Cert. of Participation	1,253,130	1,222,530	(30,600)
218-9200-720	Series 2009A Cert. of Participation	1,006,089	869,576	(136,513)
220-9200-720	SBE Bonds	917,035	849,304	(67,731)
Total Payment of Interest		<u>11,781,940</u>	<u>11,144,460</u>	<u>(637,480)</u>

**Debt Service Budget
2010-2011**

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

Payment of Commission:		2009-10	2010-11	Difference
210-9200-730	Series 2005A Cert. of Participation	\$ 10,000	\$ 2,000	\$ (8,000)
211-9200-730	Series 2006B Cert. of Participation	10,000	2,000	(8,000)
213-9200-730	Series 2007A Cert. of Participation	10,000	2,000	(8,000)
215-9200-730	Series 2003B Cert. of Participation	10,000	2,000	(8,000)
216-9200-730	Series 2004A Cert. of Participation	10,000	2,000	(8,000)
217-9200-730	Series 2006A Cert. of Participation	10,000	2,000	(8,000)
218-9200-730	Series 2009A Cert. of Participation	10,000	2,000	(8,000)
220-9200-730	SBE Bonds	35,000	35,000	-
Total Payment of Commissions		<u>105,000</u>	<u>49,000</u>	<u>(56,000)</u>
Total Expenditures		<u>25,136,940</u>	<u>25,083,460</u>	<u>(53,480)</u>
Projected Fund Balance				
210	Series 2005A Cert. of Participation	9,994	45,695	35,701
211	Series 2006B Cert. of Participation	26,407	43,898	17,491
213	Series 2007A Cert. of Participation	25,123	43,073	17,950
215	Series 2003B Cert. of Participation	132,520	38,752	(93,768)
216	Series 2004A Cert. of Participation	19,019	51,506	32,487
217	Series 2006A Cert. of Participation	(947)	38,303	39,250
218	Series 2009A Cert. of Participation	47,922	(357,126)	(405,048)
220	SBE Bonds	530,991	530,991	-
Total Projected Fund Balances		<u>791,027</u>	<u>435,093</u>	<u>(355,935)</u>
Total Projected Expenditures and Fund Balances		<u>\$ 25,927,967</u>	<u>\$ 25,518,553</u>	<u>\$ (409,415)</u>

CAPITAL PROJECTS BUDGET

The capital projects portion of the budget reports the revenue and expenditures for equipment, technology, and the construction, maintenance, and renovations of educational facilities. The major revenue sources are a local 1.448 mill property tax levy, State Public Education and Capital Outlay (PECO) & Capital Outlay, Debt Service funds, voter-approved sales tax, Certificates of Participation, and Seminole County Educational Facilities Impact Fees.

2010-2011 Budget

This budget includes a 1.448 mill property tax levy that will generate \$38,920,697 in revenue for various projects itemized in the Capital Projects Budget. The appropriations include the purchase of renovation efforts and new equipment. The budget also includes supplements to the operating budget to cover countywide maintenance, repair, renovation, leasing of portable classrooms, 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:

- Countywide School Equipment Replacement
- Crooms AOIT Equipment
- Technology Upgrades
- Jackson Heights Middle School Additions & Remodeling
- Various minor capital outlay projects district wide

PECO funds are derived from utility taxes and are allocated by the legislature each year. The PECO allocation for fiscal year 2010/11 is estimated to be as follows:

\$2,366,607 for repair and maintenance
\$0 for new construction

Educational facilities impact fees are collected for all new residential construction. This revenue source is estimated to generate \$2,400,000 during FY 2010/11. 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 \$1,172,000 that will be used to complete the renovations and additions at Red Bug Elementary School and Spring Lake Elementary School. The Red Bug and Spring Lake Elementary School projects are the last projects in the sales tax program approved in the 2001 referendum.

The budget includes funding of \$9 million for the first year of construction for the Jackson Heights Middle School Additions & Remodeling project. The construction for this project will occur over a two year period.

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The 2010/11 capital improvement property tax levy will generate approximately \$38,920,697 in Capital Outlay Funds. Included below is a summary of the projects to be funded with the levy for fiscal year 2010/11. 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
- Countywide Site Improvements
- Countywide Ancillary Facilities
- Purchase of Land for Future Schools or Expansions

MAINTENANCE, RENOVATION, AND REPAIR

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

MOTOR VEHICLE PURCHASES

- Purchase of Five (5) School Buses
- Purchase of Maintenance Vehicles

NEW AND REPLACEMENT EQUIPMENT

- Countywide Instructional, Data Processing, Network and Communications Equipment
- Countywide Furniture and Equipment
- Countywide School Video Security

PAYMENT FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A 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
2010-2011**

Carryover Balances	2009-2010	2010-2011	Difference
Total Carryover Balance	\$ 65,285,943	\$ 43,264,458	(22,021,485)
Revenue - Federal/State Sources:			
CO & DS Regular	280,380	280,380	-
Gas Tax Refund	100,000	100,000	-
PECO Maintenance	820,604	2,366,607	1,546,003
Total State Revenue	\$ 1,200,984	\$ 2,746,987	1,546,003
Revenue - Local Sources:			
Sales Tax	1,706,087	1,172,000	(534,087)
Interest Income - Various Funds	500,000	100,000	(400,000)
Impact Fees	1,900,000	2,400,000	500,000
Capital Improvement Tax	42,290,665	38,920,697	(3,369,968)
Total Local Revenue	\$ 46,396,752	\$ 42,592,697	\$ (3,804,055)
Total Available Funds	\$ 112,883,679	\$ 88,604,142	\$ (24,279,537)
Appropriations:			
Capital Projects	81,291,325	50,996,817	(30,294,508)
Budgetary Transfers:			
PECO - Maintenance	820,604	2,366,607	1,546,003
Capital Improvement Tax-Maintenance	3,020,396	4,974,393	1,953,997
Capital Improvement Tax-Portables	300,000	100,000	(200,000)
Property Casualty Premium	-	-	-
School Instructional Equipment Purchases	650,000	650,000	-
To Debt Service Fund:			
Capital Improvement Tax:			
Series 2007A Cert. of Participation	5,800,000	5,750,000	(50,000)
Series 2005A Cert. of Participation	2,425,000	2,500,000	75,000
Series 2006B Cert. of Participation	4,600,000	4,675,000	75,000
Series 2003B Cert. of Participation	3,215,000	3,275,000	60,000
Series 2004A Cert. of Participation	2,735,000	2,775,000	40,000
Series 2006A Cert. of Participation	1,825,000	2,050,000	225,000
Series 2009A Cert. of Participation	1,650,000	1,200,000	(450,000)
Total Appropriations	108,332,325	81,312,817	(27,019,508)
Balances:			
Estimated Fund Balance	4,551,354	7,291,325	2,739,971
Total Projected Expenses and Fund Balances	\$ 112,883,679	\$ 88,604,142	\$ (24,279,537)

2010-2011 FIVE (5) YEAR CAPITAL IMPROVEMENT PLAN SEMINOLE COUNTY PUBLIC SCHOOLS

Tentative CIP: 7/20/10

REVENUE	2010/11	2011/12	2012/13	2013/14	2014/15
STATE					
PECO NEW CONSTRUCTION	\$0	\$171,890	\$684,790	\$1,885,983	\$1,304,021
PECO MAINTENANCE	\$2,366,607	\$3,154,759	\$3,381,177	\$3,797,786	\$4,013,638
CO&DS	\$280,380	\$280,380	\$280,380	\$280,380	\$280,380
LOCAL					
1.50 MILL	\$38,920,697	\$41,287,472	\$43,310,558	\$45,519,397	\$48,068,483
SALES TAX	\$1,172,000	\$341,000			
IMPACT FEES	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000
GASOLINE TAX REFUND	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
INTEREST	\$100,000	\$100,000	\$500,000	\$500,000	\$500,000
SUB-TOTAL	\$45,339,684	\$47,835,501	\$50,656,905	\$54,483,546	\$56,666,522
PRIOR YEAR CARRYOVER	\$9,319,641	\$7,291,325	\$3,978,673	\$7,582,413	\$8,188,244
	\$54,659,325	\$55,126,826	\$54,635,578	\$62,065,959	\$64,854,766

EXPENDITURES	2010/11	2011/12	2012/13	2013/14	2014/15
SUPPORT GENERAL FUND					
PROPERTY & CASUALTY PREMIUM		\$2,700,000	\$2,700,000	\$2,700,000	\$2,700,000
MAINTENANCE	\$7,341,000	\$9,241,000	\$9,241,000	\$11,241,000	\$9,241,000
SCHOOL INSTRUCTIONAL EQUIPT PURCH	\$650,000	\$650,000	\$1,450,000	\$1,450,000	\$1,450,000
BUS REPLACEMENT	\$450,000	\$0	\$500,000	\$500,000	\$500,000
VEHICLES	\$50,000	\$0	\$250,000	\$250,000	\$250,000
FLOOR CVRNG	\$100,000	\$100,000	\$200,000	\$200,000	\$200,000
HVAC	\$1,100,000	\$1,000,000	\$1,000,000	\$1,000,000	\$3,900,000
REROOF	\$100,000	\$100,000	\$1,000,000	\$1,000,000	\$3,000,000
PAVEMENT	\$100,000	\$100,000	\$150,000	\$150,000	\$2,150,000
PAINTING	\$100,000	\$100,000	\$200,000	\$200,000	\$200,000
LEASED PORTABLES	\$100,000	\$100,000	\$300,000	\$300,000	\$300,000
SCHOOL CAP OUTLAY	\$800,000	\$500,000	\$500,000	\$500,000	\$500,000
MAGNET SCHOOL EQUIPT	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
EQUIPMENT REPLACEMENT	\$0	\$0	\$700,000	\$600,000	\$750,000
CROOMS TECH REPLACEMENT	\$265,000	\$265,000	\$265,000	\$300,000	\$300,000
COMMUNICATIONS	\$125,000	\$100,000	\$150,000	\$150,000	\$150,000
TECHNOLOGY UPGRADES	\$800,000	\$500,000	\$900,000	\$1,100,000	\$1,100,000
DISTRICT LEVEL SUPPORT EQUIPT	\$0	\$50,000	\$50,000	\$50,000	\$50,000
MISC.	\$115,000	\$150,000	\$200,000	\$250,000	\$250,000
INSTRUCTIONAL TECH EQUIPT	\$347,000	\$347,000	\$347,000	\$347,000	\$347,000
DATA & VOICE NETWORK	\$0	\$50,000	\$50,000	\$1,500,000	\$1,500,000
DEBT SERVICE					
COPS PAYMENT	\$22,225,000	\$22,795,153	\$22,800,165	\$22,789,715	\$22,798,590
NEW CONSTRUCTION					
LAND					
REMODELING & ADDITIONS					
JACKSON HEIGHTS	\$9,000,000	\$8,000,000			
SMALL PROJECTS	\$1,500,000	\$1,400,000	\$1,200,000	\$1,200,000	\$1,700,000
MISC.					
CONTINGENCY	\$2,000,000	\$2,800,000	\$2,800,000	\$6,000,000	\$6,900,000
TOTAL	\$47,368,000	\$51,148,153	\$47,053,165	\$53,877,715	\$60,336,590
FUND BALANCE	\$7,291,325	\$3,978,673	\$7,582,413	\$8,188,244	\$4,518,176

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 2010-2011 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 2010-2011 Food Service Budget proposal has been developed with meal prices of; Elementary Student Paid Lunch \$2.25 and Secondary Student Paid Lunch \$2.75. Reduced price lunch remains, \$0.40. Breakfast prices will be Reduced Price, \$.30 and Paid breakfast, \$1.50. 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.

For 2010-2011, as required by DOE guidelines, the Federal American Recovery and Reinvestment Act funding, including the Stabilization funding (\$20.8 million), are included in the special revenue funds.

376 teaching positions formerly funded with Operating funds will be covered with the Federal Stabilization funds. In the year following the expiration of this funding (2011-2012), these teaching positions will be moved back into the operating budget.

**Special Revenue Funds
Food Service
2010-2011**

REVENUES AND BALANCES

Federal Sources:		2009-2010	2010-2011	Difference
260	National School Lunch Act	10,718,422	11,429,950	711,528
265	USDA Commodities	1,290,000	1,296,207	6,207
Total Federal		<u>12,008,422</u>	<u>12,726,157</u>	<u>717,735</u>
State Sources:				
337	School Breakfast Supplement	75,000	112,000	37,000
338	School Lunch Supplement	190,000	190,000	-
Total State		<u>265,000</u>	<u>302,000</u>	<u>37,000</u>
Local Sources:				
430	Interest			-
450	Food Service - Cash Payments	12,845,625	11,900,550	(945,075)
482	Revenue from Other Agencies	480,000	492,500	12,500
Total Local		<u>13,325,625</u>	<u>12,393,050</u>	<u>(932,575)</u>
Total Revenues		<u>\$ 25,599,047</u>	<u>\$ 25,421,207</u>	<u>(177,840)</u>
Balances:				
Total Fund Balance, July 1		<u>1,399,497</u>	<u>4,029,334</u>	<u>2,629,837</u>
Total Revenue & Balances		<u>\$ 26,998,544</u>	<u>\$ 29,450,541</u>	<u>\$ 2,451,997</u>

**Special Revenue Funds
Food Service
2010-2011**

EXPENDITURES AND BALANCES

Expenditures & Budgetary Transfers:		2009-2010	2010-2011	Difference
7600-100	Salaries	6,550,000	6,550,000	-
7600-200	Benefits	2,800,000	3,385,900	585,900
7600-300	Purchased Services	5,600,074	5,363,087	(236,987)
7600-400	Energy Services	836,000	832,000	(4,000)
7600-500	Materials & Supplies	9,425,311	8,633,979	(791,331)
7600-600	Furniture & Equipment	638,646	726,743	88,096
7600-700	Other Expenditures	309,500	277,775	(31,725)
Total Expenditures & Transfers		<u>26,159,531</u>	<u>25,769,484</u>	<u>(390,047)</u>
Balances:				
Total Balances, June 30		<u>839,013</u>	<u>3,681,057</u>	<u>2,842,044</u>
Total Expenditures & Balances		<u>\$ 26,998,544</u>	<u>\$ 29,450,541</u>	<u>\$ 2,451,997</u>

Seminole County Public Schools
Summary of Major Federal Programs/Projects
2010/11

Project Number	Description	Staff Positions		Funding	Proposed Funding
		2009/10	2010/11	2009/10	2010/11
1901	Carol M White Physical Education Program			233,224	-
1812/21/25	Midway Magnet School for the Arts	1.75		768,382	-
1850	Building a Better World	1.00	1.00	102,316	167,772
2005	Carl Perkins	5.10	5.60	557,790	476,357
2010	Title I Part A	97.82	89.45	9,136,310	9,695,497
2011	Title I Part D	1.70	0.70	193,060	122,769
2012	21st Century Community Learning Centers	2.00	2.00	700,000	700,000
2014	Title I, Part A, NCLB, Public School Choice	-	-	1,730,075	-
2021	IDEA Part B	222.26	269.44	16,218,743	15,576,320
2023	IDEA Part B Pre- K Disabilities	3.74	3.65	314,517	280,254
2024	Technology State Loan Library	3.00	3.00	543,067	543,067
2027	FDLRS	-	-	37,000	37,000
2036	Safe and Drug Free Schools	1.75	-	230,567	-
2040	K-12 Access Control Domestic Security	-	-	48,000	-
2046	Homeless Children & Youth	1.00	1.67	100,000	100,000
2047	2009-10 21st Century Community Learning Centers	1.00	4.00	326,000	326,000
2048	Title I, Part A, AYP Corrective Action Plan	-	-	48,748	-
2050	Title I School Improvement Initiative	-	-	301,280	-
2051	Title II, Part A - Teacher & Principal Training	23.75	24.75	2,526,023	2,520,014
2052	Enhancing Education Through Technology	1.00	-	78,008	-
2061	Title III, English Language Acquisition-Consolidated Enhanced Instructional Opportunities for Recently Arrived	3.60	3.00	342,421	443,622
2062	Immigrant Children and Youth	1.00	-	847,898	-
3832	PROMiSE Grant - USF - Year 3	3.00	-	229,789	-
4221	AT&T H.S. Success Grant -Year 2	-	-	89,030	-
	Carryover Federal Project Balances for 2009/10			7,551,540	
	Carryover Federal Project Balances for 2010/11				11,846,367
	Total	374.47	408.26	43,253,788	42,835,039

Seminole County Public Schools
Summary of Major Federal Programs/Projects
American Recovery and Reinvestment Act (ARRA)
2010/11

Project Number	Description	Staff Positions		Funding	Proposed Funding
		2009/10	2010/11	2009/10	2010/11
2028	IDEA, Part B, ARRA	161.18	161.18	7,562,595	
2029	IDEA, Part B, Preschool, ARRA	1.30	1.30	233,545	
2053	Educational Technology Entitlement, ARRA	1.50		189,443	
2066	ESEA Title I Disadvantaged Children, ARRA	11.10	38.34	2,554,367	
2067	Title I, Part D Local Delinquent - ARRA	1.00	0.50	34,845	
2068	Title X, Part C, NCLB, Homeless Education, ARRA	0.80		66,819	
2069	Title I, School Choice ARRA	-		1,160,560	
2070	Title I, School Improvement Initiative, ARRA	-	2.11	218,216	
2085	Stabilization Educational Allocation	386.00	361.00	21,427,505	20,426,395
2086	Stabilization Discretionary Allocation	15.00	15.00	805,512	407,819
2091	2009/10 State Appropriated Equipment Assistance	-	-	42,726	
2990	2009 Equipment Assistance Grants for School Food	-	-	102,010	
	Carryover Federal Project Balances for 2009/10			91,662	
	Carryover Federal Project Balances for 2010/11				12,824,949
	Total	577.88	579.43	34,489,805	33,659,163

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 \$7.4 million budgeted for the School Board's self-insurance program. Coverages of the program include property, casualty, liability, and worker's compensation. Included in the fund are 4.5 employee positions, including a Risk Manager position.

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. For the 2010-2011 plan year, this program will be self-insured through Express Scripts.

**Internal Service Funds
Self Insurance Funds
2010-2011**

Projected Revenues and Beginning Balances:

Beginning Fund Balance		2009-2010	2010-2011	Difference
700	Fund Balance	\$ 2,043,485	\$ 4,011,880	\$ 1,968,395
Projected Revenues				
700-431	Interest	100,000	10,000	(90,000)
700-484	Internal Service Fund Revenues	<u>7,184,337</u>	<u>7,256,018</u>	<u>71,681</u>
Total Available Revenue and Fund Balance		<u>\$ 9,327,822</u>	<u>\$ 11,277,898</u>	<u>1,950,076</u>

Projected Expenses and Ending Balances:

Expenses:		2009-2010	2010-2011	Difference
700-7900-100	Salaries	\$ 290,031	\$ 349,238	\$ 59,207
700-7900-200	Benefits	74,159	112,009	37,850
700-7900-310	Consultant Fees	34,125	50,000	15,875
700-7900-320	Premiums	2,284,083	2,211,982	(72,101)
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	5,000	2,712
700-7900-640	Furniture, Fixtures, and Equipment		176,939	176,939
700-7900-730	Administrative Fees	237,345	208,840	(28,505)
700-7900-750	Other Personal Svc.	4,400	9,200	4,800
700-7900-770	Claims Expense	<u>4,359,133</u>	<u>4,320,977</u>	<u>(38,156)</u>
Total Estimated Expenses		<u>\$ 7,290,961</u>	<u>\$ 7,449,582</u>	<u>\$ 158,621</u>
Balances:				
Total Estimated Balances		2,036,861	3,828,317	1,791,456
Total Projected Expenses and Fund Balances		<u>\$ 9,327,822</u>	<u>\$ 11,277,898</u>	<u>\$ 1,950,076</u>

*Internal Service Funds
Print shop
2010-11*

Projected Revenues and Beginning Balances:

Beginning Fund Balance		2009-10	2010-11	Difference
72X	Beginning - Fund Balance	10,623	28,069	17,446
Projected Revenues				
72X-481	Revenue	1,191,354	1,062,405	(128,949)
Total Available Revenue and Fund Balance		<u>1,201,977</u>	<u>1,090,474</u>	<u>(111,503)</u>

Projected Expenses and Ending Balances:

Expenses:		2009-10	2010-11	Difference
72X-7760-100	Salaries	360,668	375,983	15,315
72X-7760-200	Benefits	123,686	137,174	13,488
72X-7760-300	Purchased Services	363,000	246,206	(116,794)
72X-7760-500	Materials & Supplies	260,000	274,042	14,042
72X-7760-600	Capital Outlay	84,000	29,000	(55,000)
72X-7760-700	Other Expenses	-	-	-
	Expenses	<u>1,191,354</u>	<u>1,062,405</u>	<u>(128,949)</u>
Balances:				
72X	Ending Balance	10,623	28,069	17,446
Total Projected Expenses and Fund Balances		<u>1,201,977</u>	<u>1,090,474</u>	<u>(111,503)</u>

**Computer Store
2010-2011**

Projected Revenues and Beginning Balances:

Beginning Fund Balance		2009-10	2010-11	Difference
730	Beginning - Fund Balance	\$ 236,955	\$ 402,861	\$ 165,906
Projected Revenues				
730-481	Revenue	3,687,604	3,438,126	(249,478)
Total Available Revenue and Fund Balance		<u>\$ 3,924,559</u>	<u>\$ 3,840,987</u>	<u>\$ (83,572)</u>

Projected Expenses and Ending Balances:

Expenses:		2009-10	2010-11	Difference
730-7760-100	Salaries	\$ 46,257	\$ 46,951	\$ 694
730-7760-2XX	Benefits	13,847	15,159	1,312
730-7760-3XX	Purchased Services	500	700	200.00
730-7760-510	Materials & Supplies	12,000	12,000	-
730-7760-591	Items Purchased for Resale	3,433,386	3,000,000	(433,386)
730-7760-592	Items Purchased for Resale -Non Capitalized			-
730-7760-640	Capital Outlay			-
730-7760-690	Software	350,597	390,211	39,614
730-7760-750	Other Personnel Services	15,000	15,000	-
	Expenses	<u>3,871,587</u>	<u>3,480,021</u>	<u>(391,566)</u>
Balances:				
730	Ending Balance	52,972	360,966	307,994
Total Projected Expenses and Fund Balances		<u>\$ 3,924,559</u>	<u>\$ 3,840,987</u>	<u>\$ (83,572)</u>

*Self Insurance Funds - Prescriptions
2010-2011*

Projected Revenues and Beginning Balances:

Beginning Fund Balance		2009-2010	2010-2011	Difference
740	Fund Balance	\$ 2,803,641	\$ 3,298,320	\$ 494,679

Projected Revenues				
740-431	Interest	24,000	24,000	-
740-484	Internal Service Fund Revenues	10,259,200	10,259,200	-
Total Available Revenue and Fund Balance		<u>13,086,841</u>	<u>13,581,520</u>	<u>\$ 494,679</u>

Projected Expenses and Ending Balances:

Expenses:		2009-2010	2010-2011	Difference
740-7900-310	Purchased Services	22,600	30,700	8,100
740-7900-730	Administrative Fees	50,000	50,000	-
740-7900-770	Claims Expense	10,154,950	10,154,950	-
Total Estimated Expenses		<u>10,227,550</u>	<u>10,235,650</u>	<u>8,100</u>

Balances:				
Total Estimated Balances		<u>2,859,291</u>	<u>3,345,870</u>	<u>486,579</u>
Total Projected Expenses and Fund Balances		<u>13,086,841</u>	<u>13,581,520</u>	<u>494,679</u>

**ENTERPRISE FUND
2010-2011**

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 and summertime at several school sites. An enrichment program will be available during the school year for two 10-week sessions.

There are 37 elementary schools participating in the Extended Day Child Care Program. Midway Elementary School will initiate a program on its campus this year. All 37 facilities provide after school programs with 32 of these also providing before school Extended Day Child Care services.

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 an 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 | \$7.25-\$ 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
2010-2011**

Projected Revenues and Beginning Balances:

Beginning Fund Balance		2009-10	2010-11	Difference
921	Beginning - Fund Balance	\$ 529,538	\$ 387,045	\$ (142,493)
Projected Revenues				
921-47X	Revenue	4,739,900	4,757,385	17,485
Total Available Revenue and Fund Balance		<u>\$ 5,269,438</u>	<u>\$ 5,144,430</u>	<u>\$ (125,008)</u>

Projected Expenses and Ending Balances:

Expenses:		2009-10	2010-11	Difference
921-9100-100	Salaries	\$ 250,669	\$ 257,278	\$ 6,609
921-9100-200	Benefits	396,260	428,600	32,340
921-9100-300	Purchased Services	188,139	192,132	3,993
921-9100-400	Energy Services	53,625	53,725	100
921-9100-500	Materials & Supplies	410,760	400,600	(10,160)
921-9100-600	Capital Outlay	6,427	8,100	1,673
921-9100-700	Other Expense	1,867,000	1,762,182	(104,818)
921-9700-900	Transfer to General Fund	1,680,546	1,683,100	2,554
Expenses		<u>4,853,426</u>	<u>4,785,717</u>	<u>(67,709)</u>
Balances:				
921	Ending Balance	416,012	358,713	(57,299)
Total Projected Expenses and Fund Balances		<u>\$ 5,269,438</u>	<u>\$ 5,144,430</u>	<u>\$ (125,008)</u>