

*Seminole County Public Schools*

**Tentative Budget  
Fiscal Year  
2013-2014**



*The School Board of Seminole County*

*Karen Almond, Chairman  
Dede Schaffner, Vice Chairman  
Diane Bauer, Member  
Tina Calderone Ed.D., Member  
Amy Lockhart, Member*

*Dr. Walt Griffin, Superintendent*

**June 25, 2013**

## **Tentative Budget for Advertising**

The 2013-2014 Tentative Budget for Advertising presented on the following pages presents our best estimate of the available carryover fund balances, revenues and expenditures for the 2013-14 fiscal year (July 1, 2103 - June 30, 2104). The budget is still under development and these amounts will change.

As has been our practice for many years, the focus in the General Fund is on recurring revenues and expenditures and thus the Tentative Budget presents only recurring expenditures. In accordance with Board policy and past practices, the adopted budget will include appropriations for both recurring and non-recurring expenditures e.g., encumbrances, unspent restricted revenues and ongoing projects. The fund balances presented in the General Fund Budget Analysis include both assigned and unassigned balances. In prior years only assigned fund balances were reported. The change was made to better present the available resources of the School District.

In November of 2012 the voters in Seminole County approved a referendum granting the School Board the authority to increase the ad valorem millage by up to one mill for four years beginning July 1, 2013. The enclosed budget includes the full one mill additional levy, which is projected to generate \$25.8 million in revenues. The referendum stated that the funds will be used for essential operating expenses to: preserve "A" rated academic, vocational, arts, and athletic programs; retain highly qualified teachers; and repair and maintain school buildings with annual reporting to the county's citizens to ensure fiscal stewardship of the funds. A separate fund has been created, General fund-Fund 101, to account for the proceeds of and expenditures funded by the levy of the additional millage.

Funding under the Florida Education Finance Program (FEFP) increased \$20.2 million to \$419.7 million. However, the legislature mandated increases in expenditures totaling \$19.6 million (including \$7.5 million in Florida Retirement System contributions) leaving \$ 0.7 million in flexible additional FEFP funds. Non-mandated expenditures are projected to increase by \$1.7 million including a projected \$3.7 million increase in employee medical benefit costs which were offset by \$2 million in reductions in various other non-mandated expenditures. The projected recurring deficit is \$1 million on total projected revenues of \$442.7 million.

Separate narratives are provided for each fund type other than the General Fund. The budget presentation of the Major Federal Programs has been expanded compared to prior years to report revenues and expenditures by function in total and separately for each program.

**SCPS Millage Levies - Preliminary Estimate**

Description	Actual Millage Levies 2012-13	Difference	Preliminary Millage Levies 2013-14	Percent Change
<b>Millage Set by Law</b>				
(A) Required Local Effort	5.305	-0.101	5.204	-1.90%
<b>Discretionary Millage Set by School Board -</b>				
Basic Discretionary	0.748	0.000	0.748	0.00%
Capital Outlay	1.500	0.000	1.500	0.00%
<b>(B) Total of Board Discretionary Levies</b>	<b>2.248</b>	<b>0.000</b>	<b>2.248</b>	<b>0.00%</b>
(C) Voted Additional Operating Millage	0.000	1.000	1.000	N/A
<b>Total of Levies (A) + (B) + (C)</b>	<b>7.553</b>	<b>0.899</b>	<b>8.452</b>	<b>11.90%</b>

Description	Estimated Tax Revenue* 2012-13	Difference	Estimated Tax Revenue* 2013-14	Percent Change
<b>Millage Set by Law -Total Revenue</b>				
(A) Required Local Effort	133,440,305	833,134	134,273,438 *	0.62%
<b>Discretionary Millage Set by School Board - Total Revenue</b>				
Basic Discretionary	18,814,957	484,914	19,299,872 *	2.58%
Capital Outlay	37,730,529	972,422	38,702,951 *	2.58%
<b>(B) Total of Board Discretionary Levies</b>	<b>56,545,486</b>	<b>1,457,336</b>	<b>58,002,823 *</b>	<b>2.58%</b>
(C) Voted Additional Operating Millage	-	25,801,967	25,801,967 *	N/A
<b>Total of Levies (A) + (B) + (C)</b>	<b>189,985,791</b>	<b>28,092,437</b>	<b>218,078,228 *</b>	<b>14.79%</b>

**Millage Levies - Impact on Individual Homeowner \*\***

Description	Millage Levies 2012-13	Difference	Preliminary Millage Levies 2013-14	Percent Change
<b>Millage Set by Law -</b>				
(A) Required Local Effort	\$ 689.65	\$ (13.13)	\$ 676.52	-1.90%
<b>Discretionary Millage Rates Set by School Board -</b>				
Basic Discretionary	\$ 97.24	\$ -	\$ 97.24	0.00%
Capital Outlay	\$ 195.00	\$ -	\$ 195.00	0.00%
<b>(B) Total of Board Discretionary Levies</b>	<b>\$ 292.24</b>	<b>\$ -</b>	<b>\$ 292.24</b>	<b>0.00%</b>
(C) Voted Additional Operating Millage	\$ -	\$ 130.00	\$ 130.00	
<b>Total of Levies (A) + (B) + (C)</b>	<b>\$ 981.89</b>	<b>\$ 116.87</b>	<b>\$ 1,098.76</b>	<b>11.90%</b>

\* Revenue based upon 2.58% increase in taxable assessed value, per Seminole County Property Appraiser's Office. (Taxable Value \$26,877,049,326)

\*\*Amount of taxes based upon the current average taxable value for a single family residence, \$155,000 with \$25,000 homestead exemption. (Source-Seminole County Property Appraiser's Office).



**Seminole County Public Schools**  
**Summary of Budgets By Fund**  
**2013-14**

	<b>Description</b>	<b>Amount</b>	<b>Pages</b>
§	General Fund	\$ 485,805,571	4 thru 9
§	General Fund Fund - Fund 101 *	25,801,967	10 thru 12
§	Debt Service Funds	25,222,800	13 thru 15
§	Capital Outlay Funds	74,134,864	16 thru 19
§	Special Revenue Funds	69,333,333	20 thru 35
§	Internal Service Funds	34,886,584	36 thru 40
§	Enterprise Fund	<u>5,204,197</u>	41 thru 42
	<b>Total</b>	<u><u>\$ 720,389,317</u></u>	

\* Voted Additional Operating Funds

2013-14 FEFP - Conference Report			
Public Schools Funding Summary, Comparison with 2012-13			
	2012-13 FEFP 4th Calculation Seminole	2013-14 Conference Report Seminole	Difference - Conference Report to FEFP 4th Calculation
<b>1 Major FEFP Formula Components</b>			
2 Unweighted FTE	64,335.95	63,520.92	(815.03)
3 Weighted FTE	69,467.68	68,649.30	(818.38)
<b>4 School Taxable Value (Tax Roll)</b>	<b>\$ 26,201,756,304</b>	<b>\$ 26,125,439,507</b>	<b>\$ (76,316,797)</b>
<b>5 District Cost Differential (DCD)</b>	<b>0.9968</b>	<b>0.9955</b>	<b>(0.001)</b>
6 Required Local Effort Millage	5.295	5.204	(0.091)
7 Discretionary Millage	0.748	0.748	-
<b>8 Total Millage</b>	<b>6.043</b>	<b>5.952</b>	<b>-0.091</b>
<b>9 Base Student Allocation</b>	<b>\$ 3,582.98</b>	<b>\$ 3,752.30</b>	<b>\$ 169.32</b>
<b>10 FEFP Detail</b>			
11 Base FEFP (WFTE x BSA x DCD)	\$ 248,104,824	\$ 256,433,601	\$ 8,328,777
12 Declining Enrollment Allocation	-	291,022	291,022
13 .748 Mill Compression	5,047,155	5,203,634	156,479
14 Safe Schools	1,183,657	1,175,071	(8,586)
15 Supplemental Academic Instruction	15,374,161	15,302,028	(72,133)
16 Reading Instruction Allocation	2,981,898	2,945,828	(36,070)
17 ESE Guaranteed Allocation	18,380,408	18,223,087	(157,321)
18 Transportation	10,728,268	10,844,516	116,248
19 Instructional Materials	4,878,776	4,942,436	63,660
20 Teachers Lead	762,646	1,083,305	320,659
21 Virtual Education Contribution	592,600	409,168	(183,432)
22 Teacher Salary Allocation	-	11,195,038	11,195,038
23 Proration to Appropriation	(1,148,428)	-	1,148,428
24 Discretionary Lottery/School Recognition	4,185,563	4,185,563	-
25 Class Size Reduction Allocation	69,524,948	68,659,159	(865,789)
<b>26 Total FEFP &amp; Categorical Funds</b>	<b>380,596,476</b>	<b>400,893,456</b>	<b>20,296,980</b>
27 .748 Mill Discretionary Local Effort	18,814,957	18,760,156	(54,801)
<b>28 Total Funding</b>	<b>\$ 399,411,433</b>	<b>\$ 419,653,612</b>	<b>\$ 20,242,179</b>
<b>29 Total Funds per UFTE</b>	<b>\$ 6,208.22</b>	<b>\$ 6,606.54</b>	<b>\$ 398.33</b>
<b>Summary of Funding</b>			
<b>Total Funding</b>	<b>\$ 399,411,433</b>	<b>\$ 419,653,612</b>	<b>\$ 20,242,179</b>
<b>Less Legislatively Established Uses:</b>			
Retirement Cost Increase		(7,500,000)	(7,500,000)
Teacher Salary Allocation		(11,195,038)	(11,195,038)
Dual Enrollment		(375,000)	(375,000)
Teacher Lead		(320,659)	(320,659)
Industry Certified Career Education (Cape Funds) Increase FTE (30.2)		(121,054)	(121,054)
<b>Amount Available for Operations</b>	<b>\$ 399,411,433</b>	<b>\$ 400,262,915</b>	<b>\$ 730,428</b>



**Seminole County Public Schools  
Revenue Estimates  
Fiscal Year 2013-14**

Revised: 6/17/13 7:38 AM

Description	2012-13	Difference	2012-13	Difference	2013-14	Difference
	FEFP 2nd Calc	2012-13 4th Calc. vs. 2012-13 2nd Calc.	FEFP 4th Calc	2013-14 Conference Report Calc. vs. 2012-13 4th Calc.	FEFP Conference Report Calc	2013-14 Conference Report Calc. vs. 2012-13 2nd Calc.
<b>FEDERAL SOURCES:</b>						
Account #	Account Name					
3191	ROTC	461,173	-	461,173	44,936	44,936
3202	Medicaid Funding	1,960,000	-	1,960,000	100,000	100,000
<b>Total Federal Revenue</b>		<b>2,421,173</b>	<b>-</b>	<b>2,421,173</b>	<b>144,936</b>	<b>144,936</b>
<b>STATE SOURCES:</b>						
Account #	Account Name					
3310	Net State FEFP & Categorical Funding	243,998,785	3,559,845	247,558,630	22,816,310	26,376,155
3310	McKay Adjustment	(3,401,420)	(224,996)	(3,626,416)	-	(224,996)
3310	Additional Projected FTE (Net)	-	-	-	2,973,834	2,973,834
3310	Prior Year Adjustments	-	141,791	141,791	(141,791)	-
3355	Class Size Reduction Compliance Award	-	-	-	-	-
3323	CO & DS	37,899	-	37,899	-	-
3343	State License Tax	84,000	-	84,000	-	-
3371	Voluntary Pre-K	1,157,112	-	1,157,112	209,088	209,088
3372	Preschool Projects - State Pre-K	134,240	-	134,240	(46,504)	(46,504)
3378	Full Service Schools	171,934	-	171,934	-	-
3390	Misc. State Rev.	52,907	-	52,907	-	-
<b>Total State Revenue</b>		<b>242,235,457</b>	<b>3,476,640</b>	<b>245,712,097</b>	<b>25,810,937</b>	<b>29,287,577</b>
<b>LOCAL SOURCES:</b>						
Account #	Account Name					
3411	Ad Valorem Taxes	151,852,803	-	151,852,803	(2,574,131)	(2,574,131)
3411	Prior Period Tax Adjustment (.016 Mills for 12-13)	402,459	-	402,459	-	-
3430	Investment Income	400,000	-	400,000	-	-
3472	Pre-K	510,000	-	510,000	222,000	222,000
3494	Federal Indirect	1,323,337	-	1,323,337	168,253	168,253
349X	Other Miscellaneous Local	1,649,903	-	1,649,903	316,803	316,803
<b>Total Local Revenue</b>		<b>156,138,502</b>	<b>-</b>	<b>156,138,502</b>	<b>(1,867,075)</b>	<b>(1,867,075)</b>
<b>TRANSFERS IN:</b>						
Account #	Account Name					
3630	Transfer From Capital Outlay Funds	10,191,000	-	10,191,000	2,000,000	2,000,000
3690	Transfer From Enterprise Fund	1,750,711	-	1,750,711	403,290	403,290
<b>Total Transfers In</b>		<b>11,941,711</b>	<b>-</b>	<b>11,941,711</b>	<b>2,403,290</b>	<b>2,403,290</b>
<b>Total Revenue and Transfers In</b>		<b>412,736,843</b>	<b>3,476,640</b>	<b>416,213,483</b>	<b>26,492,088</b>	<b>29,968,728</b>



**Seminole County Public Schools**  
**Revenues - State Formula Funding Detail (FEFP & Categorical Funds)**  
**Fiscal Year 2013-14**

Revised: 6/17/13 7:38 AM

Description	2012-13	Difference	2012-13	Difference	2013-14	Difference
	FEFP 2nd Calc	2012-13 4th Calc. vs. 2012-13 2nd Calc.	FEFP 4th Calc	2013-14 Conference Report Calc. vs. 2012-13 4th Calc.	FEFP Conference Report Calc	2013-14 Conference Report Calc. vs. 2012-13 2nd Calc.

**STATE FORMULA FUNDING SOURCES:**

FEFP Details:	UFTE	63,711.14	624.81	64,335.95	(815.03)	63,520.92	(190.22)
	WFTE	68,617.50	850.18	69,467.68	(818.38)	68,649.30	31.80
	BSA	\$3,582.98	\$0.00	\$3,582.98	\$169.32	\$3,752.30	\$169.32
	DCD	0.9968	0	0.9968	-0.0013	0.9955	-0.0013

Account #	Account Name	2012-13	Difference	2012-13	Difference	2013-14	Difference
3310	FEFP Base Funding (WFTE x BSA x DCD)	245,068,394	3,036,430	248,104,824	8,328,777	256,433,601	11,365,207
3310	Declining Enrollment Supplement	184,795	(184,795)	-	291,022	291,022	106,227
3310	Proration for Revised Appropriation	(282,452)	(865,976)	(1,148,428)	1,148,428		282,452
3310	Additional .748 Compression	4,820,385	226,770	5,047,155	156,479	5,203,634	383,249
3310	Safe Schools	1,178,748	4,909	1,183,657	(8,586)	1,175,071	(3,677)
3310	Supplemental Academic Instruction (SAI)	15,374,161	-	15,374,161	(72,133)	15,302,028	(72,133)
3310	Reading Instruction Allocation	2,953,651	28,247	2,981,898	(36,070)	2,945,828	(7,823)
3310	ESE Guaranteed Allocation	18,380,408	-	18,380,408	(157,321)	18,223,087	(157,321)
3310	Student Transportation	10,637,881	90,387	10,728,268	116,248	10,844,516	206,635
3310	Instructional Materials	4,797,566	81,210	4,878,776	63,660	4,942,436	144,870
3310	Teacher Lead Program	762,646	-	762,646	320,659	1,083,305	320,659
3310	Virtual Education Contribution (451.46 x \$860.81)	388,621	203,979	592,600	(183,432)	409,168	20,547
3310	Teacher Salary Allocation				11,195,038	11,195,038	11,195,038
<b>Total FEFP</b>		<b>304,264,804</b>	<b>2,621,161</b>	<b>306,885,965</b>	<b>21,162,769</b>	<b>328,048,734</b>	<b>23,783,930</b>

**Categorical Details:**

Account #	Account Name	2012-13	Difference	2012-13	Difference	2013-14	Difference
3355	Class Size Reduction	69,066,551	458,397	69,524,948	(865,789)	68,659,159	(407,392)
3344	Discretionary Lottery	-	-	-	-	-	-
3361	School Recognition Funds	3,705,276	480,287	4,185,563	-	4,185,563	480,287
<b>Total Categorical</b>		<b>72,771,827</b>	<b>938,684</b>	<b>73,710,511</b>	<b>(865,789)</b>	<b>72,844,722</b>	<b>72,895</b>
3411	Discretionary Local Effort 0.748 Mills	18,814,957	-	18,814,957	(54,801)	18,760,156	(54,801)
<b>Total State Formula Funding (A)</b>		<b>395,851,588</b>	<b>3,559,845</b>	<b>399,411,433</b>	<b>20,242,179</b>	<b>419,653,612</b>	<b>23,802,024</b>

**Less Local Portion of Formula Funding:**

Account #	Account Name	2012-13	Difference	2012-13	Difference	2013-14	Difference
3411	Required Local Effort	133,037,846	-	133,037,846	(2,519,330)	130,518,516	(2,519,330)
3411	Local Discretionary Effort	18,814,957	-	18,814,957	(54,801)	18,760,156	(54,801)
<b>Total Local Portion of Formula Funding (B)</b>		<b>151,852,803</b>	<b>-</b>	<b>151,852,803</b>	<b>(2,574,131)</b>	<b>149,278,672</b>	<b>(2,574,131)</b>
<b>Net State FEFP &amp; Categorical Formula Funding ((A)-(B))</b>		<b>243,998,785</b>	<b>3,559,845</b>	<b>247,558,630</b>	<b>22,816,310</b>	<b>270,374,940</b>	<b>26,376,155</b>

**Seminole County Public Schools  
General Fund - Budget Analysis  
2013-14**

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<b>Summary of Revenue &amp; Expenditures</b>		<b>Amount</b>
	<b>UFTE Projection 2013-14</b>	<b>64,191.09</b>
	<b>UFTE Funded 2013-14 (Conference Report)</b>	<b>63,520.92</b>
	<b>Beginning Operating Budget Revenue 2012-2013</b>	<b>\$ 412,736,843</b>
	Increase in FEFP Funding (FEFP Conference Report 2013-14)	23,802,024
	ePay & Purchasing Card Discounts	216,000
	Restore Capital Outlay Transfer to General Fund	2,000,000
	Additional Extended Day Care Revenue/Transfer to General Fund	403,290
	McKay Scholarship	(224,996)
	Medicaid Funding	100,000
	Additional WFTE less possible proration (\$4,956,393-\$1,982,556)	2,973,834
	Additional VPK & Pre K Revenues	384,584
	Additional Federal Indirect Cost	168,253
	Other Revenue Adjustments (Net)	145,739
<b>(a.)</b>	<b>Total Revenue &amp; Transfers In</b>	<b>\$ 442,705,571</b>
<b>(b.)</b>	<b>Recurring Base Budget</b>	<b>\$ 423,052,090</b>
	<b>Mandated Increases (Decrease) in Categorical Budget Amounts or Other Budget Amounts:</b>	
1.	Reading Instruction	\$ (7,823)
2.	Instructional Materials	144,870
3.	Teacher Lead	320,659
4.	Safe Schools	(3,677)
5.	School Recognition	480,287
6.	Teacher Salary Allocation	11,195,038
7.	Industry Certified Career Education (Cape Funds) Increase FTE (30.2)	121,054
8.	VPK & Pre- K	384,584
9.	Adjust for Charter School Portion of Categorical Funding (Instructional Materials, Reading, and Safe School Funds, Teacher Salary Increase Allocation)	(324,102)
<b>(c.)</b>	<b>Total of Increases or Decreases in Categorical or Other Budget Amounts</b>	<b>\$ 12,310,890</b>
	<b>Salary &amp; Benefit Improvements (Board High Priority Items):</b>	
1.	Salary & Benefit Improvements (Subject to Negotiations)	TBD
2.	Estimated Retirement Rate Increase	\$ 7,500,000
3.	Medical /Prescription Insurance (Cost Increase for the 2013/2014 plan year)	3,667,796
	<b>Necessary Budget Items:</b>	
4.	Charter School Funding Increases [Choices In Learning Charter School (40 additional FTE) ; UCP Charter (4 additional FTE); Galileo Charter (46 additional FTE)]	972,123
5.	School Supply Funding (FTE & School Improvement)	14,713
6.	New Email archiving & unified messaging system	191,535
7.	Information Services - Annual Software License/Maintenance Contracts Increases (Various products/vendors)	150,775
8.	Custodial Contracted Services Increase 2% effective January 2014	21,100
9.	Custodial Contracted Services Increase related to the Affordable Health Care Act.	120,000



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<b>Necessary Budget Items: Continued .....</b>		<b>Amount</b>
10	Increase involvement of deputy sheriffs at 22 elementary schools and implement a new student program, FOCUS on Safety. Amount is net of the 50% paid by the Seminole County Sheriffs Office.	\$ 350,000
11	School Resource Officers Contract Cost Increases	34,983
12	Professional Development Training Support	50,000
13	Choices 9212 - Elementary Programs of Emphasis Support	50,000
14	Instructional Technology - Model Digital School Planning	125,000
15	ESSS - Gifted Services - 1. Gifted Professional Development - Endorsement PD - Writing Team/Presenter and Under-represented identification PD - Materials & Supplies (for both) - \$12,000.00; 2. Evaluation Instruments for under-represented \$20,000.00	32,000
16	ESOL - Elementary World Languages Program (FLES) - TOA-World Languages Curriculum Specialist and Itinerant Teacher	116,794
17	Assessment and Accountability - Major Systems: Assessment, Transition to PARCC and Standard Based Assessments. SB 736 Signed by Gov. Scott on March 24, 2011, required each district to create assessments for each course not aligned to an existing assessment. There are approximately 450 courses in Seminole County Schools not aligned to an assessment. This number changes annually. We estimate the cost to be \$250 per course to create an assessment.	112,500
18	Virtual Education - Increase staffing by 3 Teacher units, 1 Teacher on Assignment and 1 Virtual School Manager position ( <i>Net Amount</i> )	122,820
19	Virtual Education - Convert 10 month School Assistant Principal position to 12 month School Principal position.	21,330
20	Additional Exceptional Student Education Teachers - 10.34 positions	517,735
21	Additional ESOL Teachers - 2 positions	100,142
22	School Support Point Adjustment due to growth in student enrollment	147,660
23	Custodial Staffing Point Increases due to added square footage required to be cleaned	63,480
24	Communications Officer ( <i>New Position</i> )	85,000
25	Refuse Services - Solid waste removal for schools - bid increase	37,599
26	Recycling Services - Cardboard removal for schools	16,037
27	Grounds Maintenance Contract Increase	7,213
28	Human Resources - Postage & Communication, Electronic File Storage	7,000
29	Human Resources - Evaluation/Performance Pay Compliance, Performance Assistance Plans	25,000
30	Human Resources - Other Needs - Photo ID's, Fingerprint Retention, Training & Professional Updates	10,000
31	Workers Compensation & General Liability Insurance Estimated Increase	327,152
32	Dual Enrollment - pay per credit hour fee for each student taking dual enrollment classes at a community college or university.	375,000
33	Bottled Gas Cost Increase (7%)	4,272
34	Additional OPS funds needed for Legal Services	15,000
35	Communications Cost Increases	30,000
36	New Bus Drivers Retention Incentive	20,000
37	Blackboard Cost Increase	3,306
38	Reserve for Enrollment Growth - Additional Teachers	1,502,130
39	Automatic Electronic Defibrillator Equipment & Supplies	12,000
<b>(d.)</b>	<b>Total of Salary/Benefit Improvements and Necessary Budget Items</b>	<b>\$ 16,959,195</b>

**Seminole County Public Schools  
General Fund - Budget Analysis  
2013-14**

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Cost Savings & Additional Revenue Options:		Amount
	<b>Recurring Budget Cost Savings:</b>	
1	Reduce Purchasing & Distribution Services Budget (Postage/Communication)	\$ (20,000)
2	Electricity - Energy Conservation Program	(475,000)
3	Preliminary Estimate of Terminations / New Hires Savings	(6,469,605)
4	Information Services - Annual Software and License / Maintenance Contract Reductions	(74,499)
5	Maintenance Department - Reduce Executive Secretary Position	(58,547)
6	Virtual Education- decrease K-12 contract , including Citrus Students to be served by SADL (Net decrease)	(340,996)
7	Finance - Reductions (District Cost Report Support Decrease (\$4,200) & Reduce One Property Account Specialist II Position)	(34,343)
8	District Audit Support (State to Audit 2013-14)	(90,776)
9	Transportation Plussed In Time - Reduction	(107,235)
10	Diesel Fuel	(100,000)
11	Unemployment Compensation	(350,000)
12	EOY Test Development Budget Reduction	(137,500)
13	Leave Payout Savings	(400,941)
<b>(e.)</b>	<b>Total Recurring Cost Savings</b>	<b>\$ (8,659,442)</b>

Summary General Fund Budget		Amount
(a.)	Total Revenue	\$ 442,705,571
	Estimated Beginning Fund Balance- Assigned and Unassigned	43,100,000
	Total Sources	<u>\$ 485,805,571</u>
	Expenditures:	
(b.)	Recurring Base Budget	423,052,090
(c.)	Total of Increases or Decreases in Categorical or Other Budget Amounts	12,310,890
(d.)	Total of Salary/Benefit Improvements and Necessary Budget Items	16,959,195
(e.)	Recurring Proposed Cost Savings	<u>(8,659,442)</u>
(f.)	Total Expenditure Budget (b.)+(c.)+(d.)+(e.)	443,662,733
	Estimated Ending Fund Balance- Assigned and Unassigned	<u>42,142,838</u>
	Total Expenditure and Ending Fund Balances	<u>\$ 485,805,571</u>
	Estimated Recurring Budget Deficit (a.)-(f.)	<u>\$ (957,162)</u>

*Note : Estimated expenditures are recurring only and thus do not include rebudgeted amounts from prior year for encumbrances, unspent restricted sources and carryover projects.*

**Seminole County Public Schools**  
**General Fund - Fund 101**  
**2013-14**

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<b>Revenues</b>	
Revenue Generated from One Mill Voter Approved Millage	\$ 25,801,967
<b>Total Revenues</b>	<b><u>\$ 25,801,967</u></b>
<b>Expenditures</b>	
Preserve "A" rated academic, vocational, arts and athletic programs	\$ 8,673,909
Retain highly qualified teachers	1,548,700
Repair and maintain school buildings	<u>15,380,000</u>
<b>Total Expenditures</b>	<b><u>\$ 25,602,609</u></b>
<b>Ending Fund Balances</b>	
<b>Fund Balance</b>	<b><u>\$ 199,358</u></b>

**Seminole County Public Schools**  
**General Fund - Fund 101 Expenditure Plan**

	<b>Amount</b>
<b><i>Preserve "A" rated academic, vocational, arts and athletic programs</i></b>	
1 Career, Technical and Vocational Programs - Equipment and other industry certification related costs	\$ 306,000
2 Early Childhood Education - Equip Four New Pre-K Classrooms. Great Start Pathways to Success (Parenting Initiative)	280,000
3 World Languages - Installation of Language Labs Middle and High Schools (other than Crooms)	343,000
4 Science Labs - Elementary, Middle and High Schools	922,000
5 Robotics Equipment - Elementary, Middle and High Schools, and Supplements	747,000
6 Health and Fitness - Equipment for Elementary and Middle Schools, Recess Supervision for Elementary Schools	680,000
7 Classroom Presentation Systems - First Year Purchases and Installations	1,070,555
8 Equipment Replacement including Band Instruments	1,000,000
9 Network Equipment/Fiber for Computer Based Testing	600,000
10 Technology Upgrades and Augmentation (Computers, Smart Boards etc.)	2,725,354
<b>Total - <i>Preserve "A" rated academic, vocational, arts and athletic programs</i></b>	<b><u>\$ 8,673,909</u></b>
<b><i>Retain highly qualified teachers</i></b>	
1 Increase compensation for Instructional In-service Activity - \$50/\$100	\$ 400,000
2 Increase School Professional Development Budget Allocation	400,000
3 Increase compensation for curriculum writing and hard-to-assess test development.	100,000
4 New Teacher Support and Mentoring Program.	198,300
5 Teacher of the Gifted Endorsement Incentive.	100,000
6 Virtual Programs - Online course developer, teacher training	255,000
7 End of Course Tutorial at Middle and High Schools - Extended Teacher Contracts	95,400
<b>Total - <i>Retain highly qualified teachers</i></b>	<b><u>\$ 1,548,700</u></b>
<b><i>Repair and maintain school buildings</i></b>	
1 Roofing Projects	\$ 5,155,000
2 HVAC Projects (Heating Ventilation Air Conditioning)	9,825,000
3 Winter Springs High School Window Frame Replacement	400,000
<b>Total - <i>Repair and maintain school buildings</i></b>	<b><u>\$ 15,380,000</u></b>
<b>Grand Total</b>	<b><u><u>\$ 25,602,609</u></u></b>

**Seminole County Public Schools**  
**General Fund - Fund 101 Expenditure Plan**

	<b>Amount</b>
<b>Roofing Projects</b>	
Bear Lake Elementary - Reroof Bldgs 1-6 & 8-12	\$ 650,000
Geneva Elementary - Reroof Bldgs 1-6, 11, & 15	1,200,000
Lake Howell High - Reroof Bldgs 5, 6, 9, & 10	875,000
Altamonte Elementary - Reroof Bldg 1	380,000
Casselberry Elementary - Reroof Bldg 1-7, 11, & 12	830,000
Idyllwilde Elementary - Reroof Bldg 1, 4, & 5	610,000
Lake Orienta Elementary - Reroof Bldg 1	420,000
Pine Crest Elementary - Reroof Bldgs 2 (Partial) & 10	65,000
Millennium Middle - Reroof Bldg 7	75,000
Building Sealants	50,000
	5,155,000
<b>Total - Roofing Projects</b>	<b>\$ 5,155,000</b>
<b>HVAC Projects (Heating Ventilation Air Conditioning)</b>	
Greenwood Lake Middle School - HVAC Bldgs 1-11 (1986)	\$ 6,625,000
Geneva Elementary - HVAC Bldgs 1-6 (1988)	3,200,000
	9,825,000
<b>Total - HVAC Projects (Heating Ventilation Air Conditioning)</b>	<b>\$ 9,825,000</b>

## **DEBT SERVICE BUDGET**

The debt service fund is used to report principal and interest payments and related costs on debt incurred for capital outlay projects. Debt service expenditures for Certificates of Participation (“COPs”) are generally funded by capital improvement ad valorem taxes and to a lesser extent impact fees revenues and the unused portion, if any, of the proceeds of COPs. General fund revenues may be used for this purpose as well but that is rare. Debt service expenditures for State Board of Education (“SBE”) bonds are funded and paid by the State of Florida.

The outstanding principal balances of COPs at June 30, 2013 total \$185,240,000. COPs are financing arrangements that are in the form of lease-purchase agreements. Prior to July 1, 2012 the School District was authorized to expend up to seventy-five percent (75%) of its annual levy for capital improvement ad valorem taxes for COPs debt service expenditures (minimum lease payments). Effective July 1, 2012 there is no such limitation for original issues of COPs dated before June 30, 2009 which encompasses all of the Districts COPs. Capital Improvement Ad Valorem Taxes revenues are recorded in Capital Projects Funds and the current annual debt service amounts of \$22,055,000 are transferred to the Debt Service Fund from the Capital Projects Funds. Minimum lease payments extend through 2031.

The outstanding principal balances of SBE bonds payable at June 30, 2013 total \$13,290,000. The State Board of Education issues these serial bonds on behalf of the District. 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 the District portion of the State assessed motor vehicle license tax. Each year, the State Department of Education provides the School Board with “book entry” information summarizing the Districts revenue and related debt service expenditures on these bonds. Debt service on bonds extends through 2028.

**Debt Service Budget  
2013-2014**

**Projected Revenues and Beginning Balances:**

<b>Beginning Fund Balance</b>		<b>2012-13</b>	<b>2013-14</b>	<b>Difference</b>
210	Series 2005A Cert. of Participation	\$ 22,813	\$ 14,139	\$ (8,674)
211	Series 2006B Cert. of Participation	31,162	17,851	(13,311)
213	Series 2007A Cert. of Participation	27,674	17,053	(10,621)
215	Series 2003B Cert. of Participation	333,542	8,410	(325,132)
216	Series 2004A Cert. of Participation	29,956	408,769	378,813
217	Series 2006A Cert. of Participation	19,329	20,027	698
218	Series 2009A Cert. of Participation	9,877	24,599	14,722
220	SBE Bonds	436,709	436,709	-
<b>Total Fund Balances</b>		<b>911,063</b>	<b>947,557</b>	<b>36,495</b>

  

<b>Projected Revenues</b>				
220-322	CO&DS withheld for SBE Bonds	2,251,008	2,220,243	(30,765)
210-630	Transfer-In-2005A Cert. of Participation	2,460,000	2,475,000	15,000
211-630	Transfer-In-2006B Cert. of Participation	4,650,000	4,660,000	10,000
213-630	Transfer-In-2007A Cert. of Participation	5,890,000	5,900,000	10,000
215-630	Transfer-In-2003B/2012A Cert. of Participation	2,850,000	3,190,000	340,000
216-630	Transfer-In-2004A Cert. of Participation	2,750,000	2,220,000	(530,000)
217-630	Transfer-In-2006A Cert. of Participation	2,015,000	2,010,000	(5,000)
218-630	Transfer-In-2009A Cert. of Participation	1,625,000	1,600,000	(25,000)
<b>Total Available Revenue</b>		<b>24,491,008</b>	<b>24,275,243</b>	<b>(215,765)</b>
<b>Total Available Revenue and Fund Balance</b>		<b>\$ 25,402,071</b>	<b>\$ 25,222,800</b>	<b>\$ (179,270)</b>

**Projected Expenditures and Ending Balances:**

<b>Redemption of Principal</b>		<b>2012-13</b>	<b>2013-14</b>	<b>Difference</b>
210-9200-710	Series 2005A Cert. of Participation	\$ 1,590,000	\$ 1,675,000	\$ 85,000
211-9200-710	Series 2006B Cert. of Participation	2,755,000	2,865,000	110,000
213-9200-710	Series 2007A Cert. of Participation	4,275,000	4,450,000	175,000
215-9200-710	Series 2003B Cert. of Participation	1,985,000	2,070,000	85,000
216-9200-710	Series 2004A Cert. of Participation	1,295,000	1,335,000	40,000
217-9200-710	Series 2006A Cert. of Participation	860,000	895,000	35,000
218-9200-710	Series 2009A Cert. of Participation	785,000	810,000	25,000
220-9200-710	SBE Bonds	1,495,000	1,545,000	50,000
<b>Total Redemption of Principal</b>		<b>15,040,000</b>	<b>15,645,000</b>	<b>605,000</b>

  

<b>Payment of Interest</b>				
210-9200-720	Series 2005A Cert. of Participation	879,000	799,500	(79,500)
211-9200-720	Series 2006B Cert. of Participation	1,908,369	1,798,170	(110,199)
213-9200-720	Series 2007A Cert. of Participation	1,626,700	1,455,700	(171,000)
215-9200-720	Series 2003B Cert. of Participation	1,188,545	1,115,100	(73,445)
216-9200-720	Series 2004A Cert. of Participation	1,457,653	1,276,168	(181,485)
217-9200-720	Series 2006A Cert. of Participation	1,157,530	1,123,130	(34,400)
218-9200-720	Series 2009A Cert. of Participation	824,425	800,876	(23,549)
220-9200-720	SBE Bonds	721,008	640,243	(80,765)
<b>Total Payment of Interest</b>		<b>9,763,230</b>	<b>9,008,887</b>	<b>(754,343)</b>

**Debt Service Budget  
2013-2014**

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

<b>Payment of Commission:</b>		<b>2012-13</b>	<b>2013-14</b>	<b>Difference</b>
210-9200-730	Series 2005A Cert. of Participation	\$ 2,000	\$ 2,000	\$ -
211-9200-730	Series 2006B Cert. of Participation	2,000	2,000	-
213-9200-730	Series 2007A Cert. of Participation	2,000	2,000	-
215-9200-730	Series 2003B Cert. of Participation	5,000	2,000	(3,000)
216-9200-730	Series 2004A Cert. of Participation	2,000	5,000	3,000
217-9200-730	Series 2006A Cert. of Participation	2,000	2,000	-
218-9200-730	Series 2009A Cert. of Participation	5,000	5,000	-
220-9200-730	SBE Bonds	35,000	35,000	-
Total Payment of Commissions		55,000	55,000	-
<b>Total Expenditures</b>		24,858,230	24,708,887	(149,343)
<b>Ending Fund Balances</b>				
210	Series 2005A Cert. of Participation	11,813	12,639	826
211	Series 2006B Cert. of Participation	15,793	12,681	(3,112)
213	Series 2007A Cert. of Participation	13,974	9,353	(4,621)
215	Series 2003B Cert. of Participation	4,997	11,310	6,313
216	Series 2004A Cert. of Participation	25,303	12,601	(12,702)
217	Series 2006A Cert. of Participation	14,799	9,897	(4,902)
218	Series 2009A Cert. of Participation	20,452	8,723	(11,729)
220	SBE Bonds	436,709	436,709	-
<b>Total Ending Fund Balances</b>		543,841	513,913	(29,927)
<b>Total Projected Expenditures and Fund Balances</b>		\$ 25,402,071	\$ 25,222,800	\$ (179,270)



## CAPITAL OUTLAY FUNDS 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 proposed local 1.500 mill property tax levy and Seminole County Educational Facilities Impact Fees.

### 2013-2014 Budget

This budget includes a 1.500 mill property tax levy that will generate \$38,702,951 in revenue for various projects itemized in the Capital Outlay Funds Budget. The appropriations include the maintenance of building infrastructure and renovation of selected school HVAC and roof systems. The budget also includes supplements to the operating budget to cover countywide maintenance, repair, renovation, payments of premiums for property and casualty insurance, and transfers to the Debt Service Fund for Certificates of Participation. In approving this budget, the Board is also authorizing the following projects:

- Technology Upgrades to Accommodate Computer-based Testing
- Replacement of Aging School Buses
- Crooms AOIT Computer Equipment
- Stadium repairs at Seminole High School
- 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 was \$2,366,607 for repairs and maintenance. The Legislature allocated no PECO funds to the school districts for the 2011-2012, 2012-13 and 2013-14 fiscal years.

Educational facilities impact fees are collected for all new residential construction. This revenue source is estimated to generate \$3,600,000 during the 2013-14 fiscal year. The funds will be allocated to the repayment of debt service related to growth projects from previous years.

# **NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY**

The 2013-14 capital improvement property tax levy will generate approximately \$ 38,702,951 in Capital Outlay Funds. Included below is a summary of the projects to be funded with the levy for fiscal year 2013-14. As required by law, the projects are listed in priority order within each major category:

## **CONSTRUCTION AND REMODELING**

- Countywide Remodeling
- Countywide Site Improvements
- Countywide Athletic Facilities

## **MAINTENANCE, RENOVATION, AND REPAIR**

- Countywide Roof Repair
- Countywide HVAC Equipment and Controls Replacement
- Countywide Maintenance and Repair
- Countywide Renovation

## **MOTOR VEHICLE PURCHASES**

- Purchase of Eleven (11) School Buses
- Purchase of Two (2) Trucks

## **NEW AND REPLACEMENT EQUIPMENT**

- Countywide Infrastructure for Computer Testing
- Countywide Campus Security
- Countywide Bus Communication Equipment
- Countywide School Computer Technology

## **PAYMENT FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE PURCHASE AGREEMENT**

- Payments due for Certificates of Participation Issues

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

**Capital Outlay Funds  
2013-14**

<b>Carryover Balances</b>	<b>2012-2013</b>	<b>2013-14</b>	<b>Difference</b>
Prior Year Budgeted Projects	\$ 11,231,473	\$ 7,155,761	\$ (4,075,712)
Prior Year Carryover (Unbudgeted Funds)	22,828,141	24,263,152	1,435,011
Beginning Fund Balance	34,059,614	31,418,913	(2,640,701)
<b>Revenue - Federal/State Sources:</b>			
CO & DS Regular	283,000	283,000	-
Gas Tax Refund	100,000	100,000	-
<b>Total State Revenue</b>	<b>383,000</b>	<b>383,000</b>	<b>-</b>
<b>Revenue - Local Sources:</b>			
Interest Income - Various Funds	50,000	30,000	(20,000)
Impact Fees	3,000,000	3,600,000	600,000
Capital Improvement Tax	37,730,529	38,702,951	972,422
<b>Total Local Revenue</b>	<b>40,780,529</b>	<b>42,332,951</b>	<b>1,552,422</b>
<b>Total Available Funds</b>	<b>\$ 75,223,143</b>	<b>\$ 74,134,864</b>	<b>\$ (1,088,279)</b>
<b>Appropriations:</b>			
Capital Projects	\$ 17,240,000	\$ 20,493,000	\$ 3,253,000
Capital Projects - Carryover Projects	11,231,473	7,155,761	(4,075,712)
Budgetary Transfers:			
<b>To General Fund:</b>			
Capital Improvement Tax-Maintenance	7,241,000	9,241,000	2,000,000
Property Casualty Premium	2,200,000	2,200,000	-
School Instructional Equipment Purchases	750,000	750,000	-
<b>To Debt Service Fund:</b>			
Capital Improvement Tax:			
Series 2005A Cert. of Participation	2,460,000	2,475,000	15,000
Series 2006B Cert. of Participation	4,650,000	4,660,000	10,000
Series 2007A Cert. of Participation	5,890,000	5,900,000	10,000
Series 2003B/2012A Cert. of Participation	2,850,000	3,190,000	340,000
Series 2004A Cert. of Participation	2,750,000	2,220,000	(530,000)
Series 2006A Cert. of Participation	2,015,000	2,010,000	(5,000)
Series 2009A Cert. of Participation	1,625,000	1,600,000	(25,000)
<b>Total Appropriations</b>	<b>60,902,473</b>	<b>61,894,761</b>	<b>992,288</b>
<b>Ending Fund Balances:</b>			
Fund Balances	14,320,670	12,240,103	(2,080,567)
<b>Total Projected Expenses and Fund Balances</b>	<b>\$ 75,223,143</b>	<b>\$ 74,134,864</b>	<b>\$ (1,088,279)</b>

**2013-2014  
FIVE (5) YEAR CAPITAL IMPROVEMENT PLAN  
SEMINOLE COUNTY PUBLIC SCHOOLS**

REVISED - June 12, 2013

REVENUE	2013/14	2014/15	2015/16	2016/17	2017/18
<b>STATE</b>					
PECO NEW CONSTRUCTION	\$0	\$0	\$0	\$0	\$0
PECO MAINTENANCE	\$0	\$0	\$0	\$0	\$0
CO&DS	\$283,000	\$283,000	\$283,000	\$283,000	\$283,000
<b>LOCAL</b>					
1.50 MILLAGE	\$38,702,951	\$40,251,069	\$41,861,112	\$43,535,556	\$45,276,979
IMPACT FEES	\$3,600,000	\$4,000,000	\$4,400,000	\$4,800,000	\$4,800,000
GASOLINE TAX REFUND	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
INTEREST	\$30,000	\$30,000	\$30,000	\$500,000	\$500,000
<b>SUB-TOTAL</b>	<b>\$42,715,951</b>	<b>\$44,664,069</b>	<b>\$46,674,112</b>	<b>\$49,218,556</b>	<b>\$50,959,979</b>
PRIOR YEAR CARRYOVER	\$24,263,152	\$12,240,103	\$5,780,172	\$4,146,284	\$3,305,840
<b>TOTAL REVENUE</b>	<b>\$66,979,103</b>	<b>\$56,904,172</b>	<b>\$52,454,284</b>	<b>\$53,364,840</b>	<b>\$54,265,819</b>

EXPENDITURES	2013/14	2014/15	2015/16	2016/17	2017/18
<b>SUPPORT GENERAL FUND - 100</b>					
PROPERTY & CASUALTY PREMIUM	\$2,200,000	\$2,200,000	\$2,200,000	\$2,200,000	\$2,200,000
ANNUAL MAINTENANCE SUPPORT	\$9,241,000	\$9,241,000	\$9,241,000	\$9,241,000	\$9,241,000
SCHOOL INSTRUCTIONAL EQUIPMENT PURCHASES	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000
<b>DISTRICT WIDE CAPITAL EXPENDITURES</b>					
BUS REPLACEMENT	\$2,754,000	\$2,000,000	\$2,000,000	\$2,000,000	\$3,500,000
VEHICLES	\$114,000				\$100,000
CUSTODIAL EQUIPMENT - DISTRICT-WIDE	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
FLOOR - MAINTENANCE	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
HVAC - MAINTENANCE	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
ROOF - MAINTENANCE	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
PAVEMENT - MAINTENANCE	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
PAINTING - MAINTENANCE	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
PORTABLES	\$175,000	\$69,000	\$69,000	\$69,000	\$99,000
SCHOOL CAPITAL OUTLAY FUNDS	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
MAGNET SCHOOL EQUIPMENT	\$100,000	\$100,000	\$75,000	\$50,000	\$50,000
CROOMS TECHNOLOGY REPLACEMENT	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000
INFRASTRUCTURE-COMPUTER TESTING	\$1,000,000				
COMMUNICATIONS	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
SECURITY IMPROVEMENTS	\$1,000,000	\$1,000,000	\$150,000	\$150,000	\$150,000
BUS COMMUNICATIONS/VIDEO EQUIPMENT REPLACEMENT	\$200,000				
<b>DEBT SERVICE</b>					
COPS PAYMENT	\$22,055,000	\$22,464,000	\$22,473,000	\$22,449,000	\$22,476,000
<b>FACILITIES PLANNING</b>					
MISC. PLANNING	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
DISTRICTWIDE RENOVATIONS	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
<b>CAPITAL PROJECTS</b>					
DATA/ VOICE SYSTEMS		\$1,900,000	\$2,500,000		
TECHNOLOGY UPGRADES/AUGMENTATION					\$2,180,283
CLASSROOM PRESENTATION SYSTEMS					\$1,070,555
<b>ADDITIONS/REMODELING/HEALTH &amp; SAFETY</b>					
SEMINOLE HIGH - STADIUM REPAIRS	\$750,000				
JACKSON HEIGHTS MIDDLE-ADDITIONS/REMODELING (BLDG 5 - 1974)	\$7,000,000	\$7,000,000	\$3,000,000		
WEKIVA ELEMENTARY-REMODELING (1977/1988)			\$700,000	\$4,000,000	
HAMILTON ELEMENTARY-REMODELING (1984)			\$750,000	\$4,750,000	
SMALL PROJECTS	\$2,000,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
BUILDING SEALANTS					\$50,000
POSSIBLE SCHOOL SUSPENSION OF OPERATIONS - TBD (PER INTERLOCAL AGREEMENT)					
<b>HVAC PROJECTS</b>					
IDYLLWILDE ELEM-HVAC BLDGS 1, 2, 3 & 5 (1970/1982/1988)					\$3,125,000
LAKE ORIENTA ELEM-HVAC BLDGS 3, 5, 6, 7, & 8 (1988)					\$1,250,000
<b>MISC.</b>					
CONTINGENCY	\$2,500,000				
<b>TOTAL EXPENDITURES</b>	<b>\$54,739,000</b>	<b>\$51,124,000</b>	<b>\$48,308,000</b>	<b>\$50,059,000</b>	<b>\$50,641,838</b>
<b>BUDGETED FUND BALANCE</b>	<b>\$12,240,103</b>	<b>\$5,780,172</b>	<b>\$4,146,284</b>	<b>\$3,305,840</b>	<b>\$3,623,981</b>

## **Special Revenue Funds**

### **Food Service Fund**

Food Service 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 (USDA), Florida Department of Agriculture and Consumer Services Division of Food, Nutrition and Wellness and County Health Department. During the 2013-2014 school year, Seminole County Public Schools Food Service Department will provide meals to sixty-four lunch programs, sixty-two breakfast programs and five Head Start (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 from students and adults and payment from agencies to which Food Services provides meals.

The 2013-2014 Food Service Budget proposal has been developed with meal prices of; Elementary Student Paid Lunch \$2.25, Secondary Student Paid Lunch \$2.75 and Student Paid Breakfast (all grades) \$1.50. Reduced price lunch remains at \$0.40, which is dictated by USDA. The price for Reduced Breakfast of \$ 0.30 will be waived this year by the Food Service Department in an attempt to assist families most affected by the current economic downturn. Breakfast at no charge for all students is offered at thirteen (13) schools and the cost absorbed by Food Service. After School Snack Programs are offered to twenty-six (26) sites based on the site's free and reduced eligibility being greater than fifty percent. This is a nutritious snack offered to students in after school programs established for enrichment or academic remediation. The benefits of the National School Lunch and Breakfast Programs are for children only. Adult meal prices are required to reflect the per meal value of federal reimbursement and USDA commodity assistance. Adult breakfasts will be \$1.75 and adult lunches will be \$3.25.

## Special Revenue Funds

### 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. The following programs represent the major federal awards received by the District:

- **Individuals with Disabilities Education Act (IDEA), Part B:** This program is designed to ensure that children with disabilities ages 3-21 have the opportunity to receive a free, appropriate public education in a least restrictive environment. Funds are used to make special education services available to students with disabilities, consistent with the students’ Individual Education Plans. Funding also supports early intervention services to students not currently identified as needing special education or related services, but who need additional academic and behavioral supports to succeed in school.
- **Individuals with Disabilities Education Act (IDEA), Part C:** IDEA, Part C supports services for children with disabilities who are below five years of age and have sensory, physical, mental, or emotional conditions that significantly affect their attainment of normal developmental milestones. These services provide for early identification and intervention for all disabled children and are aimed toward providing developmentally appropriate instruction for each student
- **Title I, Part A – Improving the Academic Achievement of the Disadvantaged:** Title I, Part A provides supplemental funding to high poverty schools to ensure all children have fair, equal, and significant opportunities to obtain a high-quality education and reach, at a minimum, proficiency on academic achievement standards. Funding supports additional interventions for students, professional development for teachers, and family engagement activities designed to help students be academically successful.
- **Title I, Part D – Prevention and Intervention Programs for Children and Youth who are Neglected, Delinquent, or At-Risk:** The purpose of this program is to ensure children and youth in local correctional facilities have an opportunity to meet academic achievement standards. It also provides transitional services to enable such students to further their schooling or successfully seek employment. In addition, funding is available to support programs designed to prevent students from dropping out of school.

- **Title II, Part A – Improving Teacher and Principal Quality:** The purpose of this program is to increase academic achievement of all students by helping schools and districts improve teacher and principal quality and ensure all teachers are highly qualified. Title II, Part A supports professional development activities that focus on practices grounded in scientifically-based research to improve instructional delivery in the classroom.
- **Title III – Language Instruction for Limited English Proficient Students and Immigrant Students:** This program assists school districts in teaching English to limited English proficient students and in helping these students meet the same challenging state standards required of all students.
- **Title IV, Part B – 21<sup>st</sup> Century Community Learning Centers:** Funding supports academic and personal enrichment programs before and after school and during the summer to students and their families in order to help students meet academic achievement standards.
- **Title X, Part C - McKinney-Vento Homeless Education Assistance Program:** The McKinney-Vento program is designed to address the problems that homeless children and youth face enrolling, attending, and succeeding in school. Under this program, homeless children and youth are ensured access to the same free, appropriate public education as other students and provided additional academic supports to assist them in meeting challenging academic achievement standards.
- **Carl D. Perkins Career and Technical Education, Secondary Programs:** The purpose of this program is to develop more fully the academic, career, and technical skills of secondary education students who elect to enroll in career and technical education programs.

**Special Revenue Funds  
Food Service  
2013-14**

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**REVENUES AND BALANCES**

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<b>Federal Sources:</b>		<b>2012-2013</b>	<b>2013-2014</b>	<b>Difference</b>
261	National School Lunch Act - Lunch	\$ 10,650,000	\$ 12,600,000	\$ 1,950,000
262	National School Lunch Act - Breakfast	2,586,000	3,300,000	714,000
265	USDA Commodities	1,380,500	1,380,500	-
267	Summer Food Service Program	338,000	345,000	7,000
269	After School Snack Program	56,000	115,000	59,000
<b>Total Federal</b>		<u>15,010,500</u>	<u>17,740,500</u>	<u>2,730,000</u>
<b>State Sources:</b>				
337	School Breakfast Supplement	105,000	112,000	7,000
338	School Lunch Supplement	153,000	157,000	4,000
<b>Total State</b>		<u>258,000</u>	<u>269,000</u>	<u>11,000</u>
<b>Local Sources:</b>				
430	Interest			-
450	Food Service - Cash Payments	11,900,550	11,500,000	(400,550)
482	Revenue from Other Agencies	438,400	500,000	61,600
<b>Total Local</b>		<u>12,338,950</u>	<u>12,000,000</u>	<u>(338,950)</u>
<b>Total Revenues</b>		<u>\$ 27,607,450</u>	<u>\$ 30,009,500</u>	<u>\$ 2,402,050</u>
<b>Beginning Fund Balances:</b>				
Fund Balance		<u>7,415,547</u>	<u>6,090,447</u>	<u>(1,325,100)</u>
<b>Total Revenue &amp; Fund Balances</b>		<u>\$ 35,022,997</u>	<u>\$ 36,099,947</u>	<u>\$ 1,076,950</u>

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**Special Revenue Funds  
Food Service  
2013-14**

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**EXPENDITURES AND BALANCES**

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<b>Expenditures &amp; Budgetary Transfers:</b>		<b>2012-2013</b>	<b>2013-2014</b>	<b>Difference</b>
7600-100	Salaries	\$ 6,596,000	\$ 6,663,500	\$ 67,500
7600-200	Benefits	3,385,943	3,185,500	(200,443)
7600-300	Purchased Services	6,464,764	6,482,000	17,236
7600-400	Energy Services	923,291	923,000	(291)
7600-500	Materials & Supplies	8,995,216	11,422,750	2,427,534
7600-600	Furniture & Equipment	2,005,336	1,483,500	(521,836)
7600-700	Other Expenditures	562,000	565,500	3,500
<b>Total Expenditures &amp; Transfers</b>		<u>28,932,550</u>	<u>30,725,750</u>	<u>1,793,200</u>
 <b>Ending Fund Balances:</b>				
	Fund Balance	<u>6,090,447</u>	<u>5,374,197</u>	<u>(716,250)</u>
<b>Total Expenditures &amp; Fund Balances</b>		<u>\$ 35,022,997</u>	<u>\$ 36,099,947</u>	<u>\$ 1,076,950</u>

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**Special Revenue Funds**  
**Summary of Major Federal Programs**  
**2013-14**

<b>REVENUES</b>	<b>2012-13 Budget *</b>	<b>2013-14 Projected Budget</b>
Individuals with Disabilities Education Act (IDEA)	\$ 21,727,654	\$ 16,357,815
Title I, Part A	12,249,465	10,606,999
Title I, School Improvement	39,562	37,188
Title I, Part D, Local Delinquent	15,679	14,738
Title II, Part A, Teacher and Principal Training	2,318,124	2,221,705
Title III, Part A, Support for English Language Learners	377,694	312,009
Title IV, Part B, 21st Century Com. Learning Centers	1,587,010	1,582,451
Title X, Part C, Homeless Children	100,000	94,000
Carl D. Perkins Allocation	477,165	438,109
Race to the Top	1,840,501	1,568,371
<b>TOTAL REVENUES</b>	<b>\$ 40,732,853</b>	<b>\$ 33,233,386</b>
<b>EXPENDITURES</b>		
Instruction	\$ 17,836,972	\$ 14,762,225
Instructional Support Services	9,649,700	7,082,804
Instruction and Curriculum Development Services	2,556,926	2,266,186
Instructional Staff Training Services	3,510,946	3,369,644
Instructional-Related Technology	223,963	40,158
School Board	237,840	56,638
General Administration	1,473,056	1,252,003
School Administration	457,968	388,767
Facilities Acquisition and Construction	5,950	5,000
Planning, Research, Dev., and Eval.	668,317	503,246
Pupil Transportation Services	2,086,919	1,489,048
Operation of Plant	2,943	2,700
Community Services	2,021,354	2,014,967
<b>TOTAL EXPENDITURES</b>	<b>\$ 40,732,853</b>	<b>\$ 33,233,386</b>

\* 2012-13 Budget is the Current Amended Budget.

**Special Revenue Funds**  
**Individuals with Disabilities Education Act (IDEA)**  
**2013-14**

<b>REVENUES</b>	<b>2012-13 Budget</b>	<b>2013-14 Projected Budget</b>
IDEA, Part B Allocation	\$ 13,118,607	\$ 12,331,491
IDEA, Part B Preschool Allocation	267,494	251,444
IDEA, Part B Roll Forward	8,199,634	3,699,447
IDEA, Part B Preschool Roll Forward	141,919	75,433
<b>TOTAL FUNDS AVAILABLE</b>	<b><u>\$ 21,727,654</u></b>	<b><u>\$ 16,357,815</u></b>
<b>EXPENDITURES</b>		
Instruction	\$ 8,147,663	\$ 6,658,804
Instructional Support Services	9,072,553	6,518,251
Instruction and Curriculum Development Services	1,072,849	633,717
Instructional Staff Training Services	216,500	203,510
Instructional-Related Technology	-	-
School Board	27,800	26,132
General Administration	732,320	513,635
School Administration	457,968	388,767
Facilities Acquisition and Construction	-	-
Planning, Research, Dev., and Eval.	-	-
Pupil Transportation Services	2,000,000	1,415,000
Operation of Plant	-	-
Community Services	-	-
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 21,727,654</u></b>	<b><u>\$ 16,357,815</u></b>

**Special Revenue Funds**  
**Title I, Part A**  
**2013-14**

<b>REVENUES</b>	<b>2012-13 Budget</b>	<b>2013-14 Projected Budget</b>
Title I, Part A Allocation	\$ 9,249,587	\$ 9,577,279
Title I, Part A Roll Forward	2,268,763	1,029,720
Title I, Part A Supplemental Education Services	731,115	-
<b>TOTAL FUNDS AVAILABLE</b>	<b><u>\$ 12,249,465</u></b>	<b><u>\$ 10,606,999</u></b>
<b>EXPENDITURES</b>		
Instruction	\$ 8,922,055	\$ 7,442,849
Instructional Support Services	497,835	490,000
Instruction and Curriculum Development Services	1,348,276	1,203,200
Instructional Staff Training Services	619,087	610,000
Instructional-Related Technology	-	-
School Board	-	-
General Administration	403,899	403,899
School Administration	-	-
Facilities Acquisition and Construction	5,950	5,000
Planning, Research, Dev., and Eval.	-	-
Pupil Transportation Services	11,311	11,000
Operation of Plant	-	-
Community Services	441,050	441,050
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 12,249,465</u></b>	<b><u>\$ 10,606,999</u></b>

**Special Revenue Funds**  
**Title I, School Improvement**  
**2013-14**

<b>REVENUES</b>	<b>2012-13 Budget</b>	<b>2013-14 Projected Budget</b>
Title I, Part D Allocation	\$ 15,679	\$ 14,738
Title I, Part D Roll Forward	-	-
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 15,679</b>	<b>\$ 14,738</b>
<b>EXPENDITURES</b>		
Instruction	\$ 13,745	\$ 12,920
Instructional Support Services	-	-
Instruction and Curriculum Development Services	-	-
Instructional Staff Training Services	-	-
Instructional-Related Technology	-	-
School Board	1,411	1,326
General Administration	523	492
School Administration	-	-
Facilities Acquisition and Construction	-	-
Planning, Research, Dev., and Eval.	-	-
Pupil Transportation Services	-	-
Operation of Plant	-	-
Community Services	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 15,679</b>	<b>\$ 14,738</b>

**Special Revenue Funds  
Title I, School Improvement  
2013-14**

<b>REVENUES</b>	<b>2012-13 Budget</b>	<b>2013-14 Projected Budget</b>
Title I, Part A School Improvement Allocation	\$ 39,562	\$ 37,188
Title I, Part A School Improvement Roll Forward	-	-
<b>TOTAL FUNDS AVAILABLE</b>	<b><u>\$ 39,562</u></b>	<b><u>\$ 37,188</u></b>
<b>EXPENDITURES</b>		
Instruction	\$ 30,197	\$ 28,385
Instructional Support Services	-	-
Instruction and Curriculum Development Services	-	-
Instructional Staff Training Services	8,000	7,520
Instructional-Related Technology	-	-
School Board	-	-
General Administration	1,365	1,283
School Administration	-	-
Facilities Acquisition and Construction	-	-
Planning, Research, Dev., and Eval.	-	-
Pupil Transportation Services	-	-
Operation of Plant	-	-
Community Services	-	-
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 39,562</u></b>	<b><u>\$ 37,188</u></b>

**Special Revenue Funds**  
**Title II, Part A, Teacher and Principal Training**  
**2013-14**

<b>REVENUES</b>	<b>2012-13 Budget</b>	<b>2013-14 Projected Budget</b>
Title II, Part A Allocation	\$ 1,971,705	\$ 1,971,705
Title II, Part A Roll Forward	346,419	250,000
<b>TOTAL FUNDS AVAILABLE</b>	<b><u>\$ 2,318,124</u></b>	<b><u>\$ 2,221,705</u></b>
<b>EXPENDITURES</b>		
Instruction	\$ -	\$ -
Instructional Support Services	-	-
Instruction and Curriculum Development Services	-	-
Instructional Staff Training Services	2,063,466	2,147,883
Instructional-Related Technology	-	-
School Board	177,449	-
General Administration	77,209	73,822
School Administration	-	-
Facilities Acquisition and Construction	-	-
Planning, Research, Dev., and Eval.	-	-
Pupil Transportation Services	-	-
Operation of Plant	-	-
Community Services	-	-
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 2,318,124</u></b>	<b><u>\$ 2,221,705</u></b>

**Special Revenue Funds**  
**Title III, Part A, Support for English Language Learners**  
**2013-14**

<b>REVENUES</b>	<b>2012-13 Budget</b>	<b>2013-14 Projected Budget</b>
Title III, Part A Allocation	\$ 377,694	\$ 312,009
Title III, Part A Roll Forward	-	-
<b>TOTAL FUNDS AVAILABLE</b>	<b><u>\$ 377,694</u></b>	<b><u>\$ 312,009</u></b>
<b>EXPENDITURES</b>		
Instruction	\$ 200,185	\$ 156,500
Instructional Support Services	-	-
Instruction and Curriculum Development Services	13,066	10,066
Instructional Staff Training Services	71,335	56,335
Instructional-Related Technology	-	-
School Board	31,180	29,180
General Administration	6,895	6,895
School Administration	-	-
Facilities Acquisition and Construction	-	-
Planning, Research, Dev., and Eval.	-	-
Pupil Transportation Services	2,000	2,000
Operation of Plant	-	-
Community Services	53,034	51,034
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 377,694</u></b>	<b><u>\$ 312,009</u></b>



**Special Revenue Funds**  
**Title IV, Part B, 21st Century Com. Learning Centers**  
**2013-14**

<b>REVENUES</b>	<b>2012-13 Budget</b>	<b>2013-14 Projected Budget</b>
Title IV, Part B Allocation	\$ 1,587,010	\$ 1,582,451
Title IV, Part B Roll Forward	-	-
<b>TOTAL FUNDS AVAILABLE</b>	<b><u>\$ 1,587,010</u></b>	<b><u>\$ 1,582,451</u></b>
<b>EXPENDITURES</b>		
Instruction	\$ -	\$ -
Instructional Support Services	-	-
Instruction and Curriculum Development Services	-	-
Instructional Staff Training Services	-	-
Instructional-Related Technology	-	-
School Board	-	-
General Administration	45,759	45,628
School Administration	-	-
Facilities Acquisition and Construction	-	-
Planning, Research, Dev., and Eval.	13,981	13,941
Pupil Transportation Services	-	-
Operation of Plant	-	-
Community Services	1,527,270	1,522,882
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 1,587,010</u></b>	<b><u>\$ 1,582,451</u></b>

**Special Revenue Funds**  
**Title X, Part C, Homeless Children**  
**2013-14**

<b>REVENUES</b>	<b>2012-13 Budget</b>	<b>2013-14 Projected Budget</b>
Title X, Part C Allocation	\$ 100,000	\$ 94,000
Title X, Part C Roll Forward	-	-
<b>TOTAL FUNDS AVAILABLE</b>	<b><u>\$ 100,000</u></b>	<b><u>\$ 94,000</u></b>
<b>EXPENDITURES</b>		
Instruction	\$ 12,228	\$ 11,494
Instructional Support Services	79,312	74,553
Instruction and Curriculum Development Services	-	-
Instructional Staff Training Services	4,117	3,870
Instructional-Related Technology	-	-
School Board	-	-
General Administration	3,335	3,135
School Administration	-	-
Facilities Acquisition and Construction	-	-
Planning, Research, Dev., and Eval.	-	-
Pupil Transportation Services	1,008	948
Operation of Plant	-	-
Community Services	-	-
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 100,000</u></b>	<b><u>\$ 94,000</u></b>

**Special Revenue Funds  
Carl D. Perkins Allocation  
2013-14**

<b>REVENUES</b>	<b>2012-13 Budget</b>	<b>2013-14 Projected Budget</b>
Carl D. Perkins Allocation	\$ 477,165	\$ 438,109
Carl D. Perkins Roll Forward	-	-
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 477,165</b>	<b>\$ 438,109</b>
<b>EXPENDITURES</b>		
Instruction	\$ 310,922	\$ 286,784
Instructional Support Services	-	-
Instruction and Curriculum Development Services	76,987	66,427
Instructional Staff Training Services	31,051	28,133
Instructional-Related Technology	-	-
School Board	-	-
General Administration	8,105	6,665
School Administration	-	-
Facilities Acquisition and Construction	-	-
Planning, Research, Dev., and Eval.	-	-
Pupil Transportation Services	50,100	50,100
Operation of Plant	-	-
Community Services	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 477,165</b>	<b>\$ 438,109</b>

**Special Revenue Funds**  
**Race to the Top**  
**2013-14**

<b>REVENUES</b>	<b>2012-13 Budget</b>	<b>2013-14 Projected Budget</b>
Race to the Top, Quarter 1	\$ 435,950	\$ 1,205,396
Race to the Top, Quarter 2	334,213	100,092
Race to the Top, Quarter 3	258,218	120,591
Race to the Top, Quarter 4	812,120	142,292
<b>TOTAL</b>	<b>\$ 1,840,501</b>	<b>\$ 1,568,371</b>
<b>EXPENDITURES</b>		
Instruction	\$ 199,976	\$ 164,488
Instructional Support Services	-	-
Instruction and Curriculum Development Services	45,747	352,777
Instructional Staff Training Services	497,390	312,393
Instructional-Related Technology	223,963	40,158
School Board	-	-
General Administration	193,645	196,550
School Administration	-	-
Facilities Acquisition and Construction	-	-
Planning, Research, Dev., and Eval.	654,335	489,305
Pupil Transportation Services	22,500	10,000
Operation of Plant	2,943	2,700
Community Services	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,840,501</b>	<b>\$ 1,568,371</b>

## **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 \$5.9 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 5.5 employee positions.

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 self-funded prescription portion of the Board's health insurance program.

**Internal Service Funds  
Self Insurance Funds  
2013-14**

**Projected Revenues and Beginning Balances:**

<b>Beginning Fund Balance</b>		<b>2012-13</b>	<b>2013-14</b>	<b>Difference</b>
700	Fund Balance	\$ 9,831,260	\$ 9,812,131	\$ (19,128)
<b>Projected Revenues</b>				
700-431	Interest	29,588	28,110	(1,478)
700-484	Internal Service Fund Revenues	7,498,787	5,832,435	(1,666,352)
<b>Total Available Revenue and Fund Balance</b>		<u>\$ 17,359,635</u>	<u>\$ 15,672,676</u>	<u>\$ (1,686,958)</u>

**Projected Expenses and Ending Balances:**

<b>Expenses:</b>		<b>2012-13</b>	<b>2013-14</b>	<b>Difference</b>
700-7900-100	Salaries	\$ 367,184	\$ 382,951	\$ 15,767
700-7900-200	Benefits	95,682	99,149	3,467
700-7900-310	Consultant Fees	58,025	67,543	9,518
700-7900-320	Premiums	2,644,404	2,850,000	205,596
700-7900-330	Travel	2,447	2,447	-
700-7900-350	Repairs & Maint.	600	600	-
700-7900-370	Communications	600	700	100
700-7900-390	Purchased Services	1,750	1,950	200
700-7900-510	Supplies	26,686	37,900	11,214
700-7900-640	Furniture, Fixtures, and Equipment	-	4,482	4,482
700-7900-730	Administrative Fees	167,308	230,385	63,077
700-7900-750	Other Personal Svc.	9,200	9,200	-
700-7900-770	Claims Expense	4,173,617	2,173,238	(2,000,379)
<b>Total Estimated Expenses</b>		<u>7,547,503</u>	<u>5,860,545</u>	<u>(1,686,958)</u>
<b>Ending Fund Balances</b>				
<b>Fund Balances</b>		<u>9,812,131</u>	<u>9,812,131</u>	<u>-</u>
<b>Total Projected Expenses and Fund Balances</b>		<u>\$ 17,359,635</u>	<u>\$ 15,672,676</u>	<u>\$ (1,686,958)</u>

**Internal Service Funds  
Print shop  
2013-14**

**Projected Revenues and Beginning Balances:**

<b>Beginning Fund Balance</b>		<b>2012-13</b>	<b>2013-14</b>	<b>Difference</b>
720	Fund Balances	\$ 5,002	\$ 5,002	\$ -
<b>Projected Revenues</b>				
720-481	Revenue	1,037,789	1,133,621	95,832
<b>Total Available Revenue and Fund Balance</b>		<u>\$ 1,042,791</u>	<u>\$ 1,138,623</u>	<u>\$ 95,832</u>

**Projected Expenses and Ending Balances:**

<b>Expenses:</b>		<b>2012-13</b>	<b>2013-14</b>	<b>Difference</b>
720-7760-100	Salaries	\$ 433,501	\$ 364,647	\$ (68,854)
720-7760-200	Benefits	70,000	136,037	66,037
720-7760-300	Purchased Services	235,613	288,562	52,949
720-7760-500	Materials & Supplies	282,175	280,000	(2,175)
720-7760-600	Capital Outlay	8,000	64,375	56,375
720-7760-700	Other Expenses	8,500		(8,500)
	Expenses	<u>1,037,789</u>	<u>1,133,621</u>	<u>95,832</u>
<b>Ending Fund Balances:</b>				
720	Fund Balances	<u>5,002</u>	<u>5,002</u>	<u>-</u>
<b>Total Projected Expenses and Fund Balances</b>		<u>\$ 1,042,791</u>	<u>\$ 1,138,623</u>	<u>\$ 95,832</u>

**Internal Service Funds  
Computer Store  
2013-14**

**Projected Revenues and Beginning Balances:**

<b>Beginning Fund Balances</b>		<b>2012-13</b>	<b>2013-14</b>	<b>Difference</b>
730	Fund Balances	\$ 211,969	\$ 211,969	\$ -
<b>Projected Revenues</b>				
730-481	Revenue	4,090,452	3,120,668	(969,784)
<b>Total Available Revenue and Fund Balance</b>		<u>\$ 4,302,421</u>	<u>\$ 3,332,637</u>	<u>\$ (969,784)</u>

**Projected Expenses and Ending Balances:**

<b>Expenses:</b>		<b>2012-13</b>	<b>2013-14</b>	<b>Difference</b>
730-7760-100	Salaries	\$ 35,584	\$ 36,545	\$ 961
730-7760-2XX	Benefits	11,396	13,473	2,077
730-7760-3XX	Purchased Services	350	350	-
730-7760-510	Materials & Supplies	300	300	-
730-7760-591	Items Purchased for Resale	4,001,213	3,060,000	(941,213)
730-7760-592	Items Purchased for Resale -Non Capitalized	-	-	-
730-7760-640	Capital Outlay	-	-	-
730-7760-690	Software	31,609	-	(31,609)
730-7760-750	Other Personnel Services	10,000	10,000	-
<b>Total Expenses</b>		<u>4,090,452</u>	<u>3,120,668</u>	<u>(969,784)</u>
<b>Ending Fund Balances:</b>				
730	Fund Balances	<u>211,969</u>	<u>211,969</u>	<u>-</u>
<b>Total Projected Expenses and Fund Balances</b>		<u>\$ 4,302,421</u>	<u>\$ 3,332,637</u>	<u>\$ (969,784)</u>



**Internal Service Funds  
Self Insurance Funds - Prescriptions  
2013-14**

**Projected Revenues and Beginning Balances:**

<b>Beginning Fund Balance</b>		<b>2012-13</b>	<b>2013-14</b>	<b>Difference</b>
740	Fund Balances	\$ 4,136,848	\$ 4,120,648	\$ (16,200)
<b>Projected Revenues</b>				
740-3431	Interest	24,000	7,000	(17,000)
740-3484	Internal Service Fund Revenues	10,261,650	10,615,000	353,350
<b>Total Available Revenue and Fund Balance</b>		<u>14,422,498</u>	<u>14,742,648</u>	<u>\$ 320,150</u>

**Projected Expenses and Ending Balances:**

<b>Expenses:</b>		<b>2012-13</b>	<b>2013-14</b>	<b>Difference</b>
740-7900-4100	Salary	\$ 40,000	\$ 30,600	\$ (9,400)
740-7900-4200	Benefits	10,000	12,000	2,000
740-7900-4310	Purchased Services	46,900	50,000	3,100
740-7900-4730	Administrative Fees	50,000	70,000	20,000
740-7900-4770	Claims Expense	10,154,950	10,459,400	304,450
<b>Total Estimated Expenses</b>		<u>10,301,850</u>	<u>10,622,000</u>	<u>320,150</u>
<b>Ending Fund Balances:</b>				
740	Fund Balances	4,120,648	4,120,648	-
<b>Total Projected Expenses and Fund Balances</b>		<u>\$ 14,422,498</u>	<u>\$ 14,742,648</u>	<u>\$ 320,150</u>

**ENTERPRISE FUND  
2013-2014**

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 all elementary 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 will provide after school programs with 30 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.

- |              |               |                           |
|--------------|---------------|---------------------------|
| <b>Hours</b> | Before School | 1 hour                    |
|              | After School  | Dismissal until 6:00 P.M. |
  
- |             |  |   |
|-------------|--|---|
| <b>Fees</b> | Before School  | \$26.00 per week                        |
|             | After School   | \$51.00 per week                        |
|             | Before & After   | \$57.00 per week                        |
|             | Full Week  | \$127.00 per week                       |
|             | (Fee Reductions are provided for 2ND and 3RD Child enrolled) |   |
|             | Registration   | \$25.00                                 |
|             | Non-Sufficient Funds   | Handled by an outside agency            |
|             | Late Pick-up   | \$5.00 for every 5 minutes past 6:00 PM |
|             | Late Payment   | \$5.00                                  |
  
- |               |                     |                          |
|---------------|---------------------|--------------------------|
| <b>Salary</b> | Site Coordinator    | \$9.50-\$14.00+ per hour |
|               | Child Care Provider | \$7.79-\$8.50+ per hour  |
  
- |                 |   |
|-----------------|---|
| <b>Benefits</b> | 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 270 employees. Income generated by this program is transferred to support the operating budget of the School Board.

**Enterprise Funds  
Extended Day Program  
2013-14**

**Projected Revenues and Beginning Balances:**

<b>Beginning Fund Balances</b>		<b>2012-13</b>	<b>2013-14</b>	<b>Difference</b>
921	Fund Balances	\$ 213,314	\$ 173,697	\$ (39,618)
<b>Projected Revenues</b>				
921-47X	Revenue	4,616,500	5,030,500	414,000
<b>Total Available Revenue and Fund Balance</b>		<u>\$ 4,829,814</u>	<u>\$ 5,204,197</u>	<u>\$ 374,382</u>

**Projected Expenses and Ending Balances:**

<b>Expenses:</b>		<b>2012-13</b>	<b>2013-14</b>	<b>Difference</b>
921-9100-100	Salaries	\$ 258,240	\$ 265,350	\$ 7,110
921-9100-200	Benefits	299,600	309,700	10,100
921-9100-300	Purchased Services	199,118	165,400	(33,718)
921-9100-400	Energy Services	53,625	53,625	-
921-9100-500	Materials & Supplies	300,700	293,200	(7,500)
921-9100-600	Capital Outlay	1,100	1,100	-
921-9100-700	Other Expense	1,793,024	1,788,124	(4,900)
921-9700-900	Transfer to General Fund	1,750,711	2,154,001	403,290
Expenses		<u>4,656,118</u>	<u>5,030,500</u>	<u>374,382</u>
<b>Ending Fund Balances:</b>				
921	Fund Balances	<u>173,697</u>	<u>173,697</u>	<u>-</u>
<b>Total Projected Expenses and Fund Balances</b>		<u>\$ 4,829,814</u>	<u>\$ 5,204,197</u>	<u>\$ 374,382</u>