

*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*

**July 30, 2013**



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**SEMINOLE COUNTY PUBLIC SCHOOLS  
JULY 30, 2013 - 5:05 p.m.  
AGENDA  
PUBLIC HEARING ON THE 2013-2014 BUDGET**

- A. Call Public Hearing To Order by Chairman Karen Almond
- B. Roll Call
- C. Tax Millage Rates and Tentative Budget
  - 1) Discussion of percentage increase over the rolled-back rate necessary to fund the budget.
  - 2) Presentation of Proposed Tentative Tax Millage Rates and Tentative Budget.
- D. Public Comments
- E. Board Discussion
- F. Board Adoption of Tentative Millage Rates and Tentative Budget
  - 1) Resolution Number 2013-03 Adopting Tentative Millage Rates  
  
Superintendent's Recommendation:  
That the School Board of Seminole County approve Resolution Number 2013- 03 Adopting the Tentative Millage Rates.
  - 2) Resolution Number 2013- 04 Adopting Tentative Budget  
  
Superintendent's Recommendation:  
That the School Board of Seminole County approve Resolution Number 2013- 04 Adopting the Tentative Budget.

**RESOLUTION NUMBER 2013-03  
ADOPTING TENTATIVE MILLAGE RATES**

WHEREAS, the School Board of Seminole County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates for the fiscal year July 1, 2013 to June 30, 2014; and

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Seminole County School Board adopted the tentative millage rates for fiscal year 2013-2014 in the amounts of:

	Tentative Millage Levy	Proposed Amount to Be Raised
District School Tax Required Local Effort including Prior Period Funding Adjustment	5.113	\$131,887,450
District Local Capital Improvement Tax	1.500	\$38,691,800
District School Tax Discretionary Millage	0.748	\$19,294,311
Additional Voted Millage	1.000	\$25,794,534

**The total millage rate to be levied exceeds the roll-back rate by 13.05 percent**

NOW THEREFORE, BE IT RESOLVED:

That the Seminole County School Board, adopted the tentative millage rates for the fiscal year July 1, 2013 to June 30, 2014 on July 30, 2013 by separate vote before adopting the tentative budget.

\_\_\_\_\_  
Karen Almond, Chairman

**RESOLUTION NUMBER 2013-04  
ADOPTING TENTATIVE BUDGET**

A RESOLUTION OF THE SEMINOLE COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2013-2014.

WHEREAS, the School Board of Seminole County, Florida, under Chapters 200 and 1011, Florida Statutes, approved tentative millage rates and the tentative budget for the fiscal year July 1, 2013 to June 30, 2014; and

WHEREAS, the Seminole County School Board set forth the appropriations and revenue estimate for the budget for the fiscal year 2013-2014.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Seminole County School Board adopted the tentative millage rates and the budget in amount of \$ 735,355,112 for fiscal year 2013-2014.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of Seminole County School Board, including the millage rates, is adopted by the School Board of Seminole County as a tentative budget for the categories indicated for the fiscal year July 1, 2013 to June 30, 2014.

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Karen Almond, Chairman



# CERTIFICATION OF SCHOOL TAXABLE VALUE

Reset Form

Print Form

DR-420S  
R. 5/13  
Rule 12D-16.002, FAC  
Effective 5/13  
Provisional

Year : 2013	County : SEMINOLE
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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	\$ 25,157,220,286	(1)
2.	Current year taxable value of personal property for operating purposes	\$ 1,702,122,420	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$ 9,963,059	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$ 26,869,305,765	(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.)	\$ 204,701,720	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$ 26,664,604,045	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$ 26,110,057,024	(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)

<b>SIGN HERE</b>	<b>Property Appraiser Certification</b>	I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :	Date :	
	Electronically Certified by Property Appraiser	6/21/2013 2:51 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>	5.3050	per \$1,000	(9)	
10.	Prior year local board millage levy <i>(All discretionary millages)</i>	2.2480	per \$1,000	(10)	
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$ 138,513,853		(11)	
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$ 58,695,408		(12)	
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$ 197,209,261		(13)	
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	5.1947	per \$1,000	(14)	
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.2012	per \$1,000	(15)	
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	5.1130	per \$1,000	(16)	
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage
	1.5000	0.7480	0.0000		1.0000
	Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>				3.2480 per \$1,000

18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$ 137,382,760	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 87,271,505	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$ 224,654,266	(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>	-1.57	% (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>	13.05	% (22)

Final public budget hearing	Date : 9/10/2013	Time : 5:05 PM	Place : 400 E Lake Mary Blvd. Sanford, FL 3277397127
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<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>		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 : WALT GRIFFIN, SUPERINTENDENT		Contact Name And Contact Title : BILL KELLY, EXECUTIVE DIRECTOR FINANCE & BUDGETING		
	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	

**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	-0.192	5.113	-3.62%
<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>0.808</b>	<b>8.361</b>	<b>10.70%</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	(1,552,855)	131,887,450 *	-1.16%
<b>Discretionary Millage Set by School Board - Total Revenue</b>				
Basic Discretionary	18,814,957	479,354	19,294,311 *	2.55%
Capital Outlay	37,730,529	961,271	38,691,800 *	2.55%
<b>(B) Total of Board Discretionary Levies</b>	<b>56,545,486</b>	<b>1,440,625</b>	<b>57,986,111 *</b>	<b>2.55%</b>
(C) Voted Additional Operating Millage	-	25,794,534	25,794,534 *	N/A
<b>Total of Levies (A) + (B) + (C)</b>	<b>189,985,791</b>	<b>25,682,304</b>	<b>215,668,095 *</b>	<b>13.52%</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	\$ (24.96)	\$ 664.69	-3.62%
<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>\$ 105.04</b>	<b>\$ 1,086.93</b>	<b>10.70%</b>

\* Revenue based upon 2.55% increase in taxable assessed value, per Seminole County Property Appraiser's Office. (Taxable Value \$26,869,305,765)

\*\*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).



## Fiscal Year 2013-2014

	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Total
<b>Revenues</b>						
Federal	2,566,109	56,557,988	-	-	-	59,124,097
State	270,099,247	310,099	2,220,243	383,000	-	273,012,589
Local	181,428,512	12,867,706	-	42,321,800	5,030,500	241,648,518
<b>Total Revenue</b>	<b>454,093,868</b>	<b>69,735,793</b>	<b>2,220,243</b>	<b>42,704,800</b>	<b>5,030,500</b>	<b>573,785,204</b>
Transfers In	14,345,001	-	22,055,000	-	-	36,400,001
Fund Balance July 1, 2013	47,598,046	7,076,479	947,865	34,942,031	184,010	90,748,431
<b>Total Revenue, Transfers In &amp; Balances</b>	<b>516,036,915</b>	<b>76,812,272</b>	<b>25,223,108</b>	<b>77,646,831</b>	<b>5,214,510</b>	<b>700,933,636</b>
<b>Expenditures</b>						
Instruction	324,057,590	15,341,508	-	-	-	339,399,098
Pupil Personnel Services	16,660,043	8,408,362	-	-	-	25,068,405
Instructional Media Services	3,530,311	1,000	-	-	-	3,531,311
Instructional & Curriculum Development Services	4,872,580	4,660,123	-	-	-	9,532,703
Instructional Staff Training	4,157,262	3,887,461	-	-	-	8,044,723
Instruction Related Technology	3,035,954	57,837	-	-	-	3,093,791
School Board	1,145,856	1,106,407	-	-	-	2,252,263
General Administration	1,818,943	1,424,865	-	-	-	3,243,808
School Administration	27,358,962	137,124	-	-	-	27,496,086
Facilities Acquisition and Construction	16,564,085	5,166	-	30,165,742	-	46,734,993
Fiscal Services	1,860,407	-	-	-	-	1,860,407
Food Services	-	31,801,888	-	-	-	31,801,888
Central Services	4,177,019	719,477	-	-	-	4,896,496
Pupil Transportation Services	22,079,621	1,804,819	-	-	-	23,884,440
Operation of Plant	35,201,860	-	-	-	-	35,201,860
Maintenance of Plant	9,930,345	-	-	-	-	9,930,345
Administrative Technology Services	4,291,939	-	-	-	-	4,291,939
Community Services	796,080	2,172,145	-	-	2,900,506	5,868,731
Debt Service	-	-	24,708,887	-	-	24,708,887
<b>Total Expenditures</b>	<b>481,538,857</b>	<b>71,528,181</b>	<b>24,708,887</b>	<b>30,165,742</b>	<b>2,900,506</b>	<b>610,842,173</b>
Transfers Out	-	-	-	34,246,000	2,154,001	36,400,001
Fund Balance, June 30, 2014	34,498,058	5,284,091	514,221	13,235,089	160,003	53,691,462
<b>Total Expenditures, Transfers Out &amp; Balances</b>	<b>516,036,915</b>	<b>76,812,272</b>	<b>25,223,108</b>	<b>77,646,831</b>	<b>5,214,510</b>	<b>700,933,636</b>



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

	<b>Description</b>	<b>Amount</b>	<b>Pages</b>
§	General Fund	\$ 490,242,381	9 thru 26
§	General Fund - Fund 101 *	25,794,534	27 thru 29
§	Debt Service Funds	25,223,108	30 thru 32
§	Capital Outlay Funds	77,646,831	33 thru 36
§	Special Revenue Funds	76,812,272	37 thru 52
§	Internal Service Funds	34,421,476	53 thru 57
§	Enterprise Fund	<u>5,214,510</u>	58 thru 59
	<b>Total</b>	<u><u>\$ 735,355,112</u></u>	

\* Voted Additional Operating Funds

## General Funds

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 \$20.7 million to \$420.1 million. However, the legislature mandated increases in expenditures totaling \$19.5 million (detail on page 11) leaving \$ 1.2 million in flexible additional FEFP funds. When comparing the recurring budgeted expenditures for 2013-14 to 2012-13 virtually all of the differences result from changes in salaries in benefits.

	Recurring Budgets		
	2013-14	2012-13	Change
Salaries	\$ 289,646,919	\$ 276,664,136	\$ 12,982,783
Employee Benefits	<u>89,242,781</u>	<u>75,370,386</u>	<u>13,872,395</u>
Subtotal Salaries and Benefits	378,889,699	352,034,522	26,855,177
All other Expenditure Objects	<u>65,208,580</u>	<u>64,794,009</u>	<u>414,571</u>
Total Expenditures	\$ <u><u>444,098,279</u></u>	\$ <u><u>416,828,531</u></u>	\$ <u><u>27,269,748</u></u>

The majority of the change in Salaries is due to employee raises of \$8.2 million granted in 2012-13 but not included in the 2012-13 beginning budget. Additionally \$1.5 million is budgeted for teachers should enrollment exceed the official state estimates contained within the Florida Education Finance Program. The Florida Legislature mandated increases in Florida Retirement System rates which resulted in a \$7.5 million increase and this coupled with an estimated \$3.7 million increase in health benefit costs accounts for \$11.2 million of the change in Employee Benefits. The remaining differences in Employee Benefits are higher payroll taxes and Florida Retirement System contributions which result from the increase in Salaries.

The 2013-2014 Tentative Budget presented on the following pages presents our preliminary determination of the available carryover fund balances at June 30, 2013. The closing process will continue through August as we seek to identify and record all revenues and expenditures attributable to the year ended June 30, 2013.

Separate narratives are provided for each fund type. 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.

FEFP Funding Summary			
2013-14			
	2012-13 FEFP 4th Calculation Seminole	2013-14 FEFP 2nd Calculation Seminole	Difference 2013-14 FEFP 2nd to 2012-13 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>\$ 26,869,305,765</b>	<b>\$ 667,549,461</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	5.095	(0.200)
7 Discretionary Millage	0.748	0.748	-
<b>8 Total Millage</b>	<b>6.043</b>	<b>5.843</b>	<b>(0.200)</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	5,171,238	124,083
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	402,508	(190,092)
22 Teacher Salary Allocation	-	11,195,038	11,195,038
23 Proration to Appropriation	(1,148,428)	(55,486)	1,092,942
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>400,798,914</b>	<b>20,202,438</b>
27 .748 Mill Discretionary Local Effort	18,814,957	19,294,311	479,354
<b>28 Total Funding</b>	<b>\$ 399,411,433</b>	<b>\$ 420,093,225</b>	<b>\$ 20,681,792</b>
<b>29 Total Funds per UFTE</b>	<b>\$ 6,208.22</b>	<b>\$ 6,613.46</b>	<b>\$ 405.25</b>
<b>Summary of Funding</b>			
	2012-13 FEFP 4th Calculation	2013-14 Conference Report	Difference - Conference Report to FEFP 4th Calculation
<b>Total Funding</b>	<b>\$ 399,411,433</b>	<b>\$ 420,093,225</b>	<b>\$ 20,681,792</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>\$ 400,702,528</b>	<b>\$ 1,170,041</b>



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

Revised: 7/23/13 3:31 PM

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 FEFP 2nd Calc. vs. 2012-13 4th Calc.	FEFP 2nd Calc	2013-14 FEFP 2nd Calc. vs. 2012-13 2nd Calc.

**FEDERAL SOURCES:**

Account #	Account Name	2012-13 FEFP 2nd Calc	Difference 2012-13 4th Calc. vs. 2012-13 2nd Calc.	2012-13 FEFP 4th Calc	Difference 2013-14 FEFP 2nd Calc. vs. 2012-13 4th Calc.	2013-14 FEFP 2nd Calc	Difference 2013-14 FEFP 2nd Calc. vs. 2012-13 2nd Calc.
3191	ROTC	461,173	-	461,173	44,936	506,109	44,936
3202	Medicaid Funding	1,960,000	-	1,960,000	100,000	2,060,000	100,000
<b>Total Federal Revenue</b>		<b>2,421,173</b>	<b>-</b>	<b>2,421,173</b>	<b>144,936</b>	<b>2,566,109</b>	<b>144,936</b>

**STATE SOURCES:**

Account #	Account Name	2012-13 FEFP 2nd Calc	Difference 2012-13 4th Calc. vs. 2012-13 2nd Calc.	2012-13 FEFP 4th Calc	Difference 2013-14 FEFP 2nd Calc. vs. 2012-13 4th Calc.	2013-14 FEFP 2nd Calc	Difference 2013-14 FEFP 2nd Calc. vs. 2012-13 2nd Calc.
3310	Net State FEFP & Categorical Funding	243,998,785	3,559,845	247,558,630	21,817,136	269,375,766	25,376,981
3310	McKay Adjustment	(3,401,420)	(224,996)	(3,626,416)	-	(3,626,416)	(224,996)
3310	Additional Projected FTE (Net)	-	-	-	2,534,221	2,534,221	2,534,221
3310	Prior Year Adjustments	-	141,791	141,791	(141,791)	-	-
3355	Class Size Reduction Compliance Award	-	-	-	-	-	-
3323	CO & DS	37,899	-	37,899	-	37,899	-
3343	State License Tax	84,000	-	84,000	-	84,000	-
3371	Voluntary Pre-K	1,157,112	-	1,157,112	209,088	1,366,200	209,088
3372	Preschool Projects - State Pre-K	134,240	-	134,240	(46,504)	87,736	(46,504)
3378	Full Service Schools	171,934	-	171,934	15,000	186,934	15,000
3390	Misc. State Rev.	52,907	-	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>24,387,150</b>	<b>270,099,247</b>	<b>27,863,790</b>

**LOCAL SOURCES:**

Account #	Account Name	2012-13 FEFP 2nd Calc	Difference 2012-13 4th Calc. vs. 2012-13 2nd Calc.	2012-13 FEFP 4th Calc	Difference 2013-14 FEFP 2nd Calc. vs. 2012-13 4th Calc.	2013-14 FEFP 2nd Calc	Difference 2013-14 FEFP 2nd Calc. vs. 2012-13 2nd Calc.
3411	Ad Valorem Taxes	151,852,803	-	151,852,803	(1,135,344)	150,717,459	(1,135,344)
3411	Prior Period Tax Adjustment (.018 Mills for 13-14)	402,459	-	402,459	61,843	464,302	61,843
3430	Investment Income	400,000	-	400,000	-	400,000	-
3472	Pre-K	510,000	-	510,000	222,000	732,000	222,000
3494	Federal Indirect	1,323,337	-	1,323,337	168,253	1,491,590	168,253
349X	Other Miscellaneous Local	1,649,903	-	1,649,903	178,724	1,828,627	178,724
<b>Total Local Revenue</b>		<b>156,138,502</b>	<b>-</b>	<b>156,138,502</b>	<b>(504,524)</b>	<b>155,633,978</b>	<b>(504,524)</b>

**TRANSFERS IN:**

Account #	Account Name	2012-13 FEFP 2nd Calc	Difference 2012-13 4th Calc. vs. 2012-13 2nd Calc.	2012-13 FEFP 4th Calc	Difference 2013-14 FEFP 2nd Calc. vs. 2012-13 4th Calc.	2013-14 FEFP 2nd Calc	Difference 2013-14 FEFP 2nd Calc. vs. 2012-13 2nd Calc.
3630	Transfer From Capital Outlay Funds	10,191,000	-	10,191,000	2,000,000	12,191,000	2,000,000
3690	Transfer From Enterprise Fund	1,750,711	-	1,750,711	403,290	2,154,001	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>14,345,001</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>26,430,852</b>	<b>442,644,335</b>	<b>29,907,492</b>



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

Revised: 7/20/13 1:20 PM

Description	2012-13	Difference	2012-13	Difference	2013-14	Difference
	FEFP 2nd	2012-13 4th	FEFP 4th	2013-14 2nd	FEFP 2nd	2013-14 2nd
	Calculation	Calc. vs.	Calculation	Calc. vs.	Calculation	Calc. vs.
		2012-13 2nd		2012-13 4th Calc.		2012-13 2nd Calc.
		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
		FEFP 2nd	2012-13 4th	FEFP 4th	2013-14 2nd	FEFP 2nd	2013-14 2nd
		Calculation	Calc. vs.	Calculation	Calc. vs.	Calculation	Calc. vs.
			2012-13 2nd		2012-13 4th Calc.		2013-14 2nd Calc.
			Calc.				
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)	1,092,942	(55,486)	226,966
3310	Additional .748 Compression	4,820,385	226,770	5,047,155	124,083	5,171,238	350,853
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	(190,092)	402,508	13,887
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>21,068,227</b>	<b>327,954,192</b>	<b>23,689,388</b>

**Categorical Details:**

Account #	Account Name	2012-13	Difference	2012-13	Difference	2013-14	Difference
		FEFP 2nd	2012-13 4th	FEFP 4th	2013-14 2nd	FEFP 2nd	2013-14 2nd
		Calculation	Calc. vs.	Calculation	Calc. vs.	Calculation	Calc. vs.
			2012-13 2nd		2012-13 4th Calc.		2013-14 2nd Calc.
			Calc.				
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	479,354	19,294,311	479,354
	<b>Total State Formula Funding (A)</b>	<b>395,851,588</b>	<b>3,559,845</b>	<b>399,411,433</b>	<b>20,681,792</b>	<b>420,093,225</b>	<b>24,241,637</b>

**Less Local Portion of Formula Funding:**

Account #	Account Name	2012-13	Difference	2012-13	Difference	2013-14	Difference
		FEFP 2nd	2012-13 4th	FEFP 4th	2013-14 2nd	FEFP 2nd	2013-14 2nd
		Calculation	Calc. vs.	Calculation	Calc. vs.	Calculation	Calc. vs.
			2012-13 2nd		2012-13 4th Calc.		2013-14 2nd Calc.
			Calc.				
3411	Required Local Effort	133,037,846	-	133,037,846	(1,614,698)	131,423,148	(1,614,698)
3411	Local Discretionary Effort	18,814,957	-	18,814,957	479,354	19,294,311	479,354
	<b>Total Local Portion of Formula Funding (B)</b>	<b>151,852,803</b>	<b>-</b>	<b>151,852,803</b>	<b>(1,135,344)</b>	<b>150,717,459</b>	<b>(1,135,344)</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>21,817,136</b>	<b>269,375,766</b>	<b>25,376,981</b>



**Seminole County Public Schools**  
**Budget Analysis**  
**Fiscal Year 2013-14**

<b>Fund Balance</b>	<b>2013-14 Estimated</b>
Fund Balance at June 30, 2013 consists of:	
Nonspendable :	
Inventories	\$ 1,493,258
Restricted:	
Categorical Programs	4,364,664
Assigned for:	
Encumbrances	2,595,694
Carryover projects balances and budget deficit	6,396,398
Unassigned	<u>32,748,032</u>
<b>Total Fund Balance at June 30, 2013</b>	<b>47,598,046</b>
Recurring Deficit June 30, 2014	1,453,944
Nonrecurring Expenditures	<u>11,837,969</u>
<b>Fund 100 Projected Fund Balance at June 30, 2014</b>	<b>34,306,133</b>
Plus Fund 101 Projected Fund Balance at June 30, 2014	<u>191,925</u>
<b>Total General Fund Projected Fund Balance at June 30, 2014</b>	<b>\$ <u><u>34,498,058</u></u></b>

*Expenditures appropriations in the FY 2013-14 budget include the June 30, 2013 categorical program unspent amounts as well as encumbrances and certain projects with carryover balances. The General Fund fund balance for June 30, 2014 does not include estimated carryover balances. Prior results would suggest that there will be carryover balances in approximately the same amounts as for the year ended June 30, 2013.*



**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 2nd Calculation 2013-14)	24,241,637
	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 (\$4,516,777-\$1,982,556)	2,534,221
	Additional VPK & Pre K Revenues	384,584
	Additional Federal Indirect Cost	168,253
	Other Revenue Adjustments (Net)	84,503
<b>(a.)</b>	<b>Total Revenue &amp; Transfers In</b>	<b>\$ 442,644,335</b>
<b>(b.)</b>	<b>Recurring Base Budget</b>	<b>\$ 423,259,139</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.	Additional Advanced Placement and International Baccalaureate Funds	199,616
10.	Adjust for Charter School Portion of Categorical Funding (Instructional Materials, Reading, and Safe School Funds, Teacher Salary Increase Allocation)	(324,102)
11.	Dori Slossberg Funds	(50,000)
12.	Full Service Schools	15,000
<b>(c.)</b>	<b>Total of Increases or Decreases in Categorical or Other Budget Amounts</b>	<b>\$ 12,475,506</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)]	971,446
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)	138,647
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

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

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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 & Other Security Costs <i>Project 4009 &amp; 4711</i>	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 Standards 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, 1 Bookkeeper Position (.6 for Virtual School and .4 Instructional Technology) <i>(Net Amount)</i>	164,590
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	127,368
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 & Natural Gas (Net Increase)	2,568
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
40	Substitute Cost Increase <i>(Project 4820 and 4834)</i>	160,247
<b>(d.)</b>	<b>Total of Salary/Benefit Improvements and Necessary Budget Items</b>	<b>\$ 17,266,858</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	(6,557,189)
4	Information Services - Annual Software and License / Maintenance Contract Reductions	(78,600)
5	Maintenance Department - Reduce Executive Secretary Position	(58,547)
6	Virtual Education- decrease K-12 contract , including Citrus Students to be served by SADL <i>(Net decrease)</i>	(340,996)
7	Finance - Reductions <i>(District Cost Report Support Decrease (\$4,200) &amp; Reduce One Property Account Specialist II Position)</i>	(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	(125,000)
13	Leave Payout Savings	(400,941)
14	Reading - ESOL Endorsement Stipend Project	(50,000)
15	Distribution Services - Reduction <i>(1 Buyer Position)</i>	(26,518)
16	Environmental Center Adjustment	(88,079)
<b>(e.)</b>	<b>Total Recurring Cost Savings</b>	<b>\$ (8,903,224)</b>

Summary General Fund Budget		Amount
(a.)	Total Revenue	\$ 442,644,335
(b.)	Recurring Base Budget	423,259,139
(c.)	Total of Increases or Decreases in Categorical or Other Budget Amounts	12,475,506
(d.)	Total of Salary/Benefit Improvements and Necessary Budget Items	17,266,858
(e.)	Recurring Proposed Cost Savings	<u>(8,903,224)</u>
(f.)	<i>Total Expenditure Budget (b.)+(c.)+(d.)+(e.)</i>	444,098,279
	Estimated Recurring Budget Deficit (a.)-(f.)	<u><u>\$ (1,453,944)</u></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.*

**General Fund - Budget & Comparison of Prior Years Expenditures by Function  
Fiscal Years 2008-09 thru 2013-14**

	Actual 2008-09	Actual 2009-10	Actual 2010-11	Actual 2011-12	Budget	Actual 2012-13	RECURRING	Operating Budget 2013-14	TOTAL
	Operations	Operations	Operations	Operations	2012-13	Operations	NON-RECURRING		
Instruction	295,013,857	274,094,052	275,741,822	280,842,205	291,285,860	285,912,772	308,159,635	8,224,046	316,383,681
Pupil Personnel	17,718,023	17,210,533	17,222,472	17,389,833	16,035,290	16,941,898	16,476,631	183,413	16,660,043
Instructional Media	5,953,171	5,176,644	4,997,516	4,305,092	3,652,997	3,695,206	3,477,195	53,115	3,530,311
Instruction & Curriculum Development	4,077,459	3,620,834	4,488,773	4,137,616	4,362,836	4,201,177	4,617,636	179,944	4,797,580
Instructional Staff Training	3,370,833	2,377,632	2,328,763	2,837,560	2,269,669	2,450,053	2,221,975	461,586	2,683,562
Instruction Related Technology	3,235,018	2,715,477	2,944,808	2,854,124	3,118,554	2,931,592	2,994,479	41,475	3,035,954
Board of Education	1,202,641	1,159,704	1,222,501	1,191,826	1,173,266	1,246,799	1,013,295	132,561	1,145,856
General Administration	2,004,820	2,097,959	1,990,090	1,937,683	1,686,885	1,767,377	1,812,339	6,603	1,818,942
School Administration	29,863,697	30,276,322	30,678,238	27,799,866	25,941,648	27,360,878	27,216,859	142,104	27,358,962
Facilities Acquisition & Construction	264,487	330,451	182,649	125,441	116,288	174,742	39,203	144,882	184,085
Fiscal Services	2,087,076	2,106,046	1,999,394	1,828,452	1,821,727	1,874,294	1,858,450	1,958	1,860,407
Central Services	4,336,286	4,682,159	4,382,687	4,214,336	4,157,967	3,947,377	4,138,714	38,305	4,177,019
Pupil Transportation	22,655,048	20,486,116	21,230,485	20,486,351	21,773,744	20,478,881	21,915,905	163,716	22,079,621
Operation of Plant	41,014,806	38,872,738	38,341,494	35,479,727	36,558,298	33,024,591	34,085,375	1,116,485	35,201,860
Maintenance of Plant	10,459,332	10,667,666	10,092,326	9,528,981	9,740,113	9,856,187	9,459,780	470,565	9,930,345
Administrative Technology Services	4,646,913	4,506,867	4,214,945	3,898,700	4,023,824	3,891,841	3,881,089	410,850	4,291,939
Community Services	984,403	976,285	986,384	755,688	638,216	645,850	729,720	66,361	796,080
Debt Service	912,006	594,118	373,243	302,167	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>449,799,877</b>	<b>421,951,603</b>	<b>423,418,590</b>	<b>419,915,647</b>	<b>428,357,181</b>	<b>420,401,515</b>	<b>444,098,279</b>	<b>11,837,969</b>	<b>455,936,248</b>

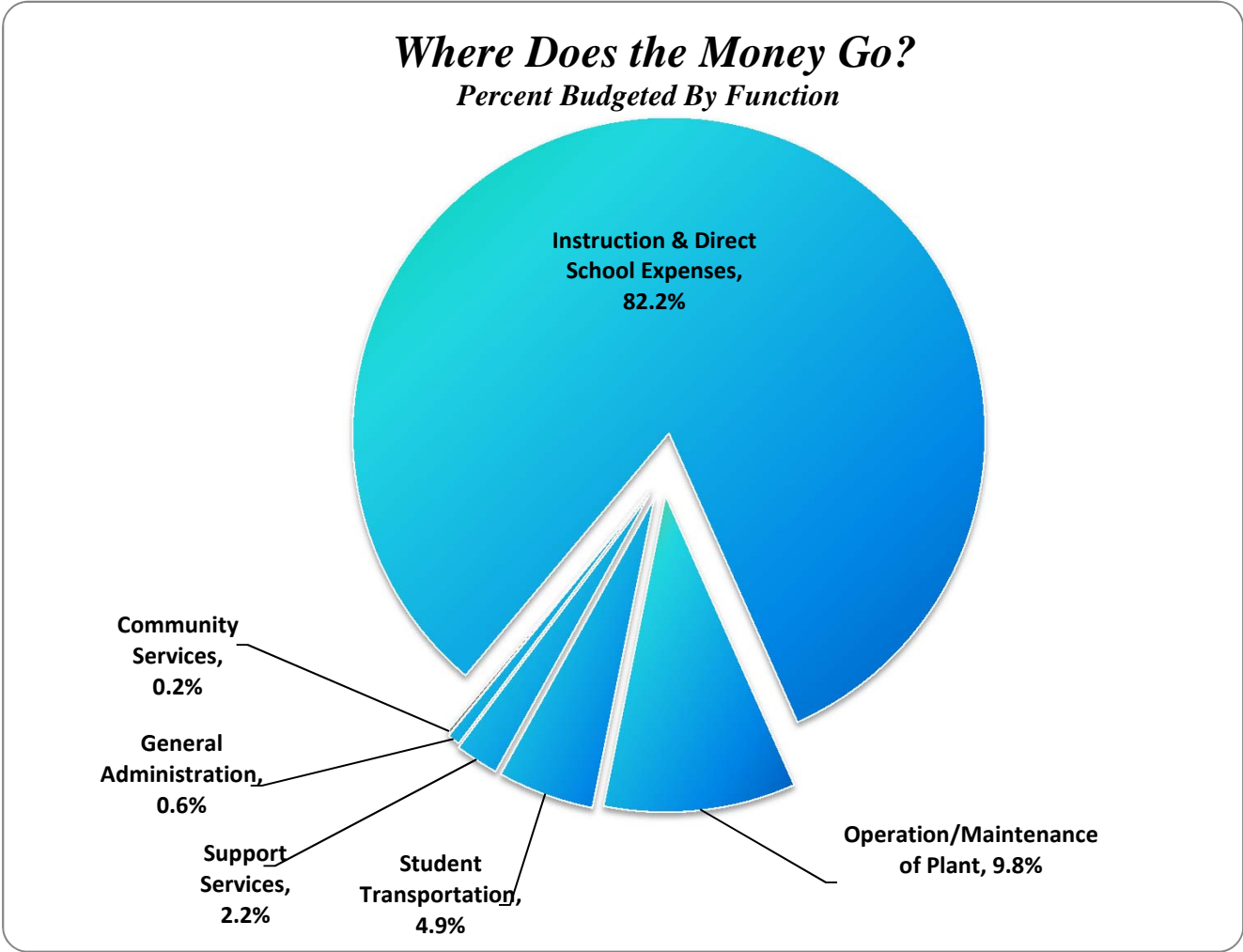
EXPENDITURES

**General Fund - Budget and Comparison of Prior Years Expenditures  
By Two Digit Account  
For Fiscal Years 2008-09 thru 2013-14**

Description By Object	Actual	Actual	Actual	Actual	Budget	Actual	Actual	Actual	Actual	Operating Budget	Total	
	Expenditures	Expenditures	Expenditures	Expenditures	2012-13	Expenditures	Expenditures	Expenditures	Expenditures	Recurring	Non-Recurring	
	2008-09	2009-10	2010-11	2011-12	2012-13	2011-12	2012-13	2012-13	2012-13	2012-13	2012-13	2013-14
100 - Salaries	\$299,306,789	\$274,144,797	\$270,865,246	\$283,904,632	\$277,923,541	\$283,904,632	\$283,348,340	\$289,646,919	\$714,529	\$289,646,919	\$714,529	\$290,361,447
200 - Employee Benefits	88,306,904	83,606,879	86,176,143	74,381,863	75,774,740	74,381,863	75,317,165	89,242,781	391,575	89,242,781	391,575	89,634,356
250 - Unemployment Compensation	612,120	1,284,821	680,650	679,656	750,380	679,656	275,115	400,000	0	400,000	0	400,000
310 - Purchased Services	8,885,773	7,569,789	8,549,632	9,220,042	10,751,648	9,220,042	9,280,305	10,589,501	564,136	10,589,501	564,136	11,153,637
320 - Ins & Bond Premiums	3,887,899	3,265,891	3,389,808	3,464,268	4,343,396	3,464,268	3,206,177	3,635,838	0	3,635,838	0	3,635,838
330 - Travel	533,770	514,757	406,234	317,250	430,807	317,250	327,491	303,144	111,129	303,144	111,129	414,273
350 - Repairs & Maintenance	3,401,628	3,510,712	3,453,723	3,306,164	4,175,887	3,306,164	3,489,685	3,137,685	678,609	3,137,685	678,609	3,816,293
360 - Rentals	1,236,109	774,601	771,732	697,358	698,305	697,358	623,047	422,982	186,318	422,982	186,318	609,300
370 - Communications	1,111,627	1,091,378	1,012,799	831,321	975,444	831,321	895,364	843,233	104,407	843,233	104,407	947,640
380 - Public Utility Services	2,106,077	2,179,940	2,333,182	2,347,388	1,880,228	2,347,388	1,949,620	2,001,063	12,661	2,001,063	12,661	2,013,724
390 - Other Purchased Serv	4,332,364	4,353,623	4,801,582	4,920,089	5,411,640	4,920,089	6,696,493	5,497,071	1,534,659	5,497,071	1,534,659	7,031,731
410 - Natural Gas	338,439	284,347	244,641	152,793	152,625	152,793	170,599	168,725	0	168,725	0	168,725
420 - Bottled Gas	168,801	106,371	60,769	57,886	63,516	57,886	47,070	48,391	822	48,391	822	49,213
430 - Electricity	13,631,106	13,512,938	12,984,157	12,194,949	12,782,935	12,194,949	10,797,473	11,401,748	135,000	11,401,748	135,000	11,536,748
450 - Gasoline	234,316	204,171	342,252	284,419	453,057	284,419	268,960	373,272	7,448	373,272	7,448	380,720
460 - Diesel Fuel	2,773,760	2,973,743	3,517,098	4,072,533	4,244,804	4,072,533	3,981,094	4,079,741	37,815	4,079,741	37,815	4,117,556
510 - Supplies	7,535,936	7,345,694	7,268,070	6,941,234	14,092,969	6,941,234	7,105,854	12,028,380	3,106,358	12,028,380	3,106,358	15,134,738
520 - Textbooks	2,300,441	6,004,989	6,820,561	2,695,972	6,452,804	2,695,972	4,568,628	4,460,124	2,572,620	4,460,124	2,572,620	7,032,744
530 - Periodicals	26,184	28,038	29,227	14,032	29,701	14,032	27,269	9,703	17,672	9,703	17,672	27,375
540 - Oil & Grease	86,946	97,060	71,689	101,767	109,639	101,767	107,771	86,464	14,478	86,464	14,478	100,942
550 - Repair Parts	832,240	872,027	871,970	936,640	948,282	936,640	892,859	855,170	68,966	855,170	68,966	924,136
560 - Tires & Tubes	201,841	218,731	241,199	243,040	326,522	243,040	277,117	296,433	4,702	296,433	4,702	301,135
570 - Food	47	89	662	3,481	460	3,481	688	0	1,210	0	1,210	1,210
590 - Other Mat & Supplies	2,668	2,570	1,236	8,036	23,453	8,036	89	885	12,015	885	12,015	12,900
610 - Library Books	431,110	423,407	302,367	285,071	337,611	285,071	258,284	284,651	35,519	284,651	35,519	320,170
620 - Audio Visual Materials	71,677	97,637	57,470	49,954	65,686	49,954	39,043	13,196	33,501	13,196	33,501	46,697
630 - Bldgs & Fixed Equipment	875	5,617	13,447	165	5,177	165	526	464,478	268	464,478	268	268
640 - Furniture & Equip	1,779,901	2,051,187	1,956,229	2,276,760	995,333	2,276,760	1,408,010	613,559	613,559	613,559	613,559	1,078,038
650 - Motor Vehicles	101,173			0	1,500	0	9,900	0	213	0	213	213
670 - Improvements	103,961	154,696	127,505	69,177	109,583	69,177	121,612	72,000	227,264	72,000	227,264	299,264
680 - Remodeling	251,188	222,355	132,829	112,132	79,318	112,132	190,864	5,300	207,138	5,300	207,138	212,438
690 - Computer Software	793,110	681,164	1,483,491	941,678	158,274	941,678	198,171	45,349	34,152	45,349	34,152	79,501
720 - Interest	847,639	538,500	314,125	299,167	0	299,167	0	0	0	0	0	0
730 - Dues and Fees	153,064	156,436	468,323	579,866	228,607	579,866	436,077	109,595	234,812	109,595	234,812	344,407
750 - Other Personal Serv	3,355,742	3,626,522	3,622,013	3,431,737	3,404,778	3,431,737	3,970,270	3,518,399	52,130	3,518,399	52,130	3,570,529
770 - Claims Expense				269	107,918	269	2,178	0	116,940	0	116,940	116,940
790 - Misc Expenses	56,652	46,126	46,532	92,858	66,611	92,858	112,304	56,058	5,346	56,058	5,346	61,404
<b>Total By Object</b>	<b>\$449,799,877</b>	<b>\$421,951,603</b>	<b>\$423,418,590</b>	<b>\$419,915,647</b>	<b>\$428,357,181</b>	<b>\$419,915,647</b>	<b>\$420,401,515</b>	<b>\$444,098,279</b>	<b>\$11,837,969</b>	<b>\$444,098,279</b>	<b>\$11,837,969</b>	<b>\$455,936,248</b>

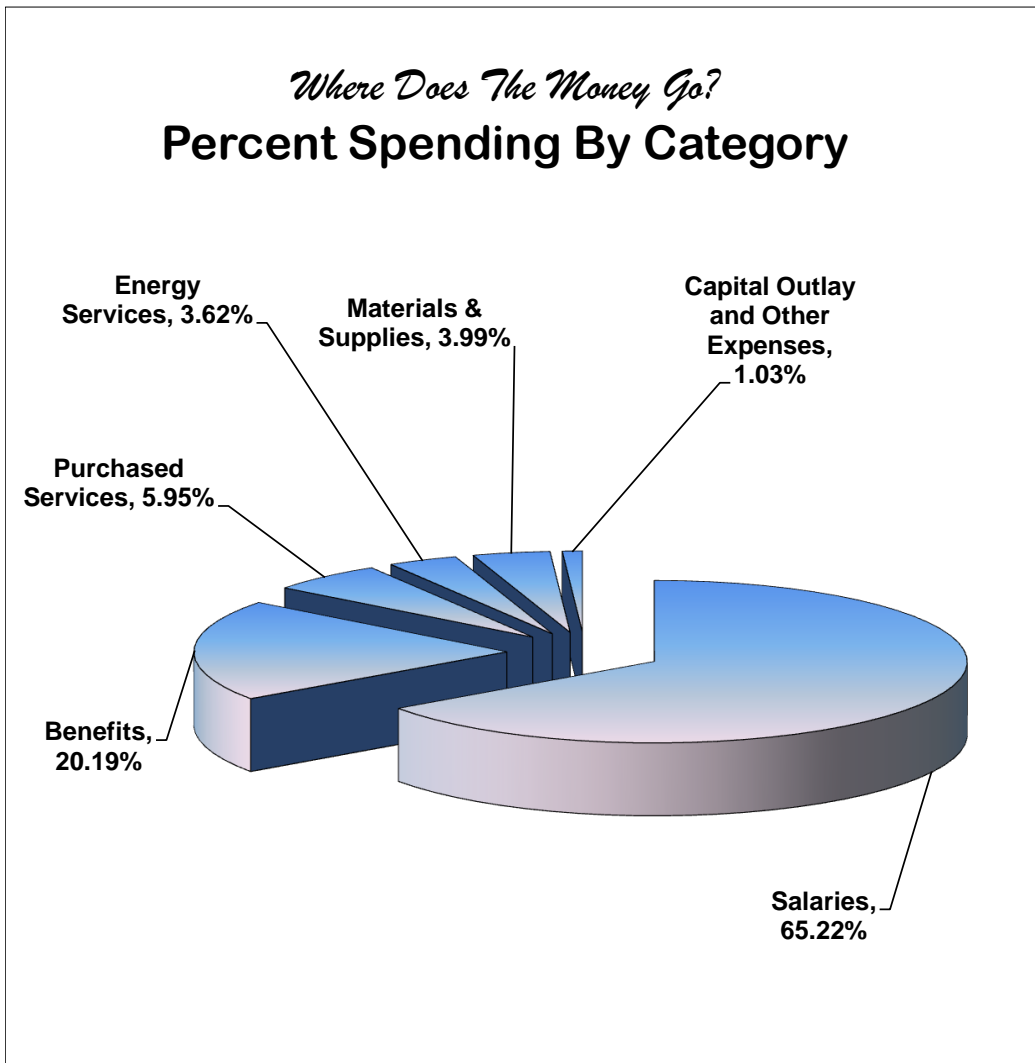
**Seminole County Public Schools  
General Fund - Percent Budgeted by Function  
2013-14**

<i>Function Description</i>	<i>% of Budget</i>	<i>Budget 2013-14</i>
Instruction & Direct School Expenses	82.2%	365,164,410
Operation/Maintenance of Plant	9.8%	43,545,155
Student Transportation	4.9%	21,915,905
Support Services	2.2%	9,917,455
General Administration	0.6%	2,825,634
Community Services	0.2%	729,720
	100.0%	\$ 444,098,279



**Seminole County Public Schools**  
**General Fund - Percent of Spending by Category**  
**2013-14**

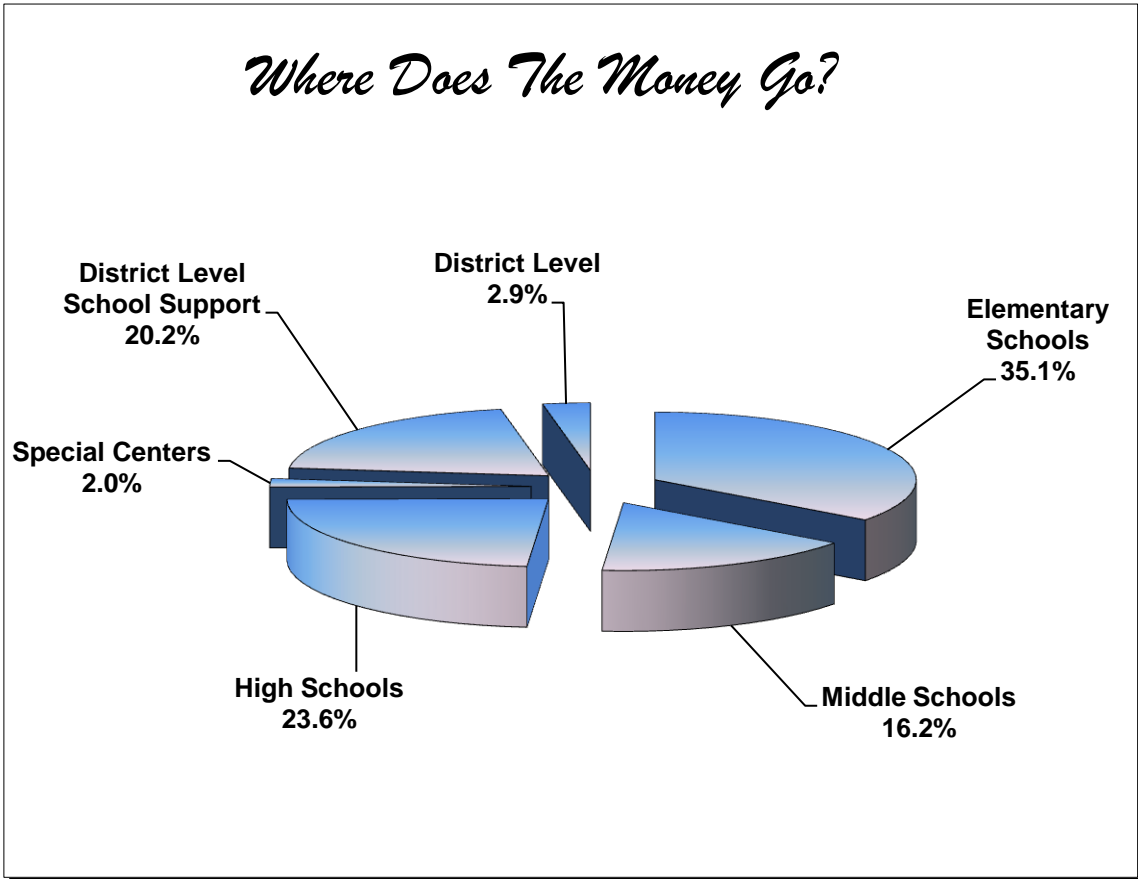
Spending Category	% of Budget	Budget 2013-14
Salaries	65.22%	\$ 289,646,919
Benefits	20.19%	89,642,781
Purchased Services	5.95%	26,430,517
Energy Services	3.62%	16,071,877
Materials & Supplies	3.99%	17,737,159
Capital Outlay and Other Expenses	1.03%	4,569,026
<b>Total Recurring Budget</b>		<b>\$ 444,098,279</b>





Seminole County Public Schools  
General Fund - Summary of School and District Cost Center Budgets  
2013-14

Program Description	% of Budget	Budget 2013-14
Elementary Schools	35.1%	\$ 155,964,725
Middle Schools	16.2%	\$ 71,848,455
High Schools	23.6%	\$ 104,587,898
Special Centers	2.0%	\$ 8,904,038
District Level School Support	20.2%	\$ 89,772,828
District Level	2.9%	\$ 13,020,334
<b>Total Recurring Budget</b>	<b>100.0%</b>	<b>\$ 444,098,279</b>







**Seminole County Public Schools  
Schools & Special Centers  
2013-14**

<b>Schools &amp; Special Centers</b>			
	<b>2012-13 Total Budget</b>	<b>Change</b>	<b>2013-14 Total Budget</b>
✓ <b>Elementary Schools</b>			
✓ Salaries & Benefits	\$ 135,935,195	12,154,959	\$ 148,090,154
✓ Other Costs	7,890,725	(16,154)	7,874,571
Subtotal	<u>143,825,920</u>	<u>12,138,806</u>	<u>155,964,725</u>
✓ <b>Middle Schools</b>			
✓ Salaries & Benefits	\$ 61,098,221	5,529,211	\$ 66,627,431
✓ Other Costs	5,758,743	(537,719)	5,221,024
Subtotal	<u>66,856,963</u>	<u>4,991,492</u>	<u>71,848,455</u>
✓ <b>High Schools</b>			
✓ Salaries & Benefits	\$ 88,143,841	3,654,321	\$ 91,798,161
✓ Other Costs	12,338,610	451,127	12,789,737
Subtotal	<u>100,482,450</u>	<u>4,105,448</u>	<u>104,587,898</u>
<b>Total Schools</b>	<b>\$ 311,165,333</b>	<b>21,235,746</b>	<b>\$ 332,401,079</b>
✓ <b>Hopper Center (0281)</b>			
✓ Salaries & Benefits	374,989	(8,449)	366,541
✓ Other Costs	18,562	8,019	26,581
Subtotal	<u>393,551</u>	<u>(429)</u>	<u>393,122</u>
✓ <b>Endeavor (0311)</b>			
✓ Salaries & Benefits	\$ 2,633,050	93,021	\$ 2,726,070
✓ Other Costs	158,019	(5,330)	152,690
Subtotal	<u>2,791,069</u>	<u>87,691</u>	<u>2,878,760</u>
✓ <b>Journey's Academy (0571)</b>			
✓ Salaries & Benefits	\$ 1,743,092	40,697	\$ 1,783,789
✓ Other Costs	75,314	5,145	80,460
Subtotal	<u>1,818,406</u>	<u>45,842</u>	<u>1,864,249</u>
✓ <b>Seminole Virtual Schools (7004)</b>			
✓ Salaries & Benefits	\$ 1,677,908	519,849	\$ 2,197,757
✓ Other Costs	450,800	(1,862)	448,938
Subtotal	<u>2,128,708</u>	<u>517,987</u>	<u>2,646,695</u>
✓ <b>Seminole Academy for Digital Learning (7023)</b>			
✓ Salaries & Benefits	\$ 154,228	76,639	\$ 230,867
✓ Other Costs	40,000	500	40,500
Subtotal	<u>194,228</u>	<u>77,139</u>	<u>271,367</u>
✓ <b>Environmental Studies Center (9211)</b>			
✓ Salaries & Benefits	\$ 129,996	(55,774)	\$ 74,222
✓ Other Costs	32,305	(32,305)	-
Subtotal	<u>162,301</u>	<u>(88,079)</u>	<u>74,222</u>
✓ <b>Eugene Gregory/Consequence Unit Program (9224)</b>			
✓ Salaries & Benefits	348,334	54,806	403,139
✓ Other Costs	5,102	-	5,102
Subtotal	<u>353,436</u>	<u>54,806</u>	<u>408,241</u>
✓ <b>John Polk Correctional Center (9225)</b>			
✓ Salaries & Benefits	46,572	12,519	59,091
✓ Other Costs	4,750	-	4,750
Subtotal	<u>51,322</u>	<u>12,519</u>	<u>63,841</u>
✓ <b>Detention Center (9234)</b>			
✓ Salaries & Benefits	\$ 245,694	54,350	\$ 300,044
✓ Other Costs	3,498	-	3,498
Subtotal	<u>249,192</u>	<u>54,350</u>	<u>303,542</u>
<b>Total Special Centers</b>	<b>\$ 8,142,213</b>	<b>\$ 761,825</b>	<b>\$ 8,904,038</b>
<b>Total Schools and Special Centers</b>	<b>\$ 319,307,546</b>	<b>21,997,571</b>	<b>\$ 341,305,117</b>

**Seminole County Public Schools  
District Level Cost Center Budgets  
2013-14**

**Cost Center :** *Alternative Education / Special Programs - Contracted*

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

<b>Cost Center</b>	<b>Program Description</b>	<b>Beginning Budget 2012-13</b>	<b>Difference</b>	<b>Beginning Budget 2013-14</b>
<b><u>Contracted Programs</u></b>				
7001	Seminole Virtual Instructional Program	281,650	(281,650)	-
9215	Boys Town (Project 4001)	\$ 65,000	\$ -	\$ 65,000
9218	TAPP-Contracted Child Care (Project 4616)	137,850	-	137,850
9228	UCP Charter School	796,502	74,173	870,675
9229	Choices in Learning Charter School	4,079,254	547,293	4,626,547
9233	Galileo School for Gifted Learning Charter	1,028,623	349,980	1,378,603
<b>Total Alternative Education /Special Programs - Contracted</b>		<b>\$ 6,388,879</b>	<b>\$ 689,796</b>	<b>\$ 7,078,675</b>

**Seminole County Public Schools  
District Level Cost Center Budgets  
2013-14**

**Summary District Level Cost Centers**

<b>Cost Center</b>	<b>Cost Center Name</b>	<b>Beginning Budget 2012-13</b>	<b>Difference</b>	<b>Beginning Budget 2013-14</b>
<b>District Level Cost Centers</b>				
9002	Information Services	3,348,007	307,150	3,655,157
9004	Finance	1,771,957	(51,878)	1,720,079
9007	Human Resources	2,179,744	226,664	2,406,408
9009	Facilities Planning	856,066	41,924	897,990
9014	Purchasing & Distribution Services	287,437	(11,934)	275,503
9021	School Board	385,500	9,160	394,660
9022	Superintendent's Office	305,537	28,453	333,989
9024	Executive Directors - Elementary	344,416	18,427	362,843
9026	Employee & Government Relations	276,312	14,064	290,376
9027	Executive Directors - Secondary	601,838	64,764	666,602
9093	Executive Director - Legal Services	238,496	24,814	263,310
9209	Community Involvement/Public Information	472,222	103,106	575,328
9214	Instructional Support	86,732	121,124	207,856
	District Level Special Projects / Programs	985,418	(15,187)	970,231
	<i>Subtotal District Level Cost Center</i>	<u>12,139,683</u>	<u>880,651</u>	<u>13,020,334</u>

**District Level Cost Centers - School Support**

9002	Information Services (6200 & 6500 Functions )	3,033,806	85,581	3,119,387
9007	Human Resources (Function 5000, 6300 & 6400 + Unemploy. Comp)	781,419	(349,869)	431,550
9011	Custodial Services	1,273,437	71,722	1,345,159
9014	Distribution Service	767,123	(34,751)	732,372
9096	Risk Management & Employee Benefits	7,338,353	(1,654,187)	5,684,166
9201	Teaching & Learning	1,738,615	416,684	2,155,299
9202	Sch. Safety & Student Alternative Placement	1,247,183	109,294	1,356,477
9203	Exceptional Student Support Services	7,524,060	385,828	7,909,888
9205	Pre-kindergarten	1,812,740	390,840	2,203,581
9208	Instructional Technology	740,224	21,408	761,632
9210	ESOL/World Languages/Foreign Exchange	405,884	300,196	706,080
9212	Instructional Excellence & Equity	2,410,663	(546,682)	1,863,980
9214	Instructional Support (Functions 5000, 5100, 6100, 6300)	651,147	(238,106)	413,041
9301	Instructional Resources	3,713,782	143,461	3,857,243
9400/9401	Facilities Services	10,926,045	316,551	11,242,596
9500/9501	Student Transportation Services	21,544,447	478,041	22,022,488
	Alternative Education / Special Programs - Contracted	6,388,879	689,796	7,078,675
	District Level School Support - Special Projects/Programs	16,185,255	703,958	16,889,213
	<i>Subtotal District Level Cost Centers - School Support</i>	<u>88,483,062</u>	<u>1,289,766</u>	<u>89,772,828</u>
	<b>Total</b>	<u>100,622,745</u>	<u>2,170,417</u>	<u>102,793,162</u>

**Seminole County Public Schools  
District Level Cost Center Budgets  
2013-14**

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

Project #	Program Description	Beginning Budget 2012-13	Difference	Beginning Budget 2013-14
<b>District Level Special Projects / Programs</b>				
4234	Central Office Communication	380,692	24,291	404,983
4235 & 4236	Central Office Utilities	23,123	-	23,123
4238	Central Office Electricity	493,475	(39,478)	453,997
4721	Property Tax Notices - Postage	29,000	-	29,000
4722	District Copy Machines	21,370	-	21,370
	CO & DS Withheld for Administrative Expenses	37,758	-	37,758
	<i>Subtotal District Level Special Programs</i>	<u>\$ 985,418</u>	<u>\$ (15,187)</u>	<u>\$ 970,231</u>
<b>District Level School Support - Special Projects/Programs</b>				
1208	Instructional Materials	-	-	-
3113	School Recognition (A+)	3,705,276	480,287	4,185,563
3920	Summer Reading Allocation	600,000	-	600,000
4007	Saturday Schools	65,040	-	65,040
4169	Summer School	973,125	-	973,125
4200	Inservice Supplements	72,250	11,575	83,825
4201	Sick Leave Payout	3,360,160	(260,160)	3,100,000
4202	Vacation Leave Payout	326,702	(1,702)	325,000
4204	DROP Program Vacation Leave	239,079	(139,079)	100,000
4206	Southern Association Accreditation	13,500	-	13,500
4478	Regular Teacher Subs	23,000	-	23,000
4712	Reserve for Enrollment Growth	1,270,000	232,130	1,502,130
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
4788	Teacher Lead Program	762,646	320,659	1,083,305
4820	Substitute Teachers	2,681,965	148,297	2,830,262
4823	ESE Substitutes	486,343	-	486,343
4832	Seminole H.S. Pool	25,000	-	25,000
4834	PE Assistants Subs	30,000	11,950	41,950
4847	Instructional Assistants - Substitute Payment	100,565	-	100,565
4879	Dori Slosberg Drivers Ed Funds	290,000	(50,000)	240,000
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	50,000	(50,000)	-
	<i>Subtotal District Level School Support</i>	<u>\$ 16,185,255</u>	<u>\$ 703,958</u>	<u>\$ 16,889,213</u>
	<b>Total</b>	<u>\$ 17,170,673</u>	<u>\$ 688,771</u>	<u>\$ 17,859,444</u>

**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	\$ 25,794,534
<b>Total Revenues</b>	<b><u>\$ 25,794,534</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>\$ 191,925</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	\$ 13,965	\$ (8,848)
211	Series 2006B Cert. of Participation	31,162	18,939	(12,223)
213	Series 2007A Cert. of Participation	27,674	17,682	(9,992)
215	Series 2003B Cert. of Participation	333,542	8,826	(324,716)
216	Series 2004A Cert. of Participation	29,956	409,265	379,309
217	Series 2006A Cert. of Participation	19,329	17,499	(1,830)
218	Series 2009A Cert. of Participation	9,877	24,980	15,103
220	SBE Bonds	436,709	436,709	-
<b>Total Fund Balances</b>		<u>911,063</u>	<u>947,865</u>	<u>36,803</u>

<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>		<u>24,491,008</u>	<u>24,275,243</u>	<u>(215,765)</u>
<b>Total Available Revenue and Fund Balance</b>		<u>\$ 25,402,071</u>	<u>\$ 25,223,108</u>	<u>\$ (178,962)</u>

**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>		<u>15,040,000</u>	<u>15,645,000</u>	<u>605,000</u>

<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>		<u>9,763,230</u>	<u>9,008,887</u>	<u>(754,343)</u>

**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>		<b>24,858,230</b>	<b>24,708,887</b>	<b>(149,343)</b>
<b>Ending Fund Balances</b>				
210	Series 2005A Cert. of Participation	11,813	12,465	652
211	Series 2006B Cert. of Participation	15,793	13,769	(2,024)
213	Series 2007A Cert. of Participation	13,974	9,982	(3,992)
215	Series 2003B Cert. of Participation	4,997	11,726	6,729
216	Series 2004A Cert. of Participation	25,303	13,097	(12,206)
217	Series 2006A Cert. of Participation	14,799	7,369	(7,430)
218	Series 2009A Cert. of Participation	20,452	9,104	(11,348)
220	SBE Bonds	436,709	436,709	-
<b>Total Ending Fund Balances</b>		<b>543,841</b>	<b>514,221</b>	<b>(29,619)</b>
<b>Total Projected Expenditures and Fund Balances</b>		<b>\$ 25,402,071</b>	<b>\$ 25,223,108</b>	<b>\$ (178,962)</b>

## **CAPITAL OUTLAY FUNDS BUDGET**

The capital outlay funds 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 \$38,691,800 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

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 \$ 38,691,800 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	\$ 9,672,742	\$ (1,558,731)
Prior Year Carryover (Unbudgeted Funds)	22,828,141	25,269,289	2,441,148
Beginning Fund Balance	34,059,614	34,942,031	882,417
<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	38,691,800	961,271
<b>Total Local Revenue</b>	<b>40,780,529</b>	<b>42,321,800</b>	<b>1,541,271</b>
<b>Total Available Funds</b>	<b>\$ 75,223,143</b>	<b>\$ 77,646,831</b>	<b>\$ 2,423,688</b>
<b>Appropriations:</b>			
Capital Projects	\$ 17,240,000	\$ 20,493,000	\$ 3,253,000
Capital Projects - Carryover Projects	11,231,473	9,672,742	(1,558,731)
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>64,411,742</b>	<b>3,509,269</b>
<b>Ending Fund Balances:</b>			
Fund Balances	14,320,670	13,235,089	(1,085,581)
<b>Total Projected Expenses and Fund Balances</b>	<b>\$ 75,223,143</b>	<b>\$ 77,646,831</b>	<b>\$ 2,423,688</b>

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

REVISED - July 22, 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	\$38,691,800	\$40,239,472	\$41,849,051	\$43,523,013	\$45,263,933
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>\$42,704,800</b>	<b>\$44,652,472</b>	<b>\$46,662,051</b>	<b>\$49,206,013</b>	<b>\$50,946,933</b>
PRIOR YEAR CARRYOVER	\$25,269,289	\$13,235,089	\$6,763,561	\$5,117,612	\$4,264,625
<b>TOTAL REVENUE</b>	<b>\$67,974,089</b>	<b>\$57,887,561</b>	<b>\$53,425,612</b>	<b>\$54,323,625</b>	<b>\$55,211,559</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	\$145,200	\$69,000	\$69,000	\$69,000	\$99,000
FURNITURE FOR OCPS PORTABLES	\$29,800				
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>\$13,235,089</b>	<b>\$6,763,561</b>	<b>\$5,117,612</b>	<b>\$4,264,625</b>	<b>\$4,569,721</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	7,415,547	7,076,479	(339,068)
<b>Total Revenue &amp; Fund Balances</b>		<u>\$ 35,022,997</u>	<u>\$ 37,085,979</u>	<u>\$ 2,062,982</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	6,938,689	473,925
7600-400	Energy Services	923,291	923,000	(291)
7600-500	Materials & Supplies	8,995,216	11,436,342	2,441,126
7600-600	Furniture & Equipment	2,005,336	2,089,357	84,021
7600-700	Other Expenditures	562,000	565,500	3,500
<b>Total Expenditures &amp; Transfers</b>		<u>28,932,550</u>	<u>31,801,888</u>	<u>2,869,338</u>
 <b>Ending Fund Balances:</b>				
	Fund Balance	<u>6,090,447</u>	<u>5,284,091</u>	<u>(806,356)</u>
<b>Total Expenditures &amp; Fund Balances</b>		<u>\$ 35,022,997</u>	<u>\$ 37,085,979</u>	<u>\$ 2,062,982</u>

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

<b>REVENUES</b>	<b>2012-13 Budgeted</b>	<b>2013-14 Projected Budget</b>
<b>Major Program Revenues</b>		
Individuals with Disabilities Education Act (IDEA)	21,727,654	18,868,675
Title I, Part A	12,249,465	11,856,284
Title I, School Improvement	39,562	27,439
Title I, Part D, Local Delinquent	15,679	105,490
Title II, Part A, Teacher and Principal Training	2,318,124	2,381,599
Title III, Part A, Support for English Language Learners	377,694	341,479
Title IV, Part B, 21st Century Com. Learning Centers	1,705,602	1,953,704
Title X, Part C, Homeless Children	100,000	117,655
Carl D. Perkins Allocation	477,165	492,064
Race to the Top	1,845,237	2,251,996
Carryover Non-Major Programs	1,062,510	1,329,909
<b>TOTAL REVENUES</b>	<b>41,918,692</b>	<b>39,726,293</b>

<b>EXPENDITURES</b>		
<b>Functional Expenditures for Major Programs</b>		
Instruction	17,836,972	15,147,057
Instructional Support Services	9,649,700	8,407,883
Instruction and Curriculum Development Services	2,556,926	4,173,968
Instructional Staff Training Services	3,514,984	3,547,882
Instructional-Related Technology	223,963	57,837
School Board	237,840	1,106,407
General Administration	1,476,662	1,390,185
School Administration	457,968	137,124
Facilities Acquisition and Construction	5,950	5,166
Planning, Research, Dev., and Eval.	668,352	719,477
Pupil Transportation Services	2,086,919	1,804,819
Operation of Plant	-	-
Community Services	2,139,945	1,898,580
Non-Major Program Expenditures	1,062,510	1,329,909
<b>TOTAL EXPENDITURES</b>	<b>41,918,692</b>	<b>39,726,293</b>

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

<b>REVENUES</b>	<b>2012-13 Budgeted</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 Carryover	8,341,553	6,285,740
<b>TOTAL FUNDS AVAILABLE</b>	<b>21,727,654</b>	<b>18,868,675</b>
<b>EXPENDITURES</b>		
Instruction	8,147,663	6,828,125
Instructional Support Services	9,072,553	7,648,751
Instruction and Curriculum Development Services	1,072,849	1,921,641
Instructional Staff Training Services	216,500	29,253
Instructional-Related Technology	-	-
School Board	27,800	-
General Administration	732,320	589,734
School Administration	457,968	137,124
Facilities Acquisition and Construction	-	-
Planning, Research, Dev., and Eval.	-	-
Pupil Transportation Services	2,000,000	1,714,047
Operation of Plant	-	-
Community Services	-	-
<b>TOTAL EXPENDITURES</b>	<b>21,727,654</b>	<b>18,868,675</b>

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

<b>REVENUES</b>	<b>2012-13 Budgeted</b>	<b>2013-14 Projected Budget</b>
Title I, Part A Allocation	\$ 9,249,587	9,577,279
Title I, Part A Carryover	2,268,763	2,279,005
Title I, Part A Supplemental Education Services	731,115	
<b>TOTAL FUNDS AVAILABLE</b>	<b><u>12,249,464.50</u></b>	<b><u>11,856,284</u></b>
<b>EXPENDITURES</b>		
Instruction	\$ 8,922,055	7,506,583
Instructional Support Services	497,835	650,348
Instruction and Curriculum Development Services	1,348,276	1,643,318
Instructional Staff Training Services	619,087	608,187
Instructional-Related Technology	-	-
School Board	-	948,020
General Administration	403,899	372,127
School Administration	-	-
Facilities Acquisition and Construction	5,950	5,166
Planning, Research, Dev., and Eval.	-	-
Pupil Transportation Services	11,311	18,493
Operation of Plant	-	-
Community Services	441,050	104,042
<b>TOTAL EXPENDITURES</b>	<b><u>12,249,465</u></b>	<b><u>11,856,284</u></b>

**Special Revenue Funds**  
**Title I, Part D, Local Delinquent**  
**2013-14**

<b>REVENUES</b>	<b>2012-13 Budgeted</b>	<b>2013-14 Projected Budget</b>
Title I, Part D Allocation	\$ 15,679	103,177
Title I, Part D Carryover	-	2,313
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 15,679</b>	<b>105,490</b>
<b>EXPENDITURES</b>		
Instruction	\$ 13,745	91,989
Instructional Support Services	-	1,227
Instruction and Curriculum Development Services	-	-
Instructional Staff Training Services	-	-
Instructional-Related Technology	-	-
School Board	1,411	8,440
General Administration	523	3,323
School Administration	-	-
Facilities Acquisition and Construction	-	-
Planning, Research, Dev., and Eval.	-	-
Pupil Transportation Services	-	511
Operation of Plant	-	-
Community Services	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 15,679</b>	<b>105,490</b>

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

<b>REVENUES</b>	<b>2012-13 Budgeted</b>	<b>2013-14 Projected Budget</b>
Title I, Part A School Improvement Allocation	\$ 39,562	-
Title I, Part A School Improvement Carryover	\$ -	27,439
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 39,562</b>	<b>27,439</b>
<b>EXPENDITURES</b>		
Instruction	\$ 30,197	20,944
Instructional Support Services	-	-
Instruction and Curriculum Development Services	-	-
Instructional Staff Training Services	8,000	5,549
Instructional-Related Technology	-	-
School Board	-	-
General Administration	1,365	947
School Administration	-	-
Facilities Acquisition and Construction	-	-
Planning, Research, Dev., and Eval.	-	-
Pupil Transportation Services	-	-
Operation of Plant	-	-
Community Services	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 39,562</b>	<b>27,439</b>



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

<b>REVENUES</b>	<b>2012-13 Budgeted</b>	<b>2013-14 Projected Budget</b>
Title II, Part A Allocation	\$ 1,971,705	1,971,705
Title II, Part A Carryover	346,419	409,894
<b>TOTAL FUNDS AVAILABLE</b>	<b><u>\$ 2,318,124</u></b>	<b><u>2,381,599</u></b>
<b>EXPENDITURES</b>		
Instruction	\$ -	-
Instructional Support Services	-	-
Instruction and Curriculum Development Services	-	20,473
Instructional Staff Training Services	2,063,466	2,288,628
Instructional-Related Technology	-	-
School Board	177,449	-
General Administration	77,209	72,497
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>2,381,599</u></b>

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

<b>REVENUES</b>	<b>2012-13 Budgeted</b>	<b>2013-14 Projected Budget</b>
Title III, Part A Allocation	\$ 377,694	312,016
Title III, Part A Carryover	\$ -	29,463
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 377,694</b>	<b>341,479</b>
<b>EXPENDITURES</b>		
Instruction	\$ 200,185	136,698
Instructional Support Services	-	-
Instruction and Curriculum Development Services	13,066	5,848
Instructional Staff Training Services	71,335	137,766
Instructional-Related Technology	-	-
School Board	31,180	
General Administration	6,895	5,356
School Administration	-	-
Facilities Acquisition and Construction	-	-
Planning, Research, Dev., and Eval.	-	-
Pupil Transportation Services	2,000	1,094
Operation of Plant	-	-
Community Services	53,034	54,717
<b>TOTAL EXPENDITURES</b>	<b>\$ 377,694</b>	<b>341,479</b>

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

<b>REVENUES</b>	<b>2012-13 Budgeted</b>	<b>2013-14 Projected Budget</b>
Title IV, Part B Allocation	\$ 1,705,602	1,582,451
Title IV, Part B Carryover	\$ -	371,253
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 1,705,602</b>	<b>1,953,704</b>
<b>EXPENDITURES</b>		
Instruction	\$ -	-
Instructional Support Services	-	-
Instruction and Curriculum Development Services	-	-
Instructional Staff Training Services	-	-
Instructional-Related Technology	-	-
School Board	-	149,946
General Administration	45,759	49,121
School Administration	-	-
Facilities Acquisition and Construction	-	-
Planning, Research, Dev., and Eval.	13,981	14,815
Pupil Transportation Services	-	-
Operation of Plant	-	-
Community Services	1,645,861	1,739,821
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,705,602</b>	<b>1,953,704</b>

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

<b>REVENUES</b>	<b>2012-13 Budgeted</b>	<b>2013-14 Projected Budget</b>
Title X, Part C Allocation	\$ 100,000	95,000
Title X, Part C Carryover	-	22,655
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 100,000</b>	<b>117,655</b>
<b>EXPENDITURES</b>		
Instruction	\$ 12,228	3,715
Instructional Support Services	79,312	107,557
Instruction and Curriculum Development Services	-	-
Instructional Staff Training Services	4,117	2,799
Instructional-Related Technology	-	-
School Board	-	-
General Administration	3,335	3,583
School Administration	-	-
Facilities Acquisition and Construction	-	-
Planning, Research, Dev., and Eval.	-	-
Pupil Transportation Services	1,008	-
Operation of Plant	-	-
Community Services	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 100,000</b>	<b>117,655</b>

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

<b>REVENUES</b>	<b>2012-13 Budgeted</b>	<b>2013-14 Projected Budget</b>
Carl D. Perkins Allocation	\$ 477,165	438,109
Carl D. Perkins Carryover	\$ -	53,955
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 477,165</b>	<b>492,064</b>
<b>EXPENDITURES</b>		
Instruction	\$ 310,922	322,102
Instructional Support Services	-	-
Instruction and Curriculum Development Services	76,987	74,608
Instructional Staff Training Services	31,051	31,598
Instructional-Related Technology	-	-
School Board	-	-
General Administration	8,105	7,486
School Administration	-	-
Facilities Acquisition and Construction	-	-
Planning, Research, Dev., and Eval.	-	-
Pupil Transportation Services	50,100	56,270
Operation of Plant	-	-
Community Services	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 477,165</b>	<b>492,064</b>

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

<b>REVENUES</b>	<b>2012-13 Budgeted</b>	<b>2013-14 Projected Budget</b>
Race to the Top, Quarter 1	\$ 435,950	1,203,659
Race to the Top, Quarter 2	\$ 333,988	99,092
Race to the Top, Quarter 3	258,443	119,591
Race to the Top, Quarter 4	816,857	141,292
Race to the Top, Carryover		688,362
<b>TOTAL</b>	<b>\$ 1,845,237</b>	<b>2,251,996</b>

<b>EXPENDITURES</b>		
Instruction	\$ 199,976	236,901
Instructional Support Services	-	-
Instruction and Curriculum Development Services	45,747	508,081
Instructional Staff Training Services	501,428	444,103
Instructional-Related Technology	223,963	57,837
School Board	-	-
General Administration	197,251	286,011
School Administration	-	-
Facilities Acquisition and Construction	-	-
Planning, Research, Dev., and Eval.	654,371	704,662
Pupil Transportation Services	22,500	14,402
Operation of Plant	-	-
Community Services	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,845,237</b>	<b>2,251,996</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	\$ 9,181,163	\$ (650,097)
<b>Projected Revenues</b>				
700-431	Interest	29,588	28,110	(1,478)
700-484	Internal Service Fund Revenues	7,498,787	5,843,925	(1,654,862)
<b>Total Available Revenue and Fund Balance</b>		<u>\$ 17,359,635</u>	<u>\$ 15,053,198</u>	<u>\$ (2,306,437)</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	75,568	17,543
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	38,864	12,178
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	2,175,739	(1,997,878)
<b>Total Estimated Expenses</b>		<u>7,547,503</u>	<u>5,872,035</u>	<u>(1,675,468)</u>
<b>Ending Fund Balances</b>				
<b>Fund Balances</b>		<u>9,812,131</u>	<u>9,181,163</u>	<u>(630,968)</u>
<b>Total Projected Expenses and Fund Balances</b>		<u>\$ 17,359,635</u>	<u>\$ 15,053,198</u>	<u>\$ (2,306,437)</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	\$ 74,967	\$ 69,965
<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>\$ 1,208,588</u>	<u>\$ 165,797</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	303,789	68,176
720-7760-500	Materials & Supplies	282,175	288,267	6,092
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>1,157,115</u>	<u>119,326</u>
<b>Ending Fund Balances:</b>				
720	Fund Balances	<u>5,002</u>	<u>51,473</u>	<u>46,471</u>
<b>Total Projected Expenses and Fund Balances</b>		<u>\$ 1,042,791</u>	<u>\$ 1,208,588</u>	<u>\$ 165,797</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	\$ 133,540	\$ (78,429)
<b>Projected Revenues</b>				
730-481	Revenue	4,090,452	3,645,865	(444,587)
<b>Total Available Revenue and Fund Balance</b>		<u>\$ 4,302,421</u>	<u>\$ 3,779,405</u>	<u>\$ (523,016)</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	3,585,197	(416,016)
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>3,645,865</u>	<u>(444,587)</u>
<b>Ending Fund Balances:</b>				
730	Fund Balances	<u>211,969</u>	<u>133,540</u>	<u>(78,429)</u>
<b>Total Projected Expenses and Fund Balances</b>		<u>\$ 4,302,421</u>	<u>\$ 3,779,405</u>	<u>\$ (523,016)</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	\$ 3,753,685	\$ (383,163)
<b>Projected Revenues</b>				
740-3431	Interest	24,000	7,000	(17,000)
740-3484	Internal Service Fund Revenues	10,261,650	10,619,600	357,950
<b>Total Available Revenue and Fund Balance</b>		<u>14,422,498</u>	<u>14,380,285</u>	<u>\$ (42,213)</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	54,600	7,700
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>10,626,600</u>	<u>324,750</u>
<b>Ending Fund Balances:</b>				
740	Fund Balances	4,120,648	3,753,685	(366,963)
<b>Total Projected Expenses and Fund Balances</b>		<u>\$ 14,422,498</u>	<u>\$ 14,380,285</u>	<u>\$ (42,213)</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	\$ 184,010	\$ (29,304)
<b>Projected Revenues</b>				
921-47X	Revenue	<u>4,616,500</u>	<u>5,030,500</u>	<u>414,000</u>
<b>Total Available Revenue and Fund Balance</b>		<u>\$ 4,829,814</u>	<u>\$ 5,214,510</u>	<u>\$ 384,696</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	189,394	(9,724)
921-9100-400	Energy Services	53,625	53,625	-
921-9100-500	Materials & Supplies	300,700	293,213	(7,487)
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	<u>1,750,711</u>	<u>2,154,001</u>	<u>403,290</u>
	Expenses	<u>4,656,118</u>	<u>5,054,507</u>	<u>398,389</u>
<b>Ending Fund Balances:</b>				
921	Fund Balances	<u>173,697</u>	<u>160,003</u>	<u>(13,694)</u>
<b>Total Projected Expenses and Fund Balances</b>		<u>\$ 4,829,814</u>	<u>\$ 5,214,510</u>	<u>\$ 384,696</u>