

Seminole County Public Schools

**Tentative Budget
Fiscal Year
2014-2015**



The School Board of Seminole County

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

Walt Griffin Ed.D, Superintendent

July 29, 2014



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**SEMINOLE COUNTY PUBLIC SCHOOLS
JULY 29, 2014 - 5:05 p.m.
AGENDA
PUBLIC HEARING ON THE 2014-2015 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 2014-04 Adopting Tentative Millage Rates

Superintendent's Recommendation:
That the School Board of Seminole County approve Resolution Number 2014- 04 Adopting the Tentative Millage Rates.
 - 2) Resolution Number 2014- 05 Adopting Tentative Budget

Superintendent's Recommendation:
That the School Board of Seminole County approve Resolution Number 2014- 05 Adopting the Tentative Budget.

**RESOLUTION NUMBER 2014-04
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, 2014 to June 30, 2015; 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 2014-2015 in the amounts of:

	Tentative Millage Levy	Proposed Amount to Be Raised
District School Tax Required Local Effort including Prior Period Funding Adjustment	4.949	\$134,722,629
District Local Capital Improvement Tax	1.500	\$40,833,288
District School Tax Discretionary Millage	0.748	\$20,362,200
Additional Voted Millage	0.700	\$19,055,534

The total millage rate to be levied is 1.08% below the roll-back rate

NOW THEREFORE, BE IT RESOLVED:

That the Seminole County School Board, adopted the tentative millage rates for the fiscal year July 1, 2014 to June 30, 2015 on July 29, 2014 by separate vote before adopting the tentative budget.

Karen Almond, Chairman

**RESOLUTION NUMBER 2014-05
ADOPTING TENTATIVE BUDGET**

A RESOLUTION OF THE SEMINOLE COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2014-2015.

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, 2014 to June 30, 2015; and

WHEREAS, the Seminole County School Board set forth the appropriations and revenue estimate for the budget for the fiscal year 2014-2015.

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 \$ 775,181,359 for fiscal year 2014-2015.

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, 2014 to June 30, 2015.

Karen Almond, Chairman



Reset Form

Print Form

CERTIFICATION OF SCHOOL TAXABLE VALUE

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

Year : 2014	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	\$	26,647,269,266	(1)
2.	Current year taxable value of personal property for operating purposes	\$	1,699,026,127	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	10,154,705	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	28,356,450,098	(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.)	\$	270,923,564	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	28,085,526,534	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	26,816,810,529	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		(8)

SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :		Date :	
	Electronically Certified by Property Appraiser		6/26/2014 10:29 AM	

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>	5.1130	per \$1,000	(9)
10.	Prior year local board millage levy <i>(All discretionary millages)</i>	3.2480	per \$1,000	(10)
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$	137,114,352	(11)
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	87,101,001	(12)
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	224,215,353	(13)
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	4.8820	per \$1,000	(14)
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	3.1013	per \$1,000	(15)
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	4.9490	per \$1,000	(16)
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	E. Additional Voted Millage
	1.5000	0.7480	0.0000	
		Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>		2.9480 per \$1,000

18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$ 140,336,072	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 83,594,815	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$ 223,930,886	(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>	1.37 %	(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>	-1.08 %	(22)

Final public budget hearing	Date : 9/9/2014	Time : 5:05 PM	Place : 400 East Lake Mary Blvd Sanford Florida
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S I G N H E R E	Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer :		Date :	
	Title : 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

Continued on page 3

SCPS Millage Levies

Description	Actual Millage Levies 2013-14	Difference	Millage Levies 2014-15	Percent Change
Millage Set by Law:				
(A) Required Local Effort	5.1130	-0.1640	4.9490 *	-3.21%
Discretionary Millage Set by School Board:				
Basic Discretionary	0.7480	0.0000	0.7480	0.00%
Capital Outlay	1.5000	0.0000	1.5000	0.00%
(B) Total of Board Discretionary Levies	2.2480	0.0000	2.2480	0.00%
(C) Voted Additional Operating Millage	1.0000	-0.3000	0.7000	-30.00%
Total of Levies (A) + (B) + (C)	8.3610	-0.4640	7.8970	-0.0555

* = Based on 2014-15 FEFP Conference Report

Description	Estimated Tax Revenue* 2013-14	Difference	Estimated Tax Revenue* 2014-15	Percent Change
Millage Set by Law - Total Revenue				
(A) Required Local Effort	131,887,450	2,835,179	134,722,629	2.15%
Discretionary Millage Set by School Board - Total Revenue				
Basic Discretionary	19,294,311	1,067,889	20,362,200	5.53%
Capital Outlay	38,691,800	2,141,488	40,833,288	5.53%
(B) Total of Board Discretionary Levies	57,986,111	3,209,376	61,195,488	5.53%
(C) Voted Additional Operating Millage	25,794,534	(6,738,999)	19,055,534	N/A
Total of Levies (A) + (B) + (C)	189,873,561	25,100,090	214,973,651	13.22%

* = Based on 2014-15 FEFP Conference Report

Millage Levies - Impact on Individual Homeowner **

Description	Millage Levies 2013-14	Difference	Millage Levies 2014-15	Percent Change
Millage Set by Law -				
(A) Required Local Effort	\$ 726.05	\$ (23.29)	\$ 702.76	-3.21%
Discretionary Millage Rates Set by School Board -				
Basic Discretionary	\$ 106.22	\$ -	\$ 106.22	0.00%
Capital Outlay	\$ 213.00	\$ -	\$ 213.00	0.00%
(B) Total of Board Discretionary Levies	\$ 319.22	\$ -	\$ 319.22	0.00%
(C) Voted Additional Operating Millage	\$ 142.00	\$ (42.60)	\$ 99.40	-30.00%
Total of Levies (A) + (B) + (C)	\$ 1,187.26	\$ (65.89)	\$ 1,121.37	-5.55%

* Revenue based upon 5.5% increase in taxable assessed value, per Seminole County Property Appraiser's Office. (Taxable Value \$28,356,450,098)

**Amount of taxes based upon the current average assessed value for a single family residence, \$167,000 with \$25,000 homestead exemption. (Source-Seminole County Property Appraiser's Office).

Fiscal Year 2014-2015

	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Total
Revenues						
Federal	2,566,109	52,558,665	-	-	-	55,124,774
State	274,549,872	269,049	2,121,193	1,520,000	-	278,460,114
Local	178,232,845	11,092,918	-	53,128,288	5,001,395	248,055,446
Total Revenue	455,348,826	64,520,633	2,121,193	54,648,288	5,001,395	581,640,335
Transfers In	14,916,520	-	22,405,000	-	-	37,321,520
Fund Balance July 1, 2014	48,060,751	7,871,754	460,702	32,593,675	218,211	89,205,092
Total Revenue, Transfers In & Balances	518,326,097	72,392,387	24,986,895	87,241,963	5,219,606	708,166,947
Expenditures						
Instruction	324,973,746	13,545,974	-	-	-	338,519,720
Pupil Personnel Services	17,353,988	7,904,239	-	-	-	25,258,227
Instructional Media Services	3,486,957	-	-	-	-	3,486,957
Instructional & Curriculum Development Services	4,674,336	3,096,601	-	-	-	7,770,937
Instructional Staff Training	6,375,332	3,117,752	-	-	-	9,493,083
Instruction Related Technology	3,528,634	965	-	-	-	3,529,599
School Board	1,500,251	-	-	-	-	1,500,251
General Administration	2,596,490	1,198,967	-	-	-	3,795,457
School Administration	28,485,691	403,743	-	-	-	28,889,434
Facilities Acquisition and Construction	11,143,937	5,410	-	44,383,980	-	55,533,327
Fiscal Services	1,853,483	-	-	-	-	1,853,483
Food Services	-	30,590,168	-	-	-	30,590,168
Central Services	4,393,952	48,055	-	-	-	4,442,007
Pupil Transportation Services	22,558,511	2,653,351	-	-	-	25,211,862
Operation of Plant	37,044,941	6,779	-	-	-	37,051,719
Maintenance of Plant	12,510,606	-	-	-	-	12,510,606
Administrative Technology Services	4,269,008	-	-	-	-	4,269,008
Community Services	556,362	2,859,298	-	-	2,863,032	6,278,692
Debt Service	-	24,513,155	-	-	-	24,513,155
Total Expenditures	487,306,224	65,431,300	24,513,155	44,383,980	2,863,032	624,497,691
Transfers Out	-	-	-	35,164,040	2,157,480	37,321,520
Fund Balance, June 30, 2015	31,019,873	6,961,086	473,740	7,693,943	199,094	46,347,737
Total Expenditures, Transfers Out & Balances	518,326,097	72,392,387	24,986,895	87,241,963	5,219,606	708,166,947



Seminole County Public Schools
Summary of Budgets By Fund
2014-15

	Description	Amount	Pages
§	General Fund	\$ 486,261,266	9 thru 26
§	General Fund - Fund 101 *	32,064,831	27 thru 36
§	Debt Service Funds	24,986,895	37 thru 39
§	Capital Outlay Funds	87,241,963	40 thru 43
§	Special Revenue Funds	72,392,387	44 thru 59
§	Internal Service Funds	67,014,412	60 thru 65
§	Enterprise Fund	<u>5,219,606</u>	66 thru 67
	Total	<u>\$ 775,181,359</u>	

* Voted Additional Operating Funds

Proposed General Fund

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. This budget reduces the voter approved millage rate to .7 mills in keeping with the School Board commitment to reduce this millage rate upon adoption of the Seminole County Infrastructure Tax; which was adopted by the voters May 20, 2014.

Highlights of the differences between the proposed Tentative Budget and the prior year's budget follow. Funding under the Florida Education Finance Program (FEFP) increased \$11.6 million to \$431.7 million. However, the legislature mandated increases in expenditures totaling \$2.3 million (detail on page 11) leaving \$ 9.3 million in flexible additional FEFP funds. When comparing the recurring General Fund budgeted expenditures for 2014-15 to 2013-14, the proposed budget includes \$4.4 million in increases. Salaries decreased by approximately \$3 million primarily due to employee retirements. Employee Benefits increases of \$3.5 million result primarily from a projected \$2.7 million in increase in health benefits and a \$670 thousand increase in Florida Retirement System contributions costs. Other purchased services, a broad category of expenditures, increased by \$1.4 million primarily due to the new state categorical, Digital Classrooms, and for the cost of the Discovery Ed software license.

The proposed Tentative Budget assumes the medical benefit plan will be funded on a self-insured basis effective with the January 1, 2015 renewal date. The School Board approved in June 2014 a transfer of \$7.5 million from the General fund to create a Medical Self-Insurance Fund.

The 2013-2014 Tentative Budget presented on the following pages presents our preliminary determination of the available carryover fund balances at June 30, 2014. 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, 2014.

Separate narratives are provided for each fund type.

FEFP Funding Summary				
2014-15				
	2013-14 FEFP 2nd Calculation Seminole		FEFP 2nd Calculation 2014-15	Difference FEFP 2nd Calculation 2013-14 vs. 2014-15
1 Major FEFP Formula Components				
2 Unweighted FTE	63,520.92		63,877.44	356.52
3 Weighted FTE	68,649.30		68,930.10	280.80
4 School Taxable Value (Tax Roll)	\$ 26,869,305,765		\$ 28,048,165,634	\$ 1,178,859,869
5 District Cost Differential (DCD)	0.9955		0.9943	-0.0012
6 Required Local Effort Millage	5.095		4.949	-0.146
7 Discretionary Millage	0.748		0.748	0.000
8 Total Millage	5.843		5.697	-0.146
9 Base Student Allocation	\$ 3,752.30		\$ 4,031.77	\$ 279.47
10 FEFP Detail				
11 Base FEFP (WFTE x BSA x DCD)	\$ 256,433,601		\$ 276,326,220	\$ 19,892,619
12 Declining Enrollment Allocation	291,022		213,336	\$ (77,686)
13 .748 Mill Compression	5,171,238		5,607,800	\$ 436,562
14 Safe Schools	1,175,071		1,248,717	\$ 73,646
15 Supplemental Academic Instruction	15,302,028		15,251,564	\$ (50,464)
16 Reading Instruction Allocation	2,945,828		2,933,705	\$ (12,123)
17 ESE Guaranteed Allocation	18,223,087		18,019,723	\$ (203,364)
18 Transportation	10,844,516		10,950,794	\$ 106,278
19 Instructional Materials	4,942,436		5,017,217	\$ 74,781
20 Teachers Classroom Supply Asst. Program.	1,083,305		1,075,715	\$ (7,590)
21 Virtual Education Contribution	402,508		294,409	\$ (108,099)
22 Teacher Salary Allocation	11,195,038		-	\$ (11,195,038)
23 Dual Enrollment Tuition Allocation	-		-	\$ -
24 Digital Classrooms Allocation	-		766,637	\$ 766,637
25 Proration to Appropriation	(55,486)		(99,829)	\$ (44,343)
26 Discretionary Lottery/School Recognition	4,185,563		4,494,555	\$ 308,992
27 Class Size Reduction Allocation	68,659,159		69,197,292	\$ 538,133
28 Principal Training Allocation				
29 Total FEFP & Categorical Funds	400,798,914		411,297,855	10,498,941
30 .748 Mill Discretionary Local Effort	19,294,311		20,362,200	\$ 1,067,889
31 Total Funding	\$ 420,093,225		\$ 431,660,055	\$ 11,566,830
32 Total Funds per UFTE	\$ 6,613.46		\$ 6,757.63	\$ 144.17



**Seminole County Public Schools
Revenue Estimates
Fiscal Year 2014-15**

Revised: 7/22/14 2:36 PM

Description	2013-14	Difference	2013-14	Difference	2014-15	Difference
	FEFP 2nd Calculation	2013-14 4th Calc.vs. 2013-14 2nd Calc.	FEFP 4th Calculation	2014-15 FEFP 2nd Calc.vs. 2013-14 4th Calc.	FEFP 2nd Calculation	2014-15 FEFP 2nd Calc.vs. 2013-14 2nd Calc.
FEDERAL SOURCES:						
Account #	Account Name					
3191	ROTC	506,109	-	506,109	-	506,109
3202	Medicaid Funding	2,060,000	-	2,060,000	-	2,060,000
	Total Federal Revenue	2,566,109	-	2,566,109	-	2,566,109
STATE SOURCES:						
Account #	Account Name					
3310	Net State FEFP & Categorical Funding	269,375,766	1,680,541	271,056,307	5,763,919	276,820,226
3310	McKay Adjustment	(3,626,416)	(573,396)	(4,199,812)	-	(4,199,812)
3310	Prior Year Adjust & Inst Mat. Schrsip Ded	-	(1,120,167)	(1,120,167)	1,120,167	-
3323	CO & DS	37,899	-	37,899	-	37,899
3343	State License Tax	84,000	-	84,000	-	84,000
3371	Voluntary Pre-K	1,366,200	-	1,366,200	135,432	1,501,632
3372	Preschool Projects - State Pre-K	87,736	-	87,736	(14,716)	73,020
3378	Full Service Schools	180,000	-	180,000	-	180,000
3390	Misc. State Rev.	52,907	-	52,907	-	52,907
	Total State Revenue	267,558,092	(13,022)	267,545,070	7,004,802	274,549,872
LOCAL SOURCES:						
Account #	Account Name					
3411	Ad Valorem Taxes	150,717,459	-	150,717,459	4,122,370	154,839,829
3411	Prior Period Tax Adjustment (.009 Mills for 14-15)	464,302	-	464,302	(219,302)	245,000
3430	Investment Income	400,000	-	400,000	(140,000)	260,000
3472	Pre-K	732,000	-	732,000	33,000	765,000
3494	Federal Indirect	1,491,590	-	1,491,590	64,273	1,555,863
349X	Other Miscellaneous Local	1,754,405	-	1,754,405	(242,786)	1,511,619
	Total Local Revenue	155,559,756	-	155,559,756	3,617,555	159,177,311
TRANSFERS IN:						
Account #	Account Name					
3630	Transfer From Capital Outlay Funds	12,191,000	-	12,191,000	568,040	12,759,040
3690	Transfer From Enterprise Fund	2,154,001	-	2,154,001	3,479	2,157,480
	Total Transfers In	14,345,001	-	14,345,001	571,519	14,916,520
	Total Revenue and Transfers In	440,028,958	(13,022)	440,015,936	11,193,876	451,209,812



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

Revised: 7/22/14 2:36 PM

Description	2013-14	Difference	2013-14	Difference	2014-15	Difference
	FEFP 2nd	2013-14 4th	FEFP 4th	2014-15 Conf.	FEFP 2nd	2014-15 2nd
	Calculation	Calc. vs.	Calculation	Calc. vs.	Calculation	Calc. vs.
		2013-14 2nd		2013-14 4th		2013-14 2nd
		Calc.		Calc.		Calc.

STATE FORMULA FUNDING SOURCES:

FEFP Details:	UFTE	63,520.92	567.08	64,088.00	(210.56)	63,877.44	356.52
	WFTE	68,649.30	620.74	69,270.04	(339.94)	68,930.10	280.80
	BSA	\$3,752.30	\$0.00	\$3,752.30	\$279.47	\$4,031.77	\$279.47
	DCD	0.9955	0	0.9955	-0.0012	0.9943	-0.0012

Account #	Account Name	2013-14	Difference	2013-14	Difference	2014-15	Difference
		2013-14 4th	2013-14 2nd	2013-14 4th	2013-14 2nd	2014-15 Conf.	2014-15 2nd
		Calc.	Calc.	Calc.	Calc.	Calc.	Calc.
3310	FEFP Base Funding (WFTE x BSA x DCD)	256,433,601	2,318,721	258,752,322	17,573,898	276,326,220	19,892,619
3310	Declining Enrollment Supplement	291,022	(291,022)	-	213,336	213,336	(77,686)
3310	Proration to Appropriation	(55,486)	(1,142,272)	(1,197,758)	1,097,929	(99,829)	(44,343)
3310	Additional .748 Compression	5,171,238	(15,294)	5,155,944	451,856	5,607,800	436,562
3310	Safe Schools	1,175,071	329	1,175,400	73,317	1,248,717	73,646
3310	Supplemental Academic Instruction (SAI)	15,302,028	-	15,302,028	(50,464)	15,251,564	(50,464)
3310	Reading Instruction Allocation	2,945,828	12,221	2,958,049	(24,344)	2,933,705	(12,123)
3310	ESE Guaranteed Allocation	18,223,087	-	18,223,087	(203,364)	18,019,723	(203,364)
3310	Student Transportation	10,844,516	52,652	10,897,168	53,626	10,950,794	106,278
3310	Instructional Materials	4,942,436	49,513	4,991,949	25,268	5,017,217	74,781
3310	Teacher Classroom Supply Assistance	1,083,305	-	1,083,305	(7,590)	1,075,715	(7,590)
3310	Virtual Education Contribution (451.46 x \$860.81)	402,508	(47,726)	354,782	(60,373)	294,409	(108,099)
3310	Teacher Salary Allocation	11,195,038	48,326	11,243,364	(11,243,364)		(11,195,038)
3310	Additional Allocation		229,786	229,786	(229,786)		-
3310	Digital Classroom Allocation					766,637	
Total FEFP		327,954,192	1,215,234	329,169,426	7,669,945	337,606,008	8,885,179

Categorical Details:

Account #	Account Name	2013-14	Difference	2013-14	Difference	2014-15	Difference
		2013-14 4th	2013-14 2nd	2013-14 4th	2013-14 2nd	2014-15 Conf.	2014-15 2nd
		Calc.	Calc.	Calc.	Calc.	Calc.	Calc.
3355	Class Size Reduction	68,659,159	150,896	68,810,055	387,237	69,197,292	538,133
3344	Discretionary Lottery		632,890	632,890	(5,419)	627,471	627,471
3361	School Recognition Funds	4,185,563	(318,479)	3,867,084	-	3,867,084	(318,479)
Total Categorical		72,844,722	465,307	73,310,029	381,818	73,691,847	847,125
3411	Discretionary Local Effort 0.748 Mills	19,294,311	-	19,294,311	1,067,889	20,362,200	1,067,889
Total State Formula Funding (A)		420,093,225	1,680,541	421,773,766	9,119,652	431,660,055	10,800,193

Less Local Portion of Formula Funding:

Account #	Account Name	2013-14	Difference	2013-14	Difference	2014-15	Difference
		2013-14 4th	2013-14 2nd	2013-14 4th	2013-14 2nd	2014-15 Conf.	2014-15 2nd
		Calc.	Calc.	Calc.	Calc.	Calc.	Calc.
3411	Required Local Effort	131,423,148	-	131,423,148	3,054,481	134,477,629	3,054,481
3411	Local Discretionary Effort	19,294,311	-	19,294,311	1,067,889	20,362,200	1,067,889
Total Local Portion of Formula Funding (B)		150,717,459	-	150,717,459	4,122,370	154,839,829	4,122,370
Net State FEFP & Categorical Formula Funding ((A)-(B))		269,375,766	1,680,541	271,056,307	4,997,282	276,820,226	6,677,823



Seminole County Public Schools
Fund Balance
Fiscal Year 2014-15

	General Fund	
	Voter Approved	Other
Fund Balance at June 30, 2014 consists of:		
Nonspendable :		
Inventories	\$ -	\$ 1,315,640
Restricted:		
Categorical Programs	-	2,373,531
Assigned for:		
Encumbrances	12,849,726	2,987,526
Carryover projects balances	-	3,848,952
Unassigned	<u>159,571</u>	<u>24,525,805</u>
Total Fund Balance at June 30, 2014	13,009,297	35,051,454
Recurring Surplus FYE June 30, 2015	-	5,282,402
Nonrecurring Expenditures	<u>(12,849,726)</u>	<u>(9,473,554)</u>
Projected Fund Balance at June 30, 2015	<u>\$ 159,571</u>	<u>\$ 30,860,302</u>

Seminole County Public Schools
Budget Analysis
2014-15

	Amount
UFTE Projection 2014-15	63,877.44
Beginning Operating Budget Revenue 2013-2014	440,028,958
Increase in FEFP Funding (FEFP Calculation 2014-15) - <i>Second Calculation</i>	11,566,830
Additional McKay Scholarship Funding Impact	(573,396)
Transfer In from Capital Outlay Funds - <i>Net Amount</i>	568,040
Additional VPK & Pre-K Revenues	153,716
Other Revenue Adjustments - <i>Net Amount</i>	(534,337)
(a.) Total Revenue & Transfers In	451,209,812
(b.) Recurring Base Budget	444,316,632

Mandated Increases (Decreases) in Categorical Budget Amounts or Other Budget Amounts:	Amount
1 . Safe Schools	73,646
2 . Supplemental Academic Instruction	(50,464)
3 . Reading Instruction Allocation	(12,123)
4 . Instructional Materials	74,781
5 . Teachers Classroom Supply Asst. Program.	(7,590)
6 . Digital Classrooms Allocation	766,637
7 . Discretionary Lottery/School Recognition	308,992
8 . VPK & Pre-K	153,716
9 . Additional Advance Placement, International Baccalaureate Funds & Industry Cert.	357,651
(c.) Total of Increases or (Decreases) in Categorical or Other Budget Amounts	1,665,246

Salary & Benefit Improvements (Board High Priority Items):	
1 . Salary & Benefit Improvements <i>(Subject to Negotiations)</i>	TBD
2 . Florida Retirement System (FRS) Contribution Rate Increase	674,000
3 . Health Insurance Cost Increase <i>(Assumes self-insured for 2nd half of 2014-15)</i>	2,720,548

Necessary Budget Items - Instruction	Amount
4 . Charter Schools FTE Growth and 2014-15 Funding Adjustments	518,415
5 . School Resource Officers - <i>(Historically, annual contract amounts have increased an average of 2.62% during the period of 2004 - 2014. The estimated amount is based upon that average.)</i>	37,546
6 . Data Quality (Project 4942)- Professional & Technical Services. <i>Continue contracted services for Cohort/Grad Rate work, for Value-Added work and for data book work.</i>	25,000
7 . Performance Data Analyst 80% Position <i>(Previously funded through Race-to-The Top,) Funded partly thru the elimination of Business Analyst position.</i>	68,367
8 . Learning Management Systems for Digital Curriculum - <i>Currently we use a locally hosted, limited version of Blackboard as a learning management system. As we move into fully digital curriculum, this solution will no longer fit the needs of SCPS.</i>	259,000

Seminole County Public Schools
Budget Analysis
2014-15

Necessary Budget Items - Instruction	Amount
9 . Discovery Education	460,000
10 . Seminole Virtual School (CC# 7004) - Fees to FLVS for franchise (Additional 1,500 completions, projected 10,000 total completions). SCVS 365 Compensation Model (base pay + completion) Net of reduction in Traditional High School Summer School	340,390
11 . Electricity Increase	400,000
12 . Two new Mechanic positions (We have not hired any additional mechanics for more than 12 yrs. Our A/C bus fleet has grown from about 25 in 2002 to 367 in 2014. Buses with new technology and A/C are much more labor intensive. Using DOE formula for Mechanics to bus needs, we are short 5.5 mechanics.)	88,168
13 . Information Services - Annual Software/License/Maintenance Contracts - Net Increase- (Cost increases for Stoneware, Seminole County Fiber Lease, Microsoft MDOP, WhatUp Gold, Microsoft Enterprise Agreement, Skyward, Oracle, PeopleSoft, SDCP, etc. net of decreases)	85,113
14 . District Audit Contract for 2014-15 (2013-14 Audited by Auditor General)	69,639
15 . Custodial Contract Services Cost Increase and Custodial Cleaning Funds for Additional Portables added for 2014-15	41,213
16 . Transportation Safety Manager - (To support DOE reporting requirements, accident reporting, motor vehicle reports, safety committee, workers compensation follow-up and driver/monitor training)	53,035
17 . Other Department and Project Budget Adjustments	21,248
18 . Bottled Gas and Natural Gas Increases	22,356
19 . Telecommunications Increase	112,518
(d.) Total Necessary Budget Increases	5,996,557

Cost Savings	Amount
1 . Director, Instructional Technology to Coordinator, Digital Learning	(11,082)
2 . Terminations / New Hires Savings	(4,158,291)
3 . Reduce Teaching Allocations Due to Class Size Average for 2014-15 and Other School Staffing Adjustments	(1,520,721)
4 . Reduction in Property Insurance Costs (Net of Casualty Insurance Increase)	(273,090)
5 . Reduce Business Analyst (Job Code 1430) Position In Human Resources Department (Savings used to fund Graphic Artist position and a portion of the 80% Performance Data Analyst positions.)	(87,841)
(e.) Total Cost Savings	(6,051,025)

Seminole County Public Schools
Budget Analysis
2014-15

RECAP	
(a.) Total Revenue	451,209,812
(b.) Recurring Base Budget	444,316,632
(c.) Total of Increases or Decreases in Categorical or Other Budget Amounts	1,665,246
(d.) Total of Necessary Budget Items	5,996,557
(e.) Recurring Proposed Cost Savings	(6,051,025)
(f.) Total Recurring Expenditure Budget (b.)+(c.)+(d.)+(e.)	445,927,410
(g.) Estimated Recurring Budget Surplus (Deficit) (a.)-(f.)	5,282,402
(h.) Total Non Recurring Expenditure Budget	263,545
Estimated Budget Surplus (Deficit) (g.)-(h.)	5,018,857

Seminole County Public Schools

Budget Analysis

2014-15

Non Recurring Budget Items	Amount
1 . Computer Refresh ESSS Department Computers (10 Desktops) and 20 Laptops w/ cases to replace aging laptops for itinerant teachers	20,080
2 . Audiometers & Pediavision SPOT Screening Pkg (to replace older models)	45,000
3 . Seminole Virtual School (CC# 7004) - 5 Two-Way Radios	835
4 . Human Resources - Furniture, Fixtures and Equipment	5,000
5 . Portable Costs	192,630
(h.) Total Non Recurring Budget Items	263,545

**General Fund - Budget & Comparison of Prior Years Expenditures by Function
Fiscal Years 2009-10 thru 2014-15**

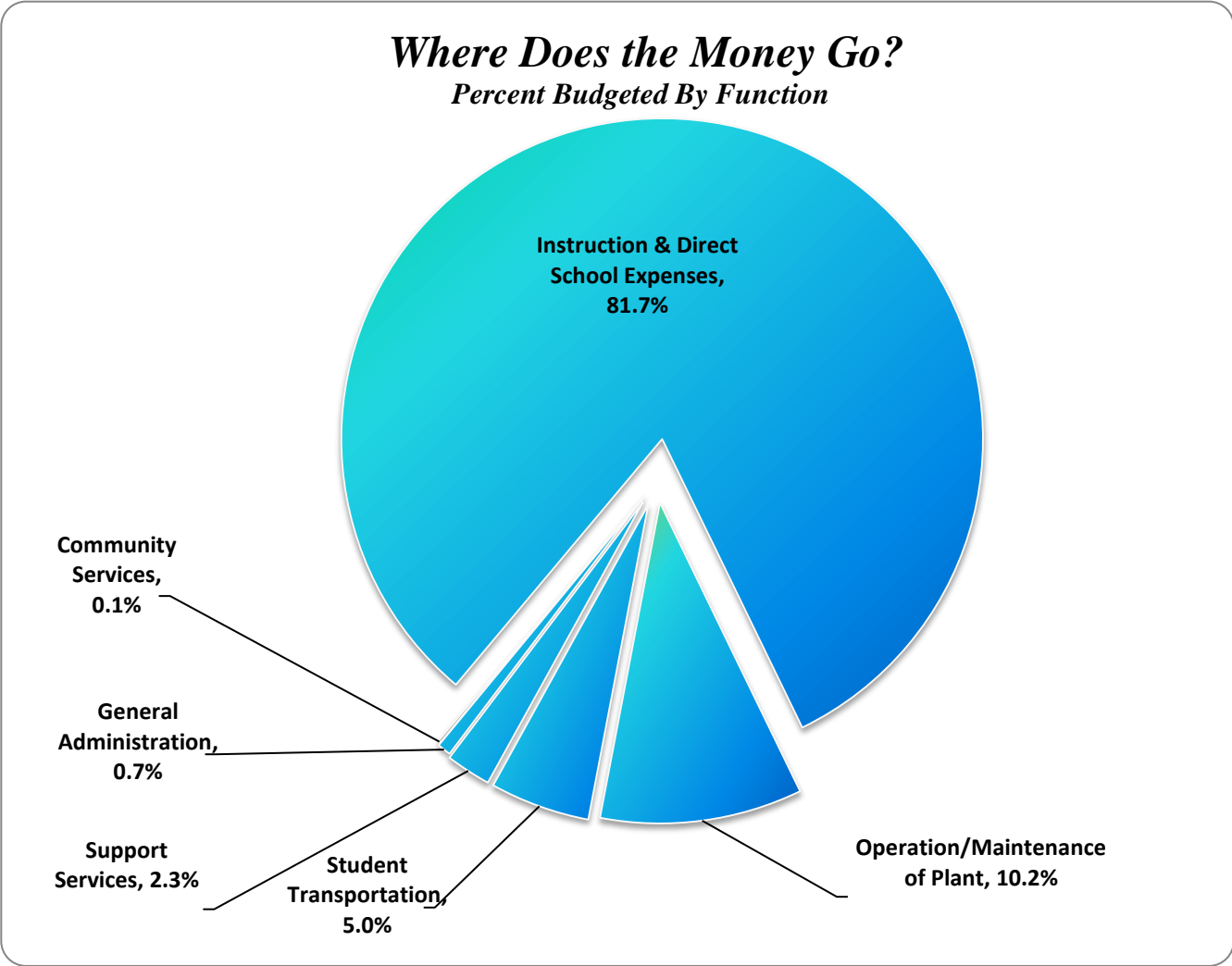
	Actual 2009-10 Operations	Actual 2010-11 Operations	Actual 2011-12 Operations	Actual 2012-13 Operations	Budget 2013-14	Actual 2013-14 Operations	Operating Budget 2014-15		
							RECURRING	NON-RECURRING	TOTAL
EXPENDITURES									
Instruction	274,094,052	275,741,822	280,842,205	286,023,767	313,984,105	301,672,686	306,237,980	5,943,925	312,181,905
Pupil Personnel	17,210,533	17,222,472	17,389,833	17,059,209	16,604,976	17,128,294	16,621,099	284,881	16,905,980
Instructional Media	5,176,644	4,997,516	4,305,092	3,695,206	3,521,067	3,447,131	3,448,241	38,716	3,486,957
Instruction & Curriculum Development	3,620,834	4,488,773	4,137,616	4,201,177	4,783,004	4,531,406	4,535,418	111,216	4,646,634
Instructional Staff Training	2,377,632	2,328,763	2,837,560	2,450,053	2,679,039	2,909,948	1,934,984	641,474	2,576,458
Instruction Related Technology	2,715,477	2,944,808	2,854,124	2,931,592	3,028,521	2,937,676	3,055,383	473,251	3,528,634
Board of Education	1,159,704	1,222,501	1,191,826	1,284,164	1,143,884	1,166,732	1,065,581	46,636	1,112,217
General Administration	2,097,959	1,990,090	1,937,683	1,805,135	1,795,699	1,911,872	1,980,415	253,905	2,234,320
School Administration	30,276,322	30,678,238	27,799,866	27,360,878	27,274,886	30,162,389	28,461,337	24,355	28,485,691
Facilities Acquisition & Construction	330,451	182,649	125,441	174,742	184,085	210,403	40,353	12,953	53,306
Fiscal Services	2,106,046	1,999,394	1,828,452	1,874,294	1,855,309	2,011,774	1,842,132	11,351	1,853,483
Central Services	4,682,159	4,382,687	4,214,336	3,947,377	4,166,861	4,046,421	4,234,920	11,032	4,245,952
Pupil Transportation	20,486,116	21,230,485	20,486,351	20,515,303	22,014,502	21,098,440	22,470,137	88,374	22,558,511
Operation of Plant	38,872,738	38,341,494	35,479,727	33,125,942	35,302,785	34,946,376	35,642,897	852,044	36,494,941
Maintenance of Plant	10,667,666	10,092,326	9,528,981	9,876,999	9,908,313	10,119,862	9,802,925	407,681	10,210,606
Administrative Technology Services	4,506,867	4,214,945	3,898,700	3,891,841	4,286,649	4,067,771	4,031,815	237,193	4,269,008
Community Services	976,285	986,384	755,688	645,850	794,187	515,141	521,794	34,568	556,362
Debt Service	594,118	373,243	302,167	-	-	-	-	-	-
TOTAL EXPENDITURES	421,951,603	423,418,590	419,915,647	420,863,529	453,327,872	442,884,322	445,927,410	9,473,554	455,400,964

**General Fund - Budget and Comparison of Prior Years Expenditures
By Two Digit Account
For Fiscal Years 2009-10 thru 2014-15**

Description By Object	Actual Expenditures		Actual Expenditures		Actual Expenditures		Actual Expenditures		Operating Budget 2014-15		
	2009-10	2010-11	2011-12	2012-13	2013-14	2013-14	2013-14	2013-14	Recurring	Non-Recurring	Total
100 - Salaries	\$274,144,797	\$270,865,246	\$283,904,632	\$283,348,340	\$289,144,033	\$289,571,414	\$285,449,141	\$229,217	\$285,449,141	\$229,217	\$285,678,358
200 - Employee Benefits	83,606,879	86,176,143	74,381,863	75,317,165	88,115,437	86,115,437	91,217,206	242,452	91,217,206	242,452	91,459,658
250 - Unemployment Compensation	1,284,821	680,650	679,656	275,115	400,000	236,969	400,000	0	400,000	0	400,000
310 - Purchased Services	7,569,789	8,549,632	9,220,042	9,472,739	11,146,703	9,767,882	10,636,643	551,224	10,636,643	551,224	11,187,867
320 - Ins & Bond Premiums	3,265,891	3,389,808	3,464,268	3,206,177	3,635,838	3,636,357	3,826,670	0	3,826,670	0	3,826,670
330 - Travel	514,757	406,234	317,250	327,491	414,273	379,602	296,693	69,349	296,693	69,349	366,042
350 - Repairs & Maintenance	3,510,712	3,453,723	3,306,164	3,489,685	3,816,293	3,270,611	3,427,221	584,086	3,427,221	584,086	4,011,307
360 - Rentals	774,601	771,732	697,358	623,047	754,500	709,464	624,291	242,029	624,291	242,029	866,320
370 - Communications	1,091,378	1,012,799	831,321	895,364	947,640	924,977	950,709	50,037	950,709	50,037	1,000,746
380 - Public Utility Services	2,179,940	2,333,182	2,347,388	1,949,620	2,013,724	2,114,835	2,231,780	60,844	2,231,780	60,844	2,292,624
390 - Other Purchased Serv	4,353,623	4,801,582	4,920,089	6,839,168	7,030,923	8,159,026	6,910,509	863,773	6,910,509	863,773	7,774,283
410 - Natural Gas	284,347	244,641	152,793	170,599	168,725	171,448	177,864	0	177,864	0	177,864
420 - Bottled Gas	106,371	60,769	57,886	47,070	49,213	58,189	65,908	398	65,908	398	66,306
430 - Electricity	13,512,938	12,984,157	12,194,949	10,797,473	11,536,748	11,708,439	12,137,627	0	12,137,627	0	12,137,627
450 - Gasoline	204,171	342,252	284,419	295,824	380,720	266,135	301,750	3,316	301,750	3,316	305,066
460 - Diesel Fuel	2,973,743	3,517,098	4,072,533	3,981,094	4,117,556	3,921,046	4,018,251	13,975	4,018,251	13,975	4,032,226
510 - Supplies	7,345,694	7,268,070	6,941,234	7,126,666	15,125,238	7,851,073	12,922,909	3,319,243	12,922,909	3,319,243	16,242,153
520 - Textbooks	6,004,989	6,820,561	2,695,972	4,605,130	7,032,744	5,492,580	4,548,502	1,577,347	4,548,502	1,577,347	6,125,849
530 - Periodicals	28,038	29,227	14,032	27,269	27,375	86,366	19,228	27,549	19,228	27,549	46,777
540 - Oil & Grease	97,060	71,689	101,767	107,771	100,942	82,127	88,109	13,844	88,109	13,844	101,953
550 - Repair Parts	872,027	871,970	936,640	902,417	924,136	1,008,396	854,301	29,911	854,301	29,911	884,212
560 - Tires & Tubes	218,731	241,199	243,040	277,117	301,135	261,937	294,433	298	294,433	298	294,731
570 - Food	89	662	3,481	688	1,210	0	0	1,210	0	1,210	1,210
590 - Other Mat & Supplies	2,570	1,236	8,036	89	12,900	281	1,400	11,996	1,400	11,996	13,396
610 - Library Books	423,407	302,367	285,071	258,284	320,170	238,641	276,660	28,816	276,660	28,816	305,476
620 - Audio Visual Materials	97,637	57,470	49,954	39,043	46,697	21,505	8,952	21,340	8,952	21,340	30,292
630 - Bldgs & Fixed Equipment	5,617	13,447	165	526	268	1,147	200	1,503	200	1,503	1,703
640 - Furniture & Equip	2,051,187	1,956,229	2,276,760	1,414,510	1,078,038	1,705,301	439,841	1,050,804	439,841	1,050,804	1,490,645
650 - Motor Vehicles			0	9,900	213	3,000	0	6,213	0	6,213	6,213
670 - Improvements	154,696	127,505	69,177	127,422	299,264	283,837	77,500	57,880	77,500	57,880	135,380
680 - Remodeling	222,355	132,829	112,132	211,723	212,438	303,868	10,404	47,436	10,404	47,436	57,840
690 - Computer Software	681,164	1,483,491	941,678	198,171	79,501	137,244	51,273	44,398	51,273	44,398	95,671
720 - Interest	538,500	314,125	299,167	0	0	0	0	0	0	0	0
730 - Dues and Fees	156,436	468,323	579,866	436,077	344,407	496,390	148,699	166,002	148,699	166,002	314,701
750 - Other Personal Serv	3,626,522	3,622,013	3,431,737	3,970,270	3,570,529	3,732,435	3,475,573	24,263	3,475,573	24,263	3,499,836
770 - Claims Expense			269	2,178	116,940	0	0	129,150	0	129,150	129,150
790 - Misc Expenses	46,126	46,532	92,858	112,304	61,404	99,739	37,162	3,649	37,162	3,649	40,811
Total By Object	\$421,951,603	\$423,418,590	\$419,915,647	\$420,863,529	\$453,327,872	\$442,884,322	\$445,927,410	\$9,473,554	\$445,927,410	\$9,473,554	\$455,400,964

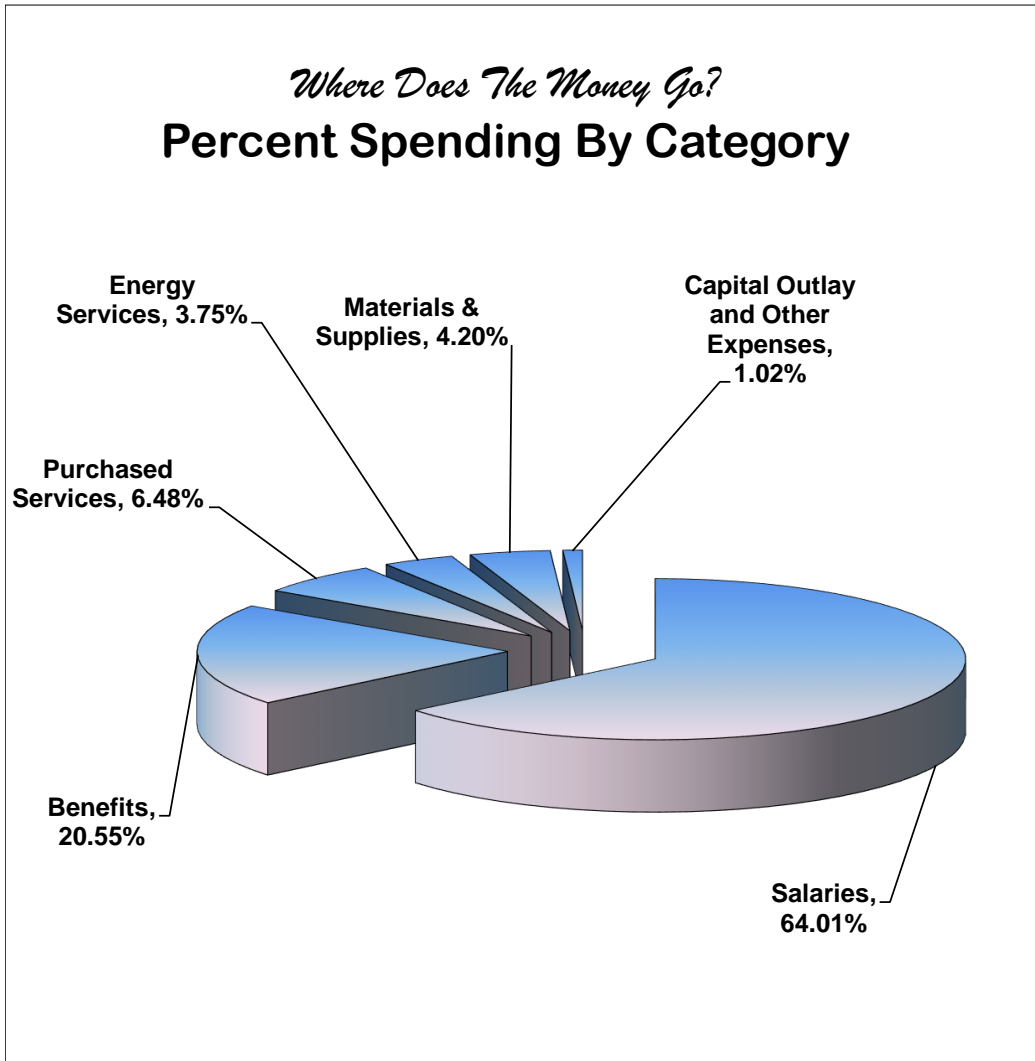
**Seminole County Public Schools
General Fund - Percent Budgeted by Function
2014-15**

Function Description	% of Budget	Budget 2014-15
Instruction & Direct School Expenses	81.7%	364,294,442
Operation/Maintenance of Plant	10.2%	45,445,821
Student Transportation	5.0%	22,470,137
Support Services	2.3%	10,149,220
General Administration	0.7%	3,045,996
Community Services	0.1%	521,794
	100.0%	\$ 445,927,410



Seminole County Public Schools
General Fund - Percent of Spending by Category
2014-15

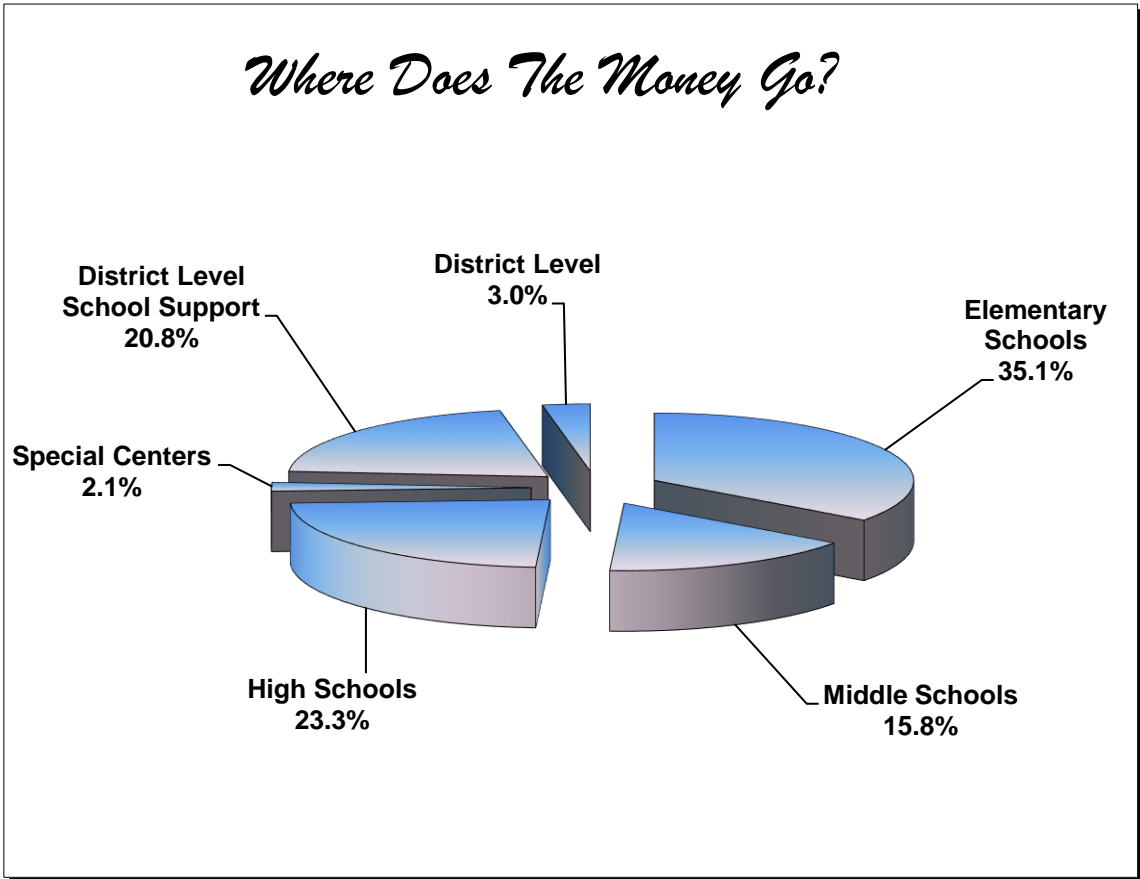
Spending Category	% of Budget	Budget 2014-15
Salaries	64.01%	\$ 285,449,141
Benefits	20.55%	91,617,206
Purchased Services	6.48%	28,904,517
Energy Services	3.75%	16,701,400
Materials & Supplies	4.20%	18,728,882
Capital Outlay and Other Expenses	1.02%	4,526,264
Total Recurring Budget		\$ 445,927,410





Seminole County Public Schools
General Fund - Summary of School and District Cost Center Budgets
2014-15

Program Description	% of Budget	Budget 2014-15
Elementary Schools	35.1%	\$ 156,357,092
Middle Schools	15.8%	\$ 70,564,753
High Schools	23.3%	\$ 103,927,894
Special Centers	2.1%	\$ 9,305,218
District Level School Support	20.8%	\$ 92,561,998
District Level	3.0%	\$ 13,210,455
Total Recurring Budget	100.0%	\$ 445,927,410





**Seminole County Public Schools
Schools & Special Centers
2014-15**

Schools & Special Centers		2013-14 Total Budget	Change	2014-15 Total Budget
✓	Elementary Schools			
✓	Salaries & Benefits	\$ 147,852,179	139,707	\$ 147,991,886
✓	Other Costs	7,874,571	490,635	8,365,206
	Subtotal	<u>155,726,750</u>	<u>630,342</u>	<u>156,357,092</u>
✓	Middle Schools			
✓	Salaries & Benefits	\$ 66,439,526	(1,378,792)	\$ 65,060,733
✓	Other Costs	5,221,024	282,996	5,504,019
	Subtotal	<u>71,660,549</u>	<u>(1,095,797)</u>	<u>70,564,753</u>
✓	High Schools			
✓	Salaries & Benefits	\$ 91,564,813	(1,027,350)	\$ 90,537,463
✓	Other Costs	12,789,737	600,695	13,390,432
	Subtotal	<u>104,354,549</u>	<u>(426,655)</u>	<u>103,927,894</u>
	Total Schools	\$ 331,741,848	(892,109)	\$ 330,849,739
✓	Hopper Center (0281)			
✓	Salaries & Benefits	365,492	77,825	443,317
✓	Other Costs	26,581	5,874	32,455
	Subtotal	<u>392,073</u>	<u>83,699</u>	<u>475,772</u>
✓	Endeavor (0311)			
✓	Salaries & Benefits	\$ 2,718,274	(323,938)	\$ 2,394,335
✓	Other Costs	152,690	(29,114)	123,575
	Subtotal	<u>2,870,963</u>	<u>(353,053)</u>	<u>2,517,910</u>
✓	Journey's Academy (0571)			
✓	Salaries & Benefits	\$ 1,778,687	(84,958)	\$ 1,693,730
✓	Other Costs	80,460	(1,313)	79,147
	Subtotal	<u>1,859,147</u>	<u>(86,271)</u>	<u>1,772,876</u>
✓	Seminole Virtual Schools (7004)			
✓	Salaries & Benefits	\$ 2,191,471	647,343	\$ 2,838,814
✓	Other Costs	448,938	96,402	545,340
	Subtotal	<u>2,640,409</u>	<u>743,745</u>	<u>3,384,154</u>
✓	Seminole Academy for Digital Learning (7023)			
✓	Salaries & Benefits	\$ 230,207	68,337	\$ 298,544
✓	Other Costs	40,500	-	40,500
	Subtotal	<u>270,707</u>	<u>68,337</u>	<u>339,044</u>
✓	Environmental Studies Center (9211)			
✓	Salaries & Benefits	\$ -	-	\$ -
✓	Other Costs	12,030	-	12,030
	Subtotal	<u>12,030</u>	<u>-</u>	<u>12,030</u>
✓	Eugene Gregory/Consequence Unit Program (9224)			
✓	Salaries & Benefits	401,986	14,892	416,878
✓	Other Costs	5,102	-	5,102
	Subtotal	<u>407,088</u>	<u>14,892</u>	<u>421,980</u>
✓	John Polk Correctional Center (9225)			
✓	Salaries & Benefits	58,922	2,467	61,388
✓	Other Costs	4,750	-	4,750
	Subtotal	<u>63,672</u>	<u>2,467</u>	<u>66,138</u>
✓	Detention Center (9234)			
✓	Salaries & Benefits	\$ 299,186	12,628	\$ 311,814
✓	Other Costs	3,498	-	3,498
	Subtotal	<u>302,684</u>	<u>12,628</u>	<u>315,312</u>
	Total Special Centers	\$ 8,818,774	\$ 486,444	\$ 9,305,218
	Total Schools and Special Centers	\$ 340,560,623	(405,665)	\$ 340,154,957

**Seminole County Public Schools
District Level Cost Center Budgets
2014-15**

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

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

Cost Center	Program Description	Beginning Budget 2013-14	Difference	Beginning Budget 2014-15
<u>Contracted Programs</u>				
9215	Boys Town (Project 4001)	65,000	-	65,000
9218	TAPP-Contracted Child Care (Project 4616)	137,850	-	137,850
9228	UCP Charter School	870,675	(17,873)	852,802
9229	Choices in Learning Charter School	4,626,547	(16,835)	4,609,712
9233	Galileo School for Gifted Learning Charter	1,378,603	377,101	1,755,704
9023	Charter School FTE Growth Reserve	-	200,000	200,000
<i>Total Alternative Education /Special Programs - Contracted</i>		<u>\$ 7,078,675</u>	<u>\$ 542,393</u>	<u>\$ 7,621,068</u>

**Seminole County Public Schools
District Level Cost Center Budgets
2014-15**

Summary District Level Cost Centers

Cost Center	Cost Center Name	Beginning Budget 2013-14	Difference	Beginning Budget 2014-15
District Level Cost Centers				
9002	Information Services	3,655,157	72,684	3,727,841
9004 & 9005	Finance	1,720,079	182,403	1,902,483
9007	Human Resources	2,406,408	(141,511)	2,264,897
9008	Employee Benefits	-	189,646	189,646
9009	Facilities Planning	897,990	(341,685)	556,306
9014	Purchasing & Distribution Services	275,503	11,963	287,466
9021	School Board	394,660	11,301	405,961
9022	Superintendent's Office	315,542	168,511	484,053
9024	Executive Directors - Elementary	362,843	(19,218)	343,626
9026	Employee & Government Relations	290,376	(8,862)	281,514
9027	Executive Directors - Secondary	640,149	(192,969)	447,180
9093	Executive Director - Legal Services	263,310	(16,992)	246,317
9209	Community Involvement/Public Information	575,328	(334,843)	240,485
9214	Instructional Support	207,856	558,983	766,839
	District Level Special Projects / Programs	954,177	111,663	1,065,840
	<i>Subtotal District Level Cost Center</i>	<u>12,959,380</u>	<u>251,075</u>	<u>13,210,455</u>

District Level Cost Centers - School Support

9002	Information Services (6200 & 6500 Functions)	3,119,387	11,233	3,130,621
9007	Human Resources (Function 5000, 6300 & 6400 + Unemploy. Comp)	431,550	(10,221)	421,329
9011	Custodial Services	1,345,159	(18,346)	1,326,813
9014	Distribution Service	732,372	17,292	749,664
9096	Risk Management & Employee Benefits	5,684,166	407,260	6,091,426
9201	Teaching & Learning	2,155,299	(467,204)	1,688,095
9202	Sch. Safety & Student Alternative Placement	1,356,477	39,280	1,395,758
9203	Exceptional Student Support Services	7,902,954	708,621	8,611,575
9204	Education Pathways	-	330,996	330,996
9205	Pre-Kindergarten	2,203,581	159,894	2,363,475
9208	Instructional Technology	761,632	276,053	1,037,685
9210	ESOL/World Languages/Foreign Exchange	527,746	85,387	613,133
9212	Instructional Excellence & Equity	1,863,980	1,098,987	2,962,967
9214	Instructional Support (Functions 5000, 5100, 6100, 6300)	413,041	(49,527)	363,513
9301	Instructional Resources	3,857,243	187,705	4,044,948
9400/9401	Facilities Services	11,387,796	427,959	11,815,755
9500/9501	Student Transportation Services	22,022,488	532,516	22,555,004
	Alternative Education / Special Programs - Contracted	7,078,675	542,393	7,621,068
	District Level School Support - Special Projects/Programs	15,276,918	161,258	15,438,175
	<i>Subtotal District Level Cost Centers - School Support</i>	<u>88,120,464</u>	<u>4,441,533</u>	<u>92,561,998</u>
	Total	<u>101,079,844</u>	<u>4,692,609</u>	<u>105,772,453</u>

**Seminole County Public Schools
District Level Cost Center Budgets
2014-15**

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

Project #	Program Description	Beginning Budget 2013-14	Difference	Beginning Budget 2014-15
District Level Special Projects / Programs				
4234	Central Office Communication	404,983	93,521	498,504
4235 & 4236	Central Office Utilities	23,123	1,602	24,725
4238	Central Office Electricity	453,997	16,540	470,537
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
4971	Health Insurance Cost Adjustment	(16,054)	-	(16,054)
	<i>Subtotal District Level Special Programs</i>	<u>\$ 954,177</u>	<u>\$ 111,663</u>	<u>\$ 1,065,840</u>
District Level School Support - Special Projects/Programs				
1208	Instructional Materials	-	-	-
3113	School Recognition (A+)	4,185,563	(318,479)	3,867,084
3920	Summer Reading Allocation	600,000	(200,000)	400,000
4007	Saturday Schools	65,040	-	65,040
4169	Summer School	973,125	(348,110)	625,015
4200	Inservice Supplements	83,825	(2,737)	81,088
4201	Sick Leave Payout	3,100,000	-	3,100,000
4202	Vacation Leave Payout	325,000	(30,000)	295,000
4204	DROP Program Vacation Leave	100,000	30,000	130,000
4206	Southern Association Accreditation	13,500	-	13,500
4239	Discretionary Lottery Funds Holdback	-	317,536	317,536
4478	Regular Teacher Subs	23,000	8,000	31,000
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	1,083,305	(7,590)	1,075,715
4820	Substitute Teachers	2,830,262	(64,000)	2,766,262
4823	ESE Substitutes	486,343	-	486,343
4832	Seminole H.S. Pool	25,000	-	25,000
4834	PE Assistants Subs	41,950	-	41,950
4847	Instructional Assistants - Substitute Payment	100,565	30,000	130,565
4879	Dori Slosberg Drivers Ed Funds	240,000	(20,000)	220,000
4888	Economic Development Council	6,500	-	6,500
4931	Instructional Assistants Attendance Bonus	50,000	-	50,000
4961	Family Partnership	23,500	-	23,500
4971	Health Insurance Cost Adjustment	(110,165)	-	(110,165)
4987	Digital Classrooms Allocation	-	766,637	766,637
	<i>Subtotal District Level School Support</i>	<u>\$ 15,276,918</u>	<u>\$ 161,258</u>	<u>\$ 15,438,175</u>
	Total	<u>\$ 16,231,095</u>	<u>\$ 272,921</u>	<u>\$ 16,504,015</u>

Seminole County Public Schools
General Fund - Fund 101
2014-15

Revenues	
Beginning Fund Balance	\$ 13,009,297
Revenue Generated from Voter Approved Millage (0.7 Mills)	19,055,534
Total Revenues Available	<u>\$ 32,064,831</u>
Expenditures	
Preserve "A" rated academic, vocational, arts and athletic programs	\$ 13,161,354
Retain highly qualified teachers	2,710,893
Repair and maintain school buildings	2,600,000
Collection Fee (Tax Collector)	381,117
Indirect costs	202,170
Prior Year Project Carryovers	<u>12,849,726</u>
Total Expenditures	<u>\$ 31,905,260</u>
Ending Fund Balances	
Fund Balance	<u><u>\$ 159,571</u></u>

**Seminole County Public Schools
General Fund - Fund 101 Expenditure Plan
2014-15 Tentative Budget**

Preserve "A" rated academic, vocational, arts and athletic programs

	Strategic Plan	Broad Rec.	Category		Amount
1 .	A, C, E	5	Academic	<p>Career & Technical Education (CTE) Excellence—Phase 2: Continue improvements to existing K-12 CTE efforts in support of increasing Career & Professional Education (CAPE) academies, expanding career-themed courses, and supporting student acquisition of essential 21st century skills.</p> <p>--\$140,000 for equipment upgrades in existing, expanding high school CTE programs (e.g. TV production studios, automotive facilities, carpentry labs, culinary programs, trades programs, computer lab refresh, etc.)</p> <p>--\$125,000 to acquire 3D printing equipment and supplies for instructional innovation in grades K-12</p> <p>--\$100,000 for equipment upgrades in middle school CTE programs</p> <p>--\$40,000 to pilot innovative CTE curriculum and instructional tools (e.g. Embry-Riddle aerospace dual enrollment courses, programming/coding, automotive simulation software, etc.)</p> <p>--\$25,000 to create a new middle school blended learning course to meet various middle and high school requirements while also improving students' foundational skills in the areas of technology and career exploration</p> <p>--\$25,000 to increase support for high school internships, job shadowing, and career/networking events</p> <p>--\$10,000 to provide differentiated professional development for teachers to attain/renew industry certifications and expand industry certifications to virtual education CTE courses</p> <p>--\$10,000 to provide supplies to support 10 after-school CTE programs on high school campuses.</p> <p>Note: Due to the enactment of Senate Bill 850 by the 2014 legislature, funding may be adjusted based on ongoing analysis of needs related to changes in rules and regulations related to CAPE Academies, career-themed courses, and industry certifications.</p>	\$ 475,000
2 .	A,C,E	5	Academic: CTE	<p>Career & Technical Education (CTE) Excellence—Establish new programs & initiatives to increase the number of students who complete elementary/middle school with 1 or more digital skills certificates and complete middle/high school with 1 or more industry certifications. These funds will support the creation of innovative programs and learning opportunities that empower students to acquire knowledge and skills necessary to be successful in the modern global economy. These opportunities are identified through contemporary research, best practices in high-performing districts, and interest expressed by students/parents. Funding will be distributed on a need basis as determined by the Director of ePathways and CTE program staff in collaboration with Executive Directors of Elementary and Secondary Education and school principals. Anticipated use of funds includes equipment (\$120,000), supplies/instructional materials (\$72,000), software/site licenses (\$144,000), and teacher professional development (\$64,000). Due to enactment of Senate Bill 850 by the 2014 legislature and pending rulemaking by the State Board of Education, funding may be adjusted based on ongoing analysis of needs related to expansion of the industry certification funding list to include new areas of study and the addition of digital tools certificates for students in elementary and middle schools.</p>	400,000
3 .	A, B		Academic	<p>Early Childhood <i>Birth to Age 4</i> Education: Contracted Staff (\$43,500), Social Worker \$59,000 salary and benefits), Training Materials (\$5,000), Bags and marketing materials \$67,500, additional outreach and support \$53,120.</p>	228,120
4 .	A, B, C	4, 5	Academic	<p>World Languages/Language Labs - Phase II (Labs and Training): 2014-15 Installations-20 labs @ \$26,260: All HS second lab; Greenwood, Indian Trails, Jackson Heights, Rock Lake, Sanford, Teague, Tuskawilla. 2nd labs at Millennium, Sanford and South Seminole; 2 Elementary Labs at Wicklow and Walker. Includes \$51,000 for Dual Language and World Language Programs Materials and Training.</p>	576,200

**Seminole County Public Schools
General Fund - Fund 101 Expenditure Plan
2014-15 Tentative Budget**

Preserve "A" rated academic, vocational, arts and athletic programs

	Strategic Plan	Broad Rec.	Category		Amount
5 .	A, B, C		Academic	STEM Labs, Equipment, and Project-Based Hands-On Modules. Next Level (School Submitted Action Plans) HS=\$135,000; MS=\$120,000; ES=\$108,000; ES StarLab - \$40,000: Provide school-based science resources aligned with science standards that reinforce math, technology and engineering. Projects will be designed during the summer based on a review of Science FCAT data and school-based input.	403,000
6 .			Academic	Health and Fitness – Maintain Recess Assistants: Continue to provide elementary students with the opportunity for recess and play.	215,000
7 .	A, B, C		Academic	Classroom Presentation Systems: Continue to provide teachers with the resources needed to ensure access to the curriculum. This funding will provide systems for approximately 450 classrooms.	1,250,000
8 .	A,B,C,D		Academic	Technology Upgrades and Augmentation - Funding will provide replacement of student desktops/laptops to attain a 6 year refresh cycle(\$1.6M); Addition of access points to improve wireless connectivity (\$370K); Replacement of school faculty/staff desktops/laptops (\$330,000); and Software to manage mobile devices on the network (\$300K).	2,600,000
9 .	A, B, C		Arts and Academic	Equipment Replacement - Funding will provide replacement school furniture including cafeteria tables, science lab tables, adjustable elementary desks, risers, stack chairs, storage cabinets, teacher desks and teacher presentation stations (\$755K) and musical instruments for elementary (\$48K), middle schools (\$180K) and high school (\$417K).	1,400,000
10 .	A, B, C, E	4, 5, 7	Academic: Social Emotional	PBS/Bullying Prevention/Behavior Support (\$20,910 & \$15,000) Training and incentives to maintain positive behavior support program and keep students in their classrooms and in school so they can learn the required standards.	35,910
11 .	A, B, C	3,4,5	Academic: Digital Learning	<p>24/7/365 Pilots and Digital Curriculum: Closing the Achievement Gap and Focused on Student Achievement. Three pilots at Hamilton, Pine Crest and Midway. (Includes the devices to take home, instructional programs, teacher/student and parent training. 55 tablets are going home, including during spring break. Digital Curriculum Pilots: Florida Statute 1006.40 - 'By the 2015-16 fiscal year, each school board shall use at least 50% of the annual allocation for the purchase of digital or electronic instructional materials that align with state standards ...1003.4203 - "A digital curriculum may include web-based skills, web-based core technologies, web design, use of digital technologies, ..." Identify, train and support model digital learning demonstration classrooms.</p> <p>The Digital Learning Plan will address criteria for implementing digital learning pilot programs. Currently, the IS department is in the process of recommending a variety of devices that can be used for digital learning processes. School principals will discuss requests with their Executive Directors, submit a proposal, and then the proposal will be reviewed by the Instructional Support Team (IST). The IST will make recommendations to the Superintendent for digital learning pilot implementations. Preliminary allocation amounts are \$125,000 for elementary schools, \$125,000 for middle schools, and \$175,000 for high schools.</p>	425,000

**Seminole County Public Schools
General Fund - Fund 101 Expenditure Plan
2014-15 Tentative Budget**

Preserve "A" rated academic, vocational, arts and athletic programs

	Strategic Plan	Broad Rec.	Category		Amount
12 .	A, B, C	4,5,6	Academic	<p>MS Advancement Programs: Provide middle school students with the skills needed to be successful in secondary and post-secondary education.</p> <p>Expand the Pre AP initiative to include 8th grade ELA. Funds would be utilized for professional development for teachers and to support initiative through the year with follow up meetings three times during the year.</p> <ul style="list-style-type: none"> • Pre AP Professional Development for teachers: \$10,500.00 • Stipends for 36 teachers: \$10,800.00 • Pre AP Cadre – 8th grade U.S. History and ELA: \$17, 280.00 <p>Amplify ELA and Math Projects and STEM Serious Games (10 projects per grade level) \$180,700</p> <p>Professional Development for Amplify Math Projects \$24,800.00</p> <p>iPads for teachers to support Amplify Math Projects \$91,000.00</p> <p>MS Math Cadre provides teacher support for rigorous math instruction to ensure student success.</p> <p>Three teachers (1 for each grade level) per school, along with the math administrator, meet once per quarter with the Secondary Math Curriculum Specialist and Executive Director for professional development in math pedagogy, analysis of data, review of Amplify Math Projects and planning for student success.</p> <ul style="list-style-type: none"> • Substitutes for teachers \$11,520.00 	346,600
13 .	C		Arts	<p>Orchestra Expansion – Eastbrook/Tuskawilla: Elementary violins will be purchased through Arts Alive funds. Millage funds will purchase middle school orchestra instruments in order to establish a feeder pattern into the orchestra program at Lake Howell High School. This will allow Eastbrook Elementary and Tuskawilla Middle School to implement an Orchestra instructional program for their students and provide seamless instruction into the LHHS program. The funding is for equipment, instruments and other necessary supplies. This funding will not be used to fund staffing allocations.</p>	68,000
14 .	B		Academic: Statutory Requirement	<p>Standards-Based Assessments; FL Statute 1008.22.(6)(b) "Beginning with the 2014-15 school year, each school district shall administer for each course offered in the district a student assessment that measures the mastery of the content, as described in the state-adopted course description, at the necessary legal of rigor for the course." \$260,000 is for test item generation. The balance of the funds are to provide training and related administration costs for complying with this statutory mandate.</p>	897,285

**Seminole County Public Schools
General Fund - Fund 101 Expenditure Plan
2014-15 Tentative Budget**

Preserve "A" rated academic, vocational, arts and athletic programs

	Strategic Plan	Broad Rec.	Category		Amount
15 .	A, B, C		Academic	<p>Programs of Emphasis Support (E-M) 12ES@\$20,000; 6MS@\$28,000 - Align elementary and middle school programs of emphasis with high school offerings.</p> <p>ELEMENTARY PROGRAMS OF ENRICHMENT:</p> <ul style="list-style-type: none"> • Carillon Elementary - Advanced Academic Program • Highlands Elementary – Leader in Me • Layer Elementary - Environmental Sciences • Winter Springs – Full STEAM Ahead • Keeth – Support for Renewable Energy • Casselberry: Leader in Me: Funding would provide for teacher training/materials/program. • English Estates – Leader in Me : Funding would provide teacher training, materials/program/updates. (Cummings/Sharpe) <p>MIDDLE SCHOOL PROGRAMS OF EXPLORATION: Programs of Exploration Support: Funds will provide extended contract/temporary duty to allow teachers at the three levels to articulate the focus and develop innovative elective courses or enrichment opportunities aligned to the Florida Standards. Additionally, funds will support a variety of needs which may include the purchase of equipment and materials, minor modification of classrooms and provide transportation for field trips or other opportunities for students to explore and develop an interest in a particular area. School projects would be selected by the Executive Director based on the respective proposals received. Example: Indian Trails MS- Renewable Energy and Robotics Lab; Chiles MS (HHS/OHS) Modeling, Simulation and Analysis/Bioscience Technology; Greenwood Lakes MS (LMHS) Forensics and Legal Studies; • Indian Trails MS (WSHS); Renewable Energy; • Jackson Heights MS (OHS) Bioscience Technology; • Rock Lake MS (LBHS) Finance; • South Seminole MS (LHHS) Entrepreneurship; • Teague MS (LBHS) Education/Finance</p>	408,000
16 .	A, B, C		Academic	<p>State Mandated Extended Learning Time for Two At-Risk Elementary School (Intensive, Acceleration) including Transportation and Professional Development. Estimated salary and benefits costs = \$500,000/school; professional development and transportation costs/school; \$50,000/school</p>	1,100,000
17 .	D.1, G		Communication	<p>Centralized Notification System - Implementation and upgrade of a real-time Central Notification System that would blast SCPS Emergency and Important Informational Bulletins from the school district to parents. This would allow the district to easily communicate transportation issues, weather delays, parent nights, good news stories, last-minute cancellations, code-red or emergency situations, and daily attendance issues. The system will allow alert messages to be sent via home phones, work phones, cell phones; text messaging; email and/or social media. The notification system can be initiated at the individual school-level or, during an emergency situation, via the district office. These systems also have the capability of sending multiple messages to one family so that parents with children at different schools will only receive one phone call with their child's school messages tied to it as opposed to multiple phone calls from each school.</p> <p>A Centralized Notification System upgrade could also add the capability to immediately account for absent students in real-time via a parent log-in portal and/or app to ensure students have arrived at school safely or would alert parents if their student was not accounted for immediately via phone, email and text. Parents would then be able to acknowledge and explain absences when receiving the call or do so online using a computer or smartphone.</p> <p>This notification system could also be utilized internally to communicate to SCPS employees in emergency situations or with updates.</p>	160,000

**Seminole County Public Schools
General Fund - Fund 101 Expenditure Plan
2014-15 Tentative Budget**

Preserve "A" rated academic, vocational, arts and athletic programs

	Strategic Plan	Broad Rec.	Category		Amount
18 .	A,C,E		Academic	Funding for Crooms AA Degree: The joint HS diploma/AA pathway at Crooms AOIT is scheduled to begin in the 2014-15 school year. In addition to standard costs associated with dual enrollment, the following expenditures for this innovative program are anticipated: --Acquire science supplies needed to support on-campus dual enrollment courses = \$15,000. These supplies will bring the Crooms AOIT science labs to the dual enrollment standard so that the science dual enrollment courses can be taught on the Crooms campus. --Provide tutoring services and instructional resources to students who need additional support to successfully complete a full-time load of dual enrollment courses = \$20,000	35,000
19 .	A, B, C		Academic	High School High-Risk Student Support: Seminole County Public Schools was not awarded the grant to fund the Alternative High School for students who have fallen behind their peers. This program was designed to replace the adult high school program at Seminole State College for 16-17 year olds. The costs associated with starting an alternative high school on a separate campus would be too expensive to seriously consider at this time. Therefore, the high school principals will begin the brainstorming process of addressing the needs of these students on the high school campuses. Options include offering an alternative school start time and dismissal time for a small group of students, offering a curriculum centered on PLATO and blended courses, offering opportunities for concordance on standardized tests and credit by examination, and possibly offering an accelerated diploma option. The budget would include a Lead Guidance Counselor position, curriculum costs, extended contract costs, seventh period supplements, paraprofessional employees, and additional transportation costs.	175,000
20 .	A, B, C		Academic	Crooms Technology Replacement: These funds provide for a refresh of student laptops to provide a 1:1 student to computer ratio. This funding also will be used to upgrade a computer lab that requires high end computing to support advanced curriculum software.	225,000
21 .	A, B, C		Academic	Greenwood Lakes - Science Lab Upgrades: The proposed work will bring these dated labs up to the latest safety codes and will also be the model for future science lab designs. New furniture and equipment will enhance collaborative learning. Moveable group work stations will be equipped with large monitors. Students will utilize tablets and teams will present their work to the class. This new design enables the teacher to act as a facilitator in this instructional model.	500,000

**Seminole County Public Schools
General Fund - Fund 101 Expenditure Plan
2014-15 Tentative Budget**

Preserve "A" rated academic, vocational, arts and athletic programs

	Strategic Plan	Broad Rec.	Category		Amount
22 .	A, B, C		Academic	<p><i>Magnet School Programs, Equipment and Professional Development: Magnet school programs are in need of upgrades to better align with student demand and 21st century work force needs. Needs assessments for all 10 Magnet schools programs (Crooms AOIT, SHS Health Academy, SHS IB, Lyman Institute for Engineering, Sanford Middle, Millennium Middle, South Seminole Middle, Milwee MS, Goldsboro and Midway will generate prioritized funding for teacher training and equipment. (Note: Hamilton is funded by the MSAP Grant.)</i></p> <p><i>Summary Table:</i></p> <p><i>Goldsboro \$34,000</i></p> <p><i>Hamilton Funded by MSAP Grant.</i></p> <p><i>Midway \$95,000</i></p> <p><i>Middle School Magnets \$25,000 - Pre-IB Curriculum Updates</i></p> <p><i>Millennium Middle \$75,000</i></p> <p><i>Milwee Middle \$33,200</i></p> <p><i>Sanford Middle \$96,000</i></p> <p><i>South Seminole \$40,291</i></p> <p><i>Health Academy \$76,500</i></p> <p><i>Crooms Academy \$100,642</i></p> <p><i>IB Program 0 Self funded</i></p> <p><i>Lyman High School \$102,606</i></p>	678,239
23 .	A, B, C	4,5	Academic	<p>Pine Crest School of Innovation - These funds will continue provisioning devices to complete the proposed 1:1 student digital learning environment. This project supports increased student achievement through the use of digital resources and collaborative learning. The intent is that this school will become a sustainable model that can be replicated throughout the district in support of the movement to digital curriculum.</p>	310,000
24 .			Safety	<p>Security Improvements</p> <p>All Items will be discussed in Executive Session in collaboration with the Seminole County Sheriff's Office.</p>	250,000
Total - Preserve "A" rated academic, vocational, arts and athletic programs					\$ 13,161,354

**Seminole County Public Schools
General Fund - Fund 101 Expenditure Plan
2014-15 Tentative Budget**

Retain highly qualified teachers

	Strategic Plan	Broad Rec.	Category		Amount
1 .	A, B, E	4, 5, 7	Retain Teachers	<p>PD/Curriculum Writing/In-Service Stipends - Florida Statute 1012.98. BROAD: Include differentiated instructional strategies, rigor, questioning and cooperative learning. Create differentiated PD offerings for teachers. Based on feedback, expenditure patterns, and the recommendations from the Broad foundation funds in the amount of \$1,525,000 are requested for the 2014-15 fiscal year to be utilized with any 2013-14 roll-forward funds.</p> <p>Schools will receive: ES: \$9,260, MS: \$9,733. HS: \$10,216, and Special Centers \$6600 to support training on writing, cooperative learning, lesson study, professional learning communities, the instructional model, integrating digital curriculum, STEM and robotics, and other areas of need as identified by their data. PD offerings will support the Broad recommendations to provide training on rigor, questioning and differentiated instruction. In addition the University of Florida Coaching Institute and the middle school Success for All Training will be provided through this project.</p> <p>The dollars in this project will also be used to provide for the increased compensation for PD stipends (increasing the amount from \$25 to \$50 for a three hour training and from \$50 to \$100 for a 6 hour training) and increase compensation for curriculum writing (increasing from \$15 per hour to \$25 per hour). As noted by Broad, we will need to continue to train on cooperative learning, differentiated instruction, questioning, classroom rigor and classroom strategies, digital curriculum implementation, as well as STEM and robotics. We need to create differentiated professional development options for our teachers to maximize the effectiveness of our training efforts. Due to the new Florida Standards we will update instructional plans and explore the Broad recommendation of adding instructional plans in our non-core areas.</p> <p>Differentiated teacher and administrator training for critical need core content areas, including reading, math, writing, science, and social studies will be designed based on a review of state and local performance data using the CIM. Input will be secured from school and district staff. Research-based program evaluations will be used to determine prioritized PD.</p>	\$ 1,525,000
2 .	A, B, E	1, 7	Retain Teachers (6453)	<p>New Teacher Support and BROAD: Improve Recruitment, New Employee Orientation, Customer service training for staff. New teacher numbers went up dramatically this year, along with the number who came in through our induction program. For 2014-15, the recommended stipends for mentoring are: elementary school-wide mentors \$600, middle school mentors \$1,000, and high school mentors, \$1,500.</p> <p>Additionally, we have a group of teachers going through our alternative certification program. The average number of teachers in the program last year was 27; the current numbers have risen to 46. The state requires us to provide ACP mentors for these teachers. The mentors earn an \$800 stipend. \$150,000</p> <p>Finally, each new teacher is given two substitute days, one for the new teacher and one for a mentor. The teacher and mentor jointly visit classrooms to recognize the structures that are highly effective for teaching students. The teacher and mentor work with the principal to determine the most appropriate use of this time. The cost is \$170 per new teacher based on an average amount of \$85 per substitute. Mentoring Programs \$201,000</p> <p>Develop/Redesign Employee Orientation Program \$49,000</p> <p>60 Peer Teacher Supplements - \$86,741</p>	486,741
3 .	A, B, E	4, 5	Retain Teachers	<p>Teacher of the Gifted Training and Endorsement - 102 will earn certification by June 2014 (\$51,000) and another 72 by December of 2014 (\$36,000). In addition, \$60,000 is needed to provide training for teachers.</p>	147,000

**Seminole County Public Schools
General Fund - Fund 101 Expenditure Plan
2014-15 Tentative Budget**

Retain highly qualified teachers

	Strategic Plan	Broad Rec.	Category		Amount
4 .	A, B, E	4, 5	Retain Teachers	Virtual Programs-On-Line Course Development and Develop Blended Learning Courses - The design of this project is to teach our own teachers how to develop virtual courses and prepare for digital learning. In an early project, we shared the blended course development project which is a bit different in that these courses combine an on-line program with face-to-face teaching. Eventually, the virtual courses that our teachers develop could be part of a blended learning model. Blended Course Development FL Statute 1003.428 - Student Course Work. "Beginning with students entering grade 9 in the 2011-12 school year, at least one course within the 24 credits required in this subsection must be completed through on-line learning." Blended Government and Economics for 2014-15 have been developed and will be implemented in August 2014. Prioritized professional development courses will be created and implemented during the 2014-15 school year.	175,000
5 .	A, B		Academic	End of Course Tutorial – MS/HS: provide funding to schools for Saturday tutorials and Spring Break Boost Camps. In preparation for required state end of course (EOC) assessments in Civics, Algebra, Biology, and US History, schools will provide specialized after-school, Saturday, or Spring Break tutoring. Teachers will use Discovery Education results and teacher input to provide skill specific differentiated intervention to students that is aligned to the standards in the identified courses. Teachers providing tutoring during the regular work week will be paid the tutorial hourly rate. Teachers providing tutoring on Saturday or over Spring Break will be paid their regular hourly rate as extended contract.	100,000
6 .	A, C, E		Retain Teachers	Vocational Supplements: During the 2013-14 school year, SCPS monitored two pilot programs that permitted students from any SCPS high school to enroll in an after-school CTE course in automotive service (Oviedo High School) or culinary (Lake Howell High School). Due to strong student interest in this ePathways vocational/CTE option, nine after-school CTE options will be available in 2014-15. Funding is requested for teacher salary to support up to 10 sections of these courses (one of the nine available programs may offer 2 sections due to very high student demand).	50,000
7 .	A, B, E	4, 5, 7	Retain Teachers	ESE Required 20 hour course development - During the 2013 Legislative Session, Senate Bill 1108 was passed and signed into law. It added an ESE instruction component — 20 inservice hours or 1 college credit — to the professional certification requirements without increasing the total number of hours needed for recertification.	15,000
8 .	A, B, E	1, 5	Retain Teachers & Admin.	Leadership Training - <i>Succession Planning, Diverse Workforce</i> Leadership Training sessions for teacher leaders, aspiring administrators and current Assistant Principals, Principals and district leadership. Administrators Seminar for Summer 2015. Administrative Internship - \$6,000; Assistant Principal Internship - \$13,178; Principal Residency - \$8,474; ESC Residency - No Cost; Teacher Administrative Practicum - No Cost; Assistant Principal Level Change Residency - \$9,000; Mentor Training for 20 Administrative Mentors - \$20,000; Mentor Stipend - \$7,500.	64,152
9 .	A, B, E	1, 5	Retain Teachers & Admin.	Develop and Implement a new Employee Orientation and Retention Program over a two-year period.	100,000
10 .	E	5	Retain Teachers & Admin.	Staffing/Job Code Salary Study	48,000
Total - Retain highly qualified teachers					\$ 2,710,893

**Seminole County Public Schools
General Fund - Fund 101 Expenditure Plan
2014-15 Tentative Budget**

Repair and maintain school buildings

	Strategic Plan	Broad Rec.	Category		Amount
1 .	F		Repair	Building Sealants - Addresses repointing, caulking and waterproofing of schools as needed.	\$ 300,000
2 .	F		Repair	Flooring - Funding will provide for the necessary carpet and/or vinyl tile replacement at schools.	300,000
3 .	F		Repair	Grounds Maintenance - Funding will address landscaping improvements to the public facing portion of our schools.	300,000
4 .	F		Repair	HVAC District Wide Maintenance - Funding will provide for the necessary HVAC repairs to schools/facilities on an as needed basis.	1,000,000
5 .	F		Repair	Painting: This funding will provide for the interior painting of the following schools (subject to bid proposals): Evans ES, Keeth ES, Lake Orienta ES; Wicklow ES; Wilson ES; Woodlands ES; Millennium MS; South Seminole MS; Teague MS; Lake Brantley HS. (Kosmac)	700,000
Total - Repair and maintain school buildings					\$ 2,600,000
Tax Collection Fee					381,117
Indirect costs					202,170
Total Expenditures					\$ 19,055,534

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, 2014 total \$171,140,000. 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 \$24,526,196 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, 2014 total \$11,745,000. 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
2014-15**

Projected Revenues and Beginning Balances:

Beginning Fund Balance		2013-14	2014-15	Difference
210	Series 2005A Cert. of Participation	\$ 13,965	\$ 13,030	\$ (935)
211	Series 2006B Cert. of Participation	18,939	15,808	(3,131)
213	Series 2007A Cert. of Participation	17,682	11,785	(5,897)
215	Series 2003B Cert. of Participation	8,826	13,378	4,552
216	Series 2004A Cert. of Participation	409,265	16,227	(393,038)
217	Series 2006A Cert. of Participation	17,499	8,338	(9,161)
218	Series 2009A Cert. of Participation	24,980	12,349	(12,631)
220	SBE Bonds	369,788	369,788	-
Total Fund Balances		<u>880,944</u>	<u>460,702</u>	<u>(420,242)</u>
Projected Revenues				
220-322	CO&DS withheld for SBE Bonds	2,220,243	2,121,193	(99,050)
210-630	Transfer-In-2005A Cert. of Participation	2,475,000	2,400,000	(75,000)
211-630	Transfer-In-2006B Cert. of Participation	4,660,000	4,675,000	15,000
213-630	Transfer-In-2007A Cert. of Participation	5,900,000	5,900,000	-
215-630	Transfer-In-2003B/2012A Cert. of Participation	3,190,000	3,190,000	-
216-630	Transfer-In-2004A Cert. of Participation	2,220,000	2,590,000	370,000
217-630	Transfer-In-2006A Cert. of Participation	2,010,000	2,030,000	20,000
218-630	Transfer-In-2009A Cert. of Participation	1,600,000	1,620,000	20,000
Total Available Revenue		<u>24,275,243</u>	<u>24,526,193</u>	<u>250,950</u>
Total Available Revenue and Fund Balance		<u>\$ 25,156,187</u>	<u>\$ 24,986,895</u>	<u>\$ (169,292)</u>

Projected Expenditures and Ending Balances:

Redemption of Principal		2013-14	2014-15	Difference
210-9200-710	Series 2005A Cert. of Participation	\$ 1,675,000	\$ 1,755,000	\$ 80,000
211-9200-710	Series 2006B Cert. of Participation	2,865,000	2,980,000	115,000
213-9200-710	Series 2007A Cert. of Participation	4,450,000	4,690,000	240,000
215-9200-710	Series 2003B Cert. of Participation	2,070,000	2,110,000	40,000
216-9200-710	Series 2004A Cert. of Participation	1,335,000	1,360,000	25,000
217-9200-710	Series 2006A Cert. of Participation	895,000	930,000	35,000
218-9200-710	Series 2009A Cert. of Participation	810,000	835,000	25,000
220-9200-710	SBE Bonds	1,545,000	1,555,000	10,000
Total Redemption of Principal		<u>15,645,000</u>	<u>16,215,000</u>	<u>570,000</u>
Payment of Interest				
210-9200-720	Series 2005A Cert. of Participation	799,500	646,474	(153,026)
211-9200-720	Series 2006B Cert. of Participation	1,798,170	1,690,375	(107,795)
213-9200-720	Series 2007A Cert. of Participation	1,455,700	1,210,950	(244,750)
215-9200-720	Series 2003B Cert. of Participation	1,115,100	1,073,700	(41,400)
216-9200-720	Series 2004A Cert. of Participation	1,276,168	1,228,108	(48,060)
217-9200-720	Series 2006A Cert. of Participation	1,123,130	1,087,330	(35,800)
218-9200-720	Series 2009A Cert. of Participation	800,876	772,525	(28,351)
220-9200-720	SBE Bonds	640,243	566,193	(74,050)
Total Payment of Interest		<u>9,008,887</u>	<u>8,275,655</u>	<u>(733,232)</u>

**Debt Service Budget
2014-15**

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

Payment of Commission:		2013-14	2014-15	Difference
210-9200-730	Series 2005A Cert. of Participation	\$ 2,000	\$ 2,500	\$ 500
211-9200-730	Series 2006B Cert. of Participation	2,000	2,500	500
213-9200-730	Series 2007A Cert. of Participation	2,000	2,500	500
215-9200-730	Series 2003B Cert. of Participation	2,000	2,500	500
216-9200-730	Series 2004A Cert. of Participation	5,000	5,000	-
217-9200-730	Series 2006A Cert. of Participation	2,000	2,500	500
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		<u>55,000</u>	<u>22,500</u>	<u>(32,500)</u>
Total Expenditures		<u>24,708,887</u>	<u>24,513,155</u>	<u>(195,732)</u>
Ending Fund Balances				
210	Series 2005A Cert. of Participation	12,465	9,056	(3,409)
211	Series 2006B Cert. of Participation	13,769	17,933	4,164
213	Series 2007A Cert. of Participation	9,982	8,335	(1,647)
215	Series 2003B Cert. of Participation	11,726	17,178	5,452
216	Series 2004A Cert. of Participation	13,097	13,119	22
217	Series 2006A Cert. of Participation	7,369	18,508	11,139
218	Series 2009A Cert. of Participation	9,104	19,824	10,720
220	SBE Bonds	369,788	369,788	-
Total Ending Fund Balances		<u>447,300</u>	<u>473,740</u>	<u>26,440</u>
Total Projected Expenditures and Fund Balances		<u>\$ 25,156,187</u>	<u>\$ 24,986,895</u>	<u>\$ (169,292)</u>

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, Seminole County Infrastructure Sales Tax, Public Education Capital Outlay (PECO) Maintenance and Seminole County Educational Facilities Impact Fees.

2014-2015 Budget

This budget includes a 1.500 mill property tax levy that will generate \$40,833,288 in revenue for various projects itemized in the Capital Outlay Funds Budget. The appropriations include the maintenance of building infrastructure; and also transfers 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:

- Replacement of Aging School Buses
- Computer Network Infrastructure Upgrades
- Telephone System Upgrades
- Remodeling of Jackson Heights Middle School
- Portable Classroom Additions
- Various Minor Capital Outlay Projects District-wide

The Seminole County Infrastructure Sales Tax will be effective January 1, 2015 for a ten year period. For the six month period from the effective date until June 30, 2015 revenues of \$7,875,000 are estimated to be earned and are included in the accompanying budget.

PECO Maintenance revenues are supplied by the State and used for maintenance and construction projects. This source provides \$1,100,000 during the 2014-15 fiscal year.

Educational facilities impact fees are collected for all new residential construction. This revenue source is estimated to generate \$4,000,000 during the 2014-15 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 Seminole County School District will soon consider a measure to continue to impose a 1.50 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of 6.397 mills for operating expenses and is proposed solely at the discretion of the school board.

The capital outlay tax will generate approximately \$40,833,288 to be used for the following projects:

CONSTRUCTION AND REMODELING

Additions and Remodeling of Jackson Heights Middle School
Countywide Remodeling

Countywide Site Improvements

MAINTENANCE, RENOVATION, AND REPAIR

Reimbursement of the maintenance, renovation, and repairs paid through the General Fund as permitted by Florida Statute

Roof repairs and replacement

Heating Ventilation and Air Conditioning systems repairs and replacement

MOTOR VEHICLE PURCHASES

Purchase of 40 school buses

Purchase of maintenance vehicles

Purchase of delivery trucks

NEW AND REPLACEMENT EQUIPMENT, COMPUTERS, ENTERPRISE RESOURCE SOFTWARE, AND S. 1011.71(2), F.S., ELIGIBLE EXPENDITURES IN SUPPORT OF DIGITAL CLASSROOMS PLANS PURSUANT TO S. 1011.62(12), F.S.

Purchase furniture and equipment

Purchase of new computers

Purchase of bus communication equipment

Purchase of network infrastructure for computer testing

Purchase data/voice system hardware and software for district-wide use

PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE-PURCHASE AGREEMENT

Debt service payments on certificates of participation

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

Leasing of educational and ancillary facilities and plants

PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES, RULES, AND REGULATIONS

Removal of hazardous waste

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

Insurance premiums on district facilities

PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

Leasing of portable classrooms

All concerned citizens are invited to a public hearing to be held on **July 29, 2014 at 5:05 P.M.**, at **400 East Lake Mary Blvd Sanford, Florida**. A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

**Capital Outlay Funds
2014-15**

Carryover Balances	2013-14	2014-15	Difference
Prior Year Budgeted Projects	\$ 8,836,888	\$ 16,111,045	\$ 7,274,157
Prior Year Carryover (Unbudgeted Funds)	<u>25,269,289</u>	<u>16,482,630</u>	<u>(8,786,659)</u>
Beginning Fund Balance	<u>34,106,177</u>	<u>32,593,675</u>	<u>(1,512,502)</u>
Revenue - Federal/State Sources:			
PECO Maintenance	-	1,100,000	1,100,000
CO & DS Regular	283,000	310,000	27,000
Gas Tax Refund	<u>100,000</u>	<u>110,000</u>	<u>10,000</u>
Total State Revenue	<u>383,000</u>	<u>1,520,000</u>	<u>1,137,000</u>
Revenue - Local Sources:			
Sales Tax	-	7,875,000	7,875,000
Interest Income - Various Funds	30,000	40,000	10,000
Impact Fees	3,600,000	4,000,000	400,000
Capital Improvement Tax	38,691,800	40,833,288	2,141,488
Other Local Sources	<u>-</u>	<u>380,000</u>	<u>380,000</u>
Total Local Revenue	<u>42,321,800</u>	<u>53,128,288</u>	<u>10,806,488</u>
Total Available Funds	<u>\$ 76,810,977</u>	<u>\$ 87,241,963</u>	<u>\$ 10,430,986</u>
Appropriations:			
	2013-14	2014-15	Difference
Capital Projects	\$ 20,347,800	\$ 28,272,935	\$ 7,925,135
Capital Projects - Carryover Projects	8,836,888	16,111,045	7,274,157
Budgetary Transfers:			
To General Fund:			
Capital Improvement Tax-Maintenance	9,241,000	9,841,000	600,000
Property Casualty Premium	2,200,000	1,999,000	(201,000)
School Instructional Equipment Purchases	750,000	750,000	-
Portables	145,200	169,040	23,840
To Debt Service Fund:			
Capital Improvement Tax:			
Series 2005A Cert. of Participation	2,475,000	2,400,000	(75,000)
Series 2006B Cert. of Participation	4,660,000	4,675,000	15,000
Series 2007A Cert. of Participation	5,900,000	5,900,000	-
Series 2003B/2012A Cert. of Participation	3,190,000	3,190,000	-
Series 2004A Cert. of Participation	2,220,000	2,590,000	370,000
Series 2006A Cert. of Participation	2,010,000	2,030,000	20,000
Series 2009A Cert. of Participation	<u>1,600,000</u>	<u>1,620,000</u>	<u>20,000</u>
Total Appropriations	<u>63,575,888</u>	<u>79,548,020</u>	<u>15,972,132</u>
Ending Fund Balances:			
Fund Balances	<u>13,235,089</u>	<u>7,693,943</u>	<u>(5,541,146)</u>
Total Projected Expenses and Fund Balances	<u>\$ 76,810,977</u>	<u>\$ 87,241,963</u>	<u>\$ 10,430,986</u>

2014-2015
FIVE (5) YEAR CAPITAL IMPROVEMENT PLAN

REVENUE	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
STATE						
PECO NEW CONSTRUCTION						
PECO MAINTENANCE		\$1,100,000				
CO&DS	\$283,000	\$310,000	\$310,000	\$310,000	\$310,000	\$310,000
LOCAL						
1.50 MILLAGE	\$38,702,951	\$40,833,288	\$42,393,992	\$43,913,933	\$45,589,742	\$47,311,029
SALES TAX		\$7,875,000	\$16,104,375	\$16,265,419	\$16,428,073	\$16,592,354
IMPACT FEES	\$3,600,000	\$4,000,000	\$3,500,000	\$3,500,000	\$3,000,000	\$3,000,000
GASOLINE TAX REFUND	\$100,000	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000
OTHER LOCAL SOURCES		\$380,000	\$380,000	\$380,000	\$380,000	\$380,000
INTEREST	\$30,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
SUB-TOTAL	\$42,715,951	\$54,648,288	\$62,838,367	\$64,519,352	\$65,857,815	\$67,743,383
PRIOR YEAR CARRYOVER	\$25,269,289	\$16,482,630	\$7,693,943	\$15,645,998	\$7,783,067	\$8,739,998
TOTAL REVENUE	\$67,985,240	\$71,130,918	\$70,532,310	\$80,165,350	\$73,640,882	\$76,483,381

CAPITAL EXPENDITURES	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
SUPPORT GENERAL FUND 100						
PROPERTY & CASUALTY PREMIUM	\$2,200,000	\$1,999,000	\$1,999,000	\$1,999,000	\$1,999,000	\$1,999,000
ANNUAL MAINTENANCE SUPPORT	\$9,241,000	\$9,841,000	\$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	\$750,000
PORTABLES	\$145,200	\$169,040	\$238,500	\$28,800	\$28,800	\$28,800
DISTRICT WIDE CAPITAL EXPENDITURES						
BUS REPLACEMENT	\$2,754,000	\$2,500,000	\$1,500,000	\$1,500,000	\$2,000,000	\$2,000,000
VEHICLES	\$114,000				\$100,000	\$100,000
CUSTODIAL EQUIPMENT - DISTRICT WIDE	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
EQUIPMENT REPLACEMENT (INCLUDING BAND INSTRUMENTS)					\$1,000,000	\$1,000,000
FLOORING	\$150,000				\$300,000	\$300,000
HVAC	\$1,000,000				\$1,000,000	\$500,000
ROOF	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
PAVEMENT	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
PAINTING	\$300,000				\$300,000	\$300,000
FURNITURE FOR OCPS PORTABLES	\$29,800					
SCHOOL CAPITAL OUTLAY FUNDS	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
MAGNET SCHOOL EQUIPMENT	\$100,000				\$50,000	\$50,000
CROOMS TECHNOLOGY REPLACEMENT	\$225,000				\$225,000	\$225,000
COMMUNICATIONS	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
SECURITY IMPROVEMENTS	\$1,000,000				\$150,000	\$150,000
BUS COMMUNICATIONS/VIDEO EQUIPMENT REPLACEMENT	\$200,000					
COPY MACHINE REPLACEMENTS		\$78,417	\$46,128			
DEBT SERVICE						
COPS PAYMENT	\$22,055,000	\$22,405,000	\$22,341,736	\$22,339,523	\$22,347,213	\$22,343,439
FACILITIES PLANNING						
MISC. PLANNING	\$250,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
DISTRICT WIDE RENOVATIONS	\$250,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
TECHNOLOGY PROJECTS						
DATA/VOICE SYSTEMS		\$2,500,000	\$2,500,000			
INFRASTRUCTURE/COMPUTER TESTING	\$1,000,000					
TECHNOLOGY UPGRADES/AUGMENTATION					\$2,200,000	\$2,200,000
CLASSROOM PRESENTATION SYSTEMS					\$1,100,000	\$1,100,000
BUILDING ADDITIONS/REMODELING/RENOVATIONS						
SEMINOLE HIGH-STADIUM REPAIRS	\$750,000					
HAMILTON ELEMENTARY-CAMPUS WIDE REMODELING (1984)			\$1,000,000	\$8,251,460		
JACKSON HEIGHTS MIDDLE-ADDITIONS/REMODELING (BLDG 5-1974)	\$7,000,000	\$12,500,000				
RED BUG ELEMENTARY-SITE TRAFFIC IMPROVEMENTS		\$300,000				
WEKIVA ELEMENTARY-CAMPUS WIDE REMODELING (1977/1988)			\$1,000,000	\$7,189,118		
BEAR LAKE ELEMENTARY-REPLACEMENT/REMODELING (1962/1988)						\$1,276,809
SMALL PROJECTS	\$2,000,000	\$2,000,000	\$1,500,000	\$1,500,000	\$2,000,000	\$2,000,000
SALES TAX PROJECTS						
GOLDSBORO ELEMENTARY-RENOVATION/NEW CONSTRUCTION		\$931,689	\$8,385,197			
RENEWABLE ENERGY LAB PROGRAM OF EMPHASIS		\$686,794				
PRE-K CLASSROOM EXPANSION PROGRAM			\$698,958	\$698,958	\$1,397,916	\$1,397,916
PLAYGROUND SURFACES & EQUIPMENT (DISTRICT WIDE)			\$605,000	\$605,000	\$605,000	\$605,000
SEMINOLE HIGH-ADDITION & VOCATIONAL BUILDINGS 7 & 9			\$1,705,793	\$15,352,140		
PINE CREST SCHOOL OF INNOVATION				\$1,552,284	\$13,970,557	
SOUTH SEMINOLE MIDDLE-ADDITION/REMODELING/GYM FLOOR					\$291,093	\$2,619,841
LAKE BRANTLEY HIGH-REMODELING/RENOVATION BUILDINGS 3 & 5					\$820,306	\$7,382,758
STADIUM STRUCTURES					\$950,000	
CASSELBERRY ELEMENTARY						\$1,466,739
ROOF SALES TAX PROJECTS						
BUILDING SEALANTS		\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
KEETH ELEMENTARY-REROOF BLDGS 1-3		\$603,981				
PARTIN ELEMENTARY-COATING BLDGS 1-5, 7 & 8		\$507,054				
FOREST CITY ELEM-REROOF BLDG 1		\$410,000				
JACKSON HEIGHTS MIDDLE-BLDG 7 GYMNASIUM		\$180,000				
HVAC SALES TAX PROJECTS						
CONTROL INTERFACE DEVICES & EQUIPMENT		\$150,000				
ENGLISH ESTATES ELEMENTARY-HVAC CONTROLS		\$150,000				
WINTER SPRINGS HIGH-HVAC CONTROLS		\$400,000				
WALKER ELEMENTARY-HVAC CONTROLS		\$150,000				
WILSON ELEMENTARY-HVAC CONTROLS		\$350,000				
CHILES MIDDLE-HVAC CONTROLS					\$350,000	
HEATHROW ELEMENTARY-HVAC CONTROLS					\$350,000	
MISC.						
CONTINGENCY	\$2,500,000	\$2,500,000				
TOTAL EXPENDITURES	\$54,739,000	\$63,436,975	\$54,886,312	\$72,382,283	\$64,900,885	\$60,411,302
BUDGETED FUND BALANCE	\$13,246,240	\$7,693,943	\$15,645,998	\$7,783,067	\$8,739,998	\$16,072,078

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 2014-2015 school year, Seminole County Public Schools Food Service Department will operate fifty-seven (57) restaurants servicing sixty-five (65) schools and special centers. Funds needed to operate this service are generated primarily from five sources: cash sales from guests (students and adults), federal reimbursement for student meals, federally provided USDA commodities, a limited amount of State Supplement as required to meet federal matching requirements and payments from agencies to which Food Service provides meals.

The 2014-2015 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 determined by USDA. The price for Reduced Breakfast of \$ 0.30 will continue to be waived by the Food Service Department to ensure students of families in need of economic assistance are prepared to learn. 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 thirty-three (33) 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
Food Service
2014-15**

REVENUES AND BALANCES

Federal Sources:		Budget 2013-14	Budget 2014-15	Difference
261	National School Lunch Act - Lunch	\$ 12,600,000	\$ 13,200,000	\$ 600,000
262	National School Lunch Act - Breakfast	3,300,000	3,400,000	100,000
265	USDA Commodities	1,380,500	1,380,500	-
267	Summer Food Service Program	345,000	325,000	(20,000)
269	After School Snack Program	115,000	145,000	30,000
Total Federal		<u>17,740,500</u>	<u>18,450,500</u>	<u>710,000</u>
State Sources:				
337	School Breakfast Supplement	112,000	112,000	-
338	School Lunch Supplement	157,000	157,000	-
Total State		<u>269,000</u>	<u>269,000</u>	<u>-</u>
Local Sources:				
430	Interest			-
450	Food Service - Cash Payments	11,500,000	10,700,000	(800,000)
482	Revenue from Other Agencies	500,000	260,000	(240,000)
Total Local		<u>12,000,000</u>	<u>10,960,000</u>	<u>(1,040,000)</u>
Total Revenues		<u>\$ 30,009,500</u>	<u>\$ 29,679,500</u>	<u>\$ (330,000)</u>
Beginning Fund Balances:				
	Fund Balance	<u>7,076,479</u>	<u>7,871,754</u>	<u>795,275</u>
Total Revenue & Fund Balances		<u>\$ 37,085,979</u>	<u>\$ 37,551,254</u>	<u>\$ 465,275</u>

**Special Revenue Funds
Food Service
2014-15**

EXPENDITURES AND BALANCES

Expenditures & Budgetary Transfers:		Budget 2013-14	Budget 2014-15	Difference
7600-100	Salaries	\$ 6,663,500	\$ 6,671,000	\$ 7,500
7600-200	Benefits	3,185,500	3,187,100	1,600
7600-300	Purchased Services	6,938,689	6,084,874	(853,815)
7600-400	Energy Services	923,000	918,000	(5,000)
7600-500	Materials & Supplies	11,436,342	11,766,301	329,959
7600-600	Furniture & Equipment	2,089,357	1,393,893	(695,464)
7600-700	Other Expenditures	565,500	569,000	3,500
Total Expenditures & Transfers		<u>31,801,888</u>	<u>30,590,168</u>	<u>(1,211,720)</u>
Ending Fund Balances:				
	Fund Balance	<u>5,284,091</u>	<u>6,961,086</u>	<u>1,676,995</u>
Total Expenditures & Fund Balances		<u>\$ 37,085,979</u>	<u>\$ 37,551,254</u>	<u>\$ 465,275</u>

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.
- **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 – 21st 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
Summary of Major Federal Programs
2014-15

REVENUES	2013-14 Budgeted	2014-15 Projected Budget
Individuals with Disabilities Education Act (IDEA)	\$ 12,679,488	\$ 13,251,220
Title I, Part A	9,975,848	10,937,505
Title I, School Improvement	63,352	60,000
Title I, Part D, Local Delinquent	103,177	121,730
Title II, Part A, Teacher and Principal Training	2,089,812	2,207,858
Title III, Part A, Support for English Language Learners	312,015	312,015
Title IV, Part B, 21st Century Com. Learning Centers	2,571,724	2,443,138
Title X, Part C, Homeless Children	95,000	100,000
Carl D. Perkins Allocation	455,856	487,159
Race to the Top	2,144,315	-
Carryover Federal Programs	9,151,033	3,129,336
Carryover Non-Federal Programs	1,575,823	1,791,171
TOTAL REVENUES	\$ 41,217,443	\$ 34,841,133
EXPENDITURES		
Salaries	\$ 23,244,870	\$ 20,263,229
Employee Benefits	7,537,017	7,352,292
Purchased Services	2,879,605	1,871,937
Energy Services	3,500	2,000
Materials and Supplies	1,654,237	1,092,514
Capital Outlay	2,533,037	845,639
Other	1,789,354	1,622,351
Non-Federal Program Expenditures	1,575,823	1,791,171
TOTAL EXPENDITURES	\$ 41,217,443	\$ 34,841,133

Special Revenue Funds
Individuals with Disabilities Education Act (IDEA)
2014-15

REVENUES	2013-14 Budgeted	2014-15 Projected Budget
IDEA, Part B Allocation	\$ 12,410,241	\$ 12,981,337
IDEA, Part B Preschool Allocation	269,247	269,883
IDEA, Part B Roll Forward	6,811,865	1,352,554
IDEA, Part B Preschool Roll Forward	158,194	150,856
TOTAL FUNDS AVAILABLE	<u>19,649,547</u>	<u>14,754,630</u>
EXPENDITURES		
Salaries	13,005,329	9,479,575
Employee Benefits	4,865,934	4,007,007
Purchased Services	485,321	368,262
Energy Services	-	-
Materials and Supplies	241,018	354,726
Capital Outlay	313,398	30,500
Other	738,546	514,561
TOTAL EXPENDITURES	<u>19,649,547</u>	<u>14,754,630</u>

Special Revenue Funds
Title I, Part A
2014-15

REVENUES	2013-14 Budgeted	2014-15 Projected Budget
Title I, Part A Allocation	\$ 9,975,848	\$ 10,937,505
Title I, Part A Roll Forward	2,011,551	1,600,000
TOTAL FUNDS AVAILABLE	<u>\$ 11,987,399</u>	<u>\$ 12,537,505</u>
EXPENDITURES		
Salaries	\$ 6,348,924	\$ 7,447,300
Employee Benefits	1,777,095	2,531,850
Purchased Services	995,953	691,299
Energy Services	3,500	2,000
Materials and Supplies	1,206,573	652,897
Capital Outlay	1,166,965	553,163
Other	488,389	658,996
TOTAL EXPENDITURES	<u>\$ 11,987,399</u>	<u>\$ 12,537,505</u>

Special Revenue Funds
Title I, School Improvement
2014-15

REVENUES	2013-14 Budgeted	2014-15 Projected Budget
Title I, Part A School Improvement Allocation	\$ 63,352	\$ 60,000
Title I, Part A School Improvement Roll Forward	-	-
TOTAL FUNDS AVAILABLE	\$ 63,352	\$ 60,000
EXPENDITURES		
Salaries	\$ 47,980	\$ 47,000
Employee Benefits	11,180	11,000
Purchased Services	192	-
Energy Services	-	-
Materials and Supplies	2,000	1,000
Capital Outlay	-	
Other	2,000	1,000
TOTAL EXPENDITURES	\$ 63,352	\$ 60,000

Special Revenue Funds
Title I, Part D
2014-15

REVENUES	2013-14 Budgeted	2014-15 Projected Budget
Title I, Part D Allocation	\$ 103,177	\$ 121,730
Title I, Part D Roll Forward	17,747	-
TOTAL FUNDS AVAILABLE	<u>\$ 120,924</u>	<u>\$ 121,730</u>
EXPENDITURES		
Salaries	\$ 52,243	\$ 67,000
Employee Benefits	24,437	30,455
Purchased Services	1,100	20,220
Energy Services	-	-
Materials and Supplies	32,504	2,055
Capital Outlay	4,830	-
Other	5,810	2,000
TOTAL EXPENDITURES	<u>\$ 120,924</u>	<u>\$ 121,730</u>

Special Revenue Funds
Title II, Part A, Teacher and Principal Training
2014-15

REVENUES	2013-14 Budgeted	2014-15 Projected Budget
Title II, Part A Allocation	\$ 2,089,812	\$ 2,207,858
Title II, Part A Roll Forward	130,153	-
TOTAL FUNDS AVAILABLE	<u>\$ 2,219,965</u>	<u>\$ 2,207,858</u>
EXPENDITURES		
Salaries	\$ 1,501,684	\$ 1,425,649
Employee Benefits	368,000	381,580
Purchased Services	155,841	231,290
Energy Services	-	-
Materials and Supplies	27,813	15,341
Capital Outlay	250	250
Other	166,377	153,748
TOTAL EXPENDITURES	<u>\$ 2,219,965</u>	<u>\$ 2,207,858</u>

Special Revenue Funds
Title III, Part A, Support for English Language Learners
2014-15

REVENUES	2013-14 Budgeted	2014-15 Projected Budget
Title III, Part A Allocation	\$ 312,015	\$ 312,015
Title III, Part A Roll Forward	21,524	25,927
TOTAL FUNDS AVAILABLE	<u>\$ 333,539</u>	<u>\$ 337,942</u>
EXPENDITURES		
Salaries	\$ 107,093	\$ 117,806
Employee Benefits	35,570	36,012
Purchased Services	136,787	111,928
Energy Services	-	-
Materials and Supplies	25,035	11,600
Capital Outlay	12,507	43,500
Other	16,546	17,096
TOTAL EXPENDITURES	<u>\$ 333,539</u>	<u>\$ 337,942</u>

Special Revenue Funds
Title IV, Part B, 21st Century Com. Learning Centers
2014-15

REVENUES	2013-14 Budgeted	2014-15 Projected Budget
Title IV, Part B Allocation	\$ 2,571,724	\$ 2,443,138
Title IV, Part B Roll Forward	-	-
TOTAL FUNDS AVAILABLE	\$ 2,571,724	\$ 2,443,138
EXPENDITURES		
Salaries	\$ 1,587,692	\$ 1,474,703
Employee Benefits	308,933	293,033
Purchased Services	352,545	356,111
Energy Services	-	-
Materials and Supplies	41,349	38,020
Capital Outlay	13,558	46,982
Other	267,647	234,289
TOTAL EXPENDITURES	\$ 2,571,724	\$ 2,443,138

Special Revenue Funds
Title X, Part C, Homeless Children
2014-15

REVENUES	2013-14 Budgeted	2014-15 Projected Budget
Title X, Part C Allocation	\$ 95,000	\$ 100,000
Title X, Part C Roll Forward	-	-
TOTAL FUNDS AVAILABLE	\$ 95,000	\$ 100,000
EXPENDITURES		
Salaries	\$ 64,743	\$ 66,563
Employee Benefits	20,304	21,276
Purchased Services	3,452	3,452
Energy Services	-	-
Materials and Supplies	3,108	4,064
Capital Outlay	-	800
Other	3,393	3,845
TOTAL EXPENDITURES	\$ 95,000	\$ 100,000

Special Revenue Funds
Carl D. Perkins Allocation
2014-15

REVENUES	2013-14 Budgeted	2014-15 Projected Budget
Carl D. Perkins Allocation	\$ 455,856	\$ 487,159
Carl D. Perkins Roll Forward	-	-
TOTAL FUNDS AVAILABLE	<u>\$ 455,856</u>	<u>\$ 487,159</u>
EXPENDITURES		
Salaries	\$ 93,518	\$ 137,633
Employee Benefits	27,798	40,079
Purchased Services	121,645	89,375
Energy Services	-	-
Materials and Supplies	16,390	12,811
Capital Outlay	171,022	170,444
Other	25,483	36,817
TOTAL EXPENDITURES	<u>\$ 455,856</u>	<u>\$ 487,159</u>

Special Revenue Funds
Race to the Top
2014-15

REVENUES	2013-14 Budgeted	2014-15 Projected Budget
Race to the Top, Quarter 1	\$ 612,892	\$ -
Race to the Top, Quarter 2	242,535	-
Race to the Top, Quarter 3	244,612	-
Race to the Top, Quarter 4	1,044,277	-
TOTAL	\$ 2,144,315	\$ -
EXPENDITURES		
Salaries	\$ 435,664	\$ -
Employee Benefits	97,765	-
Purchased Services	626,769	-
Energy Services	-	-
Materials and Supplies	58,446	-
Capital Outlay	850,507	-
Other	75,164	-
TOTAL EXPENDITURES	\$ 2,144,315	\$ -

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. The School districts internal service funds include three self-insurance Funds, Copying and Printing Services Fund, and the Computer Store Fund

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.

Self-Insurance Funds

- Property and Casualty – Self-insured coverages in the fund include property, casualty, liability, and worker's compensation. The School District cedes risk to insurance carriers providing excess coverage of the amounts above its self-insured retention.
- Prescriptions – The School District is fully self-funded for the prescription benefit. The Tentative Budget includes a 15% increase in the charge per member effective January 1, 2015 to be paid by other funds, employees and retirees.
- Medical – The Tentative Budget assumes the School District will be partially self-funded for the medical benefit effective January 1, 2015.

Copying and Printing Services

Copying and printing services are provided to schools and cost centers on essentially a zero profit basis other than the amounts required to accumulate the balances required to purchase replacement equipment.

Computer Store

The computer store makes volume purchases at low bid prices of technology equipment which is then made available to schools and cost centers at a slight mark-up intended to cover the costs of processing and handling.

Internal Service Funds
Self Insurance Fund - Property and Casualty
2014-15

Projected Revenues and Beginning Balances:

Beginning Fund Balance		2013-14	2014-15	Difference
700	Fund Balance	\$ 8,808,771	\$ 8,130,624	\$ (678,147)

Projected Revenues

700-431	Interest	28,110	14,500	(13,610)
700-484	Internal Service Fund Revenues	5,843,925	6,613,169	769,244
Total Available Revenue and Fund Balance		<u>\$ 14,680,806</u>	<u>\$ 14,758,293</u>	<u>\$ 77,487</u>

Projected Expenses and Ending Balances:

Expenses:		2013-14	2014-15	Difference
700-7900-100	Salaries	\$ 382,951	\$ 341,742	\$ (41,209)
700-7900-200	Benefits	99,149	90,622	(8,527)
700-7900-310	Consultant Fees	75,568	57,625	(17,943)
700-7900-320	Premiums	2,850,000	2,605,616	(244,384)
700-7900-330	Travel	2,447	2,447	-
700-7900-350	Repairs & Maint.	600	600	-
700-7900-370	Communications	700	700	-
700-7900-390	Purchased Services	1,950	3,950	2,000
700-7900-510	Supplies	38,864	4,500	(34,364)
700-7900-6XX	Capital Outlay	4,482	84,315	79,833
700-7900-730	Administrative Fees	230,385	277,100	46,715
700-7900-750	Other Personal Svc.	9,200	9,200	-
700-7900-770	Claims Expense	2,175,739	3,149,252	973,513
Total Estimated Expenses		<u>5,872,035</u>	<u>6,627,669</u>	<u>755,634</u>

Ending Fund Balances

Fund Balances		<u>8,808,771</u>	<u>8,130,624</u>	<u>(678,147)</u>
Total Projected Expenses and Fund Balances		<u>\$ 14,680,806</u>	<u>\$ 14,758,293</u>	<u>\$ 77,487</u>

**Internal Service Funds
Self Insurance Fund - Prescriptions
2014-15**

Projected Revenues and Beginning Balances:

Beginning Fund Balance		2013-14	2014-15	Difference
740	Fund Balances	\$ 3,758,112	\$ 3,165,742	\$ (592,370)
Projected Revenues				
740-3431	Interest	7,000	4,000	(3,000)
740-3484	Internal Service Fund Revenues	10,619,600	10,562,098	(57,502)
Total Available Revenue and Fund Balance		<u>14,384,712</u>	<u>13,731,840</u>	<u>\$ (652,872)</u>

Projected Expenses and Ending Balances:

Expenses:		2013-14	2014-15	Difference
740-7900-4100	Salary	\$ 30,600	\$ 73,269	\$ 42,669
740-7900-4200	Benefits	12,000	21,541	9,541
740-7900-4310	Purchased Services	54,600	54,600	-
740-7900-4730	Administrative Fees	70,000	70,000	-
740-7900-4770	Claims Expense	10,459,400	10,165,965	(293,435)
Total Estimated Expenses		<u>10,626,600</u>	<u>10,385,375</u>	<u>(241,225)</u>
Ending Fund Balances:				
740	Fund Balances	3,758,112	3,346,465	(411,647)
Total Projected Expenses and Fund Balances		<u>\$ 14,384,712</u>	<u>\$ 13,731,840</u>	<u>\$ (652,872)</u>

**Internal Service Funds
Self Insurance Fund - Medical
2014-15**

Projected Revenues and Beginning Balances:

Beginning Fund Balance		2013-14	2014-15	Difference
741	Fund Balances	\$ -	\$ 7,500,000	\$ 7,500,000
Projected Revenues				
740-3431	Interest		8,000	8,000
740-3484	Internal Service Fund Revenues	7,500,000	23,232,990	15,732,990
Total Available Revenue and Fund Balance		<u>7,500,000</u>	<u>30,740,990</u>	<u>\$ 23,240,990</u>

Projected Expenses and Ending Balances:

Expenses:		2013-14	2014-15	Difference
740-7900-4100	Salary		\$ 40,248	\$ 40,248
740-7900-4200	Benefits		9,752	9,752
740-7900-4310	Purchased Services		75,000	75,000
740-7900-4320	Premiums		847,840	
740-7900-4730	Administrative Fees		1,622,348	1,622,348
740-7900-4770	Claims Expense		20,637,803	20,637,803
Total Estimated Expenses		<u>-</u>	<u>23,232,990</u>	<u>23,232,990</u>
Ending Fund Balances:				
740	Fund Balances	7,500,000	7,508,000	8,000
Total Projected Expenses and Fund Balances		<u>\$ 7,500,000</u>	<u>\$ 30,740,990</u>	<u>\$ 23,240,990</u>

**Internal Service Funds
Copying and Printing Services
2014-15**

Projected Revenues and Beginning Balances:

Beginning Fund Balance		2013-14	2014-15	Difference
720	Fund Balances	\$ 74,967	\$ 35,962	\$ (39,005)
Projected Revenues				
720-481	Revenue	1,133,621	1,132,296	(1,325)
Total Available Revenue and Fund Balance		<u>\$ 1,208,588</u>	<u>\$ 1,168,258</u>	<u>\$ (40,330)</u>

Projected Expenses and Ending Balances:

Expenses:		2013-14	2014-15	Difference
720-7760-100	Salaries	\$ 364,647	\$ 375,000	\$ 10,353
720-7760-200	Benefits	136,037	142,000	5,963
720-7760-300	Purchased Services	303,789	321,435	17,646
720-7760-500	Materials & Supplies	288,267	288,361	94
720-7760-600	Capital Outlay	64,375	5,500	(58,875)
720-7760-700	Other Expenses	-	-	-
	Expenses	<u>1,157,115</u>	<u>1,132,296</u>	<u>(24,819)</u>
Ending Fund Balances:				
720	Fund Balances	<u>51,473</u>	<u>35,962</u>	<u>(15,511)</u>
Total Projected Expenses and Fund Balances		<u>\$ 1,208,588</u>	<u>\$ 1,168,258</u>	<u>\$ (40,330)</u>

**Internal Service Funds
Computer Store
2014-15**

Projected Revenues and Beginning Balances:

Beginning Fund Balances		2013-14	2014-15	Difference
730	Fund Balances	\$ 211,969	\$ 288,532	\$ 76,563
Projected Revenues				
730-481	Revenue	3,645,865	6,326,499	2,680,634
Total Available Revenue and Fund Balance		<u>\$ 3,857,834</u>	<u>\$ 6,615,031</u>	<u>\$ 2,757,197</u>

Projected Expenses and Ending Balances:

Expenses:		2013-14	2014-15	Difference
730-7760-100	Salaries	\$ 36,545	\$ 39,522	\$ 2,977
730-7760-2XX	Benefits	13,473	13,516	43
730-7760-3XX	Purchased Services	350	350	-
730-7760-510	Materials & Supplies	300	300	-
730-7760-591	Items Purchased for Resale	3,585,197	6,262,811	2,677,614
730-7760-750	Other Personnel Services	10,000	10,000	-
Total Expenses		<u>3,645,865</u>	<u>6,326,499</u>	<u>2,680,634</u>
Ending Fund Balances:				
730	Fund Balances	<u>211,969</u>	<u>288,532</u>	<u>76,563</u>
Total Projected Expenses and Fund Balances		<u>\$ 3,857,834</u>	<u>\$ 6,615,031</u>	<u>\$ 2,757,197</u>

ENTERPRISE FUND 2014-2015

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 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.

• Hours	Before School After School	1 hour Dismissal until 6:00 P.M.
• Fees	Before School After School Before & After Full Week (Fee Reductions are provided for 2ND and 3RD Child enrolled)	\$26.00 per week \$51.00 per week \$57.00 per week \$127.00 per week
	Registration Non-Sufficient Funds Late Pick-up Late Payment	\$25.00 Handled by an outside agency \$5.00 for every 5 minutes past 6:00 PM \$5.00
• Salary	Site Coordinator Child Care Provider	\$9.50-\$14.00+ per hour \$8.00-\$8.50+ per hour
• Benefits	Board contribution to the Florida Retirement System	

The budget on the following page provides for an administrator, an enrichment program coordinator, an accountant, a bookkeeper, a secretary and a part-time staff of approximately 250 employees. Income generated by this program is transferred to support the operating budget of the School Board.

**Enterprise Funds
Extended Day Program
2014-15**

Projected Revenues and Beginning Balances:

Beginning Fund Balances		2013-14	2014-15	Difference
921	Fund Balances	\$ 184,010	\$ 218,211	\$ 34,201
Projected Revenues				
921-47X	Revenue	<u>5,030,500</u>	<u>5,001,395</u>	<u>(29,105)</u>
Total Available Revenue and Fund Balance		<u>\$ 5,214,510</u>	<u>\$ 5,219,606</u>	<u>\$ 5,096</u>

Projected Expenses and Ending Balances:

Expenses:		2013-14	2014-15	Difference
921-9100-100	Salaries	\$ 265,350	\$ 212,940	\$ (52,410)
921-9100-200	Benefits	309,700	300,300	(9,400)
921-9100-300	Purchased Services	189,394	128,502	(60,892)
921-9100-400	Energy Services	53,625	53,625	-
921-9100-500	Materials & Supplies	293,213	304,839	11,626
921-9100-600	Capital Outlay	1,100	2,464	1,364
921-9100-700	Other Expense	1,788,124	1,860,363	72,239
921-9700-900	Transfer to General Fund	<u>2,154,001</u>	<u>2,157,480</u>	<u>3,479</u>
Expenses		<u>5,054,507</u>	<u>5,020,512</u>	<u>(33,995)</u>
Ending Fund Balances:				
921	Fund Balances	<u>160,003</u>	<u>199,094</u>	<u>39,091</u>
Total Projected Expenses and Fund Balances		<u>\$ 5,214,510</u>	<u>\$ 5,219,606</u>	<u>\$ 5,096</u>