

Approval to Advertise the 2016-17 Tentative Budget

Section 1011.03 (1), and 200.65, Florida Statutes requires each school district to advertise its intent to adopt a tentative budget in a newspaper of general circulation within 29 days of receipt of Certification of Value. Not less than two days or more than five days thereafter, the district shall hold a public hearing on the tentative budget. The advertisement will show the following:

- A. The increase or decrease in the operating budget compared with the prior year.
- B. The millage rates proposed for fiscal year 2016-17.
- C. Stated in dollars amounts (1) last year's initially proposed tax levy, (2) reductions due to value adjustment board and other assessment changes, (3) the actual property tax levy, (4) this year's proposed levy.
- D. A listing of the projects to be funded with the Capital Improvement Tax Levy.
- E. A summary of budgets proposed for each fund.
- F. The date and time of Public Hearing on the Tentative Budget, to be held July 26, 2016 at 5:15 P.M.

Items A, B and C will be finalized after the tax roll has been finalized by the Property Appraiser and the Florida Department of Education has certified the Required Local Effort millage.

The proposed budgets for each of the funds listed below are presented on the following pages:

- General Fund - Operating (Fund 100)
- General Fund - Voted Millage Levy (Fund 101)
- General Fund - Extended Day Program (Fund 121)
- Debt Service Fund (Fund 2xx)
- Capital Outlay Funds. (Fund 3xx)
- Special Revenue Fund - Federal (Fund 400)
- Special Revenue Fund - Dining Services (Fund 410)

All of these budgets along with the budgets for the other funds are in the process of being developed and will be adjusted as necessary during the next few weeks in preparation for the required advertisements. Also included are the estimated millage rates to be advertised. The required local effort millage rate as shown is the estimated amount used in the FEFP (Florida Education Finance Program) Conference Report and will be adjusted to reflect the certified required local effort millage to be received from the Florida Department of Education by July 19th.

SCPS Millage Levies

Description	Actual Millage Levies 2015-16	Difference	Estimated Millage Levies 2016-17	Percent Change
<u>Millage Set by Law:</u>				
(A) Required Local Effort	4.9010	-0.2460	4.6550 *	-5.02%
<u>Discretionary Millage Set by School Board:</u>				
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	0.7000	0.0000	0.7000	0.00%
Total of Levies (A) + (B) + (C)	7.8490	-0.2460	7.6030	-3.13%

** = Based on the 2016-17 FEFP Conference Report. This millage rate will be adjusted to reflect the certified Required Local Effort millage rate and any Prior Period Funding Adjustment millage (To be provided by Department of Education by July 19th.)*

**FEFP Funding Summary
2016-17**

	FEFP 2nd Calculation 2015-16	Final Conference Calculation 2016-17	Difference
1 Major FEFP Formula Components			
2 Unweighted FTE	66,770	67,002	232.70
3 Weighted FTE	71,791	72,099	307.38
4 School Taxable Value (Tax Roll)	29,890,095,402	31,649,636,300	1,759,540,898
5 District Cost Differential (DCD)	0.9926	0.9918	(0.0008)
6 Required Local Effort Millage	4.901	4.655	(0.246)
7 FEFP Detail			
8 Base FEFP (WFTE x BSA x DCD)	\$ 296,787,940	\$ 297,521,230	\$ 733,290
11 .748 Mill Compression	7,396,079	7,682,494	286,415
12 Safe Schools	1,229,466	1,225,286	(4,180)
13 Supplemental Academic Instruction	15,569,372	16,219,978	650,606
14 Reading Instruction Allocation	2,993,525	2,969,928	(23,597)
15 ESE Guaranteed Allocation	18,505,898	20,521,356	2,015,458
16 Transportation	11,264,594	11,370,546	105,952
17 Instructional Materials	5,451,120	5,300,748	(150,372)
18 Teachers Classroom Supply Asst. Program.	1,102,906	1,093,326	(9,580)
19 Virtual Education Contribution	128,177	104,586	(23,591)
20 Digital Classrooms Allocation	1,266,772	1,550,190	283,418
21 Proration to Appropriation	(136,555)	-	136,555
22 Discretionary Lottery/School Recognition	4,634,077	4,632,144	(1,933)
23 Class Size Reduction Allocation	71,569,442	71,945,462	376,020
24 Total FEFP & Categorical Funds	437,762,813	442,137,274	4,374,461
25 .748 Mill Discretionary Local Effort	21,463,480	22,726,971	1,263,491
26 Total Funding	\$ 459,226,293	\$ 464,864,245	\$ 5,637,952
27 Total Funds per UFTE	\$ 6,877.77	\$ 6,938.02	\$ 60.25
28 Percent Change Per Unweighted FTE			0.88%

**General Fund
Operating Budget
2016-17**

	Amount
UFTE Projection 2016-17	67,002.39
Beginning Operating Budget Revenue 2015-2016	477,276,458
Increase in FEFP Funding (<i>FEFP Calculation 2016-17</i>)	5,637,952
Reduction McKay Scholarship Funding Impact	160,239
Transfer In from Capital Outlay Funds - <i>Net Amount</i>	(1,581,000)
Transfer in from Extended Day Fund	104,466
Additional VPK & Pre-K Revenues	111,154
Medicaid Revenues	(560,000)
Other Revenue Adjustments - <i>Net Amount</i>	(17,314)
(a.) Total Revenue & Transfers In	481,131,955
(b.) Recurring Base Budget	476,003,504

Mandated Increases (Decreases) in Categorical Budget Amounts or Other Budget Amounts:

1 . Safe Schools	(4,180)
2 . Reading Instruction Allocation	(23,597)
3 . Instructional Materials	(150,372)
4 . Teachers Classroom Supply Asst. Program.	(9,580)
5 . Supplemental Academic Instruction (SAI) - 300 Lowest	416,931
6 . Digital Classroom Allocation	283,418
7 . Discretionary Lottery/School Recognition	(1,933)
8 . VPK & Pre-K	111,154
9 . Additional Advance Placement, International Baccalaureate Funds & Industry Cert.	4,729

(c.) Total of Increases or (Decreases) in Categorical or Other Budget Amounts	626,570
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Salary & Benefit Improvements (Board High Priority Items):

1 . Estimated Salary & Benefit Improvements (<i>Subject to Negotiations</i>)	8,600,000
2 . Florida Retirement System (FRS) Contribution Rate Increase	727,000
3 . Health Insurance Cost Increase	795,315

Necessary Budget Items - Instructional & Operational	Amount
1 . Charter Schools FTE Growth and Funding Adjustment (<i>Net of Estimated SCPS Staffing Adjustments</i>)	1,073,398
2 . Estimated Reduction in Teachers Units Due to Staffing Formula Adjustment	(3,552,427)
3 . Additional Reserve for Unrealized Enrollment Growth	2,766,926
4 . Support Staffing Points Adjustment	(306,154)
5 . Great Starts Program (<i>Previously Funded thru Fund 101 Millage</i>)	209,000
6 . Voluntary Pre-Kindergarten Expansion (<i>Previously Funded thru Fund 101 Millage</i>)	65,000
7 . School Professional Development (<i>Previously Funded thru Fund 101 Millage</i>)	290,000

**General Fund
Operating Budget
2016-17**

Necessary Budget Items - Instructional & Operational	Amount
8 . Increased Compensation for In-Service Stipends/Curriculum Writing <i>(Previously Funded thru Fund 101 Millage)</i>	300,000
9 . Peer Mentor Stipends/New Teacher Support <i>(Previously Funded thru Fund 101 Millage)</i>	190,000
10 . High School SAT <i>(Previously Funded thru Fund 101 Millage)</i>	188,604
11 . Substitute Cost Increases	82,818
12 . School FTE Budget Increases <i>(Enrollment and Cost of Living Adjustment)</i>	70,174
13 . District Wide Floor Care <i>(Net of Other Custodial Services Realignments)</i>	381,189
14 . Anticipated Increase in Software and Maintenance Contracts	221,428
15 . One Truancy Officer <i>(Funded 50% by Sheriff's Office)</i>	38,544
16 . Estimated Annual School Resource Officers Cost Increase	27,600
17 . School Security Enhancements	54,000
18 . Additional School Resource Officers at Elementary Schools <i>(10.5 Officers)</i>	404,712
19 . Increase in Electricity Net of Estimated Fuel Surcharge Savings	-
20 . Other Utility Increases	55,340
21 . Network Enhancements and Technology Refresh	TBD
22 . Other Budget Realignments and Adjustments <i>(Net Amount)</i>	22,648
(d.) Total Necessary Budget Increases	12,705,115

Other Cost Savings	Amount
1 . Net Savings from Retirements, Terminations, New Hires, and Restructuring	(7,370,817)
2 . Eliminate Transfer to Support Fund 101 Projects	(1,025,977)

(e.) Total Cost Savings **(8,396,794)**

RECAP	
(a.) Total Revenue	481,131,955
(b.) Recurring Base Budget	476,003,504
(c.) Total of Increases or Decreases in Categorical or Other Budget Amounts	626,570
(d.) Total of Necessary Budget Items	12,705,115
(e.) Recurring Proposed Cost Savings	(8,396,794)
(f.) Total Recurring Expenditure Budget (b.)+(c.)+(d.)+(e.)	480,938,395
(g.) Estimated Budget Surplus (Deficit) (a.)-(f.)	193,560

**General Fund
Voted Millage Levy (Fund 101)
2016-17**

Millage Plan

Estimated Taxable Value 2016-17		31,341,493,317
Amount Generated From One Mill @ 96%		30,087,834
Total Revenue Generated	Millage Rate 0.7	21,061,484
Beginning Fund Balance		600,000
Total 2016-17 Millage Estimate		21,661,484
<u>Expenditure Plan:</u>		
Extra Hour of Instruction (30 minutes)		750,000
Stem Labs (Elementary Schools)		4,200,000
Technology		15,578,165
Summer Professional Development		750,000
Indirect Cost (1%)		210,615
Tax Collection Fees (Net)		172,704
Total Expenditure Plan		21,661,484
Balance		-

General Fund
Extended Day Program - (KidZone & Beyond)
2016-17

Projected Revenues and Beginning Balances:

Beginning Fund Balances		2015-16	2016-17	Difference
121	Fund Balances	\$ 1,003,342	\$ 967,300	\$ (36,042)
Projected Revenues				
121-431	Interest	1,700	6,000	4,300
121-47X	Revenue	6,040,250	6,110,628	70,378
Total Available Revenue and Fund Balance		<u>\$ 7,045,292</u>	<u>\$ 7,083,928</u>	<u>\$ 38,636</u>

Projected Expenses and Ending Balances:

Expenses:		2015-16	2016-17	Difference
121-9100-100	Salaries	\$ 250,490	\$ 161,395	\$ (89,095)
121-9100-200	Benefits	374,300	368,404	(5,896)
121-9100-300	Purchased Services	476,634	611,240	134,606
121-9100-400	Energy Services	53,625	53,625	-
121-9100-500	Materials & Supplies	416,891	460,654	43,763
121-9100-600	Capital Outlay	1,100	7,500	6,400
121-9100-700	Other Expense	1,904,952	1,749,344	(155,608)
121-9700-900	Transfer to General Fund	2,600,000	2,704,466	104,466
Expenses		<u>6,077,992</u>	<u>6,116,628</u>	<u>38,636</u>
Ending Fund Balances:				
121	Fund Balances	<u>967,300</u>	<u>967,300</u>	<u>-</u>
Total Projected Expenses and Fund Balances		<u>\$ 7,045,292</u>	<u>\$ 7,083,928</u>	<u>\$ 38,636</u>

**Debt Service Fund
2016-17**

Projected Revenues and Beginning Balances:

Beginning Fund Balance		2015-16	2016-17	Difference
210	COPs Series 2015A	\$ 56,657	\$ 520	\$ (56,137)
211	COPs Series 2006B/2016A	20,969	2,012	(18,957)
213	COPs Series 2007A	12,121	1,821	(10,300)
215	COPs Series 2012A	20,085	385	(19,700)
216	COPs Series 2012B	18,149	3,247	(14,902)
217	COPs Series 2014A	52,386	4,646	(47,740)
218	COPs Series 2009A/2016B	24,162	362	(23,800)
219	COPs Series 2016C	-	-	-
220	SBE Bonds	247,537	247,537	-
Total Fund Balances		452,066	260,530	(191,536)
Projected Revenues				
210-431	Interest Earnings - COPs Series 2015A	1,700	1,600	(100)
211-431	Interest Earnings - COPs Series 2006B/2016A	3,400	2,800	(600)
213-431	Interest Earnings - COPs Series 2007A	4,200	3,900	(300)
215-431	Interest Earnings - COPs Series 2012A	2,200	2,100	(100)
216-431	Interest Earnings - COPs Series 2012B	1,700	1,700	-
217-431	Interest Earnings - COPs Series 2014A	1,500	1,300	(200)
218-431	Interest Earnings - COPs Series 2009A/2016B	1,000	1,000	-
219-431	Interest Earnings - COPs Series 2016C	-	1,100	1,100
220-322	CO&DS withheld for SBE Bonds	1,483,146	1,518,937	35,791
Total Projected Revenues		1,498,846	1,534,437	35,591
Transfers In				
210-630	COPs Series 2015A	2,290,000	2,350,594	60,594
211-630	COPs Series 2006B/2016A	4,505,000	4,207,626	(297,374)
213-630	COPs Series 2007A	5,890,000	5,900,779	10,779
215-630	COPs Series 2012A	3,165,000	3,184,165	19,165
216-630	COPs Series 2012B	2,575,000	2,585,159	10,159
217-630	COPs Series 2014A	1,920,000	1,907,554	(12,446)
218-630	COPs Series 2009A/2016B	1,585,000	1,512,238	(72,762)
219-630	COPs Series 2016C	-	1,717,038	1,717,038
Total Transfers In		21,930,000	23,365,152	1,435,152
Refunding of Debt Proceeds				
211-755	COPs Series 2006B/2016A	31,415,000	-	(31,415,000)
218-755	COPs Series 2009A/2016B	14,000,000	-	(14,000,000)
Total Refunding of Debt Proceeds		45,415,000	-	(45,415,000)
Total Available Revenue and Transfers In		68,843,846	24,899,589	(43,944,257)
Total Available Revenue and Fund Balance		\$ 69,295,912	\$ 25,160,119	\$ (44,135,792)

Acronyms:

Certificate of Participation ("COPs")

State Board of Education ("SBE")

**Debt Service Fund
2016-17**

Projected Expenditures and Ending Balances:

Redemption of Principal		2015-16	2016-17	Difference
210-9200-710	COPs Series 2015A	\$ 1,990,000	\$ 2,050,000	\$ 60,000
211-9200-710	COPs Series 2006B/2016A	3,170,000	3,495,000	325,000
213-9200-710	COPs Series 2007A	4,950,000	5,150,000	200,000
215-9200-710	COPs Series 2012A	2,175,000	2,240,000	65,000
216-9200-710	COPs Series 2012B	1,430,000	1,500,000	70,000
217-9200-710	COPs Series 2014A	970,000	955,000	(15,000)
218-9200-710	COPs Series 2009A/2016B	865,000	1,085,000	220,000
219-9200-710	COPs Series 2016C	-	-	-
220-9200-710	SBE Bonds	998,000	1,088,000	90,000
Total Redemption of Principal		16,548,000	17,563,000	1,015,000
Payment of Interest				
210-9200-720	COPs Series 2015A	\$ 354,837	\$ 299,714	\$ (55,123)
211-9200-720	COPs Series 2006B/2016A	1,389,897	714,438	(675,459)
213-9200-720	COPs Series 2007A	953,000	755,000	(198,000)
215-9200-720	COPs Series 2012A	1,010,400	945,150	(65,250)
216-9200-720	COPs Series 2012B	1,160,102	1,088,606	(71,496)
217-9200-720	COPs Series 2014A	996,240	955,500	(40,740)
218-9200-720	COPs Series 2009A/2016B	743,300	425,600	(317,700)
219-9200-720	COPs Series 2016C	-	1,715,138	1,715,138
220-9200-720	SBE Bonds	485,146	430,937	(54,209)
Total Interest Payments		7,092,922	7,330,083	237,161
Payment of Debt Service Administration Expenses				
210-9200-730	COPs Series 2015A	3,000	3,000	-
211-9200-730	COPs Series 2006B/2016A	66,175	3,000	(63,175)
213-9200-730	COPs Series 2007A	1,500	1,500	-
215-9200-730	COPs Series 2012A	1,500	1,500	-
216-9200-730	COPs Series 2012B	1,500	1,500	-
217-9200-730	COPs Series 2014A	3,000	3,000	-
218-9200-730	COPs Series 2009A/2016B	100,820	3,000	(97,820)
219-9200-730	COPs Series 2016C	-	3,000	3,000
220-9200-730	SBE Bonds	-	-	-
Total Administration Expenses		177,495	19,500	(157,995)
Payments to Refunding Escrow Agent				
211-9200-760	COPs Series 2006B/2016A	31,316,285	-	(31,316,285)
218-9200-760	COPs Series 2009A/2016B	13,900,680	-	(13,900,680)
Total Payments to Refunding Escrow Agent		45,216,965	-	(45,216,965)
Total Expenditures		69,035,382	24,912,583	(44,122,799)
Ending Fund Balances		2015-16	2016-17	Difference
210	COPs Series 2015A	520	-	(520)
211	COPs Series 2006B/2016A	2,012	-	(2,012)
213	COPs Series 2007A	1,821	-	(1,821)
215	COPs Series 2012A	385	-	(385)
216	COPs Series 2012B	3,247	-	(3,247)
217	COPs Series 2014A	4,646	-	(4,646)
218	COPs Series 2009A/2016B	362	-	(362)
219	COPs Series 2016C	-	-	-
220	SBE Bonds	247,537	247,537	-
Total Ending Fund Balances		260,530	247,537	(12,993)
Total Projected Expenditures and Fund Balances		\$ 69,295,912	\$ 25,160,119	\$ (44,135,792)

2016-2017 FIVE (5) YEAR CAPITAL IMPROVEMENT PLAN

6/13/2016

CAPITAL REVENUE	2016/17	2017/18	2018/19	2019/20	2020/21
STATE					
PECO NEW CONSTRUCTION					
PECO MAINTENANCE	\$1,683,684	\$840,000	\$840,000	\$840,000	\$840,000
CO&DS	\$310,000	\$310,000	\$310,000	\$310,000	\$310,000
LOCAL					
1.5 MIL CAP OUTLAY PROPERTY TAX	\$43,041,737	\$47,388,338	\$49,520,813	\$51,006,437	\$52,536,630
1/4 CENT SALES TAX	\$17,120,372	\$17,633,983	\$18,027,604	\$18,388,159	\$18,755,920
IMPACT FEES	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
GASOLINE TAX REFUND	\$110,000	\$110,000	\$110,000	\$107,800	\$105,644
2016C COPS PROCEEDS	\$60,000,000				
INTERFUND ACCOUNT LOAN			\$12,000,000		
INTEREST	\$40,000	\$40,000	\$40,000	\$50,000	\$62,500
SUB-TOTAL	\$125,305,793	\$69,322,321	\$83,848,417	\$73,702,396	\$75,610,694
PRIOR YEAR CARRYOVER	\$14,627,573	\$5,030,316	\$16,016,278	\$9,681,297	\$14,457,125
TOTAL REVENUE	\$139,933,366	\$74,352,637	\$99,864,695	\$83,383,693	\$90,067,819

EXPENDITURES	2016/17	2017/18	2018/19	2019/20	2020/21
SUPPORT GENERAL FUND 100					
PROPERTY & CASUALTY PREMIUM	\$0	\$0	\$1,956,464	\$1,985,811	\$2,200,000
ANNUAL MAINTENANCE SUPPORT	\$9,973,000	\$9,973,000	\$9,973,000	\$9,973,000	\$9,973,000
PORTABLES	\$570,000	\$570,000	\$570,000	\$570,000	\$570,000
DISTRICT WIDE CAPITAL EXPENDITURES					
BUS REPLACEMENT	\$1,500,000	\$2,000,000	\$2,300,000	\$2,300,000	\$2,300,000
VEHICLES & MATL HANDLING EQUIPT	\$290,000	\$315,000	\$370,000	\$315,000	\$344,000
CUSTODIAL EQUIPMENT - DISTRICT WIDE	\$300,000	\$100,000	\$100,000	\$100,000	\$100,000
FLOORING	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
HVAC	\$2,500,000	\$2,500,000	\$2,300,000	\$2,300,000	\$2,300,000
ROOF	\$1,000,000	\$1,440,000	\$1,283,700	\$970,000	\$890,000
ROOF (From Original Sales Tax Plan)				\$450,000	\$2,078,965
PAVEMENT	\$50,000	\$50,000	\$200,000	\$200,000	\$200,000
PAINTING	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000
ELEVATOR REFURBISHMENT	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000
SCHOOL/FACILITY PROJECT CAPITAL OUTLAY FUNDS		\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
MAGNET SCHOOL EQUIPMENT	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
CROOMS TECHNOLOGY REPLACEMENT	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000
COMMUNICATIONS	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
SECURITY IMPROVEMENTS	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
BUS NEW GPS/VIDEO EQUIPMENT REPLACEMENT	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
DEBT SERVICE					
COPS PAYMENT	\$21,648,115	\$21,671,417	\$21,661,103	\$16,993,154	\$16,985,014
2016C COPS PAYMENT	\$1,717,038	\$2,286,850	\$2,286,850	\$6,136,850	\$3,291,350
FACILITIES PLANNING					
MISC. PLANNING	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
DISTRICT WIDE RENOVATIONS	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
TECHNOLOGY PROJECTS					
TECHNOLOGY UPGRADES/AUGMENTATION					\$2,200,000
CLASSROOM PRESENTATION SYSTEMS					\$1,100,000
BUILDING ADDITIONS/REMODELING/RENOVATIONS					
TRANSPORTATION SERVICES - BUS LIFT REPLACEMENT	\$260,000	\$260,000			
WEKIVA ELEMENTARY-CAMPUS WIDE REMODELING (1977/1988)	\$11,739,000				
STADIUM STRUCTURES		\$950,000			
PLAYGROUND SURFACES & EQUIPMENT (DISTRICT WIDE) REVISED		\$100,000	\$236,250	\$236,250	\$236,250
FIRE ALARM/EMERGENCY MASS NOTIFICATION		\$2,600,000	\$2,530,000	\$2,300,000	\$2,380,000
PA PAGING SYSTEM REPLACEMENT		\$315,000	\$345,000	\$270,000	\$275,000
BEAR LAKE ELEMENTARY-REPLACEMENT/REMODELING (1962/1988)				\$1,571,359	\$14,142,238
WINTER SPRINGS ELEMENTARY-REMODEL 1988 BLDGS 3, 5, 6 & 7				\$5,306,581	
ALTAMONTE ELEM-REMODEL BLDG 2 (1982) & BLDGS 3 & 4 (1988)					\$713,869
SALES TAX PROJECTS					
IB PRIMARY YEARS PROGRAMME	\$8,000,000				
HAMILTON ELEMENTARY-CAMPUS WIDE REMODELING (1984)	\$13,950,000				
NEW MILLENNIUM MIDDLE & MIDWAY ILC	\$51,633,897				
SEMINOLE HIGH-VOCATIONAL BUILDINGS 7 & 9/9th GRADE CTR		\$5,557,200			
PINE CREST SCHOOL OF INNOVATION		\$2,776,138	\$24,985,246		
LAKE BRANTLEY HIGH-REMODEL BLDG 5. RENOV BUILDINGS 3 (AUD) & 4		\$1,776,754	\$15,990,785		
INTERFUND LOAN PAYMENT				\$12,000,000	
SOUTH SEMINOLE MIDDLE-ADDITION/REMODELING/GYM FLOOR				\$307,779	\$2,770,015
CASSELBERRY ELEMENTARY				\$1,545,784	\$13,912,062
LAKE HOWELL HIGH-REMODELING/RENOVATIONS					\$1,342,388
LYMAN HIGH-VOCATION BUILDINGS 9 & 10					\$469,597
OTHER SALES TAX PROJECTS					
SCHOOL/FACILITY PROJECT CAPITAL OUTLAY FUNDS	\$1,930,000				
FIRE ALARM/EMERGENCY MASS NOTIFICATION	\$2,450,000				
PLAYGROUND SURFACES & EQUIPMENT (DISTRICT WIDE) REVISED	\$497,000				
PA PAGING SYSTEM REPLACEMENT	\$300,000				
MISC.					
CONTINGENCY	\$2,500,000				
TOTAL EXPENDITURES	\$134,903,050	\$58,336,359	\$90,183,398	\$68,926,568	\$83,868,748
BUDGETED FUND BALANCE	\$5,030,316	\$16,016,278	\$9,681,297	\$14,457,125	\$6,199,071

Special Revenue Funds
Summary of Major Federal Programs
2016-17

REVENUES	2015-16 Budgeted	2016-17 Projected Budget
Individuals with Disabilities Education Act (IDEA)	\$ 13,185,297	\$ 13,663,239
IDEA Part B Pre-K Entitlement	269,461	289,181
Electronic Medicaid Administrative Claiming System	172,033	172,033
Title I, Part A	11,515,271	11,518,917
Title I, School Improvement	118,930	<i>To Be Determined</i>
Title I, Part D, Local Delinquent	73,105	118,125
Title II, Part A, Teacher and Principal Training	1,858,005	1,853,359
Title III, Part A, Support for English Language Learners	43,869	-
Title III, Part B, Improving Language Instruction	326,868	413,285
Immigrant Grant	183,076	152,364
Title IV, Part B, 21st Century Com. Learning Centers	2,645,679	1,994,189
Title X, Part C, Homeless Children	120,000	120,000
Carl D. Perkins Allocation	553,294	511,787
Race to the Top	189,139	-
Carryover Federal Programs	3,272,787	<i>To Be Determined</i>
Carryover Non-Federal Programs	4,891,055	<i>To Be Determined</i>
TOTAL REVENUES	\$ 39,417,869	\$ 30,806,479

**Special Revenue Funds
Dining Services
2016-17**

REVENUES AND BALANCES

Federal Sources:		Budget 2015-16	Budget 2016-17	Difference
261	National School Lunch Act - Lunch	\$ 14,400,000	\$ 14,744,680	\$ 344,680
262	National School Lunch Act - Breakfast	3,950,000	4,142,644	192,644
265	USDA Commodities	1,649,000	780,000	(869,000)
267	Summer Food Service Program	400,000	450,000	50,000
269	After School Snack Program	270,000	400,000	130,000
Total Federal		<u>20,669,000</u>	<u>20,517,324</u>	<u>(151,676)</u>
State Sources:				
337	School Breakfast Supplement	124,000	130,000	6,000
338	School Lunch Supplement	169,000	160,000	(9,000)
Total State		<u>293,000</u>	<u>290,000</u>	<u>(3,000)</u>
Local Sources:				
430	Interest	12,000	32,000	20,000
450	Food Service - Cash Payments	10,450,000	10,642,986	192,986
482	Revenue from Other Agencies	475,000	625,000	150,000
Total Local		<u>10,937,000</u>	<u>11,299,986</u>	<u>362,986</u>
Total Revenues		<u>\$ 31,899,000</u>	<u>\$ 32,107,310</u>	<u>\$ 208,310</u>
Beginning Fund Balances:				
Fund Balance		<u>8,360,987</u>	<u>6,795,932</u>	<u>(1,565,055)</u>
Total Revenue & Fund Balances		<u>\$ 40,259,987</u>	<u>\$ 38,903,242</u>	<u>\$ (1,356,745)</u>

**Special Revenue Funds
Dining Services
2016-17**

EXPENDITURES AND BALANCES

Expenditures & Budgetary Transfers:		Budget 2015-16	Budget 2016-17	Difference
7600-100	Salaries	\$ 6,566,100	\$ 6,271,250	\$ (294,850)
7600-200	Benefits	3,037,534	3,125,775	88,241
7600-300	Purchased Services	6,419,338	7,615,250	1,195,912
7600-400	Energy Services	917,000	916,000	(1,000)
7600-500	Materials & Supplies	13,741,399	12,994,400	(746,999)
7600-600	Furniture & Equipment	2,213,684	587,635	(1,626,049)
7600-700	Other Expenditures	569,000	565,000	(4,000)
Total Expenditures & Transfers		<u>33,464,054</u>	<u>32,075,310</u>	<u>(1,388,744)</u>
Ending Fund Balances:				
	Fund Balance	<u>6,795,932</u>	<u>6,827,932</u>	<u>32,000</u>
Total Expenditures & Fund Balances		<u>\$ 40,259,987</u>	<u>\$ 38,903,242</u>	<u>\$ (1,356,745)</u>
