

Seminole County Public Schools

**Tentative Budget
Fiscal Year
2016-2017**



The School Board of Seminole County

Tina Calderone Ed.D, Chairman

Amy Lockhart, Vice Chairman

Karen Almond, Member

Jeffrey Bauer, Member

Dede Schaffner, Member

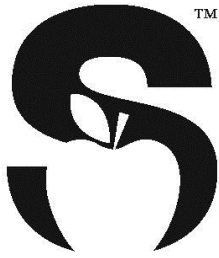
Walt Griffin Ed.D, Superintendent

July 26, 2016



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The School Board of Seminole County Florida
Agenda
July 26, 2016
05:15 PM for Budget Public Hearing Tentative Budget
Board Room
400 E. Lake Mary Blvd.
Sanford, FL 32773

- I. Call to Order
 - A. Roll Call
- II. Tax Millage Rates and Tentative Budget
 - A. Discussion of Percentage Increase Over the Rolled-Back Necessary to Fund the Budget
 - B. Presentation of Proposed Tentative Tax Millage Rates and Tentative Budget
- III. Public Comment
- IV. Board Discussion
- V. Board Adoption of Tentative Millage Rates and Tentative Budget
 - A. Resolution for Adopting Tentative Millage Rates
 - *1. Superintendent's Recommendation: That the School Board of Seminole County approve Resolution Number 2016-04 adopting the tentative millage rates.
 - B. Resolution for Adopting Tentative Budget
 - *1. Superintendent's Recommendation: That the School Board of Seminole County approve Resolution number 2016-05 Adopting the 2016-2017 Tentative Budget.
- VI. Adjourn

Resolution

Resolution

**RESOLUTION NUMBER 2016-04
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, 2016 to June 30, 2017; 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 2016-2017 in the amounts of:

	Tentative Millage Levy	Proposed Amount to Be Raised
District School Tax Required Local Effort including Prior Period Funding Adjustment	4.609	\$138,871,848
District Local Capital Improvement Tax	1.500	\$45,195,872
District School Tax Discretionary Millage	0.748	\$22,537,675
Additional Voted Millage	0.700	\$21,091,407

The total millage rate to be levied is 0.16% above 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, 2016 to June 30, 2017 on July 26, 2016 by separate vote before adopting the tentative budget.

Tina Calderone Ed.D., Chairman

**RESOLUTION NUMBER 2016-05
ADOPTING TENTATIVE BUDGET**

A RESOLUTION OF THE SEMINOLE COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2016-2017.

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, 2016 to June 30, 2017; and

WHEREAS, the Seminole County School Board set forth the appropriations and revenue estimate for the budget for the fiscal year 2016-2017.

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 \$950,847,778 for fiscal year 2016-2017.

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, 2016 to June 30, 2017.

Tina Calderone Ed.D., Chairman



CERTIFICATION OF SCHOOL TAXABLE VALUE

Reset Form

Print Form

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

Year : 2016	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	\$ 29,593,673,167	(1)
2.	Current year taxable value of personal property for operating purposes	\$ 1,781,672,600	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$ 10,676,249	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$ 31,386,022,016	(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.)	\$ 357,449,740	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$ 31,028,572,276	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$ 29,827,252,283	(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		6/28/2016 3:54 PM	

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

Local board millage includes discretionary and capital outlay.

9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>	4.9010	per \$1,000	(9)	
10.	Prior year local board millage levy <i>(All discretionary millages)</i>	2.9480	per \$1,000	(10)	
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$ 146,183,363		(11)	
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$ 87,930,740		(12)	
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$ 234,114,103		(13)	
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	4.7113	per \$1,000	(14)	
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.8339	per \$1,000	(15)	
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	4.6090	per \$1,000	(16)	
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage
	1.5000	0.7480	0.0000	0.7000	(17)
	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>	\$ 144,658,175	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 92,525,993	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$ 237,184,168	(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>	-2.17 %	(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>	0.16 %	(22)

Final public budget hearing	Date : 9/13/2016	Time : 5:15 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 2015-16	Difference	Estimated Millage Levies 2016-17	Percent Change
Millage Set by Law:				
(A) Required Local Effort	4.9010	-0.2920	4.6090 *	-5.96%
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	0.7000	0.0000	0.7000	0.00%
Total of Levies (A) + (B) + (C)	7.8490	-0.2920	7.5570	-3.72%

* = Based on the 2016-17 FEFP 2nd Calculation. This millage rate reflects the certified Required Local Effort millage rate 4.599 and the Prior Period Funding Adjustment millage 0.010 (provided by Department of Education).

Description	2015-16	Difference	Estimated Tax Revenue 2016-17	Percent Change
Millage Set by Law -Total Revenue				
(A) Required Local Effort	140,631,703	(1,759,855)	138,871,848	-1.25%
Discretionary Millage Set by School Board - Total Revenue				
Basic Discretionary	21,463,480	1,074,195	22,537,675	5.00%
Capital Outlay	43,041,737	2,154,135	45,195,872	5.00%
(B) Total of Board Discretionary Levies	64,505,217	3,228,329	67,733,546	5.00%
(C) Voted Additional Operating Millage	20,086,144	1,005,263	21,091,407	5.00%
Total of Levies (A) + (B) + (C)	225,223,064	2,473,737	227,696,801	1.10%

Millage Levies - Impact on Individual Homeowner **

Description	Millage Levies 2015-16	Difference	Millage Levies 2016-17	Percent Change
Millage Set by Law -				
(A) Required Local Effort	\$ 695.94	\$ (41.46)	\$ 654.48	-5.96%
Discretionary Millage Rates Set by School Board -				
Basic Discretionary	\$ 106.22	\$ 0.00	\$ 106.22	0.00%
Capital Outlay	\$ 213.00	\$ -	\$ 213.00	0.00%
(B) Total of Board Discretionary Levies	\$ 319.22	\$ 0.00	\$ 319.22	0.00%
(C) Voted Additional Operating Millage	\$ 99.40	\$ -	\$ 99.40	0.00%
Total of Levies (A) + (B) + (C)	\$ 1,114.56	\$ (41.46)	\$ 1,073.10	-3.72%

* Revenue based upon 5% increase in taxable assessed value, per Seminole County Property Appraiser's Office. (Taxable Value \$31,386,022,016)

**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 2016-2017

	Revenues			Debt		Capital		Total
	General	Special Revenue	Service	Projects	Projects	Projects		
Revenues								
Federal	2,054,661	58,209,020	-	-	-	-	-	60,263,681
State	300,570,427	322,724	1,518,937	2,103,684	-	-	-	304,515,772
Local	194,582,178	13,402,937	15,600	125,356,244	-	-	-	333,356,959
Total Revenue	497,207,267	71,934,681	1,534,537	127,459,928	-	-	-	698,136,413
Transfers In	13,247,466	-	23,240,776	-	-	-	-	36,488,242
Refunding of Debt Proceeds								
Fund Balance July 1, 2016	63,689,168	9,550,543	384,806	33,478,694	-	-	-	107,103,211
Total Revenue, Transfers In & Balances	574,143,900	81,485,224	25,160,119	160,938,622	-	-	-	841,727,865
Expenditures								
Instruction	338,496,224	16,856,411	-	-	-	-	-	355,352,635
Pupil Personnel Services	20,069,582	6,132,464	-	-	-	-	-	26,202,046
Instructional Media Services	3,125,648	-	-	-	-	-	-	3,125,648
Instructional & Curriculum Development Services	8,037,416	4,702,193	-	-	-	-	-	12,739,609
Instructional Staff Training	4,242,721	3,832,850	-	-	-	-	-	8,075,570
Instruction Related Technology	21,082,087	-	-	-	-	-	-	21,082,087
School Board	1,675,859	-	-	-	-	-	-	1,675,859
General Administration	2,230,909	1,271,468	-	-	-	-	-	3,502,377
School Administration	32,062,212	815	-	-	-	-	-	32,063,028
Facilities Acquisition and Construction	6,498,076	1,450,433	-	115,301,019	-	-	-	123,249,528
Fiscal Services	2,389,207	-	-	-	-	-	-	2,389,207
Food Services	-	32,826,840	-	-	-	-	-	32,826,840
Central Services	4,350,366	16,046	-	-	-	-	-	4,366,413
Pupil Transportation Services	22,091,931	2,762,086	-	-	-	-	-	24,854,017
Operation of Plant	41,525,166	15,719	-	-	-	-	-	41,540,885
Maintenance of Plant	10,640,438	-	-	-	-	-	-	10,640,438
Administrative Technology Services	7,803,876	-	-	-	-	-	-	7,803,876
Community Services	4,096,952	2,786,886	-	-	-	-	-	6,883,838
Debt Service	-	-	24,912,583	-	-	-	-	24,912,583
Total Expenditures	530,418,671	72,654,211	24,912,583	115,301,019	-	-	-	743,286,484
Transfers Out	2,704,466	-	-	33,783,776	-	-	-	36,488,242
Fund Balance, June 30, 2017	41,020,763	8,831,012	247,537	11,853,827	-	-	-	61,953,139
Total Expenditures, Transfers Out & Balances	574,143,900	81,485,224	25,160,119	160,938,622	-	-	-	841,727,865



Seminole County Public Schools
Summary of Budgets By Fund
2016-17

	Description	Amount
§	General Fund	\$ 533,354,181
§	General Fund - Fund 101 *	32,027,188
§	Extended Day - Fund 121	8,762,530
§	Debt Service Funds	25,160,119
§	Capital Outlay Funds	160,938,622
§	Special Revenue Funds	81,485,224
§	Internal Service Funds	109,119,913
	Total	\$ 950,847,778

* Voted Additional Operating Funds

General Fund

The General Fund is almost entirely funded by the Florida Education Finance Program which provides funding on a per student basis. Enrollment is projected to increase by 232 students (unweighted full-time equivalents) over last year. The increase in enrollment plus increases in funding per student have resulted in increased operating revenues. Funding under the Florida Education Finance Program (FEFP) is projected to increase by \$6.1 million to \$465.4 million.

When comparing the recurring General Fund for 2016-17 to 2015-16, the proposed budget includes \$15.7 million in budgeted expenditures increases. Salaries increased by approximately \$5 million, \$8.6 million raises offset by \$3.6 million staffing realignments and reductions. Employee Benefits increases of \$1.7 million result primarily from increases in funding of the self-funded health insurance program. Purchased services, a broad category of expenditures, increased by \$5.4 million primarily due the cost of increased school resource officers in schools, payments to charter schools and additional curriculum related software licenses. The increase of \$1.7 million in furniture and equipment is entirely the result of encumbrances for technology orders placed in 2016 but for which delivery will be received in 2017.

The Operating Budget Analysis on pages 13-14, is presented to provide users of this budget with the changes in General Fund recurring revenues and expenditures compared to the previous year. The Operating Budget Analysis does not include voter approved millage revenues or the planned expenditures of that revenue nor does it include carryover balances and encumbrances from the prior year General Fund budget that will be liquidated in the current year.

**FEFP Funding Summary
2016-17**

		FEFP 2nd Calculation 2015-16	FEFP 2nd Calculation 2016-17	Difference
1	Major FEFP Formula Components			
2	Unweighted FTE	66,770	67,002	232.70
3	Weighted FTE	71,791	72,098	307.18
4	School Taxable Value (Tax Roll)	29,890,095,402	31,386,022,016	1,495,926,614
5	District Cost Differential (DCD)	0.9926	0.9918	(0.0008)
6	Required Local Effort Millage	4.901	4.599	(0.302)
7	FEFP Detail			
8	Base FEFP (WFTE x BSA x DCD)	\$ 296,787,940	\$ 297,520,405	732,465
11	.748 Mill Compression	7,396,079	8,241,294	845,215
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	2,970,501	(23,024)
15	ESE Guaranteed Allocation	18,505,898	20,521,356	2,015,458
16	Transportation	11,264,594	11,564,968	300,374
17	Instructional Materials	5,451,120	5,274,600	(176,520)
18	Teachers Classroom Supply Asst. Program.	1,102,906	1,093,326	(9,580)
19	Virtual Education Contribution	128,177	102,063	(26,114)
20	Digital Classrooms Allocation	1,266,772	1,550,190	283,418
21	Proration to Appropriation	(136,555)	(133,235)	3,320
22	Discretionary Lottery/School Recognition	4,634,077	4,719,413	85,336
23	Class Size Reduction Allocation	71,569,442	71,945,462	376,020
24	Total FEFP & Categorical Funds	437,762,813	442,815,607	5,052,794
25	.748 Mill Discretionary Local Effort	21,463,480	22,537,675	1,074,195
26	Total Funding	\$ 459,226,293	\$ 465,353,282	\$ 6,126,989
27	Total Funds per UFTE	\$ 6,877.77	\$ 6,945.32	\$ 67.55
28	Percent Change Per Unweighted FTE			0.98%



**Seminole County Public Schools
Revenue Estimates
Fiscal Year 2016-17**

Description		2015-16 FEFP 2nd Calculation	Difference 2015-16 FEFP 4th Calculation vs. 2015-16 2nd Calculation	2015-16 FEFP 4th Calculation	Difference 2016-17 FEFP 2nd Calculation vs. 2015-16 4th Calculation	2016-17 FEFP 2nd Calculation	Difference 2016-17 FEFP 2nd Calculation vs. 2015-16 2nd Calculation
FEDERAL SOURCES:							
Account #	Account Name						
3191	ROTC	503,942	-	503,942	50,719	554,661	50,719
3202	Medicaid Funding	2,060,000	-	2,060,000	(560,000)	1,500,000	(560,000)
Total Federal Revenue		2,563,942	-	2,563,942	(509,281)	2,054,661	(509,281)
STATE SOURCES:							
Account #	Account Name						
3310	Net State FEFP & Categorical Funding	297,303,277	(3,379,215)	293,924,062	10,321,002	304,245,064	6,941,787
3310	McKay Adjustment	(6,075,879)	748,327	(5,327,552)	(588,088)	(5,915,640)	160,239
3310	Prior Year Adjust & Inst Mat. Schsrship Ded	-	279,574	279,574	(279,574)	-	-
3323	CO & DS	37,464	-	37,464	-	37,464	-
3343	State License Tax	84,000	-	84,000	-	84,000	-
3371	Voluntary Pre-K	1,707,866	-	1,707,866	191,766	1,899,632	191,766
3372	Preschool Projects - State Pre-K	37,612	-	37,612	(30,612)	7,000	(30,612)
3378	Full Service Schools	180,000	-	180,000	(20,000)	160,000	(20,000)
3390	Misc. State Rev.	52,907	-	52,907	-	52,907	-
Total State Revenue		293,327,247	(2,351,314)	290,975,933	9,594,494	300,570,427	7,243,180
LOCAL SOURCES:							
Account #	Account Name						
3411	Ad Valorem Taxes	161,923,016	-	161,923,016	(814,798)	161,108,218	(814,798)
3411	Prior Period Tax Adjustment (.010 Mills for 16-17)	172,167	-	172,167	129,139	301,306	129,139
3430	Investment Income	411,000	-	411,000	104,000	515,000	104,000
3472	Pre-K	1,011,000	-	1,011,000	(50,000)	961,000	(50,000)
3494	Federal Indirect	1,637,000	-	1,637,000	-	1,637,000	-
349X	Other Miscellaneous Local	1,507,086	-	1,507,086	21,582	1,528,668	21,582
Total Local Revenue		166,661,269	-	166,661,269	(610,077)	166,051,192	(610,077)
TRANSFERS IN:							
Account #	Account Name						
3630	Transfer From Capital Outlay Funds	12,124,000	-	12,124,000	(1,581,000)	10,543,000	(1,581,000)
3690	Transfer From Extended Day Program	2,600,000	-	2,600,000	104,466	2,704,466	104,466
Total Transfers In		14,724,000	-	14,724,000	(1,476,534)	13,247,466	(1,476,534)
Total Revenue and Transfers In		477,276,458	(2,351,314)	474,925,144	6,998,602	481,923,746	4,647,288



Seminole County Public Schools
Revenues - State Formula Funding Detail (FEFP & Categorical Funds)
Fiscal Year 2016-17

Description	2015-16	Difference	2015-16	Difference	2016-17	Difference
	FEFP 2nd Calculation	2015-16 FEFP 4th Calculation vs. 2015-16 2nd Calculation	FEFP 4th Calculation	2016-17 FEFP 2nd Calculation vs. 2015-16 4th Calculation	FEFP 2nd Calculation	2016-17 FEFP 2nd Calculation vs. 2015-16 2nd Calculation

STATE FORMULA FUNDING SOURCES:

FEFP Details:	UFTE	66,769.69	(462.92)	66,306.77	695.62	67,002.39	232.70
	WFTE	71,971.15	(387.44)	71,583.71	514.62	72,098.33	127.18
	BSA	\$4,154.45	\$0.00	\$4,154.45	\$6.26	\$4,160.71	\$6.26
	DCD	0.9926	-	0.9926	(0.0008)	0.9918	(0.0008)

Account #	Account Name	2015-16	Difference	2015-16	Difference	2016-17	Difference
3310	FEFP Base Funding (WFTE x BSA x DCD)	296,787,940	(1,597,689)	295,190,251	2,330,154	297,520,405	732,465
3310	Declining Enrollment Supplement		-	-	-	-	-
3310	Proration to Appropriation	(136,555)	(675,230)	(811,785)	678,550	(133,235)	3,320
3310	Additional .748 Compression	7,396,079	(263,460)	7,132,619	1,108,675	8,241,294	845,215
3310	Safe Schools	1,229,466	(4,401)	1,225,065	221	1,225,286	(4,180)
3310	Supplemental Academic Instruction (SAI)	15,569,372	-	15,569,372	650,606	16,219,978	650,606
3310	Reading Instruction Allocation	2,993,525	(21,595)	2,971,930	(1,429)	2,970,501	(23,024)
3310	ESE Guaranteed Allocation	18,505,898	-	18,505,898	2,015,458	20,521,356	2,015,458
3310	Student Transportation	11,264,594	143,178	11,407,772	157,196	11,564,968	300,374
3310	Instructional Materials	5,451,120	(231,185)	5,219,935	54,665	5,274,600	(176,520)
3310	Teacher Classroom Supply Assistance	1,102,906	-	1,102,906	(9,580)	1,093,326	(9,580)
3310	Virtual Education Contribution (492.75 x \$212.25)	128,177	72,152	200,329	(98,266)	102,063	(26,114)
3310	Digital Classroom Allocation	1,266,772	(9,297)	1,257,475	292,715	1,550,190	283,418
Total FEFP		361,559,294	(2,587,527)	358,971,767	7,178,965	366,150,732	4,591,438

Categorical Details:

Account #	Account Name	2015-16	Difference	2015-16	Difference	2016-17	Difference
3355	Class Size Reduction	71,569,442	(877,024)	70,692,418	1,253,044	71,945,462	376,020
3344	Discretionary Lottery	235,839	(235,839)	-	-	-	(235,839)
3361	School Recognition Funds	4,398,238	321,175	4,719,413	-	4,719,413	321,175
Total Categorical		76,203,519	(791,688)	75,411,831	1,253,044	76,664,875	461,356
3411	Discretionary Local Effort 0.748 Mills	21,463,480	-	21,463,480	1,074,195	22,537,675	1,074,195
Total State Formula Funding (A)		459,226,293	(3,379,215)	455,847,078	9,506,204	465,353,282	6,126,989

Less Local Portion of Formula Funding:

Account #	Account Name	2015-16	Difference	2015-16	Difference	2016-17	Difference
3411	Required Local Effort	140,459,536	-	140,459,536	(1,888,993)	138,570,543	(1,888,993)
3411	Local Discretionary Effort	21,463,480	-	21,463,480	1,074,195	22,537,675	1,074,195
Total Local Portion of Formula Funding (B)		161,923,016	-	161,923,016	(814,798)	161,108,218	(814,798)
Net State FEFP & Categorical Formula Funding ((A)-(B))		297,303,277	(3,379,215)	293,924,062	10,321,002	304,245,064	6,941,787

**General Fund
Operating Budget Analysis
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>)	6,126,989
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>	285,440
(a.) Total Revenue & Transfers In	481,923,746
(b.) Recurring Base Budget	475,453,504

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

1 . Safe Schools	(4,180)
2 . Reading Instruction Allocation	(23,024)
3 . Instructional Materials	(176,520)
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	85,336
8 . VPK & Pre-K	111,154
9 . Additional Advance Placement, International Baccalaureate Funds & Industry Cert.	4,697

(c.) Total of Increases or (Decreases) in Categorical or Other Budget Amounts **688,232**

Salary & Benefit Improvements (Board High Priority Items):

1 . Estimated Salary & Benefit Improvements	8,600,000
2 . Florida Retirement System (FRS) Contribution Rate Increase	727,000
3 . Health Insurance Cost Increase	2,515,552

Necessary Budget Items - Instructional & Operational

	Amount
1 . Charter Schools FTE Growth and Funding Adjustment (<i>Net of Estimated SCPS Staffing Adjustments</i>)	1,022,545
2 . Estimated Reduction Due to Staffing Formula Adjustments	(2,418,502)
3 . Additional Reserve for Unrealized Enrollment Growth	-
4 . Support Staffing Points Adjustment	(306,154)
5 . Great Starts Program (<i>Previously Funded thru Fund 101 Millage</i>)	159,000
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 Analysis
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>	140,000
10 . High School SAT <i>(Previously Funded thru Fund 101 Millage)</i>	198,604
11 . Substitute Cost Increases	87,787
12 . School FTE Budget Increases <i>(Enrollment and Cost of Living Adjustment)</i>	73,564
13 . District Wide Floor Care <i>(Net of Other Custodial Services Realignments)</i>	381,189
14 . Anticipated Increase in Software and Maintenance Contracts	227,074
15 . One Truancy Officer <i>(Funded 50% by Sheriff's Office)</i>	38,544
16 . School Security Enhancements	54,000
17 . Additional School Resource Officers at Elementary Schools <i>(23 Officers) plus annual increase</i>	1,068,143
18 . Increase in Electricity Net of Estimated Fuel Surcharge Savings	-
19 . Other Utility Increases	26,570
20 . Other Budget Realignments and Adjustments (Net Amount)	555,285
(d.) Total Necessary Budget Increases	13,805,201

Other Cost Savings	Amount
1 . Net Savings from Retirements, Terminations, New Hires, and Restructuring	(7,002,518)
2 . Eliminate Transfer to Support Fund 101 Projects	(1,025,977)
(e.) Total Cost Savings	(8,028,495)

RECAP	
(a.) Total Revenue	481,923,746
(b.) Recurring Base Budget	475,453,504
(c.) Total of Increases or Decreases in Categorical or Other Budget Amounts	688,232
(d.) Total of Necessary Budget Items	13,805,201
(e.) Recurring Proposed Cost Savings	(8,028,495)
(f.) Total Recurring Expenditure Budget (b.)+(c.)+(d.)+(e.)	481,918,443
(g.) Estimated Budget Surplus (Deficit) (a.)-(f.)	5,303

**General Fund - Budget & Comparison of Prior Years Expenditures by Function
Fiscal Years 2011-12 thru 2016-17**

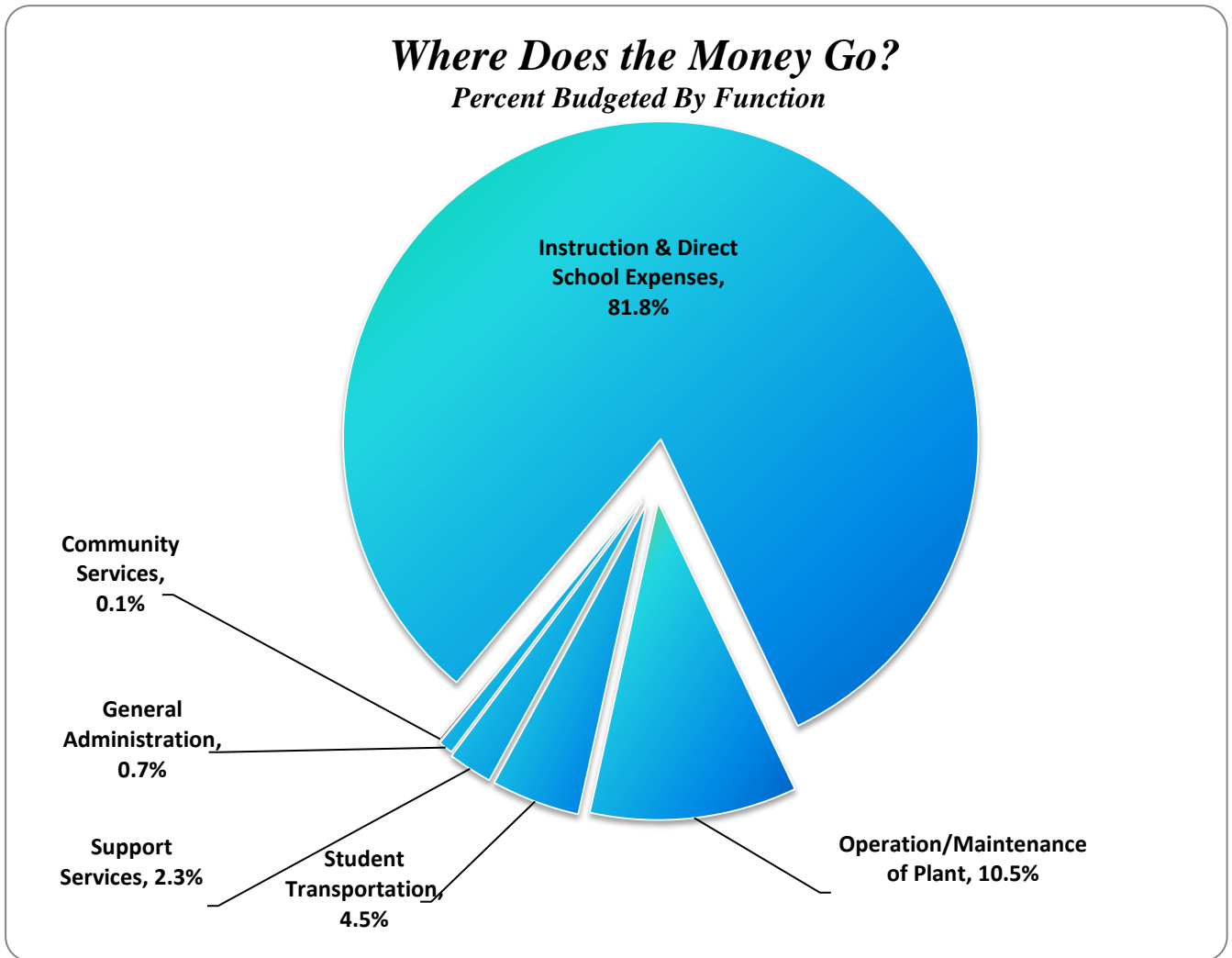
	Actual 2011-12 Operations	Actual 2012-13 Operations	Actual 2013-14 Operations	Actual 2014-15 Operations	Budget 2015-16	Actual 2015-16 Operations	RECURRING	Operating Budget 2016-17 NON-RECURRING	TOTAL
Instruction	280,842,205	286,023,767	301,305,347	307,965,071	328,876,355	313,447,739	326,991,740	7,560,596	334,552,336
Pupil Personnel	17,389,833	17,059,209	17,247,671	17,387,340	18,341,456	19,254,330	20,012,481	57,102	20,069,582
Instructional Media	4,305,092	3,695,206	3,442,098	3,748,271	3,309,128	3,362,845	3,034,255	91,392	3,125,648
Instruction & Curriculum Development	4,137,616	4,201,177	4,553,485	4,532,572	5,558,223	4,338,070	6,461,448	1,327,886	7,789,133
Instructional Staff Training	2,837,560	2,450,053	2,927,098	2,365,871	3,509,340	2,805,488	2,393,355	163,281	2,556,636
Instruction Related Technology	2,854,124	2,931,592	2,973,033	3,323,384	3,357,134	3,935,107	3,371,763	2,287,334	5,659,098
Board of Education	1,191,826	1,284,164	1,163,738	1,275,172	1,286,449	1,380,760	1,378,429	33,787	1,412,216
General Administration	1,937,683	1,805,135	1,917,089	2,072,929	1,900,325	2,242,975	2,223,354	7,555	2,230,909
School Administration	27,799,866	27,360,878	29,977,679	30,494,954	30,315,896	32,220,061	31,932,459	128,375	32,060,834
Facilities Acquisition & Construction	125,441	174,742	214,313	119,915	151,513	209,746	62,981	12,446	75,427
Fiscal Services	1,828,452	1,874,294	2,001,670	2,120,053	1,977,441	2,051,453	2,166,256	12,037	2,178,293
Central Services	4,214,336	3,947,377	4,139,576	4,105,803	4,370,859	4,223,451	4,160,116	190,250	4,350,366
Pupil Transportation	20,486,351	20,515,303	21,135,296	20,538,194	21,838,470	20,032,651	21,765,719	243,034	22,008,753
Operation of Plant	35,479,727	33,125,942	36,288,908	35,947,681	39,217,327	37,089,288	40,551,528	599,417	41,150,944
Maintenance of Plant	9,528,981	9,876,999	10,215,685	9,833,659	9,745,218	10,008,198	10,265,333	322,616	10,587,949
Administrative Technology Services	3,898,700	3,891,841	4,111,997	4,176,479	5,157,645	4,921,041	4,477,858	346,385	4,824,243
Community Services	755,688	645,850	513,566	549,064	655,596	666,795	669,367	10,392	679,758
Debt Service	302,167	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	419,915,647	420,863,529	444,128,248	450,556,413	479,568,375	462,189,998	481,918,443	13,393,684	495,312,127

**General Fund - Budget and Comparison of Prior Years Expenditures
By Two Digit Account
For Fiscal Years 2010-11 thru 2016-17**

Description By Object	Actual Expenditures					Actual Expenditures		Actual Expenditures		Operating Budget 2016-17		Total
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16	Recurring	Non-Recurring			
100 - Salaries	\$270,865,246	\$283,904,632	\$283,348,340	\$289,506,042	\$292,638,439	\$297,075,657	\$297,901,343	\$302,053,058	\$71,254	\$302,124,312		
200 - Employee Benefits	86,176,143	74,381,863	75,317,165	85,575,847	90,353,136	96,586,662	93,207,675	98,287,523	21,709	98,309,232		
250 - Unemployment Compensation	680,650	679,656	275,115	236,969	150,974	300,000	135,603	150,000		150,000		
310 - Purchased Services	8,549,632	9,220,042	9,472,739	9,998,051	10,785,212	4,136,203	3,555,594	5,370,753	239,308	5,610,061		
320 - Ins & Bond Premiums	3,389,808	3,464,268	3,206,177	4,447,606	5,092,949	4,172,951	4,172,744	4,323,093		4,323,093		
330 - Travel	406,234	317,250	327,491	380,114	407,857	384,561	415,624	298,438	73,552	371,990		
350 - Repairs & Maintenance	3,453,723	3,306,164	3,489,685	3,452,001	2,847,198	2,494,063	2,601,372	2,929,574	537,353	3,466,927		
360 - Rentals	771,732	697,358	623,047	750,600	742,368	1,093,517	1,155,244	4,368,079	328,915	4,696,994		
370 - Communications	1,012,799	831,321	895,364	933,836	813,640	956,221	1,174,100	965,020	49,995	1,015,015		
380 - Public Utility Services	2,333,182	2,347,388	1,949,620	2,219,527	2,054,746	2,288,322	2,287,041	2,245,483	8,801	2,254,284		
390 - Other Purchased Serv	4,801,582	4,920,089	6,839,168	8,173,059	9,679,221	18,504,533	7,849,379	19,939,367	573,441	20,512,808		
391 - Site Licenses/Software						3,078,264	2,177,426	5,165	263,075	268,240		
393 - Distribution of Charter Schs							11,318,106	0	0	152,000		
410 - Natural Gas	244,641	152,793	170,599	174,645	147,061	164,908	143,111	152,000	0	332,132		
420 - Bottled Gas	60,769	57,886	47,070	60,764	78,470	340,284	323,144	325,332	6,800	13,387,627		
430 - Electricity	12,984,157	12,194,949	10,797,473	11,849,847	11,403,425	13,187,627	11,631,861	169,055	0	187,515		
450 - Gasoline	342,252	284,419	295,824	269,352	207,344	277,235	195,875	2,283,370	18,460	2,413,560		
460 - Diesel Fuel	3,517,098	4,072,533	3,981,094	3,973,737	3,084,024	3,054,537	1,573,170	2,283,370	130,190	5,627,550		
510 - Supplies	7,268,070	6,941,234	7,126,666	7,983,162	7,228,841	18,597,149	8,247,504	13,759,414	5,627,550	19,386,964		
520 - Textbooks	6,820,561	2,695,972	4,605,130	5,550,155	4,208,617	5,084,828	2,605,902	4,322,232	2,187,312	6,509,544		
530 - Periodicals	29,227	14,032	27,269	93,458	113,936	63,782	122,652	31,719	24,940	56,659		
540 - Oil & Grease	71,689	101,767	107,771	82,127	106,475	89,031	106,624	86,534	21,160	107,694		
550 - Repair Parts	871,970	936,640	902,417	1,019,647	1,009,945	889,984	1,061,017	1,022,901	44,167	1,067,068		
560 - Tires & Tubes	241,199	243,040	277,117	261,937	294,545	292,929	282,289	308,483	145	308,628		
570 - Food	662	3,481	688	0	901	34	0	0	34	0		
590 - Other Mat & Supplies	1,236	8,036	89	281	17	25,885	28	6,000	11,426	17,426		
610 - Library Books	302,367	285,071	258,284	238,641	234,634	369,933	267,573	298,759	69,814	368,573		
620 - Audio Visual Materials	57,470	49,954	39,043	22,296	16,107	22,796	29,556	11,955	19,175	31,130		
630 - Bldgs & Fixed Equipment	13,447	165	526	1,147	0	774	0	377	204	581		
640 - Furniture & Equip	1,956,229	2,276,760	1,414,510	1,888,002	2,355,279	1,532,318	2,794,159	479,670	2,759,657	3,239,327		
650 - Motor Vehicles		0	9,900	9,000	16,392	1,213	60,934	213	213	213		
670 - Improvements	127,505	69,177	127,422	283,837	110,268	106,779	75,871	73,200	23,709	96,909		
680 - Remodeling	132,829	112,132	211,723	310,541	149,840	90,377	178,230	69,198	144,750	213,948		
690 - Computer Software	1,483,491	941,678	198,171	137,956	24,918	148,513	160,873	22,402	132	22,534		
720 - Interest	314,125	299,167	0	0	0	0	0	31,604	31,604	31,604		
730 - Dues and Fees	468,323	579,866	436,077	480,579	370,950	242,746	372,943	360,498	55,772	416,270		
750 - Other Personal Serv	3,622,013	3,431,737	3,970,270	3,732,435	3,804,755	3,739,229	3,992,587	3,784,418	46,099	3,830,517		
770 - Claims Expense		269	2,178	0	0	129,150	0	0	0	0		
790 - Misc Expenses	46,532	92,858	112,304	31,053	24,829	45,377	18,845	27,745	2,969	30,714		
Total By Object	\$423,418,590	\$419,915,647	\$420,863,529	\$444,128,248	\$450,556,413	\$479,568,375	\$462,189,998	\$481,918,443	\$13,393,684	\$495,312,127		

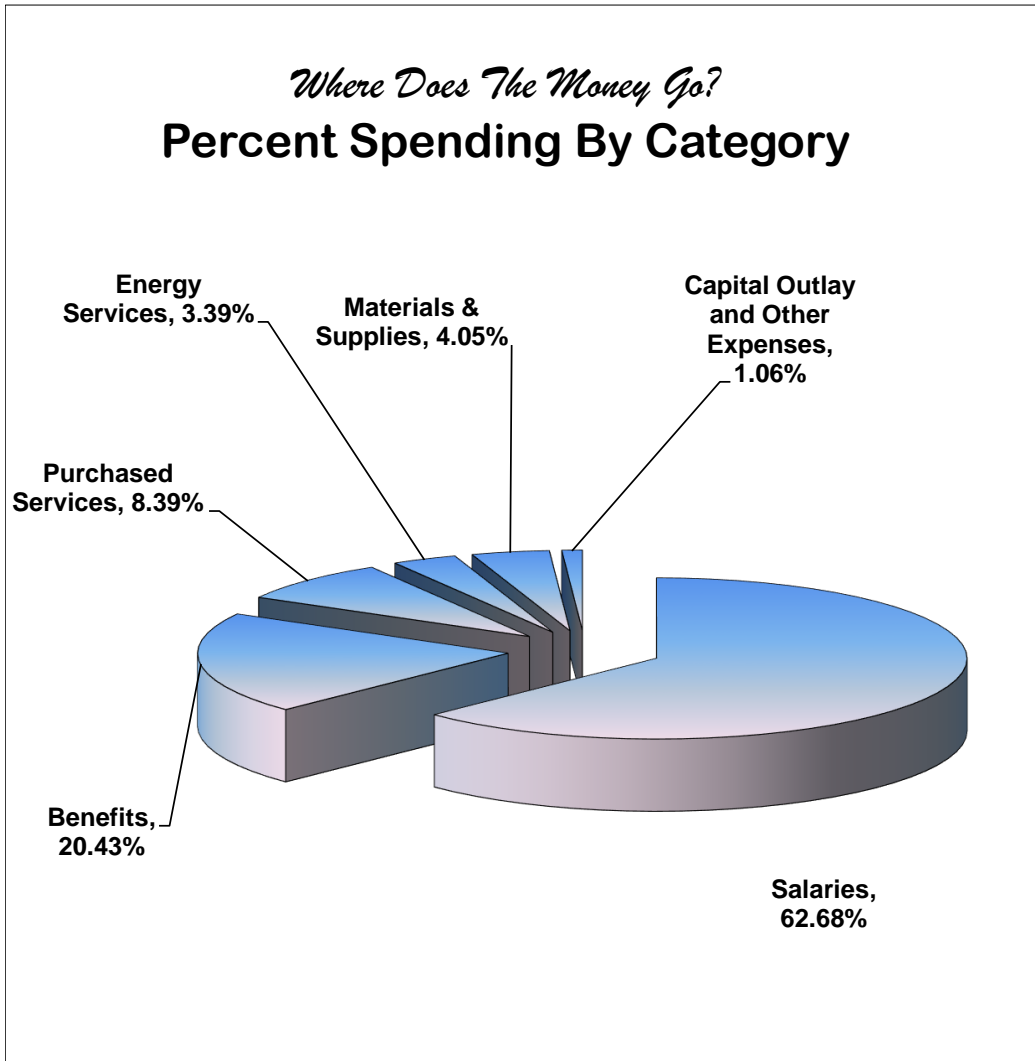
**Seminole County Public Schools
General Fund - Percent Budgeted by Function
2016-17**

<i>Function Description</i>	<i>% of Budget</i>	<i>Budget 2016-17</i>
Instruction & Direct School Expenses	81.8%	394,197,502
Operation/Maintenance of Plant	10.5%	50,816,860
Student Transportation	4.5%	21,765,719
Support Services	2.3%	10,867,211
General Administration	0.7%	3,601,783
Community Services	0.1%	669,367
	100.0%	\$ 481,918,443



Seminole County Public Schools
General Fund - Percent of Spending by Category
2016-17

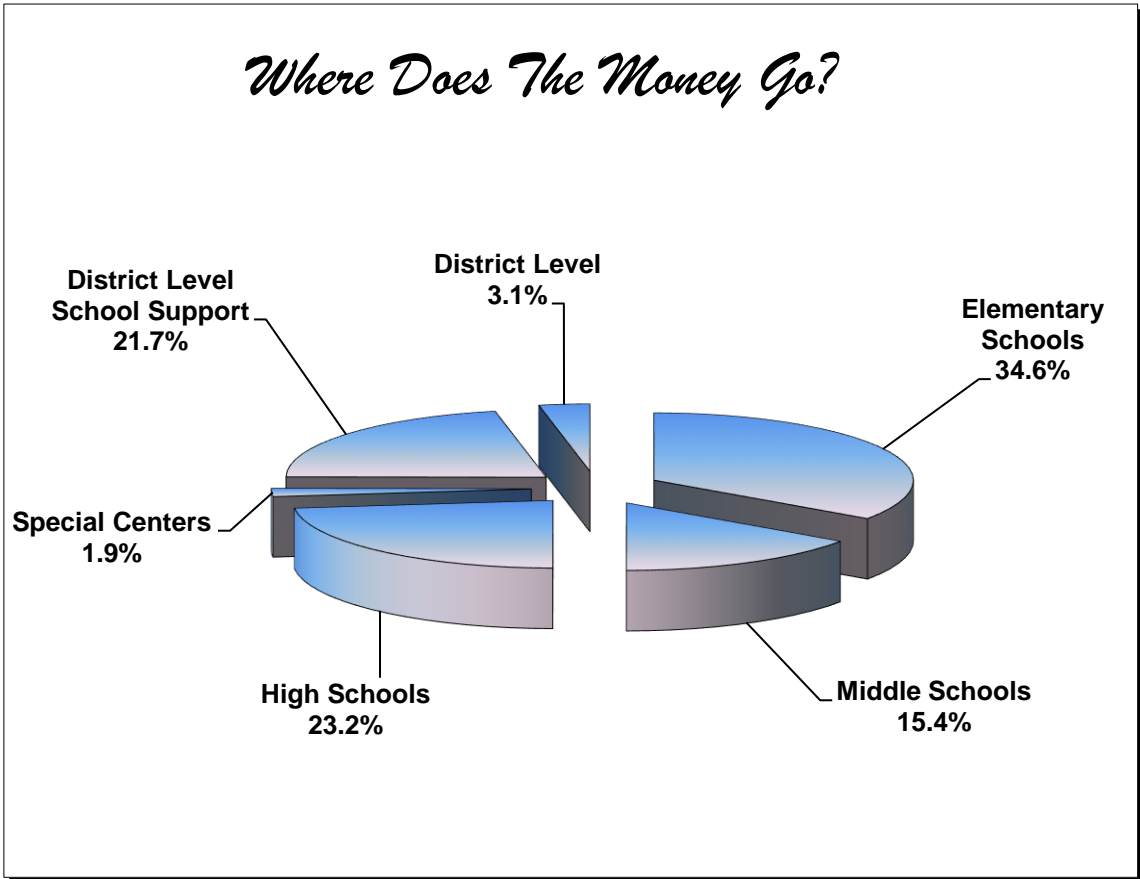
Spending Category	% of Budget	Budget 2016-17
Salaries	62.68%	\$ 302,053,058
Benefits	20.43%	98,437,523
Purchased Services	8.39%	40,444,972
Energy Services	3.39%	16,317,384
Materials & Supplies	4.05%	19,537,283
Capital Outlay and Other Expenses	1.06%	5,128,222
Total Recurring Budget		\$ 481,918,443





Seminole County Public Schools
General Fund - Summary of School and District Cost Center Budgets
2016-17

Program Description	% of Budget	Budget 2016-17
Elementary Schools	34.6%	\$ 167,038,794
Middle Schools	15.4%	\$ 74,026,814
High Schools	23.2%	\$ 111,565,363
Special Centers	1.9%	\$ 9,344,304
District Level School Support	21.7%	\$ 104,773,880
District Level	3.1%	\$ 15,169,287
Total Recurring Budget	100.0%	\$ 481,918,443





**Seminole County Public Schools
Schools & Special Centers
2016-17**

Schools & Special Centers			
	2015-16 Total Budget	Change	2016-17 Total Budget
✓ Elementary Schools			
✓ Salaries & Benefits	\$ 155,014,985	2,082,324	\$ 157,097,309
✓ Other Costs	8,367,907	1,573,579	9,941,486
Subtotal	<u>163,382,892</u>	<u>3,655,902</u>	<u>167,038,794</u>
✓ Middle Schools			
✓ Salaries & Benefits	\$ 67,794,626	675,791	\$ 68,470,417
✓ Other Costs	5,751,999	(195,602)	5,556,397
Subtotal	<u>73,546,625</u>	<u>480,189</u>	<u>74,026,814</u>
✓ High Schools			
✓ Salaries & Benefits	\$ 94,102,778	2,061,252	\$ 96,164,030
✓ Other Costs	14,250,719	1,150,613	15,401,333
Subtotal	<u>108,353,497</u>	<u>3,211,865</u>	<u>111,565,363</u>
Total Schools	\$ 345,283,015	7,347,957	\$ 352,630,971
✓ Hopper Center (0281)			
✓ Salaries & Benefits	459,630	(8,372)	451,258
✓ Other Costs	37,875	804	38,679
Subtotal	<u>497,505</u>	<u>(7,569)</u>	<u>489,936</u>
✓ Endeavor (0311)			
✓ Salaries & Benefits	\$ 2,568,654	(675,643)	\$ 1,893,011
✓ Other Costs	149,428	(28,886)	120,541
Subtotal	<u>2,718,081</u>	<u>(704,529)</u>	<u>2,013,552</u>
✓ Journey's Academy (0571)			
✓ Salaries & Benefits	\$ 1,855,442	(387,006)	\$ 1,468,436
✓ Other Costs	81,940	2,163	84,104
Subtotal	<u>1,937,383</u>	<u>(384,843)</u>	<u>1,552,540</u>
✓ Seminole Virtual Schools (7004)			
✓ Salaries & Benefits	\$ 3,440,618	(169,495)	\$ 3,271,122
✓ Other Costs	615,235	313,732	928,967
Subtotal	<u>4,055,853</u>	<u>144,237</u>	<u>4,200,089</u>
✓ Seminole Academy for Digital Learning (7023)			
✓ Salaries & Benefits	\$ 187,600	9,494	\$ 197,094
✓ Other Costs	40,500	-	40,500
Subtotal	<u>228,100</u>	<u>9,494</u>	<u>237,594</u>
✓ Environmental Studies Center (9211)			
✓ Salaries & Benefits	\$ -	-	\$ -
✓ Other Costs	32,030	(20,000)	12,030
Subtotal	<u>32,030</u>	<u>(20,000)</u>	<u>12,030</u>
✓ Eugene Gregory/Consequence Unit Program (9224)			
✓ Salaries & Benefits	410,447	57,948	468,395
✓ Other Costs	5,102	-	5,102
Subtotal	<u>415,549</u>	<u>57,948</u>	<u>473,497</u>
✓ John Polk Correctional Center (9225)			
✓ Salaries & Benefits	63,277	3,160	66,437
✓ Other Costs	4,750	-	4,750
Subtotal	<u>68,027</u>	<u>3,160</u>	<u>71,187</u>
✓ Detention Center (9234)			
✓ Salaries & Benefits	\$ 297,237	(6,858)	\$ 290,379
✓ Other Costs	3,498	-	3,498
Subtotal	<u>300,735</u>	<u>(6,858)</u>	<u>293,877</u>
Total Special Centers	\$ 10,253,264	\$ (908,960)	\$ 9,344,304
Total Schools and Special Centers	\$ 355,536,278	6,438,997	\$ 361,975,275

**Seminole County Public Schools
District Level Cost Center Budgets
2016-17**

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 2015-16	Difference	Beginning Budget 2016-17
<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	1,605,793	(22,762)	1,583,031
9229	Choices in Learning Charter School	4,666,829	81,271	4,748,100
9233	Galileo School for Gifted Learning Charter	2,650,777	840,149	3,490,926
9236	Seminole Science Charter School	2,557,235	701,437	3,258,672
9023	Charter School FTE Growth Reserve	-	-	-
Total Alternative Education /Special Programs - Contracted		\$ 11,683,484	\$ 1,600,095	\$ 13,283,579

**Seminole County Public Schools
District Level Cost Center Budgets
2016-17**

Summary District Level Cost Centers

Cost Center	Cost Center Name	Beginning Budget 2015-16	Difference	Beginning Budget 2016-17
District Level Cost Centers				
9002	Information Services	4,327,795	158,876	4,486,671
9004 & 9005	Finance	1,970,766	129,940	2,100,706
9007	Human Resources	2,432,457	276,469	2,708,927
9008	Employee Benefits	-	-	-
9009	Facilities Planning	471,710	48,047	519,757
9014	Purchasing & Distribution Services	513,367	(4,802)	508,565
9021	School Board	411,691	71,835	483,526
9022	Superintendent's Office	317,207	33,670	350,877
9024	Executive Directors - Elementary	449,791	16,613	466,404
9025	Office of Communications	345,773	49,375	395,148
9026	Employee & Government Relations	342,384	23,538	365,922
9027	Executive Directors - Secondary	453,816	282,014	735,830
9093	Executive Director - Legal Services	265,616	116,813	382,429
9209	Community Involvement	256,137	4,565	260,702
9214	Instructional Support	326,718	(86,662)	240,056
	District Level Special Projects / Programs	1,069,915	93,853	1,163,768
	<i>Subtotal District Level Cost Center</i>	<u>13,955,143</u>	<u>1,214,144</u>	<u>15,169,287</u>
District Level Cost Centers - School Support				
9002	Information Services (6200 & 6500 Functions)	3,398,145	(20,148)	3,377,997
9007	Human Resources (Function 5000, 6300 & 6400 + Unemploy. Comp)	363,309	48,216	411,525
9011	Custodial Services	1,630,870	453,442	2,084,313
9014	Distribution Service	708,442	12,066	720,508
9201	Teaching & Learning	2,996,775	490,966	3,487,741
9202	Sch. Safety & Student Alternative Placement	1,491,099	(266,877)	1,224,222
9203	Exceptional Student Support Services	8,320,385	368,585	8,688,970
9204	ePathways	311,751	20,659	332,410
9205	Pre-Kindergarten	2,756,478	335,154	3,091,632
9208	Instructional Technology (Combined with 9201 Cost Center for 2015-16)	-	-	-
9210	ESOL/World Languages/Foreign Exchange	662,157	148,486	810,642
9212	Instructional Excellence & Equity	2,996,187	(132,539)	2,863,648
9214	Instructional Support (Functions 5000, 5100, 6100, 6300, 6400)	1,104,863	52,738	1,157,601
9301	Instructional Resources	4,373,423	21,183	4,394,606
9400/9401	Facilities Services	12,320,807	747,243	13,068,049
9500/9501	Student Transportation Services	21,816,977	247,566	22,064,542
	Alternative Education / Special Programs - Contracted	11,683,484	1,600,095	13,283,579
	District Level School Support - Special Projects/Programs	23,673,504	38,390	23,711,894
	<i>Subtotal District Level Cost Centers - School Support</i>	<u>100,608,657</u>	<u>4,165,224</u>	<u>104,773,880</u>
	Total	<u>114,563,800</u>	<u>5,379,368</u>	<u>119,943,167</u>

**Seminole County Public Schools
District Level Cost Center Budgets
2016-17**

Cost Center :

District Level Special Projects / Programs

Project #	Program Description	Beginning Budget 2015-16	Difference	Beginning Budget 2016-17
District Level Special Projects / Programs				
4234	Central Office Communication	475,409	77,886	553,295
4235 & 4236	Central Office Utilities	24,725	-	24,725
4238	Central Office Electricity	503,317	1,007	504,324
4721	Property Tax Notices - Postage	29,000	4,000	33,000
4722	District Copy Machines	-	-	-
	CO & DS Withheld for Administrative Expenses	37,464	-	37,464
4971	Health Insurance Cost Adjustment	-	10,960	10,960
	<i>Subtotal District Level Special Programs</i>	\$ 1,069,915	\$ 93,853	\$ 1,163,768
District Level School Support - Special Projects/Programs				
3116	School Recognition (A+)	4,398,238	321,175	4,719,413
3750	SAI Lowest 300	-	416,931	416,931
3920	Summer Reading Allocation	500,000	(135,000)	365,000
4007	Saturday Schools	65,040	-	65,040
4169	Summer School	675,015	-	675,015
4200	Inservice Supplements	86,625	6,675	93,300
4201	Sick Leave Payout	3,100,000	-	3,100,000
4202	Vacation Leave Payout	295,000	-	295,000
4204	DROP Program Vacation Leave	130,000	-	130,000
4206	Southern Association Accreditation	13,500	-	13,500
4239	Discretionary Lottery Funds Holdback	109,069	(109,069)	-
4471	Title I Eligible School Bonus	-	323,208	323,208
4478	Regular Teacher Subs	31,000	-	31,000
4594	EOC Tutorials Middle/High	50,000	(50,000)	-
4712	Reserve for Unrealized Enrollment Growth	1,322,936	(1,322,936)	-
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	1,102,906	(9,580)	1,093,326
4820	Substitute Teachers	3,006,177	67,639	3,073,816
4823	ESE Substitutes	497,821	11,201	509,022
4832	Seminole H.S. Pool	25,000	-	25,000
4834	PE Assistants Subs	43,130	2,183	45,313
4847	Instructional Assistants - Substitute Payment	133,646	6,764	140,410
4879	Dori Slosberg Drivers Ed Funds	220,000	(20,000)	200,000
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	-	78,183	78,183
4987	Digital Classrooms Allocation	1,117,761	257,139	1,374,900
4966 & 0000	Midway Safe Harbor Program	60,901	188	61,089
CC#9008	Self Insurance - Property, Casualty & Workers Compensation	5,579,135	200,189	5,779,324
	<i>Subtotal District Level School Support</i>	\$ 23,673,504	\$ 38,390	\$ 23,711,894
	Total	\$ 24,743,420	\$ 132,243	\$ 24,875,662

Seminole County Public Schools
General Fund - Fund 101 Voter Approved Millage
2016-17

	Beginning Budget 2015-16	Difference	Beginning Budget 2016-17
Revenues and Beginning Fund Balance			
Beginning Fund Balance	\$ 5,038,693	\$ 5,897,088	\$ 10,935,781
Revenue	20,086,144	1,005,263	21,091,407
Transfer from General Fund	1,025,977	(1,025,977)	-
Total Revenues and Beginning Fund Balance	\$ 26,150,814	\$ 5,876,374	\$ 32,027,188
Expenditures and Ending Fund Balance			
Preserve "A" rated academic, vocational, arts and athletic programs	13,869,615	6,397,235	20,266,850
Retain highly qualified teachers	1,797,800	(1,047,800)	750,000
Repair and maintain school buildings	5,072,600	(5,072,600)	-
Collection Fee (Tax Collector)	164,706	98,937	263,643
Indirect costs	207,400	3,514	210,914
Prior Year Project Carryovers	4,767,261	5,430,683	10,197,944
Total Expenditures	25,879,382	5,809,969	31,689,351
Ending Fund Balance	271,432	66,406	337,838
	\$ 26,150,814	\$ 5,876,374	\$ 32,027,188

Seminole County Public Schools
General Fund - Fund 101 Expenditure Plan
2016-17

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

Voice over Internet Protocol (VoIP)	7,000,000
Technology Refresh Program	5,476,850
STEM Labs - Elementary Schools	4,200,000
Network & Infrastructure Upgrades	2,740,000
Extra 1/2 Hour of Instruction - Hamilton, Pine Crest, and Midway	850,000
Total - <i>Preserve "A" rated academic, vocational, arts and athletic programs</i>	<u>\$ 20,266,850</u>

Retain highly qualified teachers

Summer Professional Development	750,000
Total - <i>Retain highly qualified teachers</i>	<u>\$ 750,000</u>

**EXTENDED DAY PROGRAM
2016-2017**

A General Fund (Fund 121) was established to account for the finances of the KidZone & Beyond Program. The program offers before and after-school childcare, afterschool enrichment, and summer camp. The program offers children a safe, healthy and stimulating before and after-school environment beginning the first student attendance day of the school year. Child Care, service is available for school days at elementary school sites and three middle school sites. The summer camp is offered at select elementary school sites. All enrichment classes will be available during the school year for two 10-week sessions.

There are 35 elementary schools and three middles schools participating in the KidZone & Beyond Program. All 38 facilities will provide after school programs with 32 of these also providing before school care services.

The KidZone & Beyond Program provides quality child care services at a minimal cost to parents. A basic understanding of an before and after 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 KidZone & Beyond Program needs to provide a natural and supportive environment, the schedule attempts to implement a fun, engaging experience after the school day with monitoring for homework completion.

• Hours	Before School	7:00 A.M. – 8:00 A.M. 1 hour
	After School	Dismissal until 6:00 P.M.
• Fees	Before School	\$26.00 per week
	After School	\$51.00 per week
	Before & After	\$57.00 per week
	Full Week	\$127.00 per week
	(Fee Reductions are provided for 2ND and 3RD Child enrolled)	
	Registration	\$25.00
	Non-Sufficient Funds	Handled by an outside agency
	Late Pick-up	\$5.00 for every 5 minutes past 6:00 PM
	Late Payment	\$5.00

Income generated by this program is transferred to support the operating budget of the School Board.

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	\$ 1,322,951	\$ 319,610
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>\$ 7,439,579</u>	<u>\$ 394,288</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	616,221	139,587
121-9100-400	Energy Services	53,625	53,625	-
121-9100-500	Materials & Supplies	416,891	460,705	43,814
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>6,121,660</u>	<u>43,668</u>
Ending Fund Balances:				
121	Fund Balances	<u>967,300</u>	<u>1,317,920</u>	<u>350,620</u>
Total Projected Expenses and Fund Balances		<u>\$ 7,045,292</u>	<u>\$ 7,439,579</u>	<u>\$ 394,288</u>

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, 2016 total \$140,120,000. 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 majority of the current annual debt service amounts of \$24,912,583 (principal and interest) 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, 2016 total \$8,968,000. 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 Fund
2016-17**

Projected Revenues and Beginning Balances:

Beginning Fund Balance		2015-16	2016-17	Difference
210	COPs Series 2015A	\$ 56,657	\$ 5,780	\$ (50,876)
211	COPs Series 2006B/2016A	20,969	30,663	9,694
213	COPs Series 2007A	12,121	8,216	(3,904)
215	COPs Series 2012A	20,085	3,572	(16,513)
216	COPs Series 2012B	18,149	5,475	(12,674)
217	COPs Series 2014A	52,386	6,841	(45,545)
218	COPs Series 2009A/2016B	24,162	76,722	52,559
219	COPs Series 2016C	-	-	-
220	SBE Bonds	247,537	247,537	-
Total Fund Balances		452,066	384,806	(67,259)
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	1,100	100
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	1,534,537	35,691
Transfers In				
210-630	COPs Series 2015A	2,290,000	2,345,334	55,334
211-630	COPs Series 2006B/2016A	4,505,000	4,178,975	(326,025)
213-630	COPs Series 2007A	5,890,000	5,894,384	4,384
215-630	COPs Series 2012A	3,165,000	3,180,978	15,978
216-630	COPs Series 2012B	2,575,000	2,582,931	7,931
217-630	COPs Series 2014A	1,920,000	1,905,359	(14,641)
218-630	COPs Series 2009A/2016B	1,585,000	1,435,778	(149,222)
219-630	COPs Series 2016C	-	1,717,038	1,717,038
Total Transfers In		21,930,000	23,240,776	1,310,776
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	24,775,313	(44,068,533)
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)

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 the 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.

2016-2017 Budget

In approving this budget, the Board is authorizing the following expenditures among others:

- Construction Management Services for Hamilton and Wekiva Elementary Schools;
- Construction of New Millennium Middle School, Midway Intermediate Learning Center building and a yet to be named facility for an IB Primary Years Program;
- Replacement of Aging School Buses; and
- Various Minor Capital Outlay Projects Districtwide.

This budget includes a 1.500 mill property tax levy that will generate \$45,195,872 in revenue for projects itemized in the Capital Outlay Funds Budget. The appropriations include the maintenance of building infrastructure; transfers to the operating budget to cover countywide maintenance, repair, renovation; and transfers to the Debt Service Fund for Certificates of Participation.

This is the second full year of the ten year Seminole County Infrastructure Sales Tax which was effective January 1, 2015 and is projected to generate \$17,120,372 in revenue for 2016-17. Appropriations of these funds are for Sales Tax projects included in the Infrastructure Sales Tax Interlocal Agreement Project List as amended by the Board.

PECO Maintenance revenues are supplied by the State and used for maintenance, safety related projects, and construction/renovation projects. The amounts have been conservatively estimated to \$1,683,684 for the 2016-17 fiscal year pending notification from the Florida Department of Education of the actual allocation.

Educational Facilities Impact Fees are collected for all new residential construction. This revenue source is estimated to generate \$3,000,000 during the 2016 -17 fiscal year. The funds will be used for construction of new capacity due to enrollment growth and allocated to the repayment of debt service related to growth projects from previous years.

A Certificate of Participation issue is planned to provide \$60,000,000 in proceeds which will be used primarily to finance the New Millennium Middle School. Debt service payments on this issue will be repaid through a combination of future collections of Educational Facilities Impact fees and Sales Taxes.

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 6.057 mills for operating expenses and is proposed solely at the discretion of the school board.

THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE.

The capital outlay tax will generate approximately \$45,195,872 to be used for the following projects:

CONSTRUCTION AND REMODELING

Construction Management Services for Wekiva Elementary 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

Upgrades to Existing Elevator Systems

Countywide Renovations

MOTOR VEHICLE PURCHASES

Purchase of 15 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 custodial equipment

Purchase of new computers

Purchase of bus communication equipment

Purchase of network infrastructure for computer testing

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 COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

Leasing of portable classrooms

All concerned citizens are invited to a public hearing to be held on **July 26, 2016 at 5:15 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
2016-17**

Carryover Balances	2015-16	2016-17	Difference
Prior Year Budgeted Projects	\$ 15,471,355	\$ 14,306,122	\$ (1,165,233)
Prior Year Carryover (Unbudgeted Funds)	<u>10,475,731</u>	<u>19,172,572</u>	<u>8,696,841</u>
Beginning Fund Balance	<u>25,947,086</u>	<u>33,478,694</u>	<u>7,531,608</u>
Revenue - Federal/State Sources:			
PECO Maintenance	1,122,456	1,683,684	561,228
CO & DS Regular	310,000	310,000	-
Gas Tax Refund	<u>110,000</u>	<u>110,000</u>	<u>-</u>
Total State Revenue	<u>1,542,456</u>	<u>2,103,684</u>	<u>561,228</u>
Revenue - Local Sources:			
Sales Tax	16,104,375	17,120,372	1,015,997
Interest Income - Various Funds	60,600	40,000	(20,600)
Impact Fees	3,500,000	3,000,000	(500,000)
Capital Improvement Tax	43,041,737	45,195,872	2,154,135
2016C COPS Proceeds	<u>-</u>	<u>60,000,000</u>	<u>60,000,000</u>
Total Local Revenue	<u>62,706,712</u>	<u>125,356,244</u>	<u>62,649,532</u>
Total Available Funds	<u>\$ 90,196,254</u>	<u>\$ 160,938,622</u>	<u>\$ 70,742,368</u>
Appropriations:			
Capital Projects	\$ 26,043,325	\$ 100,994,897	\$ 74,951,572
Capital Projects - Carryover Projects	15,471,355	14,306,122	(1,165,233)
Budgetary Transfers:			
To General Fund:			
Capital Improvement Tax-Maintenance	9,841,000	9,973,000	132,000
Property Casualty Premium	1,871,000	-	(1,871,000)
Portables	412,000	570,000	158,000
To Debt Service Fund:			
Capital Improvement Tax:			
Series 2015A Cert. of Participation	2,290,000	2,345,334	55,334
Series 2006B/2016A Cert. of Participation	4,505,000	4,178,975	(326,025)
Series 2007A Cert. of Participation	5,890,000	5,894,384	4,384
Series 2012A Cert. of Participation	3,165,000	3,180,978	15,978
Series 2012B Cert. of Participation	2,575,000	2,582,931	7,931
Series 2006A/2014A Cert. of Participation	1,920,000	1,905,359	(14,641)
Series 2009A/2016B Cert. of Participation	1,585,000	1,435,778	(149,222)
Series 2016C Cert. of Participation	<u>-</u>	<u>1,717,038</u>	<u>1,717,038</u>
Total Appropriations	<u>75,568,680</u>	<u>149,084,795</u>	<u>73,516,115</u>
Ending Fund Balances:			
Fund Balances	<u>14,627,574</u>	<u>11,853,827</u>	<u>(2,773,747)</u>
Total Projected Expenses and Fund Balances	<u>\$ 90,196,254</u>	<u>\$ 160,938,622</u>	<u>\$ 70,742,368</u>

2016-2017 FIVE (5) YEAR CAPITAL IMPROVEMENT PLAN

7/18/2016

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	\$45,195,872	\$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	\$127,459,928	\$69,322,321	\$83,848,417	\$73,702,396	\$75,610,694
PRIOR YEAR CARRYOVER	\$19,172,572	\$11,853,827	\$22,839,789	\$16,504,808	\$21,280,636
TOTAL REVENUE	\$146,632,500	\$81,176,148	\$106,688,206	\$90,207,204	\$96,891,330

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	\$1,930,000	\$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	\$21,523,739	\$21,671,417	\$21,661,103	\$16,993,154	\$16,985,014
2016C COPS PAYMENT	\$1,717,038	\$2,286,850	\$2,286,850	\$3,000,000	\$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) <i>REVISED</i>		\$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	
BALOOON DEBT SERVICE COPS 2016C				\$3,136,850	
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					
FIRE ALARM/EMERGENCY MASS NOTIFICATION	\$2,450,000				
PLAYGROUND SURFACES & EQUIPMENT (DISTRICT WIDE) <i>REVISED</i>	\$497,000				
PA PAGING SYSTEM REPLACEMENT	\$300,000				
MISC.					
CONTINGENCY	\$2,500,000				
TOTAL EXPENDITURES	\$134,778,673	\$58,336,359	\$90,183,398	\$68,926,568	\$83,868,748
BUDGETED FUND BALANCE	\$11,853,827	\$22,839,789	\$16,504,808	\$21,280,636	\$13,022,582

Special Revenue Funds

Food Service Fund

Dining Services is financially self-sustaining and 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 2016-2017 school year, Seminole County Public Schools Dining Services will operate fifty-seven (57) restaurants servicing sixty-six (66) 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 Dining Services provides meals.

The 2016-2017 Dining Services Budget proposal has been developed with meal prices of; Elementary Student Paid Lunch \$2.50, Secondary Student Paid Lunch \$3.00 and Student Paid Breakfast (all grades) \$1.75. 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 Dining Services 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 Dining Services. After School Snack Programs are offered to thirty-five (35) 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 \$2.00 and adult lunches will be \$3.25.

**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>9,550,543</u>	<u>1,189,556</u>
Total Revenue & Fund Balances		<u>\$ 40,259,987</u>	<u>\$ 41,657,853</u>	<u>\$ 1,397,866</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	8,095,536	1,676,198
7600-400	Energy Services	917,000	916,000	(1,000)
7600-500	Materials & Supplies	13,741,399	12,995,450	(745,949)
7600-600	Furniture & Equipment	2,213,684	857,829	(1,355,855)
7600-700	Other Expenditures	569,000	565,000	(4,000)
Total Expenditures & Transfers		33,464,054	32,826,840	(637,214)
Ending Fund Balances:				
	Fund Balance	6,795,932	8,831,012	2,035,080
Total Expenditures & Fund Balances		\$ 40,259,987	\$ 41,657,853	\$ 1,397,866

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
2016-2017

REVENUES	2015-16 Budget	2016-17 Projected Budget
Individuals with Disabilities Education Act (IDEA)	\$ 13,185,297	\$ 13,668,339
IDEA Part B Pre-K Entitlement	269,461	281,081
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	TBD
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 ELL Supplement	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	-	-
Carryover Federal Programs	3,275,408	5,985,545
Carryover Non-Federal Programs	4,891,055	3,038,348
TOTAL REVENUES	\$ 39,231,351	\$ 39,827,371
EXPENDITURES		
Salaries	21,177,585	21,308,279
Employee Benefits	7,543,488	8,559,162
Purchased Services	2,421,091	2,621,158
Energy Services	1,100	21,942
Materials and Supplies	1,181,436	2,137,596
Capital Outlay	533,183	510,506
Other	1,482,413	1,630,381
Non-Federal Program Expenditures	4,891,055	3,038,348
TOTAL EXPENDITURES	\$ 39,231,351	\$ 39,827,371

Special Revenue Funds
Individuals with Disabilities Education Act (IDEA)
2016-17

REVENUES	2015-16 Budget	2016-17 Projected Budget
IDEA, Part B Allocation	\$ 13,185,297	\$ 13,668,339
IDEA, Part B Preschool Allocation	269,461	281,081
IDEA, Part B Roll Forward	277,272	1,221,349
IDEA, Part B Preschool Roll Forward	25,797	962
TOTAL FUNDS AVAILABLE	<u>\$ 13,757,827</u>	<u>\$ 15,171,731</u>
EXPENDITURES		
Salaries	8,809,610	9,259,540
Employee Benefits	3,860,817	4,514,723
Purchased Services	367,558	703,269
Energy Services	-	-
Materials and Supplies	75,887	53,686
Capital Outlay	138,255	82,754
Other	505,700	557,760
TOTAL EXPENDITURES	<u>\$ 13,757,827</u>	<u>\$ 15,171,731</u>

Special Revenue Funds
Electronic Medicaid Administrative Claiming System
2016-17

REVENUES	2015-16 Budget	2016-17 Projected Budget
Electronic Medicaid	172,033	\$ 172,033
Electronic Medicaid Roll Forward	-	-
TOTAL FUNDS AVAILABLE	\$ 172,033	\$ 172,033
EXPENDITURES		
Salaries	124,243	122,102
Employee Benefits	41,017	39,265
Purchased Services	407	2,000
Energy Services		-
Materials and Supplies	315	2,404
Capital Outlay	418	-
Other	5,633	6,262
TOTAL EXPENDITURES	\$ 172,033	\$ 172,033

Special Revenue Funds
Title I, Part A
2016-17

REVENUES	2015-16 Budget	2016-17 Projected Budget
Title I, Part A Allocation	\$ 11,515,271	\$ 11,518,917
Title I, Part A Roll Forward	2,613,899	4,071,003
TOTAL FUNDS AVAILABLE	<u>\$ 14,129,170</u>	<u>\$ 15,589,920</u>
EXPENDITURES		
Salaries	8,678,618	8,589,595
Employee Benefits	2,777,532	3,096,439
Purchased Services	972,752	957,553
Energy Services	1,100	2,550
Materials and Supplies	925,693	1,953,507
Capital Outlay	242,182	307,316
Other	531,293	682,961
TOTAL EXPENDITURES	<u>\$ 14,129,170</u>	<u>\$ 15,589,920</u>

Special Revenue Funds
Title I, School Improvement
2016-17

REVENUES	2015-16 Budget	2016-17 Projected Budget
Title I, Part A School Improvement Allocation	\$ 118,930	\$ -
Title I, Part A School Improvement Roll Forward		9,800
TOTAL FUNDS AVAILABLE	<u>\$ 118,930</u>	<u>\$ 9,800</u>
EXPENDITURES		
Salaries	11,186	4,254
Employee Benefits	689	2,515
Purchased Services	100,360	2,371
Energy Services	-	-
Materials and Supplies	2,320	159
Capital Outlay	-	-
Other	4,375	502
TOTAL EXPENDITURES	<u>\$ 118,930</u>	<u>\$ 9,800</u>

Special Revenue Funds
Title I, Part D
2016-17

REVENUES	2015-16 Budget	2016-17 Projected Budget
Title I, Part D Allocation	\$ 73,105	\$ 118,125
Title I, Part D Roll Forward	-	-
TOTAL FUNDS AVAILABLE	<u>\$ 73,105</u>	<u>\$ 118,125</u>
EXPENDITURES		
Salaries	48,533	73,500
Employee Benefits	21,977	39,703
Purchased Services	-	-
Energy Services	-	-
Materials and Supplies	-	622
Capital Outlay	-	-
Other	2,595	4,300
TOTAL EXPENDITURES	<u>\$ 73,105</u>	<u>\$ 118,125</u>

Special Revenue Funds
Title II, Part A, Teacher and Principal Training
2016-17

REVENUES	2015-16 Budget	2016-17 Projected Budget
Title II, Part A Allocation	\$ 1,858,005	\$ 1,853,359
Title II, Part A Roll Forward	299,376	187,776
TOTAL FUNDS AVAILABLE	<u>\$ 2,157,381</u>	<u>\$ 2,041,135</u>
EXPENDITURES		
Salaries	1,323,260	1,182,863
Employee Benefits	378,898	377,785
Purchased Services	311,999	286,278
Energy Services	-	19,392
Materials and Supplies	5,971	
Capital Outlay	2,109	500
Other	135,144	174,317
TOTAL EXPENDITURES	<u>\$ 2,157,381</u>	<u>\$ 2,041,135</u>

Special Revenue Funds
Title III, Part A, Support for ELL Supplement
2016-17

REVENUES	2015-16 Budget	2016-17 Projected Budget
Title III, Part A Allocation	\$ 43,869	\$ -
Title III, Part A Roll Forward	-	31,577
TOTAL FUNDS AVAILABLE	<u>\$ 43,869</u>	<u>\$ 31,577</u>
EXPENDITURES		
Salaries	9,999	5,783
Employee Benefits	823	457
Purchased Services	20,847	20,847
Energy Services	-	-
Materials and Supplies	12,200	4,490
Capital Outlay	-	-
Other	-	-
TOTAL EXPENDITURES	<u>\$ 43,869</u>	<u>\$ 31,577</u>

Special Revenue Funds
Title III, Part A, Support for ELL Supplement
2016-17

REVENUES	2015-16 Budget	2016-17 Projected Budget
Title III, Part B Allocation	\$ 326,868	\$ 413,285
Title III, Part B Roll Forward	59,064	84,600
TOTAL FUNDS AVAILABLE	<u>\$ 385,932</u>	<u>\$ 497,885</u>
EXPENDITURES		
Salaries	147,509	162,510
Employee Benefits	42,288	47,200
Purchased Services	118,620	181,942
Energy Services	-	-
Materials and Supplies	44,792	41,585
Capital Outlay	10,000	35,520
Other	22,723	29,129
TOTAL EXPENDITURES	<u>\$ 385,932</u>	<u>\$ 497,885</u>

**Special Revenue Funds
Immigrant Grant
2016-17**

REVENUES	2015-16 Budget	2016-17 Projected Budget
Immigrant Grant Allocation	\$ 183,076	\$ 152,364
Immigrant Grant Roll Forward	-	28,815
TOTAL FUNDS AVAILABLE	<u>\$ 183,076</u>	<u>\$ 181,180</u>
EXPENDITURES		
Salaries	13,060	53,254
Employee Benefits	2,223	16,845
Purchased Services	68,051	54,660
Energy Services	-	-
Materials and Supplies	61,271	26,650
Capital Outlay	29,134	22,354
Other	9,337	7,416
TOTAL EXPENDITURES	<u>\$ 183,076</u>	<u>\$ 181,180</u>

Special Revenue Funds
Title IV, Part B, 21st Century Com. Learning Centers
2016-17

REVENUES	2015-16 Budget	2016-17 Projected Budget
Title IV, Part B Allocation	\$ 2,645,679	\$ 1,994,189
Title IV, Part B Roll Forward	-	333,897
TOTAL FUNDS AVAILABLE	<u>\$ 2,645,679</u>	<u>\$ 2,328,086</u>
EXPENDITURES		
Salaries	1,668,415	1,511,988
Employee Benefits	328,071	325,291
Purchased Services	346,269	316,665
Energy Services	-	-
Materials and Supplies	37,023	33,079
Capital Outlay	39,143	13,360
Other	226,758	127,703
TOTAL EXPENDITURES	<u>\$ 2,645,679</u>	<u>\$ 2,328,086</u>

Special Revenue Funds
Title X, Part C, Homeless Children
2016-17

REVENUES	2015-16 Budget	2016-17 Projected Budget
Title X, Part C Allocation	\$ 120,000	\$ 120,000
Title X, Part C Roll Forward		5,232
TOTAL FUNDS AVAILABLE	<u>\$ 120,000</u>	<u>\$ 125,232</u>
EXPENDITURES		
Salaries	77,620	71,938
Employee Benefits	19,864	24,364
Purchased Services	7,200	10,721
Energy Services	-	-
Materials and Supplies	8,946	9,916
Capital Outlay	-	-
Other	6,370	8,292
TOTAL EXPENDITURES	<u>\$ 120,000</u>	<u>\$ 125,232</u>

Special Revenue Funds
Carl D. Perkins Allocation
2016-17

REVENUES	2015-16 Budget	2016-17 Projected Budget
Carl D. Perkins Allocation	\$ 553,294	\$ 511,787
Carl D. Perkins Roll Forward	-	10,532
TOTAL FUNDS AVAILABLE	<u>\$ 553,294</u>	<u>\$ 522,319</u>
EXPENDITURES		
Salaries	265,532	270,951
Employee Benefits	69,289	74,576
Purchased Services	107,028	84,852
Energy Services	-	-
Materials and Supplies	7,018	11,498
Capital Outlay	71,942	48,703
Other	32,485	31,740
TOTAL EXPENDITURES	<u>\$ 553,294</u>	<u>\$ 522,319</u>

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 District's Internal Service Funds include two Self-Insurance Funds, the 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 subject to varying limits for the amounts above the District's self-insured retention.
- Health – The School District is partially self-funded for medical and prescription benefits through the purchase of individual stop loss coverage with \$350,000 per claim limits.

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 of technology equipment at low bid prices 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
2016-17

Projected Revenues and Beginning Balances:

Beginning Fund Balance		2015-16	2016-17	Difference
700	Fund Balance	\$ 9,958,369	\$ 9,928,439	\$ (29,930)

Projected Revenues

700-431	Interest	28,000	28,000	-
700-484	Internal Service Fund Revenues	5,981,548	6,103,159	121,611
Total Available Revenue and Fund Balance		\$ 15,967,917	\$ 16,059,598	\$ 91,681

Projected Expenses and Ending Balances:

Expenses:		2015-16	2016-17	Difference
700-4100	Salaries	355,009	402,546	47,537
700-4200	Benefits	93,970	120,430	26,460
700-4300	Purchased Services	2,624,996	2,657,885	32,889
700-4500	Materials & Supplies	4,500	18,720	14,220
700-4600	Capital Outlay	1,000	1,000	-
700-4700	Other Expense	2,930,073	2,930,578	505
Total Estimated Expenses		6,009,548	6,131,159	121,611

Ending Fund Balances

Fund Balances		9,958,369	9,928,439	(29,930)
Total Projected Expenses and Fund Balances		\$ 15,967,917	\$ 16,059,598	\$ 91,681

**Internal Service Funds
Self Insurance Fund - Health
2016-17**

Projected Revenues and Beginning Balances:

Beginning Fund Balance		2015-16	2016-17	Difference
740	Fund Balances	\$ 12,870,549	\$ 17,560,757	\$ 4,690,208
Projected Revenues				
740-3431	Interest	30,000	50,000	20,000
740-3484	Internal Service Fund Revenues	63,889,721	64,384,545	494,824
Total Available Revenue and Fund Balance		<u>\$ 76,790,270</u>	<u>\$ 81,995,302</u>	<u>\$ 5,205,032</u>

Projected Expenses and Ending Balances:

Expenses:		2015-16	2016-17	Difference
740-4100	Salaries	263,030	270,524	7,494
740-4200	Benefits	84,428	91,199	6,771
740-4300	Purchased Services	2,122,033	2,827,450	705,417
740-4500	Materials & Supplies	9,000	9,000	-
740-4600	Capital Outlay	-	-	-
740-4700	Other Expenses	61,411,230	61,249,907	(161,323)
Total Estimated Expenses		<u>63,889,721</u>	<u>64,448,080</u>	<u>558,359</u>
Ending Fund Balances:				
740	Fund Balances	12,900,549	17,547,222	4,646,673
Total Projected Expenses and Fund Balances		<u>\$ 76,790,270</u>	<u>\$ 81,995,302</u>	<u>\$ 5,205,032</u>

**Internal Service Funds
Copying and Printing Services
2016-17**

Projected Revenues and Beginning Balances:

Beginning Fund Balance		2015-16	2016-17	Difference
720	Fund Balances	\$ 95,560	\$ 166,603	\$ 71,043
Projected Revenues				
720-3431	Interest	250	1,200	950
720-481	Revenue	1,150,065	1,118,296	(31,769)
Total Available Revenue and Fund Balance		<u>\$ 1,245,876</u>	<u>\$ 1,286,099</u>	<u>\$ 40,223</u>

Projected Expenses and Ending Balances:

Expenses:		2015-16	2016-17	Difference
720-7760-100	Salaries	342,497	349,071	6,574
720-7760-200	Benefits	135,180	142,281	7,101
720-7760-300	Purchased Services	336,957	336,979	22
720-7760-500	Materials & Supplies	317,931	308,142	(9,789)
720-7760-600	Capital Outlay	12,500	12,500	-
720-7760-700	Other Expenses	5,000	5,000	-
	Expenses	<u>1,150,065</u>	<u>1,153,974</u>	<u>3,908</u>
Ending Fund Balances:				
720	Fund Balances	<u>95,810</u>	<u>132,125</u>	<u>36,315</u>
Total Projected Expenses and Fund Balances		<u>\$ 1,245,876</u>	<u>\$ 1,286,099</u>	<u>\$ 40,223</u>

**Internal Service Funds
Computer Store
2016-17**

Projected Revenues and Beginning Balances:

Beginning Fund Balances		2015-16	2016-17	Difference
730	Fund Balances	\$ 436,926	\$ 437,176	\$ 250
Projected Revenues				
730-431	Interest	250	1,300	1,050
730-481	Revenue	4,890,825	9,340,437	4,449,613
Total Available Revenue and Fund Balance		<u>\$ 5,328,001</u>	<u>\$ 9,778,914</u>	<u>\$ 4,450,913</u>

Projected Expenses and Ending Balances:

Expenses:		2015-16	2016-17	Difference
730-7760-100	Salaries	38,927	38,160	(767)
730-7760-2XX	Benefits	14,067	13,957	(110)
730-7760-3XX	Purchased Services	976	984	8.00
730-7760-510	Materials & Supplies	4,560,855	300	(4,560,555)
730-7760-591	Items Purchased for Resale	266,000	9,012,336	8,746,336
730-7760-46X	Equipment and Software	-	266,000	266,000
730-7760-750	Other Personnel Services	10,000	10,000	-
Total Expenses		<u>4,890,825</u>	<u>9,341,737</u>	<u>4,450,913</u>
Ending Fund Balances:				
730	Fund Balances	<u>437,176</u>	<u>437,176</u>	<u>-</u>
Total Projected Expenses and Fund Balances		<u>\$ 5,328,001</u>	<u>\$ 9,778,914</u>	<u>\$ 4,450,913</u>