

Seminole County Public Schools

**Tentative Budget
Fiscal Year
2017-2018**



The School Board of Seminole County

*Amy Lockhart, Chairman
Tina Calderone Ed.D, Vice-Chairman
Karen Almond, Member
Jeffrey Bauer, Member
Abby Sanchez, Member*

Walt Griffin Ed.D, Superintendent

July 25, 2017



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NOTICE: Seminole County Public Schools' Board Meetings are broadcast on Seminole Government Television (SGTV). The schedule for broadcasting is the week of each Board Meeting --- Friday at 7:00 p.m. and Saturday at 7:00 p.m. SGTV is offered to Bright House subscribers on Channel 199.

If you wish to address the School Board, please complete one of the request forms in the back of the room and give to the Clerk of the Board, Jill Mahramus, prior to the meeting.

NOTE: This agenda is subject to amendment by the School Board at the time of the meeting to which this agenda applies.

The School Board may add matters to the agenda and the School Board may remove matters from the agenda.



The School Board of Seminole County Florida Agenda

July 25, 2017

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
 - B. Resolution for Adopting Tentative Budget

**RESOLUTION NUMBER 2017-03
ADOPTING TENTATIVE MILLAGE RATES**

WHEREAS, the School Board of Seminole County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates for the fiscal year July 1, 2017 to June 30, 2018; 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 2017-2018 in the amounts of:

	Tentative Millage Levy	Proposed Amount to Be Raised
District School Tax Required Local Effort including Prior Period Funding Adjustment	4.321	\$139,321,596
District Local Capital Improvement Tax	1.500	\$48,364,358
District School Tax Discretionary Millage	0.748	\$24,117,693

The total millage rate to be levied is 7.93% below the roll-back rate

NOW THEREFORE, BE IT RESOLVED:

That the Seminole County School Board, adopted the tentative millage rates for the fiscal year July 1, 2017 to June 30, 2018 on July 25, 2017 by separate vote before adopting the tentative budget.

Amy Lockhart, Chairman

**RESOLUTION NUMBER 2017-04
ADOPTING TENTATIVE BUDGET**

A RESOLUTION OF THE SEMINOLE COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2017-2018.

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, 2017 to June 30, 2018; and

WHEREAS, the Seminole County School Board set forth the appropriations and revenue estimate for the budget for the fiscal year 2017-2018.

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 \$945,229,464 for fiscal year 2017-2018.

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, 2017 to June 30, 2018.

Amy Lockhart, 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 : 2017	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	\$	31,712,623,593	(1)
2.	Current year taxable value of personal property for operating purposes	\$	1,863,309,962	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	10,426,464	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	33,586,360,019	(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.)	\$	413,631,040	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	33,172,728,979	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	31,319,417,801	(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		6/16/2017 2:28 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>	4.6090	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>	\$	144,351,197	(11)
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	92,329,644	(12)
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	236,680,841	(13)
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	4.3515	per \$1,000	(14)
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.7833	per \$1,000	(15)
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	4.3210	per \$1,000	(16)
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	E. Additional Voted Millage
	1.5000	0.7480	0.0000	
Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>		2.2480	per \$1,000	(17)

18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$ 145,126,662	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 75,502,137	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$ 220,628,799	(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>	-0.70 %	(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>	-7.93 %	(22)

Final public budget hearing	Date : 9/5/2017	Time : 5:15 PM	Place : 400 East Lake Mary Blvd Sanford FL 32773
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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	

SCPS Millage Levies

Description	Actual Millage Levies 2016-17	Difference	Estimated Millage Levies 2017-18	Percent Change
<u>Millage Set by Law:</u>				
(A) Required Local Effort	4.6090	-0.2880	4.3210	-6.25%
<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	-0.7000	0.0000	-100.00%
Total of Levies (A) + (B) + (C)	7.5570	-0.9880	6.5690	-13.07%

Description	2016-17	Difference	Estimated Tax Revenue 2017-18 *	Percent Change
<u>Millage Set by Law -Total Revenue</u>				
(A) Required Local Effort	\$ 138,871,848	\$ 449,748	\$ 139,321,596	0.32%
<u>Discretionary Millage Set by School Board - Total Revenue</u>				
Basic Discretionary	22,537,675	1,580,018	24,117,693	7.01%
Capital Outlay	45,195,872	3,168,486	48,364,358	7.01%
(B) Total of Board Discretionary Levies	67,733,546	4,748,506	72,482,052	7.01%
(C) Voted Additional Operating Millage	21,091,407	(21,091,407)	-	-100.00%
Total of Levies (A) + (B) + (C)	\$ 227,696,802	\$ (15,893,154)	\$ 211,803,648	-6.98%

* Revenue based upon taxable assessed value, per Seminole County Property Appraiser's Office. (Taxable Value \$33,586,360,019)

**Summary of Budgets By Fund
Fiscal Year 2017-18**

	General	Special Revenue	Debt Service	Capital Projects	Total
Revenues					
Federal	2,054,661	55,846,486	-	-	57,901,147
State	310,076,394	368,656	1,535,288	1,520,000	313,500,337
Local	171,450,992	11,632,634	20,100	69,848,341	252,952,067
Total Revenue	483,582,047	67,847,776	1,555,388	71,368,341	624,353,552
Transfers In	7,255,947	-	23,935,906	-	31,191,853
Refunding of Debt Proceeds					
Fund Balance July 1, 2017	75,248,577	10,709,113	216,084	92,006,111	178,179,885
Total Revenue, Transfers In & Balances	566,086,572	78,556,889	25,707,377	163,374,452	833,725,290
Expenditures					
Instruction	337,806,564	17,580,153	-	-	355,386,717
Pupil Personnel Services	20,511,052	5,688,576	-	-	26,199,628
Instructional Media Services	2,361,239	-	-	-	2,361,239
Instructional & Curriculum Development Services	6,053,151	2,781,942	-	-	8,835,093
Instructional Staff Training	3,362,620	2,982,854	-	-	6,345,474
Instruction Related Technology	6,868,611	-	-	-	6,868,611
School Board	1,472,052	-	-	-	1,472,052
General Administration	2,253,735	1,131,637	-	-	3,385,371
School Administration	32,014,552	-	-	-	32,014,552
Facilities Acquisition and Construction	4,118,371	20,848	-	103,213,594	107,352,813
Fiscal Services	2,243,936	-	-	-	2,243,936
Food Services	-	34,572,087	-	-	34,572,087
Central Services	4,343,981	18,786	-	-	4,362,767
Pupil Transportation Services	22,075,925	3,137,572	-	-	25,213,497
Operation of Plant	40,819,687	12,335	-	-	40,832,022
Maintenance of Plant	10,218,943	-	-	-	10,218,943
Administrative Technology Services	8,205,947	-	-	-	8,205,947
Community Services	4,208,008	2,258,921	-	-	6,466,929
Debt Service	-	-	25,491,294	-	25,491,294
Total Expenditures	508,938,375	70,185,710	25,491,294	103,213,594	707,828,972
Transfers Out	2,712,947	-	-	28,478,906	31,191,853
Fund Balance, June 30, 2018	54,435,249	8,371,179	216,084	31,681,953	94,704,465
Total Expenditures, Transfers Out & Balances	566,086,572	78,556,889	25,707,377	163,374,452	833,725,290



Seminole County Public Schools
Summary of Budgets By Fund
2017-18

	Description	Amount
§	General Fund	\$ 541,130,882
§	General Fund - Fund 101 *	17,546,263
§	Extended Day - Fund 121	7,409,426
§	Debt Service Funds	25,707,377
§	Capital Outlay Funds	163,374,452
§	Special Revenue Funds	78,556,889
§	Internal Service Funds	111,504,174
	Total	<u>\$ 945,229,464</u>

* Voted Additional Operating Funds

General Fund

The Operating Budget is funded almost entirely by the Florida Education Finance Program which provides funding on a per student basis. Funding under the Florida Education Finance Program (FEFP) is projected to increase by \$8.9 million to \$474.3 million. The increase in funding is due primarily to a projected increase in enrollment of 701 students (unweighted full-time equivalents) over last year as funding per student increased by 0.87% (just under 1%). The increase in FEFP funding is offset by \$6 million decrease in transfers from Capital Outlay funds due to the District's increasing unmet capital needs for enrollment growth and facilities maintenance.

When comparing the Operating Budget for 2017-18 to 2016-17, the proposed budget includes \$2.37 million in budgeted recurring expenditures increases. Salary expenditures budget is approximately \$5 million less, resulting primarily from reductions in school recognition bonuses and savings in salaries of new hires compared to those of terminating employees. Employee Benefits are budgeted to increase by \$3 million due to increases in Florida Retirement System rates and projected increased workers' compensation claims. Supplies budgets are \$2 million higher and the budgeted increase for furniture and equipment is \$1.4 million.

The Operating Budget Analysis on pages 13-14, is presented to provide users of this budget with the changes in recurring revenues and expenditures compared to the previous year. The Operating Budget Analysis does not include carryover balances and encumbrances from the prior year that will be liquidated in the current year.

The General Fund column on the Summary Budgets by Fund (page 7) includes the Operating Budget, the budget for the remaining funds from the expired voter approved millage (page 24) and the budget for KidZone, the Extended Day program (page 26).

FEFP Funding Summary
2017-18 FEFP 2nd Calculation vs 2016-17 FEFP 2nd and 4th Calculations

	FEFP 2nd Calculation 2016-17	FEFP 4th Calculation 2016-17	FEFP 2nd Calculation 2017-18	Difference 2017-18 FEFP 2nd Calculation vs 2016-17 FEFP 2nd Calculation	Difference 2017-18 FEFP 2nd Calculation vs 2016-17 FEFP 4th Calculation
1 Major FEFP Formula Components					
2 Unweighted FTE	67,002.39	67,092.59	67,703.53	701.14	610.94
3 Weighted FTE	72,098.33	72,315.85	73,061.81	963.48	745.96
4 Base Student Allocation	4,160.71	4,160.71	4,203.95	43.24	43.24
5 School Taxable Value (Tax Roll)	31,386,022,016	31,386,022,016	32,989,314,370	1,603,292,354	1,603,292,354
6 District Cost Differential (DCD)	0.9918	0.9918	0.9921	0.0003	0.0003
7 Required Local Effort Millage	4.599	4.599	4.321	(0.278)	(0.278)
8 FEFP Detail					
9 Base FEFP (WFTE x BSA x DCD)	\$ 297,520,405	\$ 298,418,021	304,721,725	7,201,320	6,303,704
12 .748 Mill Compression	8,241,294	8,308,746	9,042,483	801,189	733,737
13 Safe Schools	1,225,286	1,226,328	1,243,972	18,686	17,644
14 Supplemental Academic Instruction	16,219,978	16,440,045	16,579,718	359,740	139,673
15 Reading Instruction Allocation	2,970,501	2,977,999	2,971,032	531	(6,967)
16 ESE Guaranteed Allocation	20,521,356	20,408,917	20,662,822	141,466	253,905
17 Transportation	11,564,968	11,508,368	11,610,582	45,614	102,214
18 Instructional Materials	5,274,600	5,350,605	5,373,268	98,668	22,663
19 Teachers Classroom Supply Asst. Program.	1,093,326	1,093,326	1,096,315	2,989	2,989
20 Virtual Education Contribution	102,063	165,763	100,825	(1,238)	(64,938)
21 Digital Classrooms Allocation	1,550,190	1,552,485	1,553,060	2,870	575
22 Proration to Appropriation/ Additional Allocation	(133,235)	(155,665)		133,235	155,665
23 Discretionary Lottery/School Recognition	4,719,413	3,150,107	3,147,374	(1,572,039)	(2,733)
24 Class Size Reduction Allocation	71,945,462	71,534,121	72,096,386	150,924	562,265
25 Total FEFP & Categorical Funds	442,815,607	441,979,166	450,199,562	7,383,955	8,220,396
26 .748 Mill Discretionary Local Effort	22,537,675	22,537,675	24,117,693	1,580,018	1,580,018
27 Total Funding	\$ 465,353,282	\$ 464,516,841	\$ 474,317,255	\$ 8,963,973	\$ 9,800,414
28 Total Funds per UFTE	\$ 6,945.32	\$ 6,923.52	\$ 7,005.80	\$ 60.48	\$ 82.28
29 Percent Change Per Unweighted FTE	0.98%		0.87%	0.87%	1.19%



**Seminole County Public Schools
Revenue Estimates
Fiscal Year 2017-18**

Description		2016-17 FEFP 2nd Calculation	Difference 2016-17 FEFP 4th Calculation vs. 2016-17 2nd Calculation	2016-17 FEFP 4th Calculation	Difference 2017-18 FEFP 2nd Calculation vs. 2016-17 4th Calculation	2017-18 FEFP 2nd Calculation	Difference 2017-18 FEFP 2nd Calculation vs. 2016-17 2nd Calculation
FEDERAL SOURCES:							
Account #	Account Name						
3191	ROTC	554,661	-	554,661	-	554,661	-
3202	Medicaid Funding	1,500,000	-	1,500,000	-	1,500,000	-
Total Federal Revenue		2,054,661	-	2,054,661	-	2,054,661	-
STATE SOURCES:							
Account #	Account Name						
3310	Net State FEFP & Categorical Funding	304,245,064	(836,441)	303,408,623	10,184,692	313,593,315	9,348,251
3310	McKay Adjustment	(5,915,640)	398,248	(5,517,392)	(262,608)	(5,780,000)	135,640
3310	Prior Year Adjust & Inst Mat. Schsrship Ded	-	(251,965)	(251,965)	251,965	-	-
3323	CO & DS	37,464	-	37,464	-	37,464	-
3343	State License Tax	84,000	-	84,000	-	84,000	-
3371	Voluntary Pre-K	1,899,632	-	1,899,632	29,076	1,928,708	29,076
3372	Preschool Projects - State Pre-K	7,000	-	7,000	(7,000)	-	(7,000)
3378	Full Service Schools	160,000	-	160,000	-	160,000	-
3390	Misc. State Rev.	52,907	-	52,907	-	52,907	-
Total State Revenue		300,570,427	(690,158)	299,880,269	10,196,125	310,076,394	9,505,967
LOCAL SOURCES:							
Account #	Account Name						
3411	Ad Valorem Taxes	161,108,218	-	161,108,218	(384,278)	160,723,940	(384,278)
3411	Prior Period Tax Adjustment (.010 Mills for 16-17)	301,306	-	301,306	-	301,306	-
3430	Investment Income	515,000	-	515,000	-	515,000	-
3472	Pre-K	961,000	-	961,000	(31,000)	930,000	(31,000)
3494	Federal Indirect	1,637,000	-	1,637,000	-	1,637,000	-
349X	Other Miscellaneous Local	1,236,379	-	1,236,379	(85,883)	1,150,496	(85,883)
Total Local Revenue		165,758,903	-	165,758,903	(501,161)	165,257,742	(501,161)
TRANSFERS IN:							
Account #	Account Name						
3630	Transfer From Capital Outlay Funds	10,543,000	-	10,543,000	(6,000,000)	4,543,000	(6,000,000)
3610	Transfer From Extended Day Program	2,704,466	-	2,704,466	8,481	2,712,947	8,481
Total Transfers In		13,247,466	-	13,247,466	(5,991,519)	7,255,947	(5,991,519)
Total Revenue and Transfers In		481,631,457	(690,158)	480,941,299	3,703,445	484,644,744	3,013,287



Seminole County Public Schools
Revenues - State Formula Funding Detail (FEFP & Categorical Funds)
Fiscal Year 2017-18

Description	2016-17 FEFP 2nd Calculation	Difference 2015-16 FEFP 4th Calculation vs. 2015-16 2nd Calculation	2016-17 FEFP 4th Calculation	Difference 2017-18 FEFP 2nd Calculation vs. 2016-17 4th Calculation	2017-18 FEFP 2nd Calculation	Difference 2017-18 FEFP 2nd Calculation vs. 2016-17 2nd Calculation
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STATE FORMULA FUNDING SOURCES:

FEFP Details:	UFTE					
		67,002.39	90.20	67,092.59	610.94	67,703.53
	WFTE	72,098.33	217.52	72,315.85	745.96	73,061.81
	BSA	\$4,160.71	\$0.00	\$4,160.71	\$43.24	\$4,203.95
	DCD	0.9918	-	0.9918	0.0003	0.9921

Account #	Account Name					
3310	FEFP Base Funding (WFTE x BSA x DCD)	297,520,405	897,616	298,418,021	6,303,704	304,721,725
3310	Declining Enrollment Supplement	-	-	-	-	-
3310	Proration to Appropriation	(133,235)	(40,998)	(174,233)	174,233	-
3310	Additional .748 Compression	8,241,294	67,452	8,308,746	733,737	9,042,483
3310	Safe Schools	1,225,286	1,042	1,226,328	17,644	1,243,972
3310	Supplemental Academic Instruction (SAI)	16,219,978	220,067	16,440,045	139,673	16,579,718
3310	Reading Instruction Allocation	2,970,501	7,498	2,977,999	(6,967)	2,971,032
3310	ESE Guaranteed Allocation	20,521,356	(112,439)	20,408,917	253,905	20,662,822
3310	Student Transportation	11,564,968	(56,600)	11,508,368	102,214	11,610,582
3310	Instructional Materials	5,274,600	76,005	5,350,605	22,663	5,373,268
3310	Teacher Classroom Supply Assistance	1,093,326	-	1,093,326	2,989	1,096,315
3310	Virtual Education Contribution (492.75 x \$212.25)	102,063	63,700	165,763	(64,938)	100,825
3310	Digital Classroom Allocation	1,550,190	2,295	1,552,485	575	1,553,060
3310	Additional Allocation		18,568	18,568	(18,568)	
Total FEFP		366,150,732	1,144,206	367,294,938	7,660,864	374,955,802

Categorical Details:

Account #	Account Name					
3355	Class Size Reduction	71,945,462	(411,341)	71,534,121	562,265	72,096,386
3344	Discretionary Lottery	-	-	-	1,120,557	1,120,557
3361	School Recognition Funds	4,719,413	(1,569,306)	3,150,107	(1,123,290)	2,026,817
Total Categorical		76,664,875	(1,980,647)	74,684,228	559,532	75,243,760
3411	Discretionary Local Effort 0.748 Mills	22,537,675	-	22,537,675	1,580,018	24,117,693
Total FEFP and Categorical Formula Funding (A)		465,353,282	(836,441)	464,516,841	9,800,414	474,317,255

Less Local Portion of Formula Funding:

Account #	Account Name					
3411	Required Local Effort	138,570,543	-	138,570,543	(1,535,570)	137,034,973
3411	Local Discretionary Effort	22,537,675	-	22,537,675	1,151,292	23,688,967
Total Local Portion of Formula Funding (B)		161,108,218	-	161,108,218	(384,278)	160,723,940
Net State FEFP & Categorical Formula Funding ((A)-(B))		304,245,064	(836,441)	303,408,623	10,184,692	313,593,315

**General Fund
Operating Budget Analysis
2017-18**

	Amount
UFTE Projection 2017-18	67,703.53
Beginning Operating Budget Revenue 2016-17	481,631,457
Increase in FEFP Funding (<i>FEFP House Bill 3A Report 2017-18</i>)	8,963,973
Reduction McKay Scholarship Funding Impact	135,640
Transfer In from Capital Outlay Funds	(6,000,000)
Transfer in from Extended Day Fund	8,481
Additional VPK & Pre-K Revenues	(8,924)
Other Revenue Adjustments - <i>Net Amount</i>	(85,883)
(a.) Total Revenue & Transfers In	484,644,744
(b.) Recurring Base Budget	482,428,767

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

1 . Safe Schools	18,686
2 . Reading Instruction Allocation	531
3 . Instructional Materials	98,668
4 . Teachers Classroom Supply Asst. Program.	2,989
5 . Supplemental Academic Instruction (SAI) - 300 Lowest	185,058
6 . Digital Classroom Allocation	2,870
7 . Discretionary Lottery/School Recognition	(1,572,039)
8 . VPK & Pre-K	(8,924)
9 . Additional Advance Placement, International Baccalaureate Funds & Industry Cert.	114,920
(c.) Total of Increases or (Decreases) in Categorical or Other Budget Amounts	(1,157,241)

Salary & Benefit Improvements (Board High Priority Items):

1 . Estimated Salary & Benefit Improvements (<i>To Be Determined</i>)	-
2 . Florida Retirement System (FRS) Contribution Rate Increase	1,181,000
3 . Health Insurance Cost Increase	511,376

Necessary Budget Items - Instructional & Operational

	Amount
1 . Charter School Increase for FTE Growth	1,166,856
2 . Net Estimated Instructional Staffing Needed Based on Projected Student Growth	536,579
3 . Support Staffing Points Adjustment	216,720
4 . Substitute Cost Increases	222,000
5 . Custodial Services Net Cost Increase	95,603
6 . School FTE Budget Increases (<i>Enrollment and Cost of Living Adjustment</i>)	127,379
7 . Anticipated Increase in Software and Maintenance Contracts (<i>Net</i>)	154,136
8 . Estimated 15% Increase Related to Enrollment Growth for FLVS Billings	99,081

**General Fund
Operating Budget Analysis
2017-18**

Necessary Budget Items - Instructional & Operational		Amount
9 . Additional School Resource Officers at Longwood Elementary and Early Learning Center (2 Officers) plus annual SRO Contract Increases, less the elimination of Truancy Officer at STAY Center		180,011
10 . Utility & Telecommunication Increases		305,404
11 . Reserve for Unrealized FTE (350 Unweighted FTE, Net of 27 Holdback Units Already Budgeted)		940,030
12 . Property, Casualty, Liability Insurance Cost Increase		734,687
13 . Increase in Standardized Formative Assessment Project 4919 - iReady		192,000
14 . Grounds Maintenance Contract - Decrease		(87,143)
(d.) Total Necessary Budget Increases		6,575,719
Other Cost Savings		Amount
1 . Net Savings from Retirements, Terminations, New Hires, and Restructuring		(3,489,813)
2 . Other Budget Realignment and Adjustments (Net Amount)		(429,354)
(e.) Total Cost Savings		(3,919,167)
RECAP		
(a.) Total Revenue		484,644,744
(b.) Recurring Base Budget		482,428,767
(c.) Total of Increases or Decreases in Categorical or Other Budget Amounts		(1,157,241)
(d.) Total of Necessary Budget Items		6,575,719
(e.) Recurring Proposed Cost Savings		(3,919,167)
(f.) Total Recurring Expenditure Budget (b.)+(c.)+(d.)+(e.)		483,928,079
(g.) Estimated Budget Surplus (Deficit) (a.)-(f.)		716,665

**Operating Budget & Comparison of Prior Years Expenditures by Function
Fiscal Years 2012-13 thru 2017-18**

	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Budget Recurring	Actual 2016-17	Operating Budget 2017-18		
	Operations	Operations	Operations	Operations	2016-17	Operations	RECURRING	NON-RECURRING	TOTAL
EXPENDITURES						Unadjusted			
Instruction	286,023,767	301,305,347	307,965,071	314,511,780	326,837,145	312,290,641	329,408,946	2,120,961	331,529,907
Pupil Personnel	17,059,209	17,247,671	17,387,340	19,308,622	20,012,481	20,209,666	20,356,155	154,897	20,511,052
Instructional Media	3,695,206	3,442,098	3,748,271	3,367,195	2,901,707	2,737,444	2,355,898	5,341	2,361,239
Instruction & Curriculum Development	4,201,177	4,553,485	4,532,572	4,346,760	6,461,448	4,895,472	5,991,186	12,853	6,004,039
Instructional Staff Training	2,450,053	2,927,098	2,365,871	2,949,186	2,519,355	2,764,072	2,528,517	49,023	2,577,540
Instruction Related Technology	2,931,592	2,973,033	3,323,384	4,417,091	3,371,763	5,401,133	3,692,807	160,591	3,853,399
Board of Education	1,284,164	1,163,738	1,275,172	1,403,187	1,378,429	1,404,271	1,396,081	75,971	1,472,052
General Administration	1,805,135	1,917,089	2,072,929	2,286,476	2,027,480	2,145,016	2,254,288	322	2,254,610
School Administration	27,360,878	29,977,679	30,494,954	32,297,636	31,926,741	32,984,632	31,974,810	39,742	32,014,552
Facilities Acquisition & Construction	174,742	214,313	119,915	209,856	62,981	174,037	59,872	55,517	115,389
Fiscal Services	1,874,294	2,001,670	2,120,053	2,059,644	2,166,256	2,201,032	2,208,957	34,979	2,243,936
Central Services	3,947,377	4,139,576	4,105,803	4,260,577	4,160,116	4,183,026	4,331,771	12,211	4,343,981
Pupil Transportation	20,515,303	21,135,296	20,538,194	20,069,518	21,765,719	21,037,464	21,996,179	79,746	22,075,925
Operation of Plant	33,125,942	36,288,908	35,947,681	37,328,876	40,551,528	37,063,157	39,950,362	836,938	40,787,299
Maintenance of Plant	9,876,999	10,215,685	9,833,659	10,095,725	10,265,333	10,115,012	9,935,519	269,494	10,205,013
Administrative Technology Services	3,891,841	4,111,997	4,176,479	5,052,659	4,477,858	4,796,587	4,786,737	356,915	5,143,651
Community Services	645,850	513,566	549,064	672,718	669,367	736,388	699,715	150	699,865
Debt Service									
TOTAL EXPENDITURES	420,863,529	444,128,248	450,556,413	464,637,508	481,555,707	465,139,049	483,927,799	4,265,651	488,193,450

Note 1

Note 1 - Includes Encumbrance Carryovers only, Project and School carryovers will be included as part of the final budget document.

**Operating Budget and Comparison of Prior Years Expenditures
By Two Digit Account
For Fiscal Years 2011-12 thru 2017-18**

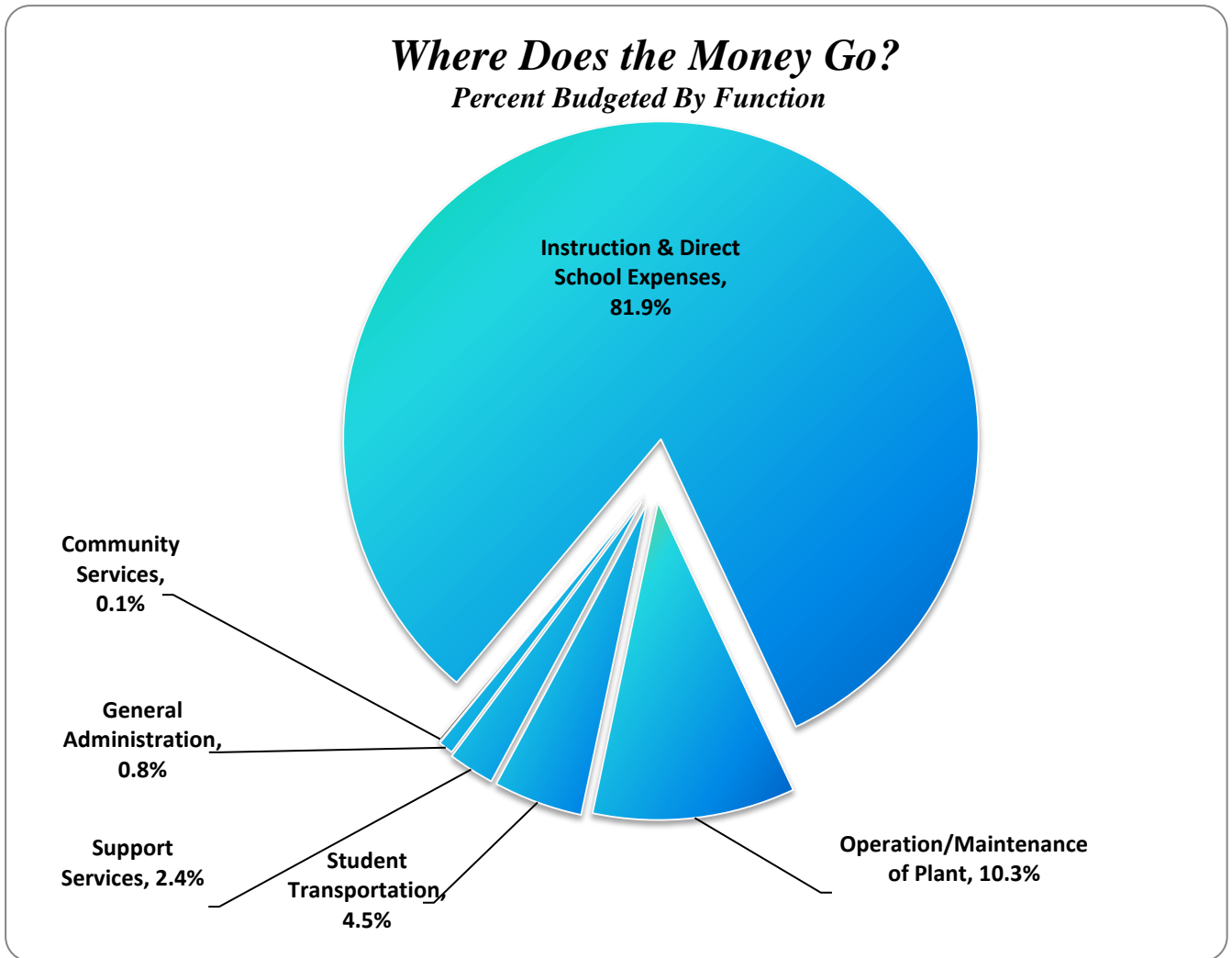
Description By Object	Actual Expenditures					Actual Expenditures		Recurring Budget		Actual Expenditures		Operating Budget 2017-18	
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2016-17	2016-17	2016-17	Unadjusted	Recurring	Non-Recurring	Total
100 - Salaries	\$283,904,632	\$283,348,340	\$289,506,042	\$292,638,439	\$297,886,177	\$301,645,774	\$293,381,142	\$296,627,086		\$296,627,086		\$296,627,086	
200 - Employee Benefits	74,381,863	75,317,165	85,575,847	90,353,136	94,062,126	98,096,572	95,651,945	101,083,350		101,083,350		101,083,350	
250 - Unemployment Compensation	679,656	275,115	236,969	150,974	149,519	150,000	113,892	150,000		150,000		150,000	
310 - Purchased Services	9,220,042	9,472,739	9,998,051	10,785,212	3,621,089	5,370,753	4,958,922	5,702,521		5,702,521	424,669	6,127,190	
320 - Ins & Bond Premiums	3,464,268	3,206,177	4,447,606	5,092,949	4,007,412	4,323,093	4,005,576	3,575,306		3,575,306		3,575,306	
330 - Travel	317,250	327,491	380,114	407,857	418,538	298,438	407,361	296,942		296,942		296,942	
350 - Repairs & Maintenance	3,306,164	3,489,685	3,452,001	2,847,198	2,749,765	2,929,574	6,808,226	5,836,653		5,836,653	1,161,335	6,997,988	
360 - Rentals	697,358	623,047	750,600	742,368	1,164,067	4,494,079	4,353,545	3,330,778		3,330,778	144,899	3,475,677	
370 - Communications	831,321	895,364	933,836	813,640	1,177,500	965,020	930,482	1,200,848		1,200,848	24,514	1,225,362	
380 - Public Utility Services	2,347,388	1,949,620	2,219,527	2,054,746	2,344,563	2,245,483	2,171,289	2,272,707		2,272,707	35,830	2,308,537	
390 - Other Purchased Serv	4,920,089	6,839,168	8,173,059	9,679,221	8,337,722	6,858,638	3,778,614	18,997,457		18,997,457	142,971	19,140,428	
391 - Site Licenses/Software	0	0	0	0	0	5,165	120,232	0		0	0	0	
393 - Distribution to Charter Schools	0	0	0	0	11,318,106	13,080,228	13,158,419	0		0	0	0	
410 - Natural Gas	152,793	170,599	174,645	147,061	143,427	152,000	201,625	152,000		152,000	662	152,000	
420 - Bottled Gas	57,886	47,070	60,764	78,470	324,568	325,332	382,095	580,025		580,025		580,687	
430 - Electricity	12,194,949	10,797,473	11,849,847	11,403,425	11,862,707	13,867,627	11,408,944	13,429,442		13,429,442		13,429,442	
450 - Gasoline	284,419	295,824	269,352	207,344	195,875	169,055	160,178	169,450		169,450	442	169,892	
460 - Diesel Fuel	4,072,533	3,981,094	3,973,737	3,084,024	1,573,170	2,283,370	1,753,906	2,028,347		2,028,347	23,872	2,052,219	
510 - Supplies	6,941,234	7,126,666	7,983,162	7,126,666	8,288,951	13,869,414	7,673,868	15,834,838		15,834,838	477,647	16,312,485	
520 - Textbooks	2,695,972	4,605,130	5,550,155	4,208,617	2,631,958	4,322,232	2,192,953	4,505,537		4,505,537	960,218	5,465,755	
530 - Periodicals	14,032	27,269	93,458	113,036	122,905	31,719	120,746	36,775		36,775	3,368	40,143	
540 - Oil & Grease	101,767	107,771	82,127	106,475	108,960	86,534	82,182	86,584		86,584	8,339	94,923	
550 - Repair Parts	936,640	902,417	1,019,647	1,009,945	1,064,971	1,022,901	1,063,980	1,022,701		1,022,701	25,404	1,048,105	
560 - Tires & Tubes	243,040	277,117	261,937	294,545	282,935	308,483	233,758	305,883		305,883	253	306,136	
570 - Food	3,481	688	0	901	0	0	0	0		0	0	0	
590 - Other Materials & Supplies	8,036	89	281	17	28	6,000	0	2,000		2,000		2,000	
610 - Library Books	285,071	258,284	238,641	234,634	267,573	298,759	231,655	292,252		292,252	4,840	297,092	
620 - Audio Visual Materials	49,954	39,043	22,296	16,107	29,619	11,955	21,643	9,675		9,675	255	9,930	
630 - Bldgs & Fixed Equipment	165	526	1,147	0	0	377	648	501		501		501	
640 - Furniture & Equip	2,276,760	1,414,510	1,888,002	2,355,279	3,293,330	479,670	4,343,207	1,830,971		1,830,971	597,229	2,428,200	
650 - Motor Vehicles	0	9,900	9,000	16,392	60,934	0	10,347	1,583		1,583		1,583	
670 - Improvements	69,177	127,422	283,837	110,268	75,871	73,200	58,302	76,624		76,624	12,902	89,526	
680 - Remodeling	112,132	211,723	310,541	149,840	207,047	69,198	207,033	4,900		4,900	15,239	20,139	
690 - Computer Software	941,678	198,171	137,956	24,918	160,873	22,402	21,117	41,000		41,000		41,000	
730 - Dues and Fees	579,866	436,077	480,579	370,950	382,943	360,498	652,319	373,626		373,626	199,180	572,806	
750 - Other Personal Serv	3,431,737	3,970,270	3,732,435	3,804,755	3,992,587	3,784,418	4,466,630	4,034,000		4,034,000		4,034,000	
770 - Claims Expense	269	2,178	0	0	0	0	0	0		0		0	
790 - Misc Expenses	92,858	112,304	31,053	24,829	18,845	27,745	13,525	37,020		37,020		37,020	
Total By Object	\$419,616,481	\$420,863,529	\$444,128,248	\$450,556,413	\$464,637,508	\$481,555,707	\$465,140,306	\$488,193,450		\$488,193,450	\$42,651,651	\$488,193,450	

Note 1

Note1 - Includes Encumbrance Carryovers only, Project and School carryovers will be included as part of the final budget document.

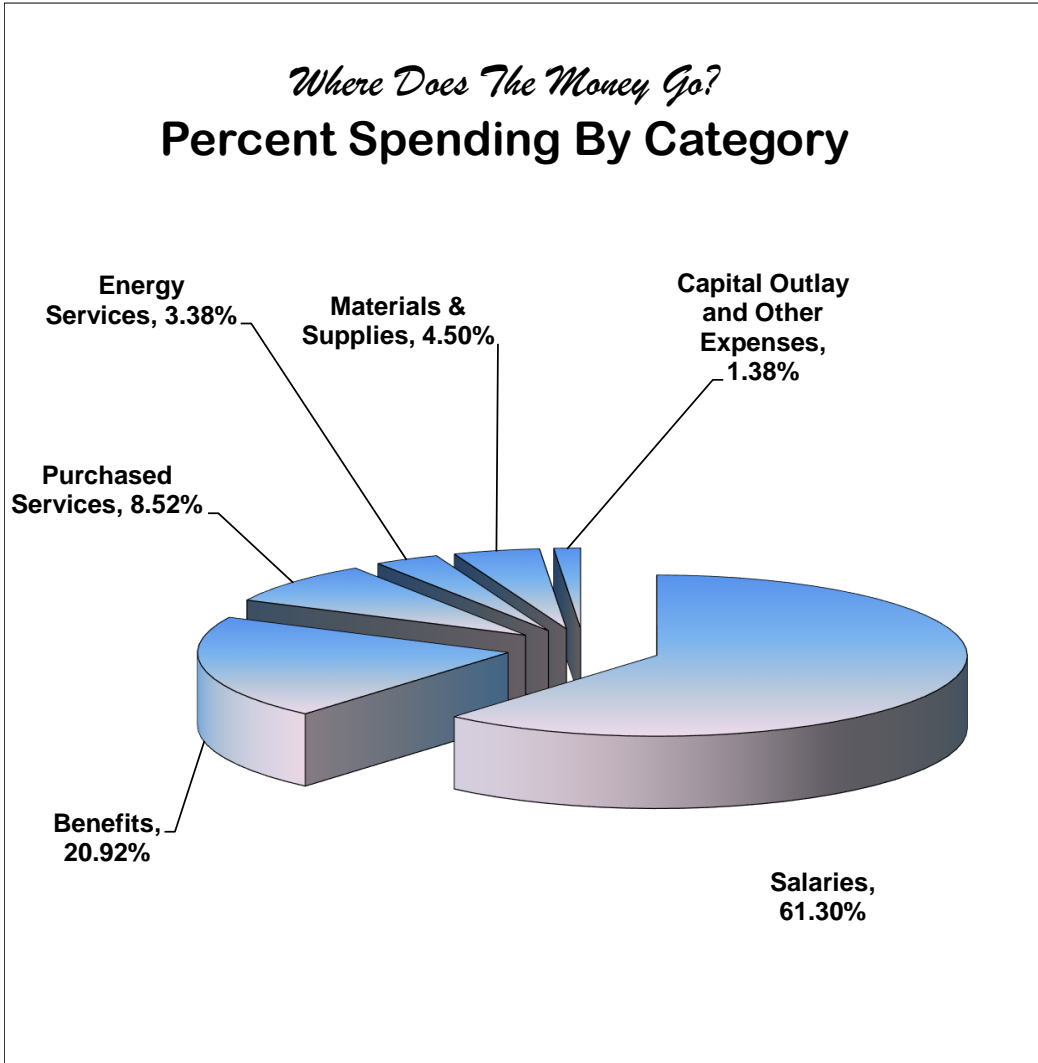
**Seminole County Public Schools
General Fund - Percent Budgeted by Function
2017-18**

<i>Function Description</i>	<i>% of Budget</i>	<i>Budget 2017-18</i>
Instruction & Direct School Expenses	81.9%	396,308,319
Operation/Maintenance of Plant	10.3%	49,885,880
Student Transportation	4.5%	21,996,179
Support Services	2.4%	11,387,336
General Administration	0.8%	3,650,369
Community Services	0.1%	699,715
	100.0%	\$ 483,927,799



Seminole County Public Schools
General Fund - Percent of Spending by Category
2017-18

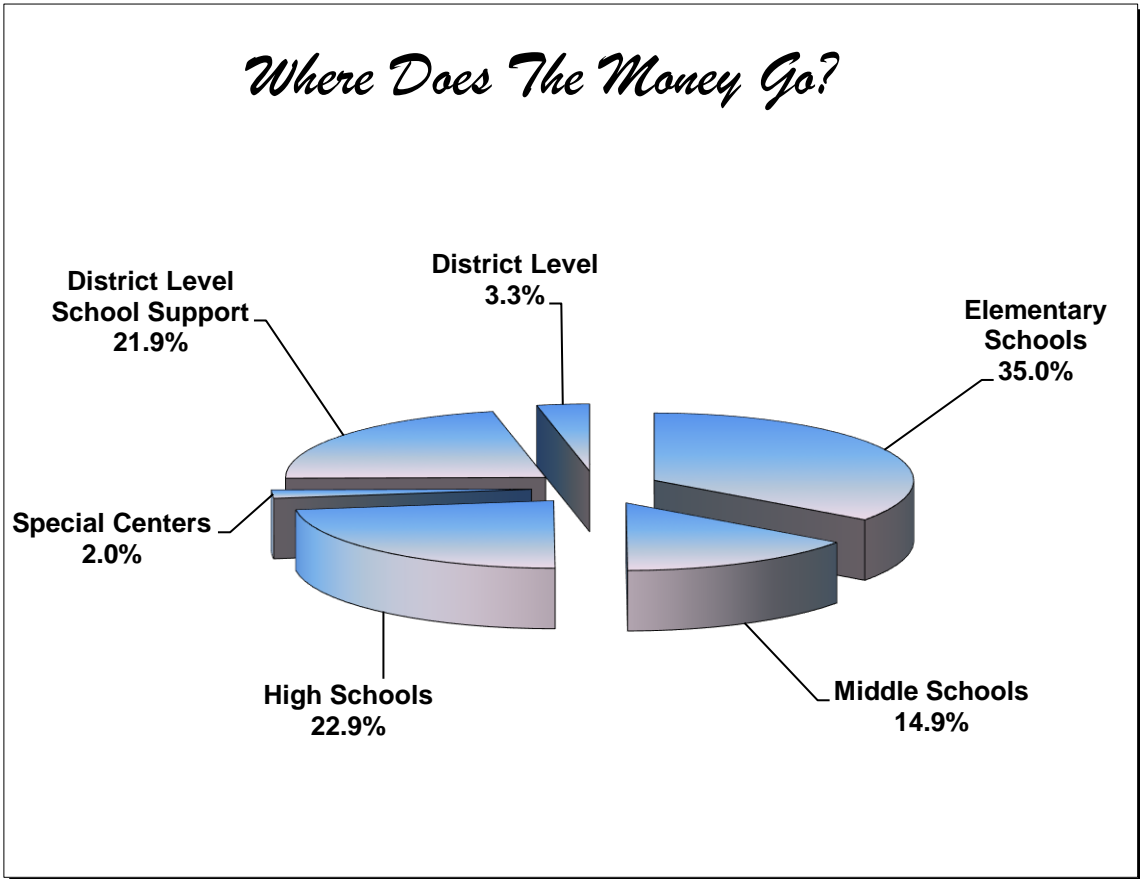
Spending Category	% of Budget	Budget 2017-18
Salaries	61.30%	\$ 296,627,086
Benefits	20.92%	101,233,350
Purchased Services	8.52%	41,213,213
Energy Services	3.38%	16,359,264
Materials & Supplies	4.50%	21,794,318
Capital Outlay and Other Expenses	1.38%	6,700,569
Total Recurring Budget		\$ 483,927,799





Seminole County Public Schools
General Fund - Summary of School and District Cost Center Budgets
2017-18

Program Description	% of Budget	Budget 2017-18
Elementary Schools	35.0%	\$ 169,302,907
Middle Schools	14.9%	\$ 72,264,423
High Schools	22.9%	\$ 110,955,925
Special Centers	2.0%	\$ 9,580,729
District Level School Support	21.9%	\$ 106,005,929
District Level	3.3%	\$ 15,817,884
Total Recurring Budget	100.0%	\$ 483,927,799





**Seminole County Public Schools
Schools & Special Centers
2017-18**

Schools & Special Centers		2016-17 Total Budget	Change	2017-18 Total Budget
✓	Elementary Schools			
✓	Salaries & Benefits	\$ 157,265,829	\$ 1,972,048	\$ 159,237,876
✓	Other Costs	9,851,486	213,545	10,065,031
	Subtotal	<u>167,117,314</u>	<u>2,185,593</u>	<u>169,302,907</u>
✓	Middle Schools			
✓	Salaries & Benefits	68,497,176	(2,212,227)	66,284,949
✓	Other Costs	5,556,397	423,078	5,979,475
	Subtotal	<u>74,053,573</u>	<u>(1,789,149)</u>	<u>72,264,423</u>
✓	High Schools			
✓	Salaries & Benefits	96,201,939	(2,190,190)	94,011,749
✓	Other Costs	15,401,333	1,542,844	16,944,176
	Subtotal	<u>111,603,271</u>	<u>(647,346)</u>	<u>110,955,925</u>
	Total Schools	<u>352,774,158</u>	<u>(250,902)</u>	<u>352,523,256</u>
✓	Hopper Center (0281)			
✓	Salaries & Benefits	451,258	(24,161)	427,097
✓	Other Costs	38,679	(2,512)	36,166
	Subtotal	<u>489,936</u>	<u>(26,673)</u>	<u>463,263</u>
✓	Endeavor (0311)			
✓	Salaries & Benefits	1,893,011	(151,768)	1,741,243
✓	Other Costs	120,541	(3,174)	117,368
	Subtotal	<u>2,013,552</u>	<u>(154,942)</u>	<u>1,858,611</u>
✓	Journey's Academy (0571)			
✓	Salaries & Benefits	1,468,436	28,528	1,496,964
✓	Other Costs	84,104	(2,600)	81,504
	Subtotal	<u>1,552,540</u>	<u>25,928</u>	<u>1,578,468</u>
✓	Seminole Virtual Schools (7004)			
✓	Salaries & Benefits	3,271,122	298,114	3,569,236
✓	Other Costs	928,967	86,462	1,015,429
	Subtotal	<u>4,200,089</u>	<u>384,576</u>	<u>4,584,665</u>
✓	Seminole Academy for Digital Learning (7023)			
✓	Salaries & Benefits	197,094	735	197,829
✓	Other Costs	40,500	-	40,500
	Subtotal	<u>237,594</u>	<u>735</u>	<u>238,329</u>
✓	Environmental Studies Center (9211)			
✓	Salaries & Benefits	-	-	-
✓	Other Costs	12,030	-	12,030
	Subtotal	<u>12,030</u>	<u>-</u>	<u>12,030</u>
✓	Eugene Gregory/Consequence Unit Program (9224)			
✓	Salaries & Benefits	468,395	37,194	505,589
✓	Other Costs	5,102	-	5,102
	Subtotal	<u>473,497</u>	<u>37,194</u>	<u>510,691</u>
✓	John Polk Correctional Center (9225)			
✓	Salaries & Benefits	66,437	191	66,628
✓	Other Costs	4,750	(1,750)	3,000
	Subtotal	<u>71,187</u>	<u>(1,559)</u>	<u>69,628</u>
✓	Detention Center (9234)			
✓	Salaries & Benefits	290,379	(28,833)	261,547
✓	Other Costs	3,498	-	3,498
	Subtotal	<u>293,877</u>	<u>(28,833)</u>	<u>265,045</u>
	Total Special Centers	<u>9,344,304</u>	<u>236,426</u>	<u>9,580,729</u>
	Total Schools and Special Centers	<u>\$ 362,118,462</u>	<u>\$ (14,477)</u>	<u>\$ 362,103,985</u>

**Seminole County Public Schools
District Level Cost Center Budgets
2017-18**

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 2016-17	Difference	Beginning Budget 2017-18
<u>Contracted Programs</u>				
9215	Boys Town (Project 4001)	65,000	-	65,000
9218	TAPP-Contracted Child Care (Project 4616)	137,850	(68,925)	68,925
9228	UCP Charter School	1,582,674	(108,075)	1,474,599
9229	Choices in Learning Charter School	4,748,143	96,620	4,844,763
9233	Galileo School for Gifted Learning Charter	3,490,873	491,455	3,982,328
9236	Seminole Science Charter School	3,258,538	686,856	3,945,394
Total Alternative Education /Special Programs - Contracted		\$ 13,283,078	\$ 1,097,931	\$ 14,381,009

**Seminole County Public Schools
District Level Cost Center Budgets
2017-18**

Summary District Level Cost Centers

Cost Center	Cost Center Name	Beginning Budget 2016-17	Difference	Beginning Budget 2017-18
District Level Cost Centers				
9002	Information Services	\$ 4,486,671	\$ 76,836	\$ 4,563,507
9004 & 9005	Finance	2,142,831	39,574	2,182,404
9007	Human Resources	2,553,897	15,169	2,569,066
9009	Facilities Planning	519,757	(141,445)	378,312
9014	Purchasing & Distribution Services	508,565	128,151	636,716
9021	School Board	483,526	7,215	490,741
9022	Superintendent's Office	350,877	57,746	408,623
9024	Executive Directors - Elementary	359,217	32,062	391,279
9025	Office of Communications	395,148	93,300	488,448
9026	Employee & Government Relations	365,922	127,488	493,410
9027	Executive Directors - Secondary	647,143	183,988	831,131
9093	Executive Director - Legal Services	382,429	2,962	385,391
9209	Community Involvement	260,702	6,456	267,159
9214	Assessment and Accountability	240,056	88,074	328,130
	District Level Special Projects / Programs	1,163,768	239,799	1,403,567
	<i>Subtotal District Level Cost Center</i>	<u>\$ 14,860,508</u>	<u>\$ 957,376</u>	<u>\$ 15,817,884</u>

District Level Cost Centers - School Support

9002	Information Services (6200 & 6500 Functions)	\$ 3,377,997	\$ 1,566,257	\$ 4,944,254
9007	Human Resources (Function 5000, 6300 & 6400 + Unemploy. Comp)	411,525	(113,027)	298,499
9011	Custodial Services	2,084,313	297,062	2,381,375
9014	Distribution Service	720,508	-	720,508
9201	Teaching & Learning	3,613,741	(53,467)	3,560,274
9202	Student Alternative Placement	1,224,222	(685,370)	538,852
9203	Exceptional Student Support Services	8,298,875	34,428	8,333,303
9204	ePathways	332,410	22,958	355,369
9205	Pre-Kindergarten	3,091,632	46,795	3,138,427
9210	ESOL/World Languages/Foreign Exchange	810,642	57,178	867,820
9212	Instructional Excellence & Equity	3,063,648	221,358	3,285,006
9213	School Safety and Security	-	489,822	489,822
9214	Assessment and Accountability (Functions 5000, 5100, 6100, 6300,	1,157,601	(273,999)	883,602
9301	Instructional Resources	4,262,058	189,057	4,451,115
9400/9401	Facilities Services	13,068,049	(322,553)	12,745,497
9500/9501	Student Transportation Services	22,064,542	26,239	22,090,781
	Alternative Education / Special Programs - Contracted	13,283,078	1,097,931	14,381,009
	District Level School Support - Special Projects/Programs	23,711,894	(1,171,476)	22,540,418
	<i>Subtotal District Level Cost Centers - School Support</i>	<u>\$ 104,576,736</u>	<u>\$ 1,429,193</u>	<u>\$ 106,005,929</u>
	Total	<u>\$ 119,437,244</u>	<u>\$ 2,386,569</u>	<u>\$ 121,823,814</u>

**Seminole County Public Schools
District Level Cost Center Budgets
2017-18**

Cost Center : *District Level Special Projects / Programs*

Project #	Program Description	Beginning Budget 2016-17	Difference	Beginning Budget 2017-18
<i>District Level Special Projects / Programs</i>				
4234	Central Office Communication	553,295	234,906	788,201
4235 & 4236	Central Office Utilities	24,725	-	24,725
4238	Central Office Electricity	504,324	-	504,324
4721	Property Tax Notices - Postage	33,000	-	33,000
	CO & DS Withheld for Administrative Expenses	37,464	-	37,464
4971	Health Insurance Cost Adjustment	10,960	4,893	15,853
	<i>Subtotal District Level Special Programs</i>	\$ 1,163,768	\$ 239,799	\$ 1,403,567
<i>District Level School Support - Special Projects/Programs</i>				
3118	School Recognition (A+)	4,719,413	(2,692,596)	2,026,817
3750	SAI Lowest 300	416,931	(10,669)	406,262
3920	Summer Reading Allocation	365,000	-	365,000
4007	Saturday Schools	65,040	-	65,040
4169	Summer School	675,015	-	675,015
4200	Inservice Supplements	93,300	25,296	118,595
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	-	991,523	991,523
4471	Title I Eligible School Bonus	323,208	-	323,208
4478	Regular Teacher Subs	31,000	-	31,000
4594	EOC Tutorials Middle/High	-	-	-
4712	Reserve for Unrealized Enrollment Growth	-	939,750	939,750
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	1,093,326	2,989	1,096,315
4820	Substitute Teachers	3,073,816	162,000	3,235,816
4823	ESE Substitutes	509,022	60,000	569,022
4832	Seminole H.S. Pool	25,000	-	25,000
4834	PE Assistants Subs	45,313	-	45,313
4847	Instructional Assistants - Substitute Payment	140,410	-	140,410
4879	Dori Slosberg Drivers Ed Funds	200,000	(20,000)	180,000
4931	Instructional Assistants Attendance Bonus	50,000	-	50,000
4961	Family Partnership	23,500	(23,500)	-
4971	Health Insurance Cost Adjustment	78,183	32,786	110,969
4987	Digital Classrooms Allocation	1,374,900	(1,374,900)	-
4966 & 0000	Midway Safe Harbor Program	61,089	1,158	62,247
CC#9096	Self Insurance - Property, Casualty & Workers Compensation	5,779,324	734,687	6,514,011
	<i>Subtotal District Level School Support</i>	\$ 23,711,894	\$ (1,171,476)	\$ 22,540,418
	Total	\$ 24,875,662	\$ (931,677)	\$ 23,943,985

Seminole County Public Schools
General Fund - Fund 101 Voter Approved Millage
2017-18

	Beginning Budget 2016-17	Beginning Budget 2017-18	Difference
Revenues and Beginning Fund Balance			
Beginning Fund Balance	\$ 9,582,972	\$ 17,546,263	\$ 7,963,291
Revenue	21,091,407	-	(21,091,407)
Transfer from General Fund	-	-	-
Total Revenues and Beginning Fund Balance	<u>\$ 30,674,379</u>	<u>\$ 17,546,263</u>	<u>\$ (13,128,116)</u>
Expenditures and Ending Fund Balance			
Preserve "A" rated academic, vocational, arts and athletic programs	\$ 20,266,850	\$ 15,206,788	\$ (5,060,062)
Retain highly qualified teachers	750,000	747,276	(2,724)
Repair and maintain school buildings	-	1,282,718	1,282,718
Collection Fee (Tax Collector)	263,643	-	(263,643)
Indirect costs	210,914	-	(210,914)
Prior Year Project Carryovers	8,879,129	-	(8,879,129)
Total Expenditures	30,370,536	17,236,782	(13,133,754)
Ending Fund Balance	<u>303,843</u>	<u>309,481</u>	<u>5,638</u>
	<u>\$ 30,674,379</u>	<u>\$ 17,546,263</u>	<u>\$ (13,128,116)</u>

**EXTENDED DAY PROGRAM
2017-2018**

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. All services are available for school days at both elementary school and 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 12 middle schools participating in the KidZone & Beyond Program. All 35 elementary facilities will provide after school programs with 29 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 a 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 (Elementary)	7:00 A.M. – 8:00 A.M.
Before School (Middle)	7:00 A.M. – 9:00 A.M.
After School	Dismissal until 6:00 P.M.

- **Fees**

Before School	\$26.00 per week
Elementary After School	\$51.00 per week
Middle After School	\$40.00 per week
Before & After	\$57.00 per week
Summer Camp	\$127.00 per week
(Fee reductions are provided for each additional child enrolled)	
Registration	\$25.00
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)
2017-18

Projected Revenues and Beginning Balances:

Beginning Fund Balances		2016-17	2017-18	Difference
121	Fund Balances	\$ 1,216,176	\$ 1,943,913	\$ 727,737
Projected Revenues				
121-431	Interest	6,000	21,000	15,000
121-47X	Revenue	6,110,628	6,172,250	61,622
Total Available Revenue and Fund Balance		<u>\$ 7,332,804</u>	<u>\$ 8,137,163</u>	<u>\$ 804,359</u>

Projected Expenses and Ending Balances:

Expenses:		2016-17	2017-18	Difference
121-9100-100	Salaries	\$ 161,395	\$ 162,115	\$ 720
121-9100-200	Benefits	368,404	368,404	-
121-9100-300	Purchased Services	616,221	690,880	74,659
121-9100-400	Energy Services	53,625	53,625	-
121-9100-500	Materials & Supplies	460,705	482,803	22,098
121-9100-600	Capital Outlay	7,500	7,500	-
121-9100-700	Other Expense	1,749,344	1,742,816	(6,528)
121-9700-900	Transfer to General Fund	2,704,466	2,712,947	8,481
Expenses		<u>6,121,660</u>	<u>6,221,090</u>	<u>99,430</u>
Ending Fund Balances:				
121	Fund Balances	<u>1,211,145</u>	<u>1,916,073</u>	<u>704,929</u>
Total Projected Expenses and Fund Balances		<u>\$ 7,332,804</u>	<u>\$ 8,137,163</u>	<u>\$ 804,359</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. Debt Service for the 2016C COPs issue will include sales tax funded scheduled balloon payments. 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, 2017 total \$176,190,000. COPs are financing arrangements that are in the form of lease-purchase agreements. Prior to July 1, 2012 the School District was authorized to expend up to seventy-five percent (75%) of its annual levy for capital improvement ad valorem taxes for COPs debt service expenditures (minimum lease payments). Effective July 1, 2012 there is no such limitation for original issues of COPs dated before June 30, 2009 which encompasses all of the Districts COPs. Capital Improvement Ad Valorem Taxes revenues are recorded in Capital Projects Funds and the current annual debt service amounts net of debt service carryover balances, if any, and interest earnings 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, 2017 total \$7,880,000. 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 SBE bonds extends through 2028.

**Debt Service Budget
2017-18**

Projected Revenues and Beginning Balances:

Beginning Fund Balance		2016-17	2017-18	Difference
210	COPs Series 2015A	\$ 3,782	\$ -	\$ (3,782)
211	COPs Series 2006B/2016A	30,755	-	(30,755)
213	COPs Series 2007A/2017A	8,515	-	(8,515)
215	COPs Series 2012A	3,701	-	(3,701)
216	COPs Series 2012B	5,674	-	(5,674)
217	COPs Series 2014A	7,090	-	(7,090)
218	COPs Series 2009A/2016B	79,257	-	(79,257)
219	COPs Series 2016C	-	-	-
220	SBE Bonds	216,084	216,084	-
Total Fund Balances		354,858	216,084	(138,774)
Projected Revenues				
210-431	Interest Earnings - COPs Series 2015A	1,600	2,000	400
211-431	Interest Earnings - COPs Series 2006B/2016A	2,800	3,500	700
213-431	Interest Earnings - COPs Series 2007A/2017A	3,900	4,700	800
215-431	Interest Earnings - COPs Series 2012A	2,100	2,700	600
216-431	Interest Earnings - COPs Series 2012B	1,700	2,200	500
217-431	Interest Earnings - COPs Series 2014A	1,300	1,600	300
218-431	Interest Earnings - COPs Series 2009A/2016B	1,100	1,300	200
219-431	Interest Earnings - COPs Series 2016C	1,100	2,100	1,000
220-322	CO&DS withheld for SBE Bonds	1,518,937	1,535,288	16,351
Total Projected Revenues		1,534,537	1,555,388	20,851
Transfers In				
210-630	COPs Series 2015A	2,347,332	2,348,929	1,597
211-630	COPs Series 2006B/2016A	4,178,883	4,219,252	40,369
213-630	COPs Series 2007A/2017A	5,894,085	5,635,975	(258,110)
215-630	COPs Series 2012A	3,180,849	3,181,750	901
216-630	COPs Series 2012B	2,582,732	2,590,406	7,675
217-630	COPs Series 2014A	1,905,110	1,913,700	8,590
218-630	COPs Series 2009A/2016B	1,433,243	1,517,244	84,001
219-630	COPs Series 2016C	1,717,038	2,528,650	811,613
Total Transfers In		23,239,271	23,935,906	696,635
Refunding of Debt Proceeds				
210-755	COPs Series 2015A	-	-	-
211-755	COPs Series 2006B/2016A	-	-	-
213-755	COPs Series 2007A/2017A	-	-	-
215-755	COPs Series 2012A	-	-	-
216-755	COPs Series 2012B	-	-	-
217-755	COPs Series 2014A	-	-	-
218-755	COPs Series 2009A/2016B	-	-	-
219-755	COPs Series 2016C	-	-	-
220-755	SBE Bonds	-	-	-
Total Refunding of Debt Proceeds		-	-	-
Total Available Revenue and Transfers In		24,773,808	25,491,294	717,485
Total Available Revenue and Fund Balance		\$ 25,128,666	\$ 25,707,377	\$ 578,711

**Debt Service Budget
2017-18**

Projected Expenditures and Ending Balances:

Redemption of Principal		2016-17	2017-18	Difference
210-9200-710	COPs Series 2015A	\$ 2,050,000	\$ 2,105,000	\$ 55,000
211-9200-710	COPs Series 2006B/2016A	3,495,000	3,585,000	90,000
213-9200-710	COPs Series 2007A/2017A	5,150,000	5,490,000	340,000
215-9200-710	COPs Series 2012A	2,240,000	2,305,000	65,000
216-9200-710	COPs Series 2012B	1,500,000	1,575,000	75,000
217-9200-710	COPs Series 2014A	955,000	995,000	40,000
218-9200-710	COPs Series 2009A/2016B	1,085,000	1,130,000	45,000
219-9200-710	COPs Series 2016C	-	-	-
220-9200-710	SBE Bonds	1,088,000	1,158,000	70,000
Total Redemption of Principal		17,563,000	18,343,000	780,000
Payment of Interest				
210-9200-720	COPs Series 2015A	299,714	242,929	(56,785)
211-9200-720	COPs Series 2006B/2016A	714,438	634,752	(79,686)
213-9200-720	COPs Series 2007A/2017A	755,000	149,175	(605,825)
215-9200-720	COPs Series 2012A	945,150	877,950	(67,200)
216-9200-720	COPs Series 2012B	1,088,606	1,013,606	(75,000)
217-9200-720	COPs Series 2014A	955,500	917,300	(38,200)
218-9200-720	COPs Series 2009A/2016B	425,600	385,544	(40,056)
219-9200-720	COPs Series 2016C	1,715,138	2,527,750	812,613
220-9200-720	SBE Bonds	430,937	377,288	(53,650)
Total Interest Payments		7,330,083	7,126,294	(203,789)
Payment of Debt Service Administration Expenses				
210-9200-730	COPs Series 2015A	3,000	3,000	-
211-9200-730	COPs Series 2006B/2016A	3,000	3,000	-
213-9200-730	COPs Series 2007A/2017A	1,500	1,500	-
215-9200-730	COPs Series 2012A	1,500	1,500	-
216-9200-730	COPs Series 2012B	1,500	4,000	2,500
217-9200-730	COPs Series 2014A	3,000	3,000	-
218-9200-730	COPs Series 2009A/2016B	3,000	3,000	-
219-9200-730	COPs Series 2016C	3,000	3,000	-
220-9200-730	SBE Bonds	-	-	-
Total Administration Expenses		19,500	22,000	2,500
Total Expenditures		24,912,583	25,491,294	578,711
Ending Fund Balances		2016-17	2017-18	Difference
210	COPs Series 2015A	-	-	-
211	COPs Series 2006B/2016A	-	-	-
213	COPs Series 2007A/2017A	-	-	-
215	COPs Series 2012A	-	-	-
216	COPs Series 2012B	-	-	-
217	COPs Series 2014A	-	-	-
218	COPs Series 2009A/2016B	-	-	-
219	COPs Series 2016C	-	-	-
220	SBE Bonds	216,084	216,084	-
Total Ending Fund Balances		216,084	216,084	-
Total Projected Expenditures and Fund Balances		\$ 25,128,666	\$ 25,707,377	\$ 578,711

Acronyms:

Certificate of Participation ("COPs")

State Board of Education ("SBE")

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.

2017-2018 Budget

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

- Lake Brantley High School - Design to Replace Buildings 5 and Renovate Buildings 3 & 4
- Seminole High School – New Career Education Building
- Pine Crest Elementary - Program/Design of New Facilities & Remodel existing buildings
- Upgrades to High School Stadiums
- Elementary School Program/Design for New Campus
- Replacement of Aging School Buses;
- Upgrades of Fire Alarm Systems;
- Upgrades and replacements of Playgrounds; and
- Various Minor Capital Outlay Projects Districtwide.

This budget includes a 1.500 mill property tax levy that will generate \$48,364,358 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 will be the third full year of the ten year Seminole County Infrastructure Sales Tax which was effective January 1, 2015 and is projected to generate \$17,633,983 in revenue for 2017-18. 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 amount of funding for fiscal year 2017-18 is estimated to be \$1.1 million.

Educational Facilities Impact Fees are collected for all new residential construction. This revenue source is estimated to generate \$3,700,000 during the 2017 -18 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.

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

The capital outlay tax will generate approximately \$48,364,358 to be used for the following projects:

CONSTRUCTION AND REMODELING

Lake Brantley High School Design to Replace Building 5 and Renovate Buildings 3 & 4
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 of Fire Alarm Systems
Upgrades/Replacement of Playgrounds
Upgrades to Existing Elevator Systems
Countywide Renovations

MOTOR VEHICLE PURCHASES

Purchase of 20 school buses
Purchase of maintenance vehicles
Purchase of delivery trucks

NEW AND REPLACEMENT EQUIPMENT, COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE

Purchase furniture and equipment
Purchase of custodial equipment
Purchase of new computers
Purchase of bus and fleet 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

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY (continued)

CHARTER SCHOOL CAPITAL OUTLAY PROJECTS PURSUANT TO S. 1013.62(4), F.S.

PURCHASE OF REAL PROPERTY

CONSTRUCTION OF SCHOOL FACILITIES

PURCHASE OR LEASE OF PERMANENT OR RELOCATABLE SCHOOL FACILITIES

RENOVATION, REPAIR, AND MAINTENANCE OF SCHOOL FACILITIES

**PAYMENT OF THE COST OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE
NECESSARY TO INSURE SCHOOL FACILITIES**

**COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR
GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL
INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE**

All concerned citizens are invited to a public hearing to be held on ***July 25, 2017 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
2017-18**

Carryover Balances	2016-17	2017-18	Difference
Prior Year Budgeted Projects	\$ 13,817,460	\$ 71,939,001	\$ 58,121,540
Prior Year Carryover (Unbudgeted Funds)	21,977,974	20,067,111	(1,910,863)
Beginning Fund Balance	35,795,434	92,006,111	56,210,677
Revenue - Federal/State Sources:			
PECO Maintenance	1,686,407	1,100,000	(586,407)
CO & DS Regular	310,000	310,000	-
Gas Tax Refund	110,000	110,000	-
Total State Revenue	2,106,407	1,520,000	(586,407)
Revenue - Local Sources:			
Sales Tax	17,120,372	17,633,983	513,611
Interest Income - Various Funds	40,000	150,000	110,000
Impact Fees	3,000,000	3,700,000	700,000
Capital Improvement Tax	45,195,872	48,364,358	3,168,486
2016C COPS Proceeds	60,000,000	-	(60,000,000)
Total Local Revenue	125,356,244	69,848,341	(55,507,903)
Total Available Funds	\$ 163,258,085	\$ 163,374,452	\$ 116,367
Appropriations:			
Capital Projects	\$ 100,994,897	\$ 31,274,593	\$ (69,720,304)
Capital Projects - Carryover Projects	13,817,460	71,939,001	58,121,540
Budgetary Transfers:			
To General Fund:			
Capital Improvement Tax-Maintenance	9,973,000	3,973,000	(6,000,000)
Property Casualty Premium	-	-	-
Portables	570,000	570,000	-
To Debt Service Fund:			
Capital Improvement Tax:			
Series 2015A Cert. of Participation	2,347,332	2,348,929	1,597
Series 2006B/2016A Cert. of Participation	4,178,883	4,219,252	40,369
Series 2007A Cert. of Participation	5,894,085	5,635,975	(258,110)
Series 2012A Cert. of Participation	3,180,849	3,181,750	901
Series 2012B Cert. of Participation	2,582,732	2,590,406	7,675
Series 2006A/2014A Cert. of Participation	1,905,110	1,913,700	8,590
Series 2009A/2016B Cert. of Participation	1,433,243	1,517,244	84,001
Series 2016C Cert. of Participation	1,717,038	2,528,650	811,613
Total Appropriations	148,594,628	131,692,500	(16,902,129)
Ending Fund Balances:			
Fund Balances	14,663,457	31,681,953	17,018,496
Total Projected Expenses and Fund Balances	\$ 163,258,085	\$ 163,374,452	\$ 116,367

2017-2018 FIVE (5)YEAR CAPITAL IMPROVEMENT PLAN

7/6/2017

CAPITAL REVENUE	FUND	2017/18	2018/19	2019/20	2020/21	2021/22
STATE						
PECO NEW CONSTRUCTION		\$0				
PECO MAINTENANCE	337	\$1,100,000	\$450,000	\$450,000	\$450,000	\$450,000
CO&DS	310	\$310,000	\$310,000	\$310,000	\$310,000	\$310,000
LOCAL						
1.5 MIL CAP OUTLAY PROPERTY TAX	36x	\$48,364,358	\$49,448,674	\$50,932,134	\$52,460,098	\$54,033,901
1/4 CENT SALES TAX	381	\$17,633,983	\$18,027,604	\$18,388,159	\$18,755,920	\$19,131,040
IMPACT FEES	348	\$3,700,000	\$3,700,000	\$3,700,000	\$3,700,000	\$3,700,000
GASOLINE TAX REFUND	343	\$110,000	\$110,000	\$107,800	\$105,644	\$103,531
INTEREST	340	\$150,000	\$160,000	\$160,000	\$160,000	\$160,000
SUB-TOTAL		\$71,368,341	\$72,206,278	\$74,048,093	\$75,941,662	\$77,888,472
PRIOR YEAR CARRYOVER		\$20,067,111	\$31,681,953	\$30,867,455	\$27,739,923	\$24,493,854
TOTAL REVENUE		\$91,435,452	\$103,888,231	\$104,915,548	\$103,681,585	\$102,382,326

EXPENDITURES	PROJ	2017/18	2018/19	2019/20	2020/21	2021/22
SUPPORT GENERAL FUND 100						
ANNUAL MAINTENANCE SUPPORT	8000	\$3,973,000	\$9,973,000	\$9,973,000	\$9,973,000	\$9,973,000
RECURRING DISTRICT WIDE CAPITAL EXPENDITURES						
PORTABLE CLASSROOM LEASING	8001	\$570,000	\$570,000	\$570,000	\$570,000	\$589,090
BUS REPLACEMENT	8100	\$2,000,000	\$2,300,000	\$2,300,000	\$2,300,000	\$2,300,000
VEHICLES & MATL HANDLING EQUIPT	8008	\$430,000	\$370,000	\$315,000	\$344,000	\$344,000
CUSTODIAL EQUIPMENT	8320	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
FLOORING	8102	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
HVAC	8101	\$2,500,000	\$2,300,000	\$2,300,000	\$2,300,000	\$2,300,000
ROOFING	8104	\$1,440,000	\$1,283,700	\$1,420,000	\$2,968,965	\$2,833,134
PAVEMENT	8103	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
TRACK REFURBISHMENT		\$120,000	\$120,000	\$120,000	\$120,000	
PE PAVILLION REFURBISHMENT		\$80,000	\$80,000	\$80,000	\$80,000	\$50,000
PAINTING	8105	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000
ELEVATOR REFURBISHMENT	8818	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000
SCHOOL CAPITAL OUTLAY FUNDS	8240	\$800,000	\$800,000	\$800,000	\$1,000,000	\$1,000,000
MAGNET SCHOOL EQUIPMENT	8810	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
CROOMS TECHNOLOGY REPLACEMENT	8031	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
COMMUNICATIONS	8109	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
SECURITY IMPROVEMENTS	6512	\$400,000	\$300,000	\$300,000	\$300,000	\$300,000
BUS NEW GPS/VIDEO EQUIPMENT REPLACEMENT	8240	\$67,000	\$50,000	\$50,000	\$50,000	\$50,000
DEBT SERVICE						
COPS PAYMENT	8004	\$21,407,256	\$21,661,103	\$16,993,154	\$16,985,014	\$14,649,030
2016C COPS PAYMENT		\$2,528,650	\$2,527,750	\$3,700,000	\$3,183,500	\$3,197,000
FACILITIES PLANNING						
MISC. PLANNING	8410	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
DISTRICT WIDE RENOVATIONS	8300	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
TECHNOLOGY PROJECTS						
TECHNOLOGY UPGRADES/AUGMENTATION	8950				\$2,200,000	\$2,200,000
CLASSROOM PRESENTATION SYSTEMS	6520				\$1,100,000	\$1,100,000
BUILDING ADDITIONS/REMODELING/RENOVATIONS						
STADIUM STRUCTURES		\$950,000				
TRANSPORTATION SERVICES - BUS LIFT REPLACEMENT	8815	\$260,000		\$260,000		\$260,000
25TH PLACE REFURBISHMENT		\$300,000				
PA PAGING SYSTEM REPLACEMENT	8242	\$315,000	\$345,000	\$270,000	\$275,000	\$280,000
FIRE ALARM/EMERGENCY MASS NOTIFICATION	8244	\$1,300,000	\$1,300,000	\$1,400,000	\$1,400,000	\$1,400,000
PLAYGROUND SURFACES & EQUIPMENT (DISTRICT WIDE)	8122	\$148,500	\$236,250	\$236,250	\$283,500	\$236,250
LAKE BRANTLEY HIGH-REMODEL BLDG 5. RENOV BLDGS 3 (AUD) & 4 (ST*)		\$2,413,060	\$15,149,800	\$6,564,746		
KEETH ELEMENTARY-REMODEL 1982 BLDG 1				\$1,460,077	\$13,140,689	
BEAR LAKE ELEMENTARY-REPLACEMENT/REMODELING (1962/1988)						\$1,676,006
WINTER SPRINGS ELEMENTARY-REMODEL 1988 BLDGS 3, 5, 6 & 7						\$633,478
SALES TAX PROJECTS						
SEMINOLE HIGH-VOCATIONAL BUILDINGS 7&9, MMS RENOV	8382	\$6,757,200				
PINE CREST SCHOOL OF INNOVATION	8280	\$1,000,000	\$1,419,676	\$21,777,084		
ELEMENTARY "M" (ADDITIONS & REMODELING)		\$1,123,833	\$10,114,497			
BALLOON DEBT SERVICE COPS 2016C				\$2,312,750		
SOUTH SEMINOLE MIDDLE-ADDITION/REMODELING/GYM FLOOR				\$307,779	\$2,770,015	
CASSELBERRY ELEMENTARY				\$1,545,785	\$13,912,062	
IDYLLWILDE ELEMENTARY-REMODEL BLDG 1 & CAFETERIA						\$186,424
LAKE HOWELL HIGH-REMODELING/RENOVATIONS					\$1,342,389	\$12,081,498
LYMAN HIGH-VOCATION BUILDINGS 9 & 10					\$469,598	\$4,226,378
LAWTON ELEMENTARY-ADDITIONS/REMODELING/RENOVATION						\$1,256,721
MISC.						
CONTINGENCY	8400	\$6,750,000				
TOTAL EXPENDITURES		\$59,753,499	\$73,020,776	\$77,175,624	\$79,187,731	\$65,242,009
BUDGETED FUND BALANCE		\$31,681,953	\$30,867,455	\$27,739,923	\$24,493,854	\$37,140,317

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 2017-2018 school year, Seminole County Public Schools Dining Services will operate fifty-eight (58) campus 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 2017-2018 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 sixteen (16) schools and special centers and the cost absorbed by Dining Services. After School Snack Programs are offered to thirty-eight (38) schools based on the school's meal benefit 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 \$2.25 and adult lunches will be \$3.50.

**Special Revenue Funds
Dining Services
2017-18**

REVENUES AND BALANCES

Federal Sources:		Budget 2016-17	Budget 2017-18	Difference
261	National School Lunch Act - Lunch	\$ 14,744,680	\$ 14,986,915	\$ 242,235
262	National School Lunch Act - Breakfast	4,142,644	4,302,196	159,552
265	USDA Commodities	780,000	780,000	-
267	Summer Food Service Program	450,000	550,000	100,000
269	After School Snack Program	400,000	450,000	50,000
Total Federal		20,517,324	21,069,111	551,787
State Sources:				
337	School Breakfast Supplement	130,000	128,361	(1,639)
338	School Lunch Supplement	160,000	172,763	12,763
Total State		290,000	301,124	11,124
Local Sources:				
430	Interest	32,000	75,000	43,000
450	Food Service - Cash Payments	10,642,986	10,248,918	(394,068)
482	Revenue from Other Agencies	625,000	540,000	(85,000)
Total Local		11,299,986	10,863,918	(436,068)
Total Revenues		32,107,310	32,234,153	126,843
Beginning Fund Balances:				
	Fund Balance	9,488,761	10,709,113	1,220,352
Total Revenue & Fund Balances		\$ 41,596,071	\$ 42,943,266	\$ 1,347,195

**Special Revenue Funds
Dining Services
2017-18**

EXPENDITURES AND BALANCES

Expenditures & Budgetary Transfers:		Budget 2016-17	Budget 2017-18	Difference
7600-100	Salaries	\$ 6,271,250	\$ 5,987,200	\$ (284,050)
7600-200	Benefits	3,125,775	2,929,250	(196,525)
7600-300	Purchased Services	8,066,912	8,017,130	(49,782)
7600-400	Energy Services	916,000	916,000	-
7600-500	Materials & Supplies	12,995,450	13,967,200	971,750
7600-600	Furniture & Equipment	796,896	2,147,307	1,350,411
7600-700	Other Expenditures	565,000	608,000	43,000
Total Expenditures & Transfers		<u>32,737,283</u>	<u>34,572,087</u>	<u>1,834,804</u>
Ending Fund Balances:				
	Fund Balance	<u>8,858,788</u>	<u>8,371,179</u>	<u>(487,609)</u>
Total Expenditures & Fund Balances		<u>\$ 41,596,071</u>	<u>\$ 42,943,266</u>	<u>\$ 1,347,195</u>

Special Revenue Funds

Federal Funds

The special revenue funds are used to account for the Federal grants received by the School Board. Federal grants are awarded based upon applications submitted to and approved by various granting agencies. All applications for Federal grants are presented to the School Board for approval. The various types of Federal grants are generally restricted as to use. After the award date, any changes in the use of grant funds must be approved by an amendment through the applicable oversight agency. The amounts included on the “Major Federal Projects” page represent the estimated award amounts to be received by the Board. The following programs represent the major federal awards received by the District:

- **Individuals with Disabilities Education Act (IDEA), Part B:** This program is designed to ensure that children with disabilities ages 3-21 have the opportunity to receive a free, appropriate public education in a least restrictive environment. Funds are used to make special education services available to students with disabilities, consistent with the students’ Individual Education Plans. Funding also supports early intervention services to students not currently identified as needing special education or related services, but who need additional academic and behavioral supports to succeed in school.
- **Title I, Part A – Improving the Academic Achievement of the Disadvantaged:** Title I, Part A provides supplemental funding to high poverty schools to ensure all children have fair, equal, and significant opportunities to obtain a high-quality education and reach, at a minimum, proficiency on academic achievement standards. Funding supports additional interventions for students, professional development for teachers, and family engagement activities designed to help students be academically successful.
- **Title I, Part D Subpart 2 – Local Programs for Neglected and Delinquent:** 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 – Teacher and Principal Training and Recruiting Fund:** The purpose of this program is to increase academic achievement of all students by helping schools and districts improve teacher and principal quality and increasing the number of highly qualified and/or in-field effective teachers. 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, Part A – Supplementary Instructional Support for English Language Learners:** This program provides supplementary support to improve the education of English Language Learners (ELLs) by increasing their English language proficiency and their ability to meet the same challenging state academic content and student academic standards as all children are expected to meet.
- **Title III, Part A – Enhanced Instructional Opportunities for Recently-Arrived Immigrant Children and Youth:** This program provides supplementary funding to school districts that experience significant increases in immigrant children and youth. Funds are used to assist these children with their transition into American society and to provide them educational support to meet the same student academic achievement standards as all children are expected to meet.
- **Title IV, Part B – 21st Century Community Learning Centers:** Funding supports academic and personal enrichment activities before and after school and during the summer for at-risk students and their families in order to help students meet academic achievement standards.
- **Title IX, Part C - Education of Homeless Children and Youth Project:** This program is designed to address the challenges 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 are 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
2017-2018

REVENUES	2016-17 Budget	2017-18 Projected Budget
Individuals with Disabilities Education Act (IDEA)	\$ 13,663,239	\$ 13,692,847.00
IDEA Part B Pre-K Entitlement	286,181	286,263
Electronic Medicaid Administrative Claiming System	172,033	172,033
Title I, Part A	11,518,917	11,797,954
Title I, School Improvement	211,803	TBD
Title I, Part D, Local Delinquent	118,125	151,792
Title II, Part A, Teacher and Principal Training	1,853,359	1,653,056
Title III, Part B, Improving Language Instruction	413,285	408,525
Immigrant Grant	152,364	123,343
Title IV, Part B, 21st Century Com. Learning Centers	1,994,189	1,855,532
Title X, Part C, Homeless Children	120,000	120,000
Carl D. Perkins Allocation	511,787	516,190
Carryover Federal Programs	5,898,087	3,337,006
Carryover Non-Federal Programs	2,810,384	1,499,082
TOTAL REVENUES	\$ 39,723,752	\$ 35,613,623
EXPENDITURES		
Salaries	\$ 21,434,834	\$ 18,933,713
Employee Benefits	8,571,627	7,518,366
Purchased Services	2,724,345	2,993,251
Energy Services	2,550	-
Materials and Supplies	2,052,008	3,089,791
Capital Outlay	498,523	233,705
Other	1,629,481	1,345,715
Non-Federal Program Expenditures	2,810,384	1,499,082
TOTAL EXPENDITURES	\$ 39,723,752	\$ 35,613,623

Special Revenue Funds
Individuals with Disabilities Education Act (IDEA)
2017-2018

REVENUES	2016-17 Budget	2017-18 Projected Budget
IDEA, Part B Allocation	\$ 13,663,239	\$ 13,692,847
IDEA, Part B Preschool Allocation	286,181	286,263
IDEA, Part B Roll Forward	1,220,809	1,162,006
IDEA, Part B Preschool Roll Forward	962	-
TOTAL FUNDS AVAILABLE	<u>\$ 15,171,191</u>	<u>\$ 15,141,116</u>
EXPENDITURES		
Salaries	\$ 9,259,540	\$ 9,141,202
Employee Benefits	4,514,723	4,470,780
Purchased Services	703,269	944,324
Energy Services	-	-
Materials and Supplies	53,146	2,400
Capital Outlay	82,754	61,800
Other	557,760	520,610
TOTAL EXPENDITURES	<u>\$ 15,171,191</u>	<u>\$ 15,141,116</u>

Special Revenue Funds
Electronic Medicaid Administrative Claiming System
2017-2018

REVENUES	2016-17 Budget	2017-18 Projected Budget
Electronic Medicaid	\$ 172,033	\$ 172,033
Electronic Medicaid Roll Forward	-	-
TOTAL FUNDS AVAILABLE	<u>\$ 172,033</u>	<u>\$ 172,033</u>
EXPENDITURES		
Salaries	\$ 122,102	\$ 121,556
Employee Benefits	39,265	39,759
Purchased Services	2,000	2,203
Energy Services	-	-
Materials and Supplies	2,404	2,473
Capital Outlay	-	-
Other	6,262	6,042
TOTAL EXPENDITURES	<u>\$ 172,033</u>	<u>\$ 172,033</u>

Special Revenue Funds
Title I, Part A
2017-2018

REVENUES	2016-17 Budget	2017-18 Projected Budget
Title I, Part A Allocation	\$ 11,518,917	\$ 11,797,954
Title I, Part A Roll Forward	3,953,179	1,700,000
TOTAL FUNDS AVAILABLE	<u>\$ 15,472,096</u>	<u>\$ 13,497,954</u>
EXPENDITURES		
Salaries	\$ 8,588,355	\$ 6,628,332
Employee Benefits	3,096,102	2,204,129
Purchased Services	955,663	1,187,980
Energy Services	2,550	-
Materials and Supplies	1,839,183	2,892,049
Capital Outlay	307,282	89,473
Other	682,961	495,991
TOTAL EXPENDITURES	<u>\$ 15,472,096</u>	<u>\$ 13,497,954</u>

Special Revenue Funds
Title I, Part D
2017-2018

REVENUES	2016-17 Budget	2017-18 Projected Budget
Title I, Part D Allocation	\$ 118,125	\$ 151,792
Title I, Part D Roll Forward	-	-
TOTAL FUNDS AVAILABLE	<u>\$ 118,125</u>	<u>\$ 151,792</u>
EXPENDITURES		
Salaries	\$ 73,500	\$ 82,000
Employee Benefits	39,703	35,400
Purchased Services	-	6,000
Energy Services	-	-
Materials and Supplies	622	22,892
Capital Outlay	-	-
Other	4,300	5,500
TOTAL EXPENDITURES	<u>\$ 118,125</u>	<u>\$ 151,792</u>

Special Revenue Funds
Title II, Part A, Teacher and Principal Training
2017-2018

REVENUES	2016-17 Budget	2017-18 Projected Budget
Title II, Part A Allocation	\$ 1,853,359	\$ 1,653,056
Title II, Part A Roll Forward	313,776	475,000
TOTAL FUNDS AVAILABLE	<u>\$ 2,167,135</u>	<u>\$ 2,128,056</u>
EXPENDITURES		
Salaries	\$ 1,182,863	\$ 1,355,169
Employee Benefits	377,785	388,851
Purchased Services	412,278	230,775
Energy Services	-	-
Materials and Supplies	19,392	52,091
Capital Outlay	500	-
Other	174,317	101,170
TOTAL EXPENDITURES	<u>\$ 2,167,135</u>	<u>\$ 2,128,056</u>

Special Revenue Funds
Title III, Part B, Improving Language Instruction
2017-2018

REVENUES	2016-17 Budget	2017-18 Projected Budget
Title III, Part B Allocation	\$ 413,285	\$ 408,525
Title III, Part B Roll Forward	68,995	-
TOTAL FUNDS AVAILABLE	<u>\$ 482,279</u>	<u>\$ 408,525</u>
EXPENDITURES		
Salaries	\$ 162,510	\$ 147,755
Employee Benefits	47,211	46,183
Purchased Services	173,425	138,263
Energy Services	-	-
Materials and Supplies	41,585	52,711
Capital Outlay	28,420	6,077
Other	29,129	17,536
TOTAL EXPENDITURES	<u>\$ 482,279</u>	<u>\$ 408,525</u>

**Special Revenue Funds
Immigrant Grant
2017-2018**

REVENUES	2016-17 Budget	2017-18 Projected Budget
Immigrant Grant Allocation	\$ 152,364	\$ 123,343
Immigrant Grant Roll Forward		-
TOTAL FUNDS AVAILABLE	<u>\$ 152,364</u>	<u>\$ 123,343</u>
EXPENDITURES		
Salaries	\$ 53,254.00	\$ 7,754
Employee Benefits	16,759	1,032
Purchased Services	45,750	99,671
Energy Services	-	-
Materials and Supplies	26,883	12,467
Capital Outlay	7,005	-
Other	2,713	2,419
TOTAL EXPENDITURES	<u>\$ 152,364</u>	<u>\$ 123,343</u>

Special Revenue Funds
Title IV, Part B, 21st Century Com. Learning Centers
2017-2018

REVENUES	2016-17 Budget	2017-18 Projected Budget
Title IV, Part B Allocation	\$ 1,994,189	\$ 1,855,532
Title IV, Part B Roll Forward	308,594	-
TOTAL FUNDS AVAILABLE	<u>\$ 2,302,783</u>	<u>\$ 1,855,532</u>
EXPENDITURES		
Salaries	\$ 1,511,988	\$ 1,102,196
Employee Benefits	325,291	227,148
Purchased Services	291,368	303,341
Energy Services	-	-
Materials and Supplies	33,073	19,835
Capital Outlay	13,360	38,870
Other	127,703	164,142
TOTAL EXPENDITURES	<u>\$ 2,302,783</u>	<u>\$ 1,855,532</u>

Special Revenue Funds
Title X, Part C, Homeless Children
2017-2018

REVENUES	2016-17 Budget	2017-18 Projected Budget
Title X, Part C Allocation	\$ 120,000	\$ 120,000
Title X, Part C Roll Forward		-
TOTAL FUNDS AVAILABLE	<u>\$ 120,000</u>	<u>\$ 120,000</u>
EXPENDITURES		
Salaries	\$ 73,707	\$ 75,785
Employee Benefits	21,424	25,634
Purchased Services	11,038	6,377
Energy Services	-	-
Materials and Supplies	7,803	6,100
Capital Outlay	-	-
Other	6,028	6,104
TOTAL EXPENDITURES	<u>\$ 120,000</u>	<u>\$ 120,000</u>

*Special Revenue Funds
Carl D. Perkins Allocation
2017-2018*

REVENUES	2016-17 Budget	2017-18 Projected Budget
Carl D. Perkins Allocation	\$ 511,787	\$ 516,190
Carl D. Perkins Roll Forward	195	-
TOTAL FUNDS AVAILABLE	\$ 511,982	\$ 516,190
EXPENDITURES		
Salaries	\$ 266,704.00	\$ 271,964
Employee Benefits	70,787	79,450
Purchased Services	84,207	74,317
Energy Services	-	-
Materials and Supplies	11,322	26,773
Capital Outlay	48,703	37,485
Other	30,259	26,201
TOTAL EXPENDITURES	\$ 511,982	\$ 516,190

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 for each line of coverage.
- Health – The School District is partially insured 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
2017-18

Projected Revenues and Beginning Balances:

Beginning Fund Balance		2016-17	2017-18	Difference
700	Fund Balance	\$ 13,966,171	\$ 14,268,268	\$ 302,097
Projected Revenues				
700-431	Interest	28,000	181,000	153,000
700-484	Internal Service Fund Revenues	6,103,159	6,754,189	651,030
Total Available Revenue and Fund Balance		<u>\$ 20,097,330</u>	<u>\$ 21,203,457</u>	<u>\$ 1,106,127</u>

Projected Expenses and Ending Balances:

Expenses:		2016-17	2017-18	Difference
700-4100	Salaries	\$ 402,546	\$ 466,608	\$ 64,062
700-4200	Benefits	120,430	120,430	-
700-4300	Purchased Services	2,657,885	2,553,939	(103,946)
700-4500	Materials & Supplies	18,720	30,728	12,008
700-4600	Capital Outlay	1,000	1,000	-
700-4700	Other Expense	2,930,578	3,762,484	831,906
Total Estimated Expenses		<u>6,131,159</u>	<u>6,935,189</u>	<u>804,030</u>
Ending Fund Balances				
Fund Balances		<u>13,966,171</u>	<u>14,268,268</u>	<u>302,097</u>
Total Projected Expenses and Fund Balances		<u>\$ 20,097,330</u>	<u>\$ 21,203,457</u>	<u>\$ 1,106,127</u>

**Internal Service Funds
Self Insurance Fund - Health
2017-18**

Projected Revenues and Beginning Balances:

Beginning Fund Balance		2016-17	2017-18	Difference
740	Fund Balances	\$ 17,500,153	\$ 18,966,920	\$ 1,466,767
Projected Revenues				
740-3431	Interest	50,000	200,000	150,000
740-3484	Internal Service Fund Revenues	64,384,545	62,774,208	(1,610,337)
Total Available Revenue and Fund Balance		<u>\$ 81,934,698</u>	<u>\$ 81,941,128</u>	<u>\$ 6,430</u>

Projected Expenses and Ending Balances:

Expenses:		2016-17	2017-18	Difference
740-4100	Salaries	\$ 270,524	\$ 217,060	\$ (53,464)
740-4200	Benefits	91,199	87,484	(3,715)
740-4300	Purchased Services	2,827,450	4,764,883	1,937,433
740-4500	Materials & Supplies	9,000	9,000	-
740-4600	Capital Outlay	-	-	-
740-4700	Other Expenses	61,249,907	57,961,244	(3,288,663)
Total Estimated Expenses		<u>64,448,080</u>	<u>63,039,672</u>	<u>(1,408,408)</u>
Ending Fund Balances:				
740	Fund Balances	<u>17,486,618</u>	<u>18,901,457</u>	<u>1,414,839</u>
Total Projected Expenses and Fund Balances		<u>\$ 81,934,698</u>	<u>\$ 81,941,128</u>	<u>\$ 6,430</u>

**Internal Service Funds
Copying and Printing Services
2017-18**

Projected Revenues and Beginning Balances:

Beginning Fund Balance		2016-17	2017-18	Difference
720	Fund Balances	\$ 151,514	\$ 350,551	\$ 199,037
Projected Revenues				
720-3431	Interest	1,200	3,000	1,800
720-481	Revenue	1,142,768	1,260,919	118,151
Total Available Revenue and Fund Balance		<u>\$ 1,295,482</u>	<u>\$ 1,614,471</u>	<u>\$ 318,989</u>

Projected Expenses and Ending Balances:

Expenses:		2016-17	2017-18	Difference
720-7760-100	Salaries	\$ 349,071	\$ 337,487	\$ (11,584)
720-7760-200	Benefits	142,281	150,685	8,404
720-7760-300	Purchased Services	325,774	331,299	5,526
720-7760-500	Materials & Supplies	308,142	313,448	5,306
720-7760-600	Capital Outlay	12,500	120,000	107,500
720-7760-700	Other Expenses	5,000	8,000	3,000
	Expenses	<u>1,142,768</u>	<u>1,260,919</u>	<u>118,151</u>
Ending Fund Balances:				
720	Fund Balances	<u>152,714</u>	<u>353,551</u>	<u>200,837</u>
Total Projected Expenses and Fund Balances		<u>\$ 1,295,482</u>	<u>\$ 1,614,470</u>	<u>\$ 318,988</u>

**Internal Service Funds
Computer Store
2017-18**

Projected Revenues and Beginning Balances:

Beginning Fund Balances		2016-17	2017-18	Difference
730	Fund Balances	\$ 571,090	\$ 197,437	\$ (373,653)
Projected Revenues				
730-431	Interest	1,300	3,500	2,200
730-481	Revenue	9,132,077	6,544,182	(2,587,895)
Total Available Revenue and Fund Balance		<u>\$ 9,704,467</u>	<u>\$ 6,745,118</u>	<u>\$ (2,959,349)</u>

Projected Expenses and Ending Balances:

Expenses:		2016-17	2017-18	Difference
730-7760-100	Salaries	\$ 38,160	\$ 38,705	\$ 545
730-7760-2XX	Benefits	13,957	14,797	840
730-7760-3XX	Purchased Services	984	1,762	778.00
730-7760-510	Materials & Supplies	300	300	-
730-7760-591	Items Purchased for Resale	8,803,976	6,216,118	(2,587,858)
730-7760-6XX	Equipment and Software	266,000	266,000	-
730-7760-750	Other Personnel Services	10,000	10,000	-
Total Expenses		<u>9,133,377</u>	<u>6,547,682</u>	<u>(2,585,695)</u>
Ending Fund Balances:				
730	Fund Balances	<u>571,090</u>	<u>197,437</u>	<u>(373,653)</u>
Total Projected Expenses and Fund Balances		<u>\$ 9,704,467</u>	<u>\$ 6,745,118</u>	<u>\$ (2,959,349)</u>