

## **Approval to Advertise the 2018-19 Tentative Budget**

Section 1011.03 (1), and 200.065, Florida Statutes requires each school district to advertise its intent to adopt a tentative budget in a newspaper of general circulation within 29 days of receipt of Certification of Value. Not less than two days or more than five days thereafter, the district shall hold a public hearing on the tentative budget. The advertisement will show the following:

- A. The increase or decrease in the operating budget compared with the prior year.
- B. The millage rates proposed for fiscal year 2018-19.
- C. Stated in dollars amounts (1) last year's initially proposed tax levy, (2) reductions due to value adjustment board and other assessment changes, (3) the actual property tax levy, (4) this year's proposed levy.
- D. A listing of the projects to be funded with the Capital Improvement Tax Levy.
- E. A summary of budgets proposed for each fund.
- F. The date and time of Public Hearing on the Tentative Budget, to be held July 24, 2018 at 5:15 P.M.

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

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

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

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

**SCPS Millage Levies**

Description	Estimated Millage Levies 2017-18	Difference	Estimated Millage Levies 2018-19	Percent Change
<b><u>Millage Set by Law:</u></b>				
<b>(A) Required Local Effort</b>	<b>4.3210</b>	<b>-0.2510</b>	<b>4.0700 *</b>	<b>-5.81%</b>
<b><u>Discretionary Millage Set by School Board:</u></b>				
Basic Discretionary	0.7480	0.0000	0.7480	0.00%
Capital Outlay	1.5000	0.0000	1.5000	0.00%
<b>(B) Total of Board Discretionary Levies</b>	<b>2.2480</b>	<b>0.0000</b>	<b>2.2480</b>	<b>0.00%</b>
<b>(C) Voted Additional Operating Millage</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.00%</b>
<b>Total of Levies (A) + (B) + (C)</b>	<b>6.5690</b>	<b>-0.2510</b>	<b>6.3180</b>	<b>-3.82%</b>

\* = Based on the 2018-19 FEFP Conference Report

**FEFP Funding Summary**  
**2018-19 Conference Report vs 2017-18 FEFP 4th Calculation**

				Difference 2018-19 FEFP Conference Report vs 2017-18 FEFP 4th Calculation
		FEFP 4th Calculation 2017-18	Conference Report 2018-19 March 08, 2018	
1	<b>Major FEFP Formula Components</b>			
2	Unweighted FTE	67,265.68	67,964.73	699.05
3	Weighted FTE	72,791.64	73,415.31	623.67
4	<b>Base Student Allocation</b>	<b>4,203.95</b>	<b>4,204.42</b>	0.47
5	<b>School Taxable Value (Tax Roll)</b>	33,586,360,019	35,493,482,217	1,907,122,198
6	<b>District Cost Differential (DCD)</b>	<b>0.9921</b>	<b>0.9940</b>	0.0019
7	<b>Required Local Effort Millage</b>	<b>4.321</b>	<b>4.070</b>	(0.251)
8	<b>FEFP Detail</b>			
9	Base FEFP (WFTE x BSA x DCD)	303,594,917	306,816,785	3,221,868
10	.748 Mill Compression	8,897,231	9,790,319	893,088
11	Safe Schools	1,241,913	3,498,098	2,256,185
12	Supplemental Academic Instruction	16,201,453	16,383,542	182,089
13	Reading Instruction Allocation	2,964,881	2,974,217	9,336
14	ESE Guaranteed Allocation	20,481,401	20,797,271	315,870
15	Transportation	11,274,890	11,448,430	173,540
16	Instructional Materials	5,249,026	5,461,190	212,164
17	Teachers Classroom Supply Asst. Program.	1,096,315	1,308,091	211,776
18	Virtual Education Contribution	69,954	60,634	(9,320)
19	Digital Classrooms Allocation	1,548,528	1,348,899	(199,629)
20	Proration to Appropriation/ Additional Allocation	32,755		(32,755)
21	Discretionary Lottery/School Recognition	3,841,951	3,842,548	597
22	Class Size Reduction Allocation	71,464,190	72,466,994	1,002,804
23	Mental Health Assistance Allocation		1,596,390	1,596,390
24	Hope Supplemental Services Allocation			-
25	Funding Compression Allocation		4,766,876	4,766,876
26	<b>Total FEFP &amp; Categorical Funds</b>	<b>447,959,405</b>	<b>462,560,284</b>	<b>14,600,879</b>
				-
27	.748 Mill Discretionary Local Effort	<b>24,117,693</b>	<b>25,487,160</b>	<b>1,369,467</b>
28	<b>Total Funding</b>	<b>\$ 472,077,098</b>	<b>\$ 488,047,444</b>	<b>\$ 15,970,346</b>
29	<b>Total Funds per UFTE</b>	<b>\$ 7,018.10</b>	<b>\$ 7,180.89</b>	<b>\$ 162.79</b>
30	<b>Percent Change Per Unweighted FTE</b>	<b>0.18%</b>	<b>2.50%</b>	<b>2.32%</b>



**General Fund  
Operating Budget Analysis  
2018-19**

	<b>Amount</b>
<b>UFTE Projection 2018-19</b>	<b>67,964.73</b>
<b>Beginning Operating Budget Revenue 2017-18</b>	<b>490,633,625</b>
Increase in FEFP Funding ( <i>FEFP Conference Report 2018-19</i> )	13,730,189
Reduction McKay Scholarship Funding Impact	(40,000)
Transfer In from Capital Outlay Funds	100,000
Additional VPK & Pre-K Revenues	24,800
Additional Investment Income	826,000
Other Revenue Adjustments - <i>Net Amount</i>	112,800
<b>(a.) Total Revenue &amp; Transfers In</b>	<b>505,387,414</b>
<b>(b.) Recurring Base Budget</b>	<b>495,113,650</b>

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

1 . Safe Schools	2,254,126
2 . Reading Instruction Allocation	3,185
3 . Instructional Materials	87,922
4 . Teachers Classroom Supply Asst. Program	211,776
5 . Digital Classroom Allocation	(204,161)
6 . Discretionary Lottery/School Recognition	695,174
7 . VPK & Pre-K	24,800
8 . Mental Health Assistance Allocation	1,596,390
9 . Additional Advance Placement, International Baccalaureate Funds & Industry Cert.	18,056
<b>(c.) Total of Increases or (Decreases) in Categorical or Other Budget Amounts</b>	<b>4,687,268</b>

**Salary & Benefit Improvements (Board High Priority Items):**

1 . Estimated Salary & Benefit Improvements	2,865,700
2 . Florida Retirement System (FRS) Contribution Rate Increase	1,301,000
3 . Health Insurance Cost Increase	3,950,000

**Necessary Budget Items - Instructional & Operational**

1 . Charter School Decrease In Total FTE Projection	(196,011)
2 . Net Estimated Instructional Staffing Needed Based on Projected Student Growth	790,160
3 . Support Staffing Points Adjustment	53,833
4 . Custodial Services Points Increase	277,200
5 . School FTE Budget Increases ( <i>Enrollment, Program Weights and Cost of Living Adjustment</i> )	58,149
6 . Utility & Telecommunication Increases	9,585
7 . Property, Casualty, Liability Insurance Cost Increase	195,669
8 . Reserve for Unrealized FTE ( <i>507 Unweighted FTE, Net of 24 Holdback Units Already Budgeted</i> )	1,358,620
<b>(d.) Total Necessary Budget Increases</b>	<b>10,663,905</b>

**General Fund**  
**Operating Budget Analysis**  
**2018-19**

	<b>Amount</b>
<b>Other Cost Savings</b>	
1 . Net Savings from Retirements, Terminations, New Hires, and Restructuring	(3,507,025)
2 . Other Budget Realignment and Adjustments (Net Amount)	(444,197)
3 . Lowest 300 - Alternative Plan	(381,895)
4 . Electricity Budget Reduction	(744,292)
<b>(e.) Total Cost Savings</b>	<b>(5,077,409)</b>

<b>RECAP</b>	
<b>(a.) Total Revenue</b>	<b>505,387,414</b>
<b>(b.) Recurring Base Budget</b>	<b>495,113,650</b>
<b>(c.) Total of Increases or Decreases in Categorical or Other Budget Amounts</b>	<b>4,687,268</b>
<b>(d.) Total of Necessary Budget Items</b>	<b>10,663,905</b>
<b>(e.) Recurring Proposed Cost Savings</b>	<b>(5,077,409)</b>
<b>(f.) Total Recurring Expenditure Budget (b.)+(c.)+(d.)+(e.)</b>	<b>505,387,414</b>
<b>(g.) Estimated Budget Surplus (Deficit) (a.)-(f.)</b>	<b>(0)</b>

<b>Non Recurring Budget Items</b>	<b>Amount</b>
1 . OPS - Assist with Summer Inventory of New Furniture Deliveries <i>(Facilities Planning)</i>	2,000
2 . Completion of FISH Audit <i>(Facilities Planning)</i>	4,000
3 . District-wide Facilities Assessment / Condition Assessment <i>(Facilities Planning)</i>	300,000
<b>Total Non Recurring Budget Items</b>	<b>306,000</b>

**General Fund**  
**Extended Day Program - (KidZone & Beyond)**  
**2018-19**

**Projected Revenues and Beginning Balances:**

<b>Beginning Fund Balances</b>		<b>2017-18</b>	<b>2018-19</b>	<b>Difference</b>
121	Fund Balances	\$ 1,840,475	\$ 2,063,717	\$ 223,242
<b>Projected Revenues</b>				
121-431	Interest	21,000	32,000	11,000
121-47X	Revenue	6,151,250	6,040,465	(110,785)
	Total Revenues	6,172,250	6,072,465	(99,785)
<b>Total Available Revenue and Fund Balance</b>		<b>\$ 8,012,725</b>	<b>\$ 8,136,182</b>	<b>\$ 123,457</b>

**Projected Expenses and Ending Balances:**

<b>Expenses:</b>		<b>2017-18</b>	<b>2018-19</b>	<b>Difference</b>
121-9100-100	Salaries	\$ 162,115	\$ 303,346	\$ 141,231
121-9100-200	Benefits	368,404	426,028	57,624
121-9100-300	Purchased Services	668,990	730,995	62,005
121-9100-400	Energy Services	53,625	53,625	-
121-9100-500	Materials & Supplies	480,748	497,895	17,147
121-9100-600	Capital Outlay	7,500	12,000	4,500
121-9100-700	Other Expense	1,742,816	1,742,816	-
	Total Expenses	3,484,198	3,766,705	282,507
<b>Transfers</b>				
121-9700-900	Transfer to Fund 100	2,712,947	2,712,947	-
<b>Ending Fund Balances:</b>				
121	Fund Balances	1,815,580	1,656,530	(159,050)
<b>Total Projected Expenses/Transfers and Fund Balances</b>		<b>\$ 8,012,725</b>	<b>\$ 8,136,182</b>	<b>\$ 123,457</b>

**Debt Service Budget  
2018-19**

**Projected Revenues and Beginning Balances:**

<b>Beginning Fund Balance</b>		<b>2017-18</b>	<b>2018-19</b>	<b>Difference</b>
210	COPs Series 2015A	\$ 9,305	\$ 9,305	\$ -
211	COPs Series 2016A	2,238	2,238	-
213	COPs Series 2017A	48,675	48,675	-
215	COPs Series 2012A	6,163	6,163	-
216	COPs Series 2012B	6,427	3,927	(2,500)
217	COPs Series 2014A	6,060	6,060	-
218	COPs Series 2009A/2016B	4,052	4,052	-
219	COPs Series 2016C	2,185,084	2,186,884	1,800
220	SBE Bonds	5,209,176	374,176	(4,835,000)
<b>Total Fund Balances</b>		<b>7,477,180</b>	<b>2,641,480</b>	<b>(4,835,700)</b>
<b>Projected Revenues</b>				
210-431	Interest Earnings - COPs Series 2015A	2,000	10,800	8,800
211-431	Interest Earnings - COPs Series 2016A	3,500	19,400	15,900
213-431	Interest Earnings - COPs Series 2017A	4,700	25,900	21,200
215-431	Interest Earnings - COPs Series 2012A	2,700	14,600	11,900
216-431	Interest Earnings - COPs Series 2012B	2,200	11,900	9,700
217-431	Interest Earnings - COPs Series 2014A	1,600	8,800	7,200
218-431	Interest Earnings - COPs Series 2009A/2016B	1,300	7,000	5,700
219-431	Interest Earnings - COPs Series 2016C	3,900	11,600	7,700
220-322	CO&DS withheld for SBE Bonds	1,535,288	1,050,040	(485,248)
<b>Total Projected Revenues</b>		<b>1,557,188</b>	<b>1,160,040</b>	<b>(397,148)</b>
<b>Transfers In</b>				
210-630	COPs Series 2015A	2,348,929	2,330,621	(18,309)
211-630	COPs Series 2016A	4,219,252	4,192,481	(26,771)
213-630	COPs Series 2017A	5,635,975	5,564,629	(71,346)
215-630	COPs Series 2012A	3,181,750	3,166,092	(15,658)
216-630	COPs Series 2012B	2,590,406	2,570,134	(20,272)
217-630	COPs Series 2014A	1,913,700	1,893,745	(19,955)
218-630	COPs Series 2009A/2016B	1,517,244	1,505,679	(11,565)
219-630	COPs Series 2016C	2,528,650	333,386	(2,195,264)
<b>Total Transfers In</b>		<b>23,935,906</b>	<b>21,556,767</b>	<b>(2,379,139)</b>
<b>Total Available Revenue and Transfers In</b>		<b>25,493,094</b>	<b>22,716,807</b>	<b>(2,776,287)</b>
<b>Total Available Revenue and Fund Balance</b>		<b>\$ 32,970,274</b>	<b>\$ 25,358,287</b>	<b>\$ (7,611,987)</b>

**Debt Service Budget  
2018-19**

**Projected Expenditures and Ending Balances:**

Redemption of Principal		2017-18	2018-19	Difference
210-9200-710	COPs Series 2015A	\$ 2,105,000	\$ 2,165,000	\$ 60,000
211-9200-710	COPs Series 2016A	3,585,000	3,660,000	75,000
213-9200-710	COPs Series 2017A	5,490,000	5,570,000	80,000
215-9200-710	COPs Series 2012A	2,305,000	2,400,000	95,000
216-9200-710	COPs Series 2012B	1,575,000	1,650,000	75,000
217-9200-710	COPs Series 2014A	995,000	1,030,000	35,000
218-9200-710	COPs Series 2009A/2016B	1,130,000	1,170,000	40,000
219-9200-710	COPs Series 2016C	-	-	-
220-9200-710	SBE Bonds	1,158,000	759,000	(399,000)
<b>Total Redemption of Principal</b>		<b>18,343,000</b>	<b>18,404,000</b>	<b>61,000</b>
Payment of Interest				
210-9200-720	COPs Series 2015A	242,929	184,621	(58,309)
211-9200-720	COPs Series 2016A	634,752	553,014	(81,738)
213-9200-720	COPs Series 2017A	149,175	67,954	(81,221)
215-9200-720	COPs Series 2012A	877,950	785,750	(92,200)
216-9200-720	COPs Series 2012B	1,013,606	934,856	(78,750)
217-9200-720	COPs Series 2014A	917,300	877,500	(39,800)
218-9200-720	COPs Series 2009A/2016B	385,544	343,776	(41,768)
219-9200-720	COPs Series 2016C	2,527,750	2,527,750	-
220-9200-720	SBE Bonds	377,288	291,040	(86,248)
<b>Total Interest Payments</b>		<b>7,126,294</b>	<b>6,566,261</b>	<b>(560,033)</b>
Payment of Debt Service Administration Expenses				
210-9200-730	COPs Series 2015A	3,000	1,105	(1,895)
211-9200-730	COPs Series 2016A	3,000	1,105	(1,895)
213-9200-730	COPs Series 2017A	1,500	1,250	(250)
215-9200-730	COPs Series 2012A	1,500	1,105	(395)
216-9200-730	COPs Series 2012B	6,500	1,105	(5,395)
217-9200-730	COPs Series 2014A	3,000	1,105	(1,895)
218-9200-730	COPs Series 2009A/2016B	3,000	2,955	(45)
219-9200-730	COPs Series 2016C	3,000	4,120	1,120
220-9200-730	SBE Bonds	-	-	-
<b>Total Administration Expenses</b>		<b>24,500</b>	<b>13,850</b>	<b>(10,650)</b>
<b>Total Expenditures</b>		<b>25,493,794</b>	<b>24,984,111</b>	<b>(509,683)</b>
Ending Fund Balances		2017-18	2018-19	Difference
210	COPs Series 2015A	9,305	-	(9,305)
211	COPs Series 2016A	2,238	-	(2,238)
213	COPs Series 2017A	48,675	-	(48,675)
215	COPs Series 2012A	6,163	-	(6,163)
216	COPs Series 2012B	3,927	-	(3,927)
217	COPs Series 2014A	6,060	-	(6,060)
218	COPs Series 2009A/2016B	4,052	-	(4,052)
219	COPs Series 2016C	2,186,884	-	(2,186,884)
220	SBE Bonds	5,209,176	374,176	(4,835,000)
<b>Total Ending Fund Balances</b>		<b>7,476,480</b>	<b>374,176</b>	<b>(7,102,304)</b>
<b>Total Projected Expenditures and Fund Balances</b>		<b>\$ 32,970,274</b>	<b>\$ 25,358,287</b>	<b>\$ (7,611,987)</b>

Acronyms:

*Certificate of Participation ("COPs")*

*State Board of Education ("SBE")*



# PROPOSED 2018-2019 FIVE (5) YEAR CAPITAL IMPROVEMENT PLAN

5/30/2018

CAPITAL REVENUE	FUND	2018/19	2019/20	2020/21	2021/22	2022/23
<b>STATE</b>						
PECO MAINTENANCE	337	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000
SAFE SCHOOLS/SECURITY GRANT PROGRAM	TBD	\$2,500,000				
CO&DS	310	\$310,000	\$310,000	\$310,000	\$310,000	\$310,000
<b>LOCAL</b>						
1.5 MIL CAP OUTLAY PROPERTY TAX	36x	\$51,110,614	\$54,432,804	\$57,154,444	\$60,012,166	\$62,412,653
1/4 CENT SALES TAX	381	\$18,937,767	\$19,360,489	\$19,747,701	\$20,142,654	\$20,545,508
IMPACT FEES	348	\$3,500,000	\$4,500,000	\$4,500,000	\$4,500,000	\$4,500,000
GASOLINE TAX REFUND	343	\$90,000	\$88,200	\$86,436	\$84,707	\$83,013
INTEREST	340	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000
<b>SUB-TOTAL</b>		\$78,348,381	\$80,591,493	\$83,698,581	\$86,949,527	\$89,751,174
PRIOR YEAR CARRYOVER		\$24,894,000	\$23,240,349	\$4,448,560	\$2,837,761	\$18,641,949
<b>TOTAL REVENUE</b>		\$103,242,381	\$103,831,842	\$88,147,141	\$89,787,288	\$108,393,123
<b>EXPENDITURES</b>						
<b>SUPPORT GENERAL FUND 100</b>						
ANNUAL MAINTENANCE SUPPORT	8000	\$10,173,000	\$10,173,000	\$10,173,000	\$10,173,000	\$10,173,000
PORTABLE CLASSROOM LEASING	8001	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
<b>RECURRING DISTRICT WIDE CAPITAL EXPENDITURES (Maint. Division)</b>						
100 - PAVEMENT	8103	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
100 - PLAYGROUND EWF & MULCH REPLACEMENT	TBD	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
100 - TRACK/COURT REFURBISHMENT	TBD	\$120,000	\$120,000	\$95,000	\$150,000	\$120,000
100 - RETENTION POND REFURBISHMENT	TBD	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000
200 - LIGHTING UPGRADES	TBD	\$500,000	\$1,125,000	\$1,125,000	\$1,125,000	\$1,125,000
200 - ELECTRICAL UPGRADES	TBD	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
200 - ELEVATOR REFURBISHMENT	8818	\$240,000	\$240,000	\$240,000	\$240,000	\$240,000
200 - BLEACHER UPGRADES (Interior)	TBD	\$75,000	\$90,000	\$90,000	\$90,000	\$90,000
200 - GENERATOR UPGRADES	TBD	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
200 - PA PAGING SYSTEM REPLACEMENT	8242	\$235,000	\$235,000	\$95,000	\$200,000	\$100,000
200 - FIRE ALARM/EMERGENCY MASS NOTIFICATION	8244	\$1,000,000	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000
200 - SPORT FIELD LIGHTING	TBD	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000
300 - HVAC	8101	\$2,300,000	\$2,300,000	\$2,300,000	\$2,300,000	\$2,300,000
300 - HVAC CONTROLS	TBD	\$745,000	\$1,000,000	\$1,000,000	\$1,000,000	\$750,000
300 - DRINKING FOUNTAINS	TBD	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000
300 - HOT WATER HEATERS	TBD	\$100,000	\$100,000	\$150,000	\$150,000	\$150,000
300 - SEWER LINE REPLACEMENTS & PLUMBING UPGRADES	TBD	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000
400 - FLOORING	8102	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
400 - ROOFING	8104	\$900,000	\$2,465,000	\$900,000	\$1,600,000	\$1,000,000
400 - INTERIOR PAINTING	8105	\$500,000	\$600,000	\$600,000	\$600,000	\$600,000
400 - EXTERIOR PAINTING	8105	\$500,000	\$600,000	\$600,000	\$600,000	\$600,000
400 - PE PAVILLION REFURBISHMENT	TBD	\$140,000	\$140,000	\$160,000	\$160,000	\$100,000
400 - BLEACHER UPGRADES (Stadiums)	TBD	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
DIST - CUSTODIAL EQUIPMENT	8320	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
DIST - SCHOOL CAPITAL OUTLAY FUNDS	8240	\$400,000	\$500,000	\$500,000	\$500,000	\$500,000
DIST - ESE CLASSROOMS	TBD	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
DIST - SECURITY IMPROVEMENTS	6512	\$2,000,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
DIST - VEHICLES & MATL HANDLING EQUIPT	8008	\$370,000	\$315,000	\$344,000	\$344,000	\$315,000
TRANSP - BUS REPLACEMENT	8100	\$2,300,000	\$2,300,000	\$2,300,000	\$2,300,000	\$2,300,000
TRANSP - BUS NEW GPS/VIDEO EQUIPMENT REPLACEMENT	8240	\$350,000	\$50,000	\$50,000	\$50,000	\$50,000
<b>DEBT SERVICE</b>						
COPS PAYMENT	8004	\$21,223,381	\$16,993,154	\$16,985,014	\$14,649,030	\$14,643,521
2016C COPS PAYMENT (Impact Fee)		\$333,386	\$6,012,750	\$3,183,500	\$3,197,000	\$9,969,500
<b>FACILITIES PLANNING</b>						
MISC. PLANNING	8410	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
DISTRICT WIDE RENOVATIONS	8300	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
<b>TECHNOLOGY PROJECTS</b>						
IS - TECHNOLOGY UPGRADES/AUGMENTATION	8950			\$2,200,000	\$2,200,000	\$2,200,000
IS - CLASSROOM PRESENTATION SYSTEMS	6520			\$1,100,000	\$1,100,000	\$1,100,000
IS - MAGNET SCHOOL EQUIPMENT	8810	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
IS - CROOMS TECHNOLOGY REPLACEMENT	8031	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
IS - COMMUNICATIONS	8109	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
<b>BUILDING ADDITIONS/REMODELING/RENOVATIONS</b>						
MILWEE MIDDLE SCHOOL DRAINAGE		\$250,000				
STERLING PARK ES RETENTION POND MODIFICATIONDS		\$80,000				
SPRING LAKE ES RETENTION POND MODIFICATIONS		\$120,000				
GENEVA ELEMENTARY PARENT LOOP		\$280,000				
TRANSPORTATION SERVICES - BUS LIFT REPLACEMENT	8815		\$260,000		\$260,000	
25TH PLACE REFURBISHMENT		\$300,000				
LAKE BRANTLEY HIGH-REPLACE BLDG 5. RENOV BLDGS 3 & 4	8163	\$15,192,780	\$6,999,186			
KEETH ELEMENTARY-REMODEL 1982 BLDG 1			\$1,656,369	\$14,907,319		
BEAR LAKE ELEMENTARY-REPLACEMENT/REMODELING (1962/1988)					\$1,732,990	\$15,596,914
WINTER SPRINGS ELEMENTARY-REMODEL 1988 BLDGS 3, 5, 6 & 7					\$705,399	\$6,348,592
ALTAMONTE ELEM-REMODEL BLDG 2 (1982) & BLDGS 3 & 4 (1988)						\$848,930
ALTAMONTE ELEM-REMODEL BLDG 2 (1982) & BLDGS 3 & 4 (1988)						\$821,464
<b>SALES TAX PROJECTS</b>						
<b>STADIUM STRUCTURES</b>						
LAKE BRANTLEY AUDITORIUM ROOF REPLACEMENT		\$2,000,000				
LAKE BRANTLEY AUDITORIUM ROOF REPLACEMENT		\$600,000				
PLAYGROUND SURFACES & EQUIPMENT (DISTRICT WIDE)	8122	\$236,250	\$236,250	\$283,500	\$236,250	\$283,500
GREENWOOD LAKES ROOF RECOATING		\$950,000				
WINTER SPRINGS HIGH SCHOOL ROOFING		\$2,900,000				
HEATHROW ELEMENTARY ROOFING		\$625,000				
PINE CREST SCHOOL OF INNOVATION	8280	\$1,818,235	\$25,364,115			
ELEMENTARY "M" (ADDITIONS & REMODELING)	8190		\$10,572,435			
SOUTH SEMINOLE MIDDLE-ADDITION/REMODELING/GYM FLOOR			\$307,779	\$2,770,015		
CASSELBERRY ELEMENTARY			\$1,583,244	\$14,249,195		
IDYLLWILDE ELEMENTARY-REMODEL BLDG 1 & CAFETERIA					\$231,557	\$2,084,012
LAKE HOWELL HIGH-REMODELING/RENOVATIONS				\$1,363,463	\$12,271,163	
LYMAN HIGH-VOCATION BUILDINGS 9 & 10				\$500,374	\$4,503,366	
ENGLISH ESTATES-REMODELING/ROOFING/HVAC						\$916,649
LAWTON ELEMENTARY-ADDITIONS/REMODELING/RENOVATION					\$1,431,584	\$12,884,257
<b>MISC.</b>						
CONTINGENCY	8400	\$6,000,000				
<b>TOTAL EXPENDITURES</b>		\$80,002,032	\$99,383,282	\$85,309,379	\$71,145,339	\$95,255,338
<b>BUDGETED FUND BALANCE</b>		\$23,240,349	\$4,448,560	\$2,837,761	\$18,641,949	\$13,137,786

Reserve %      23%      4%      3%      21%      12%

**Special Revenue Funds**  
**Summary of Major Federal Programs**  
**2018-2019**

<b>REVENUES</b>	<b>2017-18 Budget</b>	<b>2018-19 Projected Budget</b>
Individuals with Disabilities Education Act (IDEA)	\$ 13,692,847	\$ 13,788,079
IDEA Part B Pre-K Entitlement	286,263	286,070
Electronic Medicaid Administrative Claiming System	172,033	172,033
Title I, Part A	11,797,954	11,732,363
Title I, UniSIG	<i>To be determined</i>	598,500
Title I, Part D, Local Delinquent	151,792	151,792
Title II, Part A, Teacher and Principal Training	1,653,056	1,682,462
Title III, Part B, Improving Language Instruction	408,525	446,460
Immigrant Grant	123,343	140,319
Title IV, Part B, 21st Century Com. Learning Centers	1,855,532	1,244,573
Title IV, Part A, Student Support & Academic Enrichment	-	305,451
Title IX, Part A, Homeless ESSA	120,000	100,000
Carl D. Perkins Allocation	516,190	503,238
Carryover Federal Programs	6,204,039	<i>To be determined</i>
Carryover Non-Federal Programs	1,267,114	<i>To be determined</i>
<b>TOTAL REVENUES</b>	<b>\$ 38,248,688</b>	<b>\$ 31,151,340</b>

**Special Revenue Funds  
Dining Services  
2018-19**

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**REVENUES AND BALANCES**

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<b>Federal Sources:</b>		<b>Budget 2017-18</b>	<b>Budget 2018-19</b>	<b>Difference</b>
261	National School Lunch Act - Lunch	\$ 14,986,915	\$ 15,451,991	\$ 465,076
262	National School Lunch Act - Breakfast	4,302,196	4,427,665	125,469
265	USDA Commodities	780,000	915,000	135,000
267	Summer Food Service Program	550,000	500,000	(50,000)
269	After School Snack Program	450,000	305,000	(145,000)
<b>Total Federal</b>		21,069,111	21,599,656	530,545
<b>State Sources:</b>				
337	School Breakfast Supplement	128,361	128,000	(361)
338	School Lunch Supplement	172,763	173,000	237
<b>Total State</b>		301,124	301,000	(124)
<b>Local Sources:</b>				
430	Interest	75,000	131,000	56,000
450	Food Service - Cash Payments	10,248,918	10,894,420	645,502
482	Revenue from Other Agencies	540,000	490,000	(50,000)
<b>Total Local</b>		10,863,918	11,515,420	651,502
<b>Total Revenues</b>		32,234,153	33,416,076	1,181,923
<b>Beginning Fund Balances:</b>				
	Fund Balance	10,806,196	9,978,042	(828,154)
<b>Total Revenue &amp; Fund Balances</b>		\$ 43,040,349	\$ 43,394,118	\$ 353,769

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**Special Revenue Funds  
Dining Services  
2018-19**

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**EXPENDITURES AND BALANCES**

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<b>Expenditures &amp; Budgetary Transfers:</b>		<b>Budget 2017-18</b>	<b>Budget 2018-19</b>	<b>Difference</b>
7600-100	Salaries	\$ 5,987,200	\$ 6,427,000	\$ 439,800
7600-200	Benefits	2,929,250	3,049,250	120,000
7600-300	Purchased Services	7,939,220	7,286,426	(652,794)
7600-400	Energy Services	916,000	916,000	-
7600-500	Materials & Supplies	13,967,200	14,519,400	552,200
7600-600	Furniture & Equipment	1,861,955	3,260,000	1,398,045
7600-700	Other Expenditures	608,000	637,000	29,000
<b>Total Expenditures &amp; Transfers</b>		<b>34,208,825</b>	<b>36,095,076</b>	<b>1,886,251</b>
<b>Ending Fund Balances:</b>				
	Fund Balance	8,831,524	7,299,042	(1,532,482)
<b>Total Expenditures &amp; Fund Balances</b>		<b>\$ 43,040,349</b>	<b>\$ 43,394,118</b>	<b>\$ 353,769</b>

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