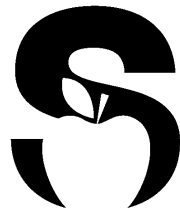


*Seminole County Public Schools*

**Tentative Budget  
Fiscal Year  
2018-2019**



*The School Board of Seminole County*

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

*Walt Griffin Ed.D, Superintendent*

**July 24, 2018**



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**Seminole County Public Schools  
400 East Lake Mary Blvd.  
Sanford, Florida 32773-7127**

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.

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

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.

**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 24, 2018  
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 2018-04  
ADOPTING TENTATIVE MILLAGE RATES**

WHEREAS, the School Board of Seminole County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates for the fiscal year July 1, 2018 to June 30, 2019; 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 2018-2019 in the amounts of:

	Tentative Millage Levy	Proposed Amount to Be Raised
District School Tax Required Local Effort including Prior Period Funding Adjustment	4.065	\$140,821,672
District Local Capital Improvement Tax	1.500	\$51,963,717
District School Tax Discretionary Millage	0.748	\$25,912,573

**The total millage rate to be levied is 1.98% above the roll-back rate**

NOW THEREFORE, BE IT RESOLVED:

That the Seminole County School Board, adopted the tentative millage rates for the fiscal year July 1, 2018 to June 30, 2019 on July 24, 2018 by separate vote before adopting the tentative budget.

\_\_\_\_\_  
Amy Lockhart, Chairman

**RESOLUTION NUMBER 2018-05  
ADOPTING TENTATIVE BUDGET**

A RESOLUTION OF THE SEMINOLE COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2018-2019.

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, 2018 to June 30, 2019; and

WHEREAS, the Seminole County School Board set forth the appropriations and revenue estimate for the budget for the fiscal year 2018-2019.

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 \$975,585,302 for fiscal year 2018-2019.

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, 2018 to June 30, 2019.

---

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 : 2018	County : SEMINOLE
-------------	-------------------

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	\$	34,088,619,644	(1)
2.	Current year taxable value of personal property for operating purposes	\$	1,986,317,668	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	10,976,996	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	36,085,914,308	(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.)	\$	546,045,569	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	35,539,868,739	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	33,491,003,352	(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)

<b>SIGN HERE</b>	<b>Property Appraiser Certification</b>		I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :		Date :	
	Electronically Certified by Property Appraiser		6/18/2018 4:54 PM	

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

Local board millage includes discretionary and capital outlay.

9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>	4.3210	per \$1,000	(9)
10.	Prior year local board millage levy <i>(All discretionary millages)</i>	2.2480	per \$1,000	(10)
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$	144,714,625	(11)
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	75,287,776	(12)
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	220,002,401	(13)
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	4.0719	per \$1,000	(14)
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.1184	per \$1,000	(15)
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	4.0650	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>	\$ 146,689,242	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 81,121,135	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$ 227,810,377	(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>	-0.17 %	(21)
22.	Current year total proposed rate as a percent change of rolled-back rate <i>{{(Line 16 plus Line 17) divided by (Line 14 plus Line 15)}, minus 1}, multiplied by 100</i>	1.98 %	(22)

Final public budget hearing	Date : 9/4/2018	Time : 5:15 PM	Place : 400 East Lake Mary Blvd, Sanford, Florida
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<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>		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 2017-18	Difference	Estimated Millage Levies 2018-19	Percent Change
<b>Millage Set by Law:</b>				
<b>(A) Required Local Effort</b> <i>(RLE +Prior Period Funding Adjustment)</i>	<b>4.3210</b>	<b>-0.2560</b>	<b>4.0650</b>	<b>-5.92%</b>
<b>Discretionary Millage Set by School Board:</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>-0.2560</b>	<b>6.3130</b>	<b>-3.90%</b>

Description	2017-18	Difference	Estimated Tax Revenue 2018-19 *	Percent Change
<b>Millage Set by Law -Total Revenue</b>				
<b>(A) Required Local Effort</b>	\$ 139,321,595	\$ 1,500,077	\$ 140,821,672	1.08%
<b>Discretionary Millage Set by School Board - Total Revenue</b>				
Basic Discretionary	24,117,693	1,794,880	25,912,573	7.44%
Capital Outlay	48,364,358	3,599,359	51,963,717	7.44%
<b>(B) Total of Board Discretionary Levies</b>	<b>72,482,052</b>	<b>5,394,238</b>	<b>77,876,290</b>	<b>7.44%</b>
<b>(C) Voted Additional Operating Millage</b>	-	-	-	0.00%
<b>Total of Levies (A) + (B) + (C)</b>	<b>\$ 211,803,647</b>	<b>\$ 6,894,315</b>	<b>\$ 218,697,962</b>	<b>3.26%</b>

\* Revenue based upon taxable assessed value, per Seminole County Property Appraiser's Office. (Taxable Value \$36,085,914,308)



**Summary of Budgets By Fund  
Fiscal Year 2018-19**

	General	Special Revenue	Debt Service	Capital Projects	Total
<b>Revenues</b>					
Federal	2,054,661	66,703,915	-	-	68,758,576
State	318,126,678	338,032	1,050,040	4,000,000	323,514,751
Local	177,877,926	12,496,384	110,000	75,201,484	265,685,794
<b>Total Revenue</b>	<b>498,059,265</b>	<b>79,538,331</b>	<b>1,160,040</b>	<b>79,201,484</b>	<b>657,959,121</b>
Transfers In	13,035,947	-	21,556,767	-	34,592,714
Fund Balance July 1, 2018	67,320,711	11,495,675	7,659,320	71,068,664	157,544,369
<b>Total Revenue, Transfers In &amp; Balances</b>	<b>578,415,923</b>	<b>91,034,006</b>	<b>30,376,126</b>	<b>150,270,148</b>	<b>850,096,203</b>
<b>Expenditures</b>					
Instruction	343,810,113	21,676,706	-	-	365,486,819
Pupil Personnel Services	24,428,016	6,078,424	-	-	30,506,440
Instructional Media Services	2,111,511	5,379	-	-	2,116,891
Instructional & Curriculum Development Services	6,542,354	3,416,411	-	-	9,958,765
Instructional Staff Training	5,177,567	7,401,934	-	-	12,579,501
Instruction Related Technology	6,453,435	247,429	-	-	6,700,864
School Board	1,554,702	-	-	-	1,554,702
General Administration	2,271,534	1,713,698	-	-	3,985,232
School Administration	34,501,985	507,028	-	-	35,009,013
Facilities Acquisition and Construction	2,715,731	2,910	-	88,346,858	91,065,499
Fiscal Services	2,418,164	9,834	-	-	2,427,998
Food Services	-	38,592,261	-	-	38,592,261
Central Services	4,574,362	100,298	-	-	4,674,661
Pupil Transportation Services	23,093,725	2,897,845	-	-	25,991,570
Operation of Plant	42,279,709	15,263	-	-	42,294,972
Maintenance of Plant	10,834,419	-	-	-	10,834,419
Administrative Technology Services	8,066,169	10,000	-	-	8,076,169
Community Services	4,432,331	2,039,095	-	-	6,471,426
Debt Service	-	-	24,984,111	-	24,984,111
<b>Total Expenditures</b>	<b>525,265,827</b>	<b>84,714,516</b>	<b>24,984,111</b>	<b>88,346,858</b>	<b>723,311,312</b>
Transfers Out	2,712,947	-	-	31,879,767	34,592,714
Fund Balance, June 30, 2019	50,437,149	6,319,490	5,392,016	30,043,523	92,192,178
<b>Total Expenditures, Transfers Out &amp; Balances</b>	<b>578,415,923</b>	<b>91,034,006</b>	<b>30,376,126</b>	<b>150,270,148</b>	<b>850,096,203</b>



**Seminole County Public Schools**  
**Summary of Budgets By Fund**  
**2018-19**

	<b>Description</b>	<b>Amount</b>
§	General Fund	\$ 558,967,536
§	General Fund - Fund 101 *	11,398,116
§	Extended Day - Fund 121	8,050,271
§	Debt Service Funds	30,376,126
§	Capital Outlay Funds	150,270,148
§	Special Revenue Funds	91,034,006
§	Internal Service Funds	125,489,099
	<b>Total</b>	<u>\$ 975,585,302</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 \$13.7 million to \$488 million. The increase in funding is partly due to a projected increase in enrollment of 261 students (unweighted full-time equivalents). The total funding per student increased by 2.50% or \$175. The additional funding includes approximately \$2.1 million for additional school resource officers and \$1.6 million for mental health services. The 2018-19 funding also includes \$4.8 million dollars in additional compression funding. These are additional funds to bring school district funding per FTE closer to the state average.

The Operating Budget Analysis on pages 13-14, is presented to provide users of this budget with the changes in budgeted revenues and expenditures compared to the previous year actual and budgeted amounts.

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  
2018-19 FEFP 2nd Calculation**

		FEFP 2nd Calculation 2017-18	FEFP 4th Calculation 2017-18	FEFP 2nd Calculation 2018-19	Difference 2018-19 FEFP 2nd Calculation vs 2017-18 FEFP 2nd Calculation	Difference 2018-19 FEFP 2nd Calculation vs 2017-18 FEFP 4th Calculation
<b>1</b>	<b>Major FEFP Formula Components</b>					
2	Unweighted FTE	67,703.53	67,265.68	67,964.73	261.20	699.05
3	Weighted FTE	73,061.81	72,791.64	73,420.43	358.62	628.79
4	Base Student Allocation	<b>4,203.95</b>	<b>4,203.95</b>	<b>4,204.42</b>	0.47	0.47
5	School Taxable Value (Tax Roll)	32,989,314,370	33,586,360,019	36,085,914,308	3,096,599,938	2,499,554,289
6	District Cost Differential (DCD)	<b>0.9921</b>	<b>0.9921</b>	<b>0.9940</b>	0.0019	0.0019
7	Required Local Effort Millage	<b>4.321</b>	<b>4.321</b>	<b>4.065</b>	(0.256)	(0.256)
<b>8</b>	<b>FEFP Detail</b>					
9	Base FEFP (WFTE x BSA x DCD)	304,721,725	303,594,917	306,838,182	2,116,457	3,243,265
10	.748 Mill Compression	9,042,483	8,897,231	9,440,981	398,498	543,750
11	Safe Schools	1,243,972	1,241,913	3,498,098	2,254,126	2,256,185
12	Supplemental Academic Instruction	16,579,718	16,201,453	16,379,802	(199,916)	178,349
13	Reading Instruction Allocation	2,971,032	2,964,881	2,974,238	3,206	9,357
14	ESE Guaranteed Allocation	20,662,822	20,481,401	20,777,918	115,096	296,517
15	Transportation	11,610,582	11,274,890	11,385,195	(225,387)	110,305
16	Instructional Materials	5,373,268	5,249,026	5,442,097	68,829	193,071
17	Teachers Classroom Supply Asst. Program.	1,096,315	1,096,315	1,308,091	211,776	211,776
18	Virtual Education Contribution	100,825	69,954	59,663	(41,162)	(10,291)
19	Digital Classrooms Allocation	1,553,060	1,548,528	1,348,899	(204,161)	(199,629)
20	Proration to Appropriation/ Additional Allocation		32,755		-	(32,755)
21	Discretionary Lottery/School Recognition	3,147,374	3,841,951	3,842,343	694,969	392
22	Class Size Reduction Allocation	72,096,386	71,464,190	72,466,994	370,608	1,002,804
23	Mental Health Assistance Allocation			1,596,390	1,596,390	1,596,390
24	Funding Compression Allocation			4,765,313	4,765,313	4,765,313
25	<b>Total FEFP &amp; Categorical Funds</b>	<b>450,199,562</b>	<b>447,959,405</b>	<b>462,124,204</b>	<b>11,924,642</b>	<b>14,164,799</b>
26	.748 Mill Discretionary Local Effort	<b>24,117,693</b>	<b>24,117,693</b>	<b>25,912,573</b>	<b>1,794,880</b>	<b>1,794,880</b>
27	<b>Total Funding</b>	<b>\$ 474,317,255</b>	<b>\$ 472,077,098</b>	<b>\$ 488,036,777</b>	<b>\$ 13,719,522</b>	<b>\$ 15,959,679</b>
28	<b>Total Funds per UFTE</b>	<b>\$ 7,005.80</b>	<b>\$ 7,018.10</b>	<b>\$ 7,180.74</b>	<b>\$ 174.94</b>	<b>\$ 162.64</b>
29	<b>Percent Change Per Unweighted FTE</b>	<b>0.87%</b>	<b>0.18%</b>	<b>2.50%</b>	<b>2.50%</b>	<b>2.32%</b>





**Seminole County Public Schools  
Revenue Estimates  
Fiscal Year 2018-19**

Description		2017-18 FEFP 2nd Calculation	Difference 2017-18 FEFP 4th Calculation vs. 2017-18 2nd Calculation	2017-18 FEFP 4th Calculation	Difference 2018-19 FEFP 2nd Calculation vs. 2017-18 4th Calculation	2018-19 FEFP 2nd Calculation	Difference 2018-19 FEFP 2nd Calculation vs. 2017-18 2nd Calculation
<b>FEDERAL SOURCES:</b>							
Account #	Account Name						
3191	ROTC	554,661	-	554,661	-	554,661	-
3202	Medicaid Funding	1,500,000	-	1,500,000	-	1,500,000	-
<b>Total Federal Revenue</b>		<b>2,054,661</b>	<b>-</b>	<b>2,054,661</b>	<b>-</b>	<b>2,054,661</b>	<b>-</b>
<b>STATE SOURCES:</b>							
Account #	Account Name						
3310	Net State FEFP & Categorical Funding	311,168,153	(199,273)	310,968,880	10,714,719	321,683,599	10,515,446
3310	McKay Adjustment	(5,780,000)	262,608	(5,517,392)	(302,608)	(5,820,000)	(40,000)
3310	Prior Year Adjust & Inst Mat. Schrsip 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	1,928,708	(29,076)	1,899,632	29,076	1,928,708	-
3372	Preschool Projects - State Pre-K	-	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	-
<b>Total State Revenue</b>		<b>307,651,232</b>	<b>(210,706)</b>	<b>307,440,526</b>	<b>10,686,152</b>	<b>318,126,678</b>	<b>10,475,446</b>
<b>LOCAL SOURCES:</b>							
Account #	Account Name						
3411	Ad Valorem Taxes	163,149,102	(2,040,884)	161,108,218	5,244,960	166,353,178	3,204,076
3411	Prior Period Tax Adjustment (.009 Mills for 17-18)	290,187	11,119	301,306	(11,119)	290,187	-
3430	Investment Income	515,000	-	515,000	826,000	1,341,000	826,000
3472	Pre-K	930,000	31,000	961,000	(6,200)	954,800	24,800
3494	Federal Indirect	1,637,000	-	1,637,000	(34,000)	1,603,000	(34,000)
349X	Other Miscellaneous Local	1,150,496	85,883	1,236,379	26,917	1,263,296	112,800
<b>Total Local Revenue</b>		<b>167,671,785</b>	<b>(1,912,882)</b>	<b>165,758,903</b>	<b>6,046,558</b>	<b>171,805,461</b>	<b>4,133,676</b>
<b>TRANSFERS IN:</b>							
Account #	Account Name						
3630	Transfer From Capital Outlay Funds	10,543,000	-	10,543,000	(220,000)	10,323,000	(220,000)
3610	Transfer From Extended Day Program	2,712,947	(8,481)	2,704,466	8,481	2,712,947	-
<b>Total Transfers In</b>		<b>13,255,947</b>	<b>(8,481)</b>	<b>13,247,466</b>	<b>(211,519)</b>	<b>13,035,947</b>	<b>(220,000)</b>
<b>Total Revenue and Transfers In</b>		<b>490,633,625</b>	<b>(2,132,069)</b>	<b>488,501,556</b>	<b>16,521,191</b>	<b>505,022,747</b>	<b>14,389,122</b>



**Seminole County Public Schools**  
**Revenues - State Formula Funding Detail (FEFP & Categorical Funds)**  
**Fiscal Year 2018-19**

Description	2017-18 FEFP 2nd Calculation	Difference 2017-18 FEFP 4th Calculation vs. 2017-18 2nd Calculation	2017-18 FEFP 4th Calculation	Difference 2018-19 FEFP 2nd Calculation vs. 2017-18 4th Calculation	2018-19 FEFP 2nd Calculation	Difference 2018-19 FEFP 2nd Calculation vs. 2017-18 2nd Calculation
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**STATE FORMULA FUNDING SOURCES:**

FEFP Details:	UFTE	67,703.53	(437.85)	67,265.68	699.05	67,964.73	261.20
	WFTE	73,061.81	(270.17)	72,791.64	623.67	73,415.31	353.50
	BSA	\$4,203.95	\$0.00	\$4,203.95	\$0.47	\$4,204.42	0.47
	DCD	0.9921	-	0.9921	0.0019	0.9940	0.0019

Account #	Account Name	2017-18	Difference	2017-18	Difference	2018-19	Difference
3310	FEFP Base Funding (WFTE x BSA x DCD)	304,721,725	(1,126,808)	303,594,917	3,243,265	306,838,182	2,116,457
3310	Declining Enrollment Supplement	-	-	-	-	-	-
3310	Proration to Appropriation	-	(48,033)	(48,033)	48,033	-	-
3310	Additional .748 Compression	9,042,483	(145,252)	8,897,231	543,750	9,440,981	398,498
3310	Safe Schools	1,243,972	(2,059)	1,241,913	2,256,185	3,498,098	2,254,126
3310	Supplemental Academic Instruction (SAI)	16,579,718	(378,265)	16,201,453	178,349	16,379,802	(199,916)
3310	Reading Instruction Allocation	2,971,032	(6,151)	2,964,881	9,357	2,974,238	3,206
3310	ESE Guaranteed Allocation	20,662,822	(181,421)	20,481,401	296,517	20,777,918	115,096
3310	Student Transportation	11,610,582	(335,692)	11,274,890	110,305	11,385,195	(225,387)
3310	Instructional Materials	5,373,268	(124,242)	5,249,026	193,071	5,442,097	68,829
3310	Teacher Classroom Supply Assistance	1,096,315	-	1,096,315	211,776	1,308,091	211,776
3310	Virtual Education Contribution (492.75 x \$212.25)	100,825	(30,871)	69,954	(10,291)	59,663	(41,162)
3310	Digital Classroom Allocation	1,553,060	(4,532)	1,548,528	(199,629)	1,348,899	(204,161)
	Funding Compression Allocation	-	-	-	4,765,313	4,765,313	4,765,313
3310	Additional Allocation	-	80,788	80,788	(80,788)	-	-
<b>Total FEFP</b>		<b>374,955,802</b>	<b>(2,302,538)</b>	<b>372,653,264</b>	<b>11,565,213</b>	<b>384,218,477</b>	<b>9,262,675</b>

**Categorical Details:**

Account #	Account Name	2017-18	Difference	2017-18	Difference	2018-19	Difference
3355	Class Size Reduction	72,096,386	(632,196)	71,464,190	1,002,804	72,466,994	370,608
3344	Discretionary Lottery	1,120,557	(1,001,079)	119,478	392	119,870	(1,000,687)
3361	School Recognition Funds	2,026,817	1,695,656	3,722,473	-	3,722,473	1,695,656
	Mental Health Assistance Allocation	-	-	-	-	1,596,390	1,596,390
<b>Total Categorical</b>		<b>75,243,760</b>	<b>62,381</b>	<b>75,306,141</b>	<b>1,003,196</b>	<b>77,905,727</b>	<b>2,661,967</b>
3411	Discretionary Local Effort 0.748 Mills	24,117,693	-	24,117,693	1,794,880	25,912,573	1,794,880
<b>Total FEFP and Categorical Formula Funding (A)</b>		<b>474,317,255</b>	<b>(2,240,157)</b>	<b>472,077,098</b>	<b>14,363,289</b>	<b>488,036,777</b>	<b>13,719,522</b>

**Less Local Portion of Formula Funding:**

Account #	Account Name	2017-18	Difference	2017-18	Difference	2018-19	Difference
3411	Required Local Effort	139,031,409	(460,866)	138,570,543	1,870,062	140,440,605	1,409,196
3411	Local Discretionary Effort	24,117,693	(1,580,018)	22,537,675	3,374,898	25,912,573	1,794,880
<b>Total Local Portion of Formula Funding (B)</b>		<b>163,149,102</b>	<b>(2,040,884)</b>	<b>161,108,218</b>	<b>5,244,960</b>	<b>166,353,178</b>	<b>3,204,076</b>
<b>Net State FEFP &amp; Categorical Formula Funding ((A)-(B))</b>		<b>311,168,153</b>	<b>(199,273)</b>	<b>310,968,880</b>	<b>9,118,329</b>	<b>321,683,599</b>	<b>10,515,446</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> )	13,719,522
Reduction McKay Scholarship Funding Impact	(40,000)
Transfer In from Capital Outlay Funds	(220,000)
Additional VPK & Pre-K Revenues	24,800
Additional Investment Income	826,000
Other Revenue Adjustments - <i>Net Amount</i>	78,800
<b>(a.) Total Revenue &amp; Transfers In</b>	<b>505,022,747</b>
<b>(b.) Recurring Base Budget</b>	<b>493,624,395</b>

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

1 . Safe Schools	2,254,126
2 . Reading Instruction Allocation	3,206
3 . Instructional Materials	68,829
4 . Teachers Classroom Supply Asst. Program	211,776
5 . Digital Classroom Allocation	(204,161)
6 . Discretionary Lottery/School Recognition	694,969
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>4,667,991</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	2,721,316

**Necessary Budget Items - Instructional & Operational**

1 . Charter School Decrease In Total FTE Projection	(144,708)
2 . Net Estimated Instructional Staffing Needed Based on Projected Student Growth	818,380
3 . Support Staffing Points Adjustment	271,113
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	95,284
7 . Property, Casualty, Liability Insurance Cost Increase	(14,595)
8 . Other Budget Realignments and Adjustments (Net Amount)	113,696
9 . Reserve for Unrealized FTE ( <i>507 Unweighted FTE, Net of 24 Holdback Units Already Budgeted</i> )	1,310,900
<b>(d.) Total Necessary Budget Increases</b>	<b>9,673,435</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		(2,900,000)
2 . Lowest 300 - Alternative Plan		(297,257)
3 . Electricity Budget Reduction		-
<b>(e.) Total Cost Savings</b>		<b>(3,197,257)</b>

<b>RECAP</b>		
<b>(a.) Total Revenue</b>		<b>505,022,747</b>
<b>(b.) Recurring Base Budget</b>		<b>493,624,395</b>
<b>(c.) Total of Increases or Decreases in Categorical or Other Budget Amounts</b>		<b>4,667,991</b>
<b>(d.) Total of Necessary Budget Items</b>		<b>9,673,435</b>
<b>(e.) Recurring Proposed Cost Savings</b>		<b>(3,197,257)</b>
<b>(f.) Total Recurring Expenditure Budget (b.)+(c.)+(d.)+(e.)</b>		<b>504,768,564</b>
<b>(g.) Estimated Budget Surplus (Deficit) (a.)-(f.)</b>		<b>254,183</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
4 . Succession Planning <i>(Finance Department)</i>		57,701
<b>Total Non Recurring Budget Items</b>		<b>363,701</b>



**Operating Budget & Comparison of Prior Years Expenditures by Function  
Fiscal Years 2013-134 thru 2018-19**

	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget	Actual 2017-18	RECURRING	Operating Budget 2018-19	TOTAL
	Operations	Operations	Operations	Operations	2017-18	Operations	NON-RECURRING		
EXPENDITURES									
Instruction	\$301,305,347	\$307,965,071	\$314,511,780	\$313,967,764	\$333,506,283	\$324,862,070	337,987,347	\$1,774,682	\$339,762,029
Pupil Personnel	17,247,671	17,387,340	19,308,622	20,376,999	20,600,585	20,968,471	24,263,058	164,958	24,428,016
Instructional Media	3,442,098	3,748,271	3,367,195	2,726,813	2,385,898	2,201,040	2,107,803	3,708	2,111,511
Instruction & Curriculum Development	4,553,485	4,532,572	4,346,760	5,057,533	5,999,322	4,986,667	6,483,015	26,711	6,509,725
Instructional Staff Training	2,927,098	2,365,871	2,949,186	2,794,342	2,546,517	2,662,402	5,076,736	63,013	5,139,749
Instruction Related Technology	2,973,033	3,323,384	4,417,091	5,407,895	3,746,807	5,098,153	3,787,712	140,776	3,928,488
Board of Education	1,163,738	1,275,172	1,403,187	1,404,437	1,408,081	1,461,451	1,421,431	133,271	1,554,702
General Administration	1,917,089	2,072,929	2,286,476	2,174,832	2,284,288	2,570,407	2,270,362	1,172	2,271,534
School Administration	29,977,679	30,494,954	32,297,636	33,038,938	32,458,910	33,796,654	34,485,068	16,918	34,501,985
Facilities Acquisition & Construction	214,313	119,915	209,856	209,878	59,872	660,804	9,883	657,722	667,605
Fiscal Services	2,001,670	2,120,053	2,059,644	2,204,840	2,238,957	2,327,858	2,328,369	89,794	2,418,164
Central Services	4,139,576	4,105,803	4,260,577	4,212,767	4,385,771	4,711,041	4,543,335	31,028	4,574,362
Pupil Transportation	21,135,296	20,538,194	20,069,518	21,118,184	22,266,179	21,832,365	23,053,177	40,548	23,093,725
Operation of Plant	36,288,908	35,947,681	37,328,876	39,621,045	41,152,362	39,374,657	40,916,515	1,361,114	42,277,629
Maintenance of Plant	10,215,685	9,833,659	10,095,725	10,243,887	10,055,519	9,809,352	10,341,999	487,459	10,829,458
Administrative Technology Services	4,111,997	4,176,479	5,052,659	4,721,719	4,816,737	4,700,365	5,045,449	789,798	5,835,246
Community Services	513,566	549,064	672,718	735,987	705,715	695,445	647,305	3,000	650,305
Debt Service	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$444,128,248</b>	<b>\$450,556,413</b>	<b>\$464,637,508</b>	<b>\$470,017,860</b>	<b>\$490,617,802</b>	<b>\$482,719,201</b>	<b>\$504,768,564</b>	<b>\$5,785,671</b>	<b>\$510,554,236</b>

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 2012-13 thru 2018-19**

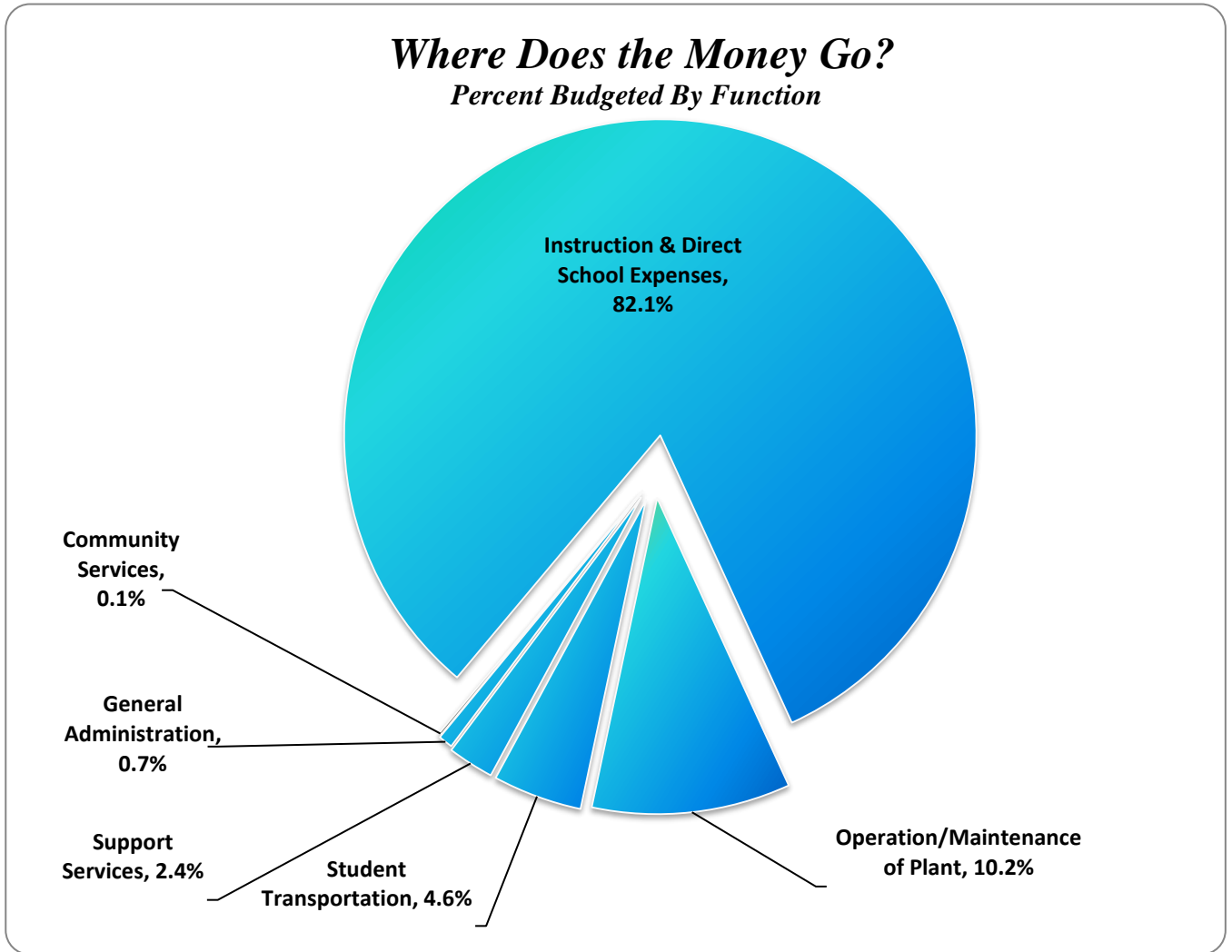
Description By Object	2012-13		2013-14		2014-15		2015-16		2016-17		2017-18		Operating Budget 2018-19		
	Actual Expenditures	Actual Expenditures	Actual Expenditures	Actual Expenditures	Actual Expenditures	Actual Expenditures	Actual Expenditures	Budget	Actual Expenditures	Actual Expenditures	Budget	Actual Expenditures	Recurring	Non-Recurring	Total
100 - Salaries	\$283,348,340	\$289,506,042	\$292,638,439	\$297,886,177	\$294,330,839	\$301,743,351	\$300,300,280	\$308,378,055	\$46,193	\$308,378,055	\$46,193	\$308,424,248			\$308,424,248
200 - Employee Benefits	75,317,165	85,575,847	90,353,136	94,062,126	95,327,856	101,900,321	99,331,384	107,526,168	38,925	107,526,168	38,925	107,565,093			107,565,093
250 - Unemployment Compensation	275,115	236,969	150,974	149,519	123,771	150,000	119,052	150,000	0	150,000	0	150,000			150,000
310 - Purchased Services	9,472,739	9,998,051	10,785,212	3,621,089	5,055,287	5,671,951	5,367,600	8,553,096	504,327	8,553,096	504,327	9,057,423			9,057,423
320 - Ins & Bond Premiums	3,206,177	4,447,606	5,092,949	4,007,412	5,346,745	4,575,306	5,346,903.00	4,117,279	0	4,117,279	0	4,117,279			4,117,279
330 - Travel	327,491	380,114	407,857	418,538	414,003	295,442	419,503	300,512	0	300,512	0	300,512			300,512
350 - Repairs & Maintenance	3,489,685	3,452,001	2,847,198	2,749,765	7,143,615	5,851,283	5,493,729	5,367,947.00	884,970.31	5,367,947.00	884,970.31	6,252,917			6,252,917
360 - Rentals	623,047	750,600	742,368	1,164,067	4,285,190	3,330,778	9,483,311	5,343,837	1,523,026	5,343,837	1,523,026	6,866,863			6,866,863
370 - Communications	895,364	933,836	813,640	1,177,500	997,167	1,200,848	1,132,221	1,203,160	9,673	1,203,160	9,673	1,212,833			1,212,833
380 - Public Utility Services	1,949,620	2,219,527	2,054,746	2,344,563	2,310,362	2,272,707	2,314,294	2,279,322	17,228	2,279,322	17,228	2,296,550			2,296,550
390 - Other Purchased Serv	6,839,168	8,173,059	9,679,221	21,966,673	17,299,981	18,998,998	18,343,628	18,045,197	633,168	18,045,197	633,168	18,678,365			18,678,365
410 - Natural Gas	170,599	174,645	147,061	143,427	201,776	152,000	225,945	217,205	0	217,205	0	217,205			217,205
420 - Bottled Gas	47,070	60,764	78,470	324,568	393,858	580,025	645,047	736,090	2,560	736,090	2,560	738,650			738,650
430 - Electricity	10,797,473	11,849,847	11,403,425	11,862,707	12,017,506	13,429,442	10,995,244	13,429,442	0	13,429,442	0	13,429,442			13,429,442
450 - Gasoline	295,824	269,352	207,344	195,875	146,802	169,450	237,316	183,580	0	183,580	0	183,580			183,580
460 - Diesel Fuel	3,981,094	3,973,737	3,084,024	1,573,170	1,572,768	2,028,347	1,944,503	1,872,796	5,821	1,872,796	5,821	1,878,617			1,878,617
510 - Supplies	7,126,666	7,983,162	7,228,841	8,288,951	7,921,387	15,790,675	7,820,647	15,985,600	561,060	15,985,600	561,060	16,546,659			16,546,659
520 - Textbooks	4,605,130	5,550,155	4,208,617	2,631,958	3,073,338	4,505,537	1,754,426	3,241,374	61,279	3,241,374	61,279	3,302,653			3,302,653
530 - Periodicals	27,269	93,458	113,036	122,905	120,920	32,775	94,726	33,770	0	33,770	0	47,022			47,022
540 - Oil & Grease	107,771	82,127	106,475	108,960	82,945	86,584	75,348	92,244	1,352	92,244	1,352	93,596			93,596
550 - Repair Parts	902,417	1,019,647	1,009,945	1,064,971	1,115,212	1,022,701	1,128,745	1,030,251	19,669	1,030,251	19,669	1,049,920			1,049,920
560 - Tires & Tubes	277,117	261,937	294,545	282,935	244,763	305,883	235,461	310,383	828	310,383	828	311,211			311,211
570 - Food	688	0	901	0	0	0	0	0	0	0	0	0			0
590 - Other Materials & Supplies	89	281	17	28	0	2,000	1,130	4,300	0	4,300	0	4,300			4,300
610 - Library Books	258,284	238,641	234,634	267,573	232,673	292,252	222,893	299,117	3,728	299,117	3,728	302,845			302,845
620 - Audio Visual Materials	39,043	22,296	16,107	29,619	21,643	9,675	23,809	1,305	43	1,305	43	1,348			1,348
630 - Bldgs & Fixed Equipment	526	1,147	0	0	648	501	22,075	387,096	0	387,096	0	387,096			387,096
640 - Furniture & Equip	1,414,510	1,888,002	2,355,279	3,293,330	4,395,046	1,851,404	3,343,828	1,620,366	615,943	1,620,366	615,943	2,236,309			2,236,309
650 - Motor Vehicles	9,900	9,000	16,392	60,934	10,347	1,547	1,547	403	0	403	0	403			403
670 - Improvements	127,422	283,837	110,268	75,871	74,698	76,624	245,222	95,600	182,648	95,600	182,648	278,248			278,248
680 - Remodeling	211,723	310,541	149,840	207,047	214,629	4,900	93,157	202,206	194,110	202,206	194,110	202,206			202,206
690 - Computer Software	198,171	137,956	24,918	160,873	21,111	40,000	17,118	39,815	1,751	39,815	1,751	39,815			39,815
730 - Dues and Fees	436,077	480,579	370,950	382,943	849,983	1,470,034	1,470,034	1,716	4,081,345	1,716	4,081,345	4,081,345			4,081,345
750 - Other Personal Serv	3,970,270	3,732,435	3,804,755	3,992,587	4,478,623	4,034,000	4,508,903	4,079,629	74,902	4,079,629	74,902	4,117,279			4,117,279
770 - Claims Expense	2,178	0	0	0	0	0	0	0	0	0	0	0			0
790 - Misc Expenses	112,304	31,053	24,829	18,845	12,368	37,020	10,171	54,111	0	54,111	0	54,111			54,111
<b>Total By Object</b>	<b>\$420,863,529</b>	<b>\$444,128,248</b>	<b>\$450,556,413</b>	<b>\$464,637,508</b>	<b>\$470,017,860</b>	<b>\$490,617,802</b>	<b>\$482,719,201</b>	<b>\$504,768,564</b>	<b>\$5,785,671</b>	<b>\$504,768,564</b>	<b>\$5,785,671</b>	<b>\$510,554,236</b>			<b>\$510,554,236</b>

Note 1

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

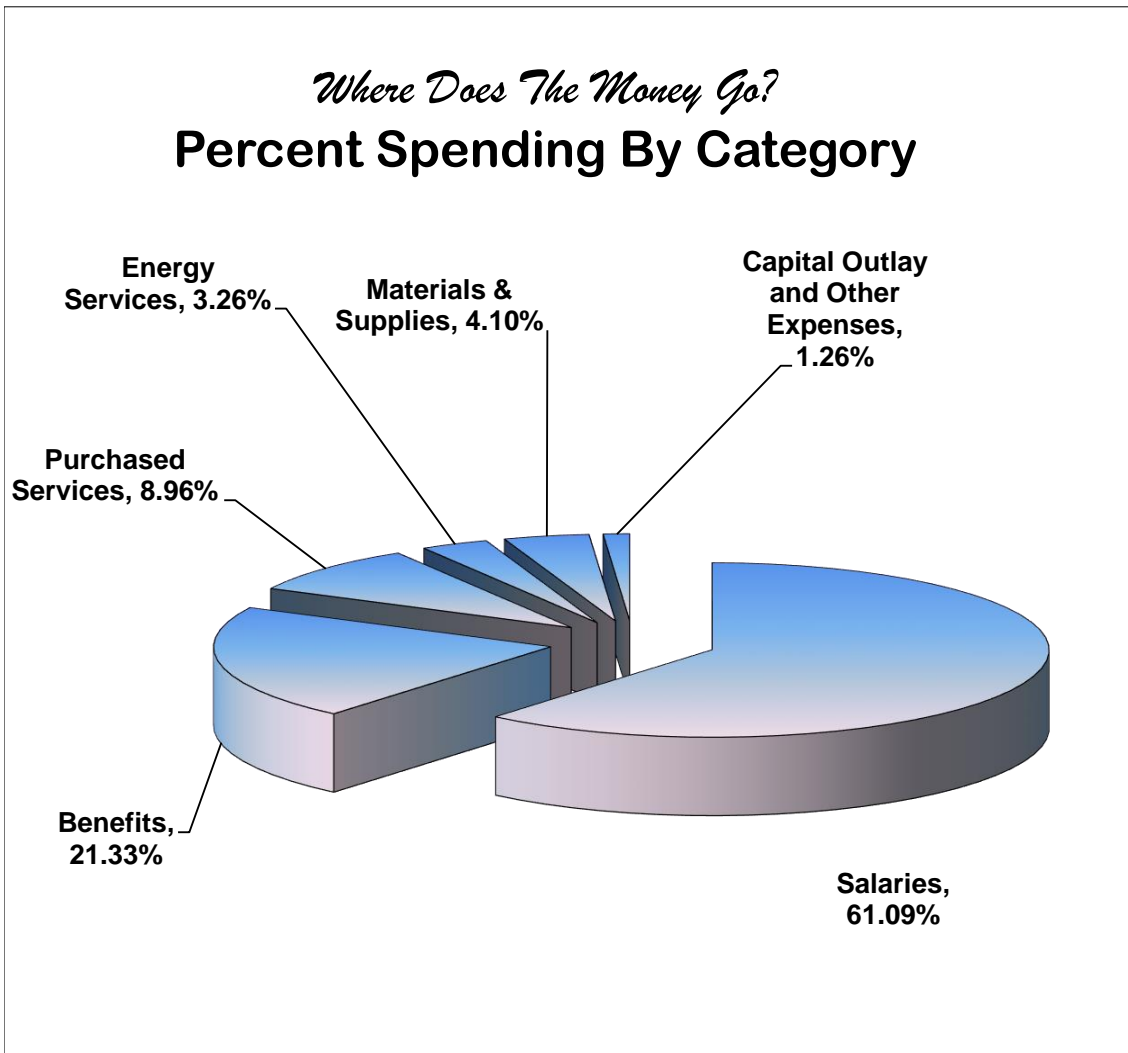
**Seminole County Public Schools  
General Fund - Percent Budgeted by Function  
2018-19**

<i>Function Description</i>	<i>% of Budget</i>	<i>Budget 2018-19</i>
Instruction & Direct School Expenses	82.1%	414,190,738
Operation/Maintenance of Plant	10.2%	51,258,514
Student Transportation	4.6%	23,053,177
Support Services	2.4%	11,927,035
General Administration	0.7%	3,691,794
Community Services	0.1%	647,305
	100.0%	\$ 504,768,564



**Seminole County Public Schools**  
**General Fund - Percent of Spending by Category**  
**2018-19**

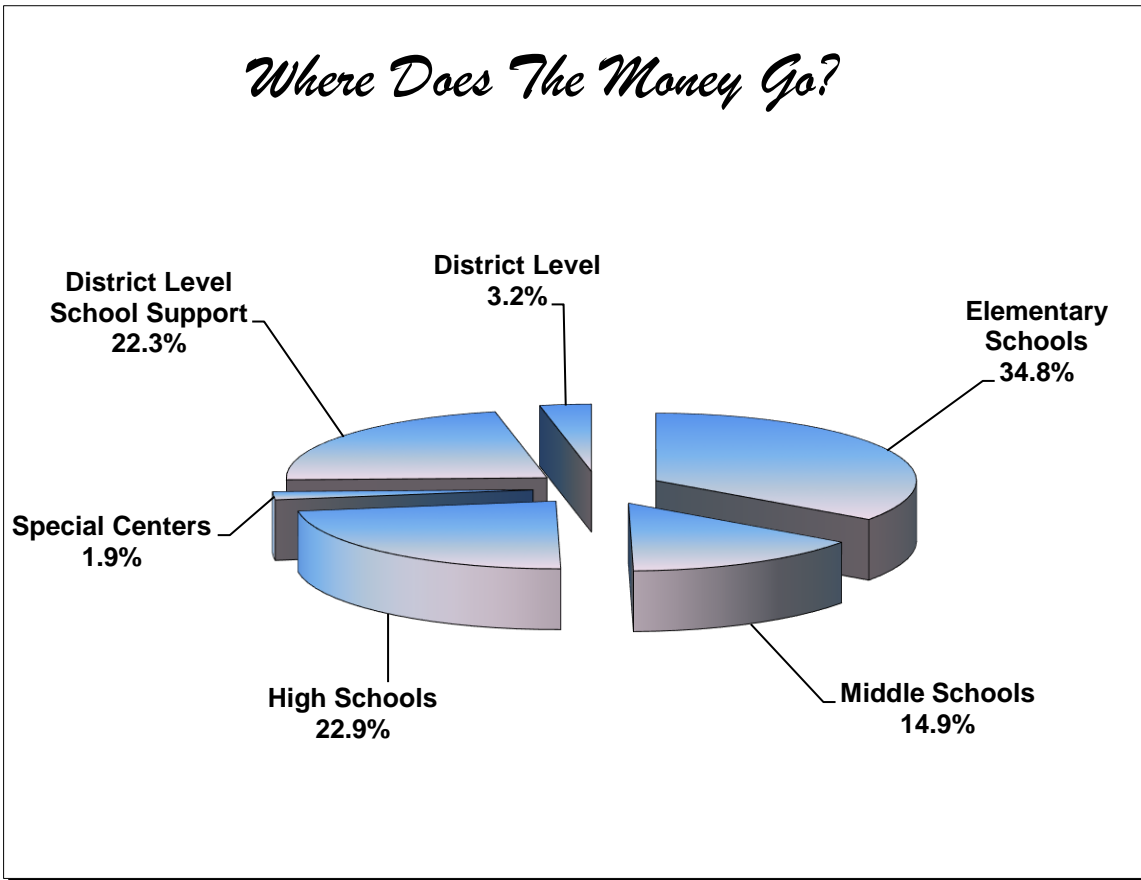
Spending Category	% of Budget	Budget 2018-19
Salaries	61.09%	\$ 308,378,055
Benefits	21.33%	107,676,168
Purchased Services	8.96%	45,210,350
Energy Services	3.26%	16,439,113
Materials & Supplies	4.10%	20,697,922
Capital Outlay and Other Expenses	1.26%	6,366,957
<b>Total Recurring Budget</b>	<b>100%</b>	<b>\$ 504,768,564</b>





Seminole County Public Schools  
General Fund - Summary of School and District Cost Center Budgets  
2018-19

<b>Program Description</b>	<b>% of Budget</b>	<b>Budget 2018-19</b>
Elementary Schools	34.8%	\$ 175,670,882
Middle Schools	14.9%	75,195,122
High Schools	22.9%	115,722,738
Special Centers	1.9%	9,702,935
District Level School Support	22.3%	112,356,210
District Level	3.2%	16,120,677
<b>Total Recurring Budget</b>		<b>\$ 504,768,564</b>





**Seminole County Public Schools  
Schools & Special Centers  
2018-19**

<b>Schools &amp; Special Centers</b>			
	<b>2017-18 Total Budget</b>	<b>Change</b>	<b>2018-19 Total Budget</b>
✓ <b>Elementary Schools</b>			
✓ Salaries & Benefits	\$ 161,420,328	\$ 4,013,445	\$ 165,433,774
✓ Other Costs	10,091,696	145,412	10,237,109
Subtotal	<u>171,512,025</u>	<u>4,158,858</u>	<u>175,670,882</u>
✓ <b>Middle Schools</b>			
✓ Salaries & Benefits	67,197,236	2,054,140	69,251,376
✓ Other Costs	5,881,747	61,999	5,943,746
Subtotal	<u>73,078,983</u>	<u>2,116,139</u>	<u>75,195,122</u>
✓ <b>High Schools</b>			
✓ Salaries & Benefits	95,305,295	1,648,056	96,953,351
✓ Other Costs	16,939,244	1,830,143	18,769,386
Subtotal	<u>112,244,539</u>	<u>3,478,199</u>	<u>115,722,738</u>
<b>Total Schools</b>	<b><u>356,835,546</u></b>	<b><u>9,753,196</u></b>	<b><u>366,588,742</u></b>
✓ <b>Hopper Center (0281)</b>			
✓ Salaries & Benefits	433,489	(10,822)	422,667
✓ Other Costs	36,166	(2,784)	33,382
Subtotal	<u>469,655</u>	<u>(13,606)</u>	<u>456,049</u>
✓ <b>Endeavor (0311)</b>			
✓ Salaries & Benefits	1,767,304	(61,951)	1,705,353
✓ Other Costs	116,874	(1,896)	114,978
Subtotal	<u>1,884,178</u>	<u>(63,847)</u>	<u>1,820,331</u>
✓ <b>Journey's Academy (0571)</b>			
✓ Salaries & Benefits	1,519,368	(194,483)	1,324,885
✓ Other Costs	81,011	3,498	84,508
Subtotal	<u>1,600,379</u>	<u>(190,986)</u>	<u>1,409,393</u>
✓ <b>Seminole Virtual Schools (7004)</b>			
✓ Salaries & Benefits	3,622,655	171,186	3,793,841
✓ Other Costs	1,015,429	(2,840)	1,012,589
Subtotal	<u>4,638,084</u>	<u>168,346</u>	<u>4,806,430</u>
✓ <b>Seminole Academy for Digital Learning (7023)</b>			
✓ Salaries & Benefits	200,790	5,418	206,208
✓ Other Costs	40,500	-	40,500
Subtotal	<u>241,290</u>	<u>5,418</u>	<u>246,708</u>
✓ <b>Environmental Studies Center (9211)</b>			
✓ Salaries & Benefits	-	-	-
✓ Other Costs	12,030	-	12,030
Subtotal	<u>12,030</u>	<u>-</u>	<u>12,030</u>
✓ <b>Eugene Gregory/Consequence Unit Program (9224)</b>			
✓ Salaries & Benefits	513,156	(13,505)	499,651
✓ Other Costs	50,513	3,703	54,216
Subtotal	<u>563,668</u>	<u>(9,802)</u>	<u>553,867</u>
✓ <b>John Polk Correctional Center (9225)</b>			
✓ Salaries & Benefits	67,625	1,771	69,396
✓ Other Costs	3,000	-	3,000
Subtotal	<u>70,625</u>	<u>1,771</u>	<u>72,396</u>
✓ <b>Detention Center (9234)</b>			
✓ Salaries & Benefits	265,461	56,773	322,234
✓ Other Costs	3,498	-	3,498
Subtotal	<u>268,959</u>	<u>56,773</u>	<u>325,732</u>
<b>Total Special Centers</b>	<b><u>9,748,868</u></b>	<b><u>(45,933)</u></b>	<b><u>9,702,935</u></b>
<b>Total Schools and Special Centers</b>	<b><u>\$ 366,584,415</u></b>	<b><u>\$ 9,707,263</u></b>	<b><u>\$ 376,291,678</u></b>

**Seminole County Public Schools  
District Level Cost Center Budgets  
2018-19**

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

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

<b>Cost Center</b>	<b>Program Description</b>	<b>Beginning Budget 2017-18</b>	<b>Difference</b>	<b>Beginning Budget 2018-19</b>
<b><u>Contracted Programs</u></b>				
9215	Boys Town (Project 4001)	\$ 65,000	\$ -	\$ 65,000
9218	TAPP-Contracted Child Care (Project 4616)	68,925	(38,925)	30,000
9228	UCP Charter School	1,474,827	144,044	1,618,871
9229	Choices in Learning Charter School	4,845,328	171,977	5,017,305
9233	Galileo School for Gifted Learning Charter	3,982,687	99,004	4,081,691
9236	Seminole Science Charter School	3,945,783	(559,733)	3,386,050
<b>Total Alternative Education /Special Programs - Contracted</b>		<b>\$ 14,382,550</b>	<b>\$ (183,633)</b>	<b>\$ 14,198,917</b>

**Seminole County Public Schools  
District Level Cost Center Budgets  
2018-19**

**Summary District Level Cost Centers**

<b>Cost Center</b>	<b>Cost Center Name</b>	<b>Beginning Budget 2017-18</b>	<b>Difference</b>	<b>Beginning Budget 2018-19</b>
<b>District Level Cost Centers</b>				
9002	Information Services	\$ 4,563,507	\$ 347,485	\$ 4,910,992
9004 & 9005	Finance	2,182,404	99,142	2,281,546
9007	Human Resources	2,522,496	114,640	2,637,136
9009	Facilities Planning	378,312	55,986	434,299
9014	Purchasing & Distribution Services	628,647	17,248	645,894
9021	School Board	490,741	18,750	509,491
9022	Superintendent's Office	408,623	13,495	422,118
9024	Executive Directors - Elementary	391,279	20,653	411,932
9025	Office of Communications	488,448	15,597	504,045
9026	Employee & Government Relations	493,410	(36,177)	457,233
9027	Executive Directors - Secondary	631,027	(116,921)	514,106
9093	Executive Director - Legal Services	385,391	43,837	429,228
9209	Community Involvement	267,159	(34,524)	232,635
9214	Assessment and Accountability	328,130	13,868	341,998
	District Level Special Projects / Programs	1,589,567	(201,543)	1,388,024
	<i>Subtotal District Level Cost Center</i>	<u>\$ 15,749,141</u>	<u>\$ 371,535</u>	<u>\$ 16,120,677</u>

**District Level Cost Centers - School Support**

9002	Information Services (5000, 6200, 6400 & 6500 Functions )	\$ 4,944,254	\$ (221,324)	\$ 4,722,930
9007	Human Resources (Function 5000, 6300 & 6400 + Unemploy. Comp)	298,499	2,233	300,731
9011	Custodial Services	2,381,375	75,945	2,457,320
9014	Distribution Service	728,577	78,311	806,888
9201	Teaching & Learning	3,560,274	195,856	3,756,130
9202	Student Alternative Placement	538,852	(6,112)	532,740
9203	Exceptional Student Support Services	8,333,303	1,980,188	10,313,491
9204	ePathways	355,369	219,230	574,599
9205	Pre-Kindergarten	3,058,563	(54,306)	3,004,257
9210	ESOL/World Languages/Foreign Exchange	867,820	(32,866)	834,954
9212	Instructional Excellence & Equity	3,285,006	(59,092)	3,225,914
9213	School Safety and Security	489,822	761,778	1,251,600
9214	Assessment and Accountability (Functions 5000, 5100, 6100, 6300,	883,602	(37,388)	846,213
9301	Instructional Resources	4,451,115	106,824	4,557,939
9400/9401	Facilities Services	12,745,497	132,814	12,878,311
9500/9501	Student Transportation Services	22,090,781	769,977	22,860,758
	Alternative Education / Special Programs - Contracted	14,382,550	(183,633)	14,198,917
	District Level School Support - Special Projects/Programs	24,888,988	343,530	25,232,518
	<i>Subtotal District Level Cost Centers - School Support</i>	<u>\$ 108,284,246</u>	<u>\$ 4,071,964</u>	<u>\$ 112,356,210</u>
	<b>Total</b>	<u>\$ 124,033,387</u>	<u>\$ 4,443,500</u>	<u>\$ 128,476,887</u>



**Seminole County Public Schools  
District Level Cost Center Budgets  
2018-19**

Cost Center :

***District Level Special Projects / Programs***

Project #	Program Description	Beginning Budget 2017-18	Difference	Beginning Budget 2018-19
<b><i>District Level Special Projects / Programs</i></b>				
4234	Central Office Communication	\$ 788,201	\$ 310	\$ 788,511
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
4335	Health Insurance Cost Adjustment	15,853	(15,853)	-
4336	Estimated Salary Enhancements	186,000	(186,000)	-
	<i>Subtotal District Level Special Programs</i>	<u>1,589,567</u>	<u>(201,543)</u>	<u>1,388,024</u>
<b><i>District Level School Support - Special Projects/Programs</i></b>				
3119	School Recognition (A+)	2,026,817	1,695,656	3,722,473
3750	SAI Lowest 300	406,262	(406,262)	-
3920	Summer Reading Allocation	365,000	-	365,000
4007	Saturday Schools	65,040	1,600	66,640
4169	Summer School	675,015	35,410	710,425
4200	Inservice Supplements	118,595	18,504	137,099
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	60,467	383,675
4478	Regular Teacher Subs	31,000	-	31,000
4594	EOC Tutorials Middle/High	-	-	-
4712	Reserve for Unrealized Enrollment Growth	939,750	1,310,900	2,250,650
4760	School Tutorial Program	520,000	(160,000)	360,000
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	1,096,315	211,776	1,308,091
4820	Substitute Teachers	3,235,816	-	3,235,816
4823	ESE Substitutes	569,022	-	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	180,000	-	180,000
4931	Instructional Assistants Attendance Bonus	50,000	-	50,000
4961	Family Partnership	-	-	-
4335	Health Insurance Cost Adjustment	110,969	(110,969)	-
4336	Estimated Salary Enhancements	1,302,000	(1,302,000)	-
4987	Digital Classrooms Allocation	-	-	-
4966 & 4997	Midway Safe Harbor Program	62,247	(5,434)	56,813
CC#9096/9008	Self Insurance - Property, Casualty & Workers Compensation/TSA Review	7,560,581	(14,595)	7,545,986
	<i>Subtotal District Level School Support</i>	<u>24,888,988</u>	<u>343,530</u>	<u>25,232,518</u>
	<b>Total</b>	<u>\$ 26,478,555</u>	<u>\$ 141,987</u>	<u>\$ 26,620,542</u>

**Seminole County Public Schools**  
**General Fund - Fund 101 Voter Approved Millage**  
**2018-19**

	<b>Beginning Budget 2017-18</b>	<b>Beginning Budget 2018-19</b>	<b>Difference</b>
<b>Revenues and Beginning Fund Balance</b>			
Beginning Fund Balance	\$ 16,934,189	\$ 11,398,116	\$ (5,536,074)
Revenue	-	-	-
Transfer from General Fund	-	-	-
<b>Total Revenues and Beginning Fund Balance</b>	<b><u>\$ 16,934,189</u></b>	<b><u>\$ 11,398,116</u></b>	<b><u>\$ (5,536,074)</u></b>
<b>Expenditures and Ending Fund Balance</b>			
Preserve "A" rated academic, vocational, arts and athletic programs	\$ 14,484,052	10,013,437	\$ (4,470,615)
Retain highly qualified teachers	760,835	3,730	(757,105)
Repair and maintain school buildings	1,264,362	912,398	(351,963)
<b>Total Expenditures</b>	<b>16,509,248</b>	<b>10,929,565</b>	<b>(5,579,683)</b>
<b>Ending Fund Balance</b>	<b>424,941</b>	<b>468,550</b>	<b>43,609</b>
	<b><u>\$ 16,934,189</u></b>	<b><u>\$ 11,398,116</u></b>	<b><u>\$ (5,536,074)</u></b>

**EXTENDED DAY  
KIDZONE & BEYOND PROGRAM  
2018-2019**

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 36 elementary schools and 12 middle schools participating in the KidZone & Beyond Program. All 48 facilities will provide before and/or after school programs (with 39 of these also providing before and after care, 2 before care only, and 7 after care only 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 6:00 PM	\$5.00 for every 5 minutes past
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)**  
**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	\$ 1,977,806	\$ 137,331
<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>\$ 8,050,271</b>	<b>\$ 37,546</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	745,757	76,767
121-9100-400	Energy Services	53,625	53,625	-
121-9100-500	Materials & Supplies	480,748	498,454	17,706
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	3,782,026	297,828
<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	1,555,298	(260,282)
<b>Total Projected Expenses/Transfers and Fund Balances</b>		<b>\$ 8,012,725</b>	<b>\$ 8,050,271</b>	<b>\$ 37,546</b>

## **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 include sales tax funded scheduled balloon payments. General Fund revenues may also be used for this purpose, if required. Debt Service expenditures for State Board of Education (“SBE”) bonds are funded and paid by the State of Florida.

The COPs outstanding principal balances at June 30, 2018, totaled \$159,005,000. 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. Revenue from Capital Improvement Ad Valorem Taxes is recorded in the Capital Projects Fund. Current annual debt service requirements minus any available Debt Service Fund carryover balances, plus any interest earnings in the Debt Service Funds, will reduce the amount that is transferred in from the Capital Projects Fund. Minimum lease payments extend through 2036.

The SBE bonds outstanding principal balances at June 30, 2018, totaled \$6,263,000. The State Board of Education issues these serial bonds on behalf of the District. Principal and interest due on the SBE 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  
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	\$ 29,073	\$ 19,768
211	COPs Series 2016A	2,238	30,815	28,577
213	COPs Series 2017A	48,675	70,797	22,122
215	COPs Series 2012A	6,163	27,820	21,657
216	COPs Series 2012B	6,427	22,670	16,243
217	COPs Series 2014A	6,060	18,949	12,889
218	COPs Series 2009A/2016B	4,052	14,561	10,509
219	COPs Series 2016C	2,185,084	2,235,459	50,375
220	SBE Bonds	5,209,176	5,209,176	0
<b>Total Fund Balances</b>		<u>7,477,180</u>	<u>7,659,320</u>	<u>182,140</u>
<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>		<u>1,557,188</u>	<u>1,160,040</u>	<u>(397,148)</u>
<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>		<u>23,935,906</u>	<u>21,556,767</u>	<u>(2,379,139)</u>
<b>Total Available Revenue and Transfers In</b>		<u>25,493,094</u>	<u>22,716,807</u>	<u>(2,776,287)</u>
<b>Total Available Revenue and Fund Balance</b>		<u>\$ 32,970,274</u>	<u>\$ 30,376,126</u>	<u>\$ (2,594,148)</u>

**Debt Service Budget  
2018-19**

**Projected Expenditures and Ending Balances:**

<b>Redemption of Principal</b>		<b>2017-18</b>	<b>2018-19</b>	<b>Difference</b>
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>
<b>Payment of Interest</b>				
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>
<b>Payment of Debt Service Administration Expenses</b>				
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>
<b>Ending Fund Balances</b>		<b>2017-18</b>	<b>2018-19</b>	<b>Difference</b>
210	COPs Series 2015A	9,305	19,768	10,463
211	COPs Series 2016A	2,238	28,577	26,339
213	COPs Series 2017A	48,675	22,122	(26,553)
215	COPs Series 2012A	6,163	21,657	15,494
216	COPs Series 2012B	3,927	18,743	14,816
217	COPs Series 2014A	6,060	12,889	6,829
218	COPs Series 2009A/2016B	4,052	10,509	6,457
219	COPs Series 2016C	2,186,884	48,575	(2,138,309)
220	SBE Bonds	5,209,176	5,209,176	0
<b>Total Ending Fund Balances</b>		<b>7,476,480</b>	<b>5,392,016</b>	<b>(2,084,464)</b>
<b>Total Projected Expenditures and Fund Balances</b>		<b>\$ 32,970,274</b>	<b>\$ 30,376,126</b>	<b>\$ (2,594,148)</b>

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.

### 2018-2019 Budget

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

- Lake Brantley High School – Construction to Replace Buildings 5 and related site improvements
- Pine Crest Elementary - Design of New Facilities & Remodel existing buildings
- Districtwide Campus security projects
- Roof replacement projects
- Campus Site stormwater improvements
- Upgrades to High School Stadiums
- 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 \$51,963,717 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 fourth full year of the ten year Seminole County Infrastructure Sales Tax which was effective January 1, 2015 and is projected to generate \$18,937,767 in revenue for 2018-19. 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 2018-19 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 \$3,500,000 during the 2018 -19 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 4.813 mills for operating expenses and is proposed solely at the discretion of the school board.

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

The capital outlay tax will generate approximately \$51,963,717 to be used for the following projects:

### **CONSTRUCTION AND REMODELING**

Lake Brantley High School Construction to Replace Building 5 and related site improvements  
Pine Crest Elementary School Design of New Facilities and Remodeling of Existing Buildings  
Countywide Remodeling  
Campus Security upgrades  
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 relocatable/portable classrooms

All concerned citizens are invited to a public hearing to be held on **July 24, 2018 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  
2018-19**

Carryover Balances	2017-18	2018-19	Difference
Prior Year Budgeted Projects	\$ 66,082,591	\$ 38,484,593	\$ (27,597,998)
Prior Year Carryover (Unbudgeted Funds)	27,983,038	32,584,071	4,601,033
Beginning Fund Balance	94,065,629	71,068,664	(22,996,965)
<b>Revenue - Federal/State Sources:</b>			
PECO Maintenance	1,125,027	1,100,000	(25,027)
Safe Schools/Security Grant Program	-	2,500,000	
CO & DS Regular	310,000	310,000	-
Gas Tax Refund	110,000	90,000	(20,000)
<b>Total State Revenue</b>	<b>1,545,027</b>	<b>4,000,000</b>	<b>(45,027)</b>
<b>Revenue - Local Sources:</b>			
Sales Tax	17,633,983	18,937,767	1,303,784
Interest Income - Various Funds	150,000	800,000	650,000
Impact Fees	3,700,000	3,500,000	(200,000)
Capital Improvement Tax	48,364,358	51,963,717	3,599,359
2016C COPS Proceeds	-	-	-
<b>Total Local Revenue</b>	<b>69,848,341</b>	<b>75,201,484</b>	<b>5,353,143</b>
<b>Total Available Funds</b>	<b>\$ 165,458,997</b>	<b>\$ 150,270,148</b>	<b>\$ (17,688,849)</b>
<b>Appropriations:</b>			
Capital Projects	\$ 31,274,593	\$ 49,862,265	\$ 18,587,672
Capital Projects - Carryover Projects	66,082,591	38,484,593	(27,597,998)
Budgetary Transfers:			
<b>To General Fund:</b>			
Capital Improvement Tax-Maintenance	9,973,000	10,073,000	100,000
Property Casualty Premium	-	-	-
Portables	570,000	250,000	(320,000)
<b>To Debt Service Fund:</b>			
Capital Improvement Tax:			
COPs Series 2015A	2,348,929	2,330,621	(18,309)
COPs Series 2016A	4,219,252	4,192,481	(26,771)
COPs Series 2017A	5,635,975	5,564,629	(71,346)
COPs Series 2012A	3,181,750	3,166,092	(15,658)
COPs Series 2012B	2,590,406	2,570,134	(20,272)
COPs Series 2014A	1,913,700	1,893,745	(19,955)
COPs Series 2009A/2016B	1,517,244	1,505,679	(11,565)
COPs Series 2016C	2,528,650	333,386	(2,195,264)
<b>Total Appropriations</b>	<b>131,836,090</b>	<b>120,226,625</b>	<b>(11,609,465)</b>
<b>Ending Fund Balances:</b>			
Fund Balances	33,622,907	30,043,523	(3,579,384)
<b>Total Projected Expenses and Fund Balances</b>	<b>\$ 165,458,997</b>	<b>\$ 150,270,148</b>	<b>\$ (15,188,849)</b>

# 2018-19 FIVE (5) YEAR CAPITAL IMPROVEMENT PLAN

CAPITAL REVENUE	FUND	2018/19	2019/20	2020/21	2021/22	2022/23
<b>STATE</b>						
PECO NEW CONSTRUCTION						
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	\$51,963,717	\$55,341,358	\$58,108,426	\$61,013,847	\$63,454,401
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>		<b>\$79,201,484</b>	<b>\$81,500,047</b>	<b>\$84,652,563</b>	<b>\$87,951,208</b>	<b>\$90,792,922</b>
PRIOR YEAR CARRYOVER		32,584,071.38	\$30,043,523	\$14,445,971	\$13,889,155	\$30,795,024
<b>TOTAL REVENUE</b>		<b>\$111,785,555</b>	<b>\$111,543,570</b>	<b>\$99,098,534</b>	<b>\$101,840,363</b>	<b>\$121,587,946</b>

EXPENDITURES	PROJ	2018/19	2019/20	2020/21	2021/22	2022/23
<b>SUPPORT GENERAL FUND 100</b>						
ANNUAL MAINTENANCE SUPPORT	8000	\$10,073,000	\$10,073,000	\$10,073,000	\$10,073,000	\$10,073,000
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 CLASSROOM UPGRADES	8525	\$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	\$3,700,000
<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 MODIFICATIONS		\$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	\$17,032,780	\$4,813,503			
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
ALAMONTE ELEM-REMODEL BLDG 2 (1982) & BLDGS 3 & 4 (1988)						\$848,930
EASTBROOK ELEMENTARY-REMODEL 1988 BLDGS 2, 4, & 5						\$821,464

## 2018-19 FIVE (5) YEAR CAPITAL IMPROVEMENT PLAN

EXPENDITURES	PROJ	2018/19	2019/20	2020/21	2021/22	2022/23
<b>SALES TAX PROJECTS</b>						
STADIUM STRUCTURES		\$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			
BALLOON DEBT SERVICE COPS 2016C						\$6,267,750
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
MISC.						
CONTINGENCY	8400	\$6,000,000				
<b>TOTAL EXPENDITURES</b>		<b>\$81,742,032</b>	<b>\$97,097,599</b>	<b>\$85,209,379</b>	<b>\$71,045,339</b>	<b>\$95,153,588</b>
<b>BUDGETED FUND BALANCE</b>		<b>\$30,043,523</b>	<b>\$14,445,971</b>	<b>\$13,889,155</b>	<b>\$30,795,024</b>	<b>\$26,434,358</b>

## **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 2018-2019 school year, Seminole County Public Schools Dining Services will operate fifty-nine (59) campus restaurants servicing sixty-five (65) schools and special centers. Funds needed to operate this service are generated primarily from five sources: cash sales from guests (students and adults), federal reimbursement for student meals, federally provided USDA commodities, a limited amount of State Supplement as required to meet federal matching requirements and payments from agencies to which Dining Services provides meals.

The 2018-2019 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  
2018-19**

**REVENUES AND BALANCES**

<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>		<u>21,069,111</u>	<u>21,599,656</u>	<u>530,545</u>
<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>		<u>301,124</u>	<u>301,000</u>	<u>(124)</u>
<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>		<u>10,863,918</u>	<u>11,515,420</u>	<u>651,502</u>
<b>Total Revenues</b>		<u>32,234,153</u>	<u>33,416,076</u>	<u>1,181,923</u>
<b>Beginning Fund Balances:</b>				
	Fund Balance	<u>10,806,196</u>	<u>11,495,675</u>	<u>689,479</u>
<b>Total Revenue &amp; Fund Balances</b>		<u>\$ 43,040,349</u>	<u>\$ 44,911,751</u>	<u>\$ 1,871,402</u>

**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	8,323,299	384,079
7600-400	Energy Services	916,000	916,000	-
7600-500	Materials & Supplies	13,967,200	14,533,334	566,134
7600-600	Furniture & Equipment	1,861,955	4,713,393	2,851,438
7600-700	Other Expenditures	608,000	629,985	21,985
<b>Total Expenditures &amp; Transfers</b>		<b>34,208,825</b>	<b>38,592,261</b>	<b>4,383,436</b>
<b>Ending Fund Balances:</b>				
	Fund Balance	8,831,524	6,319,490	(2,512,034)
<b>Total Expenditures &amp; Fund Balances</b>		<b>\$ 43,040,349</b>	<b>\$ 44,911,751</b>	<b>\$ 1,871,402</b>

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## 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 – Supporting Effective Instruction:** 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 evidence that 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 A – Student Support and Academic Enrichment:** The Student Support and Academic Enrichment (SSAE) grant is intended to increase the district’s capacity by enhancing the following goals: (1) Provide students with access to a well-rounded education [ESEA section 4107]; (2) Improve safe and healthy school conditions for student learning [ESEA section 4108]; and (3) Improve the use of technology in order to improve the academic achievement and digital literacy of all students [ESEA section 4109]. This program provides the district an opportunity to expand and enhance System Initiative C – Innovation for College, Careers & Citizenship and System Initiative D – Conditions for Learning.
- **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 A - 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**  
**2018-2019**

<b>REVENUES</b>	<b>2017-2018 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	286,570
Electronic Medicaid Administrative Claiming System	172,033	172,033
Title I, Part A	11,797,954	11,796,069
Title I, School Improvement	TBD	TBD
Title I, Part D, Local Delinquent	151,792	129,555
Title II, Part A, Teacher and Principal Training	1,653,056	1,682,462
Title III, Part A, Improving Language Instruction	408,525	511,460
Title III, Part A, Immigrant Grant	123,343	143,319
Title IV, Part B, 21st Century Com. Learning Centers	1,855,532	1,099,285
Title IX, Part A, Homeless Children	120,000	100,000
Carl D. Perkins Allocation	516,190	503,238
Carryover Federal Programs	6,204,039	8,271,730
Carryover Non-Federal Programs	1,267,114	7,638,456
<b>TOTAL REVENUES</b>	<b><u>\$ 38,248,688</u></b>	<b><u>\$ 46,122,255</u></b>
<b>EXPENDITURES</b>		
Salaries	\$ 20,606,549	\$ 20,707,282
Employee Benefits	8,758,019	9,540,294
Purchased Services	3,741,045	3,935,913
Energy Services	1,623	4,394
Materials and Supplies	1,772,867	1,990,447
Capital Outlay	462,839	353,766
Other	1,638,631	1,951,704
Non-Federal Program Expenditures	1,267,114	7,638,456
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 38,248,688</u></b>	<b><u>\$ 46,122,255</u></b>

**Special Revenue Funds**  
**Individuals with Disabilities Education Act (IDEA)**  
**2018-19**

<b>REVENUES</b>	<b>2017-18 Beginning Budget</b>	<b>2018-19 Projected Budget</b>
IDEA, Part B Allocation	\$ 13,692,847	\$ 13,788,079
IDEA, Part B Preschool Allocation	286,263	286,570
IDEA, Part B Roll Forward	1,448,848	2,012,847.18
IDEA, Part B Preschool Roll Forward	25,809	42,125.20
<b>TOTAL FUNDS AVAILABLE</b>	<b><u>\$ 15,453,768</u></b>	<b><u>\$ 16,129,621</u></b>
<b>EXPENDITURES</b>		
Salaries	\$ 8,908,334	\$ 8,125,263
Employee Benefits	4,679,195	5,518,190
Purchased Services	1,122,046	1,610,854
Energy Services	-	-
Materials and Supplies	42,428	35,757
Capital Outlay	135,207	109,908
Other	566,556	729,649
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 15,453,768</u></b>	<b><u>\$ 16,129,621</u></b>

**Special Revenue Funds**  
**Electronic Medicaid Administrative Claiming System**  
**2018-19**

<b>REVENUES</b>	<b>2017-18 Beginning Budget</b>	<b>2018-19 Projected Budget</b>
Electronic Medicaid	\$ 172,033	\$ 172,033
Electronic Medicaid Roll Forward	834	-
<b>TOTAL FUNDS AVAILABLE</b>	<b><u>\$ 172,867</u></b>	<b><u>\$ 172,033</u></b>
<b>EXPENDITURES</b>		
Salaries	\$ 121,556	\$ 116,936.00
Employee Benefits	40,465	39,248.00
Purchased Services	2,203	3,707.00
Energy Services	-	-
Materials and Supplies	2,519	3,000.00
Capital Outlay	-	3,000.00
Other	6,124	6,142.00
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 172,867</u></b>	<b><u>\$ 172,033</u></b>

**Special Revenue Funds**  
**Title I, Part A**  
**2018-19**

<b>REVENUES</b>	<b>2017-18 Beginning Budget</b>	<b>2018-19 Projected Budget</b>
Title I, Part A Allocation	\$ 11,797,954	\$ 11,796,069
Title I, Part A Roll Forward	3,419,396	4,223,979
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 15,217,350</b>	<b>\$ 16,020,048</b>
<b>EXPENDITURES</b>		
Salaries	\$ 8,307,963	\$ 9,182,375
Employee Benefits	3,024,509	3,156,200
Purchased Services	1,477,629	1,047,374
Energy Services	1,623	4,394
Materials and Supplies	1,496,246	1,683,334
Capital Outlay	230,278	188,404
Other	679,103	757,967
<b>TOTAL EXPENDITURES</b>	<b>\$ 15,217,350</b>	<b>\$ 16,020,048</b>

**Special Revenue Funds**  
**Title I, Part D**  
**2018-19**

<b>REVENUES</b>	<b>2017-18 Beginning Budget</b>	<b>2018-19 Projected Budget</b>
Title I, Part D Allocation	\$ 151,792	\$ 129,555
Title I, Part D Roll Forward	20,486	40,830
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 172,278</b>	<b>\$ 170,385</b>
<b>EXPENDITURES</b>		
Salaries	\$ 92,409	\$ 104,022
Employee Benefits	35,848	43,630
Purchased Services	6,000	7,768
Energy Services	-	-
Materials and Supplies	24,852	6,535
Capital Outlay	7,079	-
Other	6,090	8,429
<b>TOTAL EXPENDITURES</b>	<b>\$ 172,278</b>	<b>\$ 170,385</b>

**Special Revenue Funds**  
**Title II, Part A, Teacher and Principal Training**  
**2018-19**

<b>REVENUES</b>	<b>2017-18 Beginning Budget</b>	<b>2018-19 Projected Budget</b>
Title II, Part A Allocation	\$ 1,653,056	\$ 1,682,462
Title II, Part A Roll Forward	610,564	804,862
<b>TOTAL FUNDS AVAILABLE</b>	<b><u>\$ 2,263,620</u></b>	<b><u>\$ 2,487,324</u></b>
<b>EXPENDITURES</b>		
Salaries	\$ 1,226,620	\$ 1,272,067
Employee Benefits	485,551	325,956
Purchased Services	353,060	626,627
Energy Services	-	-
Materials and Supplies	71,537	113,766
Capital Outlay	250	-
Other	126,602	148,907
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 2,263,620</u></b>	<b><u>\$ 2,487,324</u></b>

**Special Revenue Funds**  
**Title III, Part A, Improving Language Instruction**  
**2018-19**

<b>REVENUES</b>	<b>2017-18 Beginning Budget</b>	<b>2018-19 Projected Budget</b>
Title III, Part B Allocation	\$ 408,525	\$ 511,460
Title III, Part B Roll Forward	20,952	126,868
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 429,477</b>	<b>\$ 638,327</b>
<b>EXPENDITURES</b>		
Salaries	\$ 158,874	\$ 181,159
Employee Benefits	46,834	62,115
Purchased Services	138,684	268,195
Energy Services	-	-
Materials and Supplies	54,830	66,114
Capital Outlay	11,219	21,550
Other	19,035	39,195
<b>TOTAL EXPENDITURES</b>	<b>\$ 429,477</b>	<b>\$ 638,327</b>



**Special Revenue Funds**  
**Title III, Part A, Immigrant Grant**  
**2018-19**

<b>REVENUES</b>	<b>2017-18 Beginning Budget</b>	<b>2018-19 Projected Budget</b>
Immigrant Grant Allocation	\$ 123,343	\$ 143,319
Immigrant Grant Roll Forward	39,964	16,835
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 163,307</b>	<b>\$ 160,154</b>
<b>EXPENDITURES</b>		
Salaries	\$ 30,987	\$ 10,470
Employee Benefits	14,786	778
Purchased Services	101,434	123,107
Energy Services	-	-
Materials and Supplies	12,467	21,925
Capital Outlay	580	-
Other	3,054	3,873
<b>TOTAL EXPENDITURES</b>	<b>\$ 163,307</b>	<b>\$ 160,154</b>

**Special Revenue Funds**  
**Title IV, Part B, 21st Century Com. Learning Centers**  
**2018-19**

<b>REVENUES</b>	<b>2017-18 Beginning Budget</b>	<b>2018-19 Projected Budget</b>
Title IV, Part B Allocation	\$ 1,855,532	\$ 1,099,285
Title IV, Part B Roll Forward	449,995	528,215
<b>TOTAL FUNDS AVAILABLE</b>	<b><u>\$ 2,305,527</u></b>	<b><u>\$ 1,627,500</u></b>
<b>EXPENDITURES</b>		
Salaries	\$ 1,305,392	\$ 974,230
Employee Benefits	304,242	232,733
Purchased Services	436,076	200,119
Energy Services	-	-
Materials and Supplies	26,105	31,784
Capital Outlay	40,558	1
Other	193,155	188,634
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 2,305,527</u></b>	<b><u>\$ 1,627,500</u></b>

**Special Revenue Funds**  
**Title IX, Part A, Homeless Children**  
**2018-19**

<b>REVENUES</b>	<b>2017-18 Beginning Budget</b>	<b>2018-19 Projected Budget</b>
Title IX, Part C Allocation	\$ 120,000	\$ 100,000
Title IX, Part C Roll Forward	4,627	8,287
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 124,627</b>	<b>\$ 108,287</b>
<b>EXPENDITURES</b>		
Salaries	\$ 75,785	\$ 67,520
Employee Benefits	27,415	21,386
Purchased Services	6,992	6,653
Energy Services	-	-
Materials and Supplies	8,168	6,076
Capital Outlay	-	-
Other	6,267	6,653
<b>TOTAL EXPENDITURES</b>	<b>\$ 124,627</b>	<b>\$ 108,287</b>

*Special Revenue Funds*  
*Carl D. Perkins Allocation*  
**2018-19**

<b>REVENUES</b>	<b>2017-18 Beginning Budget</b>	<b>2018-19 Projected Budget</b>
Carl D. Perkins Allocation	\$ 516,190	\$ 503,238
Carl D. Perkins Roll Forward	-	8,893
<b>TOTAL FUNDS AVAILABLE</b>	<b><u>\$ 516,190</u></b>	<b><u>\$ 512,131</u></b>
<b>EXPENDITURES</b>		
Salaries	\$ 271,964	\$ 319,005
Employee Benefits	79,450	99,198
Purchased Services	74,317	24,656
Energy Services	-	-
Materials and Supplies	26,773	5,202
Capital Outlay	37,485	30,799
Other	26,201	33,271
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 516,190</u></b>	<b><u>\$ 512,131</u></b>

## **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 \$400,000 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**  
**2018-19**

**Projected Revenues and Beginning Balances:**

<b>Beginning Fund Balance</b>		<b>2017-18</b>	<b>2018-19</b>	<b>Difference</b>
700	Fund Balance	\$ 13,986,011	\$ 14,467,995	\$ 481,985
<b>Projected Revenues</b>				
700-431	Interest	181,000	351,000	170,000
700-484	Internal Service Fund Revenues	<u>7,763,431</u>	<u>7,677,469</u>	<u>(85,962)</u>
<b>Total Available Revenue and Fund Balance</b>		<u>\$ 21,930,441</u>	<u>\$ 22,496,464</u>	<u>\$ 566,023</u>

**Projected Expenses and Ending Balances:**

<b>Expenses:</b>		<b>2017-18</b>	<b>2018-19</b>	<b>Difference</b>
700-4100	Salaries	\$ 466,608	\$ 513,184	\$ 46,576
700-4200	Benefits	140,042	163,007	22,965
700-4300	Purchased Services	2,550,939	2,721,795	170,856
700-4500	Materials & Supplies	30,728	20,720	(10,008)
700-4600	Capital Outlay	1,000	1,000	-
700-4700	Other Expense	<u>4,755,114</u>	<u>4,737,498</u>	<u>(17,616)</u>
<b>Total Estimated Expenses</b>		<u>7,944,431</u>	<u>8,157,204</u>	<u>212,773</u>
<b>Ending Fund Balances</b>				
<b>Fund Balances</b>		<u>13,986,011</u>	<u>14,339,260</u>	<u>353,250</u>
<b>Total Projected Expenses and Fund Balances</b>		<u>\$ 21,930,441</u>	<u>\$ 22,496,464</u>	<u>\$ 566,023</u>

**Internal Service Funds  
Self Insurance Fund - Health  
2018-19**

**Projected Revenues and Beginning Balances:**

<b>Beginning Fund Balance</b>		<b>2017-18</b>	<b>2018-19</b>	<b>Difference</b>
740	Fund Balances	\$ 19,933,455	\$ 27,525,247	\$ 7,591,792
<b>Projected Revenues</b>				
740-3431	Interest	200,000	368,000	168,000
740-3484	Internal Service Fund Revenues	<u>62,771,208</u>	<u>65,304,434</u>	<u>2,533,226</u>
<b>Total Available Revenue and Fund Balance</b>		<u>\$ 82,904,663</u>	<u>\$ 93,197,681</u>	<u>\$ 10,293,018</u>

**Projected Expenses and Ending Balances:**

<b>Expenses:</b>		<b>2017-18</b>	<b>2018-19</b>	<b>Difference</b>
740-4100	Salaries	\$ 217,060	\$ 365,320	\$ 148,260
740-4200	Benefits	87,484	134,902	47,418
740-4300	Purchased Services	4,696,420	5,184,440	488,020
740-4500	Materials & Supplies	9,000	5,000	(4,000)
740-4600	Capital Outlay	-	1,000	1,000
740-4700	Other Expenses	<u>57,961,244</u>	<u>60,038,438</u>	<u>2,077,194</u>
<b>Total Estimated Expenses</b>		<u>62,971,208</u>	<u>65,729,100</u>	<u>2,757,892</u>
<b>Ending Fund Balances:</b>				
740	Fund Balances	<u>19,933,455</u>	<u>27,468,581</u>	<u>7,535,126</u>
<b>Total Projected Expenses and Fund Balances</b>		<u>\$ 82,904,663</u>	<u>\$ 93,197,681</u>	<u>\$ 10,293,018</u>

**Internal Service Funds  
Copying and Printing Services  
2018-19**

**Projected Revenues and Beginning Balances:**

<b>Beginning Fund Balance</b>		<b>2017-18</b>	<b>2018-19</b>	<b>Difference</b>
720	Fund Balances	\$ 326,579	\$ 485,850	\$ 159,271
<b>Projected Revenues</b>				
720-3431	Interest	3,000	7,600	4,600
720-481	Revenue	1,256,328	1,157,078	(99,250)
<b>Total Available Revenue and Fund Balance</b>		<u>\$ 1,585,907</u>	<u>\$ 1,650,528</u>	<u>\$ 64,621</u>

**Projected Expenses and Ending Balances:**

<b>Expenses:</b>		<b>2017-18</b>	<b>2018-19</b>	<b>Difference</b>
720-7760-100	Salaries	\$ 337,487	\$ 349,593	\$ 12,106
720-7760-200	Benefits	150,685	167,199	16,514
720-7760-300	Purchased Services	330,388	488,100	157,712
720-7760-500	Materials & Supplies	312,768	295,750	(17,018)
720-7760-600	Capital Outlay	120,000	823	(119,177)
720-7760-700	Other Expenses	8,000	12,000	4,000
Expenses		<u>1,259,328</u>	<u>1,313,465</u>	<u>54,137</u>
<b>Ending Fund Balances:</b>				
720	Fund Balances	<u>326,579</u>	<u>337,063</u>	<u>10,484</u>
<b>Total Projected Expenses and Fund Balances</b>		<u>\$ 1,585,907</u>	<u>\$ 1,650,528</u>	<u>\$ 64,621</u>



**Internal Service Funds  
Computer Store  
2018-19**

**Projected Revenues and Beginning Balances:**

<b>Beginning Fund Balances</b>		<b>2017-18</b>	<b>2018-19</b>	<b>Difference</b>
730	Fund Balances	\$ 572,535	\$ 328,200	\$ (244,335)
<b>Projected Revenues</b>				
730-431	Interest	3,500	11,200	7,700
730-481	Revenue	6,524,957	7,805,025.21	1,280,068
<b>Total Available Revenue and Fund Balance</b>		<u>\$ 7,100,992</u>	<u>\$ 8,144,425</u>	<u>\$ 1,043,433</u>

**Projected Expenses and Ending Balances:**

<b>Expenses:</b>		<b>2017-18</b>	<b>2018-19</b>	<b>Difference</b>
730-7760-100	Salaries	\$ 38,705	\$ 39,667	\$ 962
730-7760-2XX	Benefits	14,797	16,102	1,305
730-7760-3XX	Purchased Services	1,762	355,091	353,328.61
730-7760-510	Materials & Supplies	300	1,764	1,464
730-7760-591	Items Purchased for Resale	6,196,893	7,100,062	903,169
730-7760-6XX	Equipment and Software	266,000	293,540	27,540
730-7760-750	Other Personnel Services	10,000	10,000	-
<b>Total Expenses</b>		<u>6,528,457</u>	<u>7,816,225</u>	<u>1,287,768</u>
<b>Ending Fund Balances:</b>				
730	Fund Balances	<u>572,535</u>	<u>328,200</u>	<u>(244,335)</u>
<b>Total Projected Expenses and Fund Balances</b>		<u>\$ 7,100,992</u>	<u>\$ 8,144,425</u>	<u>\$ 1,043,433</u>