

ANNUAL SCHOOL BUDGET

2020-2021



SUCCESS BEGINS WITH US

Seminole County Public Schools (SCPS) has consistently maintained superior educational programs for its students as indicated by these statistics:



SCPS has consistently maintained superior educational programs for its students as indicated by receiving an “A” rating from the Florida Department of Education (FDOE) every year but one since FDOE began grading school districts in 1999.



SCPS is #1 in the state for STEM (Science, Technology, Engineering, & Math).



SCPS Grad Rate for 2018-2019 was 92.8%. That's 5.9% above the State Average.



SCPS student SAT scores are above the State Average for the 43rd consecutive year.



SCPS 2020 Graduating Seniors earned more than \$52 million in scholarships, 2,808 Industry Certifications, and 6,407 Digital Tool Certificates.



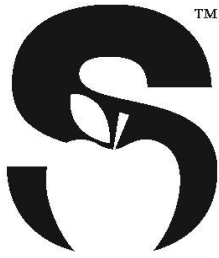
Seminole County Public Schools
Annual Budget
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Fiscal Year 2020-21

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PUBLIC HEARING INFORMATION

This section contains the following subsections:

- Meeting Agenda
- Resolution Adopting Final Millage Rates
- Resolution Adopting Final Budget
- Total Estimated Revenues, Transfers in, and Beginning Fund Balances by Fund



The School Board of Seminole County Florida
Agenda
September 8, 2020
05:15 PM for Budget Public Hearing Final Budget
Board Room
400 E. Lake Mary Blvd.
Sanford, FL 32773

- I. Call to Order
 - A. Roll Call
- II. Discussion of Tax Millage Rates and Final Budget
 - A. Discussion of Percentage Increase Over the Rolled-Back Rate Necessary to Fund the Budget
 - B. Presentation of Proposed Tax Millage Rates and Final Budget
- III. Public Comment
- IV. Board Discussion
- V. Board Adoption of Millage Rates and Final Budget
 - A. Resolution Determining Revenues and Millages Levied
 - *1. Superintendent's Recommendation: That the School Board of Seminole County adopt Resolution Number 2020-03 Determining Revenues and Millages Levied.
 - B. Resolution Adopting the Final Budget
 - *1. Superintendent's Recommendation: That the School Board of Seminole County adopt Resolution number 2020-04 adopting the final budget for fiscal year 2020-2021.

Resolution

Resolution

Please return completed form to:
 Florida Department of Education
 Office of Funding & Financial Reporting
 325 West Gaines Street, Room 814
 Tallahassee, Florida 32399-0400

RESOLUTION NUMBER 2020-03
FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF SEMINOLE COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2020, AND ENDING JUNE 30, 2021.

WHEREAS, section 1011.04, Florida Statutes, requires that, upon receipt of the certificate of the property appraiser giving the assessed valuation of the county and of each of the special tax school districts, the school board shall determine, by resolution, the amounts necessary to be raised for current operating purposes and for debt service funds and the millage to be levied for each such fund, including the voted millage; and

WHEREAS, section 1011.71, Florida Statutes, provides for the amounts necessary to be raised for local capital improvement outlay and the millage to be levied; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the district school board that the amounts necessary to be raised, as shown by the officially adopted budget, and the millages necessary to be levied for each school fund of the district for the fiscal year are as follows:

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>41,244,578,185</u>	Required Local Effort	\$ <u>145,827,631</u>	<u>3.6830</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior-Period Funding Adjustment Millage	\$ <u>118,784</u>	<u>0.0030</u> mills <small>s. 1011.62(4)(e), F.S.</small>
	Total Required Millage	\$ <u>145,946,415</u>	<u>3.6860</u> mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>41,244,578,185</u>	Discretionary Operating	\$ <u>29,616,907</u>	<u>0.7480</u> mills <small>s. 1011.71(1), F.S.</small>

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	Additional Operating	\$ _____	_____ mills <small>ss. 1011.71(9) and 1011.73(2), F.S.</small>
	Additional Capital Improvement	\$ _____	_____ mills <small>s. 1011.73(1), F.S.</small>

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>41,244,578,185</u>	Local Capital Improvement	\$ <u>59,392,193</u>	<u>1.5000</u> mills <small>s. 1011.71(2), F.S.</small>
	Discretionary Capital Improvement	\$ <u>0</u>	<u>0</u> mills <small>s. 1011.71(3), F.S.</small>

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	_____	\$ _____	_____ mills <small>s. 1010.40, F.S.</small>
	_____	\$ _____	_____ mills <small>s. 1011.74, F.S.</small>
	_____	\$ _____	_____ mills

6. THE TOTAL MILLAGE RATE TO BE LEVIED EXCEEDS IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO SECTION 200.065(1), F.S., BY 1.44 PERCENT.

STATE OF FLORIDA

COUNTY OF SEMINOLE

I, Walt Griffin, superintendent of schools and ex-officio secretary of the District School Board of Seminole County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Seminole County, Florida, on September 8, 2020.

Signature of District School Superintendent

September 8, 2020
Date of Signature

Note: Copies of this resolution shall be sent to the Florida Department of Education, School Business Services, Office of Funding and Financial Reporting, 325 West Gaines Street, Room 814, Tallahassee, Florida 32399-0400; county tax collector; and county property appraiser.

RESOLUTION NUMBER 2020-04
RESOLUTION ADOPTING THE FINAL BUDGET

A RESOLUTION OF THE SCHOOL BOARD OF SEMINOLE COUNTY ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2020-21.

WHEREAS, Section 200.065(2)(e)1, Florida Statute, requires the School Board to adopt its tentative or final millage rate prior to adopting its tentative or final budget; and

WHEREAS, the School Board of Seminole County, Florida, pursuant to Section 200.065 (2)(e)1, Florida Statute, at the required public hearing did first adopt the final millage rates for the fiscal year July 1, 2020 to June 30, 2021, in full compliance with the law; and

WHEREAS, the School Board of Seminole County has set forth the revenue estimates and appropriations for fiscal year 2020-21;

THEREFORE, BE IT RESOLVED:

That the budget for all of the various funds of the School Board of Seminole County, as set forth in the “Annual School Budget, 2020-21”, is hereby adopted by the School Board of Seminole County as a final budget for the categories indicated for fiscal year July 1, 2020 to June 30, 2021. Approval of this resolution also approves DOE form ESE 139, which is essentially the budget reflected in this “Annual School Budget” document, in the format prescribed by the Department of Education.

STATE OF FLORIDA
COUNTY OF SEMINOLE

I, Walt Griffin, Superintendent of Schools and ex officio Secretary of the District School Board of Seminole County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Seminole County, Florida, September 8, 2020.

Signature of Superintendent of Schools

September 8, 2020
Date of Signature

Seminole County Public Schools
Total Estimated Revenues, Transfers in, and Beginning Fund Balances by Fund
Fiscal Year 2020-21

Fund	Description	Amount
100	General Fund - Operating Fund	\$ 603,185,868
101	General Fund - Voted Additional Operating Fund	4,741,967
121	General Fund - Extended Day Program	3,567,921
2XX	Debt Service Funds	26,854,581
3XX	Capital Outlay Funds	162,058,032
400	Special Revenue Fund - Grants & Special Programs	61,860,300
410	Special Revenue Fund - Food Service ("Dining Services")	33,436,618
700	Internal Service Fund - Self Insurance - Property Casualty	30,806,439
720	Internal Service Fund - Printing Services	1,195,745
740	Internal Service Fund - Self Insurance - Health	116,576,434
750	Internal Service Fund - Internal Leasing Program	1,504,964
	Total	<u>\$ 1,045,788,869</u>



SEMINOLE COUNTY
PUBLIC SCHOOLS

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TAXABLE VALUE & MILLAGE LEVIES

This section contains the following subsections:

- Certification of School Taxable Value (DR 420s)
- Millage Rates, Assessed Taxable Value, and Levies



Reset Form

Print Form

CERTIFICATION OF SCHOOL TAXABLE VALUE

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

Year : 2020	County : SEMINOLE
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Name of School District : SEMINOLE CO SCHOOL DIST

SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT

1.	Current year taxable value of real property for operating purposes	\$	39,051,966,269	(1)
2.	Current year taxable value of personal property for operating purposes	\$	2,180,369,085	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	12,242,831	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	41,244,578,185	(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.)	\$	550,524,132	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	40,694,054,053	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	38,815,317,524	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		(8)

SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :		Date :	
	Electronically Certified by Property Appraiser		6/23/2020 1:51 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>	3.8850	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>	\$	150,797,509	(11)
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	87,256,834	(12)
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	238,054,343	(13)
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	3.7056	per \$1,000	(14)
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.1442	per \$1,000	(15)
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	3.6860	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>	\$ 152,027,515	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 92,717,812	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$ 244,745,327	(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>	-0.53 %	(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>	1.44 %	(22)

Final public budget hearing	Date : 9/8/2020	Time : 5:15 PM	Place : 400 East Lake Mary Boulevard, Sanford, FL 32773
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S I G N H E R E	Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer : Electronically Certified by Taxing Authority		Date : 7/29/2020 2:26 PM	
	Title : WALT GRIFFIN, SUPERINTENDENT		Contact Name And Contact Title : CARRIE CHAMBERS & TODD SEIS, CHIEF FINANCIAL OFFICERS	
	Mailing Address : 400 EAST LAKE MARY BLVD		Physical Address : 400 EAST LAKE MARY BLVD	
	City, State, Zip : SANFORD, FL 32773		Phone Number : (407)320-0052	Fax Number : (407)320-0289

Seminole County Public Schools
Millage Rates, Assessed Taxable Value, and Levies
Fiscal Year 2020-21

Description	2018-19 Actual Millage Levies	2019-20 Actual Millage Levies	2020-21 Proposed Millage Levies	Difference 2020-21 vs 2019-20	Percent Change
1 Millage Set by Law:					
(A) Required Local Effort					
2 (RLE + Prior Period Funding Adjustment)	4.0650	3.8850	3.6860	-0.1990	-5.12%
3 Discretionary Millage Set by School Board:					
4 Basic Discretionary	0.7480	0.7480	0.7480	0.0000	0.00%
5 Capital Outlay	1.5000	1.5000	1.5000	0.0000	0.00%
6 (B) Total Board Discretionary Levies	2.2480	2.2480	2.2480	0.0000	0.00%
7 Additional Voter Approved Millage:					
8 (C) Voted Additional Operating Millage	0.0000	0.0000	0.0000	0.0000	0.00%
9 Total of Levies (A) + (B) + (C)	6.3130	6.1330	5.9340	-0.1990	-3.24%

Description	2018-19 Actual Tax Revenues	2019-20 Actual Tax Revenues	2020-21 Estimated Tax Revenue	Difference 2020-21 vs 2019-20	Percent Change
10 Assessed Taxable Value	\$ 36,085,914,308	\$ 38,852,264,071	\$ 41,244,578,185	\$ 2,392,314,114	6.16%
11 Revenue Generated from the following sources:					
12 Millage Set by Law					
13 (A) Required Local Effort	\$ 140,821,673	\$ 144,903,405	\$ 145,946,415	\$ 1,043,010	0.72%
14 Discretionary Millage Set by School Board					
15 Basic Discretionary	25,912,573	27,899,034	29,616,907	1,717,873	
16 Capital Outlay	51,963,717	55,947,260	59,392,193	3,444,933	
17 (B) Total of Board Discretionary Levies	77,876,290	83,846,294	89,009,100	5,162,806	6.16%
18 Additional Voter Approved Millage:					
19 (C) Voted Additional Operating Millage	-	-	-	-	0.00%
20 Total of Levies (A) + (B) + (C)	\$ 218,697,963	\$ 228,749,699	\$ 234,955,515	\$ 6,205,816	2.71%

SUMMARY BUDGET BY FUND

This section contains the following subsections:

- Summary Budgets by Fund including Internal Service Funds
- General Fund School District Benchmarks

Seminole County Public Schools
Summary Budgets by Fund
Fiscal Year 2020-21

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL ALL FUNDS
Federal Sources	\$ 600,000	\$ 6,144,800	\$ -	\$ -	\$ 6,744,800
Federal Through State Sources	1,400,000	72,689,424	-	-	74,089,424
State Sources	325,405,087	506,967	871,530	4,897,892	331,681,476
Local Sources	184,189,155	8,546,064	14,300	81,839,894	274,589,413
TOTAL SOURCES	511,594,242	87,887,255	885,830	86,737,786	687,105,113
Transfers In	27,213,955	-	18,362,247	-	45,576,202
Fund Balances, Beginning	72,687,559	7,409,663	7,606,504	75,320,246	163,023,972
TOTAL REVENUES, TRANSFERS, AND FUND BALANCES	\$ 611,495,756	\$ 95,296,918	\$ 26,854,581	\$ 162,058,032	\$ 895,705,287

APPROPRIATIONS (EXPENDITURES)

Instruction	376,196,590	30,111,378	-	-	406,307,968
Pupil Personnel Services	25,370,825	7,963,537	-	-	33,334,362
Instructional Media Services	1,338,818	1	-	-	1,338,819
Instructional & Curriculum Development Services	6,949,681	3,384,168	-	-	10,333,849
Instructional Staff Training	5,079,236	9,991,479	-	-	15,070,715
Instruction Related Technology	7,205,579	73,434	-	-	7,279,013
School Board	1,619,046	-	-	-	1,619,046
General Administration	554,163	1,711,938	-	-	2,266,101
School Administration	36,757,956	1,238,299	-	-	37,996,255
Facilities Acquisition and Construction	1,566,472	-	-	99,604,704	101,171,176
Fiscal Services	3,126,805	-	-	-	3,126,805
Food Services	-	27,895,022	-	-	27,895,022
Central Services	4,785,988	445,696	-	-	5,231,684
Pupil Transportation Services	24,555,870	3,729,681	-	-	28,285,551
Operation of Plant	46,273,124	730,018	-	-	47,003,142
Maintenance of Plant	17,614,958	2,040,000	-	-	19,654,958
Administrative Technology Services	7,191,284	-	-	-	7,191,284
Community Services	3,090,428	440,672	-	-	3,531,100
Debt Service	-	-	26,706,475	38,326	26,744,801
TOTAL APPROPRIATIONS	569,276,823	89,755,323	26,706,475	99,643,030	785,381,651
Transfers Out	1,000,000	-	-	37,076,202	38,076,202
Fund Balances, Ending	41,218,933	5,541,595	148,106	25,338,800	72,247,434
TOTAL APPROPRIATIONS, TRANSFERS, AND FUND BALANCES	\$ 611,495,756	\$ 95,296,918	\$ 26,854,581	\$ 162,058,032	\$ 895,705,287

ESTIMATED REVENUES	INTERNAL SERVICE	TOTAL WITH INTERNAL SVC.
Federal Sources	\$ -	\$ 6,744,800
Federal Through State Sources	-	74,089,424
State Sources	-	331,681,476
Local Sources	75,155,925	349,745,338
TOTAL SOURCES	75,155,925	762,261,038
Transfers In	-	45,576,202
Fund Balances, Beginning	74,927,657	237,951,629
TOTAL REVENUES, TRANSFERS, AND FUND BALANCES	\$ 150,083,582	\$ 1,045,788,869

APPROPRIATIONS (EXPENDITURES)

Instruction	-	406,307,968
Pupil Personnel Services	-	33,334,362
Instructional Media Services	-	1,338,819
Instructional & Curriculum Development Services	-	10,333,849
Instructional Staff Training	-	15,070,715
Instruction Related Technology	-	7,279,013
School Board	-	1,619,046
General Administration	-	2,266,101
School Administration	-	37,996,255
Facilities Acquisition and Construction	-	101,171,176
Fiscal Services	-	3,126,805
Food Services	-	27,895,022
Central Services	64,953,211	70,184,895
Pupil Transportation Services	-	28,285,551
Operation of Plant	15,692,015	62,695,157
Maintenance of Plant	-	19,654,958
Administrative Technology Services	-	7,191,284
Community Services	-	3,531,100
Debt Service	-	26,744,801
TOTAL APPROPRIATIONS	80,645,226	866,026,877
Transfers Out	7,500,000	45,576,202
Fund Balances, Ending	61,938,356	134,185,790
TOTAL APPROPRIATIONS, TRANSFERS, AND FUND BALANCES	\$ 150,083,582	\$ 1,045,788,869

Seminole County Public Schools

General Fund School District Benchmarks

Expenditures By Function as a Percentage of Total Expenditures 2018-19

	2018-19 District Grade	Instruction 5000	Pupil Pers. 6100	Instruct. Media 6200	Instruct & Curriculum Devel 6300	Instruct. Training 6400	Instruct Tech 6500
Seminole	A	65.28	4.48	0.41	0.96	1.24	1.30
<u>Comparable Districts</u>							
Brevard	A	61.91	4.49	1.49	2.92	0.51	1.64
Lake	B	60.56	5.30	1.09	1.72	1.20	0.33
Orange	B	59.48	4.06	1.02	4.27	1.70	0.71
Volusia	B	62.51	4.16	1.29	2.98	0.43	0.78
Average of Comparable Districts		61.12	4.50	1.22	2.97	0.96	0.87
Difference Between Seminole & Avg of Surrounding Districts		4.16	(0.02)	(0.81)	(2.01)	0.28	0.43
State Average		60.91	4.99	1.06	1.94	0.79	1.23
Difference Between Seminole & State Average		4.37	(0.51)	(0.65)	(0.98)	0.45	0.07

Numbers in Difference rows in parenthesis indicate that SCPS costs percentages for the specific function were less

Numbers in Difference rows NOT in parenthesis indicate that SCPS costs percentages for the specific function were greater

Board of Ed. 7100	Gen. Admin. 7200	Sch. Admin. 7300	Facilities 7400	Fiscal Services 7500	Central Services 7700	Student Transport 7800	Oper. of Plant 7900	Maint. of Plant 8100	Admin Tech. 8200
0.32	0.48	7.48	0.19	0.50	1.04	4.70	8.18	2.15	1.29
0.20	0.26	7.59	0.42	0.61	1.35	3.50	9.08	3.02	0.89
0.36	0.33	6.62	0.21	0.59	1.94	5.91	9.49	2.81	1.54
0.25	0.53	7.05	0.59	0.46	1.35	4.16	8.83	2.87	2.66
0.14	0.46	8.17	0.01	0.61	1.50	3.61	8.30	3.17	1.84
0.24	0.40	7.36	0.31	0.57	1.54	4.30	8.93	2.97	1.73
0.08	0.08	0.12	(0.12)	(0.07)	(0.50)	0.40	(0.75)	(0.82)	(0.44)
0.36	0.47	7.01	0.54	0.60	1.84	4.80	9.24	3.26	0.95
(0.04)	0.01	0.47	(0.35)	(0.10)	(0.80)	(0.10)	(1.06)	(1.11)	0.34



SEMINOLE COUNTY
PUBLIC SCHOOLS

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GENERAL FUND - OPERATING

This section contains the following subsections:

- General Fund – Operating Narrative
- Salary and Non-salary Budgets Narrative
- Fund Balance Classifications Narrative
- Beginning Fund Balance Classifications
- Budget Comparison to Prior Year's Actual
- Florida Education Finance Program (FEFP) Basic Components Narrative
- Sources - Florida Education Finance Program (FEFP) Basic and Categorical Funds
- Revenue Estimates
- Budget Analysis
- Budget Comparison Data to Prior Years' Actual Expenditures and Transfers by:
 - Functional Grouping
 - Major Object Grouping
- Recurring Budget Graphs by:
 - Functional Grouping
 - Major Object Grouping
 - School Type and District Cost Centers
- Recurring Budget by School Type and District Cost Centers
- Recurring Budget Comparison Data to Prior Year by School and Object Grouping
- Recurring Budget Comparison Data to Prior Year by Department and Object Grouping

Seminole County Public Schools
General Fund - Operating
Fiscal Year 2020-21

The General Fund - Operating Budget is funded almost entirely by the Florida Education Finance Program (FEFP), which provides funding on a per student basis. Funding under the FEFP is projected to increase by \$8.8 million to \$509.0 million. The net increase in FEFP is attributable to (1) an increase in base funding of \$6.0 million; (2) the addition of the teacher salary increase allocation of \$11.6 million; (3) the increase in discretionary local effort 0.748 Mills of \$1.7 million; (4) the net increases in other programs of \$0.3 million; (5) a reduction in funding compression allocation of \$1.4 million; (6) the elimination of the Best and Brightest program of \$6.6 million; and (7) the elimination of the school lottery programs (discretionary lottery and school recognition funds) of \$2.8 million.

Included in the total FEFP funding is \$2.9 million dollars in funding compression allocation that is scheduled to expire at the end of the year. These are additional funds to bring District funding per FTE closer to the state average of all school districts.

Pre COVID-19, the Full-time-equivalent (FTE) student count was estimated to increase by 62.55 when compared to the 2019-20 FEFP second survey. Some of the significant changes in FTE for the 2020-21 school year are the addition of another charter school campus and the expansion of the scholarship programs. The combined increase in FTE for those two programs is estimated to be 1,061. These increases will be offset against the traditional and virtual educational programs, with a small amount of FTE set aside to be allocated when known. As the District progresses into the new school year, FTE student counts will be closely monitored with the appropriate adjustments being made to estimated revenues and projected expenditures.

The reports in the General Fund-Operating section are presented to provide the reader a comparison of the changes between school years, starting with estimated revenues and then addressing appropriations (expenditures) down to the school level.

SALARY AND NON-SALARY BUDGETS

SALARY BUDGETS:

Salary budgets include salaries, FICA/social security, retirement, and board insurance contributions for all allocated positions.

Position control is a function of the Human Resources Department. Therefore, position allocations and salary budgets cannot be changed by schools or other departments. There must be an allocated position for any employee to be hired and paid.

The cost per allocated position is based on the actual current salary of the employee assigned to that position. The cost of vacant positions is estimated based on the average salaries of employees currently filling similar positions.

NON-SALARY BUDGETS:

Schools are allocated non-salary funds on a per student basis. These are expended at the school's discretion to cover non-salary operating costs of the school and may be transferred between accounts as necessary. Allowable expenses include supplies, equipment, substitutes, overtime, travel, repairs, communications and maintenance.

Departments are also allocated non-salary funds that are expended at the department's discretion to cover non-salary operating costs of the department and may be moved between accounts as necessary. Allowable expenses include supplies, equipment, overtime, travel, and communications.

Other non-salary budgets in the General Fund are controlled by project number and restricted for designated purposes. These budgets are controlled by the Budget Department and cannot be adjusted by schools or other departments. Expenses from these budgets are reviewed to ensure reasonableness, allowability and compliance with the designated purpose. Examples of these non-salary budget appropriations are the Research-Based Reading Instruction Allocation and Instructional Materials Allocation.

Non-salary budgets for grants in the Special Revenue Fund are managed by project managers within the department receiving the grant. The Special Programs Department monitors the reasonableness and allowability of expenses from these sources to ensure compliance with applicable Federal, State and Local regulations.

Overtime is normally not included in the salary budgets but is paid from the non-salary allocations of schools and departments.

FUND BALANCE CLASSIFICATIONS

NONSPENDABLE FUND BALANCE:

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts.

RESTRICTED FUND BALANCE:

The unspent balances in federal, state, and local grant programs are restricted by external authorities for specific purposes. These are reported as restrictions of beginning fund balance and included as carryover appropriations in the current year.

RESTRICTED NET ASSETS:

In the Internal Service Funds, the balance of unspent appropriations is restricted for the administration and support of the District’s Self Insurance - Property Casualty & Liability, Self Insurance – Health, Printshop, and Internal Leasing Programs. These amounts are reported as restricted net assets.

ASSIGNED FUND BALANCE:

Unrestricted fund balance in the General Fund is assigned for the following purposes in the priority listed. Any remaining fund balance is unassigned. Items 1 and 2 are included as carryover appropriations each year.

1. Assigned for Contract Commitments – The amount needed to pay the balance of outstanding purchase orders
2. Assigned for Carryover Appropriations – The unspent balances in specific programs that carry forward due to internal policy rather than external requirements, e.g. school non-salary budgets

UNASSIGNED FUND BALANCE:

Unassigned fund balance in the General Fund is any remaining fund balance not assigned, committed or restricted for other purposes.

Seminole County Public Schools
General Fund Beginning Fund Balance Classifications
Fiscal Year 2020-21

	General Fund			
	Fund 100	Fund 101	Fund 121	Total
	Operating	Voter Approved	Extended Day	
Beginning Fund Balance consists of:				
<i>Nonspendable :</i>				
Inventories	\$ 1,577,782	\$ -	\$ -	\$ 1,577,782
Prepays	1,938,816	-	-	1,938,816
<i>Restricted:</i>				
Categoricals & Other Programs	10,459,378	3,259,226	-	13,718,604
<i>Assigned for:</i>				
Encumbrances	4,368,027	123,633	7,849	4,499,509
Carryover projects balances	8,969,714	966,042	-	9,935,756
<i>Unassigned:</i>	<u>40,099,187</u>	<u>393,066</u>	<u>524,839</u>	<u>41,017,092</u>
Total Beginning Fund Balance	<u>\$ 67,412,904</u>	<u>\$ 4,741,967</u>	<u>\$ 532,688</u>	<u>\$ 72,687,559</u>
Projected net change in recurring fund balance	<u>(6,717,595)</u>	<u>(4,291,052)</u>	<u>(201,404)</u>	<u>(11,210,051)</u>
Projected Recurring Ending Fund Balance	<u>\$ 60,695,309</u>	<u>\$ 450,915</u>	<u>\$ 331,284</u>	<u>\$ 61,477,508</u>

Projected Unassigned Ending Fund Balance as a Percent of Estimated Total Revenues				
Total Estimated Revenues	\$ 508,559,009	\$ 0	\$ 3,035,233	\$ 511,594,242
Projected Unassigned Ending Fund Balance	33,381,592	450,915	331,284	34,163,791
Percent of Revenues	6.56%	N/A	10.91%	6.68%

Seminole County Public Schools
General Fund - Operating Fund Budget Comparison to Prior Year's Actual
Fiscal Year 2020-21

	2020 Final Budget	2020 Actual	2021 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Federal direct sources:				
Other federal direct sources	\$ 666,887.99	\$ 594,236.78	\$ 600,000.00	\$ 5,763.22
Total federal direct sources	<u>666,887.99</u>	<u>594,236.78</u>	<u>600,000.00</u>	<u>5,763.22</u>
Federal through state sources:				
Medicaid	1,470,213.21	1,470,213.21	1,400,000.00	(70,213.21)
Total federal through state sources	<u>1,470,213.21</u>	<u>1,470,213.21</u>	<u>1,400,000.00</u>	<u>(70,213.21)</u>
State sources:				
Florida Education Finance Program (FEFP)	243,277,425.15	243,084,714.15	250,583,712.00	7,498,997.85
CO&DS distribution	38,225.07	38,225.07	38,208.00	(17.07)
State Forest Funds	417.24	417.24	400.00	(17.24)
State license tax	77,600.00	76,613.85	77,600.00	986.15
District discretionary lottery funds	68,531.00	68,531.00	-	(68,531.00)
Class size reduction	71,894,047.00	71,895,749.00	72,577,713.00	681,964.00
Voluntary prekindergarden	2,230,000.00	2,157,538.02	1,961,454.00	(196,084.02)
School recognition funds	2,855,737.00	2,855,737.00	-	(2,855,737.00)
Other miscellaneous state sources	166,000.00	158,880.30	166,000.00	7,119.70
Total state sources	<u>320,607,982.46</u>	<u>320,336,405.63</u>	<u>325,405,087.00</u>	<u>5,068,681.37</u>
Local sources:				
Ad valorem property taxes	172,802,439.00	173,211,849.47	175,563,322.00	2,351,472.53
Rental income	64,714.83	64,714.83	62,960.00	(1,754.83)
Charges for services	475,016.25	467,464.88	401,000.00	(66,464.88)
Investment income	3,137,962.41	3,204,263.31	1,733,000.00	(1,471,263.31)
Gift, grants, and bequests	1,940.00	1,940.00	-	(1,940.00)
Other fees	1,122,200.00	980,970.86	990,000.00	9,029.14
Revenue from other agencies	149.70	-	-	-
Miscellaneous local	509,335.01	504,646.06	753,640.00	248,993.94
Sale of surplus	71,468.10	90,768.36	-	(90,768.36)
Receipt of federal indirect	1,650,000.00	1,188,280.72	1,650,000.00	461,719.28
Other miscellaneous local	1,077,932.57	1,071,292.11	-	(1,071,292.11)
Receipt of food service indirect	-	664,430.44	-	(664,430.44)
Total local sources	<u>180,913,157.87</u>	<u>181,450,621.04</u>	<u>181,153,922.00</u>	<u>(296,699.04)</u>
Total sources	<u>503,658,241.53</u>	<u>503,851,476.66</u>	<u>508,559,009.00</u>	<u>4,707,532.34</u>
Uses - expenditures				
Instruction				
Salaries	228,145,148.70	226,445,033.11	225,560,489.33	(884,543.78)
Benefits	72,315,301.30	71,113,361.66	79,866,996.48	8,753,634.82
Purchased Services	27,840,030.42	24,520,318.78	34,964,546.32	10,444,227.54
Energy Services	4,464.44	2,028.07	57.00	(1,971.07)
Materials & Supplies	14,210,585.91	5,322,068.11	30,896,334.52	25,574,266.41
Capital Outlay	3,264,148.55	2,418,138.93	557,126.98	(1,861,011.95)
Other	5,941,656.97	4,415,186.36	3,984,914.79	(430,271.57)
Total Instruction	<u>351,721,336.29</u>	<u>334,236,135.02</u>	<u>375,830,465.42</u>	<u>41,594,330.40</u>
Pupil Personnel Services				

Seminole County Public Schools
General Fund - Operating Fund Budget Comparison to Prior Year's Actual
Fiscal Year 2020-21

	2020 Final Budget	2020 Actual	2021 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Salaries	14,392,658.38	14,019,540.18	14,277,675.37	258,135.19
Benefits	5,095,809.27	4,765,384.06	5,248,232.95	482,848.89
Purchased Services	6,334,903.28	5,386,086.03	5,756,818.03	370,732.00
Materials & Supplies	163,700.21	158,030.28	9,202.00	(148,828.28)
Capital Outlay	39,249.69	12,226.40	30,096.65	17,870.25
Other	60,747.16	60,012.63	48,800.00	(11,212.63)
Total Pupil Personnel Services	26,087,067.99	24,401,279.58	25,370,825.00	969,545.42
Instructional Media Services				
Salaries	1,270,963.70	1,002,781.37	714,358.21	(288,423.16)
Benefits	466,463.63	328,623.30	275,734.81	(52,888.49)
Purchased Services	71,945.85	62,431.68	66,260.00	3,828.32
Materials & Supplies	46,030.80	7,243.44	14,619.00	7,375.56
Capital Outlay	262,733.43	206,860.19	267,345.72	60,485.53
Other	500.00	162.00	500.00	338.00
Total Instructional Media Services	2,118,637.41	1,608,101.98	1,338,817.74	(269,284.24)
Instructional & Curriculum Development Svcs				
Salaries	5,658,378.04	4,973,615.38	4,933,917.17	(39,698.21)
Benefits	1,732,843.35	1,623,604.24	1,494,264.60	(129,339.64)
Purchased Services	232,897.44	186,080.08	154,352.56	(31,727.52)
Materials & Supplies	124,292.76	31,788.45	288,650.05	256,861.60
Capital Outlay	42,878.65	30,160.74	30,987.00	826.26
Other	25,257.41	18,507.74	32,214.35	13,706.61
Total Instructional & Curriculum Development Svcs	7,816,547.65	6,863,756.63	6,934,385.73	70,629.10
Instructional Staff Training Svcs				
Salaries	4,297,872.88	4,140,257.20	3,428,122.19	(712,135.01)
Benefits	1,297,482.60	1,217,085.01	1,120,157.71	(96,927.30)
Purchased Services	713,663.24	443,374.61	428,995.82	(14,378.79)
Materials & Supplies	114,871.15	35,421.38	64,104.15	28,682.77
Capital Outlay	45,090.46	37,414.00	7,484.00	(29,930.00)
Other	193,307.84	146,291.34	14,714.30	(131,577.04)
Total Instructional Staff Training Svcs	6,662,288.17	6,019,843.54	5,063,578.17	(956,265.37)
Instructional Related Technology				
Salaries	3,079,298.35	3,037,204.49	3,251,675.86	214,471.37
Benefits	1,069,599.33	1,039,193.80	1,102,665.73	63,471.93
Purchased Services	1,279,503.08	853,671.99	651,809.90	(201,862.09)
Materials & Supplies	4,560.00	1,479.18	558.00	(921.18)
Capital Outlay	122,757.64	14,934.82	220,623.02	205,688.20
Other	34,600.00	20,760.94	-	(20,760.94)
Total Instructional Related Technology	5,590,318.40	4,967,245.22	5,227,332.51	260,087.29
School Board				
Salaries	740,433.32	703,064.22	814,623.18	111,558.96
Benefits	329,603.61	314,404.77	339,431.20	25,026.43
Purchased Services	564,055.46	383,835.97	414,942.67	31,106.70
Materials & Supplies	12,433.53	8,226.35	6,644.84	(1,581.51)
Capital Outlay	500.00	-	500.00	500.00
Other	20,954.00	5,880.00	42,904.00	37,024.00
Total School Board	1,667,979.92	1,415,411.31	1,619,045.89	203,634.58
General Administration				

Seminole County Public Schools
General Fund - Operating Fund Budget Comparison to Prior Year's Actual
Fiscal Year 2020-21

	2020 Final Budget	2020 Actual	2021 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Salaries	389,129.15	387,774.45	354,531.51	(33,242.94)
Benefits	134,580.87	129,685.43	109,745.49	(19,939.94)
Purchased Services	50,287.64	50,287.64	10,539.00	(39,748.64)
Materials & Supplies	45,071.29	7,149.56	48,947.39	41,797.83
Capital Outlay	5,117.23	436.78	2,500.00	2,063.22
Other	27,472.00	26,147.00	27,900.00	1,753.00
Total General Administration	651,658.18	601,480.86	554,163.39	(47,317.47)
School Administration				
Salaries	28,381,074.56	27,388,378.79	27,058,181.98	(330,196.81)
Benefits	10,493,856.15	10,280,277.41	9,504,786.65	(775,490.76)
Purchased Services	167,607.94	131,520.63	80,517.74	(51,002.89)
Energy Services	26.02	26.02	-	(26.02)
Materials & Supplies	140,211.03	69,460.26	65,228.30	(4,231.96)
Capital Outlay	157,187.69	124,181.21	42,650.00	(81,531.21)
Other	19,515.86	12,437.39	6,591.00	(5,846.39)
Total School Administration	39,359,479.25	38,006,281.71	36,757,955.67	(1,248,326.04)
Facilities Acquisition and Construction				
Salaries	293,273.47	293,223.47	264,602.45	(28,621.02)
Benefits	101,573.69	101,567.29	75,840.03	(25,727.26)
Purchased Services	135,149.29	47,685.25	73,334.72	25,649.47
Materials & Supplies	32,988.20	24,762.45	6,830.64	(17,931.81)
Capital Outlay	273,652.57	156,983.27	68,151.75	(88,831.52)
Other	1,093,970.98	1,036,561.12	1,047,664.35	11,103.23
Total Facilities Acquisition and Construction	1,930,608.20	1,660,782.85	1,536,423.94	(124,358.91)
Fiscal Services				
Salaries	1,901,324.32	1,754,759.81	2,165,673.34	410,913.53
Benefits	656,505.94	640,492.59	712,476.83	71,984.24
Purchased Services	190,012.77	150,302.99	186,544.75	36,241.76
Materials & Supplies	40,808.60	10,097.55	39,597.21	29,499.66
Capital Outlay	20,249.86	16,276.48	14,138.00	(2,138.48)
Other	47,015.65	46,559.65	8,375.00	(38,184.65)
Total Fiscal Services	2,855,917.14	2,618,489.07	3,126,805.13	508,316.06
Central Services				
Salaries	3,086,379.98	3,020,626.12	2,895,240.00	(125,386.12)
Benefits	1,365,844.01	1,228,052.96	1,284,927.50	56,874.54
Purchased Services	331,586.30	209,551.67	364,523.59	154,971.92
Energy Services	32,870.00	22,538.32	38,370.00	15,831.68
Materials & Supplies	95,023.08	66,776.26	65,450.31	(1,325.95)
Capital Outlay	104,896.37	73,745.46	56,108.00	(17,637.46)
Other	121,691.44	106,197.34	81,369.00	(24,828.34)
Total Central Services	5,138,291.18	4,727,488.13	4,785,988.40	58,500.27
Pupil Transportation Services				
Salaries	13,005,617.21	12,667,464.44	13,215,091.99	547,627.55
Benefits	6,026,916.24	5,982,870.81	6,110,205.63	127,334.82
Purchased Services	1,039,535.81	776,481.36	851,120.27	74,638.91
Energy Services	2,900,893.06	1,721,638.80	2,813,819.49	1,092,180.69
Materials & Supplies	1,475,097.23	1,210,484.25	1,495,749.26	285,265.01
Capital Outlay	91,845.16	64,820.13	26,583.00	(38,237.13)
Other	46,045.87	16,576.45	43,300.00	26,723.55

Seminole County Public Schools
General Fund - Operating Fund Budget Comparison to Prior Year's Actual
Fiscal Year 2020-21

	2020 Final Budget	2020 Actual	2021 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Total Pupil Transportation Services	24,585,950.58	22,440,336.24	24,555,869.64	2,115,533.40
Operation of Plant				
Salaries	10,092,829.33	8,977,623.85	9,840,765.08	863,141.23
Benefits	5,169,435.60	4,739,561.14	5,144,810.96	405,249.82
Purchased Services	14,801,349.06	13,508,330.26	15,117,973.60	1,609,643.34
Energy Services	13,897,701.29	12,488,429.52	14,504,509.12	2,016,079.60
Materials & Supplies	1,396,297.34	1,197,343.62	1,303,922.52	106,578.90
Capital Outlay	512,095.79	331,608.65	321,598.60	(10,010.05)
Other	78,884.20	41,902.14	37,465.00	(4,437.14)
Total Operation of Plant	45,948,592.61	41,284,799.18	46,271,044.88	4,986,245.70
Maintenance of Plant				
Salaries	5,999,087.89	5,214,940.53	6,232,336.98	1,017,396.45
Benefits	2,171,200.46	1,997,569.40	2,322,641.94	325,072.54
Purchased Services	7,187,909.10	6,025,362.35	7,373,630.68	1,348,268.33
Energy Services	4,517.22	4,432.09	8,134.00	3,701.91
Materials & Supplies	1,975,720.88	1,449,608.75	1,587,720.77	138,112.02
Capital Outlay	185,315.35	108,345.02	68,024.00	(40,321.02)
Other	135,781.33	135,781.33	12,500.00	(123,281.33)
Total Maintenance of Plant	17,659,532.23	14,936,039.47	17,604,988.37	2,668,948.90
Administrative Technology Services				
Salaries	1,650,482.16	1,582,003.88	1,452,438.88	(129,565.00)
Benefits	557,723.69	540,457.77	471,124.54	(69,333.23)
Purchased Services	5,047,371.54	2,594,320.57	3,230,429.33	636,108.76
Materials & Supplies	46,484.51	24,734.27	41,805.24	17,070.97
Capital Outlay	152,048.32	103,294.32	117,856.05	14,561.73
Other	30,815.67	30,815.67	4,000.00	(26,815.67)
Total Administrative Technology Services	7,484,925.89	4,875,626.48	5,317,654.04	442,027.56
Community Services				
Salaries	492,524.35	476,760.67	467,641.20	(9,119.47)
Benefits	161,962.13	147,116.16	161,796.65	14,680.49
Purchased Services	114,375.84	82,738.65	125,815.05	43,076.40
Materials & Supplies	78,700.06	52,454.81	64,238.51	11,783.70
Capital Outlay	10,189.84	9,448.78	6,000.00	(3,448.78)
Other	28,575.16	20,897.64	28,300.00	7,402.36
Total Community Services	886,327.38	789,416.71	853,791.41	64,374.70
Total uses	548,165,458.47	511,452,513.98	562,749,135.33	51,296,621.35
Other financing sources				
Transfers in from general fund	2,666,072.04	2,666,072.04	1,000,000.00	(1,666,072.04)
Transfers in from capital outlay funds	14,829,300.94	14,474,142.75	18,713,955.24	4,239,812.49
Transfers in from internal service funds	7,570,000.00	-	7,500,000.00	7,500,000.00
Transfers out to internal service funds	(5,156,902.46)	(5,156,902.46)	-	5,156,902.46
Total other financing sources	19,908,470.52	11,983,312.33	27,213,955.24	15,230,642.91
Net change in fund balances	(24,598,746.42)	4,382,275.01	(26,976,171.09)	(31,358,446.10)
Fund balances				
Beginning of year	63,030,629.03	63,030,629.03	67,412,904.04	4,382,275.01
Ending Balance	\$ 38,431,882.61	\$ 67,412,904.04	\$ 40,436,732.95	\$ (26,976,171.09)

FLORIDA EDUCATION FINANCE PROGRAM (FEFP) COMPONENTS

ADJUSTMENTS:

The Department of Education is authorized to make prior year adjustments in the allocation of funds to a district for adjudication of litigation, mathematical errors, assessment roll change, FTE student membership errors, or allocation errors revealed in an audit report. If state revenue collections are not sufficient to fund the amount appropriated for the FEFP, a special session may be held to reduce the appropriation and allocations. If the program calculates an amount that exceeds the appropriation, a proration of available funds will be deducted from Districts' calculated funding in proportion to each district's relative share of state and local FEFP dollars. This procedure preserves equity in the distribution of available dollars.

BASE STUDENT ALLOCATION:

The Base Student Allocation from state and local funds is determined annually by the Legislature and is a component in the calculation of Base Funding. For the 2020-21 school year, the base student allocation is \$4,319.49.

BASE FUNDING:

Base Funding is derived from the product of the weighted FTE (WFTE) students, multiplied by the Base Student Allocation and the District Cost Differential of 0.9955. For the 2020-21 school year, the District's base funding per WFTE is \$4,300.05.

BEST & BRIGHTEST TEACHER AND PRINCIPAL ALLOCATION (HB 641 REPEALED):

The Best & Brightest Teacher and Principal Allocation was created to provide funds to districts to provide awards to eligible teachers and principals.

Teacher awards are designed to promote the following:

- Recruitment of newly hired teachers who are a context expert in math, science, computer science, reading or civics
- Retention of teachers that are rated as highly effective or effective in the preceding year and have taught in a school for two consecutive years that improved an average of three percentage points or more when determining school grades
- Recognition of teachers that are rated as highly effective or effective.

Principal awards are designed for principals that served for at least 4 consecutive school years and have improved a school's average by three percentage points or more in total points achieved for determining school grades over the three prior years.

CATEGORICAL PROGRAM FUNDS:

Categorical program funds are added to the FEFP allocation for districts. Currently, Class Size Reduction funding is the only FEFP revenue treated as a categorical. As a result of the voter-approved amendment to Article IX, Section 1, of the Florida Constitution regarding class size reduction, additional operating and capital outlay funds were appropriated to assist districts in their efforts to not exceed the class size maximums. Beginning with the 2010-11 school year, Florida classrooms may have no more than 18 students in grades PK-3, 22 students in grades 4-8, and 25 students in grades 9-12. The 2011 legislature amended Section 1003.03, Florida Statutes (F.S.), (Section 15, Chapter 2011-55, Laws of Florida), by providing class size flexibility to schools that enroll students after the October Student Membership Survey. Up to three students may be assigned to a teacher in grade group K-3. Up to five students may be assigned to a teacher in grade groups 4-8 and 9-12. The district school board must develop a plan that provides that the school will be in full compliance by the next October student survey.

DEPARTMENT OF JUVENILE JUSTICE (DJJ):

The total K-12 weighted full-time equivalent student membership in juvenile justice education programs in each school district shall be multiplied by the amount of the state average class-size reduction factor multiplied by the District's cost differential. An amount equal to the sum of this calculation shall be allocated in the FEFP to each school district to supplement other sources of funding for students in juvenile justice education programs.

DECLINING ENROLLMENT SUPPLEMENT (HB 5002 SUSPENDED FUNDING FOR FY 2021):

The declining enrollment supplement is determined by comparing the unweighted FTE (UFTE) for the current year to the UFTE of the prior year. In those districts where there is a decline in UFTE, 25 percent of the decline is multiplied by the prior-year base funding per UFTE.

DISCRETIONARY MILLAGE COMPRESSION (0.748 MILLS):

If any school district levies the full 0.748 mill levy and it generates an amount of funds per unweighted FTE (UFTE) that is less than the state average amount per UFTE, the school district shall receive a discretionary millage compression supplement that, when added to the funds generated by the district's 0.748 mill levy, shall be equal to the state average as provided in Section 1011.62(5), F.S.

DISTRICT COST DIFFERENTIAL:

Section 1011.62(2), F.S., requires the Commissioner to annually compute district cost differentials (DCDs) by adding each district's Florida Price Level Index for the most recent three years and dividing the sum by three. The result is multiplied by 0.800, and 0.200 is added to the product to obtain the DCD. For the 2020-21 school year, the DCD is 0.9955.

EXCEPTIONAL STUDENT EDUCATION (ESE) GUARANTEED ALLOCATION:

This allocation provides funding to support the additional cost for exceptional education students that are identified for services in program levels 111, 112, or 113.

FLORIDA DIGITAL CLASSROOMS ALLOCATION:

H.B. 5101 created the Florida Digital Classrooms Allocation to support efforts to improve student performance outcomes by integrating technology in classroom teaching and learning. The District must adopt a district digital classrooms plan and submit the plan to the Department of Education for approval on an annual basis.

FLORIDA TEACHERS CLASSROOM SUPPLY ASSISTANCE:

Pursuant to Section 1012.71, F.S., these funds are to be used only by classroom teachers for the purchase of classroom instructional materials and supplies for use in teaching students. The Florida Teachers Classroom Supply Assistance Program appropriation provides an allocation to each school district based on the district's prorated share of the total K-12 unweighted FTE student enrollment.

FUNDING COMPRESSION ALLOCATION:

For the 2020-21 school year, a Funding Compression Allocation provides funding for school districts and developmental research schools whose total funds per FTE in the prior school year were less than the statewide average.

INSTRUCTIONAL MATERIALS:

The Instructional Materials allocation provides for core subject instructional materials, as well as library/media materials and science lab materials. These funds are allocated to provide growth and maintenance funding for each District school, to purchase dual enrollment textbooks, library/media and science lab materials, and to cover the cost of district-wide textbook adoptions.

Districts must spend at least 50% of this allocation to purchase digital instructional materials.

MENTAL HEALTH ALLOCATION:

Each district receives a minimum allocation. Funds appropriated for the Mental Health Assistance Allocation are provided to school districts to help establish or expand school-based mental health care. Before receiving funds, school districts are required to annually develop and submit a plan outlining the local program and planned expenditures to their district school boards for approval.

Charter schools are eligible to receive a proportionate share of the district's allocation by submitting a plan outlining the local program and planned expenditures to its governing body for approval. After the plan is approved, it must be provided to the school's sponsor (district).

RESEARCH-BASED READING INSTRUCTION ALLOCATION:

The Research-based Reading Instruction Allocation is designed to create a K-12 comprehensive, district-wide system of research-based reading instruction. Charter schools shall be given a proportional share of the Research-Based Reading Instruction Allocation. Charter schools must ensure the funds received through this allocation are spent in accordance with section 1011.62(9)(c), Florida Statutes.

REQUIRED LOCAL EFFORT:

The required local effort is subtracted from the state and local FEFP dollars. This is the amount of required local effort that each district must provide to participate in the Florida Education Finance Program. The Commissioner computes and certifies the required local effort millage rate for each district. For the current school year FEFP calculation, each district's contribution for required local effort is the product of the certified mills times 96 percent of the taxable value for school purposes of the district. Section 1011.62(4), F.S., directs the Commissioner to adjust required local effort millage rates if the millage would produce more than 90 percent of a district's total FEFP entitlement.

The Department of Revenue provides the Commissioner with its most recent determination of the assessment level of the prior year's assessment roll for each district and for the state. A millage rate is computed based on the positive or negative variation of each district from the state average assessment level. The millage rate resulting from application of this equalization factor is added to the state average required local effort millage. The sum of these two rates becomes each district's certified required local effort millage.

For the 2017-18 school year, the State Legislature implemented a "buy-down" of the Required Local Effort (RLE). This policy rolls back the RLE millage rate to ensure that any increase in statewide school taxable value does not yield more funding for the RLE.

SAFE SCHOOLS:

The Safe Schools allocation shall be used to promote and create a safe learning environment for children to develop and learn. The funds are to be allocated so that each district is guaranteed a minimum amount of funding. If there is a remaining appropriation, 67 percent shall be allocated based on the most recent Florida Crime Index provided by the Department of Law Enforcement, and 33 percent shall be allocated based on each district's share of the state's total unweighted student enrollment. The allocation is used to provide School Resource Officers/Deputies at each school.

SCHOOL RECOGNITION PROGRAM FUNDS & DISCRETIONARY LOTTERY:

The State Legislature has the authority to appropriate for school recognition funds and district discretionary lottery funds. The first priority is to fund the Florida School Recognition Program, which is authorized by Section 1008.36, F.S. The Florida School Recognition Program provides monetary awards to schools that earn an “A” grade, improve at least one performance grade from the previous year, or sustain the previous year’s improvement of more than one letter grade. The funds can be used for nonrecurring bonuses to the faculty and staff, nonrecurring expenditures for educational equipment or materials, or for temporary personnel to assist the school in maintaining or improving student performance.

STUDENT TRANSPORTATION:

The Student Transportation allocation provides for safe and efficient transportation services in school districts to support student learning. The formula for allocating the funds is outlined in Section 1011.68, F.S., and contains the following provisions in the state allocation for student transportation: 1) students with special transportation needs earn a higher rate of funding than base students; 2) base funding for each district is established by the district's proportionate share of the total statewide students eligible for transportation; and 3) indices are applied that modify the base funding amount to reward more efficient bus utilization, compensate for rural population density, and adjust funding based on the cost of living. The funds are to be distributed based on the formula in Section 1011.68, F.S. The formula currently provides funding to support about 50% of the District’s total transportation costs.

SUPPLEMENTAL ACADEMIC INSTRUCTION:

The Supplemental Academic Instruction (SAI) component of the FEFP formula provides for additional funding to pay for supplemental and remedial instruction. The District’s SAI allocation supports the cost of remediation programs at each school and district-wide professional development.

TEACHER SALARY INCREASED ALLOCATION (NEW FOR SCHOOL YEAR 2020-21):

The allocation is created to provide additional funding to increase the minimum base salary for full-time classroom teachers as defined in s. 1012.01(2)(a).

The proviso language stipulates that eighty percent of the total allocation is provided for school districts to increase the minimum base salary for full-time classroom teachers as defined in s. 1012.01(2)(a), plus certified prekindergarten teachers funded in the Florida Education Finance Program, but not including substitute teachers, to at least \$47,500, or to the maximum amount achievable based on the school district’s allocation. No eligible full-time classroom teacher shall receive a base salary less than the minimum base salary as adjusted by the school district’s allocation.

Twenty percent of the total allocation, plus any remaining funds from the district’s share of the eighty percent allocation, shall be used by school districts as specified in section 1011.62, F.S.

TURNAROUND SUPPLEMENTAL SERVICES ALLOCATION:

The allocation is created to provide additional funding to school district-managed turnaround schools, schools that earn three consecutive grades below a “C” and schools that improved to a “C” and are no longer in turnaround status.

Funds are intended to offer services designed to improve the overall academic and community welfare of the schools’ students and their families. Eligible schools earn \$500 per FTE.



Seminole County Public Schools
Sources - Florida Education Finance Program (FEFP) Basic and Categorical Funds
Fiscal Year 2020-21

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)		2019-20 FEFP 2nd Calculation	2019-20 FEFP 4th Calculation	2020-21 FEFP 2nd Calculation	2020-21 FEFP 2nd Calculation Compared to 2019-20 FEFP 2nd Calculation	2020-21 FEFP 2nd Calculation Compared to 2019-20 FEFP 4th Calculation
1 FEFP ELEMENTS:						
2	UFTE Unweighted-Full-Time-Equivalent Students	67,613.07	67,299.76	67,675.62	62.55	375.86
3	WFTE Weighted-Full-Time-Equivalent Students	73,459.31	73,410.95	74,112.95	653.64	702.00
4	BSA Base Student Allocation	\$ 4,279.49	\$ 4,279.49	\$ 4,319.49	40.00	\$ 40.00
5	DCD District Cost Differential	0.9947	0.9947	0.9955	0.0008	0.0008
6 FEFP BASIC PROGRAM SOURCES:						
7	Acct Account Name					
8	3310 FEFP Base Funding (WFTE x BSA x DCD)	\$ 312,702,231	\$ 312,496,370	\$ 318,689,560	\$ 5,987,329	\$ 6,193,190
10	3310 Proration to Appropriation	-	(951,920)	-	-	951,920
11	3310 Additional .748 Compression	9,656,499	9,312,268	9,687,765	31,266	375,497
12	3310 Safe Schools	3,803,902	3,766,204	3,756,086	(47,816)	(10,118)
13	3310 Supplemental Academic Instruction (SAI)	16,289,733	16,135,644	16,231,041	(58,692)	95,397
14	3310 Reading Instruction Allocation	2,955,028	2,939,106	2,926,251	(28,777)	(12,855)
15	3310 ESE Guaranteed Allocation	20,410,573	20,234,454	20,219,256	(191,317)	(15,198)
16	3310 Student Transportation	11,081,667	11,253,754	11,386,474	304,807	132,720
17	3310 Instructional Materials	5,368,222	5,211,553	5,336,153	(32,069)	124,600
18	3310 Teacher Classroom Supply Assistance	1,302,527	1,302,527	1,284,792	(17,735)	(17,735)
19	3310 Digital Classroom Allocation	295,025	294,772	116,611	(178,414)	(178,161)
20	3310 Funding Compression Allocation	4,361,880	4,325,267	2,917,335	(1,444,545)	(1,407,932)
21	3310 Mental Health Allocation	1,728,659	1,713,700	2,299,719	571,060	586,019
22	3310 Turnaround Supplement Services Allocation	643,656	658,828	342,715	(300,941)	(316,113)
23	3310 Best and Brightest Allocation	6,577,667	6,577,667	-	(6,577,667)	(6,577,667)
24	3310 Teacher Salary Increase Allocation	-	-	11,569,887	11,569,887	11,569,887
25	Total FEFP Basic Program Sources	397,177,269	395,270,194	406,763,645	9,586,376	11,493,451
26 CATEGORICAL AND OTHER PROGRAM SOURCES:						
27	Acct Account Name					
28	3355 Class Size Reduction	72,291,356	71,894,047	72,577,713	286,357	683,666
29	3344 Discretionary Lottery	230,451	67,689	-	(230,451)	(67,689)
30	3361 School Recognition Funds	2,555,719	2,855,737	-	(2,555,719)	(2,855,737)
31	Total Categorical and Other Program Sources	75,077,526	74,817,473	72,577,713	(2,499,813)	(2,239,760)
32 DISCRETIONARY FUNDS SOURCES:						
33	Acct Account Name					
34	3411 Discretionary Local Effort 0.748 Mills	27,899,034	27,899,034	29,616,907	1,717,873	1,717,873
35	Total FEFP Basic and Categorical Sources	(A) \$ 500,153,829	\$ 497,986,701	\$ 508,958,265	\$ 8,804,436	\$ 10,971,564
36 FEFP FUNDING FORMULA BY SOURCE:						
37 LOCAL SOURCES:						
38	Acct Account Name					
39	3411 Required Local Effort	\$ 144,567,721	\$ 144,567,721	\$ 145,827,630	\$ 1,259,909	\$ 1,259,909
40	3411 Local Discretionary Effort	27,899,034	27,899,034	29,616,907	1,717,873	1,717,873
41	Total from Local Sources	(B) \$ 172,466,755	\$ 172,466,755	\$ 175,444,537	\$ 2,977,782	\$ 2,977,782
42 STATE SOURCES:						
43	Total from State Sources ((A)-(B))	\$ 327,687,074	\$ 325,519,946	\$ 333,513,728	\$ 5,826,654	\$ 7,993,782
44 PER FULL-TIME-EQUIVALENT (FTE) STUDENT						
45	\$ Per Unweighted FTE Total	7,397.30	7,399.53	7,520.56	123.26	121.02
46	\$ Per Weighted FTE Total	6,808.58	6,783.55	6,867.33	58.75	83.78



**Seminole County Public Schools
Revenue Estimates
Fiscal Year 2020-21**

Description	2019-20 FEFP 2nd Calculation	2019-20 FEFP 4th Calculation	2020-21 FEFP 2nd Calculation	2020-21 FEFP 2nd Calculation Compared to 2019-20 FEFP 2nd Calculation	2020-21 FEFP 2nd Calculation Compared to 2019-20 FEFP 4th Calculation
1 FEDERAL & FEDERAL THROUGH STATE SOURCES:					
2 Acct Account Name					
3 3191 ROTC	\$ 600,000	\$ 600,000	\$ 600,000	\$ -	\$ -
4 3192 Pell Grants	-	31,206	-	-	(31,206)
5 3202 Medicaid Funding	1,400,000	1,400,000	1,400,000	-	-
6 Total Federal & Federal through State Sources	2,000,000	2,031,206	2,000,000	-	(31,206)
7 STATE SOURCES:					
8 Acct Account Name					
9 3310 Net State FEFP & Categorical Funding	327,687,074	325,519,946	333,513,728	5,826,654	7,993,782
10 3310 McKay Adjustment	(5,727,191)	(5,784,747)	(5,639,364)	87,827	145,383
11 3310 Family Empowerment Scholarship	(521,800)	(1,459,126)	(4,712,939)	(4,191,139)	(3,253,813)
12 3323 CO & DS	38,208	38,208	38,208	-	-
13 3343 State License Tax	78,000	78,000	78,000	-	-
14 3371 Voluntary Pre-K	2,230,000	2,230,000	1,961,454	(268,546)	(268,546)
15 3378 Full Service Schools	166,000	166,000	166,000	-	-
16 Total State Sources	323,950,291	320,788,281	325,405,087	1,454,796	4,616,806
17 LOCAL SOURCES:					
18 Acct Account Name					
19 3411 Ad Valorem Taxes	172,466,755	172,466,755	175,444,537	2,977,782	2,977,782
20 3411 Prior Period Tax Adjustment	335,684	335,684	118,785	(216,899)	(216,899)
21 3430 Investment Income	2,825,000	3,137,962	1,733,000	(1,092,000)	(1,404,962)
22 344X Gifts, Grants and Bequests	-	1,940	-	-	(1,940)
23 3472 Pre-K	1,122,200	1,122,200	990,000	(132,200)	(132,200)
24 3494 Federal Indirect	1,650,000	1,650,000	1,650,000	-	-
25 349X Other Miscellaneous Local	1,180,560	1,422,630	1,217,600	37,040	(205,030)
26 Total Local Sources	179,580,199	180,137,171	181,153,922	1,573,723	1,016,751
27 TRANSFERS IN:					
28 Acct Account Name					
29 3630 Transfer from Capital Outlay Funds	12,308,733	14,868,362	18,713,955	6,405,222	3,845,593
30 3610 Transfer from Extended Day Program	2,666,072	2,666,072	1,000,000	(1,666,072)	(1,666,072)
31 3672 Transfer from Internal Service Funds-PS	70,000	70,000	-	(70,000)	(70,000)
32 3674 Transfer from Internal Service Fund-HS	7,500,000	-	7,500,000	-	7,500,000
34 Total Transfers In	22,544,805	17,604,434	27,213,955	4,669,150	9,609,521
35 Total Revenue and Transfers In	\$ 528,075,295	\$ 520,561,092	\$ 535,772,964	\$ 7,697,669	\$ 15,211,872

Seminole County Public Schools

General Fund - Operating Budget Analysis

Fiscal Year 2020-21

		Amount
	UFTE Projection	67,675.62
	Beginning Operating Budget Revenue	528,075,295
Increases (Decreases) in Estimated Revenues		
1.	State Sources	1,454,796
2.	Local Sources	1,573,723
3.	Transfers In	4,669,150
(a.)	Total Estimated Revenue and Transfers In	535,772,964
(b.)	Recurring Base Budget	522,531,744
Increases (Decreases) in State Categorical and Restricted Programs		
1.	Safe Schools Allocation	(47,816)
2.	Reading Instruction Allocation	(28,777)
3.	Instructional Materials Allocation	(32,069)
4.	Teachers Classroom Supply Assistance Program Allocation	(17,735)
5.	Digital Classroom Allocation	(178,414)
6.	Discretionary Lottery/School Recognition Allocation	(2,786,170)
7.	VPK & Pre-K Program Changes	(400,746)
8.	Mental Health Assistance Allocation	571,060
9.	Turnaround Supplement Services Allocation	(300,941)
10.	Best and Brightest Allocation	(6,577,667)
11.	Teacher Salary Increase Allocation	11,569,887
12.	Advance Placement, International Baccalaureate Funds & Industry Cert. Allocation	953,760
13.	Charter School FEP Allocation	4,018,277
14.	Virtual Education Course Fees	7,039,176
15.	FTE Unallocated	2,824,871
(c.)	Total Increases in State Categorical and Restricted Programs	16,606,696
Salary & Benefit Improvements (Board High Priority Items)		
1.	Salaries (Does not include Instructional)	1,082,958
2.	Florida Retirement System (FRS) Contribution Rate Changes	4,401,508
3.	Health & Life Insurance Changes	(5,634,558)
(d.)	Total (Decreases) Salary & Benefit Improvements	(150,092)

Seminole County Public Schools

General Fund - Operating Budget Analysis

Fiscal Year 2020-21

Necessary Budget Items Changes- Instructional & Operational

1 . Net Estimated Instructional and Instructional Support Staffing Changes	(1,675,144)
2 . Support Staffing Points Adjustment	(92,525)
3 . Custodial Services Points	(202,255)
4 . School FTE Budget <i>(Enrollment, Program Weights and Cost of Living Adjustment)</i>	(319,274)
5 District Level Departments	(193,678)
6 . Utility, Fuel, and Telecommunication	1,039,290
7 . Property, Casualty, Liability Insurance	484,958
8 . Safety Training	72,000
9 . Safe Schools Discretionary Funds (SRO Budget) Project	479,247
10 School Security and Safety Projects	332,489
11 . ESE Interpreters Project	(397,512)
12 High School Summer School Project	(300,000)
13 Compensation for In-Service Project	(300,000)
14 Elementary and Middle School Tutorial Projects	(106,745)
15 Middle School Summer Reading Quest Project	(100,000)
16 Transportation Fuel Project	(128,685)
17 . District-wide Operation of Plant - Other	125,000
18 . District-wide Building & Ground Maintenance	5,638,052
19 . Charter School Capital Outlay Allocation	198,063
20 . Microsoft Office License and PeopleSoft Maintenance Contract	(1,527,924)
21 . Dual Enrollment	255,150
22 . Bus Driver Bonus	90,000
23 . Mental Health Assistance Allocation	296,136
24 . Sick Leave Payout	900,000
25 . Prekindergarten	135,567

(e.) **Total Increases Necessary Budget Items Changes** **4,702,211**

Other Recurring Cost Savings

1 . Retirements, Terminations, and New Hires	(1,200,000)
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(f.) **Total Other Recurring Cost Savings** **(1,200,000)**

RECAP

(a.) Total Estimated Revenue and Transfers In	\$ 535,772,964
(b.) Recurring Base Budget	522,531,744
(c.) Total Increases in State Categorical and Restricted Programs	16,606,696
(d.) Total (Decreases) Salary & Benefit Improvements	(150,092)
(e.) Total Increases Necessary Budget Items Changes	4,702,211
(f.) Total Other Recurring Cost Savings	(1,200,000)
Total Recurring Appropriation Budget	542,490,559
Estimated Recurring Budget (Deficit)	\$ (6,717,595)

Seminole County Public Schools
General Fund - Operating - Budget Comparison Data to Prior Years' Actual Expenditures & Transfers by Function
Fiscal Years 2015-16 thru 2020-21

	Expenditures					Beginning 2019-20
	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	
EXPENDITURES AND TRANSFERS						
5000 Instruction	\$ 314,511,782	\$ 313,967,765	\$ 325,436,301	\$ 327,048,816	\$ 334,236,135	\$ 358,042,892
6100 Pupil Personnel Services	19,308,622	20,376,998	21,146,928	22,550,943	24,401,280	25,235,685
6200 Instructional Media Services	3,367,195	2,726,813	2,199,499	2,018,604	1,608,102	2,046,438
6300 Instructional and Curriculum Development	4,346,760	5,057,533	5,019,503	5,347,450	6,863,757	7,541,898
6400 Instructional Staff Training	2,949,186	2,794,342	2,678,517	6,076,505	6,019,844	5,620,138
6500 Instructional Related Technology	4,417,091	5,407,895	5,103,465	5,332,212	4,967,245	5,164,911
7100 School Board	1,403,187	1,404,437	1,507,861	1,545,594	1,415,411	1,551,259
7200 General Administration	2,286,476	2,174,832	2,612,345	2,315,613	601,481	613,059
7300 School Administration	32,297,636	33,038,938	33,879,927	36,100,264	38,006,282	36,489,645
7400 Facilities Acquisition and Construction	209,856	209,878	694,694	1,628,168	1,660,783	1,518,798
7500 Fiscal Services	2,059,644	2,204,840	2,342,921	2,423,518	2,618,489	2,621,883
7700 Central Services	4,260,577	4,212,767	4,759,594	4,989,124	4,727,488	4,964,486
7800 Pupil Transportation Services	20,069,518	21,118,184	21,872,554	22,488,922	22,440,336	24,301,086
7900 Operation of Plant	37,328,876	39,621,045	38,922,473	39,363,690	41,284,799	44,095,389
8100 Maintenance of Plant	10,095,725	10,243,887	9,867,647	10,321,267	14,936,039	15,237,501
8200 Administrative Technology Services	5,052,659	4,721,719	4,749,775	5,326,711	4,875,626	6,703,154
9100 Community Services	672,718	735,987	695,916	728,345	789,417	840,775
9700 Transfers Out	5,025,977	92,918	-	69,836	5,156,902	810,000
TOTAL EXPENDITURES AND TRANSFERS	\$ 469,663,485	\$ 470,110,778	\$ 483,489,920	\$ 495,675,582	\$ 516,609,416	\$ 543,398,996

	Budget		
	Beginning 2020-21	2020-21 Budget by	
		RECURRING	NON-RECURRING
EXPENDITURES AND TRANSFERS			
5000 Instruction	\$ 375,830,465	\$ 362,106,699	\$ 13,723,766
6100 Pupil Personnel Services	25,370,825	24,546,992	823,833
6200 Instructional Media Services	1,338,818	1,302,190	36,628
6300 Instructional and Curriculum Development	6,934,386	6,907,285	27,101
6400 Instructional Staff Training	5,063,578	4,835,669	227,909
6500 Instructional Related Technology	5,227,333	4,630,109	597,224
7100 School Board	1,619,046	1,594,377	24,669
7200 General Administration	554,163	525,939	28,224
7300 School Administration	36,757,956	36,745,184	12,772
7400 Facilities Acquisition and Construction	1,536,424	1,377,264	159,159
7500 Fiscal Services	3,126,805	3,112,149	14,656
7700 Central Services	4,785,988	4,740,047	45,942
7800 Pupil Transportation Services	24,555,870	24,474,363	81,507
7900 Operation of Plant	46,271,045	45,246,581	1,024,464
8100 Maintenance of Plant	17,604,988	15,819,279	1,785,709
8200 Administrative Technology Services	5,317,654	3,694,261	1,623,393
9100 Community Services	853,791	832,171	21,621
9700 Transfers Out	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	\$ 562,749,135	\$ 542,490,559	\$ 20,258,576

Seminole County Public Schools
General Fund - Operating - Budget Comparison Data to Prior Years' Actual Expenditures & Transfers by Object
Fiscal Years 2015-16 thru 2020-21

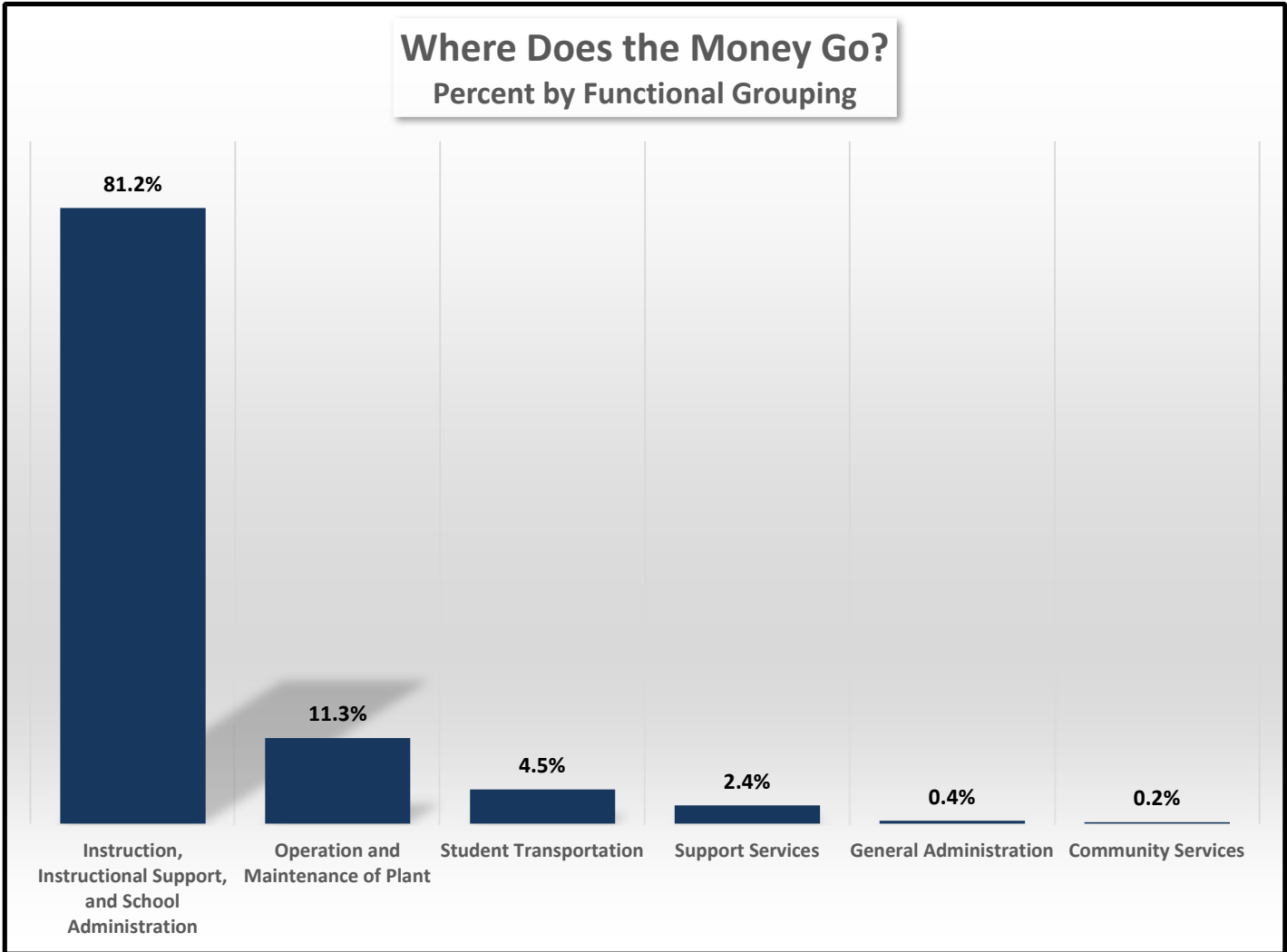
	Expenditures					Beginning 2019-20
	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	
EXPENDITURES AND TRANSFERS						
100 - Salaries	\$ 297,886,181	\$ 294,330,839	\$ 300,746,163	\$ 302,504,967	\$ 316,085,051	\$ 317,185,418
200 - Employee Benefits	94,211,644	95,451,627	99,734,551	106,054,157	106,189,308	111,552,859
310 - Purchased Services	3,621,089	5,055,287	5,496,591	6,646,631	7,521,745	9,509,867
320 - Ins & Bond Premiums	4,007,412	5,346,745	3,904,047	2,043,796	4,605,310	4,322,209
330 - Travel	418,538	414,003	416,179	675,505	416,656	457,777
350 - Repairs & Maintenance	2,749,765	7,143,615	5,626,248	5,932,013	10,001,387	10,009,242
360 - Rentals	1,164,067	4,285,190	9,536,472	10,761,689	8,553,679	10,708,689
370 - Communications	1,177,500	997,167	1,139,086	1,129,484	1,087,918	1,086,947
380 - Public Utility Services	2,344,563	2,310,362	2,400,996	2,604,967	2,589,419	2,728,358
390 - Other Purchased Serv	21,966,672	17,299,981	18,537,251	19,837,657	20,636,268	21,843,870
410 - Natural Gas	143,427	201,776	227,126	234,265	191,042	246,544
420 - Bottled Gas	324,568	393,858	645,235	691,901	449,133	751,675
430 - Electricity	11,862,707	12,017,506	11,663,071	13,251,516	12,096,314	13,430,942
450 - Gasoline	195,875	146,802	221,682	192,879	179,871	210,081
460 - Diesel Fuel	1,573,170	1,752,768	1,943,312	1,947,517	1,322,733	2,277,583
510 - Supplies	8,288,951	7,921,387	8,021,381	6,791,800	7,102,222	23,900,608
520 - Textbooks	2,631,958	3,073,338	1,754,426	1,339,459	1,301,956	2,992,273
530 - Periodicals	122,905	120,920	96,562	114,973	121,424	61,795
540 - Oil & Grease	108,960	82,945	75,348	100,037	73,330	95,523
730 - Dues and Fees	1,064,971	1,115,212	1,133,935	1,137,367	896,041	1,042,339
560 - Tires & Tubes	282,935	244,763	236,241	221,525	182,156	309,093
590 - Other Materials & Supplies	28	-	1,130	(79)	-	8,918
610 - Library Books	267,573	232,673	222,893	247,986	205,624	263,646
620 - Audio Visual Materials	29,619	21,643	23,836	5,372	3,980	18,793
630 - Bldgs & Fixed Equipment	-	648	22,075	387,096	-	6,205
640 - Furniture & Equip	3,293,330	4,395,046	3,353,049	3,808,813	3,170,663	2,343,222
650 - Motor Vehicles	60,934	10,347	1,547	6,329	-	-
670 - Improvements	75,871	74,698	245,222	332,307	104,686	145,398
680 - Remodeling	207,047	214,629	94,205	235,947	215,212	177,773
690 - Computer Software	160,873	21,111	17,118	7,875	8,710	56,491
720 - Interest	-	-	-	-	130,103	95,000
730 - Dues and Fees	382,943	849,983	1,427,215	1,698,201	1,558,242	245,171
740 - Judgements	-	-	-	11,500	-	2,000
750 - Other Personal Serv	3,992,587	4,478,623	4,515,556	4,573,394	3,376,891	4,203,535
760 - Payments to Escrow	-	-	-	25	-	-
770 - Claims Expense	-	-	-	76,875	-	184,917
790 - Misc Expenses	18,845	12,368	10,171	-	1,075,440	114,236
900 - Transfers Out	5,025,977	92,918	-	69,836	5,156,902	810,000
TOTAL EXPENDITURES AND TRANSFERS	\$ 469,663,485	\$ 470,110,778	\$ 483,489,920	\$ 495,675,582	\$ 516,609,416	\$ 543,398,996

	Budget		
	Beginning 2020-21	2020-21 Budget by	
		RECURRING	NON-RECURRING
EXPENDITURES AND TRANSFERS			
100 - Salaries	\$ 316,927,364	\$ 316,899,530	\$ 27,834
200 - Employee Benefits	115,345,840	115,330,007	15,833
310 - Purchased Services	7,728,099	6,621,034	1,107,065
320 - Ins & Bond Premiums	5,231,796	5,231,796	-
330 - Travel	295,123	288,326	6,797
350 - Repairs & Maintenance	11,582,265	9,994,029	1,588,236
360 - Rentals	8,871,032	6,124,082	2,746,950
370 - Communications	1,071,623	1,059,801	11,822
380 - Public Utility Services	3,194,977	3,117,591	77,386
390 - Other Purchased Serv	31,877,239	30,034,993	1,842,246
410 - Natural Gas	208,885	208,885	-
420 - Bottled Gas	716,571	714,896	1,675
430 - Electricity	14,067,687	14,067,687	-
450 - Gasoline	217,953	203,598	14,355
460 - Diesel Fuel	2,153,793	2,149,079	4,714
510 - Supplies	30,796,309	20,646,074	10,150,235
520 - Textbooks	3,702,922	2,225,197	1,477,725
530 - Periodicals	35,892	30,274	5,618
540 - Oil & Grease	93,276	92,911	365
730 - Dues and Fees	1,041,938	1,026,587	15,351
560 - Tires & Tubes	324,613	307,683	16,930
590 - Other Materials & Supplies	4,653	4,653	-
610 - Library Books	261,117	224,077	37,040
620 - Audio Visual Materials	1,238	1,210	28
630 - Bldgs & Fixed Equipment	4,524	4,524	-
640 - Furniture & Equip	1,275,002	469,449	805,553
650 - Motor Vehicles	-	-	-
670 - Improvements	155,541	105,048	50,493
680 - Remodeling	110,007	10,746	99,261
690 - Computer Software	30,344	28,618	1,726
720 - Interest	-	-	-
730 - Dues and Fees	148,215	146,666	1,549
740 - Judgements	-	-	-
750 - Other Personal Serv	4,128,002	4,113,570	14,432
760 - Payments to Escrow	-	-	-
770 - Claims Expense	84,708	-	84,708
790 - Misc Expenses	1,060,586	1,007,938	52,648
900 - Transfers Out	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	\$ 562,749,135	\$ 542,490,559	\$ 20,258,576



Seminole County Public Schools
General Fund - Operating - Recurring Budget by Functional Grouping
Fiscal Year 2020-21

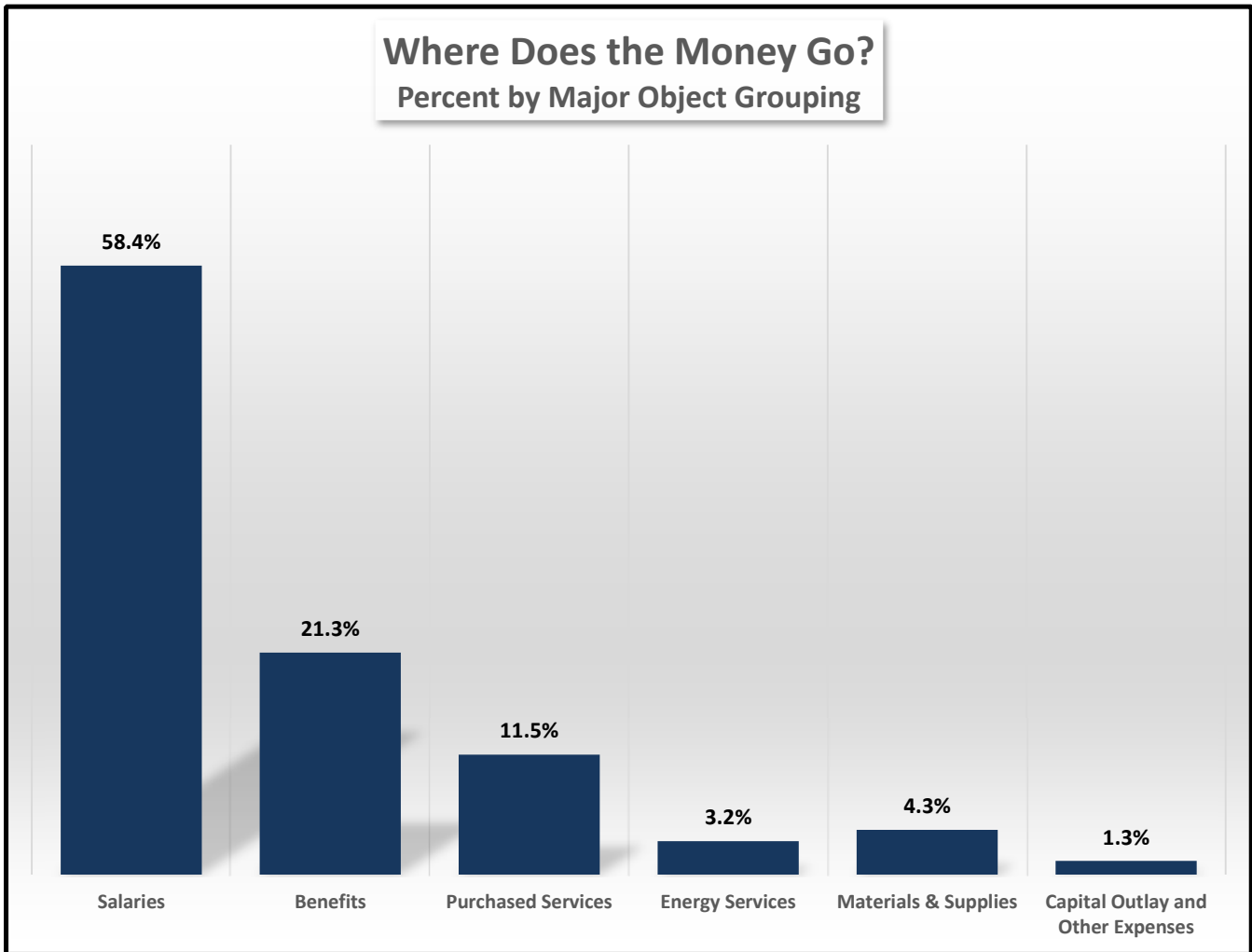
<i>Functional Grouping</i>	<i>% of Budget</i>	<i>Budget 2020-21</i>
Instruction, Instructional Support, and School Administration	81.2%	\$ 441,074,128
Operation and Maintenance of Plant	11.3%	61,065,860
Student Transportation	4.5%	24,474,363
Support Services	2.4%	12,923,721
General Administration	0.4%	2,120,316
Community Services	0.2%	832,171
Total Recurring Budget	100.0%	\$ 542,490,559





Seminole County Public Schools
General Fund - Operating - Recurring Budget by Major Object Grouping
Fiscal Year 2020-21

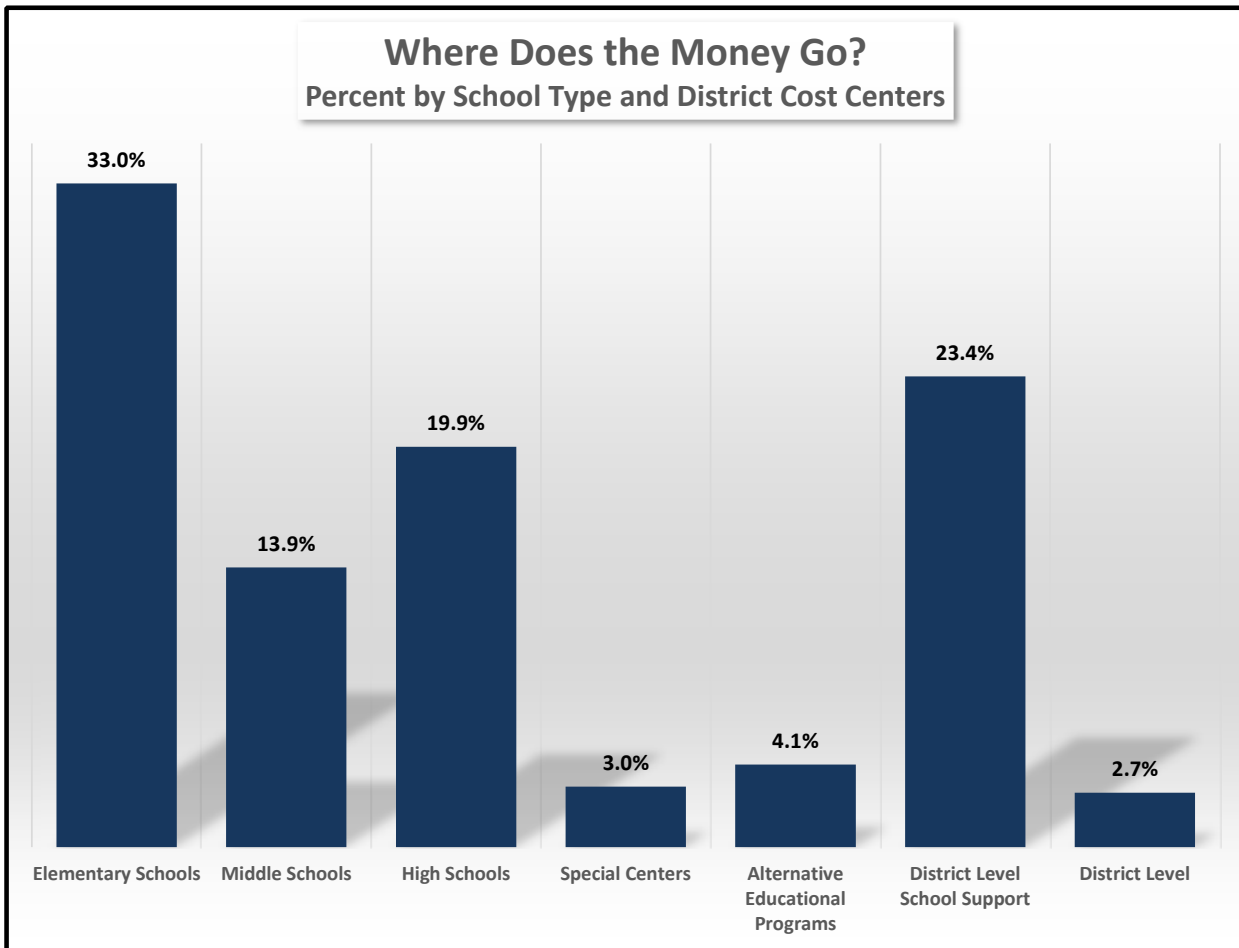
Major Object Grouping	% of Budget	Budget 2020-21
Salaries	58.4%	\$ 316,899,530
Benefits	21.3%	115,330,007
Purchased Services	11.5%	62,471,652
Energy Services	3.2%	17,344,145
Materials & Supplies	4.3%	23,306,792
Capital Outlay and Other Expenses	1.3%	7,138,433
Total Recurring Budget	100.0%	\$ 542,490,559





Seminole County Public Schools
General Fund - Operating - Recurring Budget by School Type and District Cost Centers
Fiscal Year 2020-21

Center Type Grouping	% of Budget	Budget 2020-21
Elementary Schools	33.0%	\$ 178,579,301
Middle Schools	13.9%	75,391,541
High Schools	19.9%	108,086,133
Special Centers	3.0%	16,239,491
Alternative Educational Programs	4.1%	22,462,259
District Level School Support	23.4%	126,853,159
District Level	2.7%	14,878,675
Total Recurring Budget	100.0%	\$ 542,490,559





SEMINOLE COUNTY
PUBLIC SCHOOLS

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Seminole County Public Schools
General Fund - Operating - Recurring Budget Comparison Data to Prior Year by School
Fiscal Years 2019-20 thru 2020-21

	2019-20			2020-21		
	Budget			Budget		
	Salaries & Benefits	All Other	Total	Salaries & Benefits	All Other	Total
ELEMENTARY SCHOOLS						
Hamilton Elementary	\$ 4,585,137	\$ 149,680	\$ 4,734,817	\$ 4,596,207	\$ 176,402	\$ 4,772,609
Bear Lake Elementary	5,762,631	222,756	5,985,387	5,621,414	241,271	5,862,685
English Estates Elementary	4,378,752	216,705	4,595,457	4,481,760	227,341	4,709,101
Geneva Elementary	3,499,010	116,098	3,615,108	3,456,265	119,402	3,575,667
Lake Mary Elementary	4,907,270	237,118	5,144,388	5,107,287	255,866	5,363,153
Longwood Elementary	3,412,200	110,283	3,522,483	3,518,220	124,569	3,642,789
John Evans Elementary	5,235,864	306,275	5,542,139	4,941,590	318,881	5,260,471
Layer Elementary	3,572,838	229,795	3,802,633	3,624,679	259,645	3,884,324
Lawton Elementary	4,771,972	217,546	4,989,518	4,745,360	264,530	5,009,890
Pine Crest Elementary	4,931,866	465,231	5,397,097	4,983,141	308,984	5,292,125
Joan Walker Elementary	4,066,103	229,647	4,295,750	4,287,720	248,521	4,536,241
Casselberry Elementary	4,209,149	161,556	4,370,705	4,346,437	177,437	4,523,874
Wilson Elementary	5,337,637	221,022	5,558,659	5,470,225	260,105	5,730,330
Goldsboro Elementary	4,875,471	260,281	5,135,752	4,987,382	276,920	5,264,302
Midway Elementary	5,321,534	261,031	5,582,565	5,505,133	305,522	5,810,655
Highlands Elementary	3,783,525	232,096	4,015,621	3,836,669	267,505	4,104,174
Rainbow Elementary	4,471,297	242,403	4,713,700	4,430,675	216,991	4,647,666
Winter Springs Elementary	3,622,585	156,432	3,779,017	3,877,155	178,009	4,055,164
Spring Lake Elementary	3,999,754	169,623	4,169,377	3,892,031	175,018	4,067,049
Carillon Elementary	5,431,671	316,933	5,748,604	5,710,260	349,320	6,059,580
Forest City Elementary	4,943,228	251,047	5,194,275	4,941,741	294,487	5,236,228
Red Bug Elementary	4,555,424	220,961	4,776,385	4,406,277	238,494	4,644,771
Idyllwilde Elementary	5,036,825	529,674	5,566,499	5,124,895	211,004	5,335,899
Eastbrook Elementary	4,517,993	230,221	4,748,214	4,685,814	250,078	4,935,892
Altamonte Elementary	4,405,932	216,921	4,622,853	4,187,525	223,727	4,411,252
Sabal Point Elementary	5,131,083	215,074	5,346,157	5,263,155	238,717	5,501,872
Woodlands Elementary	4,529,554	188,338	4,717,892	4,664,586	209,124	4,873,710
Lake Orienta Elementary	4,214,211	212,412	4,426,623	4,208,711	238,447	4,447,158
Sterling Park Elementary	4,953,157	225,968	5,179,125	5,064,009	254,151	5,318,160
Wekiva Elementary	4,624,366	176,289	4,800,655	4,817,583	186,519	5,004,102
Keeth Elementary	3,627,600	165,802	3,793,402	3,629,419	185,034	3,814,453
Stenstrom Elementary	3,923,795	170,982	4,094,777	4,056,827	187,208	4,244,035
Heathrow Elementary	4,645,455	181,462	4,826,917	4,515,070	210,483	4,725,553
Partin Elementary	4,067,767	158,975	4,226,742	4,039,769	171,169	4,210,938
Altermese Bentley Elementary	5,414,692	341,584	5,756,276	5,519,766	371,788	5,891,554
Wicklow Elementary School	4,751,049	255,485	5,006,534	4,706,091	277,894	4,983,985
Crystal Lake Elementary	4,570,952	283,207	4,854,159	4,522,388	305,504	4,827,892
TOTAL ELEMENTARY SCHOOLS	\$ 168,089,349	\$ 8,546,913	\$ 176,636,262	\$ 169,773,236	\$ 8,806,067	\$ 178,579,303

MIDDLE SCHOOLS

Milwee Middle	\$ 6,367,704	\$ 353,920	\$ 6,721,624	\$ 6,454,486	\$ 405,088	\$ 6,859,574
Sanford Middle	7,262,326	407,155	7,669,481	7,302,126	490,986	7,793,112
Millennium Middle School	7,679,994	477,146	8,157,140	7,763,880	499,862	8,263,742
South Seminole Middle	5,670,331	553,531	6,223,862	5,572,954	568,955	6,141,909
Jackson Heights Middle	5,441,785	379,094	5,820,879	5,613,365	393,821	6,007,186
Teague Middle	6,332,814	441,534	6,774,348	6,341,143	394,557	6,735,700
Tuskawilla Middle	5,107,584	461,151	5,568,735	5,300,630	394,471	5,695,101
Rock Lake Middle	4,561,968	429,653	4,991,621	4,637,780	358,094	4,995,874
Greenwood Lakes Middle	4,717,391	378,866	5,096,257	4,656,255	310,142	4,966,397
Indian Trails Middle	5,067,816	402,028	5,469,844	5,027,271	427,634	5,454,905
Lawton Chiles Middle School	6,049,025	436,763	6,485,788	5,962,560	489,465	6,452,025
Markham Woods Middle School	5,704,788	416,185	6,120,973	5,497,818	528,198	6,026,016
TOTAL MIDDLE SCHOOLS	\$ 69,963,526	\$ 5,137,026	\$ 75,100,552	\$ 70,130,268	\$ 5,261,273	\$ 75,391,541

Seminole County Public Schools
General Fund - Operating - Recurring Budget Comparison Data to Prior Year by School
Fiscal Years 2019-20 thru 2020-21

	2019-20			2020-21		
	Budget			Budget		
	Salaries & Benefits	All Other	Total	Salaries & Benefits	All Other	Total
HIGH SCHOOLS						
Lake Mary High	\$ 13,018,836	\$ 872,628	\$ 13,891,464	\$ 12,766,458	\$ 941,837	\$ 13,708,295
Seminole High	16,158,276	1,443,947	17,602,223	16,723,479	1,565,597	18,289,076
Seminole High-PSI	-	-	-	387,499	-	387,499
Crooms Academy	3,644,487	314,165	3,958,652	3,891,139	363,655	4,254,794
Oviedo High	10,878,570	965,237	11,843,807	10,844,618	913,193	11,757,811
Lyman High	11,837,032	1,167,182	13,004,214	11,423,857	1,182,795	12,606,652
Lake Brantley High	12,115,068	1,212,304	13,327,372	12,081,816	1,326,078	13,407,894
Lake Howell High	9,695,091	913,019	10,608,110	9,749,151	1,089,071	10,838,222
Winter Springs High	10,814,974	878,625	11,693,599	10,691,511	1,008,279	11,699,790
Paul J Hagerty High School	10,332,030	735,279	11,067,309	10,293,018	843,082	11,136,100
TOTAL HIGH SCHOOLS	\$ 98,494,364	\$ 8,502,386	\$ 106,996,750	\$ 98,852,546	\$ 9,233,587	\$ 108,086,133
SPECIAL CENTERS						
Hopper Center	\$ 572,447	\$ 36,965	\$ 609,412	\$ 453,215	\$ 43,677	\$ 496,892
Endeavor	1,667,452	61,278	1,728,730	1,636,180	75,618	1,711,798
Virtual School-Secondary	3,694,722	1,014,229	4,708,951	5,442,397	8,048,824	13,491,221
Academy of Digital Learning	208,581	40,500	249,081	71,424	36,450	107,874
Environmental Studies Ctr	5,088	12,030	17,118	4,875	12,030	16,905
Polk Correctional	71,565	3,000	74,565	73,479	3,000	76,479
Seminole Cnty Detention Ctr	332,902	3,498	336,400	335,174	3,148	338,322
TOTAL SPECIAL CENTERS	\$ 6,552,757	\$ 1,171,500	\$ 7,724,257	\$ 8,016,744	\$ 8,222,747	\$ 16,239,491
ALTERNATIVE SCHOOLS						
Journeys Academy	\$ 1,324,937	\$ 33,870	\$ 1,358,807	\$ 1,391,756	\$ 36,078	\$ 1,427,834
Alternative Education	543,604	19,161	562,765	387,412	14,167	401,579
Boys Town	-	50,000	50,000	-	50,000	50,000
TAPP-Child Care	-	24,000	24,000	-	24,000	24,000
Consequence Unit Program	517,565	5,602	523,167	520,242	4,992	525,234
UCP Charter School	-	1,945,770	1,945,770	-	1,848,166	1,848,166
Choices Charter School	-	5,699,168	5,699,168	-	5,469,492	5,469,492
Galileo Schl-Gifted Lrn	-	4,510,103	4,510,103	-	4,612,141	4,612,141
Galileo Schl-Gifted Lrn-Sky	-	-	-	-	4,310,217	4,310,217
Seminole Science Charter	-	3,856,695	3,856,695	-	3,793,596	3,793,596
TOTAL ALTERNATIVE SCHLS	\$ 2,386,106	\$ 16,144,369	\$ 18,530,475	\$ 2,299,410	\$ 20,162,849	\$ 22,462,259

Seminole County Public Schools
General Fund - Operating - Recurring Budget Comparison Data to Prior Year by Department
Fiscal Years 2019-20 thru 2020-21

	2019-20			2020-21		
	Budget			Budget		
	Salaries & Benefits	All Other	Total	Salaries & Benefits	All Other	Total
Instruction, Instructional Support, and School Administration						
Information Services	\$ 3,516,739	\$ 406,708	\$ 3,923,447	\$ 4,208,038	\$ 230,959	\$ 4,438,997
Human Resources	141,346	10,000	151,346	143,172	10,000	153,172
District-wide Miscellaneous Line Items	15,195,453	10,802,875	25,998,328	13,507,637	14,809,965	28,317,602
Executive Directors-Elementary	539,728	-	539,728	504,959	10,739	515,698
Office of Communications	65,763	1,308	67,071	75,520	1,308	76,828
Employee & Government Relations	82,688	126,000	208,688	84,178	126,000	210,178
Executive Directors-Secondary	838,092	495,250	1,333,342	603,066	761,416	1,364,482
Risk Management	3,127,200	-	3,127,200	3,482,964	-	3,482,964
Student Assignment & Program Access	366,469	525,300	891,769	380,589	520,300	900,889
Teaching & Learning	3,194,124	749,868	3,943,992	2,608,249	1,773,021	4,381,270
Exceptional Student Support Services	9,241,243	1,256,560	10,497,803	10,315,784	554,476	10,870,260
ePathways	551,514	32,560	584,074	616,223	34,686	650,909
Pre-Kindergarten	2,748,034	172,669	2,920,703	2,839,953	-	2,839,953
ESOL/World Languages/Foreign Excha	1,903,601	67,256	1,970,857	1,135,470	59,995	1,195,465
Instructional Excellence and Equity	403,892	577,185	981,077	213,688	104,461	318,149
School Safety & Security	-	4,478,130	4,478,130	-	4,861,755	4,861,755
Instructional Support	487,455	1,726,285	2,213,740	417,132	682,318	1,099,450
Instructional Resources	165,436	4,474,743	4,640,179	171,394	4,315,964	4,487,358
District-wide School Support	737,085	3,847,816	4,584,901	793,660	3,847,566	4,641,226
Title I Federal Program	34,065	-	34,065	50,345	-	50,345
TOTAL	\$ 43,339,927	\$ 29,750,513	\$ 73,090,440	\$ 42,152,021	\$ 32,704,929	\$ 74,856,950

Operation and Maintenance of Plant

Information Services	\$ -	\$ 76,958	\$ 76,958	\$ -	\$ 76,958	\$ 76,958
Human Resources	102,870	-	102,870	106,399	-	106,399
Facilities Planning	36,963	89,500	126,463	-	9,500	9,500
Custodial Services	807,051	1,951,171	2,758,222	815,396	1,851,332	2,666,728
District-wide Miscellaneous Line Items	(599,131)	1,774,443	1,175,312	(452,789)	79,459	(373,330)
Risk Management	166,437	4,324,547	4,490,984	175,464	5,246,191	5,421,655
Exceptional Student Support Services	-	3,500	3,500	-	75,500	75,500
Instructional Excellence and Equity	-	5,000	5,000	-	2,500	2,500
School Safety & Security	8,565	530,043	538,608	9,565	861,489	871,054
Maintenance-Office	-	13,937	13,937	-	-	-
Maintenance-Operations	8,880,775	6,097,126	14,977,901	9,315,773	9,406,163	18,721,936
Transportation-Office	102,252	5,828	108,080	105,233	5,852	111,085
Transportation-Operations	-	2,442	2,442	-	2,252	2,252
Title I Federal Program	33,384	12,652	46,036	34,879	-	34,879
	-	-	-	-	18	18
TOTAL	\$ 9,539,166	\$ 14,887,147	\$ 24,426,313	\$ 10,109,920	\$ 17,617,214	\$ 27,727,134

Student Transportation

Human Resources	\$ -	\$ 11,000	\$ 11,000	\$ -	\$ 11,000	\$ 11,000
District-wide Miscellaneous Line Items	-	21,300	21,300	(99,709)	21,300	(78,409)
Risk Management	132,872	-	132,872	153,708	-	153,708
Transportation-Office	18,640,421	146,548	18,786,969	19,071,298	135,467	19,206,765
Transportation-Operations	110,000	4,876,010	4,986,010	200,000	4,776,010	4,976,010
TOTAL	\$ 18,883,293	\$ 5,054,858	\$ 23,938,151	\$ 19,325,297	\$ 4,943,777	\$ 24,269,074

Seminole County Public Schools
General Fund - Operating - Recurring Budget Comparison Data to Prior Year by Department
Fiscal Years 2019-20 thru 2020-21

	2019-20			2020-21		
	Budget			Budget		
	Salaries & Benefits	All Other	Total	Salaries & Benefits	All Other	Total
Support Services						
Information Services	\$ 1,927,439	\$ 2,878,550	\$ 4,805,989	\$ 1,885,333	\$ 1,805,898	\$ 3,691,231
Finance	1,665,490	181,103	1,846,593	2,132,359	195,385	2,327,744
Accounting Services	247,551	-	247,551	261,188	-	261,188
Human Resources	2,448,185	252,728	2,700,913	2,551,767	256,830	2,808,597
Facilities Planning	342,587	56,626	399,213	338,908	50,863	389,771
Purchasing and Distribution Services	1,344,397	187,961	1,532,358	1,387,268	172,919	1,560,187
Computer Store	-	485,000	485,000	-	-	-
District-wide Miscellaneous Line Items	279,137	13,500	292,637	175,677	50,964	226,641
Office of Communications	117,215	-	117,215	101,162	-	101,162
Risk Management	73,431	12,000	85,431	83,520	12,000	95,520
Teaching and Learning	2,360	7,850	10,210	2,360	7,850	10,210
Exceptional Student Support Services	138,020	-	138,020	-	-	-
Instructional Excellence and Equity	34,007	-	34,007	-	-	-
School Safety and Security	64,803	17,260	82,063	49,334	17,060	66,394
Assessment and Accountability	274,605	30,000	304,605	213,776	30,000	243,776
Maintenance-Operations	3,275	-	3,275	-	-	-
Federal Projects and Resource Develop	129,210	4,550	133,760	139,671	4,095	143,766
TOTAL	\$ 9,091,712	\$ 4,127,128	\$ 13,218,840	\$ 9,322,323	\$ 2,603,864	\$ 11,926,187

General Administration						
Finance	\$ 1,340	\$ 137,550	\$ 138,890	\$ -	\$ 137,550	\$ 137,550
Employee Benefits	-	31,570	31,570	-	31,570	31,570
School Board	425,476	86,955	512,431	420,458	81,349	501,807
Superintendent's Office	399,703	33,973	433,676	412,233	30,839	443,072
District-wide Miscellaneous Line Items	-	70,464	70,464	(2,782)	33,000	30,218
Executive Directors-Elementary	2,500	12,210	14,710	49,334	-	49,334
Employee & Government Relations	209,778	62,404	272,182	217,378	61,104	278,482
Executive Directors-Secondary	2,983	12,284	15,267	-	-	-
Executive Director-Legal Service	370,034	101,900	471,934	507,634	97,600	605,234
Risk Management	26,718	-	26,718	13,536	-	13,536
ePathways	1,320	10,972	12,292	-	-	-
Instructional Excellence and Equity	540	43,474	44,014	540	28,973	29,513
TOTAL	\$ 1,440,392	\$ 603,756	\$ 2,044,148	\$ 1,618,331	\$ 501,985	\$ 2,120,316

Community Services						
Office of Communications	\$ 239,660	\$ 96,125	\$ 335,785	\$ 249,564	\$ 92,102	\$ 341,666
Risk Management	5,062	-	5,062	6,144	-	6,144
Pre-Kindergarten	120,281	-	120,281	124,064	-	124,064
Community Involvement	117,720	111,782	229,502	121,750	98,703	220,453
Title One Federal Program	690	11,928	12,618	690	11,928	12,618
Foundation for SCPS	122,315	-	122,315	127,226	-	127,226
TOTAL	\$ 605,728	\$ 219,835	\$ 825,563	\$ 629,438	\$ 202,733	\$ 832,171

Seminole County Public Schools
District Level Cost Center General "Operating" Fund Budget
Fiscal Year 2020-21

Cost Center Number :

9002

Cost Center Name :

Information Services

Object	Description	2019-20			2020-21
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 4,057,023	\$ 4,270,650	\$ 4,269,244	\$ 4,512,669
200	Benefits	1,243,846	1,400,602	1,396,349	1,429,554
300	Purchased Services	78,000	88,961	66,596	78,000
400	Energy Services	8,000	4,352	4,352	8,000
500	Materials & Supplies	33,155	32,770	22,761	33,155
600	Capital Outlay	145,100	158,943	71,292	115,372
700	Other Expenses	4,000	30,816	30,816	4,000
	TOTAL	\$ 5,569,124	\$ 5,987,094	\$ 5,861,410	\$ 6,180,750

Cost Center Staffing Data

Code	Job Classification	2020	2021	Change
ADM	Administrator	16.5	16.1	-0.4
ASP	Administrative Support Personnel	6	6	0
CLR	Clerical	37	42	5
NIP	Non-instructional Personnel	12	13	1

Services Provided: <https://www.scps.k12.fl.us/district/departments/>

The Information Services Department is responsible for maintaining and supporting the organization's network infrastructure, network security, an enterprise unified communications system, end-user computing devices, and both instructional and operational software applications. The department also provides client consultation and support services to assist with evaluating, selecting, and implementing technology solutions, a help desk accessible by phone and live chat, and training in both face-to face and web-based formats. In addition, the department is responsible for FTE/State Reporting for Seminole County Public Schools.

Seminole County Public Schools
District Level Cost Center General "Operating" Fund Budget
Fiscal Year 2020-21

Cost Center Number :

9004

Cost Center Name :

Finance

Object	Description	2019-20			2020-21
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 1,278,437	\$ 1,305,717	\$ 1,222,268	\$ 1,622,019
200	Benefits	384,205	442,547	442,535	504,838
300	Purchased Services	27,100	30,024	30,190	19,382
500	Materials & Supplies	11,290	12,351	10,098	11,290
600	Capital Outlay	13,788	19,900	16,276	13,788
700	Other Expenses	7,875	3,758	3,683	7,875
	TOTAL	<u>\$ 1,722,695</u>	<u>\$ 1,814,297</u>	<u>\$ 1,725,050</u>	<u>\$ 2,179,192</u>

Cost Center Staffing Data

Code	Job Classification	2020	2021	Change
ADM	Administrator	6	7	1
ASP	Administrative Support Personnel	2	2	0
CLR	Clerical	13.5	11.5	-2

Services Provided: <https://www.scps.k12.fl.us/district/departments/finance-budget/>

The Finance Department oversees the financial operations of the District, which includes planning, evaluating and implementing controls to secure its financial resources. This office ensures that the District's accounting processes are in conformity with Generally Accepted Accounting Principles (GAAP) set by the Government Accounting Standards Board (GASB), State Board of Education Rules, Florida Statutes, Rules of the Auditor General, and the School Board Policy. The Finance Department is also responsible for the establishment of a comprehensive system of internal controls, including written policies and procedures to ensure proper accounting and fraud prevention as well as compliance with credit card industry compliance standards.

Under the Finance Department's umbrella is Budgeting, Accounting, Purchasing, Accounts Payable, Accounts Receivable, Internal Accounts, Treasury Management, Debt Management, Property Records and Risk Management Services. The Finance Department operations are subject to an annual compliance audit and the District's Comprehensive Annual Financial Report is audited by an external CPA firm, for which the Finance Department is responsible for coordinating and acting as the primary liaison between the auditors and the District.

Seminole County Public Schools
District Level Cost Center General "Operating" Fund Budget
Fiscal Year 2020-21

Cost Center Number :

9005

Cost Center Name :

Accounting Services

Object	Description	2019-20			2020-21
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 176,304	\$ 176,304	\$ 166,919	\$ 186,539
200	Benefits	69,036	69,786	69,786	73,155
	TOTAL	\$ 245,340	\$ 246,090	\$ 236,705	\$ 259,694

Cost Center Staffing Data

Code	Job Classification	2020	2021	Change
ASP	Administrative Support Personnel	1	1	0
CLR	Clerical	4	4	0

Services Provided:

<https://www.scps.k12.fl.us/district/departments/finance-budget/>

The Accounting Services Department provides bookkeeping, accounting, and training services to several departments and schools throughout the District. The department is under the direction of the Budget & Finance department and consists of a team of individuals that work closely together to support the overall financial operations of the District. The department follows a uniform comprehensive system of internal controls to ensure proper accounting standards are followed.

Seminole County Public Schools
District Level Cost Center General "Operating" Fund Budget
Fiscal Year 2020-21

Cost Center Number :

9007

Cost Center Name :

Human Resources

Object	Description	2019-20			2020-21
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 1,753,440	\$ 1,756,042	\$ 1,718,829	\$ 1,814,509
200	Benefits	571,173	626,893	625,264	608,399
300	Purchased Services	60,378	60,378	23,954	60,378
500	Materials & Supplies	40,000	38,611	24,428	24,502
600	Capital Outlay	7,350	8,739	3,389	7,350
700	Other Expenses	27,300	27,300	20,399	27,300
	TOTAL	<u>\$ 2,459,641</u>	<u>\$ 2,517,963</u>	<u>\$ 2,416,263</u>	<u>\$ 2,542,438</u>

Cost Center Staffing Data

Code	Job Classification	2020	2021	Change
ADM	Administrator	8.25	8.45	0.2
ASP	Administrative Support Personnel	11	11	0
CLR	Clerical	15.5	15.5	0

Services Provided: <https://www.scps.k12.fl.us/district/departments/>

Over the years, the role of the Human Resources Department has evolved into a strategic partner for mapping organizational direction. The Human Resources & Professional Standards Department provides services for the district in compliance with Federal and State laws, board policies and collective bargaining unit contracts, and rules in a manner that enhances the human assets of the organization and strengthening of the employer-employee relationship, while enhancing its role as a strategic partner.

Human Resources also functions to foster professional and ethical behavior as an operational standard of performance in the multiple work sites while responding to and/or maintaining various responsibilities such as educational equity, gender equity in athletics, ADA accommodations for employees, and the management of the OTETA drug testing program.

Seminole County Public Schools
District Level Cost Center General "Operating" Fund Budget
Fiscal Year 2020-21

Cost Center Number :

9009

Cost Center Name :

Facilities Planning

Object	Description	2019-20			2020-21
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 298,022	\$ 295,398	\$ 273,469	\$ 266,028
200	Benefits	81,528	108,734	96,663	72,371
300	Purchased Services	40,260	39,364	28,022	34,497
500	Materials & Supplies	6,531	21,110	20,418	6,531
600	Capital Outlay	-	4,718	4,667	-
700	Other Expenses	9,835	9,835	4,359	9,835
	TOTAL	\$ 436,175	\$ 479,159	\$ 427,598	\$ 389,262

Cost Center Staffing Data

Code	Job Classification	2020	2021	Change
ADM	Administrator	2	2	0
CLR	Clerical	2	1	-1

Services Provided: <https://www.scps.k12.fl.us/district/departments/>

The Facilities Planning and Project Management Department is responsible for overseeing facility planning, facility design and major construction projects throughout the District by providing planning services, coordination, and records management for administrative and school facilities. In addition, the Facilities Planning Department is responsible for land acquisition and intergovernmental coordination, while collecting, analyzing and forecasting future student enrollment of the District and providing services associated with the development and implementation of the District's 5 Year Capital Improvement Plan.

Seminole County Public Schools
District Level Cost Center General "Operating" Fund Budget
Fiscal Year 2020-21

Cost Center Number :

9011

Cost Center Name :

Custodial Services

Object	Description	2019-20			2020-21
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 532,212	\$ 532,212	\$ 487,395	\$ 533,732
200	Benefits	219,477	219,477	208,372	226,224
300	Purchased Services	1,600	1,600	-	1,600
500	Materials & Supplies	755	2,424	198	519
	TOTAL	\$ 754,043	\$ 755,713	\$ 695,965	\$ 762,075

Cost Center Staffing Data

Code	Job Classification	2020	2021	Change
ADM	Administrator	6	6	0
NIP	Non-instructional Personnel	10.5	10.5	0

Services Provided:

<https://www.scps.k12.fl.us/district/departments/custodial-services/>

The Custodial Services section of the Facilities Services Department for the District is decentralized with custodial staff reporting to school-based administration. Custodial Services provides the guidelines that govern cleaning methods and training for the District's custodians according to government regulations and industry standards. The Director of Facilities, Custodial Business Manager, Custodial Manager, four Custodial Supervisors, five Head Custodians, twenty floor care & disinfection technicians and six custodians provide support for all District cleaning operations by monitoring appropriate use of cleaning supplies, chemicals, and equipment; implementing best practices for cleaning and scheduling; and performing bimonthly custodial inspections at each site. The Custodial Services team ensures all custodial staff have adequate training, and recommends work assignments to school-based administration to maximize productivity and efficiency. Custodial Services coordinates temporary staffing coverage, administers a District Floor Care Program to supplement District custodial staff efforts, and provides emergency response support. Garbage and recycling collection at all SCPS sites fall under Custodial Services' program management.

Seminole County Public Schools
District Level Cost Center General "Operating" Fund Budget
Fiscal Year 2020-21

Cost Center Number :

9014

Cost Center Name :

Distribution Services

Object	Description	2019-20			2020-21
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 995,276	\$ 1,005,909	\$ 1,003,866	\$ 1,021,162
200	Benefits	345,376	388,737	387,780	363,592
300	Purchased Services	47,603	62,503	38,440	39,603
400	Energy Services	42,370	32,870	22,538	38,370
500	Materials & Supplies	18,469	25,969	23,529	15,427
600	Capital Outlay	3,000	10,195	5,059	3,000
700	Other Expenses	26,519	32,844	30,290	26,519
	TOTAL	\$ 1,478,613	\$ 1,559,027	\$ 1,511,502	\$ 1,507,673

Cost Center Staffing Data

Code	Job Classification	2020	2021	Change
ADM	Administrator	3	3	0
ASP	Administrative Support Personnel	3	3	0
CLR	Clerical	4.2	4.2	0
NIP	Non-instructional Personnel	12	12	0

Services Provided:

<https://www.scps.k12.fl.us/district/departments/purchasing/>

The Purchasing and Distribution Services Department is responsible for the administration of a district wide procurement function, daily courier services, an inventory distribution system and a surplus operation. These functions include: the preparation and analysis of bids, quotes, and award recommendations; development and review of contracts; review and approval of purchase orders; administration of the Purchasing Card and Teacher Supply Card programs; bulk purchase and inventory of art, office, classroom, custodial, audio-visual and paper supplies for distribution throughout the district; collection and distribution of bulk U.S. and interoffice/school mail including small parcels; textbook material handling and distribution; testing material distribution; surplus property pickup, redistribution, sale, and disposal.

Seminole County Public Schools
District Level Cost Center General "Operating" Fund Budget
Fiscal Year 2020-21

Cost Center Number :

9021

Cost Center Name :

School Board

Object	Description	2019-20			2020-21
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 254,137	\$ 257,442	\$ 257,442	\$ 250,713
200	Benefits	170,017	170,017	161,648	168,406
300	Purchased Services	28,935	28,935	17,807	24,429
500	Materials & Supplies	1,020	1,020	777	720
600	Capital Outlay	-	13,500	13,500	-
700	Other Expenses	25,000	2,500	833	24,200
	TOTAL	\$ 479,110	\$ 473,414	\$ 452,007	\$ 468,467

Cost Center Staffing Data

Code	Job Classification	2020	2021	Change
ASP	Administrative Support Personnel	1	1	0
NON	Miscellaneous Personnel	5	5	0

Services Provided: <https://www.scps.k12.fl.us/district/>

The School Board is the governing body of the School District. The five member Board is responsible for the operation, control and supervision of all of the public schools within Seminole County.

Seminole County Public Schools
District Level Cost Center General "Operating" Fund Budget
Fiscal Year 2020-21

Cost Center Number :

9022

Cost Center Name :

Superintendent's Office

Object	Description	2019-20			2020-21
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 316,604	\$ 328,753	\$ 328,573	\$ 321,259
200	Benefits	83,099	124,253	119,903	90,974
300	Purchased Services	3,900	3,900	2,559	3,139
500	Materials & Supplies	1,473	1,473	541	1,100
700	Other Expenses	25,000	26,500	26,147	23,000
	TOTAL	\$ 430,076	\$ 484,879	\$ 477,723	\$ 439,472

Cost Center Staffing Data

Code	Job Classification	2020	2021	Change
ADM	Administrator	1	1	0
ASP	Administrative Support Personnel	1	1	0

Services Provided: <https://www.scps.k12.fl.us/district/>

The Office of the Superintendent provides leadership in directing the administrative, instructional and support staff in planning, organizing and coordinating the activities of the school district at the direction of the School Board.

Seminole County Public Schools
District Level Cost Center General "Operating" Fund Budget
Fiscal Year 2020-21

Cost Center Number :

9024

Cost Center Name :

Executive Directors-Elementary

Object	Description	2019-20			2020-21
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 312,797	\$ 327,855	\$ 307,132	\$ 314,611
200	Benefits	84,281	111,566	111,216	89,344
300	Purchased Services	6,800	7,424	5,542	6,800
500	Materials & Supplies	4,500	4,500	1,952	3,029
600	Capital Outlay	910	566	-	910
	TOTAL	\$ 409,288	\$ 451,911	\$ 425,842	\$ 414,694

Cost Center Staffing Data

Code	Job Classification	2020	2021	Change
ADM	Administrator	2	2	0
CLR	Clerical	2	2	0

Services Provided:

<https://www.scps.k12.fl.us/district/departments/elementary-education/>

The primary responsibility of the Executive Directors of Elementary Education is to provide general supervision and oversight in the management of the District's 37 elementary schools, VPK, and the KidZone and Beyond (formerly the Extended Day) Program. Other significant responsibilities include: assisting principals and departments in increasing student achievement, identifying program needs, materials, equipment; monitoring articulation of elementary instructional programs; monitoring grouping procedures; monitoring organizational patterns and scheduling of elementary schools; overseeing elementary school improvement plans; assessing principal accountability for job performance; providing input in the process of district budget development; coordinating elementary administrators' meetings; and assisting with the update of district procedures and guidelines. In addition, as members of the Superintendent's Cabinet, Elementary Executive Directors are responsible for the preparation of Information and Action Items for School Board consideration as well as other duties as assigned by the Superintendent.

Seminole County Public Schools
District Level Cost Center General "Operating" Fund Budget
Fiscal Year 2020-21

Cost Center Number :

9025

Cost Center Name :

Office of Communications

Object	Description	2019-20			2020-21
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 328,126	\$ 333,291	\$ 328,384	\$ 330,315
200	Benefits	94,511	105,685	102,641	99,761
300	Purchased Services	20,050	19,919	18,179	20,050
500	Materials & Supplies	12,758	10,299	8,591	8,735
600	Capital Outlay	6,000	7,440	7,124	6,000
700	Other Expenses	500	1,300	1,300	500
	TOTAL	\$ 461,945	\$ 477,934	\$ 466,219	\$ 465,361

Cost Center Staffing Data

Code	Job Classification	2020	2021	Change
ADM	Administrator	3	4	1
ASP	Administrative Support Personnel	1	0	-1
CLR	Clerical	1	1	0

Services Provided: <https://www.scps.k12.fl.us/district/departments/>

The Seminole County Public Schools (SCPS) Office of Communications keeps citizens and employees informed, connected and involved with school district initiatives and programs by way of graphic design, interactive programs (web/social media), multimedia, events, and marketing efforts. In addition, the SCPS Office of Communications handles all district-wide public and media relations responsibilities.

Seminole County Public Schools
District Level Cost Center General "Operating" Fund Budget
Fiscal Year 2020-21

Cost Center Number :

9026

Cost Center Name :

Employee & Government Relations

Object	Description	2019-20			2020-21
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 203,852	\$ 218,231	\$ 215,753	\$ 209,090
200	Benefits	57,933	73,816	73,120	61,933
300	Purchased Services	3,500	5,300	4,900	3,500
500	Materials & Supplies	2,000	200	80	700
600	Capital Outlay	500	500	-	500
700	Other Expenses	6,404	6,404	3,650	6,404
	TOTAL	\$ 274,189	\$ 304,451	\$ 297,503	\$ 282,126

Cost Center Staffing Data

Code	Job Classification	2020	2021	Change
ADM	Administrator	1	1	0
ASP	Administrative Support Personnel	1	1	0
SEA	Instructional Staff	1	1	0

Services Provided: <https://www.scps.k12.fl.us/district/departments/>

The Department of Employee and Governmental Relations facilitates the communication between the Board, district management, and instructional/non-instructional employees concerning workplace decisions, policies, grievances, conflicts, problem resolutions, union contracts, and issues of collective bargaining. The department assists the Superintendent and School Board in the development and implementation of school board policies, as well as state legislation proposed by the School District to the State Legislature. Other duties of the department include the annual reappointment and placement of employees, monitoring and processing of all leave requests including Family Medical Leave and District Sick Leave Bank, and providing clarification of leave procedures for schools and departments. The coordination and management of the district's salary schedule fall under this department along with the planning, organizing, development and implementation of employee evaluations and compensation programs aligning them with state and federal guidelines.

Seminole County Public Schools
District Level Cost Center General "Operating" Fund Budget
Fiscal Year 2020-21

Cost Center Number :

9027

Cost Center Name :

Executive Directors-Secondary

Object	Description	2019-20			2020-21
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 520,001	\$ 354,277	\$ 296,327	\$ 330,895
200	Benefits	150,302	123,657	107,307	92,064
300	Purchased Services	8,952	11,523	8,643	8,652
500	Materials & Supplies	2,832	2,272	967	1,864
600	Capital Outlay	-	501	501	-
700	Other Expenses	500	554	54	500
	TOTAL	\$ 682,587	\$ 492,784	\$ 413,799	\$ 433,975

Cost Center Staffing Data

Code	Job Classification	2020	2021	Change
ADM	Administrator	3	2	-1
SEA	Instructional Staff	4	1	-3
CLR	Clerical	1	1	0

Services Provided: <https://www.scps.k12.fl.us/district/departments/>

The primary responsibility of the Executive Directors of Secondary Education is to provide general supervision and oversight to the management of the district's twelve middle schools, eight high schools and one technology academy. Other significant responsibilities include: annual performance appraisal of each secondary school principal, annual review and modification of the Student Progression Plan, and regular scheduling of middle and high school principals' meetings.

The Executive Directors serve on the District Discipline Committee, as the liaisons to the College Board and as the District Athletic Director. In addition, the department oversees Student Government and Summer School and coordinates student scholarships, graduations, and Middle and High School Academic Achievement. The Executive Directors provide Secondary Leadership training to deans, SAMs, assistant principals and principals.

As members of the Superintendent's Cabinet, Executive Directors are responsible for the preparation of Information and Action Items for School Board consideration as well as for Special Project(s) leadership, as needed.

Seminole County Public Schools
District Level Cost Center General "Operating" Fund Budget
Fiscal Year 2020-21

Cost Center Number :

9093

Cost Center Name :

Executive Director-Legal Service

Object	Description	2019-20			2020-21
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 272,341	\$ 272,341	\$ 266,250	\$ 378,155
200	Benefits	80,685	85,081	83,734	112,241
300	Purchased Services	29,900	32,292	25,547	29,900
500	Materials & Supplies	8,750	11,214	7,370	3,450
700	Other Expenses	12,050	12,050	1,398	12,050
	TOTAL	\$ 403,726	\$ 412,978	\$ 384,299	\$ 535,795

Cost Center Staffing Data

Code	Job Classification	2020	2021	Change
ADM	Administrator	2.35	3.35	1
ASP	Administrative Support Personnel	0.65	0.65	0

Services Provided:

<https://www.scps.k12.fl.us/district/departments/>

The Legal Services Department is managed by the Executive Director of Legal Services. The Executive Director also serves as the School Board Attorney. The Department provides comprehensive legal support for the School Board and the Superintendent and his staff, both at the district level and the school level. In addition, the Executive Director supervises outside counsel that represent the School Board in various litigation matters, including tort claims, employment related litigation and special education/Section 504 matters.

Seminole County Public Schools
District Level Cost Center General "Operating" Fund Budget
Fiscal Year 2020-21

Cost Center Number :

9097

Cost Center Name :

Student Assignment & Program Access

Object	Description	2019-20			2020-21
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 270,425	\$ 271,495	\$ 246,681	\$ 279,318
200	Benefits	94,301	94,311	91,875	99,505
300	Purchased Services	22,000	29,981	2,212	22,000
500	Materials & Supplies	10,300	5,176	2,904	5,300
600	Capital Outlay	8,000	4,063	3,693	8,000
700	Other Expenses	3,000	3,000	-	3,000
	TOTAL	\$ 408,026	\$ 408,026	\$ 347,365	\$ 417,123

Cost Center Staffing Data

Code	Job Classification	2020	2021	Change
ADM	Administrator	1.2	1.2	0
CLR	Clerical	5	5	0

Services Provided: <https://www.seminoleschoolchoices.us>

The Student Assignment & Program Access Department oversees the various processes for student assignment and school choice that promote and support School Board policies as well as the School Board's applicable Strategic Plan System Initiatives. Those processes include student assignment procedures and school choice options that help minimize overcrowded conditions, promote and maintain a diverse student enrollment consistent with Constitutional requirements, accommodate family choice to the maximum extent possible, and support implementation of ePathways (educational pathways) to the maximum extent possible.

In addition, the Student Assignment & Program Access Department is responsible for creating awareness of these processes and options through strategic marketing efforts. The Student Assignment & Program Access Department also fields a large volume of general inquiries outside of student assignment procedures or school choice options and staff work diligently to provide answers for families or route inquiries to the correct staff members. The administrators in the Student Assignment & Program Access Department are also responsible for overseeing the Magnet School Innovation Cycle and managing federal grants awarded through the Magnet Schools Assistance Program. The goal of the Magnet School Innovation Cycle is to ensure that all Seminole County Public Schools magnet programs develop a four-year improvement plan using the district allocated and/or program generated magnet funds. Magnet Schools Assistance Program grants provide financial support to K-12 public schools and require grantees to apply special magnet themes and curricula, hire quality teachers, implement professional development, and encourage greater parental and community involvement.

Seminole County Public Schools
District Level Cost Center General "Operating" Fund Budget
Fiscal Year 2020-21

Cost Center Number :

9201

Cost Center Name :

Teaching & Learning

Object	Description	2019-20			2020-21
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 1,043,669	\$ 1,013,219	\$ 917,359	\$ 1,094,945
200	Benefits	305,701	306,824	292,784	326,034
300	Purchased Services	89,761	113,250	59,671	82,761
500	Materials & Supplies	23,835	59,955	53,394	14,726
600	Capital Outlay	16,655	47,050	41,093	12,655
700	Other Expenses	24,700	5,500	1,148	24,700
	TOTAL	\$ 1,504,321	\$ 1,545,798	\$ 1,365,449	\$ 1,555,821

Cost Center Staffing Data

Code	Job Classification	2020	2021	Change
ADM	Administrator	3.5	4.5	1
SEA	Instructional Staff	9	7.5	-1.5
CLR	Clerical	4	4	0

Services Provided: <https://www.scps.k12.fl.us/district/departments/>

The Director of Teaching & Learning, under the supervision of the Deputy Superintendent of Instructional Excellence & Equity, is responsible for the coordination and oversight of various projects related to curriculum, instruction, and professional development. Via coordinated budgeting between Title II-A (project 2151), Reading Categorical (project 3640), and Digital Curriculum (project 4814) as well as various other projects, the director will facilitate the development, adoption, implementation, and/or monitoring of core curricular programs, instructional technology projects, and professional development initiatives. Furthermore, department staff, under the direction of the director, will ensure accurate maintenance and reporting of professional development points for the renewal of teacher certification and the awarding of non-instructional supplements as detailed in the respective contracts.

Seminole County Public Schools
District Level Cost Center General "Operating" Fund Budget
Fiscal Year 2020-21

Cost Center Number :

9203

Cost Center Name :

Student Support Services

Object	Description	2019-20			2020-21
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 5,605,610	\$ 5,750,028	\$ 5,609,617	\$ 5,392,757
200	Benefits	1,791,856	1,881,034	1,816,273	1,790,150
300	Purchased Services	66,588	65,347	64,655	61,432
500	Materials & Supplies	21,425	19,899	19,881	15,200
600	Capital Outlay	800	5,662	5,661	800
700	Other Expenses	52,188	49,528	48,842	48,250
	TOTAL	<u>\$ 7,538,466</u>	<u>\$ 7,771,498</u>	<u>\$ 7,564,929</u>	<u>\$ 7,308,589</u>

Cost Center Staffing Data

Code	Job Classification	2020	2021	Change
ADM	Administrator	9.05	9.05	0
SEA	Instructional Staff	83.7	79.1	-4.6
CLR	Clerical	15.78	14.08	-1.7

Services Provided: <https://www.scps.k12.fl.us/district/departments/>

The Student Support Services Department provides support for students needing intervention services as well as specific services related to their disability. The department also assists students and their families needing support in the areas related to the District's Strategic Plan, Initiative D, Conditions for Learning.

Seminole County Public Schools
District Level Cost Center General "Operating" Fund Budget
Fiscal Year 2020-21

Cost Center Number :

9204

Cost Center Name :

ePathways

Object	Description	2019-20			2020-21
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 228,759	\$ 229,653	\$ 211,588	\$ 217,450
200	Benefits	67,430	79,360	79,115	66,353
300	Purchased Services	9,900	11,080	10,968	9,900
500	Materials & Supplies	8,000	5,610	5,507	5,926
600	Capital Outlay	8,000	8,504	2,510	7,000
700	Other Expenses	3,472	3,472	2,506	3,472
	TOTAL	<u>\$ 325,561</u>	<u>\$ 337,679</u>	<u>\$ 312,194</u>	<u>\$ 310,101</u>

Cost Center Staffing Data

Code	Job Classification	2020	2021	Change
ADM	Administrator	1.9	1.6	-0.3
SEA	Instructional Staff	0.1	0.1	0
CLR	Clerical	1.68	1.68	0

Services Provided: www.scps.k12.fl.us/ePathways

ePathways is customized learning that results in our students being prepared for 21st century globally competitive work. The ePathways department is charged with planning and executing a variety of K-12 instructional innovation initiatives that increase student readiness for college, career, and citizenship. The ePathways Executive Director and staff manage a portfolio of programs, projects, and activities including Career and Technical Education, iSeries blended learning courses, Computer Science 2020, workplace learning, magnet schools, programs of emphasis (high school), programs of exploration (middle school), programs of enrichment (elementary school), school counseling services, Student Assignment and Program Access (cc 9097), Seminole County Virtual School (cc 7004 and 7023), and PSI High (cc 9181). The ePathways team is responsible for implementing the Carl D. Perkins grant, a substantial portion of the ESSA Title IV grant, state supplemental funding for industry certification attainment, and several competitive grants.

Seminole County Public Schools
District Level Cost Center General "Operating" Fund Budget
Fiscal Year 2020-21

Cost Center Number :

9209

Cost Center Name :

Community Involvement

Object	Description	2019-20			2020-21
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 84,489	\$ 85,213	\$ 85,293	\$ 86,933
200	Benefits	32,646	32,646	24,403	34,224
300	Purchased Services	24,938	22,238	17,740	24,938
500	Materials & Supplies	16,100	16,100	9,219	10,021
600	Capital Outlay	500	3,200	2,927	500
700	Other Expenses	16,100	16,100	12,326	16,100
	TOTAL	\$ 174,773	\$ 175,497	\$ 151,908	\$ 172,716

Cost Center Staffing Data

Code	Job Classification	2020	2021	Change
ADM	Administrator	1	1	0
CLR	Clerical	1	1	0

Services Provided: <https://www.scps.k12.fl.us/district/departments/>

The mission of the Community Involvement Department is to create partnerships between the Seminole County Public Schools and the community by promoting public awareness, recruiting human and financial resources, and providing positive support for teachers, staff and students. The Community Involvement Department provides support and assistance for the schools and the District through the volunteer programs, business partnerships, special events, and more.

Seminole County Public Schools
District Level Cost Center General "Operating" Fund Budget
Fiscal Year 2020-21

Cost Center Number :

9210

Cost Center Name :

ESOL/World Languages/Foreign Exchange

Object	Description	2019-20			2020-21
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 1,288,818	\$ 1,222,585	\$ 1,222,247	\$ 711,889
200	Benefits	420,091	394,429	394,348	228,492
300	Purchased Services	19,100	19,271	16,907	18,495
500	Materials & Supplies	12,350	14,446	13,130	7,450
600	Capital Outlay	7,300	7,298	7,178	6,300
700	Other Expenses	8,506	9,059	8,950	7,750
	TOTAL	<u>\$ 1,756,165</u>	<u>\$ 1,667,088</u>	<u>\$ 1,662,760</u>	<u>\$ 980,377</u>

Cost Center Staffing Data

Code	Job Classification	2020	2021	Change
ADM	Administrator	2	2	0
SEA	Instructional Staff	22	8.5	-13.5
CLR	Clerical	2	2	0

Services Provided: <https://www.scps.k12.fl.us/district/departments/>

The ESOL/World Languages Department is responsible for the ESOL (Grades K-12), World Languages (Grades K-12), Dual Language (Grades K-5), Foreign Exchange, Translations, and Student ACCESS Programs. Each program is supported with materials/resources, professional development trainings, teacher stipends, and district events such as the World Languages Festival, Hispanic Month, Multicultural activities, Teacher Professional Development, and Parent Engagements. Instructional support is provided by the Teachers on-Assignments. The ESOL program entails compliance and instruction. The ESOL program adheres to the META Consent Decree, State and District policies.

Seminole County Public Schools
District Level Cost Center General "Operating" Fund Budget
Fiscal Year 2020-21

Cost Center Number :

9212

Cost Center Name :

Instructional Excellence and Equity

Object	Description	2019-20			2020-21
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 146,399	\$ 158,896	\$ 158,396	\$ 155,097
200	Benefits	32,457	62,655	62,615	36,438
300	Purchased Services	13,000	9,743	1,118	8,500
500	Materials & Supplies	29,474	59,474	57,336	19,473
600	Capital Outlay	5,000	9,772	8,772	2,500
700	Other Expenses	1,000	-	-	1,000
	TOTAL	\$ 227,330	\$ 300,540	\$ 288,237	\$ 223,008

Cost Center Staffing Data

Code	Job Classification	2020	2021	Change
ADM	Administrator	1	1	0

Services Provided:

<https://www.scps.k12.fl.us/district/departments/>

The Deputy Superintendent for Instructional Excellence and Equity provides general supervision and oversight of all policies and efforts related to instructional excellence and equity, post-unitary monitoring, and the School Board's Strategic Plan for Continuous Improvement. Departments supervised include Assessment and Accountability; ePathways and Strategic Partnerships; ESOL, World Languages and Foreign Exchange; Federal Projects and Resource Development, and Teaching and Learning. Support and coordination is provided to Exceptional Student and Student Support Services, Information Services, Staffing and Position Management and Student Assignment and Program Access. The Deputy Superintendent monitors financial records for Instructional Excellence and Equity, International Baccalaureate, and all supervised departments.

Seminole County Public Schools
District Level Cost Center General "Operating" Fund Budget
Fiscal Year 2020-21

Cost Center Number :

9213

Cost Center Name :

School Safety & Security

Object	Description	2019-20			2020-21
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 48,731	\$ 49,150	\$ 49,150	\$ 35,111
200	Benefits	16,073	20,752	20,752	14,223
500	Materials & Supplies	2,000	2,000	-	1,800
	TOTAL	\$ 66,803	\$ 71,902	\$ 69,902	\$ 51,134

Cost Center Staffing Data

Code	Job Classification	2020	2021	Change
CLR	Clerical	1	1	0

Services Provided: <https://www.scps.k12.fl.us/district/departments/>

The safety of our children and staff has and always will be our top priority. For many years we have been proactive and continue to be leaders in school safety and security. Each day our team prepares for the worst-case scenario and prays for the best-case scenario. Being responsible for Seminole County's most vulnerable is a huge honor and a responsibility we take very seriously.

A safe school is a place where students can learn, and teachers can teach, in a welcoming environment, free of intimidation and fear. It is a setting where the educational climate fosters a spirit of acceptance and care for all students, where behavior expectations are clearly communicated, consistently enforced, and fairly applied. A safe school is also one that is prepared to respond to the unthinkable crisis.

The Director of School Safety and Security will provide strategic direction and leadership for the overall administration and coordination of the safety and security for Seminole County Public Schools while ensuring the safety of all students, staff and school property.

Seminole County Public Schools
District Level Cost Center General "Operating" Fund Budget
Fiscal Year 2020-21

Cost Center Number :

9214

Cost Center Name :

Assessment and Accountability

Object	Description	2019-20			2020-21
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 478,413	\$ 507,503	\$ 508,156	\$ 388,341
200	Benefits	131,708	139,585	136,833	106,957
300	Purchased Services	56,823	29,495	23,376	53,100
500	Materials & Supplies	8,684	11,367	11,301	5,405
600	Capital Outlay	6,000	7,552	5,448	5,000
700	Other Expenses	3,800	13,043	12,995	3,800
	TOTAL	\$ 685,429	\$ 708,545	\$ 698,109	\$ 562,603

Cost Center Staffing Data

Code	Job Classification	2020	2021	Change
ADM	Administrator	5.5	4.53	-1
CLR	Clerical	1	0	-1

Services Provided: <https://www.scps.k12.fl.us/district/departments/assessment-accountability/>

Personnel in the Assessment and Accountability department are responsible for school improvement initiatives, support and implementation of state and district assessment programs, data analytics and school accountability and grant support, and evaluation of programs. The Director of Research and Accountability oversees the following projects: Common Formative Assessment, State and District Assessment Support, Data Analytics and Program Evaluation, and School Improvement.

Seminole County Public Schools
District Level Cost Center General "Operating" Fund Budget
Fiscal Year 2020-21

Cost Center Number :

9301

Cost Center Name :

Instructional Resources

Object	Description	2019-20			2020-21
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 125,252	\$ 126,258	\$ 126,008	\$ 128,862
200	Benefits	36,792	41,599	41,507	39,282
300	Purchased Services	2,640	2,640	429	2,640
500	Materials & Supplies	3,066	3,066	876	2,201
600	Capital Outlay	1,200	1,200	143	1,200
700	Other Expenses	500	500	162	500
	TOTAL	\$ 169,450	\$ 175,263	\$ 169,125	\$ 174,685

Cost Center Staffing Data

Code	Job Classification	2020	2021	Change
ADM	Administrator	1	1	0
CLR	Clerical	1	1	0

Services Provided: <https://www.scps.k12.fl.us/district/departments/>

The Director of Teaching & Learning, under the supervision of the Deputy Superintendent of Instructional Excellence & Equity, is responsible for the coordination and oversight of various projects related to the adoption, implementation, and monitoring of instructional materials and the continuous improvement of modern library/media programs. Efforts related to the procurement and distribution of instructional materials for core curricula and dual enrollment are a primary focus for the Department of Instructional Resources. Furthermore, through the allocation, monitoring, and support of instructional materials flex funds (project 1206), library/media funds (project 1226), and science funds (project 1227) the director ensures that the unique needs of individual schools related to instructional materials, library/media, and science materials are addressed.

Seminole County Public Schools
District Level Cost Center General "Operating" Fund Budget
Fiscal Year 2020-21

Cost Center Number :

9401

Cost Center Name :

Maintenance

Object	Description	2019-20			2020-21
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 5,325,471	\$ 5,270,686	\$ 4,725,966	\$ 5,571,159
200	Benefits	1,889,586	1,890,828	1,762,466	2,013,156
300	Purchased Services	1,460,131	1,264,456	1,173,188	1,460,131
400	Energy Services	188,000	171,049	166,124	188,000
500	Materials & Supplies	1,269,737	791,877	675,101	1,269,737
600	Capital Outlay	40,000	47,513	50,834	40,000
700	Other Expenses	20,000	12,803	12,803	20,000
	TOTAL	\$ 10,192,925	\$ 9,449,212	\$ 8,566,482	\$ 10,562,183

Cost Center Staffing Data

Code	Job Classification	2020	2021	Change
ADM	Administrator	12	14	2
ASP	Administrative Support Personnel	1	1	0
CLR	Clerical	3	3	0
NIP	Non-instructional Personnel	110.14	103.14	-7

Services Provided: <https://www.scps.k12.fl.us/district/departments/maintenance/>

The Facilities Services Department is responsible for the operation and maintenance of approximately 10.5 million square feet of facilities and 1,741 acres of grounds belonging to Seminole County Public Schools. Responsibilities include all facets associated with the buildings and grounds, focusing on the maintenance and repair of the physical plant: heating, air conditioning, plumbing, interior/exterior finishes, flooring, roofing, electrical power, lighting, fencing, doors, locks, and fire alarms. Staff conduct, manage, and oversee a variety of inspections and contracts to include, but not limited to, fire safety, lift station, playgrounds, elevators, fire sprinklers, backflow preventers, and grounds maintenance. In addition, the Department manages and coordinates environmental standards and services to include, but not limited to, asbestos management, indoor air quality, drinking water, well permitting, underground tank remediation, hazardous waste management and other regulatory requirements.

Seminole County Public Schools
District Level Cost Center General "Operating" Fund Budget
Fiscal Year 2020-21

Cost Center Number :

9500

Cost Center Name :

Transportation-Office

Object	Description	2019-20			2020-21
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 12,486,933	\$ 12,409,502	\$ 12,132,712	\$ 12,816,856
200	Benefits	5,815,566	5,847,442	5,840,723	5,919,692
300	Purchased Services	72,700	109,100	91,691	67,700
500	Materials & Supplies	25,723	22,764	18,304	19,467
600	Capital Outlay	5,000	21,082	17,701	5,000
700	Other Expenses	1,500	1,175	1,142	1,500
	TOTAL	<u>\$ 18,407,422</u>	<u>\$ 18,411,065</u>	<u>\$ 18,102,273</u>	<u>\$ 18,830,216</u>

Cost Center Staffing Data

Code	Job Classification	2020	2021	Change
ADM	Administrator	13	14	1
ASP	Administrative Support Personnel	3	0	-3
CLR	Clerical	23	23	0
NIP	Non-instructional Personnel	34	34	0
BUS	Bus Transportation Personnel	398.99	389	-10

Services Provided: <https://www.scps.k12.fl.us/district/departments/transportation/>

SCPS Transportation Services transports approximately 30,000 students to and from school daily and travels over 7 million miles annually. With 582 employees, the department is responsible for providing safe and efficient service to the students, parents and school personnel. Cost Center 9500 is the operational side of the department and consist of Routes and Scheduling, School Bus Operations, and Safety & Training Support. The different areas within the department are responsible for ensuring compliance with all rules, policies, regulations, and statutes as it pertains to the transportation of students. In addition to the daily operations of the department, after hour coverage is provided 24/7 for issues involving after hour programs, field trips, community emergencies and community events.

Seminole County Public Schools
District Level Cost Center General "Operating" Fund Budget
Fiscal Year 2020-21

Cost Center Number :

9501

Cost Center Name :

Transportation-Operations

Object	Description	2019-20		Actual Expenditures	2020-21
		Beginning Budget	Final Budget		Beginning Budget
300	Purchased Services	289,549	230,404	170,616	289,549
400	Energy Services	-	2,893	1,893	-
500	Materials & Supplies	1,439,518	1,452,315	1,192,162	1,439,518
600	Capital Outlay	-	70,763	47,119	-
700	Other Expenses	-	3,246	1,425	-
	TOTAL	\$ 1,729,067	\$ 1,759,621	\$ 1,413,215	\$ 1,729,067

Services Provided:

<https://www.scps.k12.fl.us/district/departments/transportation/>

SCPS Transportation Services consist of Fleet Services & Garage Operations. The fleet services area is responsible for the maintenance and repair of 450 school buses, as well as the white fleet for the district. Fleet Services also monitors all fuel activity by district employees, as well as outside agencies that utilize the district facility for fuel. In addition, Fleet Service is responsible for ensuring the district meets all compliance regulations involving areas within the department that are regulated by the EPA and other agencies. Fleet Services also provides 24/7 after hours service to all district owned vehicles, as well as assisting other districts that experience a mechanical emergency while visiting our district.

Seminole County Public Schools
District Level Cost Center General "Operating" Fund Budget
Fiscal Year 2020-21

Cost Center Number :

9702

Cost Center Name :

Federal Projects and Resource Development

Object	Description	2019-20			2020-21
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 124,259	\$ 126,163	\$ 126,163	\$ 141,867
200	Benefits	39,016	45,492	45,456	45,596
300	Purchased Services	2,000	1,512	1,363	2,000
500	Materials & Supplies	1,700	1,700	1,293	1,245
700	Other Expenses	850	1,302	465	850
	TOTAL	\$ 167,825	\$ 176,169	\$ 174,740	\$ 191,558

Cost Center Staffing Data

Code	Job Classification	2020	2021	Change
ADM	Administrator	0.3	0.4	0.1
CLR	Clerical	2	2.1	0.1
NIP	Non-instructional Personnel	0	0	0

Services Provided:

<https://www.scps.k12.fl.us/district/departments/>

The Office of Federal Projects and Resource Development supports the development and implementation of externally funded programs that advance the mission, vision and strategic initiatives of the school district. Staff work with district and school-level grant administrators post-award to ensure compliance with funder requirements through technical assistance with award/contract administration, project and budget amendments, reporting, and project closeout. A major focus of this work is technical assistance to district departments and schools on the requirements and uses of funds under the Elementary and Secondary Education Act (ESEA), currently authorized as the Every Student Succeeds Act (ESSA), as well as other federal programs and special grant initiatives at the federal, state and local levels.

Seminole County Public Schools
District Level Cost Center General "Operating" Fund Budget
Fiscal Year 2020-21

Cost Center Number :

9709

Cost Center Name :

Foundation for SCPS

Object	Description	2019-20			2020-21
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 97,962	\$ 98,805	\$ 98,805	\$ 100,810
200	Benefits	24,353	25,024	25,024	26,416
500	Materials & Supplies	-	-	1,171	-
	TOTAL	\$ 122,315	\$ 123,829	\$ 125,000	\$ 127,226

Cost Center Staffing Data

Code	Job Classification	2020	2021	Change
ADM	Administrator	1	1	0

Services Provided: <http://foundationscps.org/>

The Foundation for Seminole County Public Schools provides the community an opportunity to enhance education in Seminole County Public Schools. The Foundation programs support our "A" rated school district by removing barriers that keep children from coming to school ready to learn, increasing student achievement, and recognizing our high performing educators and support staff. The Foundation is a 501(c)3 nonprofit governed by a board of directors and the Seminole County School Board.

REMAINING FUNDS

This section contains the following subsections:

- General Fund - Voted Additional Operating Fund
- General Fund - Extended Day Program ("KidZone & Beyond")
- Debt Service Funds
- Capital Outlay Funds
- Special Revenue Fund - Grants & Special Programs
- Special Revenue Fund - Food Services ("Red Apple Dining")
- Internal Service Funds

GENERAL FUND – VOTED ADDITIONAL OPERATING FUND

This Section contains the following subsections:

- Voted Additional Operating Fund Budget Comparison to Prior Year's Actual by Category
- Voted Additional Operating Fund Budget Comparison to Prior Year's Actual by Function by Account

Seminole County Public Schools

General Fund - Voted Additional Operating Fund Budget Comparison to Prior Year's Actual By Category Fiscal Year 2020-21

	2020 Final Budget	2020 Actual	2021 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Uses - expenditures				
Category:				
Preserve "A" rated academic, vocational, arts and athletic programs	\$ 6,863,860.81	\$ 2,672,027.16	\$ 4,133,983.18	\$ 1,461,956.02
Repair and maintain school buildings	3,000.00	-	3,000.00	3,000.00
Retain highly qualified teachers	562,622.49	408,555.13	154,067.36	(254,487.77)
Total Category:	<u>7,429,483.30</u>	<u>3,080,582.29</u>	<u>4,291,050.54</u>	<u>1,210,468.25</u>
Total uses	<u>7,429,483.30</u>	<u>3,080,582.29</u>	<u>4,291,050.54</u>	<u>1,210,468.25</u>
Net change in fund balance	<u>(7,429,483.30)</u>	<u>(3,080,582.29)</u>	<u>(4,291,050.54)</u>	<u>(1,210,468.25)</u>
Fund balance				
Beginning of year	<u>7,822,549.16</u>	<u>7,822,549.16</u>	<u>4,741,966.87</u>	<u>(3,080,582.29)</u>
Ending Balance	<u>\$ 393,065.86</u>	<u>\$ 4,741,966.87</u>	<u>\$ 450,916.33</u>	<u>\$ (4,291,050.54)</u>

Seminole County Public Schools
General Fund - Voted Additional Operating Fund Budget Comparison to Prior Year's Actual
Fiscal Year 2020-21

	2020 Final Budget	2020 Actual	2021 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Uses - expenditures				
Instruction				
Purchased Services	\$ 71,736.21	\$ 42,100.20	\$ 29,636.01	\$ (12,464.19)
Materials & Supplies	34,926.47	4,178.34	30,748.13	26,569.79
Capital Outlay	627,309.71	327,634.12	299,675.59	(27,958.53)
Other	6,065.00	-	6,065.00	6,065.00
Total Instruction	<u>740,037.39</u>	<u>373,912.66</u>	<u>366,124.73</u>	<u>(7,787.93)</u>
Instructional & Curriculum Development Svcs				
Salaries	13,304.51	6,427.11	6,877.40	450.29
Benefits	2,322.66	1,142.83	1,179.83	37.00
Purchased Services	1,993.60	844.01	1,149.59	305.58
Materials & Supplies	4,155.99	-	4,155.99	4,155.99
Other	3,000.00	1,068.00	1,932.00	864.00
Total Instructional & Curriculum Development Svcs	<u>24,776.76</u>	<u>9,481.95</u>	<u>15,294.81</u>	<u>5,812.86</u>
Instructional Staff Training Svcs				
Salaries	20,744.57	8,086.74	12,657.83	4,571.09
Benefits	749.42	749.42	-	(749.42)
Purchased Services	3,000.00	-	3,000.00	3,000.00
Total Instructional Staff Training Svcs	<u>24,493.99</u>	<u>8,836.16</u>	<u>15,657.83</u>	<u>6,821.67</u>
Instructional Related Technology				
Benefits	43.61	20.34	23.27	2.93
Purchased Services	220,467.54	215,427.45	4,190.09	(211,237.36)
Materials & Supplies	75,302.02	74,322.59	749.43	(73,573.16)
Capital Outlay	3,237,316.29	1,259,452.48	1,966,325.81	706,873.33
Other	8,360.00	1,402.50	6,957.50	5,555.00
Total Instructional Related Technology	<u>3,541,489.46</u>	<u>1,550,625.36</u>	<u>1,978,246.10</u>	<u>427,620.74</u>
Facilities Acquisition and Construction				
Materials & Supplies	46.25	46.25	-	(46.25)
Capital Outlay	774,320.75	744,273.18	30,047.57	(714,225.61)
Total Facilities Acquisition and Construction	<u>774,367.00</u>	<u>744,319.43</u>	<u>30,047.57</u>	<u>(714,271.86)</u>
Operation of Plant				
Purchased Services	2,079.13	-	2,079.13	2,079.13
Total Operation of Plant	<u>2,079.13</u>	<u>-</u>	<u>2,079.13</u>	<u>2,079.13</u>
Maintenance of Plant				
Materials & Supplies	29,647.10	19,677.08	9,970.02	(9,707.06)
Capital Outlay	283.65	283.65	-	(283.65)
Total Maintenance of Plant	<u>29,930.75</u>	<u>19,960.73</u>	<u>9,970.02</u>	<u>(9,990.71)</u>
Administrative Technology Services				
Purchased Services	2,132,905.48	355,038.00	1,732,635.01	1,377,597.01
Materials & Supplies	643.00	643.00	-	(643.00)
Capital Outlay	158,760.34	17,765.00	140,995.34	123,230.34
Total Administrative Technology Services	<u>2,292,308.82</u>	<u>373,446.00</u>	<u>1,873,630.35</u>	<u>1,500,184.35</u>
Total uses	<u>7,429,483.30</u>	<u>3,080,582.29</u>	<u>4,291,050.54</u>	<u>1,210,468.25</u>
Net change in fund balance	<u>(7,429,483.30)</u>	<u>(3,080,582.29)</u>	<u>(4,291,050.54)</u>	<u>(1,210,468.25)</u>

Fund balance

Seminole County Public Schools
General Fund - Voted Additional Operating Fund Budget Comparison to Prior Year's Actual
Fiscal Year 2020-21

	2020 Final Budget	2020 Actual	2021 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Beginning of year	7,822,549.16	7,822,549.16	4,741,966.87	(3,080,582.29)
Ending Balance	<u>\$ 393,065.86</u>	<u>\$ 4,741,966.87</u>	<u>\$ 450,916.33</u>	<u>\$ (4,291,050.54)</u>



SEMINOLE COUNTY
PUBLIC SCHOOLS

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GENERAL FUND – EXTENDED DAY PROGRAM (“KIDZONE & BEYOND”)

This Section contains the following subsections:

- Extended Day Program Fund Narrative
- Extended Day Program Fund Budget Comparison

Seminole County Public Schools
General Fund - Extended Day Program ("KidZone & Beyond")
Fiscal Year 2020-21

A General Fund - Extended Day Program (Fund 121) was established to account for the KidZone & Beyond Program. The program offers children a safe, healthy, and stimulating environment beginning the first student attendance day of the school year, and provides before- and after-school childcare, after-school enrichment, and summer camp. Income generated by this program is transferred to support the operating budget of the School Board.

A basic understanding of a before- and after- care program is that participating children have been involved in school for a considerable portion of the day, often in a regimented routine, which has generally allowed for group activities. 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.

Childcare and enrichment services are available for school days at both elementary school and middle school sites, with enrichment classes available during the school year for two 10-week sessions. Summer camp is offered at select elementary school sites. There are 36 elementary schools and 12 middle schools participating in the KidZone & Beyond Program; 39 of these provide before- and after-school care, 2 provide before-school care only, and 7 provide after-school care only services. The KidZone & Beyond Program provides quality childcare services at a minimal cost to parents.

- **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 After 6:00 PM	\$5.00 for every 5 minutes past
Late Payment	\$5.00

Seminole County Public Schools
General Fund - Extended Day Program Budget Comparison to Prior Year's Actual
Fiscal Year 2020-21

	2020 Final Budget	2020 Actual	2021 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Investment income	\$ 51,000.00	\$ 26,142.16	\$ 15,000.00	\$ (11,142.16)
Other fees	6,040,465.00	4,545,853.61	3,020,233.00	(1,525,620.61)
Total local sources	<u>6,091,465.00</u>	<u>4,571,995.77</u>	<u>3,035,233.00</u>	<u>(1,536,762.77)</u>
Total sources	<u>6,091,465.00</u>	<u>4,571,995.77</u>	<u>3,035,233.00</u>	<u>(1,536,762.77)</u>
Uses - expenditures				
Community Services				
Salaries	308,171.66	304,878.39	310,377.00	5,498.61
Benefits	455,877.91	275,341.44	414,691.00	139,349.56
Purchased Services	1,392,341.23	969,682.84	384,088.00	(585,594.84)
Energy Services	500.00	-	250.00	250.00
Materials & Supplies	471,076.09	276,005.63	248,973.00	(27,032.63)
Capital Outlay	32,847.37	27,595.91	11,000.00	(16,595.91)
Other	1,096,114.03	1,070,179.87	867,258.00	(202,921.87)
Total Community Services	<u>3,756,928.29</u>	<u>2,923,684.08</u>	<u>2,236,637.00</u>	<u>(687,047.08)</u>
Total uses	<u>3,756,928.29</u>	<u>2,923,684.08</u>	<u>2,236,637.00</u>	<u>(687,047.08)</u>
Other financing uses				
Transfers out to general fund	<u>(2,666,072.04)</u>	<u>(2,666,072.04)</u>	<u>(1,000,000.00)</u>	1,666,072.04
Total other financing uses	<u>(2,666,072.04)</u>	<u>(2,666,072.04)</u>	<u>(1,000,000.00)</u>	1,666,072.04
Net change in fund balance	<u>(331,535.33)</u>	<u>(1,017,760.35)</u>	<u>(201,404.00)</u>	816,356.35
Fund balance				
Beginning of year	1,550,448.38	1,550,448.38	532,688.03	(1,017,760.35)
Ending Balance	<u>\$ 1,218,913.05</u>	<u>\$ 532,688.03</u>	<u>\$ 331,284.03</u>	<u>\$ (201,404.00)</u>



SEMINOLE COUNTY
PUBLIC SCHOOLS

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DEBT SERVICE FUNDS

This Section contains the following subsections:

- Debt Service Funds Narrative
- Debt Service Funds Budget Comparison

Seminole County Public Schools
Debt Service Funds
Fiscal Year 2020-21

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 (property) Taxes and, to a lesser extent, Impact Fees Revenues and the unused portion of COPs proceeds. Debt Service for the 2016C COPs issue includes sales-tax funded scheduled balloon payments. Sales tax revenue also funds debt service for the 2019A COPs issue. General Fund revenues may also be used for debt service purposes, 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, 2020, totaled \$156,360,000. COPs are financing arrangements that are in the form of lease-purchase agreements. 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, 2020, totaled \$4,845,000. 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's 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 District's revenue and related debt service expenditures on these bonds. Debt service on SBE bonds extends through 2028.

Seminole County Public Schools
Debt Service Funds Budget Comparison to Prior Year's Actual
Fiscal Year 2020-21

	2020 Final Budget	2020 Actual	2021 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
State sources:				
CO&DS distribution	\$ 913,988.93	\$ 896,615.70	\$ 871,530.00	\$ (25,085.70)
Total state sources	<u>913,988.93</u>	<u>896,615.70</u>	<u>871,530.00</u>	<u>(25,085.70)</u>
Local sources:				
Investment income	267,338.78	163,865.06	14,300.00	(149,565.06)
Total local sources	<u>267,338.78</u>	<u>163,865.06</u>	<u>14,300.00</u>	<u>(149,565.06)</u>
Total sources	<u>1,181,327.71</u>	<u>1,060,480.76</u>	<u>885,830.00</u>	<u>(174,650.76)</u>
Uses - expenditures				
Debt service:				
Principal	21,809,000.00	21,809,000.00	21,154,000.00	(655,000.00)
Interest	6,197,645.76	6,197,645.76	5,526,725.00	(670,920.76)
Other charges	28,128.22	21,613.22	25,750.00	4,136.78
Other principal and interest	154,634.57	154,634.57	-	(154,634.57)
Total debt service	<u>28,189,408.55</u>	<u>28,182,893.55</u>	<u>26,706,475.00</u>	<u>(1,476,418.55)</u>
Total uses	<u>28,189,408.55</u>	<u>28,182,893.55</u>	<u>26,706,475.00</u>	<u>(1,476,418.55)</u>
Other financing sources				
Transfers in from capital outlay funds	34,087,477.89	34,076,278.95	18,362,247.00	(15,714,031.95)
Proceeds of bond issuances	147,000.00	147,000.00	-	147,000.00
Premiums on long-term debt issued	7,945.39	7,945.39	-	7,945.39
Total other financing sources	<u>34,242,423.28</u>	<u>34,231,224.34</u>	<u>18,362,247.00</u>	<u>(15,559,086.56)</u>
Net change in fund balances	<u>7,234,342.44</u>	<u>7,108,811.55</u>	<u>(7,458,398.00)</u>	<u>(14,257,318.77)</u>
Fund balances				
Beginning of year	497,691.96	497,691.96	7,606,503.51	7,108,811.55
Ending Balance	<u>\$ 7,732,034.40</u>	<u>\$ 7,606,503.51</u>	<u>\$ 148,105.51</u>	<u>\$ (7,458,398.00)</u>



SEMINOLE COUNTY
PUBLIC SCHOOLS

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CAPITAL OUTLAY FUNDS

This section contains the following subsections:

- Capital Outlay Funds Narrative
- Notice of Tax for School Capital Outlay
- Capital Outlay Funds Budget Comparison
- Five Year Capital Improvement Plan
- Capital Outlay Fund - Sales Tax Revenue 3rd Gen Budget Comparison
- Capital Outlay Fund - County Impact Fee Mandatory Budget Comparison

Seminole County Public Schools
Capital Outlay Fund(s)
Fiscal Year 2020-21

The District accounts for and reports the acquisition, construction, renovation, remodeling, and maintenance of the District assets (including vehicles, equipment, and technology purchases) using Capital Outlay Funds. Each fund is tied to a specific revenue source. The major revenue sources for the Capital Outlay Fund are property tax, sales tax, impact fees, and grants.

Property Tax

The 1.50 mill property tax levy will generate \$59.4 million in revenue in the 2020-21 school year. This revenue will be used for the following projects:

- Casselberry Elementary School – Design and construction of new facilities and remodeling of existing facilities
- Keeth Elementary School– Design of new media center
- Lyman High School - Design and construction of buildings 9 & 10 replacement
- District-wide roofing projects
- District-wide upgrades to school stadiums
- District-wide HVAC projects
- District-wide technology upgrades
- District-wide campus security upgrades
- Various minor capital outlay projects district wide

In addition, the 1.50 mill property tax levy funds will be used to fund building infrastructure maintenance, transfers to the General Operating Fund to cover district-wide repairs and maintenance expenditures, and transfers to the Debt Service Fund for authorized debt service payments.

Sales Tax

This is the sixth year of a ten-year Seminole County Infrastructure Sales Tax that started on January 1, 2015. For the 2020-21 school year, Infrastructure Sales Tax revenues are projected to generate \$20.1 million. These funds are to be used only for Sales Tax projects that are included in the Infrastructure Sales Tax Interlocal Agreement Project List, as amended by the Board.

Impact Fees

Seminole County Educational Facilities Impact Fees are collected for all new residential construction and are expected to generate \$3.0 million during the 2020-21 school 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.

Grants

Also included in the 2020-21 Capital Outlay budget is a nonrecurring Educational Facilities Security Grant totaling \$1,006,257. These funds will be used to improve physical security of school buildings.

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The **School District of Seminole County, Florida**, 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 **4.434** 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 \$59,392,193 to be used for the following projects:

CONSTRUCTION AND REMODELING

Casselberry Elementary School design and construction of new facilities and remodeling of existing buildings
Keeth Elementary School new media center structure
District-wide remodeling
District-wide campus security upgrades
District-wide 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, HVAC systems repairs and replacement, Upgrades of fire alarm systems, Upgrades and replacement of playgrounds, Upgrades to elevator systems, District-wide renovations

MOTOR VEHICLE PURCHASES

Purchase of 10 school buses, Purchase of district vehicles, Lease-purchase of district vehicles

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 and enterprise resource software for access to instructional resources
Enterprise resource software acquired via license/maintenance fees or lease agreements

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 and site testing

PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT

Insurance premiums on district facilities

PAYMENT OF COSTS FOR PURCHASING AND LEASING RELOCATABLE EDUCATIONAL FACILITIES

Leasing of relocatable classrooms
Purchasing of relocatable classrooms

All concerned citizens are invited to a public hearing to be held on **July 28, 2020 at 5:15 P.M.**, at **400 East Lake Mary Boulevard, Sanford, Florida**. A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

Seminole County Public Schools
Capital Outlay Funds Budget Comparison to Prior Year's Actual
Fiscal Year 2020-21

	2020 Final Budget	2020 Actual	2021 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Federal through state sources:				
Other federal through state sources	\$ 124,694.39	\$ 124,694.39	\$ -	\$ (124,694.39)
Total federal through state sources	<u>124,694.39</u>	<u>124,694.39</u>	<u>-</u>	<u>(124,694.39)</u>
State sources:				
CO&DS distribution	3,376,363.78	1,689,498.94	985,835.00	(703,663.94)
Other miscellaneous state sources	4,747,112.47	2,919,214.76	3,912,056.79	992,842.03
Total state sources	<u>8,123,476.25</u>	<u>4,608,713.70</u>	<u>4,897,891.79</u>	<u>289,178.09</u>
Local sources:				
Ad valorem property taxes	56,079,548.38	56,079,548.38	59,392,193.00	3,312,644.62
Local sales tax	19,360,489.00	17,961,785.61	18,747,701.00	785,915.39
Investment income	1,405,448.65	1,383,615.70	700,000.00	(683,615.70)
Miscellaneous local	12,681.10	12,681.10	-	(12,681.10)
Other miscellaneous local	26,921.36	26,921.36	-	(26,921.36)
Impact fees	12,067,940.14	12,067,940.14	3,000,000.00	(9,067,940.14)
Refund of prior year expenditure	60,635.00	60,635.00	-	(60,635.00)
Total local sources	<u>89,013,663.63</u>	<u>87,593,127.29</u>	<u>81,839,894.00</u>	<u>(5,753,233.29)</u>
Total sources	<u>97,261,834.27</u>	<u>92,326,535.38</u>	<u>86,737,785.79</u>	<u>(5,588,749.59)</u>
Uses - expenditures				
Facilities Acquisition and Construction				
Capital Outlay	118,924,718.31	70,311,311.15	99,604,703.78	29,293,392.63
Total Facilities Acquisition and Construction	<u>118,924,718.31</u>	<u>70,311,311.15</u>	<u>99,604,703.78</u>	<u>29,293,392.63</u>
Debt service:				
Other charges	118,209.75	79,884.10	38,325.65	(41,558.45)
Total debt service	<u>118,209.75</u>	<u>79,884.10</u>	<u>38,325.65</u>	<u>(41,558.45)</u>
Total uses	<u>119,042,928.06</u>	<u>70,391,195.25</u>	<u>99,643,029.43</u>	<u>29,251,834.18</u>
Other financing uses				
Transfers out to general fund	(14,829,300.94)	(14,474,142.75)	(18,713,955.24)	(4,239,812.49)
Transfers out to debt service funds	(34,087,477.89)	(34,076,278.95)	(18,362,247.00)	15,714,031.95
Proceeds from sale of assets	7,176,268.00	7,176,268.00	-	7,176,268.00
Issuance of certificates of participation	15,000,000.00	15,000,000.00	-	15,000,000.00
Total other financing uses	<u>(26,740,510.83)</u>	<u>(26,374,153.70)</u>	<u>(37,076,202.24)</u>	<u>33,650,487.46</u>
Net change in fund balances	<u>(48,521,604.62)</u>	<u>(4,438,813.57)</u>	<u>(49,981,445.88)</u>	<u>(1,190,096.31)</u>
Fund balances				
Beginning of year	79,759,059.32	79,759,059.32	75,320,245.75	(4,438,813.57)
Ending Balance	<u>\$ 31,237,454.70</u>	<u>\$ 75,320,245.75</u>	<u>\$ 25,338,799.87</u>	<u>\$ (49,981,445.88)</u>

**Seminole County Public Schools
Five (5) Year Capital Improvement Plan
Fiscal Year 2020-21 Through 2024-25**

ESTIMATED REVENUES AND BEGINNING FUND BALANCE		FUND	2020-21	2021-22	2022-23	2023-24	2024-25
STATE SOURCES							
A	CHARTER SCHOOLS CAPITAL OUTLAY	340	\$ 985,895	\$ 985,895	\$ 985,895	\$ 985,895	\$ 985,895
B	SAFE SCHOOLS/SCHOOL HARDENING	397	924,257				
B.1	GRANTS ROLL FORWARD	39x	1,833,469				
C	SAFE SCHOOLS/SCHOOL HARDENING - CHARTER SCHOOLS	397	82,000				
D	CO&DS	310	985,835	985,835	985,835	985,835	985,835
E	GASOLINE TAX REFUND	343	86,436	84,707	83,013	60,000	60,000
LOCAL SOURCES							
F	1.5 MIL CAP OUTLAY PROPERTY TAX	36x	59,392,193	59,991,438	60,991,438	61,991,438	62,991,438
G	1/4 CENT SALES TAX	381	18,747,701	18,803,267	18,966,957	19,132,092	9,858,372
H	IMPACT FEES	348	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
I	INTEREST	340	700,000	700,000	700,000	700,000	700,000
TOTAL STATE AND LOCAL SOURCES			86,737,786	84,551,142	85,713,138	86,855,260	78,581,540
J	BEGINNING FUND BALANCE	37x	75,320,246	25,338,800	22,033,459	13,112,409	17,715,507
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE			\$ 162,058,032	\$ 109,889,942	\$ 107,746,597	\$ 99,967,669	\$ 96,297,047
APPROPRIATIONS AND ENDING FUND BALANCE		PROJ	2020-21	2021-22	2022-23	2023-24	2024-25
SUPPORT GENERAL FUND 100							
K	ANNUAL MAINTENANCE SUPPORT	TRNSF1	\$ 10,673,124	\$ 10,673,124	\$ 10,673,124	\$ 10,673,124	\$ 10,673,124
L	PORTABLE CLASSROOM LEASING	TRNSF1	250,000	250,000	250,000	250,000	250,000
M	CHARTER SCHOOLS CAPITAL OUTLAY	TRNSF1	1,067,895	985,895	985,895	985,895	985,895
RECURRING DISTRICT WIDE CAPITAL EXPENDITURES-MAINTENANCE DIVISION							
N	REPAIRS AND REPLACEMENT OF FACILITIES/EQUIPMENT	MULT	15,794,258	15,880,000	15,590,000	15,410,000	14,790,000
O	PHYSICAL PLANT OPERATIONS	MULT	1,355,000	1,655,000	1,675,000	1,705,000	1,705,000
P	DISTRICTWIDE PROGRAMS	MULT	2,661,750	2,619,675	2,756,799	2,816,139	2,858,715
DEBT SERVICE							
Q	COPS PAYMENT	TRNSF2	15,553,261	14,648,806	14,643,296	9,195,128	6,012,448
R	2019A COPS PAYMENT (Sales Tax)	TRNSF2	-	-	3,279,912	-	-
S	2016C COPS PAYMENT (Impact Fee)	TRNSF2	2,808,986	2,292,750	2,793,000	2,796,750	2,339,750
FACILITIES PLANNING							
T	DISTRICT PLANNING FUNCTIONS	8300	745,000	651,500	753,045	854,636	756,275
TECHNOLOGY PROJECTS							
U	TECHNOLOGY PROGRAMS	MULT	3,550,000	3,550,000	3,550,000	3,550,000	3,550,000
BUILDING ADDITIONS/REMODELING/RENOVATIONS							
V	TRANSPORTATION SERVICES - BUS LIFT REPLACEMENT	8815	-	260,000	-	260,000	-
W	25TH PLACE REFURBISHMENT	8325	100,000	-	-	-	-
X	STADIUM STRUCTURES	8222	150,000	150,000	100,000	100,000	100,000
Y	CASSELBERRY ELEMENTARY	8536	14,790,000	4,000,000	-	-	-
Z	STENSTROM HVAC	8952	1,686,000	-	-	-	-
AA	IDYWILDE ELEMNTARY SCHOOL ILC (SPLIT FUND W/IMPACT	8471	-	2,000,000	-	-	-
BB	BEAR LAKE ELEMENTARY-REPLACEMENT/REMODELING (1962)	TBD	-	1,681,490	15,133,414	-	-
CC	OVIEDO HS DRIVEWAY & FIELD PROJECT	TBD	-	500,000	-	-	-
DD	WINTER SPRINGS ELEMENTARY-REMODEL 1988 BLDGS 3, 5, 6	TBD	-	-	705,399	6,348,592	-
EE	ALTAMONTE ELEM-REMODEL BLDG 2 (1982) & BLDGS 3 & 4 (198	TBD	-	-	848,930	7,640,366	-
FF	EASTBROOK ELEMENTARY-REMODEL 1988 BLDGS 2, 4, & 5	TBD	-	-	-	821,464	7,393,173
GG	KEETH ELEMENTARY-REMODEL 1982 BLDG 1	8491	375,000	-	-	1,656,369	14,907,319
HH	MILWEE MIDDLE-REMODEL BLDGS 2, 3, 5, 7, 9, 10, & 11	TBD	-	-	-	-	2,835,075
IMPACT FEE PROJECTS (increase capacity)							
II	IDYWILDE ELEMNTARY SCHOOL ILC (SPLIT FUND)	8471	900,000	7,000,000	-	-	-
SALES TAX PROJECTS (increase capacity)							
JJ	PLAYGROUND SURFACES & EQUIPMENT (DISTRICT WIDE)	8222	-	472,500	567,000	283,500	472,500
KK	ROOFING PROJECTS	8034	2,000,000	-	-	-	-
LL	LYMAN HIGH-VOCATION BUILDINGS 9 & 10	8266	8,100,000	-	-	-	-
MM	CROOMS AOIT-CLASSROOM ADDITION	8418	1,722,422	-	-	-	-
NN	LAKE HOWELL HIGH-REMODELING/RENOVATIONS	8190	1,363,463	12,271,163	-	-	-
OO	IDYLLWILDE ELEMENTARY-REMODEL BLDG 1 & CAFETERIA	8471	231,557	2,084,012	-	-	-
PP	SOUTH SEMINOLE MIDDLE-ADDITION/REMODELING/GYM FLOOR	8342	307,779	2,770,015	-	-	-
QQ	LAWTON ELEMENTARY-ADDITIONS/REMODELING/RENOVATION	TBD	-	1,460,553	13,144,976	-	-
RR	BALLOON DEBT SERVICE COPS 2016C	TBD	-	-	6,267,750	6,977,750	-
SS	ENGLISH ESTATES-REMODELING/ROOFING/HVAC	TBD	-	-	916,649	8,249,837	-
TT	LAKE MARY ELEMENTARY	TBD	-	-	-	1,677,613	15,098,513
UU	ELEMENTARY "M" (ADDITIONS & REMODELING)	TBD	-	-	-	-	250,000
MISCELLANEOUS							
VV	PRIOR YEAR CARRYOVER APPROPRIATIONS	MULT	44,888,052	-	-	-	-
WW	PRIOR YEAR CARRYOVER APPROPRIATIONS TRANSFERS	TRNSF1	1,645,686	-	-	-	-
XX	CONTINGENCY	8400	4,000,000	-	-	-	-
YY	TOTAL APPROPRIATIONS		136,719,232	87,856,483	94,634,188	82,252,162	84,977,786
ZZ	ENDING FUND BALANCE	37x	25,338,800	22,033,459	13,112,409	17,715,507	11,319,261
AAA	TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 162,058,032	\$ 109,889,942	\$ 107,746,597	\$ 99,967,669	\$ 96,297,047

Seminole County Public Schools
Capital Outlay Fund - Sales Tax Revenue 3rd Gen Budget Comparison to Prior Year's Actual
Fiscal Year 2020-21

	2020 Final Budget	2020 Actual	2021 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Local sales tax	\$ 19,360,489.00	\$ 17,961,785.61	\$ 18,747,701.00	\$ 785,915.39
Investment income	514,959.14	514,959.14	250,000.00	(264,959.14)
Total local sources	<u>19,875,448.14</u>	<u>18,476,744.75</u>	<u>18,997,701.00</u>	<u>520,956.25</u>
Total sources	<u>19,875,448.14</u>	<u>18,476,744.75</u>	<u>18,997,701.00</u>	<u>520,956.25</u>
Uses - expenditures				
Facilities Acquisition and Construction				
Capital Outlay	38,162,764.78	25,677,540.45	25,345,230.54	(332,309.91)
Total Facilities Acquisition and Construction	<u>38,162,764.78</u>	<u>25,677,540.45</u>	<u>25,345,230.54</u>	<u>(332,309.91)</u>
Total uses	<u>38,162,764.78</u>	<u>25,677,540.45</u>	<u>25,345,230.54</u>	<u>(332,309.91)</u>
Other financing sources				
Transfers out to debt service funds	(11,437,617.98)	(11,437,617.98)	-	11,437,617.98
Total other financing sources	<u>(11,437,617.98)</u>	<u>(11,437,617.98)</u>	<u>-</u>	<u>11,437,617.98</u>
Net change in fund balance	<u>(29,724,934.62)</u>	<u>(18,638,413.68)</u>	<u>(6,347,529.54)</u>	<u>12,290,884.14</u>
Fund balance				
Beginning of year	33,384,907.52	33,384,907.52	14,746,493.84	(18,638,413.68)
Ending Balance	<u>\$ 3,659,972.90</u>	<u>\$ 14,746,493.84</u>	<u>\$ 8,398,964.30</u>	<u>\$ (6,347,529.54)</u>

Seminole County Public Schools
Capital Outlay Fund - County Impact Fee Mandatory Budget Comparison to Prior Year's Actual
Fiscal Year 2020-21

	2020 Final Budget	2020 Actual	2021 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Investment income	\$ 168,059.64	\$ 164,912.20	\$ 100,000.00	\$ (64,912.20)
Impact fees	12,067,940.14	12,067,940.14	3,000,000.00	(9,067,940.14)
Total local sources	<u>12,235,999.78</u>	<u>12,232,852.34</u>	<u>3,100,000.00</u>	<u>(9,132,852.34)</u>
Total sources	<u>12,235,999.78</u>	<u>12,232,852.34</u>	<u>3,100,000.00</u>	<u>(9,132,852.34)</u>
Uses - expenditures				
Facilities Acquisition and Construction				
Capital Outlay	3,000,000.00	3,000,000.00	900,000.00	(2,100,000.00)
Total Facilities Acquisition and Construction	<u>3,000,000.00</u>	<u>3,000,000.00</u>	<u>900,000.00</u>	<u>(2,100,000.00)</u>
Total uses	<u>3,000,000.00</u>	<u>3,000,000.00</u>	<u>900,000.00</u>	<u>(2,100,000.00)</u>
Other financing uses				
Transfers out to debt service funds	(5,890,316.04)	(5,890,316.04)	(2,216,236.00)	3,674,080.04
Total other financing uses	<u>(5,890,316.04)</u>	<u>(5,890,316.04)</u>	<u>(2,216,236.00)</u>	<u>3,674,080.04</u>
Net change in fund balance	<u>3,345,683.74</u>	<u>3,342,536.30</u>	<u>(16,236.00)</u>	<u>(3,358,772.30)</u>
Fund balance				
Beginning of year	10,079,387.29	10,079,387.29	13,421,923.59	3,342,536.30
Ending Balance	<u>\$ 13,425,071.03</u>	<u>\$ 13,421,923.59</u>	<u>\$ 13,405,687.59</u>	<u>\$ (16,236.00)</u>



SEMINOLE COUNTY
PUBLIC SCHOOLS

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SPECIAL REVENUE FUNDS

This section contains the following subsections:

- Grants and Special Programs
- Food Services ("Red Apple Dining")

Seminole County Public Schools
Special Revenue Fund - Grants & Special Programs
Fiscal Year 2020-21

Federal Funds

The Special Revenue Fund - Grants & Special Programs is used to account for the District's Federal grants, which 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, changes in the use of grant funds must be by amendment approved through the applicable oversight agency. The following programs represent the major Federal awards received by the District:

- **Individuals with Disabilities Education Act (IDEA), Part B**
The program is designed to ensure 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 child find obligations—identifying students who need special education or related services.
- **Title I, Part A – Improving the Academic Achievement of the Disadvantaged**
The program 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, Delinquent, and At-Risk Youth**
The program is designed 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 improve educator quality and prevent students from dropping out of school.
- **Title II, Part A – Preparing, Training, and Recruiting High-Quality Teachers, Principals, or Other School Leaders**
Title II, Part A supports professional development activities that focus on practices grounded in evidence that improve instructional delivery in the classroom. The program is designed to increase student achievement consistent with the challenging State academic standards; improve the quality and effectiveness of teachers, principals, and other school leaders; increase the number of teachers, principals, and other school leaders who are effective in improving student academic achievement in schools; and provide low-income and minority students greater access to effective teachers, principals, and other school leaders.

- **Title III, Part A – English Language Acquisition**

The 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 IV, Part A – Student Support and Academic Enrichment (SSAE)**

The program is intended to increase the District's capacity by enhancing the following goals: (1) Provide students with access to a well-rounded education, (2) Improve safe and healthy school conditions for student learning, and (3) Improve the use of technology in order to improve the academic achievement and digital literacy of all students.

- **Title IV, Part B – 21st Century Community Learning Centers**

The program supports academic and personal enrichment activities before and after school and during the summer for at-risk students and their families to help students meet academic achievement standards.

- **Title IX, Part A - Education of Homeless Children and Youth Project**

The 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.

- **Perkins V: Career and Technical Education Secondary Programs**

The purpose of this program is to enhance the academic, career, and technical skills of secondary education students who elect to enroll in Career and Technical Education (CTE) programs.

- **Coronavirus Aid, Relief, and Economic Security (CARES) Act**

The CARES Act provides emergency education funding to support school districts as they respond to the Coronavirus pandemic. The District will receive funding in three areas under the CARES Act:

- ***Elementary & Secondary School Emergency Relief Fund (ESSER)***

ESSER provides funding to support instructional continuity, close the digital divide, provide focused intervention for academically fragile students, and support sanitation/preventative efforts.

- ***Governor's Emergency Education Relief Fund (GEER)***

- GEER provides funding for the Summer Recovery Program, which supports summer academic camps at eight select elementary schools for students entering grades 1-4 in the 2020-21 school year.
- GEER funding for the Building K-12 CTE Infrastructure Program will be used to build infrastructure and increase enrollment and capacity in high-demand CTE programs.

- ***Child Care and Development Fund***

This fund supports summer academic camp at eight elementary schools for students entering kindergarten in the 2020-21 school year.

Seminole County Public Schools
Special Revenue Fund - Grants & Special Programs Budget Comparison to Prior Year's Actual
Fiscal Year 2020-21

	2020 Final Budget	2020 Actual	2021 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Federal direct sources:				
Other federal direct sources	\$ 5,990,334.47	\$ 2,837,198.15	\$ 6,144,800.07	\$ 3,307,601.92
Total federal direct sources	<u>5,990,334.47</u>	<u>2,837,198.15</u>	<u>6,144,800.07</u>	<u>3,307,601.92</u>
Federal through state sources:				
Career and technical education	650,859.00	602,867.17	192,176.83	(410,690.34)
Title II, Part B	2,647,444.04	2,063,340.48	3,240,012.56	1,176,672.08
Individuals with disabilities education act	17,607,053.59	13,702,588.03	20,740,734.06	7,038,146.03
Title I, grants to local educational agencies	15,443,555.58	12,280,110.34	15,990,759.74	3,710,649.40
Education stabilization funds	11,077,816.88	201,549.60	10,904,411.88	10,702,862.28
Other federal through state sources	4,237,620.88	2,881,546.74	3,015,373.95	133,827.21
Total federal through state sources	<u>51,664,349.97</u>	<u>31,732,002.36</u>	<u>54,083,469.02</u>	<u>22,351,466.66</u>
State sources:				
Other miscellaneous state sources	692,253.76	499,407.86	205,966.88	(293,440.98)
Total state sources	<u>692,253.76</u>	<u>499,407.86</u>	<u>205,966.88</u>	<u>(293,440.98)</u>
Local sources:				
Miscellaneous local	3,772,666.31	2,317,827.01	1,426,064.37	(891,762.64)
Refund of prior year expenditure	7,268.69	7,268.69	-	(7,268.69)
Total local sources	<u>3,779,935.00</u>	<u>2,325,095.70</u>	<u>1,426,064.37</u>	<u>(899,031.33)</u>
Total sources	<u>62,126,873.20</u>	<u>37,393,704.07</u>	<u>61,860,300.34</u>	<u>24,466,596.27</u>
Uses - expenditures				
Instruction				
Salaries	12,129,505.19	8,970,021.88	11,010,818.98	2,040,797.10
Benefits	4,197,113.04	3,121,326.91	4,357,909.21	1,236,582.30
Purchased Services	5,413,736.04	1,146,346.90	6,825,019.99	5,678,673.09
Materials & Supplies	2,582,984.38	1,015,469.33	3,512,863.71	2,497,394.38
Capital Outlay	4,921,228.33	1,077,917.75	4,205,821.12	3,127,903.37
Other	250,748.75	126,979.17	198,944.58	71,965.41
Total Instruction	<u>29,495,315.73</u>	<u>15,458,061.94</u>	<u>30,111,377.59</u>	<u>14,653,315.65</u>
Pupil Personnel Services				
Salaries	5,037,353.36	4,055,442.61	5,342,477.37	1,287,034.76
Benefits	1,766,181.10	1,329,463.29	2,006,737.92	677,274.63
Purchased Services	230,289.37	153,547.18	271,638.29	118,091.11
Materials & Supplies	251,626.63	101,394.09	321,916.03	220,521.94
Capital Outlay	5,041.00	1,665.00	5,876.00	4,211.00
Other	20,234.06	5,617.98	14,891.08	9,273.10
Total Pupil Personnel Services	<u>7,310,725.52</u>	<u>5,647,130.15</u>	<u>7,963,536.69</u>	<u>2,316,406.54</u>
Instructional Media Services				
Salaries	400.00	400.00	-	(400.00)
Benefits	32.70	31.46	1.24	(30.22)
Total Instructional Media Services	<u>432.70</u>	<u>431.46</u>	<u>1.24</u>	<u>(430.22)</u>
Instructional & Curriculum Development Svcs				
Salaries	2,324,617.97	1,944,004.78	1,973,063.33	29,058.55
Benefits	732,108.19	580,506.18	618,418.93	37,912.75

Seminole County Public Schools
Special Revenue Fund - Grants & Special Programs Budget Comparison to Prior Year's Actual
Fiscal Year 2020-21

	2020 Final Budget	2020 Actual	2021 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Purchased Services	640,890.69	182,278.80	584,429.89	402,151.09
Materials & Supplies	63,701.47	37,350.52	91,319.80	53,969.28
Capital Outlay	19,293.39	15,938.24	15,355.15	(583.09)
Other	73,758.84	21,677.50	101,581.34	79,903.84
Total Instructional & Curriculum Development Svcs	3,854,370.55	2,781,756.02	3,384,168.44	602,412.42
Instructional Staff Training Svcs				
Salaries	6,048,917.12	4,297,217.43	5,798,540.69	1,501,323.26
Benefits	1,618,224.66	1,288,703.33	1,572,419.45	283,716.12
Purchased Services	1,825,334.39	927,626.41	1,916,466.23	988,839.82
Materials & Supplies	199,763.62	61,184.47	278,775.57	217,591.10
Capital Outlay	59,597.00	11,216.90	48,380.10	37,163.20
Other	163,615.84	74,717.57	376,896.84	302,179.27
Total Instructional Staff Training Svcs	9,915,452.63	6,660,666.11	9,991,478.88	3,330,812.77
Instructional Related Technology				
Salaries	54,039.97	41,019.42	56,731.55	15,712.13
Benefits	19,642.30	16,827.84	16,702.54	(125.30)
Total Instructional Related Technology	73,682.27	57,847.26	73,434.09	15,586.83
General Administration				
Purchased Services	2,459.00	953.97	5,964.03	5,010.06
Materials & Supplies	3,932.20	1,837.56	2,094.64	257.08
Other	1,670,354.51	1,187,760.62	1,703,879.39	516,118.77
Total General Administration	1,676,745.71	1,190,552.15	1,711,938.06	521,385.91
School Administration				
Salaries	1,049,174.75	638,134.30	894,329.45	256,195.15
Benefits	338,919.73	190,435.94	285,719.42	95,283.48
Purchased Services	113,080.59	63,391.39	49,689.20	(13,702.19)
Materials & Supplies	806.00	790.19	15.81	(774.38)
Capital Outlay	9,742.26	1,197.56	8,544.70	7,347.14
Other	19,767.00	19,767.00	-	(19,767.00)
Total School Administration	1,531,490.33	913,716.38	1,238,298.58	324,582.20
Facilities Acquisition and Construction				
Capital Outlay	54,478.39	54,478.39	-	(54,478.39)
Total Facilities Acquisition and Construction	54,478.39	54,478.39	-	(54,478.39)
Central Services				
Salaries	36,109.71	7,226.02	30,045.69	22,819.67
Benefits	6,696.40	1,211.48	5,722.92	4,511.44
Purchased Services	289,747.49	162,308.70	365,136.93	202,828.23
Materials & Supplies	32,755.00	22,766.61	22,000.39	(766.22)
Capital Outlay	2,990.00	2,940.00	50.00	(2,890.00)
Other	16,550.00	1,610.00	22,740.00	21,130.00
Total Central Services	384,848.60	198,062.81	445,695.93	247,633.12
Pupil Transportation Services				
Salaries	1,724,029.85	1,723,050.37	2,051,019.48	327,969.11
Benefits	1,238,630.96	1,150,847.37	1,440,366.59	289,519.22
Purchased Services	210,958.16	34,999.32	238,295.24	203,295.92
Total Pupil Transportation Services	3,173,618.97	2,908,897.06	3,729,681.31	820,784.25
Operation of Plant				
Salaries	387,030.00	-	387,030.00	387,030.00

Seminole County Public Schools
Special Revenue Fund - Grants & Special Programs Budget Comparison to Prior Year's Actual
Fiscal Year 2020-21

	2020 Final Budget	2020 Actual	2021 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Benefits	154,812.00	-	154,812.00	154,812.00
Purchased Services	190,368.99	5,952.40	184,416.59	178,464.19
Energy Services	5,615.15	1,855.78	3,759.37	1,903.59
Total Operation of Plant	<u>737,826.14</u>	<u>7,808.18</u>	<u>730,017.96</u>	<u>722,209.78</u>
Maintenance of Plant				
Purchased Services	27,288.00	2,288.00	25,000.00	22,712.00
Materials & Supplies	75,000.00	-	75,000.00	75,000.00
Capital Outlay	1,940,000.00	-	1,940,000.00	1,940,000.00
Total Maintenance of Plant	<u>2,042,288.00</u>	<u>2,288.00</u>	<u>2,040,000.00</u>	<u>2,037,712.00</u>
Community Services				
Salaries	792,235.55	651,191.49	172,813.29	(478,378.20)
Benefits	221,400.26	194,006.03	47,331.57	(146,674.46)
Purchased Services	247,652.74	177,572.20	88,487.04	(89,085.16)
Energy Services	1,361.00	1,303.39	57.61	(1,245.78)
Materials & Supplies	196,939.68	116,875.35	84,259.33	(32,616.02)
Capital Outlay	104,078.86	67,658.50	39,194.36	(28,464.14)
Other	80,203.57	71,675.20	8,528.37	(63,146.83)
Total Community Services	<u>1,643,871.66</u>	<u>1,280,282.16</u>	<u>440,671.57</u>	<u>(839,610.59)</u>
Total uses	<u>61,895,147.20</u>	<u>37,161,978.07</u>	<u>61,860,300.34</u>	<u>24,698,322.27</u>
Other financing sources				
Transfers out to internal service funds	(231,726.00)	(231,726.00)	-	231,726.00
Total other financing sources	<u>(231,726.00)</u>	<u>(231,726.00)</u>	<u>-</u>	<u>231,726.00</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



SEMINOLE COUNTY
PUBLIC SCHOOLS

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Seminole County Public Schools
Special Revenue Fund - Food Service (“Red Apple Dining”)
Fiscal Year 2020-21

Red Apple Dining is a self-sustaining operation that provides meals for our students made with high quality ingredients. Red Apple Dining operates under the regulations and policies set forth by the District; the U.S. Department of Agriculture (USDA); Florida Department of Agriculture and Consumer Services Division of Food, Nutrition and Wellness; and the County Health Department. Red Apple Dining operates fifty-nine (59) campus restaurants servicing sixty-five (65) schools and special centers. Red Apple Dining receives most of its funding from the reimbursement for student meals through the National School Lunch Act program. Other funding comes from cash payments by guests, federally provided USDA commodities, a limited amount of State supplement as required to meet federal matching requirements, and payments from other agencies to which Red Apple Dining provides services.

Red Apple Dining meal prices for the 2020-21 school year are as follows:

- Lunch
 - Elementary student \$2.50
 - Secondary student \$3.00
 - USDA reduced \$0.40
- Breakfast
 - All students \$1.75
 - USDA reduced \$0.30 (currently waived)
 - Students of families in need \$0.00

Breakfast is offered at no charge for all students at sixteen (16) schools and special centers. 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.

Seminole County Public Schools
Special Revenue Fund - Food Service ("Red Apple Dining") Budget Comparison to Prior Year's Actual
Fiscal Year 2020-21

	2020 Final Budget	2020 Actual	2021 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Federal through state sources:				
National school lunch program	\$ 23,265,438.00	\$ 19,844,047.06	\$ 18,605,955.00	\$ (1,238,092.06)
Other federal through state sources	85,259.12	85,259.12	-	(85,259.12)
Total federal through state sources	<u>23,350,697.12</u>	<u>19,929,306.18</u>	<u>18,605,955.00</u>	<u>(1,323,351.18)</u>
State sources:				
School breakfast supplement	128,629.00	128,629.00	128,000.00	(629.00)
School lunch supplement	179,209.00	179,209.00	173,000.00	(6,209.00)
Total state sources	<u>307,838.00</u>	<u>307,838.00</u>	<u>301,000.00</u>	<u>(6,838.00)</u>
Local sources:				
Investment income	224,000.00	130,744.33	120,000.00	(10,744.33)
Food service	11,893,889.00	9,195,410.00	6,750,000.00	(2,445,410.00)
Revenue from other agencies	500,000.00	13,437.64	250,000.00	236,562.36
Other miscellaneous local	3,785.25	3,785.25	-	(3,785.25)
Refund of prior year expenditure	9,058.00	9,058.00	-	(9,058.00)
Total local sources	<u>12,630,732.25</u>	<u>9,352,435.22</u>	<u>7,120,000.00</u>	<u>(2,232,435.22)</u>
Total sources	<u>36,289,267.37</u>	<u>29,589,579.40</u>	<u>26,026,955.00</u>	<u>(3,562,624.40)</u>
Uses - expenditures				
Food Services				
Salaries	6,750,685.77	6,501,753.93	6,479,297.00	(22,456.93)
Benefits	3,240,141.92	3,036,164.10	3,247,597.00	211,432.90
Purchased Services	9,317,959.34	7,054,523.53	6,347,728.00	(706,795.53)
Energy Services	934,000.00	922,755.39	934,000.00	11,244.61
Materials & Supplies	14,562,529.12	12,285,453.87	9,999,400.00	(2,286,053.87)
Capital Outlay	4,598,913.71	2,936,413.33	250,000.00	(2,686,413.33)
Other	670,400.00	666,554.01	637,000.00	(29,554.01)
Total Food Services	<u>40,074,629.86</u>	<u>33,403,618.16</u>	<u>27,895,022.00</u>	<u>(5,508,596.16)</u>
Total uses	<u>40,074,629.86</u>	<u>33,403,618.16</u>	<u>27,895,022.00</u>	<u>(5,508,596.16)</u>
Net change in fund balance	<u>(3,785,362.49)</u>	<u>(3,814,038.76)</u>	<u>(1,868,067.00)</u>	<u>1,945,971.76</u>
Fund balance				
Beginning of year	<u>11,223,702.17</u>	<u>11,223,702.17</u>	<u>7,409,663.41</u>	<u>(3,814,038.76)</u>
Ending Balance	<u>\$ 7,438,339.68</u>	<u>\$ 7,409,663.41</u>	<u>\$ 5,541,596.41</u>	<u>\$ (1,868,067.00)</u>

INTERNAL SERVICE FUNDS

This section contains the following subsections:

- Self-Insurance Funds
- Copying and Printing Services
- Leasing Program Fund

Seminole County Public Schools
Internal Service Funds
Fiscal Year 2020-21

Internal Service Funds are used 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 District's four Internal Service Funds include two Self-Insurance Funds, the Copying and Printing Services Fund, and the Leasing Program Fund.

Self-Insurance Funds

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.

- Property and Casualty – Self-insured coverages in the fund include property, casualty, liability, and worker's compensation. The 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 – Self-insured coverages include medical and prescription benefits. The District purchases individual claim stop-loss coverage to cover claims exceeding \$400,000.

Copying and Printing Services

Copying and printing services are provided to schools and other cost centers on essentially a zero-profit basis, other than the reserves required to purchase replacement equipment.

Leasing Program Fund

The Leasing Program Fund provides financing for the purchase of equipment for use by District departments. The lease payments include interest at amounts that exceed five-year Treasury rates. The amortization of principal includes explicit consideration of the expected value of the equipment at the end of the lease. To reduce the risk of a cash flow shortfall, the expected value of the equipment at termination is discounted by 25%.

Seminole County Public Schools

Internal Service Fund - Self Insurance - Property Casualty Budget Comparison to Prior Year's Actual Fiscal Year 2020-21

	2020 Final Budget	2020 Actual	2021 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Federal through state sources:				
Other federal through state sources	\$ 50,456.80	\$ 50,456.80	\$ -	\$ (50,456.80)
Total federal through state sources	<u>50,456.80</u>	<u>50,456.80</u>	<u>-</u>	<u>(50,456.80)</u>
Local sources:				
Investment income	490,000.00	327,999.67	125,000.00	(202,999.67)
Revenue from other agencies	8,519,906.38	8,519,906.38	9,569,952.00	1,050,045.62
Other miscellaneous local	1,372.07	1,372.07	-	(1,372.07)
Refund of prior year expenditure	7,276.32	7,276.32	-	(7,276.32)
Total local sources	<u>9,018,554.77</u>	<u>8,856,554.44</u>	<u>9,694,952.00</u>	<u>838,397.56</u>
Total sources	<u>9,069,011.57</u>	<u>8,907,011.24</u>	<u>9,694,952.00</u>	<u>787,940.76</u>
Uses - expenditures				
Operation of Plant				
Salaries	654,023.50	546,038.84	477,326.75	(68,712.09)
Benefits	187,623.76	148,003.64	133,514.71	(14,488.93)
Purchased Services	3,596,865.52	3,456,621.20	3,954,827.11	498,205.91
Materials & Supplies	831,654.50	203,594.78	6,022,598.89	5,819,004.11
Capital Outlay	254,360.65	118,878.24	136,642.75	17,764.51
Other	4,606,331.13	3,294,120.62	4,967,105.00	1,672,984.38
Total Operation of Plant	<u>10,130,859.06</u>	<u>7,767,257.32</u>	<u>15,692,015.21</u>	<u>7,924,757.89</u>
Total uses	<u>10,130,859.06</u>	<u>7,767,257.32</u>	<u>15,692,015.21</u>	<u>7,924,757.89</u>
Other financing sources				
Transfers in from general fund	5,000,000.00	5,000,000.00	-	(5,000,000.00)
Transfers in from federal funds	231,726.00	231,726.00	-	(231,726.00)
Transfers out to internal service funds	(1,238,651.40)	(1,238,651.40)	-	1,238,651.40
Loss Recoveries	64,776.06	64,776.06	-	64,776.06
Total other financing sources	<u>4,057,850.66</u>	<u>4,057,850.66</u>	<u>-</u>	<u>(3,928,298.54)</u>
Net change in net position	<u>2,996,003.17</u>	<u>5,197,604.58</u>	<u>(5,997,063.21)</u>	<u>(11,065,115.67)</u>
Net position				
Beginning of year	15,913,882.87	15,913,882.87	21,111,487.45	5,197,604.58
Ending Balance	<u>\$ 18,909,886.04</u>	<u>\$ 21,111,487.45</u>	<u>\$ 15,114,424.24</u>	<u>\$ (5,997,063.21)</u>

Seminole County Public Schools
Internal Service Fund - Self Insurance - Health Budget Comparison to Prior Year's Actual
Fiscal Year 2020-21

	2020 Final Budget	2020 Actual	2021 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Investment income	\$ 726,860.00	\$ 600,147.60	\$ 150,000.00	\$ (450,147.60)
Revenue from other agencies	68,660,179.13	68,660,179.13	64,083,181.00	(4,576,998.13)
Miscellaneous local	392,208.81	392,208.81	-	(392,208.81)
Other miscellaneous local	558.06	558.06	-	(558.06)
Refund of prior year expenditure	1,510.57	1,510.57	-	(1,510.57)
Total local sources	<u>69,781,316.57</u>	<u>69,654,604.17</u>	<u>64,233,181.00</u>	<u>(5,421,423.17)</u>
Total sources	<u>69,781,316.57</u>	<u>69,654,604.17</u>	<u>64,233,181.00</u>	<u>(5,421,423.17)</u>
Uses - expenditures				
Central Services				
Salaries	678,503.00	624,554.28	421,350.48	(203,203.80)
Benefits	193,281.00	147,813.54	176,481.24	28,667.70
Purchased Services	5,978,682.12	5,730,739.45	6,156,786.60	426,047.15
Materials & Supplies	489,026.46	131,296.50	82,937.55	(48,358.95)
Capital Outlay	72,752.58	70,282.00	3,605.00	(66,677.00)
Other	55,543,101.73	48,259,383.06	55,692,000.00	7,432,616.94
Total Central Services	<u>62,955,346.89</u>	<u>54,964,068.83</u>	<u>62,533,160.87</u>	<u>7,569,092.04</u>
Total uses	<u>62,955,346.89</u>	<u>54,964,068.83</u>	<u>62,533,160.87</u>	<u>7,569,092.04</u>
Other financing uses				
Transfers in from general fund	56,902.46	56,902.46	-	(56,902.46)
Transfers out to general fund	(7,500,000.00)	-	(7,500,000.00)	(7,500,000.00)
Total other financing uses	<u>(7,443,097.54)</u>	<u>56,902.46</u>	<u>(7,500,000.00)</u>	<u>(7,556,902.46)</u>
Net change in net position	<u>(617,127.86)</u>	<u>14,747,437.80</u>	<u>(5,799,979.87)</u>	<u>(20,547,417.67)</u>
Net position				
Beginning of year	<u>37,595,815.03</u>	<u>37,595,815.03</u>	<u>52,343,252.83</u>	<u>14,747,437.80</u>
Ending Balance	<u>\$ 36,978,687.17</u>	<u>\$ 52,343,252.83</u>	<u>\$ 46,543,272.96</u>	<u>\$ (5,799,979.87)</u>

Seminole County Public Schools
Internal Service Fund - Printing Services Budget Comparison to Prior Year's Actual
Fiscal Year 2020-21

	2020 Final Budget	2020 Actual	2021 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Investment income	\$ 16,000.19	\$ 10,203.37	\$ 4,307.86	\$ (5,895.51)
Revenue from other agencies	1,343,040.93	836,499.96	1,050,000.00	213,500.04
Other miscellaneous local	360.44	360.44	-	(360.44)
Total local sources	<u>1,359,401.56</u>	<u>847,063.77</u>	<u>1,054,307.86</u>	<u>207,244.09</u>
Total sources	<u>1,359,401.56</u>	<u>847,063.77</u>	<u>1,054,307.86</u>	<u>207,244.09</u>
Uses - expenditures				
Central Services				
Salaries	375,890.49	270,043.68	288,088.13	18,044.45
Benefits	201,492.30	123,104.66	154,392.59	31,287.93
Purchased Services	306,885.63	159,598.29	309,132.66	149,534.37
Materials & Supplies	360,971.72	172,481.60	388,085.78	215,604.18
Capital Outlay	91,046.00	40,153.91	36,046.00	(4,107.91)
Other	25,975.00	23,500.54	20,000.00	(3,500.54)
Total Central Services	<u>1,362,261.14</u>	<u>788,882.68</u>	<u>1,195,745.16</u>	<u>406,862.48</u>
Total uses	<u>1,362,261.14</u>	<u>788,882.68</u>	<u>1,195,745.16</u>	<u>406,862.48</u>
Other financing sources				
Transfers out to general fund	(70,000.00)	-	-	-
Total other financing sources	<u>(70,000.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in net position	<u>(72,859.58)</u>	<u>58,181.09</u>	<u>(141,437.30)</u>	<u>(199,618.39)</u>
Net position				
Beginning of year	<u>83,256.21</u>	<u>83,256.21</u>	<u>141,437.30</u>	<u>58,181.09</u>
Ending Balance	<u>\$ 10,396.63</u>	<u>\$ 141,437.30</u>	<u>\$ -</u>	<u>\$ (141,437.30)</u>

Seminole County Public Schools
Internal Service Fund - Internal Leasing Program Budget Comparison to Prior Year's Actual
Fiscal Year 2020-21

	2020 Final Budget	2020 Actual	2021 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Investment income	\$ 39,521.67	\$ 30,169.90	\$ 3,500.00	\$ (26,669.90)
Revenue from other agencies	141,843.00	130,103.45	169,984.00	39,880.55
Miscellaneous local	6,204.76	6,204.76	-	(6,204.76)
Total local sources	<u>187,569.43</u>	<u>166,478.11</u>	<u>173,484.00</u>	<u>7,005.89</u>
Total sources	<u>187,569.43</u>	<u>166,478.11</u>	<u>173,484.00</u>	<u>7,005.89</u>
Uses - expenditures				
Central Services				
Salaries	5,760.00	-	5,760.00	5,760.00
Benefits	1,840.00	-	1,840.00	1,840.00
Purchased Services	-	-	99,125.00	99,125.00
Materials & Supplies	50,000.00	-	49,999.60	49,999.60
Capital Outlay	1,578,509.65	895,316.91	1,062,580.50	167,263.59
Other	5,000.00	-	5,000.00	5,000.00
Total Central Services	<u>1,641,109.65</u>	<u>895,316.91</u>	<u>1,224,305.10</u>	<u>328,988.19</u>
Total uses	<u>1,641,109.65</u>	<u>895,316.91</u>	<u>1,224,305.10</u>	<u>328,988.19</u>
Other financing sources				
Transfers in from general fund	100,000.00	100,000.00	-	(100,000.00)
Transfers in from internal service funds	1,238,651.40	1,238,651.40	-	(1,238,651.40)
Total other financing sources	<u>1,338,651.40</u>	<u>1,338,651.40</u>	<u>-</u>	<u>(1,338,651.40)</u>
Net change in net position	<u>(114,888.82)</u>	<u>609,812.60</u>	<u>(1,050,821.10)</u>	<u>(1,660,633.70)</u>
Net position				
Beginning of year	<u>721,667.01</u>	<u>721,667.01</u>	<u>1,331,479.61</u>	<u>609,812.60</u>
Ending Balance	<u>\$ 606,778.19</u>	<u>\$ 1,331,479.61</u>	<u>\$ 280,658.51</u>	<u>\$ (1,050,821.10)</u>



SEMINOLE COUNTY
PUBLIC SCHOOLS

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SEMINOLE COUNTY
PUBLIC SCHOOLS

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Seminole County Public Schools Educational Equity - Notice of Nondiscrimination

The Educational Equity Administrator for Seminole County Public Schools has the responsibility of assuring compliance with the educational equity requirements by providing technical expertise, monitoring activities or programs related to compliance, and responding to equity complaints. One of the responsibilities is to administer the Educational Equity Complaint/Grievance Procedures as adopted by the School Board.

It is the policy of the School Board of Seminole County, Florida, that no employee, student, or applicant shall - on the basis of race, color, national origin, sex, disability, marital status, age, religion, or any other basis prohibited by law - be excluded from participating in, be denied the benefits of, or be subjected to discrimination and harassment under any educational programs, activities, or in any employment conditions, policies, or practices conducted by the District. Additionally, the School board of Seminole County provides equal access to public school facilities for the Boy Scouts of America and other designated youth groups as required by 34 C.F.R. 108.6.

Every employee, student, or applicant for employment at Seminole County Public Schools has a solemn right to be treated fairly, equally, equitably, and with dignity. If for any reason you - the employee, student, or applicant for employment - find that you have been victimized by acts of discrimination and or harassment, whether intentional or unintentional, you are strongly encouraged to file an Educational Equity Complaint or Grievance with the Educational Equity Administrator, or any county or school-level administrator. All such complaints must be immediately forwarded to the Educational Equity Administrator for dissemination, action, and resolution. Forward to: SCPS Educational Equity Administrator, Seminole County Public Schools, Educational Support Center, 400 E. Lake Mary Blvd., Sanford, FL 32773-7127. (407) 320-0198.

Revised 9/20

SUPERINTENDENT

Walt Griffin, Ed.D.

SCHOOL BOARD MEMBERS

Karen Almond
Tina Calderone, Ed.D.
Kristine Kraus

Amy Pennock
Abby Sanchez

