

# SEMINOLE COUNTY PUBLIC SCHOOLS

## **Tentative Budget Fiscal Year 2019-20**



*District School Board of Seminole County, Florida*

*Tina Calderone, Ed.D, Chairman*

*Karen Almond, Vice-Chairman*

*Kristine Kraus, Member*

*Amy Pennock, Member*

*Abby Sanchez, Member*

*Walt Griffin, Ed.D, Superintendent*

**July 23, 2019**





SEMINOLE COUNTY  
PUBLIC SCHOOLS

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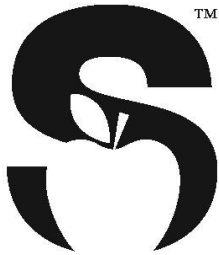
**Seminole County Public Schools**  
**Tentative Budget**  
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**Fiscal Year 2019-20**

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## **PUBLIC HEARING INFORMATION:**

This section contains the following subsections:

- Meeting Agenda
- Resolution Adopting Tentative Millage Rates
- Resolution Adopting Tentative Budget



The School Board of Seminole County Florida  
Agenda  
July 23, 2019  
05:15 PM for Budget Public Hearing Tentative Budget  
Board Room  
400 E. Lake Mary Blvd.  
Sanford, FL 32773

- I. Call to Order
  - A. Roll Call
- II. Tax Millage Rates and Tentative Budget
  - A. Discussion of percentage increase over the rolled-back necessary to fund the budget
  - B. Presentation of Proposed Tentative Tax Millage Rates and Tentative Budget
- III. Public Comment

V. Board Adoption of Tentative Millage Rates and Tentative Budget

A. Resolution for Adopting Tentative Millage Rates

Resolution

- \*1. Superintendent's Recommendation: That the School Board of Seminole County approve Resolution Number 2019-02 adopting the Tentative Millage Rates.

B. Resolution for Adopting Tentative Budget

Resolution

- \*1. Superintendent's Recommendation: That the School Board of Seminole County approve Resolution number 2019-03 Adopting the 2019-20 Tentative Budget.

**RESOLUTION NUMBER 2019-02**  
**ADOPTING TENTATIVE MILLAGE RATES**

WHEREAS, the School Board of Seminole County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates for the fiscal year July 1, 2019 to June 30, 2020; and

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Seminole County School Board adopted the tentative millage rates for fiscal year 2019-20 in the amounts of:

	Tentative Millage Levy	Proposed Amount to Be Raised
District School Tax Required Local Effort including Prior Period Funding Adjustment	3.8850	\$144,903,404
District Local Capital Improvement Tax	1.5000	\$55,947,260
District School Tax Discretionary Millage	0.7480	\$27,899,034

**The total millage rate to be levied is 2.94% above the roll-back rate**

NOW THEREFORE, BE IT RESOLVED:

That the Seminole County School Board, adopted the tentative millage rates for the fiscal year July 1, 2019 to June 30, 2020 on July 23, 2019 by separate vote before adopting the tentative budget.

\_\_\_\_\_  
Tina Calderone, Ed.D.  
Chairman

**RESOLUTION NUMBER 2019-03**  
**ADOPTING TENTATIVE BUDGET**

A RESOLUTION OF THE SEMINOLE COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2019-20.

WHEREAS, the School Board of Seminole County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approved tentative millage rates and the tentative budget for the fiscal year July 1, 2019 to June 30, 2020; and

WHEREAS, the Seminole County School Board set forth the appropriations and revenue estimate for the budget for the fiscal year 2019-20.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Seminole County School Board adopted the tentative millage rates and the budget in amount of \$948,909,232 for fiscal year 2019-20

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of Seminole County School Board, including the millage rates, is adopted by the School Board of Seminole County as a tentative budget for the categories indicated for the fiscal year July 1, 2019 to June 30, 2020.

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Tina Calderone, Ed.D.  
Chairman

## **ADVERTISEMENTS SECTION:**

This section contains the following subsections:

- Budget Summary
- Notice of Tax for School Capital Outlay
- Notice of Proposed Tax Increase



**SCHOOL DISTRICT OF SEMINOLE COUNTY, FLORIDA**  
**BUDGET SUMMARY**  
**Fiscal Year 2019-20**

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL DISTRICT OF SEMINOLE COUNTY, FLORIDA ARE 1.4% LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

**PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:**

Required Local Effort (Including Prior Period Funding Adjustment Millage)	3.8850
Discretionary Operating	0.7480
Local Capital Improvement (Capital Outlay)	1.5000
<b>TOTAL MILLAGE</b>	<b>6.1330</b>

<b>ESTIMATED REVENUES</b>	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE</b>	<b>DEBT SERVICE</b>	<b>CAPITAL PROJECTS</b>	<b>TOTAL ALL FUNDS</b>
Federal Sources	\$ 2,000,000	\$ 59,383,085	\$ -	\$ -	\$ 61,383,085
State Sources	323,458,285	301,000	-	2,538,979	326,298,264
Local Sources	184,329,304	12,617,889	1,147,640	80,634,749	278,729,582
<b>TOTAL SOURCES</b>	<b>509,787,589</b>	<b>72,301,974</b>	<b>1,147,640</b>	<b>83,173,728</b>	<b>666,410,931</b>
Transfers In	20,154,998	-	22,583,650	-	42,738,648
Fund Balances, Beginning	76,395,501	5,829,941	354,349	37,904,245	120,484,036
<b>TOTAL REVENUES, TRANSFERS, AND FUND BALANCES</b>	<b>\$ 606,338,088</b>	<b>\$ 78,131,915</b>	<b>\$ 24,085,639</b>	<b>\$ 121,077,973</b>	<b>\$ 829,633,615</b>

**APPROPRIATIONS (EXPENDITURES)**

Instruction	351,367,485	15,568,509	-	-	366,935,994
Pupil Personnel Services	23,560,284	6,217,063	-	-	29,777,347
Instructional Media Services	2,018,127	940	-	-	2,019,067
Instructional & Curriculum Development Services	7,600,720	2,458,086	-	-	10,058,806
Instructional Staff Training	5,336,864	6,189,383	-	-	11,526,247
Instruction Related Technology	7,360,351	58,463	-	-	7,418,814
School Board	1,574,899	-	-	-	1,574,899
General Administration	579,528	1,285,222	-	-	1,864,750
School Administration	36,354,764	1,015,507	-	-	37,370,271
Facilities Acquisition and Construction	2,664,786	-	-	81,414,463	84,079,249
Fiscal Services	2,634,100	46,554	-	-	2,680,654
Food Services	-	37,450,598	-	-	37,450,598
Central Services	4,771,482	193,340	-	-	4,964,822
Pupil Transportation Services	24,316,246	2,552,608	-	-	26,868,854
Operation of Plant	43,686,952	-	-	-	43,686,952
Maintenance of Plant	15,023,518	-	-	-	15,023,518
Administrative Technology Services	7,103,181	-	-	-	7,103,181
Community Services	4,603,643	531,972	-	-	5,135,615
Debt Service	-	-	23,931,773	-	23,931,773
<b>TOTAL APPROPRIATIONS</b>	<b>540,556,930</b>	<b>73,568,245</b>	<b>23,931,773</b>	<b>81,414,463</b>	<b>719,471,411</b>
Transfers Out	3,422,947	-	-	32,555,701	35,978,648
Fund Balances, Ending	62,358,211	4,563,670	153,866	7,107,809	74,183,556
<b>TOTAL APPROPRIATIONS, TRANSFERS, AND FUND BALANCES</b>	<b>\$ 606,338,088</b>	<b>\$ 78,131,915</b>	<b>\$ 24,085,639</b>	<b>\$ 121,077,973</b>	<b>\$ 829,633,615</b>

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE-REFERENCED TAXING AUTHORITY AS A PUBLIC RECORD

# 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 **4.633** 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 \$55,947,260 to be used for the following projects:

### **CONSTRUCTION AND REMODELING**

Milwee Middle School new gymnasium and heating ventilation and air conditioning (HVAC) system  
Casselberry Elementary School design of new facilities and remodeling of existing buildings  
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 20 school buses  
Purchase of maintenance vehicles  
Purchase of delivery trucks

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

Purchase furniture and equipment  
Purchase of custodial equipment  
Purchase of new computers  
Purchase of bus and fleet communication equipment  
Purchase of network infrastructure and enterprise resource software for access to instructional resources

### **PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE-PURCHASE AGREEMENT**

Debt service payments on certificates of participation

### **PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES**

Leasing of educational and ancillary facilities and plants

### **PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES, RULES, AND REGULATIONS**

Removal of hazardous waste

### **PAYMENT OF COSTS 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 23, 2019 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.

# NOTICE OF PROPOSED TAX INCREASE

The School District of Seminole County, Florida will soon consider a measure to increase its property tax levy.

## **Last year's property tax levy:**

A. Initially proposed tax levy..... \$ 227,810,377

B. Less tax reductions due to Value Adjustment Board  
and other assessment changes..... \$ 558,095

C. Actual property tax levy..... \$ 227,252,282

**This year's proposed tax levy..... \$ 238,280,936**

A portion of the tax levy is required under state law in order for the school board to receive **\$252,609,548** in state education grants.

The required portion has **increased** by **1.27** percent, and represents approximately **six tenths** of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing on the tax increase to be held on **July 23, 2019 at 5:15 P.M.**, at the **School Board Meeting Room, 400 E. Lake Mary Boulevard, Sanford, Florida**.

A DECISION on the proposed tax increase and the budget will be made at this hearing.



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)
- Proposed Millage Rates & Levies



# CERTIFICATION OF SCHOOL TAXABLE VALUE

[Reset Form](#)
[Print Form](#)

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

Year :            2019	County :        SEMINOLE
------------------------	--------------------------

Name of School District : SEMINOLE CO SCHOOL DIST
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## SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT

1.	Current year taxable value of real property for operating purposes	\$ 36,750,623,280	(1)
2.	Current year taxable value of personal property for operating purposes	\$ 2,090,800,682	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$ 10,840,109	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$ 38,852,264,071	(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.)	\$ 708,204,903	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$ 38,144,059,168	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$ 35,997,510,123	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(8)

<b>SIGN  HERE</b>	<b>Property Appraiser Certification</b>	I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :		Date :
	Electronically Certified by Property Appraiser		6/20/2019 10:25 AM

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

Local board millage includes discretionary and capital outlay.					
9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>	4.0650	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>	\$ 146,329,879		(11)	
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$ 80,922,403		(12)	
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$ 227,252,282		(13)	
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	3.8362	per \$1,000	(14)	
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.1215	per \$1,000	(15)	
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	3.8850	per \$1,000	(16)	
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage
	1.5000	0.7480	0.0000		0.0000
	Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>				2.2480 per \$1,000 (17)

Name of School District :				DR-420S R. 5/13 Page 2	
18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>			\$	150,941,046 (18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>			\$	87,339,890 (19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>			\$	238,280,936 (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>			1.27 %	(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>			2.94 %	(22)
Final public budget hearing		Date : 9/3/2019	Time : 5:15 PM	Place : 400 East Lake Mary Boulevard, Sanford, FL 32773	
<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer :				Date :
	Title : WALT GRIFFIN, SUPERINTENDENT		Contact Name And Contact Title : BILL KELLY, CHIEF FINANCIAL OFFICER		
	Mailing Address : 400 EAST LAKE MARY BLVD		Physical Address : 400 EAST LAKE MARY BLVD		
	City, State, Zip : SANFORD, FL 32773		Phone Number : (407)320-0040		Fax Number : (407)320-0289

**Seminole County Public Schools**  
**Millage Rates, Assessed Taxable Value, and Levies**  
**Fiscal Year 2019-20**

Description	2018-19 Actual Millage Levies	2019-20 Proposed Millage Levies	Difference	Percent Change
<b><u>Millage Set by Law:</u></b>				
(A) Required Local Effort (RLE + Prior Period Funding Adjustment)	4.0650	3.8850	-0.1800	-4.43%
<b><u>Discretionary Millage Set by School Board:</u></b>				
Basic Discretionary	0.7480	0.7480	0.0000	0.00%
Capital Outlay	1.5000	1.5000	0.0000	0.00%
(B) Total Board Discretionary Levies	2.2480	2.2480	0.0000	0.00%
<b><u>Additional Voter Approved Millage:</u></b>				
(C) Voted Additional Operating Millage	0.0000	0.0000	0.0000	0.00%
Total of Levies (A) + (B) + (C)	6.3130	6.1330	-0.1800	-2.85%

Description	2018-19 Actual Tax Revenues	2019-20 Estimated Tax Revenue	Difference	Percent Change
Assessed Taxable Value	\$ 36,085,914,308	\$ 38,852,264,071	\$ 2,766,349,763	7.67%
Revenue Generated from the following sources:				
<b><u>Millage Set by Law</u></b>				
(A) Required Local Effort	\$ 140,821,672	\$ 144,903,404	\$ 4,081,732	2.90%
<b><u>Discretionary Millage Set by School Board</u></b>				
Basic Discretionary	25,912,573	27,899,034	1,986,461	
Capital Outlay	51,963,717	55,947,260	3,983,543	
(B) Total of Board Discretionary Levies	77,876,290	83,846,294	5,970,004	7.67%
<b><u>Additional Voter Approved Millage:</u></b>				
(C) Voted Additional Operating Millage	-	-	-	0.00%
Total of Levies (A) + (B) + (C)	\$ 218,697,962	\$ 228,749,698	\$ 10,051,736	4.60%



## **SUMMARY BUDGET BY FUND:**

This section contains the following subsections:

- Summary Budget for all Funds Including Internal Service Funds



**Seminole County Public Schools**  
**Total Estimated Revenues, Transfers in, and Beginning Fund Balances by Fund**  
**Fiscal Year 2019-20**

<b>Fund</b>	<b>Description</b>	<b>Amount</b>
100	General Fund	\$ 590,311,755
101	General Fund - Voted Additional Operating Fund	8,412,377
121	General Fund - Extended Day Program	7,613,956
2XX	Debt Service Funds	24,085,639
3XX	Capital Outlay Funds	121,077,973
400	Special Revenue Fund - Grants & Special Programs	36,117,647
410	Special Revenue Fund - Food Service ("Dining Services")	42,014,268
700	Internal Service Fund - Self Insurance - Property Casualty	22,227,258
720	Internal Service Fund - Printing Services	1,717,623
740	Internal Service Fund - Self Insurance - Health	94,416,148
750	Internal Service Fund - Internal Leasing Program	914,588
<b>Total</b>		<b>\$ 948,909,232</b>

# Seminole County Public Schools

## Summary Budgets by Fund

### Fiscal Year 2019-20

ESTIMATED REVENUES	GENERAL	SPECIAL	DEBT	CAPITAL	TOTAL	INTERNAL	TOTAL WITH
	FUND	REVENUE	SERVICE	PROJECTS	ALL FUNDS	SERVICE	INTERNAL SVC.
Federal Sources	\$ 2,000,000	\$ 59,383,085	\$ -	\$ -	\$ 61,383,085	\$ -	\$ 61,383,085
State Sources	323,458,285	301,000	-	2,538,979	326,298,264	-	326,298,264
Local Sources	184,329,304	12,617,889	1,147,640	80,634,749	278,729,582	77,098,791	355,828,373
<b>TOTAL SOURCES</b>	<b>509,787,589</b>	<b>72,301,974</b>	<b>1,147,640</b>	<b>83,173,728</b>	<b>666,410,931</b>	<b>77,098,791</b>	<b>743,509,722</b>
Transfers In	20,154,998	-	22,583,650	-	42,738,648	810,000	43,548,648
Fund Balances, Beginning	76,395,501	5,829,941	354,349	37,904,245	120,484,036	41,366,826	161,850,862
<b>TOTAL REVENUES, TRANSFERS, AND FUND BALANCES</b>	<b>\$ 606,338,088</b>	<b>\$ 78,131,915</b>	<b>\$ 24,085,639</b>	<b>\$ 121,077,973</b>	<b>\$ 829,633,615</b>	<b>\$ 119,275,617</b>	<b>\$ 948,909,232</b>

#### APPROPRIATIONS (EXPENDITURES)

Instruction	351,367,485	15,568,509	-	-	366,935,994	-	366,935,994
Pupil Personnel Services	23,560,284	6,217,063	-	-	29,777,347	-	29,777,347
Instructional Media Services	2,018,127	940	-	-	2,019,067	-	2,019,067
Instructional & Curriculum Development Services	7,600,720	2,458,086	-	-	10,058,806	-	10,058,806
Instructional Staff Training	5,336,864	6,189,383	-	-	11,526,247	-	11,526,247
Instruction Related Technology	7,360,351	58,463	-	-	7,418,814	-	7,418,814
School Board	1,574,899	-	-	-	1,574,899	-	1,574,899
General Administration	579,528	1,285,222	-	-	1,864,750	-	1,864,750
School Administration	36,354,764	1,015,507	-	-	37,370,271	-	37,370,271
Facilities Acquisition and Construction	2,664,786	-	-	81,414,463	84,079,249	-	84,079,249
Fiscal Services	2,634,100	46,554	-	-	2,680,654	-	2,680,654
Food Services	-	37,450,598	-	-	37,450,598	-	37,450,598
Central Services	4,771,482	193,340	-	-	4,964,822	63,553,369	68,518,191
Pupil Transportation Services	24,316,246	2,552,608	-	-	26,868,854	-	26,868,854
Operation of Plant	43,686,952	-	-	-	43,686,952	8,556,278	52,243,230
Maintenance of Plant	15,023,518	-	-	-	15,023,518	-	15,023,518
Administrative Technology Services	7,103,181	-	-	-	7,103,181	-	7,103,181
Community Services	4,603,643	531,972	-	-	5,135,615	-	5,135,615
Debt Service	-	-	23,931,773	-	23,931,773	-	23,931,773
<b>TOTAL APPROPRIATIONS</b>	<b>540,556,930</b>	<b>73,568,245</b>	<b>23,931,773</b>	<b>81,414,463</b>	<b>719,471,411</b>	<b>72,109,647</b>	<b>791,581,058</b>
Transfers Out	3,422,947	-	-	32,555,701	35,978,648	7,570,000	43,548,648
Fund Balances, Ending	62,358,211	4,563,670	153,866	7,107,809	74,183,556	39,595,970	113,779,526
<b>TOTAL APPROPRIATIONS, TRANSFERS, AND FUND BALANCE</b>	<b>\$606,338,088</b>	<b>\$ 78,131,915</b>	<b>\$ 24,085,639</b>	<b>\$ 121,077,973</b>	<b>\$ 829,633,615</b>	<b>\$ 119,275,617</b>	<b>\$ 948,909,232</b>

## **GENERAL FUND - OPERATING:**

This section contains the following subsections:

- General Funds Narrative
- Florida Education Finance Program (FEFP) Basic and Categorical Funds
- Revenue Estimates
- Operating Budget Analysis
- Budget Comparison Data to Prior Years Actual Expenditures and Transfers
- Recurring Budget by Functional Grouping
- Recurring Budget by Major Object Grouping
- 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 2019-20**

The Operating Budget is funded almost entirely by the Florida Education Finance Program (FEFP) that provides funding on a per student basis. Funding under the FEFP is projected to increase by \$17.6 million to \$500.2 million. The impact of the increase in FEFP is \$8 million less than it appears, as Best and Brightest funding that was previously funded as a grant and is now included in the FEFP, which is in the current budget. The increase in funding from the FEFP is partly due to a projected increase in enrollment of 311 unweighted full-time equivalents (UFTE) students compared to our February count.

After adjusting for the Best and Brightest, the total funding per student increased by roughly by \$141, or 1.96%. The 2019-20 funding also includes roughly \$4.4 million dollars in additional compression funding that is scheduled to expire at the end of the year. These are additional funds to bring school district funding per FTE closer to the state average.

The Operating Budget Analysis on pages 20-21, is presented to provide users of this budget with the changes in budgeted revenues and expenditures compared to the previous year actual and budgeted amounts.

The General Fund column on the Summary Budgets by Fund pages 14-15 includes the Operating Budget, the budget for the remaining funds from the expired voter approved millage pages 34-16 and the budget for the Extended Day program ("KidZone & Beyond") page 39.



**Seminole County Public Schools**  
**Sources - Florida Education Finance Program (FEFP) Basic and Categorical Funds**  
**Fiscal Year 2019-20**

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)		2018-19 FEFP 2nd Calculation	2018-19 FEFP 4th Calculation	2019-20 FEFP 2nd Calculation	2019-20 FEFP 2nd Calculation Compared to 2018-19 FEFP 2nd Calculation	2019-20 FEFP 2nd Calculation Compared to 2018-19 FEFP 4th Calculation
<b>FEFP ELEMENTS:</b>						
UFTE	Unweighted-Full-Time-Equivalent Students	67,964.73	67,302.57	67,613.07	(351.66)	310.50
WFTE	Weighted-Full-Time-Equivalent Students	73,415.31	72,822.75	73,459.31	44.00	636.56
BSA	Base Student Allocation	\$ 4,204.42	\$ 4,204.42	\$ 4,279.49	75.07	\$ 75.07
DCD	District Cost Differential	0.9940	0.9940	0.9947	0.0007	0.0007
<b>FEFP BASIC PROGRAM SOURCES:</b>						
Acct	Account Name					
3310	FEFP Base Funding (WFTE x BSA x DCD)	\$ 306,838,182	\$ 304,340,362	\$ 312,702,231	\$ 5,864,049	\$ 8,361,869
3310	Additional .748 Compression	9,440,981	9,295,158	9,656,499	215,518	361,341
3310	Safe Schools	3,498,098	3,487,813	3,803,902	305,804	316,089
3310	Supplemental Academic Instruction (SAI)	16,379,802	16,210,549	16,289,733	(90,069)	79,184
3310	Reading Instruction Allocation	2,974,238	2,956,374	2,955,028	(19,210)	(1,346)
3310	ESE Guaranteed Allocation	20,777,918	20,277,095	20,410,573	(367,345)	133,478
3310	Student Transportation	11,385,195	11,037,259	11,081,667	(303,528)	44,408
3310	Instructional Materials	5,442,097	5,242,959	5,368,222	(73,875)	125,263
3310	Teacher Classroom Supply Assistance	1,308,091	1,308,091	1,302,527	(5,564)	(5,564)
3310	Virtual Education Contribution	59,663	57,113	-	(59,663)	(57,113)
3310	Digital Classroom Allocation	1,348,899	1,346,293	295,025	(1,053,874)	(1,051,268)
3310	Funding Compression Allocation	4,765,313	4,790,403	4,361,880	(403,433)	(428,523)
3310	Mental Health Allocation	1,596,390	1,590,240	1,728,659	132,269	138,419
3310	Turnaround Supplement Services Allocation	-	-	643,656	643,656	643,656
3310	Best and Brightest Allocation	-	-	6,577,667	6,577,667	6,577,667
<b>Total FEFP Basic Program Sources</b>		<b>385,814,867</b>	<b>381,939,709</b>	<b>397,177,269</b>	<b>11,362,402</b>	<b>15,237,560</b>
<b>CATEGORICAL PROGRAM SOURCES:</b>						
Acct	Account Name					
3355	Class Size Reduction	72,466,994	71,934,364	72,291,356	(175,638)	356,992
3344	Discretionary Lottery	119,870	230,560	230,451	110,581	(109)
3361	School Recognition Funds	3,722,473	2,555,719	2,555,719	(1,166,754)	-
<b>Total Categorical Program Sources</b>		<b>76,309,337</b>	<b>74,720,643</b>	<b>75,077,526</b>	<b>(1,231,811)</b>	<b>356,883</b>
<b>DISCRETIONARY FUNDS SOURCES:</b>						
Acct	Account Name					
3411	Discretionary Local Effort 0.748 Mills	25,912,573	25,912,573	27,899,034	1,986,461	1,986,461
<b>Total FEFP Basic and Categorical Sources</b>		<b>(A) \$ 488,036,777</b>	<b>\$ 482,572,925</b>	<b>\$ 500,153,829</b>	<b>\$ 12,117,052</b>	<b>\$ 17,580,904</b>
<b>FEFP FUNDING FORMULA BY SOURCE:</b>						
<b>LOCAL SOURCES:</b>						
Acct	Account Name					
3411	Required Local Effort	\$ 140,440,605	\$ 140,440,605	\$ 144,567,721	\$ 4,127,116	\$ 4,127,116
3411	Local Discretionary Effort	25,912,573	25,912,573	27,899,034	1,986,461	1,986,461
<b>Total From Local Sources</b>		<b>(B) \$ 166,353,178</b>	<b>\$ 166,353,178</b>	<b>\$ 172,466,755</b>	<b>\$ 6,113,577</b>	<b>\$ 6,113,577</b>
<b>STATE SOURCES:</b>						
<b>Total From State Sources ((A)-(B))</b>		<b>\$ 321,683,599</b>	<b>\$ 316,219,747</b>	<b>\$ 327,687,074</b>	<b>\$ 6,003,475</b>	<b>\$ 11,467,327</b>
<b>\$ Per Unweighted FTE Total</b>						
		<b>7,180.74</b>	<b>7,170.20</b>	<b>7,397.30</b>	<b>216.56</b>	<b>227.09</b>
<b>\$ Per Weighted FTE Total</b>						
		<b>6,647.62</b>	<b>6,626.68</b>	<b>6,808.58</b>	<b>160.97</b>	<b>181.91</b>



**Seminole County Public Schools**  
**Revenue Estimates**  
**Fiscal Year 2019-20**

Description		2018-19 FEFP 2nd Calculation	2018-19 FEFP 4th Calculation	2019-20 FEFP 2nd Calculation	2019-20 FEFP 2nd Calculation Compared to 2018-19 FEFP 2nd Calculation	2019-20 FEFP 2nd Calculation Compared to 2018-19 FEFP 4th Calculation
<b>FEDERAL &amp; FEDERAL THROUGH STATE SOURCES:</b>						
Acct	Account Name					
3191	ROTC	\$ 554,661	\$ 587,697	\$ 600,000	\$ 45,339	\$ 12,303
3202	Medicaid Funding	1,500,000	1,500,000	1,400,000	(100,000)	(100,000)
3290	Other Federal Through State	-	28,000	-	-	(28,000)
<b>Total Federal &amp; Federal through State Sources</b>		<b>2,054,661</b>	<b>2,115,697</b>	<b>2,000,000</b>	<b>(54,661)</b>	<b>(115,697)</b>
<b>STATE SOURCES:</b>						
Acct	Account Name					
3310	Net State FEFP & Categorical Funding	321,683,599	316,219,747	327,687,074	6,003,475	11,467,327
3310	McKay Adjustment	(5,820,000)	(5,728,600)	(5,727,191)	92,809	1,409
3310	Family Empowerment Scholarship	-	-	(833,183)	(833,183)	(833,183)
3323	CO & DS	37,464	37,464	37,464	-	-
3343	State License Tax	84,000	84,000	78,000	(6,000)	(6,000)
3371	Voluntary Pre-K	1,965,053	1,965,053	2,003,214	38,161	38,161
3378	Full Service Schools	160,000	160,000	160,000	-	-
3390	Misc. State Rev.	52,907	95,577	52,907	-	(42,670)
<b>Total State Sources</b>		<b>318,163,023</b>	<b>312,833,241</b>	<b>323,458,285</b>	<b>5,295,262</b>	<b>10,625,044</b>
<b>LOCAL SOURCES:</b>						
Acct	Account Name					
3411	Ad Valorem Taxes	166,353,178	166,353,178	172,466,755	6,113,577	6,113,577
3411	Prior Period Tax Adjustment	381,068	381,068	335,684	(45,384)	(45,384)
3430	Investment Income	1,341,000	1,341,000	1,416,000	75,000	75,000
3472	Pre-K	1,038,500	1,038,500	1,122,200	83,700	83,700
3494	Federal Indirect	1,603,000	1,603,000	1,650,000	47,000	47,000
349X	Other Miscellaneous Local	1,245,200	1,649,865	1,245,200	-	(404,665)
<b>Total Local Sources</b>		<b>171,961,946</b>	<b>172,366,611</b>	<b>178,235,839</b>	<b>6,273,893</b>	<b>5,869,228</b>
<b>TRANSFERS IN:</b>						
Acct	Account Name					
3630	Transfer From Capital Outlay Funds	10,323,000	11,279,912	9,972,051	(350,949)	(1,307,861)
3610	Transfer From Extended Day Program	2,712,947	2,712,947	2,612,947	(100,000)	(100,000)
3670	Transfer From Internal Service Funds-PS	-	-	70,000	70,000	70,000
3674	Transfer From Internal Service Fund-HS	-	-	7,500,000	7,500,000	7,500,000
<b>Total Transfers In</b>		<b>13,035,947</b>	<b>13,992,859</b>	<b>20,154,998</b>	<b>7,119,051</b>	<b>6,162,139</b>
<b>Total Revenue and Transfers In</b>		<b>\$ 505,215,577</b>	<b>\$ 501,308,408</b>	<b>\$ 523,849,122</b>	<b>\$ 18,633,545</b>	<b>\$ 22,540,714</b>

**General Fund**  
**Operating Budget Analysis**  
**Fiscal Year 2019-20**

	<b>Amount</b>
<b>UFTE Projection</b>	<b>67,613.07</b>
<b>Beginning Operating Budget Revenue</b>	<b>505,215,577</b>
<b>Increases (Decreases) in Estimated Revenues</b>	
1 . Federal Sources	(54,661)
2 . State Sources	5,295,262
3 . Local Sources	6,273,893
4 . Transfers In	7,119,051
<b>(a.) Total Estimated Revenue and Transfers In</b>	<b>523,849,122</b>
<b>(b.) Recurring Base Budget</b>	<b>503,163,686</b>
<b>Increases (Decreases) in State Categorical and Restricted Programs</b>	
1 . Safe Schools Allocation	305,804
2 . Reading Instruction Allocation	(19,210)
3 . Instructional Materials Allocation	(73,875)
4 . Teachers Classroom Supply Assistance Program Allocation	(5,564)
5 . Digital Classroom Allocation	(1,053,874)
6 . Discretionary Lottery/School Recognition Allocation	(1,056,173)
7 . VPK & Pre-K Program Changes	121,861
8 . Mental Health Assistance Allocation	132,269
9 . Turnaround Supplement Services Allocation	643,656
10 . Best and Brightest Allocation	6,577,667
11 . Advance Placement, International Baccalaureate Funds & Industry Cert. Allocation	149,515
12 . Charter School FEP Allocation	767,612
13 . Charter School Capital Outlay Allocation	890,779
14 .	
<b>(c.) Total Increases in State Categorical and Restricted Programs</b>	<b>7,380,467</b>
<b>Salary &amp; Benefit Improvements (Board High Priority Items)</b>	
1 . Salaries	10,198,167
2 . Florida Retirement System (FRS) Contribution Rate Changes	946,000
3 . Health Insurance Cost Reduction	(1,455,521)
<b>(d.) Total Increases Salary &amp; Benefit Improvements</b>	<b>9,688,646</b>



**General Fund**  
**Operating Budget Analysis**  
**Fiscal Year 2019-20**

**Necessary Budget Items Changes- Instructional & Operational**

1 . Net Estimated Instructional Staffing Needed Based on Projected Student FTE	298,700
2 . Support Staffing Points Adjustment	57,751
3 . Custodial Services Points	(260,281)
4 . School FTE Budget <i>(Enrollment, Program Weights and Cost of Living Adjustment)</i>	51,874
5 . Utility, Fuel, and Telecommunication	600,000
6 . Property, Casualty, Liability Insurance	368,851
7 . Other Budget Realignments and Adjustments (Net Amount)	367,956
8 . Internal Auditor	175,000
9 . Reclass iReady from Categorical	366,677
10 . District-wide Building & Ground Maintenance	1,349,750
11 . Substitute Budgets (Basis and ESE Programs)	79,978
12 . Teacher Attendance Bonus	320,000
13 .	-

(e.) **Total Increases Necessary Budget Items Changes** **3,776,255**

**Other Recurring Cost Savings**

1 . Retirements, Terminations, New Hires, and Restructuring	(1,400,000)
2 . Leave Payouts	(2,000,000)
3 .	

(f.) **Total Other Recurring Cost Savings** **(3,400,000)**

**Non Recurring Budget Items**

1 . District-wide Facilities Assessment / Impact Fees Assessment <i>(Facilities Planning)</i>	395,000
2 . Band & Arts <i>(Middle School)</i>	200,000
3 . Safe School Discretionary Funds	(850,000)
4 . Transfer to Internal Service Fund-Internal Leasing Program	810,000
5 . Professional Development to Train Safety Guards	18,000
6 .	

(g.) **Total Increases Non Recurring Budget Items** **573,000**

**RECAP**

(a.)	<b>Total Estimated Revenue and Transfers In</b>	<b>\$ 523,849,122</b>
	<b>Non-recurring Funding Compression Allocation</b>	<b>(3,075,284)</b>
	<b>Total Recurring Estimated Revenue and Transfers In</b>	<b>520,773,838</b>
(b.)	<b>Recurring Base Budget</b>	<b>503,163,686</b>
(c.)	<b>Total Increases in State Categorical and Restricted Programs</b>	<b>7,380,467</b>
(d.)	<b>Total Increases Salary &amp; Benefit Improvements</b>	<b>9,688,646</b>
(e.)	<b>Total Increases Necessary Budget Items Changes</b>	<b>3,776,255</b>
(f.)	<b>Total Other Recurring Cost Savings</b>	<b>(3,400,000)</b>
	<b>Total Recurring Appropriation Budget</b>	<b>520,609,054</b>
	<b>Estimated Recurring Budget Surplus</b>	<b>\$ 164,784</b>
	<b>Non-recurring Funding Compression Allocation</b>	<b>3,075,284</b>
(g.)	<b>Total Increases Non Recurring Budget Items</b>	<b>573,000</b>
	<b>Estimated Non Recurring Budget Surplus</b>	<b>\$ 2,502,284</b>
	<b>Total Estimated Budget Surplus</b>	<b>\$ 2,667,068</b>

**Seminole County Public Schools**  
**General Fund - Operating - Budget Comparison Data to Prior Years Actual Expenditures & Transfers by Function**  
**Fiscal Years 2014-15 thru 2019-20**

	Expenditures				Budget		
	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Budget 2019-20	2019-20 Budget by RECURRING NON-RECURRING <sup>(1)</sup>
<b>EXPENDITURES AND TRANSFERS</b>							
5000 Instruction	\$ 308,246,010	\$ 314,511,780	\$ 313,967,765	\$ 325,436,277	\$ 349,531,102	\$ 349,422,076	\$ 346,646,537 \$ 2,775,539
6100 Pupil Personnel Services	17,629,030	19,308,622	20,376,999	21,146,928	24,287,993	23,560,284	23,557,538 2,746
6200 Instructional Media Services	3,750,692	3,367,195	2,726,813	2,199,499	2,178,149	2,018,127	2,015,296 2,831
6300 Instructional & Curriculum Development	4,541,491	4,346,760	5,057,533	5,019,503	6,545,871	7,566,916	7,550,038 16,878
6400 Instructional Staff Training	2,370,530	2,949,186	2,794,342	2,678,517	5,200,642	5,321,185	5,286,457 34,728
6500 Instructional Related Technology	3,325,586	4,417,091	5,407,895	5,103,465	4,898,725	4,059,844	4,047,833 12,011
7100 School Board	1,288,323	1,403,187	1,404,437	1,507,861	1,539,024	1,574,899	1,465,099 109,800
7200 General Administration	2,112,390	2,286,476	2,174,832	2,612,345	2,296,320	579,528	579,049 479
7300 School Administration	30,521,556	32,297,636	33,038,938	33,879,927	34,636,926	36,354,764	36,305,908 48,856
7400 Facilities Acquisition and Construction	130,231	209,856	209,878	694,694	751,982	1,433,663	1,290,067 143,596
7500 Fiscal Services	2,127,846	2,059,644	2,204,840	2,342,921	2,413,841	2,634,100	2,578,531 55,569
7700 Central Services	4,182,443	4,260,577	4,212,767	4,759,594	4,620,775	4,771,482	4,679,888 91,594
7800 Pupil Transportation Services	20,638,435	20,069,518	21,118,184	21,872,554	23,109,465	24,316,245	24,150,533 165,712
7900 Operation of Plant	37,640,405	37,328,876	39,621,045	38,922,473	42,409,587	43,684,873	42,175,252 1,509,621
8100 Maintenance of Plant	9,924,984	10,095,725	10,243,887	9,867,647	10,866,721	15,023,518	12,479,751 2,543,767
8200 Administrative Technology Services	4,319,301	5,052,659	4,721,719	4,749,800	6,011,681	5,699,341	4,975,714 723,627
9100 Community Services	571,279	672,718	735,987	695,916	778,480	828,011	825,563 2,448
9700 Transfers Out	-	5,025,977	92,918	-	-	810,000	- 810,000
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$ 453,320,532</b>	<b>\$ 469,663,483</b>	<b>\$ 470,110,779</b>	<b>\$ 483,489,921</b>	<b>\$ 522,077,285</b>	<b>\$ 529,658,857</b>	<b>\$ 520,609,054 \$ 9,049,803</b>

Note 1 - Project & School carryover balances will be included in the final budget after all year-end accruals are recorded.

**Seminole County Public Schools**  
**General Fund - Operating - Budget Comparison Data to Prior Years Actual Expenditures & Transfers by Object**  
**Fiscal Years 2014-15 thru 2019-20**

	Expenditures				Budget		
	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Budget 2019-20	2019-20 Budget by RECURRING NON-RECURRING <sup>(b)</sup>
<b>EXPENDITURES AND TRANSFERS</b>							
100 - Salaries	\$ 292,440,299	\$ 297,886,179	\$ 294,330,840	\$ 300,746,164	\$ 308,653,886	\$ 316,063,588	\$ 316,048,188
200 - Employee Benefits	90,820,415	94,211,644	95,451,627	99,734,551	107,763,576	111,284,702	111,282,102
310 - Purchased Services	11,117,292	3,621,089	5,055,287	5,496,591	9,065,890	7,905,430	7,415,079
320 - Ins & Bond Premiums	5,115,735	4,007,412	5,346,745	3,904,047	4,117,279	4,320,147	4,320,147
330 - Travel	410,257	418,538	414,003	416,179	408,968	334,594	325,114
350 - Repairs & Maintenance	2,937,190	2,749,765	7,143,615	5,626,248	6,341,473	10,149,994	7,199,512
360 - Rentals	797,031	1,164,067	4,285,190	9,536,472	7,415,810	10,127,791	8,047,757
370 - Communications	832,457	1,177,500	997,167	1,139,086	1,238,004	1,075,259	1,064,190
380 - Public Utility Services	2,106,701	2,344,563	2,310,362	2,400,996	2,295,659	2,552,727	2,472,749
390 - Other Purchased Serv	10,123,946	21,966,672	17,299,981	18,537,251	19,061,189	20,582,851	19,830,380
410 - Natural Gas	147,497	143,427	201,776	227,126	217,205	246,544	246,544
420 - Bottled Gas	95,634	324,568	393,858	645,235	739,255	755,652	721,161
430 - Electricity	12,748,268	11,862,707	12,017,506	11,663,071	13,430,942	13,429,442	13,429,442
450 - Gasoline	207,930	195,875	146,802	221,682	196,676	205,632	204,790
460 - Diesel Fuel	3,084,027	1,573,170	1,752,768	1,943,312	1,877,865	2,253,280	2,253,280
510 - Supplies	7,311,594	8,288,951	7,921,387	8,021,381	23,314,858	17,947,678	17,209,673
520 - Textbooks	4,258,675	2,631,958	3,073,338	1,754,426	5,051,737	1,608,286	1,506,474
530 - Periodicals	113,036	122,905	120,920	96,562	57,304	48,422	36,137
540 - Oil & Grease	106,475	108,960	82,945	75,348	94,153	95,301	92,984
550 - Repair Parts	1,066,880	1,064,971	1,115,212	1,133,935	1,050,085	1,047,559	1,026,802
560 - Tires & Tubes	307,078	282,935	244,763	236,241	310,505	309,208	307,683
570 - Food	901	-	-	-	-	-	-
590 - Other Materials & Supplies	17	28	-	1,130	15,776	5,013	5,013
610 - Library Books	234,713	267,573	232,673	222,893	348,329	241,616	238,822
620 - Audio Visual Materials	16,107	29,619	21,643	23,836	23,125	1,355	1,355
630 - Bldgs & Fixed Equipment	-	-	648	22,075	388,301	5,000	5,000
640 - Furniture & Equip	2,363,189	3,293,330	4,395,046	3,353,049	3,336,078	1,411,563	686,304
650 - Motor Vehicles	16,392	60,934	10,347	1,547	403	-	-
670 - Improvements	122,641	75,871	74,698	245,222	366,593	107,749	95,500
680 - Remodeling	180,629	207,047	214,629	94,205	225,108	166,032	12,075
690 - Computer Software	24,918	160,873	21,111	17,118	55,985	31,580	31,055
720 - Interest	-	-	-	-	-	95,000	95,000
730 - Dues and Fees	381,255	382,943	849,983	1,427,215	231,248	172,815	169,315
750 - Other Personal Serv	3,806,524	3,992,587	4,478,623	4,515,556	4,126,346	4,186,239	4,186,239
770 - Claims Expense	-	-	-	-	202,391	14,820	-
790 - Misc Expenses	24,829	18,845	12,368	10,171	55,284	43,188	43,188
900 - Transfers Out	-	5,025,977	92,918	-	-	810,000	810,000
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$ 453,320,532</b>	<b>\$ 469,663,483</b>	<b>\$ 470,110,779</b>	<b>\$ 483,489,921</b>	<b>\$ 522,077,285</b>	<b>\$ 529,658,857</b>	<b>\$ 520,609,054</b>
							<b>\$ 9,049,803</b>

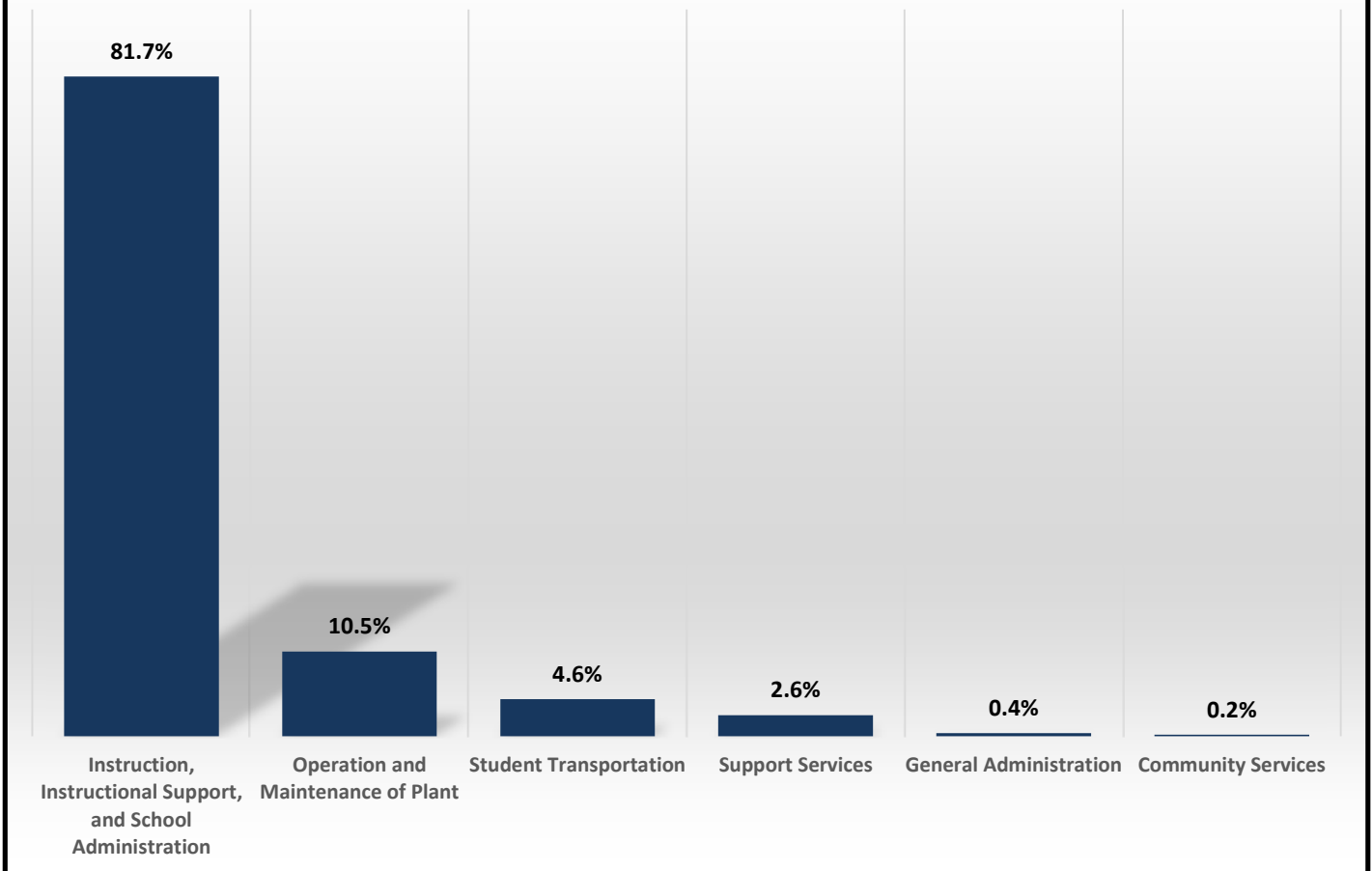
Note 1 - Project & School carryover balances will be included in the final budget after all year-end accruals are recorded.



**Seminole County Public Schools**  
**General Fund - Operating - Recurring Budget by Functional Grouping**  
**Fiscal Year 2019-20**

<i>Functional Grouping</i>	<i>% of Budget</i>	<i>Budget 2019-20</i>
Instruction, Instructional Support, and School Administration	81.7%	\$ 425,409,607
Operation and Maintenance of Plant	10.5%	54,655,003
Student Transportation	4.6%	24,150,533
Support Services	2.6%	13,524,200
General Administration	0.4%	2,044,148
Community Services	0.2%	825,563
<b>Total Recurring Budget</b>	<b>100.0%</b>	<b>\$ 520,609,054</b>

**Where Does the Money Go?**  
**Percent by Functional Grouping**

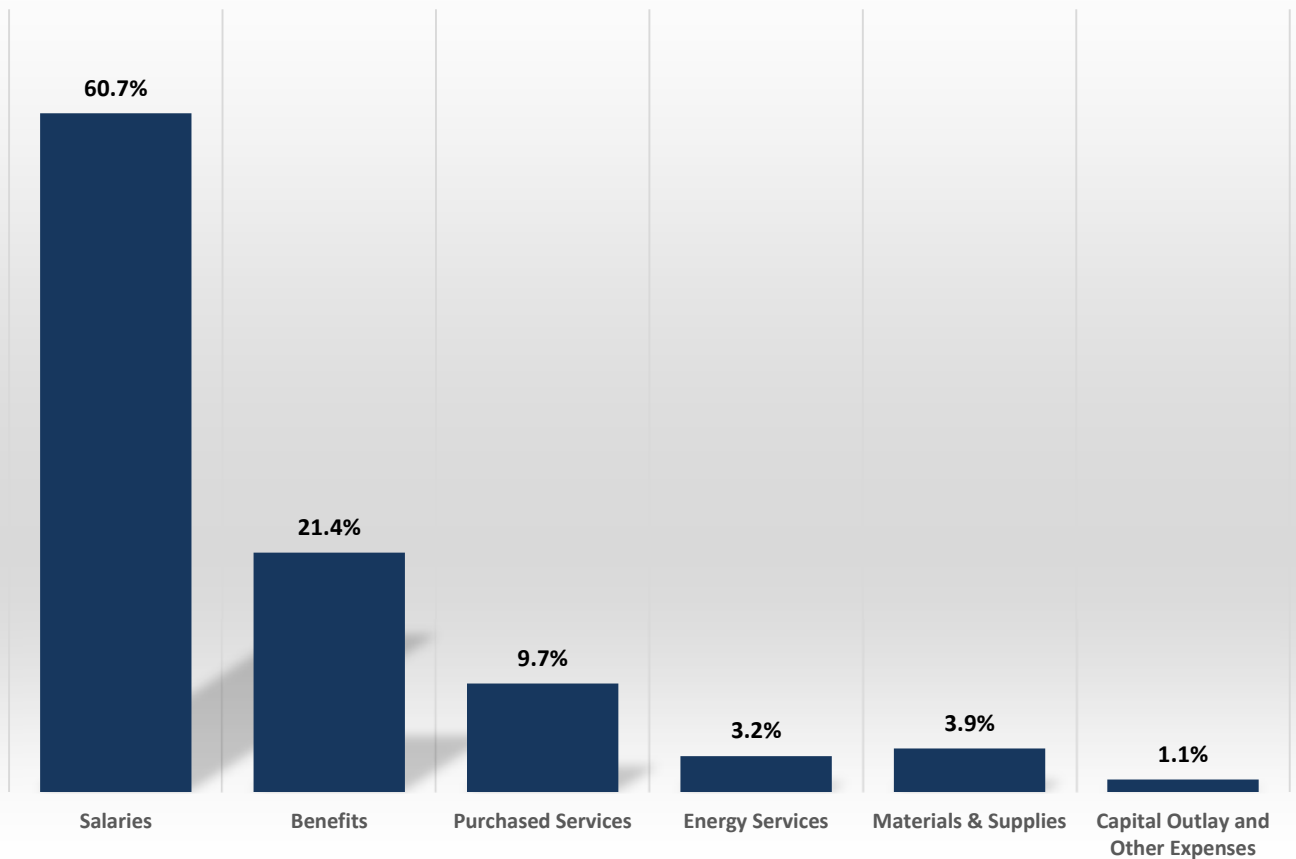




**Seminole County Public Schools**  
**General Fund - Operating - Recurring Budget by Major Object Grouping**  
**Fiscal Year 2019-20**

<i>Major Object Grouping</i>	<i>% of Budget</i>	<i>Budget 2019-20</i>
Salaries	60.7%	\$ 316,048,188
Benefits	21.4%	111,282,102
Purchased Services	9.7%	50,674,928
Energy Services	3.2%	16,855,217
Materials & Supplies	3.9%	20,184,766
Capital Outlay and Other Expenses	1.1%	5,563,853
<b>Total Recurring Budget</b>	<b>100.0%</b>	<b>\$ 520,609,054</b>

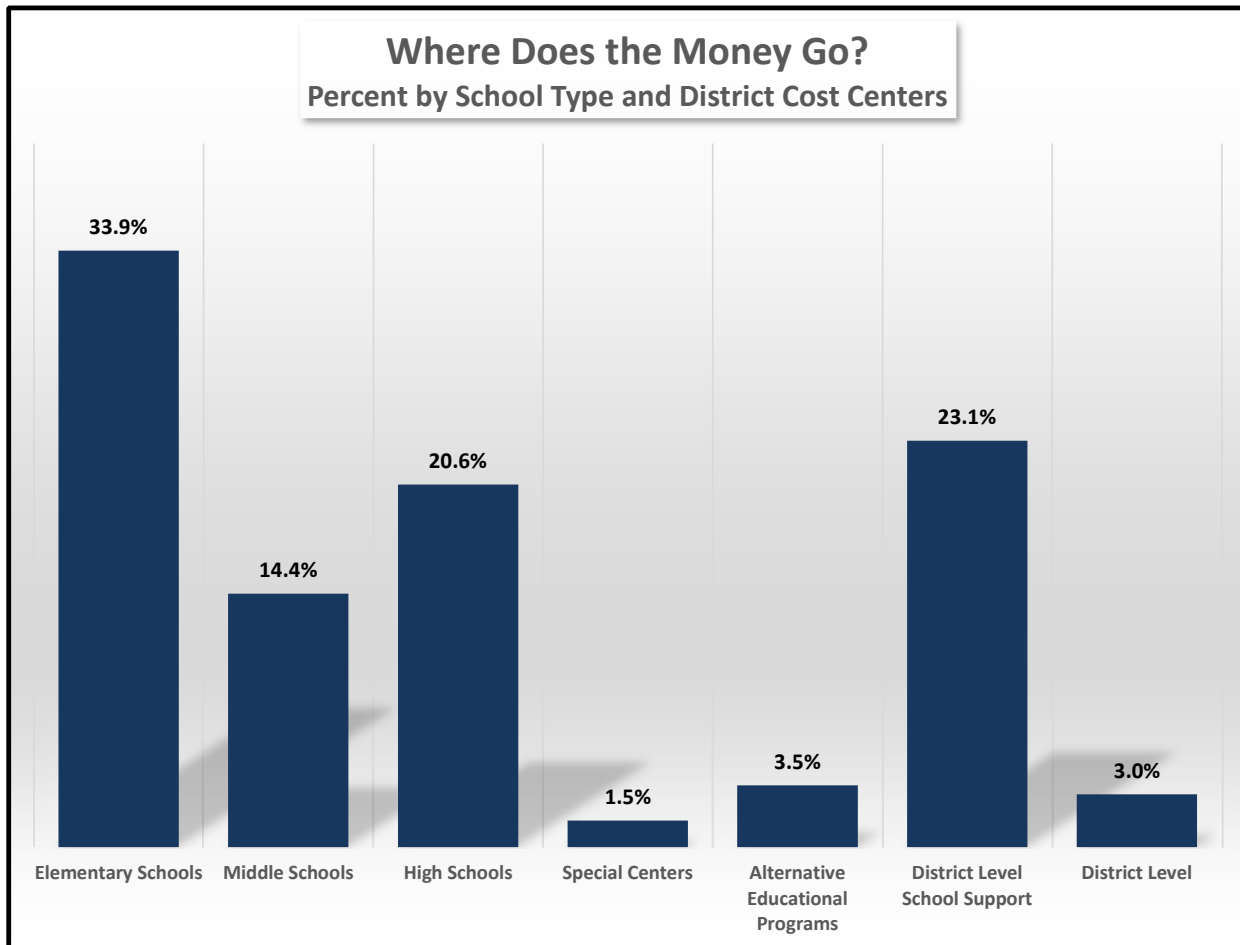
**Where Does the Money Go?**  
Percent by Major Object Grouping





**Seminole County Public Schools**  
**General Fund - Operating - Recurring Budget by School Type and District Cost Centers**  
**Fiscal Year 2019-20**

Major Object Grouping	% of Budget	Budget 2019-20
Elementary Schools	33.9%	\$ 176,626,207
Middle Schools	14.4%	75,095,873
High Schools	20.6%	106,996,702
Special Centers	1.5%	7,724,257
Alternative Educational Programs	3.5%	18,479,033
District Level School Support	23.1%	120,213,433
District Level	3.0%	15,473,549
<b>Total Recurring Budget</b>	<b>100.0%</b>	<b>\$ 520,609,054</b>





SEMINOLE COUNTY  
PUBLIC SCHOOLS

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**Seminole County Public Schools**  
**General Fund - Operating - Recurring Budget Comparison Data to Prior Year by School and Object Grouping**  
**Fiscal Years 2018-19 thru 2019-20**

	2018-19			2019-20		
	Budget			Budget <sup>(1)</sup>		
	Salaries & Benefits	All Other	Total	Salaries & Benefits	All Other	Total
<b>ELEMENTARY SCHOOLS</b>						
Hamilton Elementary	\$ 4,192,744	\$ 186,421	\$ 4,379,165	\$ 4,585,137	\$ 149,680	\$ 4,734,817
Bear Lake Elementary	5,652,503	235,826	5,888,329	5,762,631	222,756	5,985,387
English Estates Elementary	4,189,705	218,223	4,407,928	4,378,752	216,705	4,595,457
Geneva Elementary	3,316,983	119,073	3,436,056	3,499,010	116,098	3,615,108
Lake Mary Elementary	4,769,516	223,526	4,993,042	4,907,270	237,107	5,144,377
Longwood Elementary	3,094,939	130,229	3,225,168	3,412,200	110,283	3,522,483
John Evans Elementary	5,090,791	316,667	5,407,458	5,235,864	306,261	5,542,125
Layer Elementary	3,542,398	282,806	3,825,204	3,572,838	229,820	3,802,658
Lawton Elementary	4,697,718	222,901	4,920,619	4,771,972	217,546	4,989,518
Pine Crest Elementary	4,558,298	164,181	4,722,479	4,931,866	465,231	5,397,097
Joan Walker Elementary	4,102,412	213,977	4,316,389	4,066,103	229,647	4,295,750
Casselberry Elementary	4,190,501	168,626	4,359,127	4,209,149	155,292	4,364,441
Wilson Elementary	5,342,289	218,397	5,560,686	5,337,637	221,022	5,558,659
Goldsboro Elementary	4,836,686	249,683	5,086,369	4,875,471	260,245	5,135,716
Midway Elementary	5,124,096	335,763	5,459,859	5,321,534	261,031	5,582,565
Highlands Elementary	3,674,279	225,573	3,899,852	3,783,525	230,572	4,014,097
Rainbow Elementary	4,246,904	255,016	4,501,920	4,471,297	242,471	4,713,768
Winter Springs Elementary	3,625,532	164,057	3,789,589	3,622,585	156,432	3,779,017
Spring Lake Elementary	4,028,945	184,355	4,213,300	3,999,754	169,623	4,169,377
Carillon Elementary	5,219,582	337,524	5,557,106	5,431,671	316,926	5,748,597
Forest City Elementary	4,924,662	293,654	5,218,316	4,943,228	251,047	5,194,275
Red Bug Elementary	4,474,465	212,661	4,687,126	4,555,424	220,961	4,776,385
Idyllwilde Elementary	4,707,836	199,552	4,907,388	5,036,825	529,674	5,566,499
Eastbrook Elementary	4,377,319	219,784	4,597,103	4,517,993	230,221	4,748,214
Altamonte Elementary	4,567,626	250,823	4,818,449	4,405,932	216,921	4,622,853
Sabal Point Elementary	4,915,059	217,802	5,132,861	5,131,083	215,074	5,346,157
Woodlands Elementary	4,383,058	247,298	4,630,356	4,529,554	188,338	4,717,892
Lake Orienta Elementary	4,016,703	227,327	4,244,030	4,214,211	212,412	4,426,623
Sterling Park Elementary	4,937,651	232,000	5,169,651	4,953,157	225,968	5,179,125
Wekiva Elementary	4,485,246	198,968	4,684,214	4,624,366	173,993	4,798,359
Keeth Elementary	3,521,953	200,497	3,722,450	3,627,600	165,802	3,793,402
Stenstrom Elementary	3,881,314	183,433	4,064,747	3,923,795	170,982	4,094,777
Heathrow Elementary	4,592,781	218,673	4,811,454	4,645,455	181,452	4,826,907
Partin Elementary	4,038,367	160,745	4,199,112	4,067,767	158,975	4,226,742
Altermese Bentley Elementary	5,311,501	333,988	5,645,489	5,414,692	341,601	5,756,293
Wicklow Elementary School	4,758,305	276,899	5,035,204	4,751,049	255,485	5,006,534
Crystal Lake Elementary	4,457,338	284,732	4,742,070	4,570,952	283,207	4,854,159
<b>TOTAL ELEMENTARY SCHOOL</b>	<b>\$ 163,848,005</b>	<b>\$ 8,411,660</b>	<b>\$ 172,259,665</b>	<b>\$ 168,089,349</b>	<b>\$ 8,536,861</b>	<b>\$ 176,626,210</b>
<b>MIDDLE SCHOOLS</b>						
Milwee Middle	\$ 6,195,976	\$ 416,427	\$ 6,612,403	\$ 6,367,704	\$ 353,900	\$ 6,721,604
Sanford Middle	7,053,752	458,210	7,511,962	7,262,326	407,148	7,669,474
Millennium Middle School	7,567,967	543,137	8,111,104	7,679,994	477,146	8,157,140
South Seminole Middle	5,575,129	504,013	6,079,142	5,670,331	548,949	6,219,280
Jackson Heights Middle	5,235,454	410,112	5,645,566	5,441,785	379,107	5,820,892
Teague Middle	6,341,616	421,222	6,762,838	6,332,814	441,553	6,774,367
Tuskawilla Middle	4,915,536	513,063	5,428,599	5,107,584	461,103	5,568,687
Rock Lake Middle	4,580,269	290,779	4,871,048	4,561,968	429,650	4,991,618
Greenwood Lakes Middle	4,754,041	371,370	5,125,411	4,717,391	378,854	5,096,245
Indian Trails Middle	5,035,491	419,609	5,455,100	5,067,816	402,005	5,469,821
Lawton Chiles Middle School	6,063,336	364,650	6,427,986	6,049,025	436,748	6,485,773
Markham Woods Middle School	5,634,497	460,451	6,094,948	5,704,788	416,185	6,120,973
<b>TOTAL MIDDLE SCHOOLS</b>	<b>\$ 68,953,064</b>	<b>\$ 5,173,043</b>	<b>\$ 74,126,107</b>	<b>\$ 69,963,526</b>	<b>\$ 5,132,348</b>	<b>\$ 75,095,874</b>

Note 1 - Project & School carryover balances will be included in the final budget after all yearend accruals are recorded.



## Seminole County Public Schools

### General Fund - Operating - Recurring Budget Comparison Data to Prior Year by School and Object Grouping Fiscal Years 2018-19 thru 2019-20

	2018-19			2019-20		
	Budget			Budget <sup>(1)</sup>		
	Salaries & Benefits	All Other	Total	Salaries & Benefits	All Other	Total
<b>HIGH SCHOOLS</b>						
Lake Mary High	\$ 12,580,486	\$ 982,368	\$ 13,562,854	\$ 13,018,836	\$ 872,628	\$ 13,891,464
Seminole High	15,563,552	1,001,945	16,565,497	16,158,276	1,443,947	17,602,223
Crooms Academy	3,579,527	319,049	3,898,576	3,644,487	314,165	3,958,652
Oviedo High	10,571,855	972,596	11,544,451	10,878,570	965,205	11,843,775
Lyman High	11,624,011	1,073,444	12,697,455	11,837,032	1,167,165	13,004,197
Lake Brantley High	12,040,020	1,204,197	13,244,217	12,115,068	1,212,304	13,327,372
Lake Howell High	9,468,377	971,689	10,440,066	9,695,091	913,020	10,608,111
Winter Springs High	10,779,913	909,261	11,689,174	10,814,974	878,625	11,693,599
Paul J Hagerty High School	10,039,972	715,444	10,755,416	10,332,030	735,279	11,067,309
<b>TOTAL HIGH SCHOOLS</b>	<b>\$ 96,247,713</b>	<b>\$ 8,149,993</b>	<b>\$ 104,397,706</b>	<b>\$ 98,494,364</b>	<b>\$ 8,502,338</b>	<b>\$ 106,996,702</b>
<b>SPECIAL CENTERS</b>						
Hopper Center	\$ 422,667	\$ 33,382	\$ 456,049	\$ 572,447	\$ 36,965	\$ 609,412
Endeavor	1,685,753	65,864	1,751,617	1,667,452	61,278	1,728,730
Virtual School-Secondary	3,739,521	1,012,589	4,752,110	3,694,722	1,014,229	4,708,951
Academy of Digital Learning	206,208	40,500	246,708	208,581	40,500	249,081
Environmental Studies Center	-	12,030	12,030	5,088	12,030	17,118
Polk Correctional	69,396	3,000	72,396	71,565	3,000	74,565
Seminole County Detention Ctr	322,234	3,498	325,732	332,902	3,498	336,400
<b>TOTAL SPECIAL CENTERS</b>	<b>\$ 6,445,779</b>	<b>\$ 1,170,863</b>	<b>\$ 7,616,642</b>	<b>\$ 6,552,757</b>	<b>\$ 1,171,500</b>	<b>\$ 7,724,257</b>
<b>ALTERNATIVE SCHOOLS</b>						
Journeys Academy	\$ 1,324,885	\$ 35,394	\$ 1,360,279	\$ 1,324,937	\$ 33,870	\$ 1,358,807
Alternative Education	513,579	19,161	532,740	543,604	19,161	562,765
Boys Town	-	65,000	65,000	-	50,000	50,000
TAPP-Child Care	-	30,000	30,000	-	24,000	24,000
Consequence Unit Program	499,651	5,102	504,753	517,565	5,602	523,167
UCP Charter School	-	1,619,458	1,619,458	-	1,940,010	1,940,010
Choices Charter School	-	5,018,390	5,018,390	-	5,680,427	5,680,427
Galileo School-Gifted Learning	-	4,081,974	4,081,974	-	4,495,817	4,495,817
Seminole Science Charter Schl	-	3,386,324	3,386,324	-	3,844,039	3,844,039
<b>TOTAL ALTERNATIVE SCHLS</b>	<b>\$ 2,338,115</b>	<b>\$ 14,260,803</b>	<b>\$ 16,598,918</b>	<b>\$ 2,386,106</b>	<b>\$ 16,092,926</b>	<b>\$ 18,479,032</b>

Note 1 - Project & School carryover balances will be included in the final budget after all yearend accruals are recorded.

# Seminole County Public Schools

## General Fund - Operating - Recurring Budget Comparison Data to Prior Year by Department and Object Grouping Fiscal Years 2018-19 thru 2019-20

	2018-19			2019-20		
	Budget			Budget <sup>(1)</sup>		
	Salaries & Benefits	All Other	Total	Salaries & Benefits	All Other	Total
<b>Instruction, Instructional Support, and School Administration</b>						
Information Services	\$ 3,457,074	\$ 1,265,856	\$ 4,722,930	\$ 3,516,739	\$ 406,708	\$ 3,923,447
Accounting Services	14,411	-	14,411	-	-	-
Human Resources	140,731	10,000	150,731	141,346	10,000	151,346
District-wide Miscellaneous Line Items	13,596,577	10,940,745	24,537,322	14,191,716	10,802,875	24,994,591
Executive Directors-Elementary	125,502	-	125,502	539,728	-	539,728
Office of Communications	63,828	-	63,828	65,763	1,308	67,071
Employee & Government Relations	82,290	126,000	208,290	82,688	126,000	208,688
Executive Directors-Secondary	427,929	451,400	879,329	838,092	495,250	1,333,342
Risk Management	2,979,913	12,000	2,991,913	3,127,200	-	3,127,200
Professional Development	-	-	-	366,469	525,300	891,769
Teaching & Learning	2,999,882	738,429	3,738,311	3,194,124	749,868	3,943,992
Exceptional Student Support Services	8,573,900	1,632,175	10,206,075	9,271,216	1,196,613	10,467,829
ePathways	399,862	36,380	436,242	551,514	32,560	584,074
Pre-Kindergarten	2,727,527	163,491	2,891,018	2,748,034	172,669	2,920,703
ESOL/World Languages/Foreign Excha	1,825,000	67,256	1,892,256	1,903,601	67,256	1,970,857
Instructional Excellence and Equity	928,128	1,409,483	2,337,611	451,627	865,539	1,317,166
School Safety & Security	-	5,168,473	5,168,473	-	4,478,130	4,478,130
Instructional Support	554,898	291,316	846,214	487,455	1,437,931	1,925,386
Instructional Resources	157,198	4,382,187	4,539,385	165,436	4,474,743	4,640,179
District-wide School Support	425,119	3,795,442	4,220,561	737,085	3,847,816	4,584,901
Title I Federal Program	-	-	-	34,065	-	34,065
<b>TOTAL</b>	<b>\$ 39,479,769</b>	<b>\$ 30,490,633</b>	<b>\$ 69,970,402</b>	<b>\$ 42,413,898</b>	<b>\$ 29,690,566</b>	<b>\$ 72,104,464</b>
<b>Operation and Maintenance of Plant</b>						
Information Services	\$ -	\$ 28,458	\$ 28,458	\$ -	\$ 76,958	\$ 76,958
Human Resources	100,089	-	100,089	102,870	-	102,870
Facilities Planning	36,288	9,600	45,888	36,963	89,500	126,463
Custodial Services	656,549	1,800,771	2,457,320	807,051	1,851,171	2,658,222
District-wide Miscellaneous Line Items	(786,097)	1,342,560	556,463	(599,131)	1,544,443	945,312
Office of Communications	1,080	-	1,080	-	-	-
Risk Management	155,731	4,121,679	4,277,410	166,437	4,324,547	4,490,984
Exceptional Student Support Services	-	3,500	3,500	-	3,500	3,500
Instructional Excellence and Equity	-	-	-	-	5,000	5,000
School Safety & Security	7,858	407,775	415,633	8,565	504,543	513,108
Maintenance-Office	-	13,937	13,937	-	13,937	13,937
Maintenance-Operations	8,626,643	4,234,464	12,861,107	8,880,775	6,197,126	15,077,901
Transportation-Office	99,374	5,952	105,326	102,252	5,828	108,080
Transportation-Operations	-	3,893	3,893	-	2,442	2,442
Title I Federal Program	32,447	11,748	44,195	33,384	12,652	46,036
<b>TOTAL</b>	<b>\$ 8,929,962</b>	<b>\$ 11,984,337</b>	<b>\$ 20,914,299</b>	<b>\$ 9,539,166</b>	<b>\$ 14,631,647</b>	<b>\$ 24,170,813</b>
<b>Student Transportation</b>						
Human Resources	\$ -	\$ 11,000	\$ 11,000	\$ -	\$ 11,000	\$ 11,000
District-wide Miscellaneous Line Items	-	-	-	-	21,300	21,300
Risk Management	127,639	-	127,639	132,872	-	132,872
Transportation-Office	18,091,548	104,923	18,196,471	18,640,421	146,548	18,786,969
Transportation-Operations	110,000	4,438,067	4,548,067	110,000	4,876,010	4,986,010
<b>TOTAL</b>	<b>\$ 18,329,187</b>	<b>\$ 4,553,990</b>	<b>\$ 22,883,177</b>	<b>\$ 18,883,293</b>	<b>\$ 5,054,858</b>	<b>\$ 23,938,151</b>

Note 1 - Project & School carryover balances will be included in the final budget after all yearend accruals are recorded.

# Seminole County Public Schools

## General Fund - Operating - Recurring Budget Comparison Data to Prior Year by Department and Object Grouping Fiscal Years 2018-19 thru 2019-20

	2018-19			2019-20		
	Budget			Budget <sup>(1)</sup>		
	Salaries & Benefits	All Other	Total	Salaries & Benefits	All Other	Total
<b>Support Services</b>						
Information Services	\$ 1,832,359	\$ 3,050,175	\$ 4,882,534	\$ 1,927,439	\$ 2,878,550	\$ 4,805,989
Finance	1,495,130	199,736	1,694,866	1,665,490	181,103	1,846,593
Accounting Services	188,515	-	188,515	247,551	-	247,551
Human Resources	2,413,371	262,675	2,676,046	2,448,185	252,728	2,700,913
Facilities Planning	5	-	5	342,587	56,626	399,213
Distribution Services	1,266,225	186,558	1,452,783	1,344,397	187,961	1,532,358
District-wide Miscellaneous Line Items	137,099	13,500	150,599	149,137	13,500	162,637
Office of Communications	113,668	-	113,668	117,215	-	117,215
Risk Management	69,175	-	69,175	73,431	12,000	85,431
Teaching & Learning	2,469	15,350	17,819	2,360	7,850	10,210
Exceptional Student Support Services	133,916	-	133,916	138,020	-	138,020
Instructional Excellence and Equity	155,945	4,550	160,495	34,007	-	34,007
School Safety & Security	62,875	17,260	80,135	64,803	17,260	82,063
Instructional Support	264,094	30,000	294,094	274,605	30,000	304,605
Maintenance-Operations	3,267	-	3,267	3,275	-	3,275
Transportation-Office	7,001	-	7,001	-	-	-
Title One Federal Program	-	-	-	129,210	4,550	133,760
<b>TOTAL</b>	<b>\$ 8,145,114</b>	<b>\$ 3,779,804</b>	<b>\$ 11,924,918</b>	<b>\$ 8,961,712</b>	<b>\$ 3,642,128</b>	<b>\$ 12,603,840</b>

### General Administration

Finance	\$ 211,558	\$ 148,965	\$ 360,523	\$ 1,340	\$ 137,550	\$ 138,890
Accounting Services	50,365	-	50,365	-	-	-
Employee Benefits	-	46,570	46,570	-	31,570	31,570
Facilities Planning	331,780	56,626	388,406	-	-	-
School Board	422,536	86,955	509,491	425,476	86,955	512,431
Superintendent's Office	388,790	33,328	422,118	399,703	33,973	433,676
District-wide Miscellaneous Line Items	-	70,464	70,464	-	70,464	70,464
Executive Directors-Elementary	391,782	12,210	403,992	2,500	12,210	14,710
Office of Communications	-	43,773	43,773	-	-	-
Employee & Government Relations	186,539	62,404	248,943	209,778	62,404	272,182
Executive Directors-Secondary	368,195	10,284	378,479	2,983	12,284	15,267
Executive Director-Legal Service	351,228	78,000	429,228	370,034	101,900	471,934
Risk Management	28,644	-	28,644	26,718	-	26,718
ePathways	132,856	5,500	138,356	1,320	10,972	12,292
Instructional Excellence and Equity	53,779	22,050	75,829	540	43,474	44,014
Instructional Support	47,904	-	47,904	-	-	-
<b>TOTAL</b>	<b>\$ 2,965,956</b>	<b>\$ 677,129</b>	<b>\$ 3,643,085</b>	<b>\$ 1,440,392</b>	<b>\$ 603,756</b>	<b>\$ 2,044,148</b>

### Community Services

Office of Communications	\$ 228,196	\$ 53,500	\$ 281,696	\$ 239,660	\$ 96,125	\$ 335,785
Risk Management	4,635	-	4,635	5,062	-	5,062
Pre-Kindergarten	115,721	-	115,721	120,281	-	120,281
Community Involvement	112,195	120,440	232,635	117,720	111,782	229,502
Title One Federal Program	1,482	11,136	12,618	690	11,928	12,618
Foundation for SCPS	120,388	-	120,388	122,315	-	122,315
<b>TOTAL</b>	<b>\$ 582,617</b>	<b>\$ 185,076</b>	<b>\$ 767,693</b>	<b>\$ 605,728</b>	<b>\$ 219,835</b>	<b>\$ 825,563</b>

Note 1 - Project & School carryover balances will be included in the final budget after all yearend accruals are recorded.



SEMINOLE COUNTY  
PUBLIC SCHOOLS

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## **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 ("Dining Services")
- Internal Service Funds

**Seminole County Public Schools**  
**General Fund - Voted Additional Operating Fund by Category**  
**Fiscal Year 2019-20**

<b>Beginning Fund Balance and Estimated Revenues:</b>		<b>2018-19</b>	<b>2019-20</b>	<b>Difference</b>
<b>Beginning Fund Balance</b>				
101	Total Beginning Fund Balance	<u>\$ 11,299,234</u>	<u>\$ 8,410,377</u>	<u>\$ (2,888,857)</u>
<b>Estimated Revenues</b>				
3431	Interest	<u>-</u>	<u>2,000</u>	<u>2,000</u>
<b>Total Estimated Revenues</b>		<u>-</u>	<u>2,000</u>	<u>2,000</u>
<b>Total Beginning Fund Balance and Estimated Revenues</b>		<u><u>\$ 11,299,234</u></u>	<u><u>\$ 8,412,377</u></u>	<u><u>\$ (2,886,857)</u></u>
<b>Appropriations, Transfers and Ending Fund Balance:</b>		<b>2018-19</b>	<b>2019-20</b>	<b>Difference</b>
<b>Appropriations</b>				
	Preserve "A" rated academic, vocational, arts and athletic programs	\$ 9,930,613	\$ 7,423,734	\$ (2,506,879)
	Repair and maintain school buildings	892,612	505,707	(386,905)
	Retain highly qualified teachers	<u>3,730</u>	<u>3,000</u>	<u>(730)</u>
<b>Total Appropriations</b>		<u>10,826,955</u>	<u>7,932,441</u>	<u>(2,894,514)</u>
<b>Ending Fund Balance:</b>				
101	Ending Fund Balance	<u>472,279</u>	<u>479,936</u>	<u>7,657</u>
<b>Total Appropriations and Ending Fund Balance</b>		<u><u>\$ 11,299,234</u></u>	<u><u>\$ 8,412,377</u></u>	<u><u>\$ (2,886,857)</u></u>

**Seminole County Public Schools**  
**General Fund - Voted Additional Operating Fund by Major Object**  
**Fiscal Year 2019-20**

<b>Beginning Fund Balance and Estimated Revenues:</b>		<b>2018-19</b>	<b>2019-20</b>	<b>Difference</b>
<b>Beginning Fund Balance</b>				
101	Total Beginning Fund Balance	<u>\$ 11,299,234</u>	<u>\$ 8,410,377</u>	<u>\$ (2,888,857)</u>
<b>Estimated Revenues</b>				
3431	Interest	<u>-</u>	<u>2,000</u>	<u>2,000</u>
<b>Total Estimated Revenues</b>		<u>-</u>	<u>2,000</u>	<u>2,000</u>
<b>Total Beginning Fund Balance and Estimated Revenues</b>		<u><u>\$ 11,299,234</u></u>	<u><u>\$ 8,412,377</u></u>	<u><u>\$ (2,886,857)</u></u>
<b>Appropriations, Transfers and Ending Fund Balance:</b>		<b>2018-19</b>	<b>2019-20</b>	<b>Difference</b>
<b>Appropriations</b>				
XXXX-100	Salaries	\$ 67,115	\$ 35,783	\$ (31,332)
XXXX-200	Benefits	5,776	3,384	(2,392)
XXXX-300	Purchased services	1,878,000	808,348	(1,069,652)
XXXX-500	Materials and supplies	39,147	96,858	57,711
XXXX-600	Furniture and equipment	8,800,335	6,955,643	(1,844,692)
XXXX-700	Other expenditures	<u>36,581</u>	<u>32,425</u>	<u>(4,156)</u>
<b>Total Appropriations</b>		<u>10,826,955</u>	<u>7,932,441</u>	<u>(2,894,514)</u>
<b>Ending Fund Balance:</b>				
101	Ending Fund Balance	<u>472,279</u>	<u>479,936</u>	<u>7,657</u>
<b>Total Appropriations and Ending Fund Balance</b>		<u><u>\$ 11,299,234</u></u>	<u><u>\$ 8,412,377</u></u>	<u><u>\$ (2,886,857)</u></u>

**Seminole County Public Schools**  
**General Fund - Voted Additional Operating Fund by Function**  
**Fiscal Year 2019-20**

<b>Beginning Fund Balance and Estimated Revenues:</b>		<b>2018-19</b>	<b>2019-20</b>	<b>Difference</b>
<b>Beginning Fund Balance</b>				
101	Total Beginning Fund Balance	\$ 11,299,234	\$ 8,410,377	\$ (2,888,857)
<b>Estimated Revenues</b>				
3431	Interest	-	2,000	2,000
<b>Total Estimated Revenues</b>		-	2,000	2,000
<b>Total Beginning Fund Balance and Estimated Revenues</b>		\$ 11,299,234	\$ 8,412,377	\$ (2,886,857)
<b>Appropriations, Transfers and Ending Fund Balance:</b>		<b>2018-19</b>	<b>2019-20</b>	<b>Difference</b>
<b>Appropriations</b>				
5000	Instruction	\$ 4,480,669	\$ 1,945,408	\$ (2,535,261)
6300	Instructional & Curriculum Development Svcs	57,119	33,804	(23,315)
6400	Instructional Staff Training Svcs	33,173	15,679	(17,494)
6500	Instructional Related Technology	2,222,552	3,300,507	1,077,955
7400	Facilities Acquisition and Construction	1,561,586	1,231,124	(330,462)
7900	Operation of Plant	2,079	2,079	-
8100	Maintenance of Plant	4,960	-	(4,960)
8200	Administrative Technology Services	2,464,817	1,403,840	(1,060,977)
<b>Total Appropriations</b>		10,826,955	7,932,441	(2,894,514)
<b>Ending Fund Balance:</b>				
101	Ending Fund Balance	472,279	479,936	7,657
<b>Total Appropriations and Ending Fund Balance</b>		\$ 11,299,234	\$ 8,412,377	\$ (2,886,857)





SEMINOLE COUNTY  
PUBLIC SCHOOLS

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**Seminole County Public Schools**  
**General Fund - Extended Day Program (“KidZone & Beyond”)**  
**Fiscal Year 2019-20**

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

There are 36 elementary schools and 12 middle schools participating in the KidZone & Beyond Program. All 48 facilities will provide before and/or after school programs (with 39 of these also providing before and after care, 2 before care only, and 7 after care only school care services).

The KidZone & Beyond Program provides quality childcare services at a minimal cost to parents. A basic understanding of a before and after care program is that children have been involved in school for a considerable portion of the day often in a regimented routine, which has allowed for activity generally of a group nature. In following the principle that the KidZone & Beyond Program needs to provide a natural and supportive environment, the schedule attempts to implement a fun, engaging experience after the school day with monitoring for homework completion.

• <b>Hours</b>	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.
• <b>Fees</b>	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

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

**Seminole County Public Schools**  
**General Fund - Extended Day Program by Function and Major Object**  
**Fiscal Year 2019-20**

<b>Beginning Fund Balance and Estimated Revenues:</b>		<b>2018-19</b>	<b>2019-20</b>	<b>Difference</b>
<b>Beginning Fund Balance</b>				
121	Total Beginning Fund Balance	\$ 1,943,491	\$ 1,522,491	\$ (421,000)
<b>Estimated Revenues</b>				
3431	Interest	32,000	51,000	19,000
347X	Revenue	6,040,465	6,040,465	-
<b>Total Estimated Revenues</b>		6,072,465	6,091,465	19,000
<b>Total Beginning Fund Balance and Estimated Revenues</b>		\$ 8,015,956	\$ 7,613,956	\$ (402,000)
<b>Appropriations, Transfers and Ending Fund Balance:</b>		<b>2018-19</b>	<b>2019-20</b>	<b>Difference</b>
<b>Appropriations</b>				
9100-100	Salaries	\$ 303,346	\$ 307,297	\$ 3,951
9100-200	Benefits	426,028	431,004	4,976
9100-300	Purchased services	744,249	730,945	(13,304)
9100-400	Energy services	53,625	53,625	-
9100-500	Materials and supplies	498,454	497,945	(509)
9100-600	Furniture and equipment	12,000	22,000	10,000
9100-700	Other expenditures	1,742,816	1,732,816	(10,000)
<b>Total Appropriations</b>		3,780,518	3,775,632	(4,886)
<b>Transfers Out</b>				
910-100	General Fund	2,712,947	2,612,947	(100,000)
<b>Total Transfers Out</b>		2,712,947	2,612,947	(100,000)
<b>Ending Fund Balance:</b>				
121	Ending Fund Balance	1,522,491	1,225,377	(297,114)
<b>Total Appropriations, Transfers Out, and Ending Fund Balance</b>		\$ 8,015,956	\$ 7,613,956	\$ (402,000)



SEMINOLE COUNTY  
PUBLIC SCHOOLS

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**Seminole County Public Schools**  
**Debt Service Funds**  
**Fiscal Year 2019-20**

The Debt Service Fund is used to report principal and interest payments and related costs on debt incurred for capital outlay projects. Debt Service expenditures for Certificates of Participation (“COPs”) are generally funded by Capital Improvement Ad Valorem Taxes and to a lesser extent Impact Fees Revenues and the unused portion, if any, of the proceeds of COPs. Debt Service for the 2016C COPs issue include sales tax funded scheduled balloon payments. General Fund revenues may also be used for this purpose, if required. Debt Service expenditures for State Board of Education (“SBE”) bonds are funded and paid by the State of Florida.

The COPs outstanding principal balances at June 30, 2019, totaled \$141,360,000. COPs are financing arrangements that are in the form of lease-purchase agreements. Prior to July 1, 2012 the School District was authorized to expend up to seventy-five percent (75%) of its annual levy for capital improvement ad valorem taxes for COPs debt service expenditures (minimum lease payments). Effective July 1, 2012 there is no such limitation for original issues of COPs dated before June 30, 2009 which encompasses all of the Districts COPs. Revenue from Capital Improvement Ad Valorem Taxes is recorded in the Capital Projects Fund. Current annual debt service requirements minus any available Debt Service Fund carryover balances, plus any interest earnings in the Debt Service Funds, will reduce the amount that is transferred in from the Capital Projects Fund. Minimum lease payments extend through 2036.

The SBE bonds outstanding principal balances at June 30, 2019, totaled \$5,504,000. The State Board of Education issues these serial bonds on behalf of the District. Principal and interest due on the SBE bonds are paid by the Department of Education (DOE) on behalf of the School District with the District portion of the State assessed motor vehicle license tax. Each year, the State Department of Education provides the School Board with “book entry” information summarizing the Districts revenue and related debt service expenditures on these bonds. Debt service on SBE bonds extends through 2028.

**Seminole County Public Schools**  
**Debt Service Funds by Function and Major Object**  
**Fiscal Year 2019-20**

<b>Beginning Fund Balance, Estimated Revenues, and Transfers In:</b>		<b>2018-19</b>		<b>Difference</b>
<b>Beginning Fund Balance</b>				
210	COPs Series 2015A	\$ 29,289	\$ 19,985	\$ (9,305)
211	COPs Series 2016A	30,651	28,413	(2,238)
213	COPs Series 2017A	71,176	22,501	(48,675)
215	COPs Series 2012A	28,027	21,864	(6,163)
216	COPs Series 2012B	22,839	18,912	(3,927)
217	COPs Series 2014A	19,090	13,030	(6,060)
218	COPs Series 2009A/2016B	14,617	10,565	(4,052)
219	COPs Series 2016C	2,252,098	65,214	(2,186,884)
220	SBE Bonds	153,866	153,866	-
<b>Total Beginning Fund Balance</b>		<u>2,621,653</u>	<u>354,349</u>	<u>(2,267,304)</u>
<b>Estimated Revenues</b>				
210-431	Interest Earnings - COPs Series 2015A	10,800	23,900	13,100
211-431	Interest Earnings - COPs Series 2016A	19,400	55,600	36,200
213-431	Interest Earnings - COPs Series 2017A	25,900	-	(25,900)
215-431	Interest Earnings - COPs Series 2012A	14,600	32,500	17,900
216-431	Interest Earnings - COPs Series 2012B	11,900	26,500	14,600
217-431	Interest Earnings - COPs Series 2014A	8,800	19,500	10,700
218-431	Interest Earnings - COPs Series 2009A/2016B	7,000	15,500	8,500
219-431	Interest Earnings - COPs Series 2016C	11,600	61,400	49,800
220-322	CO&DS withheld for SBE Bonds	1,050,040	912,740	(137,300)
<b>Total Estimated Revenues</b>		<u>1,160,040</u>	<u>1,147,640</u>	<u>(12,400)</u>
<b>Transfers In</b>				
210-630	COPs Series 2015A	2,330,621	2,301,971	(28,651)
211-630	COPs Series 2016A	4,192,481	5,361,758	1,169,277
213-630	COPs Series 2017A	5,564,629	(22,301)	(5,586,930)
215-630	COPs Series 2012A	3,166,092	3,131,591	(34,501)
216-630	COPs Series 2012B	2,570,134	2,548,150	(21,984)
217-630	COPs Series 2014A	1,893,745	1,879,675	(14,070)
218-630	COPs Series 2009A/2016B	1,505,679	1,492,491	(13,188)
219-630	COPs Series 2016C	333,386	5,890,316	5,556,930
<b>Total Transfers In From Capital Fund</b>		<u>21,556,767</u>	<u>22,583,650</u>	<u>1,026,883</u>
<b>Total Beginning Fund Balance, Estimated Revenues, and Transfers In</b>		<u>\$ 25,338,460</u>	<u>\$ 24,085,639</u>	<u>\$ (1,252,821)</u>

Acronyms:

*Certificate of Participation ("COPs")*

*State Board of Education ("SBE")*

**Seminole County Public Schools**  
**Debt Service Funds by Function and Major Object**  
**Fiscal Year 2019-20**

<b>Appropriations and Ending Balances:</b>		<b>2018-19</b>	<b>2019-20</b>	<b>Difference</b>
<b>Appropriations</b>				
<b>Redemption of Principal</b>				
210-9200-710	COPs Series 2015A	\$ 2,165,000	\$ 2,220,000	\$ 55,000
211-9200-710	COPs Series 2016A	3,660,000	4,975,000	1,315,000
213-9200-710	COPs Series 2017A	5,570,000	-	(5,570,000)
215-9200-710	COPs Series 2012A	2,400,000	2,495,000	95,000
216-9200-710	COPs Series 2012B	1,650,000	1,740,000	90,000
217-9200-710	COPs Series 2014A	1,030,000	1,085,000	55,000
218-9200-710	COPs Series 2009A/2016B	1,170,000	1,215,000	45,000
219-9200-710	COPs Series 2016C	-	3,485,000	3,485,000
220-9200-710	SBE Bonds	759,000	659,000	(100,000)
Total Redemption of Principal		18,404,000	17,874,000	(530,000)
<b>Payment of Interest</b>				
210-9200-720	COPs Series 2015A	184,621	124,650	(59,971)
211-9200-720	COPs Series 2016A	553,014	469,566	(83,448)
213-9200-720	COPs Series 2017A	67,954	-	(67,954)
215-9200-720	COPs Series 2012A	785,750	689,750	(96,000)
216-9200-720	COPs Series 2012B	934,856	852,356	(82,500)
217-9200-720	COPs Series 2014A	877,500	826,000	(51,500)
218-9200-720	COPs Series 2009A/2016B	343,776	300,496	(43,280)
219-9200-720	COPs Series 2016C	2,527,750	2,527,750	-
220-9200-720	SBE Bonds	291,040	253,740	(37,300)
Total Interest Payments		6,566,261	6,044,308	(521,953)
<b>Payment of Debt Service Administration Expenses</b>				
210-9200-730	COPs Series 2015A	1,105	1,205	100
211-9200-730	COPs Series 2016A	1,105	1,205	100
213-9200-730	COPs Series 2017A	1,250	200	(1,050)
215-9200-730	COPs Series 2012A	1,105	1,205	100
216-9200-730	COPs Series 2012B	1,105	1,205	100
217-9200-730	COPs Series 2014A	1,105	1,205	100
218-9200-730	COPs Series 2009A/2016B	2,955	3,060	105
219-9200-730	COPs Series 2016C	4,120	4,180	60
220-9200-730	SBE Bonds	-	-	-
Total Administration Expenses		13,850	13,465	(385)
<b>Total Appropriations</b>		24,984,111	23,931,773	(1,052,338)
<b>Ending Fund Balances</b>				
210	COPs Series 2015A	19,985	-	(19,985)
211	COPs Series 2016A	28,413	-	(28,413)
213	COPs Series 2017A	22,501	-	(22,501)
215	COPs Series 2012A	21,864	-	(21,864)
216	COPs Series 2012B	18,912	-	(18,912)
217	COPs Series 2014A	13,030	-	(13,030)
218	COPs Series 2009A/2016B	10,565	-	(10,565)
219	COPs Series 2016C	65,214	-	(65,214)
220	SBE Bonds	153,866	153,866	-
<b>Total Ending Fund Balances</b>		354,349	153,866	(200,483)
<b>Total Appropriations and Ending Fund Balances</b>		\$ 25,338,460	\$ 24,085,639	\$ (1,252,821)

## ***Seminole County Public Schools***

### ***Capital Outlay Funds***

#### ***Fiscal Year 2019-20***

The Capital Outlay Funds portion of the budget reports the revenue and expenditures for equipment, technology, and the construction, maintenance, and renovations of educational facilities. The major revenue sources are the local 1.500 mill property tax levy, Seminole County Infrastructure Sales Tax, Public Education Capital Outlay (PECO) Maintenance, and Seminole County Educational Facilities Impact Fees.

#### **2019-20 Budget**

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

- Lake Brantley High School – Construction to replace building 5 and related site improvements
- Pine Crest Elementary School of Innovation – New construction and renovation of existing buildings
- Milwee Middle School – New gymnasium and related site improvements
- Crooms Academy of Information Technology – New gymnasium and related site improvements
- Stenstrom Elementary School Intermediate Learning Center – New building
- Casselberry Elementary School - Design of new facilities & remodel existing buildings
- Lyman High School - Design and to construct the replacement of buildings 9 & 10
- District-wide roofing projects
- District-wide upgrades to school stadiums
- Replacement of aging school buses
- Various minor capital outlay projects district-wide.

This budget includes a 1.500 mill property tax levy that will generate \$55,974,260 in revenue for projects itemized in the Capital Outlay Funds Budget. The appropriations include the maintenance of building infrastructure; transfers to the operating budget to cover district-wide maintenance, repair, renovation; and transfers to the Debt Service Fund for authorized debt service payments.

This will be the fifth full year of the ten year Seminole County Infrastructure Sales Tax which was effective January 1, 2015 and is projected to generate \$19,360,489 in revenue for 2019-20. Appropriations of these funds are for Sales Tax projects included in the Infrastructure Sales Tax Interlocal Agreement Project List as amended by the Board.

Educational Facilities Impact Fees are collected for all new residential construction. This revenue source is estimated to generate \$4,500,000 during the 2019-20 fiscal year. The funds will be used for construction of new capacity due to enrollment growth and allocated to the repayment of debt service related to growth projects from previous years.

Also included in the 2019-20 Capital Outlay budget is a nonrecurring Educational Facilities Security Grant totaling \$1,250,000. These funds will be used to improve physical security of school buildings.



**Seminole County Public Schools**  
**Capital Outlay Funds by Function and Major Object**  
**Fiscal Year 2019-20**

<b>Beginning Fund Balance and Estimated Revenues:</b>		<b>2018-19</b>	<b>2019-20</b>	<b>Difference</b>
<b>Beginning Fund Balance</b>				
3XX	Fund Balance	\$ 74,233,417	\$ 37,904,245	\$ (36,329,172)
<b>Estimated Revenues</b>				
33XX	<b>State Sources</b>			
	PECO Maintenance	1,134,364	-	(1,134,364)
	Educational Facilities Security Grant	2,371,983	1,250,000	(1,121,983)
	Hazard Mitigation Grant	131,457	-	(131,457)
	Charter School Capital Outlay	890,779	890,779	-
	CO & DS Regular	310,000	310,000	-
	Gas Tax Refund	90,000	88,200	(1,800)
	<b>Total State Revenue</b>	<b>4,928,583</b>	<b>2,538,979</b>	<b>(2,389,604)</b>
34XX	<b>Local Sources</b>			
	Sales Tax	18,937,767	19,360,489	422,722
	Interest Income - Various Funds	800,000	827,000	27,000
	Impact Fees	4,017,581	4,500,000	482,419
	Capital Improvement Tax	51,963,717	55,947,260	3,983,543
	<b>Total Local Revenue</b>	<b>75,719,065</b>	<b>80,634,749</b>	<b>4,915,684</b>
	<b>Total Estimated Revenues</b>	<b>80,647,648</b>	<b>83,173,728</b>	<b>2,526,080</b>
<b>Total Beginning Fund Balance and Estimated Revenues</b>		<b>\$ 154,881,065</b>	<b>\$ 121,077,973</b>	<b>\$ (33,803,092)</b>
<b>Appropriations, Transfers and Ending Fund Balance:</b>		<b>2018-19</b>	<b>2019-20</b>	<b>Difference</b>
<b>Appropriations</b>				
7400-6XX	Capital Projects	\$ 52,751,154	\$ 81,414,463	\$ 28,663,309
	Prior Year Carryover Projects	31,388,987	-	(31,388,987)
	<b>Total Appropriations</b>	<b>84,140,141</b>	<b>81,414,463</b>	<b>(2,725,679)</b>
<b>Transfers Out</b>				
910-100	General Fund	11,279,912	9,972,051	(1,307,861)
920-2XX	Debt Service Funds	21,556,767	22,583,650	1,026,883
	<b>Total Transfers</b>	<b>32,836,679</b>	<b>32,555,701</b>	<b>(280,978)</b>
<b>Ending Fund Balance</b>				
	Fund Balance	37,904,245	7,107,809	(30,796,436)
<b>Total Appropriations, Transfers Out, and Ending Fund Balance</b>		<b>\$ 154,881,065</b>	<b>\$ 121,077,973</b>	<b>\$ (33,803,092)</b>

**Seminole County Public Schools**  
**Five (5) Year Capital Improvement Plan**  
**Fiscal Year 2019-20 Through 2023-24**

ESTIMATED REVENUES AND BEGINNING FUND BALANCE	FUND	2019-20	2020-21	2021-22	2022-23	2023-24
<b>STATE SOURCES</b>						
CHARTER SCHOOLS CAPITAL OUTLAY	340	890,779	890,779	890,779	890,779	890,779
SAFE SCHOOLS/SECURITY GRANT PROGRAM	397	1,250,000	-	-	-	-
CO&DS	310	310,000	310,000	310,000	310,000	310,000
GASOLINE TAX REFUND	343	88,200	86,436	84,707	83,013	60,000
<b>LOCAL SOURCES</b>						
1.5 MIL CAP OUTLAY PROPERTY TAX	36x	55,947,260	57,294,025	59,929,550	62,866,098	65,883,671
1/4 CENT SALES TAX	381	19,360,489	19,747,701	20,142,654	20,545,508	20,956,417
IMPACT FEES	348	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000
INTEREST	340	827,000	800,000	800,000	800,000	800,000
<b>TOTAL STATE AND LOCAL SOURCES</b>		83,173,728	83,628,941	86,657,690	89,995,398	93,400,867
BEGINNING FUND BALANCE		37,904,245	7,107,809	7,770,284	19,935,931	13,038,437
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE</b>		121,077,973	90,736,750	94,427,974	109,931,329	106,439,304

APPROPRIATIONS AND ENDING FUND BALANCE	PROJ	2019-20	2020-21	2021-22	2022-23	2023-24
<b>SUPPORT GENERAL FUND 100</b>						
ANNUAL MAINTENANCE SUPPORT	TRNSF1	7,481,522	10,073,000	10,073,000	10,073,000	10,073,000
PORTABLE CLASSROOM LEASING	TRNSF1	250,000	250,000	250,000	250,000	250,000
CHARTER SCHOOLS CAPITAL OUTLAY	TRNSF1	890,779	890,779	890,779	890,779	890,779
<b>RECURRING DISTRICT WIDE CAPITAL EXPENDITURES-MAINTENANCE DIVISION</b>						
100 - FENCING UPGRADES	TRNSF1	50,000	50,000	50,000	50,000	50,000
100 - PAVEMENT	8103	275,000	200,000	200,000	200,000	200,000
100 - PLAYGROUND EWF & MULCH REPLACEMENT	8122	150,000	150,000	150,000	150,000	150,000
100 - TRACK/COURT REFURBISHMENT	8112	120,000	95,000	150,000	120,000	60,000
100 - RETENTION POND REFURBISHMENT	8849	100,000	100,000	100,000	100,000	100,000
100 - TERMITE BOND AND TREATMENT	TRNSF1	100,000	100,000	100,000	100,000	100,000
200 - LIGHTING UPGRADES	8113	750,000	750,000	1,125,000	1,125,000	1,125,000
200 - ELECTRICAL UPGRADES	8114	400,000	400,000	400,000	400,000	400,000
200 - ELEVATOR REFURBISHMENT	8818	240,000	240,000	240,000	240,000	240,000
200 - BLEACHER UPGRADES (Interior)	TRNSF1	130,000	130,000	130,000	130,000	130,000
200 - GENERATOR UPGRADES	8116	100,000	100,000	100,000	100,000	100,000
200 - PA PAGING SYSTEM REPLACEMENT	8242	235,000	95,000	200,000	100,000	20,000
200 - FIRE ALARM/EMERGENCY MASS NOTIFICATION	8244	1,200,000	1,500,000	1,500,000	2,000,000	2,500,000
200 - SPORT FIELD LIGHTING	8117	350,000	350,000	350,000	350,000	350,000
300 - HVAC	8101	5,000,000	5,000,000	5,000,000	2,300,000	2,300,000
300 - HVAC CONTROLS	8028	1,000,000	1,000,000	500,000	500,000	500,000
300 - BACKFLOW PREVENTER INSPECTIONS & REPAIRS	TRNSF1	50,000	50,000	50,000	50,000	50,000
300 - DRINKING FOUNTAINS	8032	175,000	175,000	175,000	175,000	175,000
300 - HOT WATER HEATERS	8118	100,000	150,000	150,000	150,000	150,000
300 - SEWER LINE REPLACEMENTS & PLUMBING UPGRADES	8119	200,000	200,000	700,000	700,000	700,000
300 - POOL REPAIRS	TRNSF1	200,000	200,000	200,000	200,000	200,000
300 - IRRIGATION MAINTENANCE & REPAIRS D/W	TRNSF1	15,000	15,000	15,000	15,000	15,000
400 - FLOORING	8102	630,000	630,000	630,000	630,000	630,000
400 - ROOFING	8104	500,000	500,000	1,600,000	1,000,000	1,000,000
400 - ELECTRONIC LOCKS	NEW	500,000	500,000	500,000	500,000	500,000
400 - LIGHTNING PREVENTION SYSTEM MAINTENANCE	TRNSF1	100,000	100,000	100,000	100,000	100,000
400 - INTERIOR PAINTING	8105	600,000	600,000	600,000	600,000	600,000
400 - EXTERIOR PAINTING	8123	600,000	600,000	600,000	600,000	600,000
400 - PE PAVILION REFURBISHMENT	TRNSF1	160,000	160,000	160,000	100,000	60,000
400 - BLEACHER UPGRADES (Stadiums)	8124	50,000	50,000	50,000	50,000	50,000
400 - WINDOW REPAIRS D/W	TRNSF1	200,000	200,000	250,000	250,000	250,000
400 - OVERHEAD DOOR DROP TESTING & REPAIR	TRNSF1	25,000	25,000	25,000	25,000	25,000
400 - ROOF CLEANING MAINTENANCE & REPAIR	TRNSF1	100,000	100,000	100,000	100,000	100,000
DIST - CUSTODIAL EQUIPMENT	8320	100,000	100,000	100,000	100,000	100,000
DIST - SCHOOL CAPITAL OUTLAY FUNDS	8240	700,000	500,000	500,000	500,000	500,000
DIST - ESE CLASSROOM UPGRADES	8525	150,000	150,000	150,000	150,000	150,000
DIST - SECURITY IMPROVEMENTS	8740	1,800,000	1,500,000	1,500,000	1,500,000	400,000
DIST - VEHICLE LEASING PROGRAM	TRNSF1	95,000	190,000	285,000	380,000	380,000

**Seminole County Public Schools**  
**Five (5) Year Capital Improvement Plan**  
**Fiscal Year 2019-20 Through 2023-24**

APPROPRIATIONS AND ENDING FUND BALANCE (Continued)	PROJ	2019-20	2020-21	2021-22	2022-23	2023-24
<b>RECURRING DISTRICT WIDE CAPITAL EXPENDITURES-MAINTENANCE DIVISION (Continued)</b>						
DIST - VEHICLES & MATL HANDLING EQUIPT	8008	125,000	70,000	84,000	84,000	55,000
MAINT - VEHICLE GPS SYSTEM	TRNSF1	8,000	8,000	8,000	8,000	8,000
MAINT - WORK ORDER SYSTEM	TRNSF1	100,000	100,000	100,000	100,000	100,000
MAINT - PD TRAINING & CERTIFICATION	TRNSF1	16,750	16,750	16,750	16,750	16,750
TRANSP - PROPANE STATION	NEW	300,000	-	-	-	-
TRANSP - BUS REPLACEMENT	8100	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000
TRANSP - BUS GPS/VIDEO/ MISC. EQUIPMENT UPGRADE & REPL	8100	298,000	65,000	65,000	65,000	65,000
<b>DEBT SERVICE</b>						
COPS PAYMENT	TRNSF2	16,693,334	16,979,678	14,648,806	14,643,296	9,195,128
2016C COPS PAYMENT (Impact Fee)	TRNSF2	5,890,316	3,183,500	3,197,000	3,700,000	3,700,000
<b>FACILITIES PLANNING</b>						
MISC. PLANNING	8410	200,000	200,000	200,000	200,000	200,000
DISTRICT WIDE RENOVATIONS	8300	500,000	500,000	500,000	500,000	500,000
<b>TECHNOLOGY PROJECTS</b>						
IS - TECHNOLOGY UPGRADES/AUGMENTATION	8950	50,000	2,200,000	2,200,000	2,200,000	2,200,000
IS - CLASSROOM PRESENTATION SYSTEMS	6520	-	1,100,000	1,100,000	1,100,000	1,100,000
IS - MAGNET SCHOOL EQUIPMENT	8810	50,000	50,000	50,000	50,000	50,000
IS - CROOMS TECHNOLOGY REPLACEMENT	8031	150,000	150,000	150,000	150,000	150,000
IS - COMMUNICATIONS	8109	100,000	100,000	100,000	100,000	100,000
<b>BUILDING ADDITIONS/REMODELING/RENOVATIONS</b>						
TRANSPORTATION SERVICES - BUS LIFT REPLACEMENT	8815	260,000	260,000	260,000	-	-
25TH PLACE REFURBISHMENT	8325	150,000	-	-	-	-
STADIUM STRUCTURES	TBD	320,000	150,000	150,000	100,000	100,000
LAKE BRANTLEY HIGH-REPLACE BLDG 5. RENOV BLDGS 3 & 4	8163	2,500,000	-	-	-	-
WINTER SPRINGS HIGH SCHOOL TRACK/FIELD DRAINAGE	TBD	300,000	-	-	-	-
CROOMS AOIT-NEW GYM/SITE IMPROVEMENTS	TBD	7,667,990	-	-	-	-
MILWEE MIDDLE-NEW GYM/LOCKER ROOMS/HVAC	TBD	6,635,963	-	-	-	-
CASSELBERRY ELEMENTARY	TBD	1,552,344	13,971,095	-	-	-
SOUTH SEMINOLE MIDDLE-ADDITION/REMODELING/GYM FLOOR	TBD	-	307,779	2,770,015	-	-
BEAR LAKE ELEMENTARY-REPLACEMENT/REMODELING (1962/19	TBD	-	-	1,681,490	15,133,414	-
WINTER SPRINGS ELEMENTARY-REMODEL 1988 BLDGS 3, 5, 6 &	TBD	-	-	705,399	6,348,592	-
ALTAMONTE ELEM-REMODEL BLDG 2 (1982) & BLDGS 3 & 4 (1988	TBD	-	-	-	848,930	7,640,366
EASTBROOK ELEMENTARY-REMODEL 1988 BLDGS 2, 4, & 5	TBD	-	-	-	821,464	7,393,173
KEETH ELEMENTARY-REMODEL 1982 BLDG 1	TBD	-	-	-	-	1,656,369
MILWEE MIDDLE-REMODEL BLDGS 2, 3, 5, 7, 9, 10, & 11	TBD	-	-	-	-	2,835,075
FOREST CITY ELEMENTARY-REMODEL 1988 BLDGS 2, 4, 5, & 6	TBD	-	-	-	-	925,477
LAKE ORIENTA ELEMENTARY-REMODEL 1988 BLDGS 3, 5, 6, & 7	TBD	-	-	-	-	707,727
<b>SALES TAX PROJECTS</b>						
PLAYGROUND SURFACES & EQUIPMENT (DISTRICT WIDE)	8122	-	-	472,500	567,000	283,500
ROOFING PROJECTS	TBD	2,000,000	2,000,000	-	-	-
PINE CREST SCHOOL OF INNOVATION	8280	27,109,170	-	-	-	-
STENSTROM ELEMENTARY ILC	TBD	8,029,616	-	-	-	-
ELEMENTARY "M" (ADDITIONS & REMODELING)	8190	-	-	-	-	250,000
LYMAN HIGH-VOCATION BUILDINGS 9 & 10	TBD	600,000	8,000,000	-	-	-
CROOMS AOIT-CLASSROOM ADDITION	TBD	191,380	1,722,422	-	-	-
LAKE HOWELL HIGH-REMODELING/RENOVATIONS	TBD	-	1,363,463	12,271,163	-	-
IDYLLWILDE ELEMENTARY-REMODEL BLDG 1 & CAFETERIA	TBD	-	-	231,557	2,084,012	-
LAWTON ELEMENTARY-ADDITIONS/REMODELING/RENOVATION	TBD	-	-	1,281,584	11,534,257	-
BALLOON DEBT SERVICE COPS 2016C	TBD	-	-	-	6,267,750	6,977,750
ENGLISH ESTATES-REMODELING/ROOFING/HVAC	TBD	-	-	-	916,649	8,249,837
LAKE MARY ELEMENTARY	TBD	-	-	-	-	1,677,613
<b>MISCELLANEOUS</b>						
CONTINGENCY	8400	4,000,000	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>		113,970,164	82,966,466	74,492,043	96,892,892	84,710,542
ENDING FUND BALANCE		7,107,809	7,770,284	19,935,931	13,038,437	21,728,762
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		121,077,973	90,736,750	94,427,974	109,931,329	106,439,304

**Seminole County Public Schools**  
**Special Revenue Fund - Grants & Special Programs**  
**Fiscal Year 2019-20**

**Federal Funds**

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

- **Individuals with Disabilities Education Act (IDEA), Part B:** This program is designed to ensure that children with disabilities ages 3-21 have the opportunity to receive a free, appropriate public education in a least restrictive environment. Funds are used to make special education services available to students with disabilities, consistent with the students' Individual Education Plans. Funding also supports early intervention services to students not currently identified as needing special education or related services, but who need additional academic and behavioral supports to succeed in school.
- **Title I, Part A – Improving the Academic Achievement of the Disadvantaged:** Title I, Part A provides supplemental funding to high poverty schools to ensure all children have fair, equal, and significant opportunities to obtain a high-quality education and reach, at a minimum, proficiency on academic achievement standards. Funding supports additional interventions for students, professional development for teachers, and family engagement activities designed to help students be academically successful.
- **Title I, Part D Subpart 2 – Local Programs for Neglected and Delinquent:** The purpose of this program is to ensure children and youth in local correctional facilities have an opportunity to meet academic achievement standards. It also provides transitional services to enable such students to further their schooling or successfully seek employment. In addition, funding is available to support programs designed to prevent students from dropping out of school.
- **Title II, Part A – Teacher and Principal Training/Recruitment:** The purpose of this program is to increase academic achievement of all students by helping schools and districts improve teacher and principal quality and increasing the number of highly qualified and/or in-field effective teachers. Title II, Part A supports professional development activities that focus on practices grounded in evidence that improve instructional delivery in the classroom.

- **Title III, Part A – English Language Acquisition:** This program provides supplementary support to improve the education of English Language Learners (ELLs) by increasing their English language proficiency and their ability to meet the same challenging state academic content and student academic standards as all children are expected to meet.
- **Title III, Part A – Enhanced Instructional Opportunities for Recently-Arrived Immigrant Children and Youth:** This program provides supplementary funding to school districts that experience significant increases in immigrant children and youth. Funds are used to assist these children with their transition into American society and to provide them educational support to meet the same student academic achievement standards as all children are expected to meet.
- **Title IV, Part A – Student Support and Academic Enrichment:** The Student Support and Academic Enrichment (SSAE) grant is intended to increase the district's capacity by enhancing the following goals: (1) Provide students with access to a well-rounded education [ESEA section 4107]; (2) Improve safe and healthy school conditions for student learning [ESEA section 4108]; and (3) Improve the use of technology in order to improve the academic achievement and digital literacy of all students [ESEA section 4109]. This program provides the district an opportunity to expand and enhance System Initiative C – Innovation for College, Careers & Citizenship and System Initiative D – Conditions for Learning.
- **Title IV, Part B – 21st Century Community Learning Centers:** Funding supports academic and personal enrichment activities before and after school and during the summer for at-risk students and their families in order to help students meet academic achievement standards.
- **Title IX, Part A - Education of Homeless Children and Youth Project:** This program is designed to address the challenges that homeless children and youth face enrolling, attending, and succeeding in school. Under this program, homeless children and youth are ensured access to the same free, appropriate public education as other students and are provided additional academic supports to assist them in meeting challenging academic achievement standards.
- **Perkins V: Career and Technical Education Secondary Programs:** The purpose of this program is to develop more fully the academic, career, and technical skills of secondary education students who elect to enroll in career and technical education programs.

**Seminole County Public Schools**  
**Special Revenue Fund - Grants & Special Programs by Function and Major Object**  
**Fiscal Year 2019-20**

<b>Estimated Revenues:</b>		<b>2018-19</b>	<b>2019-20</b>	<b>Difference</b>
<b>Estimated Revenues</b>				
31XX	<b>Federal Direct Sources</b>			
	Magnet school assistance	\$ 7,563,946	\$ 2,232,902	\$ (5,331,044)
	NAVAIR	8,131	-	(8,131)
	Javits grant (a.k.a. ELEVATE)	548,176	500,000	(48,176)
	Javits grant - roll forward	86,407	-	(86,407)
	Total Federal Direct Sources	8,206,660	2,732,902	(5,473,758)
32XX	<b>Federal Through State Sources</b>			
	Title I programs	12,785,039	14,389,799	1,604,760
	Title I - roll forward	1,700,000	-	(1,700,000)
	Title II programs	1,683,037	1,893,776	210,739
	Individuals with disabilities education act	14,269,257	14,897,195	627,938
	Career and technical education	563,522	604,141	40,619
	Other federal through state sources	5,367,243	1,599,834	(3,767,409)
	Total Federal Through State Sources	36,368,098	33,384,745	(2,983,353)
33XX	<b>State Sources</b>			
	Other miscellaneous state sources	1,820,883	-	(1,820,883)
	Total State Sources	1,820,883	-	(1,820,883)
34XX	<b>Local Sources</b>			
	Other local sources	2,686,633	-	(2,686,633)
	Total Local Sources	2,686,633	-	(2,686,633)
	<b>Total Estimated Revenues</b>	<b>\$ 49,082,274</b>	<b>\$ 36,117,647</b>	<b>\$ (12,964,627)</b>
<b>Appropriations and Ending Fund Balance:</b>		<b>2018-19</b>	<b>2019-20</b>	<b>Difference</b>
<b>Appropriations</b>				
XXXX-100	Salaries	\$ 23,359,771	\$ 20,682,129	\$ (2,677,642)
XXXX-200	Benefits	9,254,463	8,452,475	(801,988)
XXXX-300	Purchased services	6,826,342	3,813,002	(3,013,340)
XXXX-400	Energy services	11,797	1,500	(10,297)
XXXX-500	Materials and supplies	2,501,415	1,241,524	(1,259,891)
XXXX-600	Furniture and equipment	5,090,346	370,141	(4,720,205)
XXXX-700	Other expenditures	2,038,140	1,556,876	(481,264)
	<b>Total Appropriations</b>	<b>\$ 49,082,274</b>	<b>\$ 36,117,647</b>	<b>\$ (12,964,627)</b>

**Seminole County Public Schools**  
**Special Revenue Fund - Grants & Special Programs by Function and Major Object**  
**Fiscal Year 2019-20**

<b>Estimated Revenues:</b>		<b>2018-19</b>	<b>2019-20</b>	<b>Difference</b>
<b>Estimated Revenues</b>				
31XX	<b>Federal Direct Sources</b>			
	Magnet school assistance	\$ 7,563,946	\$ 2,232,902	\$ (5,331,044)
	NAVAIR	8,131	-	(8,131)
	Javits grant (a.k.a. ELEVATE)	548,176	500,000	(48,176)
	Javits grant - roll forward	86,407	-	(86,407)
	Total Federal Direct Sources	8,206,660	2,732,902	(5,473,758)
32XX	<b>Federal Through State Sources</b>			
	Title I programs	12,785,039	14,389,799	1,604,760
	Title I - roll forward	1,700,000	-	(1,700,000)
	Title II programs	1,683,037	1,893,776	210,739
	Individuals with disabilities education act	14,269,257	14,897,195	627,938
	Career and technical education	563,522	604,141	40,619
	Other federal through state sources	5,367,243	1,599,834	(3,767,409)
	Total Federal Through State Sources	36,368,098	33,384,745	(2,983,353)
33XX	<b>State Sources</b>			
	Other miscellaneous state sources	1,820,883	-	(1,820,883)
	Total State Sources	1,820,883	-	(1,820,883)
34XX	<b>Local Sources</b>			
	Other local sources	2,686,633	-	(2,686,633)
	Total Local Sources	2,686,633	-	(2,686,633)
	<b>Total Estimated Revenues</b>	<b>\$ 49,082,274</b>	<b>\$ 36,117,647</b>	<b>\$ (12,964,627)</b>
<b>Appropriations and Ending Fund Balance:</b>		<b>2018-19</b>	<b>2019-20</b>	<b>Difference</b>
<b>Appropriations</b>				
5000	Instruction	\$ 21,330,574	\$ 15,568,509	\$ (5,762,065)
6100	Pupil Personnel Services	5,541,124	6,217,063	675,939
6200	Instructional Media Services	5,372	940	(4,432)
6300	Instructional & Curriculum Development Svcs	4,809,224	2,458,086	(2,351,138)
6400	Instructional Staff Training Svcs	7,382,304	6,189,383	(1,192,921)
6500	Instructional Related Technology	227,407	58,463	(168,944)
7100	School Board	240	-	(240)
7200	General Administration	1,320,302	1,285,222	(35,080)
7300	School Administration	918,370	1,015,507	97,137
7400	Facilities Acquisition and Construction	2,910	-	(2,910)
7500	Fiscal Services	-	46,554	46,554
7700	Central Services	216,685	193,340	(23,345)
7800	Pupil Transportation Services	2,777,085	2,552,608	(224,477)
7900	Operation of Plant	20,950	-	(20,950)
8100	Maintenance of Plant	1,721,867	-	(1,721,867)
8200	Administrative Technology Services	10,000	-	(10,000)
9100	Community Services	2,797,860	531,972	(2,265,888)
	<b>Total Appropriations</b>	<b>\$ 49,082,274</b>	<b>\$ 36,117,647</b>	<b>\$ (12,964,627)</b>

**Seminole County Public Schools**  
***Special Revenue Fund - Food Service ("Dining Services")***  
***Fiscal Year 2019-20***

**Food Service Fund**

Dining Services is financially self-sustaining and operates under the regulations and policies set forth by the Seminole District School Board, the U.S. Department of Agriculture (USDA), Florida Department of Agriculture and Consumer Services Division of Food, Nutrition and Wellness and County Health Department. During the 2019-20 school year, Seminole County Public Schools Dining Services will operate fifty-nine (59) campus restaurants servicing sixty-five (65) schools and special centers. Funds needed to operate this service are generated primarily from five sources: cash sales from guests (students and adults), federal reimbursement for student meals, federally provided USDA commodities, a limited amount of State Supplement as required to meet federal matching requirements and payments from agencies to which Dining Services provides meals.

The 2019-20 Dining Services Budget proposal has been developed with meal prices of; Elementary Student Paid Lunch \$2.50, Secondary Student Paid Lunch \$3.00 and Student Paid Breakfast (all grades) \$1.75. Reduced price lunch remains at \$0.40, which is determined by USDA. The price for Reduced Breakfast of \$ 0.30 will continue to be waived by Dining Services to ensure students of families in need of economic assistance are prepared to learn. Breakfast at no charge for all students is offered at sixteen (16) schools and special centers and the cost absorbed by Dining Services. After School Snack Programs are offered to thirty-eight (38) schools based on the school's meal benefit eligibility being greater than fifty percent. This is a nutritious snack offered to students in after school programs established for enrichment or academic remediation. The benefits of the National School Lunch and Breakfast Programs are for children only. Adult meal prices are required to reflect the per meal value of federal reimbursement and USDA commodity assistance. Adult breakfasts will be \$2.00, and adult lunches will be \$3.25.



**Seminole County Public Schools**  
**Special Revenue Fund - Food Service ("Dining Services") by Function and Major Object**  
**Fiscal Year 2019-20**

<b>Beginning Fund Balance and Estimated Revenues:</b>		<b>2018-19</b>	<b>2019-20</b>	<b>Difference</b>
<b>Beginning Fund Balance</b>				
410	Fund Balance	\$ 11,742,309	\$ 5,829,941	\$ (5,912,368)
<b>Estimated Revenues</b>				
32XX	<b>Federal Sources</b>			
3261	National School Lunch Act - Lunch	15,451,991	15,831,188	379,197
3262	National School Lunch Act - Breakfast	4,427,665	4,639,250	211,585
3265	USDA commodities	915,000	2,165,000	1,250,000
3267	Summer food service program	500,000	500,000	-
3269	After school snack program	305,000	130,000	(175,000)
3290	National School Lunch Eq Grant	85,859	-	(85,859)
	Total Federal Sources	21,685,515	23,265,438	1,579,923
33XX	<b>State Sources</b>			
3337	School breakfast supplement	128,000	128,000	-
3338	School lunch supplement	173,000	173,000	-
	Total State Sources	301,000	301,000	-
34XX	<b>Local Sources:</b>			
3431	Interest	131,000	224,000	93,000
3450	Dining service - cash payments	10,894,420	11,893,889	999,469
3482	Revenue from other agencies	490,000	500,000	10,000
	Total Local Sources	11,515,420	12,617,889	1,102,469
	<b>Total Estimated Revenues</b>	33,501,935	36,184,327	2,682,392
	<b>Total Beginning Fund Balance and Estimated Revenues</b>	\$ 45,244,244	\$ 42,014,268	\$ (3,229,976)
<b>Appropriations and Ending Fund Balance:</b>		<b>2018-19</b>	<b>2019-20</b>	<b>Difference</b>
<b>Appropriations</b>				
7600-100	Salaries	\$ 6,427,000	\$ 6,691,926	\$ 264,926
7600-200	Benefits	3,049,250	3,158,272	109,022
7600-300	Purchased services	8,294,361	8,753,000	458,639
7600-400	Energy services	916,000	934,000	18,000
7600-500	Materials and supplies	14,533,334	14,803,400	270,066
7600-600	Furniture and equipment	5,557,358	2,435,000	(3,122,358)
7600-700	Other expenditures	637,000	675,000	38,000
	<b>Total Appropriations</b>	39,414,303	37,450,598	(1,963,705)
<b>Ending Fund Balance</b>				
410	Fund Balance	5,829,941	4,563,670	(1,266,271)
	<b>Total Appropriations and Ending Fund Balance</b>	\$ 45,244,244	\$ 42,014,268	\$ (3,229,976)



SEMINOLE COUNTY  
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**Seminole County Public Schools**  
**Internal Service Funds**  
**Fiscal Year 2019-20**

Internal Service Funds are provided to account for the financing of goods or services provided by one department to other departments of a governmental unit on a cost reimbursement basis. The School District's Internal Service Funds include two Self-Insurance Funds, the Copying and Printing Services Fund, and the Leasing Program Fund.

State Department of Education accounting procedures require that the District establish an Internal Service Fund to account for expenditures of the self-insurance programs. A significant portion of these funds are budgeted in other funds and transferred to the Internal Service Funds during the year.

**Self-Insurance Funds**

- Property and Casualty – Self-insured coverages in the fund include property, casualty, liability, and worker's compensation. The School District cedes risk to insurance carriers providing excess coverage subject to varying limits for the amounts above the District's self-insured retention for each line of coverage.
- Health – The School District is partially insured for medical and prescription benefits through the purchase of individual stop loss coverage with \$400,000 per claim limits.

**Copying and Printing Services**

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

**Leasing Program Fund**

The Leasing Program Fund provides financing for the purchase of equipment for use by Cost Centers. 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 by Function and Major Object**  
**Fiscal Year 2019-20**

<b>Beginning Net Position and Estimated Revenues</b>		<b>2018-19</b>	<b>2019-20</b>	<b>Difference</b>
<b>Beginning Net Position</b>				
700	Beginning Net Position	\$ 13,949,921	\$ 13,670,980	\$ (278,941)
<b>Estimated Revenues</b>				
3431	Interest	351,000	490,000	139,000
3484	Revenue	7,677,469	8,066,278	388,809
<b>Total Estimated Revenues</b>		8,028,469	8,556,278	527,809
<b>Total Beginning Net Position and Estimated Revenues</b>		\$ 21,978,390	\$ 22,227,258	\$ 248,868
<b>Appropriations, Transfers Out, and Ending Net Position</b>		<b>2018-19</b>	<b>2019-20</b>	<b>Difference</b>
<b>Appropriations</b>				
7900-100	Salaries	\$ 506,986	\$ 483,928	\$ (23,058)
7900-200	Benefits	162,448	161,892	(556)
7900-300	Purchased services	2,722,535	3,263,229	540,694
7900-500	Materials and supplies	23,684	23,029	(655)
7900-600	Capital outlay	1,816	1,000	(816)
7900-700	Other expenditures	4,714,941	4,623,200	(91,741)
<b>Total Appropriations</b>		8,132,410	8,556,278	423,868
<b>Transfers Out</b>				
910-100	General Fund	175,000	-	(175,000)
<b>Total Transfers Out</b>		175,000	-	(175,000)
<b>Ending Net Position</b>				
700	Total Ending Net Position	13,670,980	13,670,980	-
<b>Total Appropriations, Transfers Out, and Ending Net Position</b>		\$ 21,978,390	\$ 22,227,258	\$ 248,868

**Seminole County Public Schools**  
**Internal Service Fund - Printing Services by Function and Major Object**  
**Fiscal Year 2019-20**

<b>Beginning Net Position and Estimated Revenues</b>		<b>2018-19</b>	<b>2019-20</b>	<b>Difference</b>
<b>Beginning Net Position</b>				
720	Beginning Net Position	\$ 474,708	\$ 325,921	\$ (148,787)
<b>Estimated Revenues</b>				
3431	Interest	7,600	3,300	(4,300)
3481	Revenue	1,157,078	1,388,402	231,324
<b>Total Estimated Revenues</b>		1,164,678	1,391,702	227,024
<b>Total Beginning Net Position and Estimated Revenues</b>		\$ 1,639,386	\$ 1,717,623	\$ 78,237
<b>Appropriations, Transfers Out, and Ending Net Position</b>		<b>2018-19</b>	<b>2019-20</b>	<b>Difference</b>
<b>Appropriations</b>				
7760-100	Salaries	\$ 349,593	\$ 376,480	\$ 26,887
7760-200	Benefits	167,199	193,154	25,955
7760-300	Purchased Services	496,100	273,722	(222,378)
7760-500	Materials & Supplies	285,569	357,300	71,731
7760-600	Capital Outlay	3,004	91,046	88,042
7760-700	Other Expenses	12,000	30,000	18,000
<b>Total Appropriations</b>		1,313,465	1,321,702	8,237
<b>Transfers Out</b>				
910-100	General Fund	-	70,000	70,000
<b>Total Transfers Out</b>		-	70,000	70,000
<b>Ending Net Position</b>				
720	Total Ending Net Position	325,921	325,921	-
<b>Total Appropriations, Transfers Out, and Ending Net Position</b>		\$ 1,639,386	\$ 1,717,623	\$ 78,237

**Seminole County Public Schools**  
**Internal Service Fund - Self Insurance - Health by Function and Major Object**  
**Fiscal Year 2019-20**

<b>Beginning Net Position and Estimated Revenues</b>		<b>2018-19</b>	<b>2019-20</b>	<b>Difference</b>
<b>Beginning Net Position</b>				
740	Beginning Net Position	\$ 27,408,812	\$ 27,357,280	\$ (51,532)
<b>Estimated Revenues</b>				
3431	Interest	368,000	726,860	358,860
3484	Revenue	65,304,434	66,332,008	1,027,574
<b>Total Estimated Revenues</b>		65,672,434	67,058,868	1,386,434
<b>Total Beginning Net Position and Estimated Revenues</b>		\$ 93,081,246	\$ 94,416,148	\$ 1,334,902
<b>Appropriations, Transfers Out, and Ending Net Position</b>		<b>2018-19</b>	<b>2019-20</b>	<b>Difference</b>
<b>Appropriations</b>				
7730-100	Salaries	\$ 365,320	\$ 411,517	\$ 46,197
7730-200	Benefits	134,902	156,696	21,794
7730-300	Purchased Services	5,178,498	4,700,000	(478,498)
7730-500	Materials & Supplies	5,808	356,500	350,692
7730-600	Capital Outlay	1,000	2,500	1,500
7730-700	Other Expenses	60,038,438	55,690,000	(4,348,438)
<b>Total Appropriations</b>		65,723,966	61,317,213	(4,406,753)
<b>Transfers Out</b>				
910-100	General Fund	-	7,500,000	7,500,000
<b>Total Transfers Out</b>		-	7,500,000	7,500,000
<b>Ending Net Position</b>				
740	Total Ending Net Position	27,357,280	25,598,935	(1,758,345)
<b>Total Appropriations, Transfers Out, and Ending Net Position</b>		\$ 93,081,246	\$ 94,416,148	\$ 1,334,902

**Seminole County Public Schools**  
**Internal Service Fund - Internal Leasing Program by Function and Major Object**  
**Fiscal Year 2019-20**

<b>Beginning Net Position, Estimated Revenues, and Transfers In</b>		<b>2018-19</b>	<b>2019-20</b>	<b>Difference</b>
<b>Beginning Net Position</b>				
750	Beginning Net Position	\$ -	\$ 12,645	\$ 12,645
<b>Estimated Revenues</b>				
3431	Interest	-	100	100
3481	Revenue	-	91,843	91,843
<b>Total Estimated Revenues</b>		-	91,943	91,943
<b>Transfers In</b>				
3610-100	General Fund	750,000	810,000	60,000
<b>Total Transfers In</b>		750,000	810,000	60,000
<b>Total Beginning Net Position, Estimated Revenues, and Transfers In</b>		<u>\$ 750,000</u>	<u>\$ 914,588</u>	<u>\$ 164,588</u>
<b>Appropriations and Ending Net Position</b>		<b>2018-19</b>	<b>2019-20</b>	<b>Difference</b>
<b>Appropriations</b>				
7790-100	Salaries	\$ 5,390	\$ 5,760	\$ 370
7790-200	Benefits	1,725	1,840	115
7790-300	Purchased Services	88,776	99,125	10,349
7790-600	Capital Outlay	641,464	802,729	161,265
7790-700	Other Expenses	-	5,000	5,000
<b>Total Appropriations</b>		<u>737,355</u>	<u>914,454</u>	<u>177,099</u>
<b>Ending Net Position</b>				
750	Total Ending Net Position	<u>12,645</u>	<u>134</u>	<u>(12,511)</u>
<b>Total Appropriations and Ending Net Position</b>		<u>\$ 750,000</u>	<u>\$ 914,588</u>	<u>\$ 164,588</u>



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