

SEMINOLE COUNTY PUBLIC SCHOOLS

Tentative Budget Fiscal Year 2020-21



District School Board of Seminole County, Florida

*Karen Almond, Chairman
Amy Pennock, Vice Chairman
Tina Calderone, Ed.D, Member
Kristine Kraus, Member
Abby Sanchez, Member*

Walt Griffin, Ed.D, Superintendent

July 28, 2020





SEMINOLE COUNTY
PUBLIC SCHOOLS

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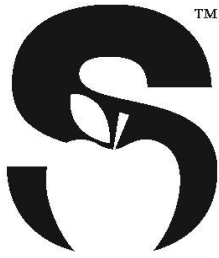
Seminole County Public Schools
Tentative Budget
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Fiscal Year 2020-21

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PUBLIC HEARING INFORMATION

This section contains the following subsections:

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



The School Board of Seminole County, Florida
Agenda
July 28, 2020
5:15 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 rate necessary to fund the budget
 - B. Presentation of Proposed Tentative Tax Millage Rates and Tentative Budget
 - III. Public Comment
 - IV. Board Discussion
 - V. Board Adoption of Tentative Millage Rates and Tentative Budget
 - A. Resolution for Adopting Tentative Millage Rates
 - B. 1. Superintendent's Recommendation: That the School Board of Seminole County approve Resolution Number 2020-01 adopting the Tentative Millage Rates.
 - B. Resolution for Adopting Tentative Budget
- Resolution
- Resolution
- *1. Superintendent's Recommendation: That the School Board of Seminole County approve Resolution number 2020-02 Adopting the 2020-21 Tentative Budget.

**RESOLUTION NUMBER 2020-01
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, 2020 to June 30, 2021; 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 2020-21 in the amounts of:

	Tentative Millage Levy	Proposed Amount to Be Raised
District School Tax Required Local Effort including Prior Period Funding Adjustment	3.6860	\$145,946,415
District Local Capital Improvement Tax	1.5000	\$59,392,193
District School Tax Discretionary Millage	0.7480	\$29,616,907

The total millage rate to be levied exceeds the roll-back rate by 1.44 percent.

NOW THEREFORE, BE IT RESOLVED:

That the Seminole County School Board, adopted each tentative millage rates for the fiscal year July 1, 2020 to June 30, 2021 on July 28, 2020 by separate vote before adopting the tentative budget.

Karen Almond,
Chairman

**RESOLUTION NUMBER 2020-02
ADOPTING TENTATIVE BUDGET**

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

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, 2020 to June 30, 2021; and

WHEREAS, the Seminole County School Board set forth the appropriations and revenue estimate for the budget for the fiscal year 2020-21.

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 \$1,022,303,805 for fiscal year 2020-21.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of Seminole County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Seminole County as a tentative budget for the categories indicated for the fiscal year July 1, 2020 to June 30, 2021.

Karen Almond,
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 2020-21**

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL DISTRICT OF SEMINOLE COUNTY, FLORIDA ARE 2.9% 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)	3.6860
Discretionary Operating	0.7480
Local Capital Improvement (Capital Outlay)	1.5000
TOTAL MILLAGE	5.9340

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL ALL FUNDS
Federal Sources	\$ 2,000,000	\$ 74,924,057	\$ -	\$ -	\$ 76,924,057
State Sources	325,405,087	405,865	-	3,040,166	328,851,118
Local Sources	185,719,387	10,561,036	885,830	81,839,894	279,006,147
TOTAL SOURCES	513,124,474	85,890,958	885,830	84,880,060	684,781,322
Transfers In	18,133,687	-	18,362,247	-	36,495,934
Fund Balances, Beginning	68,348,679	7,534,413	7,584,664	72,219,216	155,686,972
TOTAL REVENUES, TRANSFERS, AND FUND BALANCES	\$ 599,606,840	\$ 93,425,371	\$ 26,832,741	\$ 157,099,276	\$ 876,964,228

APPROPRIATIONS (EXPENDITURES)

Instruction	357,359,036	23,805,246	-	-	381,164,282
Pupil Personnel Services	24,827,923	6,800,433	-	-	31,628,356
Instructional Media Services	1,288,658	-	-	-	1,288,658
Instructional & Curriculum Development Services	7,043,023	2,229,653	-	-	9,272,676
Instructional Staff Training	4,955,144	6,974,818	-	-	11,929,962
Instruction Related Technology	6,781,704	57,599	-	-	6,839,303
School Board	1,624,663	-	-	-	1,624,663
General Administration	527,560	1,372,688	-	-	1,900,248
School Administration	36,790,464	919,192	-	-	37,709,656
Facilities Acquisition and Construction	1,510,060	-	-	97,385,400	98,895,460
Fiscal Services	2,814,277	-	-	-	2,814,277
Food Services	10,795	39,272,176	-	-	39,282,971
Central Services	4,849,285	163,073	-	-	5,012,358
Pupil Transportation Services	24,539,674	3,524,858	-	-	28,064,532
Operation of Plant	46,217,414	722,442	-	-	46,939,856
Maintenance of Plant	12,810,285	2,040,000	-	-	14,850,285
Administrative Technology Services	6,208,572	-	-	-	6,208,572
Community Services	4,002,598	115,022	-	-	4,117,620
Debt Service	-	-	26,703,525	-	26,703,525
TOTAL APPROPRIATIONS	544,161,135	87,997,200	26,703,525	97,385,400	756,247,260
Transfers Out	1,540,000	-	-	32,194,594	33,734,594
Fund Balances, Ending	53,905,705	5,428,171	129,216	27,519,282	86,982,374
TOTAL APPROPRIATIONS, TRANSFERS, AND FUND BALANCES	\$ 599,606,840	\$ 93,425,371	\$ 26,832,741	\$ 157,099,276	\$ 876,964,228

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

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

The capital outlay tax will generate approximately \$59,392,193 to be used for the following projects:

CONSTRUCTION AND REMODELING

Casselberry Elementary School design and construction of new facilities and remodeling of existing buildings
Keeth Elementary School new media center structure
District-wide remodeling
District-wide campus security upgrades
District-wide site improvements

MAINTENANCE, RENOVATION, AND REPAIR

Reimbursement of the maintenance, renovation, and repairs paid through the General Fund as permitted by Florida Statute
Roof repairs and replacement, HVAC systems repairs and replacement, Upgrades of fire alarm systems, Upgrades and replacement of playgrounds, Upgrades to elevator systems, District-wide renovations

MOTOR VEHICLE PURCHASES

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

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

Purchase furniture and equipment
Purchase of custodial equipment
Purchase of new computers
Purchase of bus and fleet communication equipment
Purchase of network infrastructure and enterprise resource software for access to instructional resources
Enterprise resource software acquired via license/maintenance fees or lease agreements

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

Debt service payments on certificates of participation

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

Leasing of educational and ancillary facilities and plants

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

Removal of hazardous waste and site testing

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

Insurance premiums on district facilities

PAYMENT OF COSTS FOR PURCHASING AND LEASING RELOCATABLE EDUCATIONAL FACILITIES

Leasing of relocatable classrooms
Purchasing of relocatable classrooms

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

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.....	<u>\$ 238,280,936</u>
B. Less tax reductions due to Value Adjustment Board and other assessment changes.....	<u>\$ 226,593</u>
C. Actual property tax levy.....	<u>\$ 238,054,343</u>

This year's proposed tax levy..... \$ 244,745,327

A portion of the tax levy is required under state law in order for the school board to receive **\$260,936,015** in state education grants.

The required portion has **decreased** by **0.53** 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 28, 2020 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, Assessed Taxable Value, and 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 : 2020	County : SEMINOLE
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Name of School District :
SEMINOLE CO SCHOOL DIST

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

1.	Current year taxable value of real property for operating purposes	\$	39,051,966,269	(1)
2.	Current year taxable value of personal property for operating purposes	\$	2,180,369,085	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	12,242,831	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	41,244,578,185	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	550,524,132	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	40,694,054,053	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	38,815,317,524	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		(8)

SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :		Date :	
	Electronically Certified by Property Appraiser		6/23/2020 1:51 PM	

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

Local board millage includes discretionary and capital outlay.				
9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>	3.8850	per \$1,000	(9)
10.	Prior year local board millage levy <i>(All discretionary millages)</i>	2.2480	per \$1,000	(10)
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$	150,797,509	(11)
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	87,256,834	(12)
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	238,054,343	(13)
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	3.7056	per \$1,000	(14)
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.1442	per \$1,000	(15)
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	3.6860	per \$1,000	(16)
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	E. Additional Voted Millage
	1.5000	0.7480	0.0000	
Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>		2.2480	per \$1,000	(17)

Continued on next page

18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$ 152,027,515	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 92,717,812	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$ 244,745,327	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>	-0.53 %	(21)
22.	Current year total proposed rate as a percent change of rolled-back rate <i>{{(Line 16 plus Line 17) divided by (Line 14 plus Line 15)}, minus 1}, multiplied by 100</i>	1.44 %	(22)

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

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

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

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

SUMMARY OF BUDGET BY FUND

This contains the following subsections:

- Summary Budget for all Funds Included Internal Service Funds



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

Fund	Description	Amount
100	General Fund - Operating Fund	\$ 589,723,325
101	General Fund - Voted Additional Operating Fund	4,728,895
121	General Fund - Extended Day Program	5,154,620
2XX	Debt Service Funds	26,832,741
3XX	Capital Outlay Funds	157,099,276
400	Special Revenue Fund - Grants & Special Programs	48,725,024
410	Special Revenue Fund - Food Service ("Red Apple Dining")	44,700,347
700	Internal Service Fund - Self Insurance - Property Casualty	30,375,550
720	Internal Service Fund - Printing Services	1,190,153
740	Internal Service Fund - Self Insurance - Health	112,269,472
750	Internal Service Fund - Internal Leasing Program	1,504,402
	Total	\$ 1,022,303,805

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

ESTIMATED REVENUES	GENERAL	SPECIAL	DEBT	CAPITAL	TOTAL	INTERNAL	TOTAL WITH
	FUND	REVENUE	SERVICE	PROJECTS	ALL FUNDS	SERVICE	INTERNAL SVC.
Federal Sources	\$ 2,000,000	\$ 74,924,057	\$ -	\$ -	\$ 76,924,057	\$ -	\$ 76,924,057
State Sources	325,405,087	405,865	-	3,040,166	328,851,118	-	328,851,118
Local Sources	185,719,387	10,561,036	885,830	81,839,894	279,006,147	74,454,382	353,460,529
TOTAL SOURCES	513,124,474	85,890,958	885,830	84,880,060	684,781,322	74,454,382	759,235,704
Transfers In	18,133,687	-	18,362,247	-	36,495,934	-	36,495,934
Fund Balances, Beginning	68,348,679	7,534,413	7,584,664	72,219,216	155,686,972	70,885,195	226,572,167
TOTAL REVENUES, TRANSFERS, AND FUND BALANCES	\$ 599,606,840	\$ 93,425,371	\$ 26,832,741	\$ 157,099,276	\$ 876,964,228	\$ 145,339,577	\$ 1,022,303,805

APPROPRIATIONS (EXPENDITURES)

Instruction	357,359,036	23,805,246	-	-	381,164,282	-	381,164,282
Pupil Personnel Services	24,827,923	6,800,433	-	-	31,628,356	-	31,628,356
Instructional Media Services	1,288,658	-	-	-	1,288,658	-	1,288,658
Instructional & Curriculum Development Services	7,043,023	2,229,653	-	-	9,272,676	-	9,272,676
Instructional Staff Training	4,955,144	6,974,818	-	-	11,929,962	-	11,929,962
Instruction Related Technology	6,781,704	57,599	-	-	6,839,303	-	6,839,303
School Board	1,624,663	-	-	-	1,624,663	-	1,624,663
General Administration	527,560	1,372,688	-	-	1,900,248	-	1,900,248
School Administration	36,790,464	919,192	-	-	37,709,656	-	37,709,656
Facilities Acquisition and Construction	1,510,060	-	-	97,385,400	98,895,460	-	98,895,460
Fiscal Services	2,814,277	-	-	-	2,814,277	-	2,814,277
Food Services	10,795	39,272,176	-	-	39,282,971	-	39,282,971
Central Services	4,849,285	163,073	-	-	5,012,358	64,010,712	69,023,070
Pupil Transportation Services	24,539,674	3,524,858	-	-	28,064,532	-	28,064,532
Operation of Plant	46,217,414	722,442	-	-	46,939,856	12,074,890	59,014,746
Maintenance of Plant	12,810,285	2,040,000	-	-	14,850,285	-	14,850,285
Administrative Technology Services	6,208,572	-	-	-	6,208,572	-	6,208,572
Community Services	4,002,598	115,022	-	-	4,117,620	-	4,117,620
Debt Service	-	-	26,703,525	-	26,703,525	-	26,703,525
TOTAL APPROPRIATIONS	544,161,135	87,997,200	26,703,525	97,385,400	756,247,260	76,085,602	832,332,862
Transfers Out	1,540,000	-	-	32,194,594	33,734,594	2,761,340	36,495,934
Fund Balances, Ending	53,905,705	5,428,171	129,216	27,519,282	86,982,374	66,492,635	153,475,010
TOTAL APPROPRIATIONS, TRANSFERS, AND FUND BALANC	\$ 599,606,840	\$ 93,425,371	\$ 26,832,741	\$ 157,099,276	\$ 876,964,228	\$ 145,339,577	\$ 1,022,303,805

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 2020-21

The General Fund - Operating Budget is funded almost entirely by the Florida Education Finance Program (FEFP), which provides funding on a per student basis. Funding under the FEFP is projected to increase by \$8.8 million to \$509.0 million. The net increase in FEFP is attributable to (1) an increase in base funding of \$6.0 million, (2) the addition of the teacher salary increase allocation of \$11.6 million, (3) the increase in discretionary local effort 0.748 Mills of \$1.7 million, (4) the increases in other programs of \$1.0 million, (5) the elimination of the best and brightest program of \$6.6 million, and (6) the elimination of the school lottery programs (discretionary lottery and school recognition funds) of \$2.9 million. Included in the total FEFP funding is \$2.9 million dollars in funding compression allocation that is scheduled to expire at the end of the year. These are additional funds to bring District funding per FTE closer to the state average of all school districts.

Full-time-equivalent (FTE) students is projected to increase by 62.55 when compared to the 2019-20 FEFP second survey. Some of the significant changes in FTE for the 2020-21 school year are the addition of another charter school campus and the expansion of the scholarship programs. The combined increase in FTE for those two programs is estimated to be 1,061. These increases will be offset against the traditional and virtual educational programs, with a small amount of FTE set aside to be allocated when known.

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



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

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



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

Description	2019-20 FEFP 2nd Calculation	2019-20 FEFP 4th Calculation	2020-21 FEFP 2nd Calculation	2020-21 FEFP 2nd Calculation Compared to 2019-20 FEFP 2nd Calculation	2020-21 FEFP 2nd Calculation Compared to 2019-20 FEFP 4th Calculation
1 FEDERAL & FEDERAL THROUGH STATE SOURCES:					
2 Acct Account Name					
3 3191 ROTC	\$ 600,000	\$ 600,000	\$ 600,000	\$ -	\$ -
4 3192 Pell Grants	-	31,206	-	-	(31,206)
5 3202 Medicaid Funding	1,400,000	1,400,000	1,400,000	-	-
6 Total Federal & Federal through State Sources	2,000,000	2,031,206	2,000,000	-	(31,206)
7 STATE SOURCES:					
8 Acct Account Name					
9 3310 Net State FEFP & Categorical Funding	327,687,074	325,519,946	333,513,728	5,826,654	7,993,782
10 3310 McKay Adjustment	(5,727,191)	(5,784,747)	(5,639,364)	87,827	145,383
11 3310 Family Empowerment Scholarship	(521,800)	(1,459,126)	(4,712,939)	(4,191,139)	(3,253,813)
12 3323 CO & DS	38,208	38,208	38,208	-	-
13 3343 State License Tax	78,000	78,000	78,000	-	-
14 3371 Voluntary Pre-K	2,230,000	2,230,000	1,961,454	(268,546)	(268,546)
15 3378 Full Service Schools	166,000	166,000	166,000	-	-
16 Total State Sources	323,950,291	320,788,281	325,405,087	1,454,796	4,616,806
17 LOCAL SOURCES:					
18 Acct Account Name					
19 3411 Ad Valorem Taxes	172,466,755	172,466,755	175,444,537	2,977,782	2,977,782
20 3411 Prior Period Tax Adjustment	335,684	335,684	118,785	(216,899)	(216,899)
21 3430 Investment Income	2,825,000	3,137,962	1,733,000	(1,092,000)	(1,404,962)
22 344X Gifts, Grants and Bequests	-	1,940	-	-	(1,940)
23 3472 Pre-K	1,122,200	1,122,200	990,000	(132,200)	(132,200)
24 3494 Federal Indirect	1,650,000	1,650,000	1,650,000	-	-
25 349X Other Miscellaneous Local	1,180,560	1,422,630	1,217,600	37,040	(205,030)
26 Total Local Sources	179,580,199	180,137,171	181,153,922	1,573,723	1,016,751
27 TRANSFERS IN:					
28 Acct Account Name					
29 3630 Transfer from Capital Outlay Funds	12,308,733	14,868,362	13,832,347	1,523,614	(1,036,015)
30 3610 Transfer from Extended Day Program	2,666,072	2,666,072	1,540,000	(1,126,072)	(1,126,072)
31 3672 Transfer from Internal Service Funds-PS	70,000	70,000	-	(70,000)	(70,000)
32 3674 Transfer from Internal Service Fund-HS	7,500,000	7,500,000	-	(7,500,000)	(7,500,000)
33 3670 Transfer from Internal Service Fund-PC	-	-	2,761,340	2,761,340	2,761,340
34 Total Transfers In	22,544,805	25,104,434	18,133,687	(4,411,118)	(6,970,747)
35 Total Revenue and Transfers In	\$ 528,075,295	\$ 528,061,092	\$ 526,692,696	\$ (1,382,599)	\$ (1,368,396)

Seminole County Public Schools

General Fund - Operating Budget Analysis

Fiscal Year 2020-21

		Amount
	UFTE Projection	67,675.62
	Beginning Operating Budget Revenue	528,075,295
Increases (Decreases) in Estimated Revenues		
1.	State Sources	1,454,796
2.	Local Sources	1,573,723
3.	Transfers In	(4,411,118)
(a.)	Total Estimated Revenue and Transfers In	526,692,696
(b.)	Recurring Base Budget	522,531,744
Increases (Decreases) in State Categorical and Restricted Programs		
1.	Safe Schools Allocation	(47,816)
2.	Reading Instruction Allocation	(28,777)
3.	Instructional Materials Allocation	(32,069)
4.	Teachers Classroom Supply Assistance Program Allocation	(17,735)
5.	Digital Classroom Allocation	(178,414)
6.	Discretionary Lottery/School Recognition Allocation	(2,786,170)
7.	VPK & Pre-K Program Changes	(400,746)
8.	Mental Health Assistance Allocation	571,060
9.	Turnaround Supplement Services Allocation	(300,941)
10.	Best and Brightest Allocation	(6,577,667)
11.	Teacher Salary Increase Allocation	11,569,887
12.	Advance Placement, International Baccalaureate Funds & Industry Cert. Allocation	953,760
13.	Charter School FEP Allocation	4,018,277
14.	FTE Unallocated	2,824,871
(c.)	Total Increases in State Categorical and Restricted Programs	9,567,520
Salary & Benefit Improvements (Board High Priority Items)		
1.	Salaries (Does not include Instructional)	1,082,958
2.	Florida Retirement System (FRS) Contribution Rate Changes	4,273,505
3.	Health & Life Insurance Changes	(2,997,470)
(d.)	Total Increases Salary & Benefit Improvements	2,358,993

Seminole County Public Schools

General Fund - Operating Budget Analysis

Fiscal Year 2020-21

Necessary Budget Items Changes- Instructional & Operational

1 . Net Estimated Instructional and Instructional Support Staffing Changes	(3,306,599)
2 . Support Staffing Points Adjustment	(92,525)
3 . Custodial Services Points	(202,255)
4 . School FTE Budget <i>(Enrollment, Program Weights and Cost of Living Adjustment)</i>	(319,274)
5 . District Level Departments	(193,678)
6 . Utility, Fuel, and Telecommunication	1,039,290
7 . Property, Casualty, Liability Insurance	484,958
8 . Safety Training	72,000
9 . Safe Schools Discretionary Funds (SRO Budget) Project	479,247
10 . School Security and Safety Projects	332,489
11 . ESE Interpreters Project	(397,512)
12 . High School Summer School Project	(300,000)
13 . Compensation for In-Service Project	(300,000)
14 . Elementary and Middle School Tutorial Projects	(106,745)
15 . Middle School Summer Reading Quest Project	(100,000)
16 . Transportation Fuel Project	(128,685)
17 . District-wide Operation of Plant - Other	125,000
18 . District-wide Building & Ground Maintenance	560,802
19 . Charter School Capital Outlay Allocation	198,063
20 . Microsoft Office License and PeopleSoft Maintenance Contract	(1,527,924)
21 . Dual Enrollment	255,150
22 . Bus Driver Bonus	90,000
23 . Mental Health Assistance Allocation	296,136
24 . Sick Leave Payout	900,000
25 . Prekindergarten	135,567

(e.) **Total (Decreases) Necessary Budget Items Changes** **(2,006,494)**

Other Recurring Cost Savings

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

RECAP

(a.) Total Estimated Revenue and Transfers In	\$ 526,692,696
(b.) Recurring Base Budget	522,531,744
(c.) Total Increases in State Categorical and Restricted Programs	9,567,520
(d.) Total Increases Salary & Benefit Improvements	2,358,993
(e.) Total (Decreases) Necessary Budget Items Changes	(2,006,494)
(f.) Total Other Recurring Cost Savings	(1,200,000)
Total Recurring Appropriation Budget	531,251,763
Estimated Recurring Budget (Deficit)	\$ (4,559,067)

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

	Expenditures				Budget			
	Actual	Actual	Actual	Actual	Beginning	Beginning	2020-21 Budget by	
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	RECURRING NON-RECURRING ⁽¹⁾	
	\$ 314,511,782	\$ 313,967,765	\$ 325,436,301	\$ 327,048,816	\$ 358,042,892	\$ 356,992,911	\$ 355,993,819	\$ 999,092
5000 Instruction	19,308,622	20,376,998	21,146,928	22,550,943	25,235,685	24,827,923	24,605,027	222,896
6100 Pupil Personnel Services	3,367,195	2,726,813	2,199,499	2,018,604	2,046,438	1,288,658	1,282,079	6,579
6200 Instructional Media Services	4,346,760	5,057,533	5,019,503	5,347,450	7,541,898	7,027,300	7,000,368	26,933
6300 Instructional and Curriculum Development	2,949,186	2,794,342	2,678,517	6,076,505	5,620,138	4,939,486	4,838,729	100,757
6400 Instructional Staff Training	4,417,091	5,407,895	5,103,465	5,332,212	5,164,911	4,804,340	4,662,281	142,059
6500 Instructional Related Technology	1,403,187	1,404,437	1,507,861	1,545,594	1,551,259	1,624,663	1,599,994	24,669
7100 School Board	2,286,476	2,174,832	2,612,345	2,315,613	613,059	527,561	527,561	-
7200 General Administration	32,297,636	33,038,938	33,879,927	36,100,264	36,489,645	36,790,464	36,773,354	17,110
7300 School Administration	209,856	209,878	694,694	1,628,168	1,518,798	1,480,012	1,378,810	101,202
7400 Facilities Acquisition and Construction	2,059,644	2,204,840	2,342,921	2,423,518	2,621,883	2,814,277	2,812,078	2,199
7500 Fiscal Services	4,260,577	4,212,767	4,759,594	4,989,124	4,964,486	4,849,285	4,803,344	45,942
7700 Central Services	20,069,518	21,118,184	21,872,554	22,488,922	24,301,086	24,539,674	24,450,049	89,625
7800 Pupil Transportation Services	37,328,876	39,621,045	38,922,473	39,363,690	44,095,389	46,215,335	45,175,383	1,039,951
7900 Operation of Plant	10,095,725	10,243,887	9,867,647	10,321,267	15,237,501	12,800,218	10,803,643	1,996,575
8100 Maintenance of Plant	5,052,659	4,721,719	4,749,775	5,326,711	6,703,154	4,300,504	3,707,781	592,723
8200 Administrative Technology Services	672,718	735,987	695,916	728,345	840,775	840,763	837,463	3,300
9100 Community Services	5,025,977	92,918	-	69,836	810,000	-	-	-
9700 Transfers Out								
TOTAL EXPENDITURES AND TRANSFERS	\$ 469,663,485	\$ 470,110,778	\$ 483,489,920	\$ 495,675,582	\$ 543,398,996	\$ 536,663,373	\$ 531,251,763	\$ 5,411,610

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 2015-16 thru 2020-21

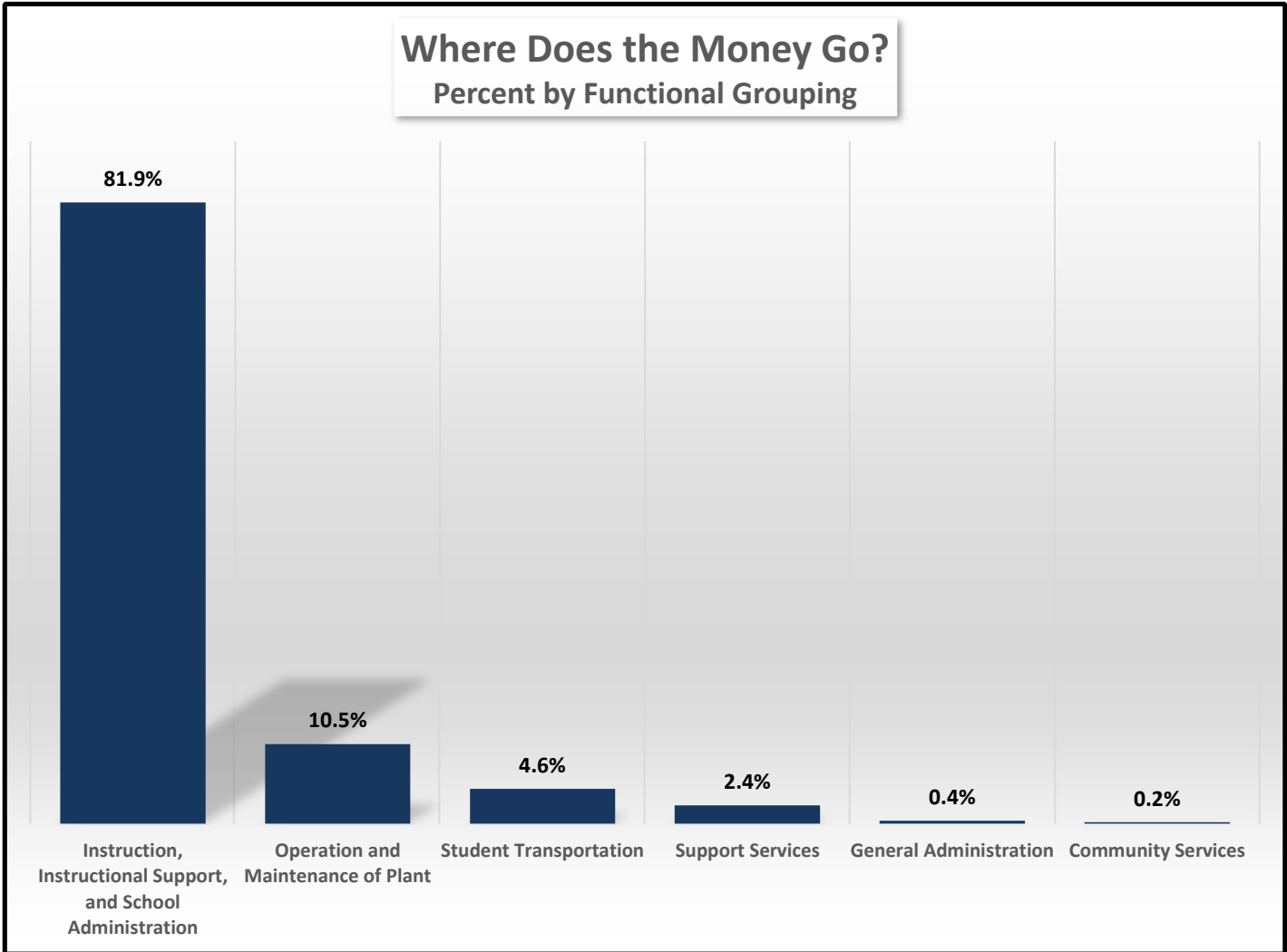
	Expenditures					Budget		
	Actual	Actual	Actual	Actual	Actual	Beginning	2020-21 Budget by	
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	RECURRING NON-RECURRING ⁽¹⁾	
EXPENDITURES AND TRANSFERS								
100 - Salaries	\$ 297,886,181	\$ 294,330,839	\$ 300,746,163	\$ 302,504,967	\$ 317,185,418	\$ 315,724,968	\$ 315,724,968	\$ -
200 - Employee Benefits	94,211,644	95,451,627	99,734,551	106,054,157	111,552,859	117,616,890	117,616,890	-
310 - Purchased Services	3,621,089	5,055,287	5,496,591	6,646,631	9,509,867	7,146,872	6,641,778	505,094
320 - Ins & Bond Premiums	4,007,412	5,346,745	3,904,047	2,043,796	4,322,209	4,912,873	4,912,873	-
330 - Travel	418,538	414,003	416,179	675,505	457,777	293,267	288,326	4,941
350 - Repairs & Maintenance	2,749,765	7,143,615	5,626,248	5,932,013	10,009,242	6,811,147	4,916,779	1,894,368
360 - Rentals	1,164,067	4,285,190	9,536,472	10,761,689	10,708,689	6,567,011	6,114,087	452,924
370 - Communications	1,177,500	997,167	1,139,086	1,129,484	1,086,947	1,070,027	1,059,801	10,226
380 - Public Utility Services	2,344,563	2,310,362	2,400,996	2,604,967	2,728,358	3,214,099	3,117,591	96,508
390 - Other Purchased Serv	21,966,672	17,299,981	18,537,251	19,837,657	21,843,870	23,569,800	22,995,817	573,983
410 - Natural Gas	143,427	201,776	227,126	234,265	246,544	208,885	208,885	-
420 - Bottled Gas	324,568	393,858	645,235	691,901	751,675	716,968	714,896	2,072
430 - Electricity	11,862,707	12,017,506	11,663,071	13,251,516	13,430,942	14,067,687	14,067,687	-
450 - Gasoline	195,875	146,802	221,682	192,879	210,081	217,953	203,598	14,355
460 - Diesel Fuel	1,573,170	1,752,768	1,943,312	1,947,517	2,277,583	2,153,793	2,149,079	4,714
510 - Supplies	8,288,951	7,921,387	8,021,381	6,791,800	23,900,608	21,704,798	20,739,557	965,241
520 - Textbooks	2,631,958	3,073,338	1,754,426	1,339,459	2,992,273	2,325,850	2,225,197	100,653
530 - Periodicals	122,905	120,920	96,562	114,973	61,795	35,246	30,274	4,972
540 - Oil & Grease	108,960	82,945	75,348	100,037	95,523	93,276	92,911	365
730 - Dues and Fees	1,064,971	1,115,212	1,133,935	1,137,367	1,042,339	1,045,713	1,026,587	19,126
560 - Tires & Tubes	282,935	244,763	236,241	221,525	309,093	324,613	307,683	16,930
590 - Other Materials & Supplies	28	-	1,130	(79)	8,918	4,653	4,653	-
610 - Library Books	267,573	232,673	222,893	247,986	263,646	230,651	224,077	6,574
620 - Audio Visual Materials	29,619	21,643	23,836	5,372	18,793	1,214	1,210	4
630 - Bldgs & Fixed Equipment	-	648	22,075	387,096	6,205	4,524	4,524	-
640 - Furniture & Equip	3,293,330	4,395,046	3,353,049	3,808,813	2,343,222	1,053,115	449,449	603,666
650 - Motor Vehicles	60,934	10,347	1,547	6,329	-	-	-	-
670 - Improvements	75,871	74,698	245,222	332,307	145,398	152,626	105,048	47,578
680 - Remodeling	207,047	214,629	94,205	235,947	177,773	96,931	10,746	86,185
690 - Computer Software	160,873	21,111	17,118	7,875	56,491	28,618	28,618	-
720 - Interest	-	-	-	-	95,000	-	-	-
730 - Dues and Fees	382,943	849,983	1,427,215	1,698,201	245,171	146,916	146,666	250
740 - Judgements	-	-	-	11,500	2,000	-	-	-
750 - Other Personal Serv	3,992,587	4,478,623	4,515,556	4,573,394	4,203,535	4,114,452	4,113,570	882
760 - Payments to Escrow	-	-	-	25	-	-	-	-
770 - Claims Expense	-	-	-	76,875	184,917	-	-	-
790 - Misc Expenses	18,845	12,368	10,171	-	114,236	-	-	-
900 - Transfers Out	5,025,977	92,918	-	69,836	810,000	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	\$ 469,663,485	\$ 470,110,778	\$ 483,489,920	\$ 495,675,582	\$ 543,398,996	\$ 536,663,373	\$ 531,251,763	\$ 5,411,610

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 2020-21

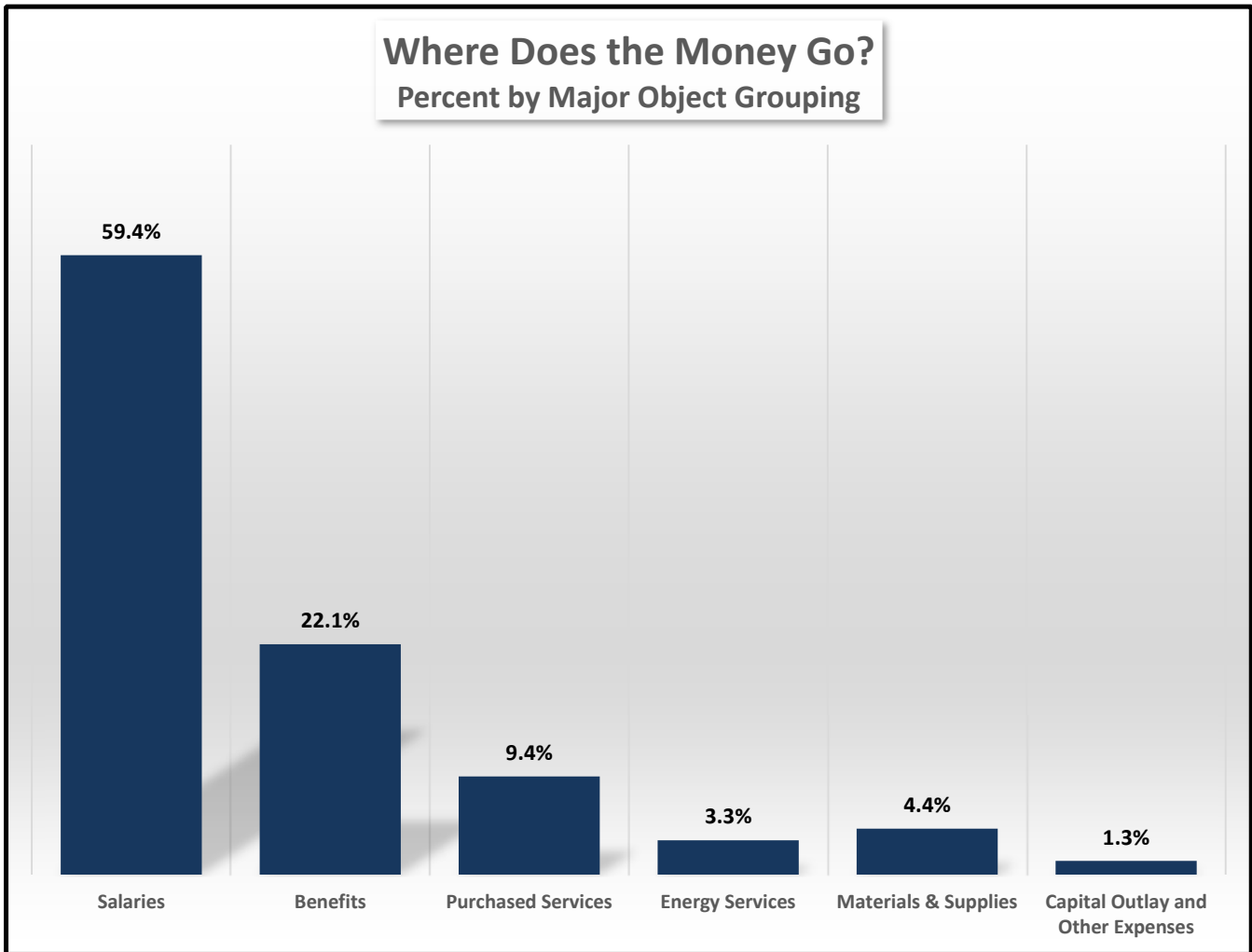
Functional Grouping	% of Budget	Budget 2020-21
Instruction, Instructional Support, and School Administration	81.9%	\$ 435,155,657
Operation and Maintenance of Plant	10.5%	55,979,026
Student Transportation	4.6%	24,450,049
Support Services	2.4%	12,702,013
General Administration	0.4%	2,127,555
Community Services	0.2%	837,463
Total Recurring Budget	100.0%	\$ 531,251,763





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

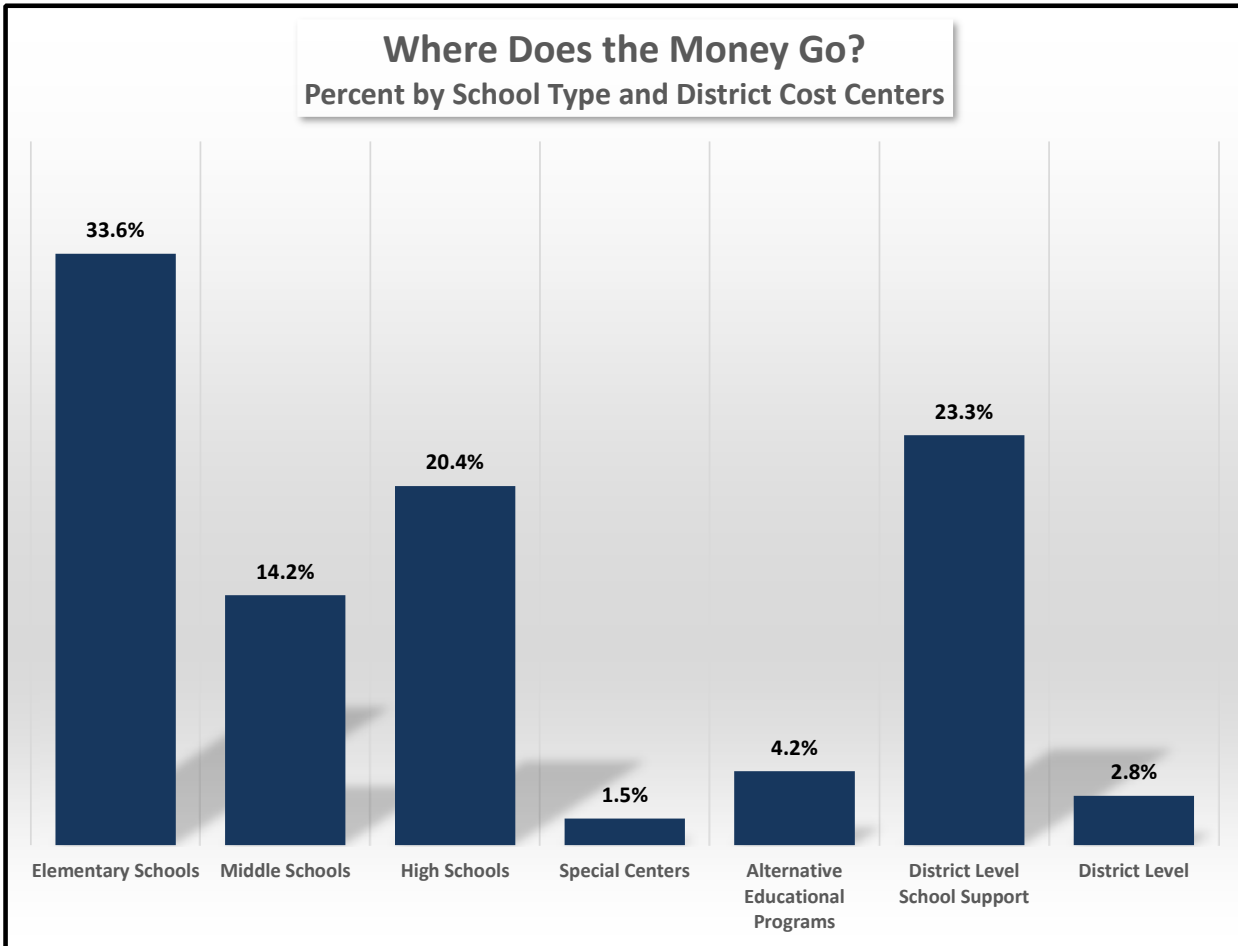
Major Object Grouping	% of Budget	Budget 2020-21
Salaries	59.4%	\$ 315,724,968
Benefits	22.1%	117,616,890
Purchased Services	9.4%	50,047,052
Energy Services	3.3%	17,344,145
Materials & Supplies	4.4%	23,400,275
Capital Outlay and Other Expenses	1.3%	7,118,433
Total Recurring Budget	99.9%	\$ 531,251,763





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

Center Type Grouping	% of Budget	Budget 2020-21
Elementary Schools	33.6%	\$ 178,729,072
Middle Schools	14.2%	75,603,824
High Schools	20.4%	108,118,689
Special Centers	1.5%	7,849,618
Alternative Educational Programs	4.2%	22,451,403
District Level School Support	23.3%	123,829,662
District Level	2.8%	14,669,495
Total Recurring Budget	100.0%	\$ 531,251,763





SEMINOLE COUNTY
PUBLIC SCHOOLS

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

	2019-20			2020-21		
	Budget			Budget		
	Salaries & Benefits	All Other	Total	Salaries & Benefits	All Other	Total
ELEMENTARY SCHOOLS						
Hamilton Elementary	\$ 4,585,137	\$ 149,680	\$ 4,734,817	\$ 4,653,420	\$ 176,402	\$ 4,829,822
Bear Lake Elementary	5,762,631	222,756	5,985,387	5,635,941	241,271	5,877,212
English Estates Elementary	4,378,752	216,705	4,595,457	4,496,806	227,341	4,724,147
Geneva Elementary	3,499,010	116,098	3,615,108	3,445,231	119,402	3,564,633
Lake Mary Elementary	4,907,270	237,118	5,144,388	5,113,776	255,866	5,369,642
Longwood Elementary	3,412,200	110,283	3,522,483	3,540,748	124,569	3,665,317
John Evans Elementary	5,235,864	306,275	5,542,139	4,936,067	318,881	5,254,948
Layer Elementary	3,572,838	229,795	3,802,633	3,694,155	259,645	3,953,800
Lawton Elementary	4,771,972	217,546	4,989,518	4,749,249	264,530	5,013,779
Pine Crest Elementary	4,931,866	465,231	5,397,097	4,959,772	308,984	5,268,756
Joan Walker Elementary	4,066,103	229,647	4,295,750	4,260,313	248,521	4,508,834
Casselberry Elementary	4,209,149	161,556	4,370,705	4,329,477	177,437	4,506,914
Wilson Elementary	5,337,637	221,022	5,558,659	5,493,491	260,105	5,753,596
Goldsboro Elementary	4,875,471	260,281	5,135,752	5,052,692	276,920	5,329,612
Midway Elementary	5,321,534	261,031	5,582,565	5,518,194	305,522	5,823,716
Highlands Elementary	3,783,525	232,096	4,015,621	3,842,331	267,505	4,109,836
Rainbow Elementary	4,471,297	242,403	4,713,700	4,440,635	216,991	4,657,626
Winter Springs Elementary	3,622,585	156,432	3,779,017	3,884,852	178,009	4,062,861
Spring Lake Elementary	3,999,754	169,623	4,169,377	3,881,091	175,018	4,056,109
Carillon Elementary	5,431,671	316,933	5,748,604	5,529,930	349,320	5,879,250
Forest City Elementary	4,943,228	251,047	5,194,275	4,969,484	294,487	5,263,971
Red Bug Elementary	4,555,424	220,961	4,776,385	4,424,192	238,494	4,662,686
Idyllwilde Elementary	5,036,825	529,674	5,566,499	5,115,238	211,004	5,326,242
Eastbrook Elementary	4,517,993	230,221	4,748,214	4,633,544	250,078	4,883,622
Altamonte Elementary	4,405,932	216,921	4,622,853	4,189,284	223,727	4,413,011
Sabal Point Elementary	5,131,083	215,074	5,346,157	5,276,235	238,717	5,514,952
Woodlands Elementary	4,529,554	188,338	4,717,892	4,674,176	209,124	4,883,300
Lake Orienta Elementary	4,214,211	212,412	4,426,623	4,211,337	238,447	4,449,784
Sterling Park Elementary	4,953,157	225,968	5,179,125	5,155,073	254,151	5,409,224
Wekiva Elementary	4,624,366	176,289	4,800,655	4,767,533	186,519	4,954,052
Keeth Elementary	3,627,600	165,802	3,793,402	3,657,962	185,034	3,842,996
Stenstrom Elementary	3,923,795	170,982	4,094,777	4,057,094	187,208	4,244,302
Heathrow Elementary	4,645,455	181,462	4,826,917	4,486,746	210,483	4,697,229
Partin Elementary	4,067,767	158,975	4,226,742	4,043,474	171,169	4,214,643
Altermese Bentley Elementary	5,414,692	341,584	5,756,276	5,536,239	371,788	5,908,027
Wicklow Elementary School	4,751,049	255,485	5,006,534	4,735,019	277,894	5,012,913
Crystal Lake Elementary	4,570,952	283,207	4,854,159	4,532,204	305,504	4,837,708
TOTAL ELEMENTARY SCHOOLS	\$ 168,089,349	\$ 8,546,913	\$ 176,636,262	\$ 169,923,005	\$ 8,806,067	\$ 178,729,072

MIDDLE SCHOOLS

Milwee Middle	\$ 6,367,704	\$ 353,920	\$ 6,721,624	\$ 6,493,681	\$ 405,088	\$ 6,898,769
Sanford Middle	7,262,326	407,155	7,669,481	7,297,624	490,986	7,788,610
Millennium Middle School	7,679,994	477,146	8,157,140	7,826,727	499,862	8,326,589
South Seminole Middle	5,670,331	553,531	6,223,862	5,570,525	568,955	6,139,480
Jackson Heights Middle	5,441,785	379,094	5,820,879	5,618,466	393,821	6,012,287
Teague Middle	6,332,814	441,534	6,774,348	6,357,371	394,557	6,751,928
Tuskawilla Middle	5,107,584	461,151	5,568,735	5,357,284	394,471	5,751,755
Rock Lake Middle	4,561,968	429,653	4,991,621	4,658,347	358,094	5,016,441
Greenwood Lakes Middle	4,717,391	378,866	5,096,257	4,649,943	310,142	4,960,085
Indian Trails Middle	5,067,816	402,028	5,469,844	5,019,233	427,634	5,446,867
Lawton Chiles Middle School	6,049,025	436,763	6,485,788	5,984,444	489,465	6,473,909
Markham Woods Middle School	5,704,788	416,185	6,120,973	5,508,906	528,198	6,037,104
TOTAL MIDDLE SCHOOLS	\$ 69,963,526	\$ 5,137,026	\$ 75,100,552	\$ 70,342,551	\$ 5,261,273	\$ 75,603,824

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

	2019-20			2020-21		
	Budget			Budget		
	Salaries & Benefits	All Other	Total	Salaries & Benefits	All Other	Total
HIGH SCHOOLS						
Lake Mary High	\$ 13,018,836	\$ 872,628	\$ 13,891,464	\$ 12,801,829	\$ 941,837	\$ 13,743,666
Seminole High	16,158,276	1,443,947	17,602,223	16,670,009	1,565,597	18,235,606
Seminole High-PSI	-	-	-	387,584	-	387,584
Crooms Academy	3,644,487	314,165	3,958,652	3,886,324	363,655	4,249,979
Oviedo High	10,878,570	965,237	11,843,807	10,866,695	913,193	11,779,888
Lyman High	11,837,032	1,167,182	13,004,214	11,399,045	1,182,795	12,581,840
Lake Brantley High	12,115,068	1,212,304	13,327,372	12,096,353	1,326,078	13,422,431
Lake Howell High	9,695,091	913,019	10,608,110	9,773,892	1,089,071	10,862,963
Winter Springs High	10,814,974	878,625	11,693,599	10,685,743	1,008,279	11,694,022
Paul J Hagerty High School	10,332,030	735,279	11,067,309	10,317,628	843,082	11,160,710
TOTAL HIGH SCHOOLS	\$ 98,494,364	\$ 8,502,386	\$ 106,996,750	\$ 98,885,102	\$ 9,233,587	\$ 108,118,689
SPECIAL CENTERS						
Hopper Center	\$ 572,447	\$ 36,965	\$ 609,412	\$ 451,962	\$ 43,677	\$ 495,639
Endeavor	1,667,452	61,278	1,728,730	1,645,095	75,618	1,720,713
Virtual School-Secondary	3,694,722	1,014,229	4,708,951	4,089,465	1,009,648	5,099,113
Academy of Digital Learning	208,581	40,500	249,081	71,397	36,450	107,847
Environmental Studies Ctr	5,088	12,030	17,118	4,875	12,030	16,905
Polk Correctional	71,565	3,000	74,565	73,441	3,000	76,441
Seminole Cnty Detention Ctr	332,902	3,498	336,400	329,812	3,148	332,960
TOTAL SPECIAL CENTERS	\$ 6,552,757	\$ 1,171,500	\$ 7,724,257	\$ 6,666,047	\$ 1,183,571	\$ 7,849,618
ALTERNATIVE SCHOOLS						
Journeys Academy	\$ 1,324,937	\$ 33,870	\$ 1,358,807	\$ 1,390,244	\$ 36,078	\$ 1,426,322
Alternative Education	543,604	19,161	562,765	387,105	14,167	401,272
Boys Town	-	50,000	50,000	-	50,000	50,000
TAPP-Child Care	-	24,000	24,000	-	24,000	24,000
Consequence Unit Program	517,565	5,602	523,167	511,205	4,992	516,197
UCP Charter School	-	1,945,770	1,945,770	-	1,848,166	1,848,166
Choices Charter School	-	5,699,168	5,699,168	-	5,469,492	5,469,492
Galileo Schl-Gifted Lrn	-	4,510,103	4,510,103	-	4,612,141	4,612,141
Galileo Schl-Gifted Lrn-Sky	-	-	-	-	4,310,217	4,310,217
Seminole Science Charter	-	3,856,695	3,856,695	-	3,793,596	3,793,596
TOTAL ALTERNATIVE SCHLS	\$ 2,386,106	\$ 16,144,369	\$ 18,530,475	\$ 2,288,554	\$ 20,162,849	\$ 22,451,403

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

	2019-20			2020-21		
	Budget			Budget		
	Salaries & Benefits	All Other	Total	Salaries & Benefits	All Other	Total
Instruction, Instructional Support, and School Administration						
Information Services	\$ 3,516,739	\$ 406,708	\$ 3,923,447	\$ 4,210,599	\$ 230,959	\$ 4,441,558
Human Resources	141,346	10,000	151,346	143,087	10,000	153,087
District-wide Miscellaneous Line Items	15,195,453	10,802,875	25,998,328	15,606,275	14,850,857	30,457,132
Executive Directors-Elementary	539,728	-	539,728	503,715	10,739	514,454
Office of Communications	65,763	1,308	67,071	75,548	1,308	76,856
Employee & Government Relations	82,688	126,000	208,688	84,134	126,000	210,134
Executive Directors-Secondary	838,092	495,250	1,333,342	590,333	761,416	1,351,749
Risk Management	3,127,200	-	3,127,200	3,569,599	-	3,569,599
Student Assignment & Program Access	366,469	525,300	891,769	380,841	520,300	901,141
Teaching & Learning	3,194,124	749,868	3,943,992	2,569,780	1,806,644	4,376,424
Exceptional Student Support Services	9,241,243	1,256,560	10,497,803	10,306,039	575,220	10,881,259
ePathways	551,514	32,560	584,074	605,581	34,686	640,267
Pre-Kindergarten	2,748,034	172,669	2,920,703	2,850,581	-	2,850,581
ESOL/World Languages/Foreign Excha	1,903,601	67,256	1,970,857	1,146,892	59,995	1,206,887
Instructional Excellence and Equity	403,892	577,185	981,077	212,955	104,461	317,416
School Safety & Security	-	4,478,130	4,478,130	-	4,861,755	4,861,755
Instructional Support	487,455	1,726,285	2,213,740	416,221	701,287	1,117,508
Instructional Resources	165,436	4,474,743	4,640,179	171,199	4,315,964	4,487,163
District-wide School Support	737,085	3,847,816	4,584,901	793,660	3,847,566	4,641,226
Title I Federal Program	34,065	-	34,065	48,410	-	48,410
TOTAL	\$ 43,339,927	\$ 29,750,513	\$ 73,090,440	\$ 44,285,449	\$ 32,819,157	\$ 77,104,606

Operation and Maintenance of Plant

Information Services	\$ -	\$ 76,958	\$ 76,958	\$ -	\$ 76,958	\$ 76,958
Human Resources	102,870	-	102,870	106,561	-	106,561
Facilities Planning	36,963	89,500	126,463	-	9,500	9,500
Custodial Services	807,051	1,951,171	2,758,222	817,426	1,851,332	2,668,758
District-wide Miscellaneous Line Items	(599,131)	1,774,443	1,175,312	(312,777)	79,459	(233,318)
Risk Management	166,437	4,324,547	4,490,984	183,886	4,917,273	5,101,159
Exceptional Student Support Services	-	3,500	3,500	-	75,500	75,500
Instructional Excellence and Equity	-	5,000	5,000	-	2,500	2,500
School Safety & Security	8,565	530,043	538,608	9,565	835,989	845,554
Maintenance-Office	-	13,937	13,937	-	-	-
Maintenance-Operations	8,880,775	6,097,126	14,977,901	9,323,741	4,354,413	13,678,154
Transportation-Office	102,252	5,828	108,080	105,797	5,852	111,649
Transportation-Operations	-	2,442	2,442	-	2,252	2,252
Title I Federal Program	33,384	12,652	46,036	35,068	-	35,068
TOTAL	\$ 9,539,166	\$ 14,887,147	\$ 24,426,313	\$ 10,269,267	\$ 12,211,028	\$ 22,480,295

Student Transportation

Human Resources	\$ -	\$ 11,000	\$ 11,000	\$ -	\$ 11,000	\$ 11,000
District-wide Miscellaneous Line Items	-	21,300	21,300	-	21,300	21,300
Risk Management	132,872	-	132,872	155,208	-	155,208
Transportation-Office	18,640,421	146,548	18,786,969	18,945,776	135,467	19,081,243
Transportation-Operations	110,000	4,876,010	4,986,010	200,000	4,776,010	4,976,010
TOTAL	\$ 18,883,293	\$ 5,054,858	\$ 23,938,151	\$ 19,300,984	\$ 4,943,777	\$ 24,244,761

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

	2019-20			2020-21		
	Budget			Budget		
	Salaries & Benefits	All Other	Total	Salaries & Benefits	All Other	Total
Support Services						
Information Services	\$ 1,927,439	\$ 2,878,550	\$ 4,805,989	\$ 1,886,373	\$ 1,805,898	\$ 3,692,271
Finance	1,665,490	181,103	1,846,593	1,813,550	195,385	2,008,935
Accounting Services	247,551	-	247,551	261,630	-	261,630
Human Resources	2,448,185	252,728	2,700,913	2,551,552	236,830	2,788,382
Facilities Planning	342,587	56,626	399,213	338,101	50,863	388,964
Purchasing and Distribution Services	1,344,397	187,961	1,532,358	1,387,934	172,919	1,560,853
Computer Store	-	485,000	485,000	-	-	-
District-wide Miscellaneous Line Items	279,137	13,500	292,637	229,946	50,964	280,910
Office of Communications	117,215	-	117,215	101,078	-	101,078
Risk Management	73,431	12,000	85,431	87,489	12,000	99,489
Teaching and Learning	2,360	7,850	10,210	2,360	7,850	10,210
Exceptional Student Support Services	138,020	-	138,020	-	-	-
Instructional Excellence and Equity	34,007	-	34,007	-	-	-
School Safety and Security	64,803	17,260	82,063	49,438	17,060	66,498
Assessment and Accountability	274,605	30,000	304,605	271,481	30,000	301,481
Maintenance-Operations	3,275	-	3,275	-	-	-
Federal Projects and Resource Develop	129,210	4,550	133,760	139,681	4,095	143,776
TOTAL	\$ 9,091,712	\$ 4,127,128	\$ 13,218,840	\$ 9,120,613	\$ 2,583,864	\$ 11,704,477

General Administration						
Finance	\$ 1,340	\$ 137,550	\$ 138,890	\$ -	\$ 137,550	\$ 137,550
Employee Benefits	-	31,570	31,570	-	31,570	31,570
School Board	425,476	86,955	512,431	420,805	81,349	502,154
Superintendent's Office	399,703	33,973	433,676	410,840	30,839	441,679
District-wide Miscellaneous Line Items	-	70,464	70,464	6,165	33,000	39,165
Executive Directors-Elementary	2,500	12,210	14,710	49,438	-	49,438
Employee & Government Relations	209,778	62,404	272,182	217,011	61,104	278,115
Executive Directors-Secondary	2,983	12,284	15,267	-	-	-
Executive Director-Legal Service	370,034	101,900	471,934	506,391	97,600	603,991
Risk Management	26,718	-	26,718	14,380	-	14,380
ePathways	1,320	10,972	12,292	-	-	-
Instructional Excellence and Equity	540	43,474	44,014	540	28,973	29,513
TOTAL	\$ 1,440,392	\$ 603,756	\$ 2,044,148	\$ 1,625,570	\$ 501,985	\$ 2,127,555

Community Services						
Office of Communications	\$ 239,660	\$ 96,125	\$ 335,785	\$ 252,891	\$ 92,102	\$ 344,993
Risk Management	5,062	-	5,062	6,116	-	6,116
Pre-Kindergarten	120,281	-	120,281	124,516	-	124,516
Community Involvement	117,720	111,782	229,502	121,843	98,703	220,546
Title One Federal Program	690	11,928	12,618	2,494	11,928	14,422
Foundation for SCPS	122,315	-	122,315	126,870	-	126,870
TOTAL	\$ 605,728	\$ 219,835	\$ 825,563	\$ 634,730	\$ 202,733	\$ 837,463



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 ("Red Apple Dining")
- Internal Service Funds

Seminole County Public Schools
General Fund - Voted Additional Operating Fund by Category
Fiscal Year 2020-21

Beginning Fund Balance:		2019-20	2020-21	Difference
101	Total Beginning Fund Balance	\$ 7,822,549	\$ 4,728,895	\$ (3,093,654)
Appropriations, Transfers and Ending Fund Balance:		2019-20	2020-21	Difference
Appropriations				
	Preserve "A" rated academic, vocational, arts and athletic programs	\$ 6,999,400	\$ 4,178,860	\$ (2,820,540)
	Repair and maintain school buildings	435,332	154,067	(281,265)
	Retain highly qualified teachers	3,000	3,000	-
	Total Appropriations	<u>7,437,732</u>	<u>4,335,927</u>	<u>(3,101,805)</u>
Ending Fund Balance:				
101	Ending Fund Balance	<u>384,817</u>	<u>392,968</u>	<u>8,151</u>
Total Appropriations and Ending Fund Balance		<u>\$ 7,822,549</u>	<u>\$ 4,728,895</u>	<u>\$ (3,093,654)</u>

Seminole County Public Schools
General Fund - Voted Additional Operating Fund by Major Object
Fiscal Year 2020-21

Beginning Fund Balance:		2019-20	2020-21	Difference
101	Total Beginning Fund Balance	<u>\$ 7,822,549</u>	<u>\$ 4,728,895</u>	<u>\$ (3,093,654)</u>
Appropriations and Ending Fund Balance:		2019-20	2020-21	Difference
Appropriations				
XXXX-100	Salaries	\$ 35,601	\$ 19,595	\$ (16,006)
XXXX-200	Benefits	3,354	1,234	(2,120)
XXXX-300	Purchased services	824,300	1,818,772	994,472
XXXX-500	Materials and supplies	47,898	42,184	(5,714)
XXXX-600	Furniture and equipment	6,494,154	2,438,849	(4,055,305)
XXXX-700	Other expenditures	32,425	15,293	(17,132)
Total Appropriations		<u>7,437,732</u>	<u>4,335,927</u>	<u>(3,101,805)</u>
Ending Fund Balance:				
101	Ending Fund Balance	<u>384,817</u>	<u>392,968</u>	<u>8,151</u>
Total Appropriations and Ending Fund Balance		<u>\$ 7,822,549</u>	<u>\$ 4,728,895</u>	<u>\$ (3,093,654)</u>

Seminole County Public Schools
General Fund - Voted Additional Operating Fund by Function
Fiscal Year 2020-21

Beginning Fund Balance:		2019-20	2020-21	Difference
101	Total Beginning Fund Balance	\$ 7,822,549	\$ 4,728,895	\$ (3,093,654)
Appropriations and Ending Fund Balance:		2019-20	2020-21	Difference
Appropriations				
5000	Instruction	\$ 1,945,408	\$ 366,125	\$ (1,579,283)
6300	Instructional & Curriculum Development Svcs	33,591	15,723	(17,868)
6400	Instructional Staff Training Svcs	15,679	15,658	(21)
6500	Instructional Related Technology	3,195,441	1,977,364	(1,218,077)
7400	Facilities Acquisition and Construction	825,724	30,048	(795,676)
7600	Food Services	-	10,795	10,795
7900	Operation of Plant	2,079	2,079	-
8100	Maintenance of Plant	-	10,067	10,067
8200	Administrative Technology Services	1,419,810	1,908,068	488,258
Total Appropriations		<u>7,437,732</u>	<u>4,335,927</u>	<u>(3,101,805)</u>
Ending Fund Balance:				
101	Ending Fund Balance	<u>384,817</u>	<u>392,968</u>	<u>8,151</u>
Total Appropriations and Ending Fund Balance		<u>\$ 7,822,549</u>	<u>\$ 4,728,895</u>	<u>\$ (3,093,654)</u>



SEMINOLE COUNTY
PUBLIC SCHOOLS

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

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

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

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

- **Hours**

Before School (Elementary)	7:00 A.M. – 8:00 A.M.
Before School (Middle)	7:00 A.M. – 9:00 A.M.
After School	Dismissal until 6:00 P.M.

- **Fees**

Before School	\$26.00 per week
Elementary After School	\$51.00 per week
Middle After School	\$40.00 per week
Before & After	\$57.00 per week
Summer Camp	\$127.00 per week
(Fee reductions are provided for each additional child enrolled)	
Registration	\$25.00
Late Pick-up After 6:00 PM	\$5.00 for every 5 minutes past
Late Payment	\$5.00

Seminole County Public Schools
General Fund - Extended Day Program by Function and Major Object
Fiscal Year 2020-21

Beginning Fund Balance and Estimated Revenues:		2019-20	2020-21	Difference
Beginning Fund Balance				
121	Total Beginning Fund Balance	\$ 1,550,448	\$ 589,155	\$ (961,293)
Estimated Revenues				
3431	Interest	51,000	25,000	(26,000)
347X	Revenue	6,040,465	4,540,465	(1,500,000)
Total Estimated Revenues		<u>6,091,465</u>	<u>4,565,465</u>	<u>(1,526,000)</u>
Total Beginning Fund Balance and Estimated Revenues		<u>\$ 7,641,913</u>	<u>\$ 5,154,620</u>	<u>\$ (2,487,293)</u>
Appropriations, Transfers Out, and Ending Fund Balance:		2019-20	2020-21	Difference
Appropriations				
9100-100	Salaries	\$ 307,297	\$ 310,377	\$ 3,080
9100-200	Benefits	431,004	397,639	(33,365)
9100-300	Purchased services	751,806	622,714	(129,092)
9100-400	Energy services	500	-	(500)
9100-500	Materials and supplies	497,945	413,652	(84,293)
9100-600	Furniture and equipment	22,000	22,000	-
9100-700	Other expenditures	1,732,816	1,395,453	(337,363)
Total Appropriations		<u>3,743,368</u>	<u>3,161,835</u>	<u>(581,533)</u>
Transfers Out				
910-100	General Fund - Operating Fund	2,666,072	1,540,000	(1,126,072)
Total Transfers Out		<u>2,666,072</u>	<u>1,540,000</u>	<u>(1,126,072)</u>
Ending Fund Balance:				
121	Ending Fund Balance	1,232,473	452,785	(779,688)
Total Appropriations, Transfers Out, and Ending Fund Balance		<u>\$ 7,641,913</u>	<u>\$ 5,154,620</u>	<u>\$ (2,487,293)</u>



SEMINOLE COUNTY
PUBLIC SCHOOLS

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

The Debt Service Fund is used to report principal and interest payments and related costs on debt incurred for capital outlay projects. Debt Service expenditures for Certificates of Participation (COPs) are generally funded by Capital Improvement Ad Valorem (property) Taxes and, to a lesser extent, Impact Fees Revenues and the unused portion of COPs proceeds. Debt Service for the 2016C COPs issue includes sales-tax funded scheduled balloon payments. Sales tax revenue also funds debt service for the 2019A COPs issue. General Fund revenues may also be used for debt service purposes, if required. Debt Service expenditures for State Board of Education (SBE) bonds are funded and paid by the State of Florida.

The COPs outstanding principal balances at June 30, 2020, totaled \$156,360,000. COPs are financing arrangements that are in the form of lease-purchase agreements. Revenue from Capital Improvement Ad Valorem Taxes is recorded in the Capital Projects Fund. Current annual debt service requirements, minus any available Debt Service Fund carryover balances, plus any interest earnings in the Debt Service Funds, will reduce the amount that is transferred in from the Capital Projects Fund. Minimum lease payments extend through 2036.

The SBE bonds outstanding principal balances at June 30, 2020, totaled \$4,845,000. The State Board of Education issues these serial bonds on behalf of the District. Principal and interest due on the SBE bonds are paid by the Department of Education (DOE) on behalf of the School District with the District's portion of the State-assessed motor vehicle license tax. Each year, the State Department of Education provides the School Board with "book entry" information summarizing the District's revenue and related debt service expenditures on these bonds. Debt service on SBE bonds extends through 2028.

Seminole County Public Schools
Debt Service Funds by Function and Major Object
Fiscal Year 2020-21

Beginning Fund Balance, Estimated Revenues, and Transfers In:		2019-20	2020-21	Difference
Beginning Fund Balance				
210	COPs Series 2015A	\$ 37,995	\$ 17,709	\$ (20,286)
211	COPs Series 2016A	53,510	9,991	(43,519)
214	COPs Series 2019A	-	7,368,736	7,368,736
215	COPs Series 2012A	42,231	17,416	(24,815)
216	COPs Series 2012B	33,429	12,384	(21,045)
217	COPs Series 2014A	22,364	4,482	(17,882)
218	COPs Series 2009A/2016B	21,674	15,178	(6,496)
219	COPs Series 2016C	157,273	9,552	(147,721)
220	SBE Bonds	129,216	129,216	-
Total Beginning Fund Balance		497,692	7,584,664	7,086,972
Estimated Revenues				
210-431	Interest Earnings - COPs Series 2015A	23,900	1,300	(22,600)
211-431	Interest Earnings - COPs Series 2016A	55,600	3,000	(52,600)
214-431	Interest Earnings - COPs Series 2019A	-	3,100	3,100
215-431	Interest Earnings - COPs Series 2012A	32,500	1,800	(30,700)
216-431	Interest Earnings - COPs Series 2012B	26,500	1,400	(25,100)
217-431	Interest Earnings - COPs Series 2014A	19,500	1,100	(18,400)
218-431	Interest Earnings - COPs Series 2009A/2016B	15,500	800	(14,700)
219-431	Interest Earnings - COPs Series 2016C	61,400	1,800	(59,600)
220-322	CO&DS withheld for SBE Bonds	912,740	871,530	(41,210)
Total Estimated Revenues		1,147,640	885,830	(261,810)
Transfers In				
210-630	COPs Series 2015A	2,301,970	2,325,382	23,412
211-630	COPs Series 2016A	5,361,758	5,434,380	72,622
214-630	COPs Series 2019A	-	(1,724,584)	(1,724,584)
215-630	COPs Series 2012A	3,131,591	3,167,019	35,428
216-630	COPs Series 2012B	2,548,150	2,572,807	24,657
217-630	COPs Series 2014A	1,879,675	1,907,698	28,023
218-630	COPs Series 2009A/2016B	1,492,491	1,498,867	6,376
219-630	COPs Series 2016C	5,868,015	3,180,678	(2,687,337)
Total Transfers In From Capital Fund		22,583,650	18,362,247	(4,221,403)
Total Beginning Fund Balance, Estimated Revenues, and Transfers In		\$ 24,228,982	\$ 26,832,741	\$ 2,603,759

Acronyms:

Certificate of Participation ("COPs")

State Board of Education ("SBE")

Seminole County Public Schools
Debt Service Funds by Function and Major Object
Fiscal Year 2020-21

Appropriations and Ending Balances:		2019-20	2020-21	Difference
Appropriations				
Redemption of Principal				
210-9200-710	COPs Series 2015A	\$ 2,220,000	\$ 2,280,000	\$ 60,000
211-9200-710	COPs Series 2016A	4,975,000	5,090,000	115,000
214-9200-710	COPs Series 2019A	-	5,490,000	5,490,000
215-9200-710	COPs Series 2012A	2,495,000	2,620,000	125,000
216-9200-710	COPs Series 2012B	1,740,000	1,820,000	80,000
217-9200-710	COPs Series 2014A	1,085,000	1,140,000	55,000
218-9200-710	COPs Series 2009A/2016B	1,215,000	1,235,000	20,000
219-9200-710	COPs Series 2016C	3,485,000	830,000	(2,655,000)
220-9200-710	SBE Bonds	659,000	649,000	(10,000)
Total Redemption of Principal		17,874,000	21,154,000	3,280,000
Payment of Interest				
210-9200-720	COPs Series 2015A	124,650	63,156	(61,494)
211-9200-720	COPs Series 2016A	469,566	356,136	(113,430)
214-9200-720	COPs Series 2019A	-	156,017	156,017
215-9200-720	COPs Series 2012A	689,750	565,000	(124,750)
216-9200-720	COPs Series 2012B	852,356	765,356	(87,000)
217-9200-720	COPs Series 2014A	826,000	771,750	(54,250)
218-9200-720	COPs Series 2009A/2016B	300,496	273,280	(27,216)
219-9200-720	COPs Series 2016C	2,527,750	2,353,500	(174,250)
220-9200-720	SBE Bonds	253,740	222,530	(31,210)
Total Interest Payments		6,044,308	5,526,725	(517,583)
Payment of Debt Service Administration Expenses				
210-9200-730	COPs Series 2015A	1,205	1,235	30
211-9200-730	COPs Series 2016A	1,205	1,235	30
214-9200-730	COPs Series 2019A	-	1,235	1,235
215-9200-730	COPs Series 2012A	1,205	1,235	30
216-9200-730	COPs Series 2012B	1,205	1,235	30
217-9200-730	COPs Series 2014A	1,205	1,530	325
218-9200-730	COPs Series 2009A/2016B	3,060	6,565	3,505
219-9200-730	COPs Series 2016C	4,380	8,530	4,150
220-9200-730	SBE Bonds	-	-	-
Total Administration Expenses		13,465	22,800	9,335
Total Appropriations		23,931,773	26,703,525	2,771,752
Ending Fund Balances				
210	COPs Series 2015A	18,010	-	(18,010)
211	COPs Series 2016A	25,097	-	(25,097)
214	COPs Series 2019A	-	-	-
215	COPs Series 2012A	20,367	-	(20,367)
216	COPs Series 2012B	14,518	-	(14,518)
217	COPs Series 2014A	9,334	-	(9,334)
218	COPs Series 2009A/2016B	11,109	-	(11,109)
219	COPs Series 2016C	69,558	-	(69,558)
220	SBE Bonds	129,216	129,216	-
Total Ending Fund Balances		297,209	129,216	(167,993)
Total Appropriations and Ending Fund Balances		\$ 24,228,982	\$ 26,832,741	\$ 2,603,759



SEMINOLE COUNTY
PUBLIC SCHOOLS

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SEMINOLE COUNTY
PUBLIC SCHOOLS

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Seminole County Public Schools
Capital Outlay Funds by Function and Major Object
Fiscal Year 2020-21

Beginning Fund Balance and Estimated Revenues:		2019-20	2020-21	Difference
Beginning Fund Balance				
3XX	Fund Balance	\$ 79,759,059	\$ 72,219,216	\$ (7,539,843)
Estimated Revenues				
33XX	State Sources			
	Educational Facilities Security Grant	1,250,000	982,000	(268,000)
	Charter School Capital Outlay	890,779	985,895	95,116
	CO & DS Regular	310,000	985,835	675,835
	Gas Tax Refund	88,200	86,436	(1,764)
	Total State Revenue	<u>2,538,979</u>	<u>3,040,166</u>	<u>501,187</u>
34XX	Local Sources			
	Sales Tax	19,360,489	18,747,701	(612,788)
	Interest Income - Various Funds	827,000	700,000	(127,000)
	Impact Fees	4,500,000	3,000,000	(1,500,000)
	Capital Improvement Tax	55,947,260	59,392,193	3,444,933
	Total Local Revenue	<u>80,634,749</u>	<u>81,839,894</u>	<u>1,205,145</u>
	Total Estimated Revenues	<u>83,173,728</u>	<u>84,880,060</u>	<u>1,706,332</u>
Total Beginning Fund Balance and Estimated Revenues		<u>\$ 162,932,787</u>	<u>\$ 157,099,276</u>	<u>\$ (5,833,511)</u>
Appropriations, Transfers Out, and Ending Fund Balance:		2019-20	2020-21	Difference
Appropriations				
7400-6XX	Capital Projects	\$ 80,623,963	\$ 59,807,970	\$(20,815,993)
7400-6XX	Prior Year Carryover Projects	32,746,925	37,577,430	4,830,505
9200-730	Debt Service - Other Fees	38,326	-	(38,326)
	Total Appropriations	<u>113,409,214</u>	<u>97,385,400</u>	<u>(16,023,814)</u>
Transfers Out				
910-100	General Fund - Operating Fund	12,308,733	13,832,347	1,523,614
920-2XX	Debt Service Funds	22,583,650	18,362,247	(4,221,403)
	Total Transfers	<u>34,892,383</u>	<u>32,194,594</u>	<u>(2,697,789)</u>
Ending Fund Balance				
	Fund Balance	<u>14,631,190</u>	<u>27,519,282</u>	<u>12,888,092</u>
Total Appropriations, Transfers Out, and Ending Fund Balance		<u>\$ 162,932,787</u>	<u>\$ 157,099,276</u>	<u>\$ (5,833,511)</u>

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

ESTIMATED REVENUES AND BEGINNING FUND BALANCE		FUND	2020-21	2021-22	2022-23	2023-24	2024-25
STATE SOURCES							
A	CHARTER SCHOOLS CAPITAL OUTLAY	340	\$ 985,895	\$ 985,895	\$ 985,895	\$ 985,895	\$ 985,895
B	SAFE SCHOOLS/SCHOOL HARDENING	397	900,000				
C	SAFE SCHOOLS/SCHOOL HARDENING - CHARTER SCHOOLS	397	82,000				
D	CO&DS	310	985,835	985,835	985,835	985,835	985,835
E	GASOLINE TAX REFUND	343	86,436	84,707	83,013	60,000	60,000
LOCAL SOURCES							
F	1.5 MIL CAP OUTLAY PROPERTY TAX	36x	59,392,193	59,991,438	60,991,438	61,991,438	62,991,438
G	1/4 CENT SALES TAX	381	18,747,701	18,803,267	18,966,957	19,132,092	9,858,372
H	IMPACT FEES	348	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
I	INTEREST	340	700,000	700,000	700,000	700,000	700,000
TOTAL STATE AND LOCAL SOURCES			84,880,060	84,551,142	85,713,138	86,855,260	78,581,540
J	BEGINNING FUND BALANCE	37x	72,219,216	27,519,282	24,213,942	15,292,892	19,895,990
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE			\$ 157,099,276	\$ 112,070,424	\$ 109,927,080	\$ 102,148,152	\$ 98,477,530

APPROPRIATIONS AND ENDING FUND BALANCE		PROJ	2020-21	2021-22	2022-23	2023-24	2024-25
SUPPORT GENERAL FUND 100							
K	ANNUAL MAINTENANCE SUPPORT	TRNSF1	\$ 10,673,124	\$ 10,673,124	\$ 10,673,124	\$ 10,673,124	\$ 10,673,124
L	PORTABLE CLASSROOM LEASING	TRNSF1	250,000	250,000	250,000	250,000	250,000
M	CHARTER SCHOOLS CAPITAL OUTLAY	TRNSF1	1,067,895	985,895	985,895	985,895	985,895
RECURRING DISTRICT WIDE CAPITAL EXPENDITURES-MAINTENANCE DIVISION							
N	REPAIRS AND REPLACEMENT OF FACILITIES/EQUIPMENT	MULT	15,770,000	15,880,000	15,590,000	15,410,000	14,790,000
O	PHYSICAL PLANT OPERATIONS	MULT	1,355,000	1,655,000	1,675,000	1,705,000	1,705,000
P	DISTRICTWIDE PROGRAMS	MULT	2,661,750	2,619,675	2,756,799	2,816,139	2,858,715
DEBT SERVICE							
Q	COPS PAYMENT	TRNSF2	15,553,261	14,648,806	14,643,296	9,195,128	6,012,448
R	2019A COPS PAYMENT (Sales Tax)	TRNSF2	-	-	3,279,912	-	-
S	2016C COPS PAYMENT (Impact Fee)	TRNSF2	2,808,986	2,292,750	2,793,000	2,796,750	2,339,750
FACILITIES PLANNING							
T	DISTRICT PLANNING FUNCTIONS	8300	745,000	651,500	753,045	854,636	756,275
TECHNOLOGY PROJECTS							
U	TECHNOLOGY PROGRAMS	MULT	3,550,000	3,550,000	3,550,000	3,550,000	3,550,000
BUILDING ADDITIONS/REMODELING/RENOVATIONS							
V	TRANSPORTATION SERVICES - BUS LIFT REPLACEMENT	8815	-	260,000	-	260,000	-
W	25TH PLACE REFURBISHMENT	8325	100,000	-	-	-	-
X	STADIUM STRUCTURES	8222	150,000	150,000	100,000	100,000	100,000
Y	CASSELBERRY ELEMENTARY	8536	14,790,000	4,000,000	-	-	-
Z	STENSTROM HVAC	8952	1,686,000	-	-	-	-
AA	IDYWILDE ELEMMENTARY SCHOOL ILC (SPLIT FUND W/IMPACT FE	8471	-	2,000,000	-	-	-
BB	BEAR LAKE ELEMENTARY-REPLACEMENT/REMODELING (1962/198	TBD	-	1,681,490	15,133,414	-	-
CC	OVIEDO HS DRIVEWAY & FIELD PROJECT	TBD	-	500,000	-	-	-
DD	WINTER SPRINGS ELEMENTARY-REMODEL 1988 BLDGS 3, 5, 6 & 7	TBD	-	-	705,399	6,348,592	-
EE	ALTAMONTE ELEM-REMODEL BLDG 2 (1982) & BLDGS 3 & 4 (1988)	TBD	-	-	848,930	7,640,366	-
FF	EASTBROOK ELEMENTARY-REMODEL 1988 BLDGS 2, 4, & 5	TBD	-	-	-	821,464	7,393,173
GG	KEETH ELEMENTARY-REMODEL 1982 BLDG 1	TBD	375,000	-	-	1,656,369	14,907,319
HH	MILWEE MIDDLE-REMODEL BLDGS 2, 3, 5, 7, 9, 10, & 11	TBD	-	-	-	-	2,835,075
IMPACT FEE PROJECTS (increase capacity)							
II	IDYWILDE ELEMMENTARY SCHOOL ILC (SPLIT FUND)		900,000	7,000,000	-	-	-
SALES TAX PROJECTS (increase capacity)							
JJ	PLAYGROUND SURFACES & EQUIPMENT (DISTRICT WIDE)	8222	-	472,500	567,000	283,500	472,500
KK	ROOFING PROJECTS	8034	2,000,000	-	-	-	-
LL	LYMAN HIGH-VOCATION BUILDINGS 9 & 10	TBD	8,100,000	-	-	-	-
MM	CROOMS AOIT-CLASSROOM ADDITION	TBD	1,722,422	-	-	-	-
NN	LAKE HOWELL HIGH-REMODELING/RENOVATIONS	8190	1,363,463	12,271,163	-	-	-
OO	IDYLLWILDE ELEMENTARY-REMODEL BLDG 1 & CAFETERIA	TBD	231,557	2,084,012	-	-	-
PP	SOUTH SEMINOLE MIDDLE-ADDITION/REMODELING/GYM FLOOR	TBD	307,779	2,770,015	-	-	-
QQ	LAWTON ELEMENTARY-ADDITIONS/REMODELING/RENOVATION	TBD	-	1,460,553	13,144,976	-	-
RR	BALLOON DEBT SERVICE COPS 2016C	TBD	-	-	6,267,750	6,977,750	-
SS	ENGLISH ESTATES-REMODELING/ROOFING/HVAC	TBD	-	-	916,649	8,249,837	-
TT	LAKE MARY ELEMENTARY	TBD	-	-	-	1,677,613	15,098,513
UU	ELEMENTARY "M" (ADDITIONS & REMODELING)	TBD	-	-	-	-	250,000
MISCELLANEOUS							
VV	PRIOR YEAR CARRYOVER APPROPRIATIONS	MULT	37,577,430	-	-	-	-
WW	PRIOR YEAR CARRYOVER APPROPRIATIONS TRANSFERS	TRNSF1	1,841,328	-	-	-	-
XX	CONTINGENCY	8400	4,000,000	-	-	-	-
YY	TOTAL APPROPRIATIONS		129,579,994	87,856,483	94,634,188	82,252,162	84,977,786
ZZ	ENDING FUND BALANCE	37x	27,519,282	24,213,942	15,292,892	19,895,990	13,499,743
AAA	TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 157,099,276	\$ 112,070,424	\$ 109,927,080	\$ 102,148,152	\$ 98,477,530

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

Federal Funds

The Special Revenue Fund - Grants & Special Programs is used to account for the District's Federal grants, which are awarded based upon applications submitted to and approved by various granting agencies. All applications for Federal grants are presented to the School Board for approval. The various types of Federal grants are generally restricted as to use. After the award date, changes in the use of grant funds must be by amendment approved through the applicable oversight agency. The following programs represent the major Federal awards received by the District:

- **Individuals with Disabilities Education Act (IDEA), Part B**
The program is designed to ensure children with disabilities ages 3-21 have the opportunity to receive a free, appropriate public education in a least restrictive environment. Funds are used to make special education services available to students with disabilities, consistent with the students' Individual Education Plans. Funding also supports child find obligations—identifying students who need special education or related services.
- **Title I, Part A – Improving the Academic Achievement of the Disadvantaged**
The program provides supplemental funding to high poverty schools to ensure all children have fair, equal, and significant opportunities to obtain a high-quality education and reach, at a minimum, proficiency on academic achievement standards. Funding supports additional interventions for students, professional development for teachers, and family engagement activities designed to help students be academically successful.
- **Title I, Part D Subpart 2 – Local Programs for Neglected, Delinquent, and At-Risk Youth**
The program is designed to ensure children and youth in local correctional facilities have an opportunity to meet academic achievement standards. It also provides transitional services to enable such students to further their schooling or successfully seek employment. In addition, funding is available to support programs designed to improve educator quality and prevent students from dropping out of school.
- **Title II, Part A – Preparing, Training, and Recruiting High-Quality Teachers, Principals, or Other School Leaders**
Title II, Part A supports professional development activities that focus on practices grounded in evidence that improve instructional delivery in the classroom. The program is designed to increase student achievement consistent with the challenging State academic standards; improve the quality and effectiveness of teachers, principals, and other school leaders; increase the number of teachers, principals, and other school leaders who are effective in improving student academic achievement in schools; and provide low-income and minority students greater access to effective teachers, principals, and other school leaders.

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

The program provides supplementary support to improve the education of English Language Learners (ELLs) by increasing their English language proficiency and their ability to meet the same challenging state academic content and student academic standards as all children are expected to meet.

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

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

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

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

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

The program is designed to address the challenges that homeless children and youth face enrolling, attending, and succeeding in school. Under this program, homeless children and youth are ensured access to the same free, appropriate public education as other students and are provided additional academic supports to assist them in meeting challenging academic achievement standards.

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

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

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

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

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

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

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

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

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

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

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

Beginning Fund Balance Estimated Revenues:		2019-20	2020-21	Difference
Beginning Fund Balance				
400	Fund Balance	\$ -	\$ -	\$ -
Estimated Revenues				
31XX	Federal Direct Sources			
	Magnet school assistance	\$ 4,626,128	\$ 2,200,556	\$ (2,425,572)
	Magnet school assistance-roll forward	-	302,493	302,493
	NAVAIR	74,903	-	(74,903)
	Javits grant (a.k.a. ELEVATE)	500,000	-	(500,000)
	Javits grant - roll forward	243,168	168,793	(74,375)
	Total Federal Direct Sources	5,444,199	2,671,842	(2,772,357)
32XX	Federal Through State Sources			
	CARES Funding			
	GEER	-	907,046	907,046
	ESSER	-	9,824,771	9,824,771
	PreK Program	-	346,000	346,000
	Title I programs	13,470,543	12,814,237	(656,306)
	Title I - roll forward	3,795,445	139,106	(3,656,339)
	Title II programs	2,664,647	2,655,909	(8,738)
	Title II - roll forward	-	100,727	100,727
	Individuals with disabilities education act (IDEA)	17,643,287	16,836,268	(807,019)
	IDEA - roll forward	-	325,460	325,460
	Career and technical education	604,141	144,185	(459,956)
	Career and technical education - roll forward	-	38,166	38,166
	Other federal through state sources (OFTSS)	2,914,544	1,685,371	(1,229,173)
	OFTSS - roll forward	-	90,035	90,035
	Total Federal Through State Sources	41,092,607	45,907,281	4,814,674
33XX	State Sources			
	Other miscellaneous state sources (OMSS)	50,797	-	(50,797)
	OMSS - roll forward	-	104,865	104,865
	Total State Sources	50,797	104,865	54,068
34XX	Local Sources			
	Other local sources	1,049,237	-	(1,049,237)
	Other local sources - roll forward	-	41,036	41,036
	Total Local Sources	1,049,237	41,036	(1,008,201)
	Total Estimated Revenues	47,636,840	48,725,024	1,088,184
	Total Beginning Fund Balance and Estimated Revenues	\$ 47,636,840	\$ 48,725,024	\$ 1,088,184

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

Appropriations and Ending Fund Balance:		2019-20	2020-21	Difference
Appropriations by Major Account				
XXXX-100	Salaries	\$ 23,462,502	\$ 22,850,030	\$ (612,472)
XXXX-200	Benefits	10,103,063	8,735,278	(1,367,785)
XXXX-300	Purchased services	6,588,933	6,907,685	318,752
XXXX-400	Energy services	5,342	-	(5,342)
XXXX-500	Materials and supplies	3,756,446	2,700,018	(1,056,428)
XXXX-600	Furniture and equipment	1,758,335	5,741,098	3,982,763
XXXX-700	Other expenditures	1,962,219	1,790,915	(171,304)
Total Appropriations		<u>47,636,840</u>	<u>48,725,024</u>	<u>1,088,184</u>
Ending Fund Balance				
400	Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations and Ending Fund Balance		<u>\$ 47,636,840</u>	<u>\$ 48,725,024</u>	<u>\$ 1,088,184</u>

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

Beginning Fund Balance Estimated Revenues:		2019-20	2020-21	Difference
Beginning Fund Balance				
400	Fund Balance	\$ -	\$ -	\$ -
Estimated Revenues				
31XX	Federal Direct Sources			
	Magnet school assistance	\$ 4,626,128	\$ 2,200,556	\$ (2,425,572)
	Magnet school assistance-roll forward	-	302,493	302,493
	NAVAIR	74,903	-	(74,903)
	Javits grant (a.k.a. ELEVATE)	500,000	-	(500,000)
	Javits grant - roll forward	243,168	168,793	(74,375)
	Total Federal Direct Sources	5,444,199	2,671,842	(2,772,357)
32XX	Federal Through State Sources			
	CARES Funding			
	GEER	-	907,046	907,046
	ESSER	-	9,824,771	9,824,771
	PreK Program	-	346,000	346,000
	Title I programs	13,470,543	12,814,237	(656,306)
	Title I - roll forward	3,795,445	139,106	(3,656,339)
	Title II programs	2,664,647	2,655,909	(8,738)
	Title II - roll forward	-	100,727	100,727
	Individuals with disabilities education act (IDEA)	17,643,287	16,836,268	(807,019)
	IDEA - roll forward	-	325,460	325,460
	Career and technical education	604,141	144,185	(459,956)
	Career and technical education - roll forward	-	38,166	38,166
	Other federal through state sources (OFTSS)	2,914,544	1,685,371	(1,229,173)
	OFTSS - roll forward	-	90,035	90,035
	Total Federal Through State Sources	41,092,607	45,907,281	4,814,674
33XX	State Sources			
	Other miscellaneous state sources (OMSS)	50,797	-	(50,797)
	OMSS - roll forward	-	104,865	104,865
	Total State Sources	50,797	104,865	54,068
34XX	Local Sources			
	Other local sources	1,049,237	-	(1,049,237)
	Other local sources - roll forward	-	41,036	41,036
	Total Local Sources	1,049,237	41,036	(1,008,201)
	Total Estimated Revenues	47,636,840	48,725,024	1,088,184
	Total Beginning Fund Balance and Estimated Revenues	\$ 47,636,840	\$ 48,725,024	\$ 1,088,184

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

Appropriations and Ending Fund Balance:		2019-20	2020-21	Difference
Appropriations by Major Function				
5000	Instruction	\$ 21,421,182	\$ 23,805,246	\$ 2,384,064
6100	Pupil Personnel Services	7,242,794	6,800,433	(442,361)
6200	Instructional Media Services	1,462	-	(1,462)
6300	Instructional & Curriculum Development Svcs	3,650,031	2,229,653	(1,420,378)
6400	Instructional Staff Training Svcs	8,256,348	6,974,818	(1,281,530)
6500	Instructional Related Technology	72,737	57,599	(15,138)
7200	General Administration	1,435,558	1,372,688	(62,870)
7300	School Administration	998,763	919,192	(79,571)
7400	Facilities Acquisition and Construction	52,888	-	(52,888)
7500	Fiscal Services	46,554	-	(46,554)
7700	Central Services	252,289	163,073	(89,216)
7800	Pupil Transportation Services	2,731,657	3,524,858	793,201
7900	Operation of Plant	1,080	722,442	721,362
8100	Maintenance of Plant	423,473	2,040,000	1,616,527
8200	Administrative Technology Services	4,819	-	(4,819)
9100	Community Services	1,045,205	115,022	(930,183)
Total Appropriations		<u>47,636,840</u>	<u>48,725,024</u>	<u>1,088,184</u>
Ending Fund Balance				
400	Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations and Ending Fund Balance		<u>\$ 47,636,840</u>	<u>\$ 48,725,024</u>	<u>\$ 1,088,184</u>

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

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

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

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

Breakfast is offered at no charge for all students at sixteen (16) schools and special centers. After-school snack programs are offered to thirty-eight (38) schools based on the school’s meal benefit eligibility being greater than fifty percent. This is a nutritious snack offered to students in after-school programs established for enrichment or academic remediation.

Seminole County Public Schools
Special Revenue Fund - Food Service ("Red Apple Dining") by Function and Major Object
Fiscal Year 2020-21

Beginning Fund Balance and Estimated Revenues:		2019-20	2020-21	Difference
Beginning Fund Balance				
410	Fund Balance	\$ 11,223,702	\$ 7,534,413	\$ (3,689,289)
Estimated Revenues				
32XX	Federal Sources			
3261	National School Lunch Act - Lunch	15,831,188	18,549,000	2,717,812
3262	National School Lunch Act - Breakfast	4,639,250	5,070,934	431,684
3265	USDA commodities	2,165,000	2,100,000	(65,000)
3267	Summer food service program	500,000	500,000	-
3269	After school snack program	130,000	125,000	(5,000)
	Total Federal Sources	<u>23,265,438</u>	<u>26,344,934</u>	<u>3,079,496</u>
33XX	State Sources			
3337	School breakfast supplement	128,000	128,000	-
3338	School lunch supplement	<u>173,000</u>	<u>173,000</u>	<u>-</u>
	Total State Sources	<u>301,000</u>	<u>301,000</u>	<u>-</u>
34XX	Local Sources:			
3431	Interest	224,000	120,000	(104,000)
3450	Dining service - cash payments	11,893,889	10,000,000	(1,893,889)
3482	Revenue from other agencies	<u>500,000</u>	<u>400,000</u>	<u>(100,000)</u>
	Total Local Sources	<u>12,617,889</u>	<u>10,520,000</u>	<u>(2,097,889)</u>
	Total Estimated Revenues	<u>36,184,327</u>	<u>37,165,934</u>	<u>981,607</u>
	Total Beginning Fund Balance and Estimated Revenues	<u>\$ 47,408,029</u>	<u>\$ 44,700,347</u>	<u>\$ (2,707,682)</u>
Appropriations and Ending Fund Balance:		2019-20	2020-21	Difference
Appropriations				
7600-100	Salaries	\$ 6,691,926	\$ 6,529,297	\$ (162,629)
7600-200	Benefits	3,158,272	3,169,237	10,965
7600-300	Purchased services	8,969,225	10,822,345	1,853,120
7600-400	Energy services	934,000	934,000	-
7600-500	Materials and supplies	14,809,585	15,125,278	315,693
7600-600	Furniture and equipment	4,698,783	2,055,019	(2,643,764)
7600-700	Other expenditures	<u>675,000</u>	<u>637,000</u>	<u>(38,000)</u>
	Total Appropriations	<u>39,936,791</u>	<u>39,272,176</u>	<u>(664,615)</u>
Ending Fund Balance				
410	Fund Balance	<u>7,471,238</u>	<u>5,428,171</u>	<u>(2,043,067)</u>
	Total Appropriations and Ending Fund Balance	<u>\$ 47,408,029</u>	<u>\$ 44,700,347</u>	<u>\$ (2,707,682)</u>



SEMINOLE COUNTY
PUBLIC SCHOOLS

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

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

Self-Insurance Funds

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

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

Copying and Printing Services

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

Leasing Program Fund

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

Seminole County Public Schools
Internal Service Fund - Self Insurance - Property Casualty by Function and Major Object
Fiscal Year 2020-21

Beginning Net Position and Estimated Revenues		2019-20	2020-21	Difference
Beginning Net Position				
700	Beginning Net Position	\$ 15,913,883	\$ 21,096,256	\$ 5,182,373
Estimated Revenues				
3431	Interest	490,000	125,000	(365,000)
3484	Revenue	8,243,476	9,154,294	910,818
Total Estimated Revenues		<u>8,733,476</u>	<u>9,279,294</u>	<u>545,818</u>
Total Beginning Net Position and Estimated Revenues		<u>\$ 24,647,359</u>	<u>\$ 30,375,550</u>	<u>\$ 5,728,191</u>
Appropriations, Transfers Out, and Ending Net Position		2019-20	2020-21	Difference
Appropriations				
7900-100	Salaries	\$ 483,928	\$ 477,327	\$ (6,601)
7900-200	Benefits	161,892	133,515	(28,377)
7900-300	Purchased services	3,278,629	3,957,377	678,748
7900-500	Materials and supplies	23,029	2,400,535	2,377,506
7900-600	Capital outlay	101,000	136,643	35,643
7900-700	Other expenditures	4,684,998	4,969,493	284,495
Total Appropriations		<u>8,733,476</u>	<u>12,074,890</u>	<u>3,341,414</u>
Transfers Out				
910-100	General Fund - Operating Fund	-	2,761,340	2,761,340
Total Transfers Out		<u>-</u>	<u>2,761,340</u>	<u>2,761,340</u>
Ending Net Position				
700	Total Ending Net Position	<u>15,913,883</u>	<u>15,539,320</u>	<u>(374,563)</u>
Total Appropriations, Transfers Out, and Ending Net Position		<u>\$ 24,647,359</u>	<u>\$ 30,375,550</u>	<u>\$ 5,728,191</u>

Seminole County Public Schools
Internal Service Fund - Printing Services by Function and Major Object
Fiscal Year 2020-21

Beginning Net Position and Estimated Revenues		2019-20	2020-21	Difference
Beginning Net Position				
720	Beginning Net Position	\$ 83,256	\$ 140,153	\$ 56,897
Estimated Revenues				
3431	Interest	3,300	-	(3,300)
3481	Revenue	1,343,041	1,050,000	(293,041)
Total Estimated Revenues		<u>1,346,341</u>	<u>1,050,000</u>	<u>(296,341)</u>
Total Beginning Net Position and Estimated Revenues		<u>\$ 1,429,597</u>	<u>\$ 1,190,153</u>	<u>\$ (239,444)</u>
Appropriations, Transfers Out, and Ending Net Position		2019-20	2020-21	Difference
Appropriations				
7760-100	Salaries	\$ 376,480	\$ 288,088	\$ (88,392)
7760-200	Benefits	193,154	150,757	(42,397)
7760-300	Purchased Services	307,323	310,338	3,015
7760-500	Materials & Supplies	361,594	384,924	23,330
7760-600	Capital Outlay	91,046	36,046	(55,000)
7760-700	Other Expenses	30,000	20,000	(10,000)
Total Appropriations		<u>1,359,597</u>	<u>1,190,153</u>	<u>(169,444)</u>
Transfers Out				
910-100	General Fund - Operating Fund	70,000	-	(70,000)
Total Transfers Out		<u>70,000</u>	<u>-</u>	<u>(70,000)</u>
Ending Net Position				
720	Total Ending Net Position	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations, Transfers Out, and Ending Net Position		<u>\$ 1,429,597</u>	<u>\$ 1,190,153</u>	<u>\$ (239,444)</u>

Seminole County Public Schools
Internal Service Fund - Self Insurance - Health by Function and Major Object
Fiscal Year 2020-21

Beginning Net Position and Estimated Revenues		2019-20	2020-21	Difference
Beginning Net Position				
740	Beginning Net Position	\$ 37,595,815	\$ 48,317,868	\$ 10,722,053
Estimated Revenues				
3431	Interest	726,860	150,000	(576,860)
3484	Board Premium	60,030,468	58,049,410	(1,981,058)
3485	Employee premium	3,913,588	3,572,415	(341,173)
3486	Retiree/COBRA/Other	2,387,952	2,179,779	(208,173)
Total Estimated Revenues		<u>67,058,868</u>	<u>63,951,604</u>	<u>(3,107,264)</u>
Total Beginning Net Position and Estimated Revenues		<u>\$ 104,654,683</u>	<u>\$ 112,269,472</u>	<u>\$ 7,614,789</u>
Appropriations, Transfers Out, and Ending Net Position		2019-20	2020-21	Difference
Appropriations				
7730-100	Salaries	\$ 415,517	\$ 421,350	\$ 5,833
7730-200	Benefits	157,311	168,598	11,287
7730-300	Purchased Services	4,711,042	5,909,500	1,198,458
7730-500	Materials & Supplies	332,735	25,000	(307,735)
7730-600	Capital Outlay	3,677	2,500	(1,177)
7730-700	Other Expenses	55,710,000	55,692,000	(18,000)
Total Appropriations		<u>61,330,282</u>	<u>62,218,948</u>	<u>888,666</u>
Transfers Out				
910-100	General Fund - Operating Fund	7,500,000	-	(7,500,000)
Total Transfers Out		<u>7,500,000</u>	<u>-</u>	<u>(7,500,000)</u>
Ending Net Position				
740	Total Ending Net Position	<u>35,824,401</u>	<u>50,050,524</u>	<u>14,226,123</u>
Total Appropriations, Transfers Out, and Ending Net Position		<u>\$ 104,654,683</u>	<u>\$ 112,269,472</u>	<u>\$ 7,614,789</u>

Seminole County Public Schools
Internal Service Fund - Internal Leasing Program by Function and Major Object
Fiscal Year 2020-21

Beginning Net Position, Estimated Revenues, and Transfers In		2019-20	2020-21	Difference
Beginning Net Position				
750	Beginning Net Position	\$ 721,667	\$ 1,330,918	\$ 609,251
Estimated Revenues				
3431	Interest	100	3,500	3,400
3481	Revenue	91,843	169,984	78,141
Total Estimated Revenues		<u>91,943</u>	<u>173,484</u>	<u>81,541</u>
Transfers In				
3610-100	General Fund - Operating Fund	810,000	-	(810,000)
Total Transfers In		<u>810,000</u>	<u>-</u>	<u>(810,000)</u>
Total Beginning Net Position, Estimated Revenues, and Transfers In		<u>\$ 1,623,610</u>	<u>\$ 1,504,402</u>	<u>\$ (119,208)</u>
Appropriations and Ending Net Position		2019-20	2020-21	Difference
Appropriations				
7790-100	Salaries	\$ 5,760	\$ 5,760	\$ -
7790-200	Benefits	1,840	1,840	-
7790-300	Purchased Services	99,125	99,125	-
7790-600	Capital Outlay	1,466,007	489,886	(976,121)
7790-700	Other Expenses	5,000	5,000	-
Total Appropriations		<u>1,577,732</u>	<u>601,611</u>	<u>(976,121)</u>
Ending Net Position				
750	Total Ending Net Position	<u>45,878</u>	<u>902,791</u>	<u>856,913</u>
Total Appropriations and Ending Net Position		<u>\$ 1,623,610</u>	<u>\$ 1,504,402</u>	<u>\$ (119,208)</u>