

Annual School Budget

2022–2023



SUCCESS BEGINS WITH US

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



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



15,110 AP Exams were given during the 2020-2021 school year with a 55% pass rate.



SCPS has perennially been recognized as an "A"-rated district by the FL Dept. Of Education.



SCPS 2021 Graduating Seniors earned more than \$55 million in scholarships and earned more than 3,975 industry certifications.



SCPS proudly operates 15 magnet schools & magnet programs, including two International Baccalaureate Primary Years Programmes, the first Franklin Covey Certified Lighthouse Middle School in the world, a 2022 NAF Distinguished Academy, and six 2022 Magnet Schools of America Schools of Excellence.



SCPS Grad Rate for 2020-2021 was 95.5%. That's 5.4% above the State Average of 90.1%. Also, we're named 5th best school district in Florida by Niche.com for 2022.



Seminole County Public Schools
Annual Budget
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Fiscal Year 2021-22

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

PUBLIC HEARING INFORMATION

This section contains the following subsections:

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



SEMINOLE COUNTY
PUBLIC SCHOOLS

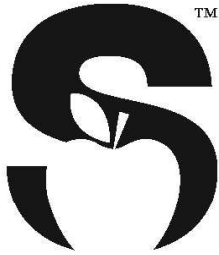
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NOTICE: Seminole County Public Schools' Board Meetings are broadcast on Seminole Government Television (SGTV). The schedule for broadcasting is the week of each Board Meeting --- Friday at 7:00 p.m. and Saturday at 7:00 p.m. SGTV is offered to Spectrum subscribers.

If you wish to address the School Board, please complete one of the request forms in the back of the room and give to the Clerk of the Board, Jill Mahramus, prior to the meeting.

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

The School Board may add matters to the agenda and the School Board may remove matters from the agenda.



The School Board of Seminole County Florida
Agenda
September 6, 2022
05:05 PM for Budget Public Hearing Final Budget
Board Room
400 E. Lake Mary Blvd.
Sanford, FL 32773

- I. Call to Order
 - A. Roll Call
- II. Discussion of Tax Millage Rates and Final Budget
 - A. Discussion of Percentage Increase Over the Rolled-Back Rate Necessary to Fund the Budget
 - B. Presentation of Proposed Tax Millage Rates and Final Budget
- III. Public Comment
- IV. Board Discussion
- V. Board Adoption of Millage Rates and Final Budget
 - A. Resolution Determining Revenues and Millages Levied
 - *1. Superintendent's Recommendation: That the School Board of Seminole County adopt Resolution Number 2022-06 Determining Revenues and Millages Levied.
 - B. Resolution Adopting the Final Budget
 - *1. Superintendent's Recommendation: That the School Board of Seminole County adopt Resolution number 2022-07 adopting the final budget for fiscal year 2022-2023.

Resolution

Resolution

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

RESOLUTION NUMBER 2022-06
FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF SEMINOLE COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2022, AND ENDING JUNE 30, 2023.

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

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

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

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

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>49,871,451,145</u>	Required Local Effort	\$ <u>153,588,111</u>	<u>3.2080</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior-Period Funding Adjustment Millage	\$ <u>191,506</u>	<u>0.0040</u> mills <small>s. 1011.62(4)(e), F.S.</small>
	Total Required Millage	\$ <u>153,779,617</u>	<u>3.2120</u> mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>49,871,451,145</u>	Discretionary Operating	\$ <u>35,811,692</u>	<u>0.7480</u> mills <small>s. 1011.71(1), F.S.</small>

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

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

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>49,871,451,145</u>	Local Capital Improvement	\$ <u>71,814,890</u>	<u>1.5000</u> mills <small>s. 1011.71(2), F.S.</small>
	Discretionary Capital Improvement	\$ <u>0</u>	<u> </u> mills <small>s. 1011.71(3), F.S.</small>

5. DISTRICT DEBT SERVICE TAX (voted levy)

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

6. THE TOTAL MILLAGE RATE TO BE LEVIED EXCEEDS IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO SECTION 200.065(1), F.S., BY 6.10 PERCENT.

STATE OF FLORIDA

COUNTY OF SEMINOLE

I, Serita D. Beamon, superintendent of schools and ex-officio secretary of the District School Board of Seminole County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Seminole County, Florida, on September 6, 2022.

Signature of District School Superintendent

September 6, 2022
Date of Signature

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

RESOLUTION NUMBER 2022-07
RESOLUTION ADOPTING THE FINAL BUDGET

A RESOLUTION OF THE SCHOOL BOARD OF SEMINOLE COUNTY ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2022-23.

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

WHEREAS, the School Board of Seminole County, Florida, pursuant to Section 200.065 (2)(e)1, Florida Statute, at the required public hearing did first adopt the final millage rates for the fiscal year July 1, 2022 to June 30, 2023, in full compliance with the law; and

WHEREAS, the School Board of Seminole County has set forth the revenue estimates and appropriations for fiscal year 2022-23;

THEREFORE, BE IT RESOLVED:

That the budget for all of the various funds of the School Board of Seminole County, as set forth in the “Annual School Budget, 2022-23”, is hereby adopted by the School Board of Seminole County as a final budget for the categories indicated for fiscal year July 1, 2022 to June 30, 2023. Approval of this resolution also approves DOE form ESE 139, which is essentially the budget reflected in this “Annual School Budget” document, in the format prescribed by the Department of Education.

STATE OF FLORIDA
COUNTY OF SEMINOLE

I, Serita D. Beamon, Superintendent of Schools and ex officio Secretary of the District School Board of Seminole County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Seminole County, Florida, September 6, 2022.

Signature of Superintendent of Schools

September 6, 2022
Date of Signature

Seminole County Public Schools
Total Estimated Revenues, Transfers in, and Beginning Fund Balances by Fund
Fiscal Year 2022-23

Fund	Description	Amount
100	General Fund - Operating Fund	\$ 640,526,964
103	General Fund - Maintenance of Plant Fund	31,892,800
121	General Fund - Extended Day Program	4,668,403
2XX	Debt Service Funds	25,479,615
3XX	Capital Outlay Funds	231,269,369
400	Special Revenue Fund - Grants & Special Programs	56,151,098
410	Special Revenue Fund - Food Service ("Red Apple Dining")	63,006,949
44X	Special Revenue Fund - Federal Education Stabilization	96,310,560
491	Special Revenue Fund - School Internal Funds	8,013,915
700	Internal Service Fund - Self Insurance - Property Casualty	32,572,979
720	Internal Service Fund - Printing Services	2,170,653
740	Internal Service Fund - Self Insurance - Health	103,509,549
750	Internal Service Fund - Internal Leasing Program	2,458,240
	Total	\$ 1,298,031,094



SEMINOLE COUNTY
PUBLIC SCHOOLS

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TAXABLE VALUE & MILLAGE LEVIES

This section contains the following subsections:

- Certification of School Taxable Value (DR 420s)
- Millage Rates, Assessed Taxable Value, and Levies
- Impact of Proposed Millage Rates and Levies on Individual Homeowners



CERTIFICATION OF SCHOOL TAXABLE VALUE

Reset Form

Print Form

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

Year : 2022	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	\$ 47,485,209,811	(1)
2.	Current year taxable value of personal property for operating purposes	\$ 2,374,787,092	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$ 11,454,242	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$ 49,871,451,145	(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.)	\$ 1,034,722,454	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$ 48,836,728,691	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$ 43,144,017,881	(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	6/23/2022 1:12 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>	3.5770	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>	\$ 154,326,152		(11)		
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$ 96,987,752		(12)		
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$ 251,313,904		(13)		
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	3.1600	per \$1,000	(14)		
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	1.9860	per \$1,000	(15)		
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	3.2120	per \$1,000	(16)		
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage	(17)
	1.5000	0.7480	0.0000		0.0000	
	Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>				2.2480 per \$1,000	

18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$ 160,187,101	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 112,111,022	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$ 272,298,123	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>	1.65 %	(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>	6.10 %	(22)

Final public budget hearing	Date : 9/6/2022	Time : 5:05 PM	Place : 400 East Lake Mary Boulevard, Sanford, FL 32773
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S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.			
	Signature of Chief Administrative Officer : Electronically Certified by Taxing Authority				Date : 7/27/2022 9:42 AM	
	Title : SERITA D. BEAMON, SUPERINTENDENT			Contact Name And Contact Title : TODD SEIS, CHIEF FINANCIAL OFFICER		
	Mailing Address : 400 EAST LAKE MARY BLVD			Physical Address : 400 EAST LAKE MARY BLVD		
	City, State, Zip : SANFORD, FL 32773			Phone Number : (407)320-0052		Fax Number : (407)320-0289



Seminole County Public Schools
Millage Rates, Assessed Taxable Value, and Levies
Fiscal Years 2021 Thru 2023

Description	2020-21 Actual Millage Levies	2021-22 Actual Millage Levies	2022-23 Proposed Millage Levies	Difference 2022-23 vs 2021-22	Percent Change
1 Millage Set by Law:					
2 Required Local Effort (RLE)	3.6830	3.5660	3.2080	-0.3580	-10.04%
3 RLE Prior Period Funding Adjustment	0.0030	0.0110	0.0040	-0.0070	-63.64%
4 (A) Total Required Local Effort	3.6860	3.5770	3.2120	-0.3650	-10.20%
5 Discretionary Millage Set by School Board:					
6 Basic Discretionary	0.7480	0.7480	0.7480	0.0000	0.00%
7 Capital Outlay	1.5000	1.5000	1.5000	0.0000	0.00%
8 (B) Total Board Discretionary Levies	2.2480	2.2480	2.2480	0.0000	0.00%
9 Additional Voter Approved Millage:					
10 Additional Operating	0.0000	0.0000	0.0000	0.0000	0.00%
11 Additional Capital Improvement	0.0000	0.0000	0.0000	0.0000	0.00%
12 (C) Total Voted Additional Operating Millage	0.0000	0.0000	0.0000	0.0000	0.00%
13 Total of Levies (A) + (B) + (C)	5.9340	5.8250	5.4600	-0.3650	-6.27%

Description	2020-21 Actual Tax Revenues	2021-22 Actual Tax Revenues	2022-23 Estimated Tax Revenue	Difference 2022-23 vs 2021-22	Percent Change
14 Assessed Taxable Value	\$ 41,244,578,185	\$ 43,198,579,162	\$ 49,871,451,145	\$ 6,672,871,983	15.45%
15 Revenue Generated from the following sources:					
16 Millage Set by Law					
17 Required Local Effort (RLE)	145,827,630	147,884,288	153,588,111	5,703,823	
18 RLE Prior Period Funding Adjustment	118,785	456,177	191,506	(264,671)	
19 (A) Total Required Local Effort	\$ 145,946,415	\$ 148,340,465	\$ 153,779,617	\$ 5,439,152	3.67%
20 Discretionary Millage Set by School Board					
21 Basic Discretionary	29,616,907	31,020,036	35,811,692	4,791,656	
22 Capital Outlay	59,392,193	62,205,954	71,814,890	9,608,936	
23 (B) Total of Board Discretionary Levies	89,009,100	93,225,990	107,626,582	14,400,592	15.45%
24 Additional Voter Approved Millage:					
25 Additional Operating	-	-	-	-	
26 Additional Capital Improvement	-	-	-	-	
27 (C) Total Voted Additional Operating Millage	-	-	-	-	0.00%
28 Total of Levies (A) + (B) + (C)	\$ 234,955,515	\$ 241,566,455	\$ 261,406,199	\$ 19,839,744	8.21%

Seminole County Public Schools
Impact of Proposed Millage Rates and Levies on Individual Homeowners
Fiscal Years 2022 Thru 2023

Description	2021-22 Taxable Value	2022-23 Taxable Value	Difference	Percent Change
1 Change in Save Our Homes Consumer Price Index (CPI)		3.00%		
2 Home Assessed Value	\$ 200,000	\$ 206,000	\$ 6,000	3.00%
3 Less Homestead Exemption	25,000	25,000	-	
4 Taxable Value	\$ 175,000	\$ 181,000	\$ 6,000	

Description	2021-22 Actual Millage Levies	2022-23 Proposed Millage Levies	Difference	Percent Change
5 Millage Set by Law -				
6 (A) Required Local Effort	\$ 625.98	\$ 581.37	\$ (44.61)	
7 Discretionary Millage Rates Set by School Board				
8 Basic Discretionary	130.90	135.39	4.49	
9 Capital Outlay	262.50	271.50	9.00	
10 (B) Total of Board Discretionary Levies	393.40	406.89	13.49	
11 Additional Voter Approved Millage:				
12 (C) Voted Additional Operating Millage	-	-	-	
13 Total of Levies (A) + (B) + (C)	\$ 1,019.38	\$ 988.26	\$ (31.12)	-3.05%



SEMINOLE COUNTY
PUBLIC SCHOOLS

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BUDGETARY ACCOUNTING OVERVIEW

This contains the following subsections:

- Fund Balance Classifications
- Salary and Non-Salary Budgets

FUND BALANCE CLASSIFICATIONS

NON-SPENDABLE FUND BALANCE:

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

RESTRICTED FUND BALANCE:

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

RESTRICTED NET ASSETS:

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

ASSIGNED FUND BALANCE:

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

1. Assigned for Contract Commitments – The amount needed to pay the balance of outstanding purchase orders
2. Assigned for Carryover Appropriations – The unspent balances in specific programs that carry forward due to internal policy rather than external requirements, e.g. school non-salary budgets
3. Assigned for Projected Operating Deficit – To cover the subsequent year’s operating deficit due to excess of recurring appropriations over revenues.
4. Assigned for Specific Purpose – Amount constrained by the School Board intended for a specific purpose.

UNASSIGNED FUND BALANCE:

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

SALARY AND NON-SALARY BUDGETS

SALARY BUDGETS:

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

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

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

NON-SALARY BUDGETS:

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

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

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

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

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



SEMINOLE COUNTY
PUBLIC SCHOOLS

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SUMMARY BUDGETS BY FUND

This contains the following subsections:

- Summary Budgets by Fund Including Internal Service Funds

Seminole County Public Schools
Summary Budgets by Fund
Fiscal Year 2022-23

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
Federal Sources	\$ 600,000	\$ 4,221,084	\$ -	\$ -
Federal Through State Sources	1,400,000	174,295,018	-	-
State Sources	341,561,656	457,060	830,730	2,914,295
Local Sources	197,438,619	14,003,717	910	104,577,382
TOTAL SOURCES	541,000,275	192,976,879	831,640	107,491,677
Transfers In	32,952,800	-	24,432,523	-
Fund Balances, Beginning	103,135,092	30,505,643	215,452	123,777,692
TOTAL REVENUES, TRANSFERS, AND FUND BALANCES	\$ 677,088,167	\$ 223,482,522	\$ 25,479,615	\$ 231,269,369

APPROPRIATIONS (EXPENDITURES)

Instruction	403,787,899	79,404,090	-	-
Pupil Personnel Services	27,325,086	11,784,188	-	-
Instructional Media Services	1,066,570	18,483	-	-
Instructional & Curriculum Development Services	6,323,490	13,878,190	-	-
Instructional Staff Training	5,117,082	13,893,242	-	-
Instruction Related Technology	5,451,953	307,398	-	-
School Board	1,547,875	66,072	-	-
General Administration	389,779	3,770,328	-	-
School Administration	38,889,519	1,259,264	-	-
Facilities Acquisition and Construction	1,719,993	183,879	-	94,997,662
Fiscal Services	2,836,786	31,962	-	-
Food Services	-	48,222,532	-	-
Central Services	4,961,328	1,351,856	-	-
Pupil Transportation Services	25,653,370	4,438,819	-	-
Operation of Plant	58,254,689	3,174,343	-	-
Maintenance of Plant	23,414,736	24,363,659	-	-
Administrative Technology Services	8,479,643	1,932,423	-	-
Community Services	3,555,996	423,733	-	-
Debt Service	-	-	25,263,253	-
TOTAL APPROPRIATIONS	618,775,794	208,504,461	25,263,253	94,997,662
Transfers Out	1,000,000	-	-	56,325,323
Fund Balances, Ending	57,312,373	14,978,061	216,362	79,946,384
TOTAL APPROPRIATIONS, TRANSFERS, AND FUND BALANCES	\$ 677,088,167	\$ 223,482,522	\$ 25,479,615	\$ 231,269,369

Continued on next page

TOTAL ALL FUNDS	INTERNAL SERVICE	TOTAL WITH INTERNAL SVC.
\$ 4,821,084	\$ -	\$ 4,821,084
175,695,018	-	175,695,018
345,763,741	-	345,763,741
316,020,628	78,548,806	394,569,434
842,300,471	78,548,806	920,849,277
57,385,323	-	57,385,323
257,633,879	62,162,615	319,796,494
		-
\$ 1,157,319,673	\$ 140,711,421	\$ 1,298,031,094

483,191,989	-	483,191,989
39,109,274	-	39,109,274
1,085,053	-	1,085,053
20,201,680	-	20,201,680
19,010,324	-	19,010,324
5,759,351	-	5,759,351
1,613,947	-	1,613,947
4,160,107	-	4,160,107
40,148,783	-	40,148,783
96,901,534	-	96,901,534
2,868,748	-	2,868,748
48,222,532	-	48,222,532
6,313,184	69,800,854	76,114,038
30,092,189	-	30,092,189
61,429,032	11,740,641	73,169,673
47,778,395	-	47,778,395
10,412,066	-	10,412,066
3,979,729	-	3,979,729
25,263,253	-	25,263,253
947,541,170	81,541,495	1,029,082,665
57,325,323	60,000	57,385,323
152,453,180	59,109,926	211,563,106
		-
\$ 1,157,319,673	\$ 140,711,421	\$ 1,298,031,094



SEMINOLE COUNTY
PUBLIC SCHOOLS

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GENERAL FUND STATEMENT- COMBINED

This contains the following subsections:

- General Fund Budget Combined Statement for:
 - General Fund - Operating
 - General Fund - Maintenance of Plant Fund
 - General Fund - Voted Additional Operating Fund
 - General Fund - Extended Day Program
- General Fund Beginning Fund Balance Classifications
- General Fund School District Benchmarks – Expenditure by Function

Seminole County Public Schools

General Fund Combined Budget Comparison to Prior Year's Actual For Fiscal Years 2022 and 2023

	2022 Final Budget	2022 Actual	2023 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Federal direct sources:				
Other federal direct sources	\$ 670,120.83	\$ 622,208.26	\$ 600,000.00	\$ (22,208.26)
Total federal direct sources	<u>670,120.83</u>	<u>622,208.26</u>	<u>600,000.00</u>	<u>(22,208.26)</u>
Federal through state sources:				
Medicaid	1,400,000.00	1,212,744.46	1,400,000.00	187,255.54
Total federal through state sources	<u>1,400,000.00</u>	<u>1,212,744.46</u>	<u>1,400,000.00</u>	<u>187,255.54</u>
State sources:				
Florida Education Finance Program (FEFP)	238,330,742.00	238,330,742.00	272,019,500.00	33,688,758.00
CO&DS distribution	38,225.00	37,887.51	38,225.00	337.49
State Forest Funds	444.47	444.47	400.00	(44.47)
State license tax	82,804.83	82,804.83	80,000.00	(2,804.83)
Class size reduction	64,805,184.00	64,805,184.00	66,862,941.00	2,057,757.00
Voluntary prekindergarten	2,015,925.74	2,015,925.74	2,394,590.00	378,664.26
Other miscellaneous state sources	166,000.00	166,000.00	166,000.00	-
Total state sources	<u>305,439,326.04</u>	<u>305,438,988.55</u>	<u>341,561,656.00</u>	<u>36,122,667.45</u>
Local sources:				
Ad valorem property taxes	179,360,501.00	179,819,380.29	189,591,309.00	9,771,928.71
Rental income	287,226.87	284,775.75	-	(284,775.75)
Charges for services	433,609.84	433,609.84	-	(433,609.84)
Investment income	501,000.00	(1,880,712.04)	201,000.00	2,081,712.04
Other fees	5,182,279.13	5,138,306.55	4,886,300.00	(252,006.55)
Revenue from other agencies	23,389.88	23,389.88	-	(23,389.88)
Sale of surplus	174,898.33	174,898.33	-	(174,898.33)
Receipt of federal indirect	2,552,139.50	2,495,060.18	1,400,000.00	(1,095,060.18)
Other miscellaneous local	1,228,576.03	1,182,012.33	760,010.00	(422,002.33)
Refund of prior year expenditure	2,351,324.18	2,351,324.18	-	(2,351,324.18)
Receipt of food service indirect	625,000.00	586,481.30	600,000.00	13,518.70
Total local sources	<u>192,719,944.76</u>	<u>190,608,526.59</u>	<u>197,438,619.00</u>	<u>6,830,092.41</u>
Total sources	<u>500,229,391.63</u>	<u>497,882,467.86</u>	<u>541,000,275.00</u>	<u>43,117,807.14</u>
Uses - expenditures				
Instruction				
Salaries	222,659,907.83	218,494,189.31	231,692,701.50	13,198,512.19
Benefits	78,066,340.50	67,506,005.23	86,096,905.76	18,590,900.53
Purchased Services	30,709,839.85	27,908,351.68	28,513,089.42	604,737.74
Energy Services	6,825.53	6,825.53	-	(6,825.53)
Materials & Supplies	27,896,627.96	8,179,516.65	52,166,687.48	43,987,170.83
Capital Outlay	3,281,993.46	2,450,651.41	518,498.89	(1,932,152.52)
Other	5,379,325.51	4,718,544.80	4,800,016.16	81,471.36
Total Instruction	<u>368,000,860.64</u>	<u>329,264,084.61</u>	<u>403,787,899.21</u>	<u>74,523,814.60</u>
Pupil Personnel Services				
Salaries	15,068,723.63	14,747,773.01	15,587,729.14	839,956.13
Benefits	5,322,375.37	4,527,714.54	5,931,481.40	1,403,766.86
Purchased Services	5,574,344.08	5,377,915.59	5,739,552.34	361,636.75
Materials & Supplies	12,010.42	7,333.48	3,309.00	(4,024.48)
Capital Outlay	76,375.00	23,894.00	13,265.31	(10,628.69)

Seminole County Public Schools

General Fund Combined Budget Comparison to Prior Year's Actual For Fiscal Years 2022 and 2023

	2022 Final Budget	2022 Actual	2023 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Other	53,073.25	53,052.25	49,749.00	(3,303.25)
Total Pupil Personnel Services	<u>26,106,901.75</u>	<u>24,737,682.87</u>	<u>27,325,086.19</u>	<u>2,587,403.32</u>
Instructional Media Services				
Salaries	621,323.46	609,445.32	458,816.44	(150,628.88)
Benefits	237,322.78	196,972.41	192,418.44	(4,553.97)
Purchased Services	98,761.02	64,869.94	96,196.41	31,326.47
Materials & Supplies	9,306.27	5,415.11	3,883.00	(1,532.11)
Capital Outlay	252,804.46	152,709.57	314,453.42	161,743.85
Other	600.00	50.00	802.00	752.00
Total Instructional Media Services	<u>1,220,117.99</u>	<u>1,029,462.35</u>	<u>1,066,569.71</u>	<u>37,107.36</u>
Instructional & Curriculum Development Svcs				
Salaries	4,725,488.73	4,429,457.93	4,207,507.24	(221,950.69)
Benefits	1,451,692.62	1,359,060.12	1,411,163.09	52,102.97
Purchased Services	86,875.93	70,891.71	113,357.17	42,465.46
Materials & Supplies	105,264.76	60,729.94	552,492.67	491,762.73
Capital Outlay	27,720.95	20,656.30	23,868.60	3,212.30
Other	28,542.34	25,493.35	15,101.00	(10,392.35)
Total Instructional & Curriculum Development Svcs	<u>6,425,585.33</u>	<u>5,966,289.35</u>	<u>6,323,489.77</u>	<u>357,200.42</u>
Instructional Staff Training Svcs				
Salaries	3,222,886.23	3,217,136.03	3,562,283.26	345,147.23
Benefits	1,033,486.96	920,324.34	1,207,963.62	287,639.28
Purchased Services	746,687.20	673,002.90	266,378.94	(406,623.96)
Materials & Supplies	107,678.34	59,238.20	51,556.30	(7,681.90)
Capital Outlay	23,194.21	19,763.41	16,126.60	(3,636.81)
Other	185,000.31	163,070.17	12,773.59	(150,296.58)
Total Instructional Staff Training Svcs	<u>5,318,933.25</u>	<u>5,052,535.05</u>	<u>5,117,082.31</u>	<u>64,547.26</u>
Instructional Related Technology				
Salaries	3,616,944.12	3,389,594.28	3,579,318.00	189,723.72
Benefits	1,230,171.48	1,046,562.87	1,275,456.00	228,893.13
Purchased Services	1,246,963.71	1,057,091.27	314,996.41	(742,094.86)
Materials & Supplies	12,223.44	6,694.32	5,075.88	(1,618.44)
Capital Outlay	1,045,141.89	802,935.13	242,356.59	(560,578.54)
Other	37,357.97	15,938.50	34,750.00	18,811.50
Total Instructional Related Technology	<u>7,188,802.61</u>	<u>6,318,816.37</u>	<u>5,451,952.88</u>	<u>(866,863.49)</u>
School Board				
Salaries	693,651.45	680,159.45	665,776.00	(14,383.45)
Benefits	310,026.44	296,470.57	233,476.00	(62,994.57)
Purchased Services	738,708.90	501,858.64	609,585.93	107,727.29
Materials & Supplies	7,326.10	4,805.02	8,564.33	3,759.31
Other	30,829.28	30,485.43	30,473.00	(12.43)
Total School Board	<u>1,780,542.17</u>	<u>1,513,779.11</u>	<u>1,547,875.26</u>	<u>34,096.15</u>
General Administration				
Salaries	301,345.09	281,234.08	244,296.00	(36,938.08)
Benefits	115,804.98	108,172.27	70,945.00	(37,227.27)
Purchased Services	42,432.99	41,086.26	40,301.49	(784.77)
Materials & Supplies	33,688.25	5,176.33	4,248.04	(928.29)
Capital Outlay	3,929.27	3,394.68	534.59	(2,860.09)
Other	26,912.57	22,375.61	29,454.00	7,078.39

Seminole County Public Schools

General Fund Combined Budget Comparison to Prior Year's Actual For Fiscal Years 2022 and 2023

	2022 Final Budget	2022 Actual	2023 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Total General Administration	524,113.15	461,439.23	389,779.12	(71,660.11)
School Administration				
Salaries	27,912,596.20	27,912,596.20	28,311,354.52	398,758.32
Benefits	10,544,790.36	9,725,031.40	10,564,337.15	839,305.75
Purchased Services	128,451.73	89,713.31	4,975.51	(84,737.80)
Materials & Supplies	69,009.50	53,566.14	678.55	(52,887.59)
Capital Outlay	74,208.97	54,074.36	8,173.65	(45,900.71)
Other	8,075.69	6,116.84	-	(6,116.84)
Total School Administration	38,737,132.45	37,841,098.25	38,889,519.38	1,048,421.13
Facilities Acquisition and Construction				
Salaries	303,128.50	303,128.50	260,749.00	(42,379.50)
Benefits	85,898.66	83,984.72	81,521.00	(2,463.72)
Purchased Services	36,254.65	25,143.34	16,683.64	(8,459.70)
Materials & Supplies	46,525.78	17,637.76	19,821.00	2,183.24
Capital Outlay	316,412.35	159,655.81	170,085.39	10,429.58
Other	1,231,251.38	1,179,137.99	1,171,132.57	(8,005.42)
Total Facilities Acquisition and Construction	2,019,471.32	1,768,688.12	1,719,992.60	(48,695.52)
Fiscal Services				
Salaries	1,930,528.63	1,809,337.04	1,806,228.00	(3,109.04)
Benefits	655,556.16	580,460.35	644,907.00	64,446.65
Purchased Services	316,887.67	198,997.80	319,911.00	120,913.20
Materials & Supplies	84,278.48	20,300.29	23,147.00	2,846.71
Capital Outlay	16,310.55	2,485.54	39,138.90	36,653.36
Other	7,336.00	5,659.00	3,454.00	(2,205.00)
Total Fiscal Services	3,010,897.49	2,617,240.02	2,836,785.90	219,545.88
Food Services				
Salaries	1,750.62	1,713.16	-	(1,713.16)
Benefits	173.89	167.02	-	(167.02)
Total Food Services	1,924.51	1,880.18	-	(1,880.18)
Central Services				
Salaries	3,241,712.64	3,241,712.64	3,053,285.00	(188,427.64)
Benefits	1,421,192.32	1,109,655.07	1,382,667.00	273,011.93
Purchased Services	382,538.02	281,225.72	266,066.34	(15,159.38)
Energy Services	39,473.15	36,028.35	30,776.00	(5,252.35)
Materials & Supplies	74,734.42	65,571.15	72,684.52	7,113.37
Capital Outlay	110,261.30	38,572.11	88,994.00	50,421.89
Other	52,691.60	26,419.31	66,855.00	40,435.69
Total Central Services	5,322,603.45	4,799,184.35	4,961,327.86	162,143.51
Pupil Transportation Services				
Salaries	13,190,119.97	13,188,001.52	13,213,946.00	25,944.48
Benefits	5,735,514.14	4,903,894.71	6,236,329.00	1,332,434.29
Purchased Services	1,387,723.52	1,251,495.09	931,268.25	(320,226.84)
Energy Services	2,798,932.54	2,747,060.82	3,562,331.28	815,270.46
Materials & Supplies	1,388,018.56	1,328,278.72	1,584,604.19	256,325.47
Capital Outlay	103,359.04	89,326.50	81,591.13	(7,735.37)
Other	43,710.21	14,370.58	43,300.00	28,929.42
Total Pupil Transportation Services	24,647,377.98	23,522,427.94	25,653,369.85	2,130,941.91
Operation of Plant				
Salaries	10,179,891.30	10,121,552.30	14,213,496.53	4,091,944.23

Seminole County Public Schools

General Fund Combined Budget Comparison to Prior Year's Actual For Fiscal Years 2022 and 2023

	2022 Final Budget	2022 Actual	2023 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Benefits	5,265,513.36	4,165,644.25	6,834,828.77	2,669,184.52
Purchased Services	15,535,557.57	14,494,598.91	17,420,250.22	2,925,651.31
Energy Services	16,592,184.59	16,504,607.59	18,365,425.06	1,860,817.47
Materials & Supplies	1,686,254.42	1,232,756.27	1,268,081.20	35,324.93
Capital Outlay	495,908.58	318,385.53	101,297.72	(217,087.81)
Other	66,859.59	47,919.13	51,309.00	3,389.87
Total Operation of Plant	49,822,169.41	46,885,463.98	58,254,688.50	11,369,224.52
Maintenance of Plant				
Salaries	5,969,199.27	5,742,547.88	6,438,617.00	696,069.12
Benefits	2,252,749.59	1,960,223.80	2,627,377.00	667,153.20
Purchased Services	9,522,974.04	6,995,220.87	12,328,786.90	5,333,566.03
Energy Services	291,318.16	265,553.38	7,199.00	(258,354.38)
Materials & Supplies	2,012,296.35	1,703,174.29	1,944,384.10	241,209.81
Capital Outlay	110,769.80	29,195.36	68,371.86	39,176.50
Total Maintenance of Plant	20,159,307.21	16,695,915.58	23,414,735.86	6,718,820.28
Administrative Technology Services				
Salaries	1,490,844.45	1,439,118.20	1,556,185.00	117,066.80
Benefits	480,004.41	441,025.37	533,943.00	92,917.63
Purchased Services	5,829,994.35	5,145,000.67	5,361,179.55	216,178.88
Materials & Supplies	402,054.54	11,312.28	681,126.56	669,814.28
Capital Outlay	465,809.12	255,062.88	332,835.60	77,772.72
Other	11,156.72	7,288.58	14,373.00	7,084.42
Total Administrative Technology Services	8,679,863.59	7,298,807.98	8,479,642.71	1,180,834.73
Community Services				
Salaries	782,907.34	720,659.22	820,702.00	100,042.78
Benefits	452,607.66	381,312.33	508,716.00	127,403.67
Purchased Services	831,622.49	757,831.36	856,466.78	98,635.42
Energy Services	863.06	863.06	250.00	(613.06)
Materials & Supplies	279,030.63	264,687.61	325,395.66	60,708.05
Capital Outlay	18,674.85	9,981.22	25,116.00	15,134.78
Other	847,944.92	838,303.73	1,019,350.00	181,046.27
Total Community Services	3,213,650.95	2,973,638.53	3,555,996.44	582,357.91
Total uses	572,180,255.25	518,748,433.87	618,775,793.55	100,027,359.68
Other financing sources				
Transfers in from capital outlay funds	26,160,862.33	22,253,500.91	31,892,799.99	9,639,299.08
Transfers in from internal service funds	7,550,000.00	7,550,000.00	60,000.00	(7,490,000.00)
Loss Recoveries	580,000.00	580,000.00	-	(580,000.00)
Total other financing sources	34,290,862.33	30,383,500.91	31,952,799.99	1,569,299.08
Net change in fund balances	(37,660,001.29)	9,517,534.90	(45,822,718.56)	(55,340,253.46)
Fund balances				
Beginning of year	93,617,557.71	93,617,557.71	103,135,092.61	9,517,534.90
Ending Balance	\$ 55,957,556.42	\$ 103,135,092.61	\$ 57,312,374.05	\$ (45,822,718.56)



SEMINOLE COUNTY
PUBLIC SCHOOLS

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Seminole County Public Schools
General Fund Beginning Fund Balance Classifications
Fiscal Year Ending June 30, 2023

	General Fund			
	Fund 100	Fund 103	Fund 121	Total
	Operating	Maintenance	Extended Day	
Beginning Fund Balance consists of:				
<i>Nonspendable :</i>				
Inventories	\$ 1,855,067	\$ -	\$ -	\$ 1,855,067
Prepays	87,579	-	-	87,579
<i>Restricted:</i>				
Categoricals & Other Programs	8,456,986	-	99	8,457,084
<i>Assigned for:</i>				
Encumbrances	3,191,314	-	12,281	3,203,595
Carryover projects balances	15,299,533	-	-	15,299,533
<i>Unassigned:</i>	73,304,111	-	928,123	74,232,234
Total Beginning Fund Balance	\$ 102,194,589	\$ -	\$ 940,503	\$ 103,135,093
Projected net operating (Deficit)/Increase	(45,950,291)	-	127,572	(45,822,720)
Projected Recurring Ending Fund Balance	\$ 56,244,298	\$ -	\$ 1,068,075	\$ 57,312,373

Projected Unassigned Ending Fund Balance as a Percent of Estimated Total Revenues				
Total Estimated Revenues	\$ 537,272,375	\$ -	\$ 3,727,900	\$ 541,000,275
Projected:				
Non Spendable - Inventory	1,855,067	-	-	1,855,067
Unassigned Ending Fund Balance	54,389,231	-	1,068,075	55,457,306
Percent of Revenues	10.12%	N/A	28.65%	10.25%

Seminole County Public Schools

General Fund School District Benchmarks

Expenditures By Function as a Percentage of Total Expenditures 2020-21

	2020-21*						
	District Grade	Instruction 5000	Pupil Pers. 6100	Instr. Media 6200	Instr. & Curriculum Develop. 6300	Instr. Training 6400	Instr. Tech 6500
Seminole		63.78	4.91	0.23	1.23	1.07	1.22
<u>Comparable Districts</u>							
Brevard		61.62	4.17	1.38	2.90	0.38	1.09
Lake	B	59.17	6.70	0.92	1.88	0.90	0.39
Orange		60.30	4.53	1.07	3.62	1.54	0.81
Volusia		60.63	4.59	1.32	2.86	0.34	0.64
Average of Comparable Districts		60.43	5.00	1.17	2.82	0.79	0.73
Difference Between Seminole & Avg of Surrounding Districts		3.35	(0.09)	(0.94)	(1.59)	0.28	0.49
State Average		61.02	5.45	1.03	1.96	0.74	1.21
Difference Between Seminole & State Average		2.76	(0.54)	(0.80)	(0.73)	0.33	0.01

* Pursuant to FDOE Emergency Order No. 2021-EO-02, only districts for which an approved opt-in request was submitted by the school district superintendent have a letter grade assigned for the 2020-21 school year.

Notes:

Differences indicated in parenthesis () were less than average.

Source: <https://web08.fldoe.org/TransparencyReports/default.aspx> Select School District Program Cost Reports and Function Reports

Board of Educ. 7100	General Admin. 7200	School Admin. 7300	Facilities 7400	Fiscal Services 7500	Central Services 7700	Student Transport 7800	Operation of Plant 7900	Maint. of Plant 8100	Admin Tech. 8200
0.29	0.19	7.62	0.10	0.55	1.04	4.38	9.14	2.94	1.30
0.31	0.31	7.76	0.18	0.68	1.33	3.35	10.57	3.04	0.86
0.27	0.35	6.61	0.15	0.77	1.82	5.61	9.97	2.96	1.50
0.29	0.49	7.22	0.55	0.44	1.48	3.55	9.65	2.14	2.33
0.23	0.41	8.22	0.45	0.68	1.61	3.23	8.66	2.95	3.16
0.28	0.39	7.45	0.33	0.64	1.56	3.94	9.71	2.77	1.96
0.01	(0.20)	0.17	(0.23)	(0.09)	(0.52)	0.44	(0.57)	0.17	(0.66)
0.38	0.49	7.09	0.29	0.63	2.00	4.20	9.42	3.13	0.95
(0.09)	(0.30)	0.53	(0.19)	(0.08)	(0.96)	0.18	(0.28)	(0.19)	0.35



SEMINOLE COUNTY
PUBLIC SCHOOLS

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GENERAL FUND - OPERATING

This section contains the following subsections:

- General Fund - Operating Narrative
- General Fund - Operating Fund Budget Comparison to Prior Year's Actual
- Unweighted Full-Time-Equivalent (UFTE) Student Data
- Florida Education Finance Program (FEFP) Components
- Sources - Florida Education Finance Program (FEFP) Basic and Categorical Funds
- General Fund Estimated Revenues
- General Fund – Operating Budget Summary
- General Fund – Operating - Budget Comparison Data to Prior Years' Actual Expenditures and Transfers by Function
- General Fund – Operating - Budget Comparison Data to Prior Years' Actual Expenditures and Transfers by Object
- General Fund – Operating - Recurring Budget by Functional Grouping
- General Fund – Operating - Recurring Budget by Major Object Grouping
- General Fund – Operating - Recurring Budget by School Type and District Cost Centers
- General Fund – Operating - Recurring Beginning Budget Comparison by School
- General Fund – Operating - Recurring Beginning Budget Comparison by Department
- District Level Cost Center General Fund - Operating Fund Budgets



SEMINOLE COUNTY
PUBLIC SCHOOLS

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Seminole County Public Schools
General Fund - Operating
Fiscal Year 2022-23

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 \$50.4 million to \$556.7 million as compared to the 2021-22 Fourth FEFP Calculation. The net increase in FEFP is attributable to increases in base student funding and teacher salary increase allocation.

Included in the total FEFP funding is \$5.6 million dollars in funding compression allocation that was extended for another year by the Florida Legislature. These are additional funds provided by the Legislature to bring the District's funding per Full-time-equivalent (FTE) student closer to the state average for all school districts.

FTE student count is estimated to increase by 2,201.11 (69,901.86 minus 67,700.75), or 3.25%, when compared to the prior school year. The scholarship programs are expected to see a majority of the increase for the 2022-23 school year. The district is also holding back 1,680.71 in undistributed FTE that will be allocated once the student enrollment is known.

The reports in the General Fund-Operating Budget section provide the reader a comparison of the changes between school years for estimated revenues and by appropriations (expenditures).

Seminole County Public Schools

General Fund - Operating Fund Budget Comparison to Prior Year's Actual For Fiscal Years 2022 and 2023

	2022 Final Budget	2022 Actual	2023 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Federal direct sources:				
Other federal direct sources	\$ 670,120.83	\$ 622,208.26	\$ 600,000.00	\$ (22,208.26)
Total federal direct sources	<u>670,120.83</u>	<u>622,208.26</u>	<u>600,000.00</u>	<u>(22,208.26)</u>
Federal through state sources:				
Medicaid	1,400,000.00	1,212,744.46	1,400,000.00	187,255.54
Total federal through state sources	<u>1,400,000.00</u>	<u>1,212,744.46</u>	<u>1,400,000.00</u>	<u>187,255.54</u>
State sources:				
Florida Education Finance Program (FEFP)	238,330,742.00	238,330,742.00	272,019,500.00	33,688,758.00
CO&DS distribution	38,225.00	37,887.51	38,225.00	337.49
State Forest Funds	444.47	444.47	400.00	(44.47)
State license tax	82,804.83	82,804.83	80,000.00	(2,804.83)
Class size reduction	64,805,184.00	64,805,184.00	66,862,941.00	2,057,757.00
Voluntary prekindergarten	2,015,925.74	2,015,925.74	2,394,590.00	378,664.26
Other miscellaneous state sources	166,000.00	166,000.00	166,000.00	-
Total state sources	<u>305,439,326.04</u>	<u>305,438,988.55</u>	<u>341,561,656.00</u>	<u>36,122,667.45</u>
Local sources:				
Ad valorem property taxes	179,360,501.00	179,819,380.29	189,591,309.00	9,771,928.71
Rental income	287,226.87	284,775.75	-	(284,775.75)
Charges for services	433,609.84	433,609.84	-	(433,609.84)
Investment income	500,000.00	(1,869,186.97)	200,000.00	2,069,186.97
Other fees	1,193,688.04	1,189,323.46	1,159,400.00	(29,923.46)
Revenue from other agencies	23,389.88	23,389.88	-	(23,389.88)
Sale of surplus	174,898.33	174,898.33	-	(174,898.33)
Receipt of federal indirect	2,552,139.50	2,495,060.18	1,400,000.00	(1,095,060.18)
Other miscellaneous local	1,228,576.03	1,182,012.33	760,010.00	(422,002.33)
Refund of prior year expenditure	2,351,324.18	2,351,324.18	-	(2,351,324.18)
Receipt of food service indirect	625,000.00	586,481.30	600,000.00	13,518.70
Total local sources	<u>188,730,353.67</u>	<u>186,671,068.57</u>	<u>193,710,719.00</u>	<u>7,039,650.43</u>
Total sources	<u>496,239,800.54</u>	<u>493,945,009.84</u>	<u>537,272,375.00</u>	<u>43,327,365.16</u>
Uses - expenditures				
Instruction				
Salaries	222,659,907.83	218,494,189.31	231,692,701.50	13,198,512.19
Benefits	78,065,949.86	67,505,614.59	86,096,905.76	18,591,291.17
Purchased Services	30,355,722.44	27,554,234.27	28,513,089.42	958,855.15
Energy Services	6,825.53	6,825.53	-	(6,825.53)
Materials & Supplies	27,892,601.41	8,175,490.10	52,166,687.48	43,991,197.38
Capital Outlay	3,191,948.30	2,360,606.25	518,498.89	(1,842,107.36)
Other	5,352,385.51	4,691,604.80	4,800,016.16	108,411.36
Total Instruction	<u>367,525,340.88</u>	<u>328,788,564.85</u>	<u>403,787,899.21</u>	<u>74,999,334.36</u>
Pupil Personnel Services				
Salaries	15,068,723.63	14,747,773.01	15,587,729.14	839,956.13
Benefits	5,322,375.37	4,527,714.54	5,931,481.40	1,403,766.86
Purchased Services	5,574,344.08	5,377,915.59	5,739,552.34	361,636.75
Materials & Supplies	12,010.42	7,333.48	3,309.00	(4,024.48)
Capital Outlay	76,375.00	23,894.00	13,265.31	(10,628.69)

Seminole County Public Schools

General Fund - Operating Fund Budget Comparison to Prior Year's Actual For Fiscal Years 2022 and 2023

	2022 Final Budget	2022 Actual	2023 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Other	53,073.25	53,052.25	49,749.00	(3,303.25)
Total Pupil Personnel Services	<u>26,106,901.75</u>	<u>24,737,682.87</u>	<u>27,325,086.19</u>	<u>2,587,403.32</u>
Instructional Media Services				
Salaries	621,323.46	609,445.32	458,816.44	(150,628.88)
Benefits	237,322.78	196,972.41	192,418.44	(4,553.97)
Purchased Services	98,761.02	64,869.94	96,196.41	31,326.47
Materials & Supplies	9,306.27	5,415.11	3,883.00	(1,532.11)
Capital Outlay	252,804.46	152,709.57	314,453.42	161,743.85
Other	600.00	50.00	802.00	752.00
Total Instructional Media Services	<u>1,220,117.99</u>	<u>1,029,462.35</u>	<u>1,066,569.71</u>	<u>37,107.36</u>
Instructional & Curriculum Development Svcs				
Salaries	4,720,080.93	4,424,050.13	4,207,507.24	(216,542.89)
Benefits	1,450,571.52	1,357,939.02	1,411,163.09	53,224.07
Purchased Services	86,875.93	70,891.71	113,357.17	42,465.46
Materials & Supplies	105,264.76	60,729.94	552,492.67	491,762.73
Capital Outlay	27,720.95	20,656.30	23,868.60	3,212.30
Other	28,542.34	25,493.35	15,101.00	(10,392.35)
Total Instructional & Curriculum Development Svcs	<u>6,419,056.43</u>	<u>5,959,760.45</u>	<u>6,323,489.77</u>	<u>363,729.32</u>
Instructional Staff Training Svcs				
Salaries	3,221,686.23	3,215,936.03	3,562,283.26	346,347.23
Benefits	1,033,397.67	920,235.05	1,207,963.62	287,728.57
Purchased Services	746,687.20	673,002.90	266,378.94	(406,623.96)
Materials & Supplies	107,678.34	59,238.20	51,556.30	(7,681.90)
Capital Outlay	23,194.21	19,763.41	16,126.60	(3,636.81)
Other	185,000.31	163,070.17	12,773.59	(150,296.58)
Total Instructional Staff Training Svcs	<u>5,317,643.96</u>	<u>5,051,245.76</u>	<u>5,117,082.31</u>	<u>65,836.55</u>
Instructional Related Technology				
Salaries	3,616,944.12	3,389,594.28	3,579,318.00	189,723.72
Benefits	1,230,171.48	1,046,562.87	1,275,456.00	228,893.13
Purchased Services	1,057,535.53	867,663.09	314,996.41	(552,666.68)
Materials & Supplies	12,161.88	6,632.76	5,075.88	(1,556.88)
Capital Outlay	732,973.06	490,766.30	242,356.59	(248,409.71)
Other	37,357.97	15,938.50	34,750.00	18,811.50
Total Instructional Related Technology	<u>6,687,144.04</u>	<u>5,817,157.80</u>	<u>5,451,952.88</u>	<u>(365,204.92)</u>
School Board				
Salaries	693,651.45	680,159.45	665,776.00	(14,383.45)
Benefits	310,026.44	296,470.57	233,476.00	(62,994.57)
Purchased Services	738,708.90	501,858.64	609,585.93	107,727.29
Materials & Supplies	7,326.10	4,805.02	8,564.33	3,759.31
Other	30,829.28	30,485.43	30,473.00	(12.43)
Total School Board	<u>1,780,542.17</u>	<u>1,513,779.11</u>	<u>1,547,875.26</u>	<u>34,096.15</u>
General Administration				
Salaries	301,345.09	281,234.08	244,296.00	(36,938.08)
Benefits	115,804.98	108,172.27	70,945.00	(37,227.27)
Purchased Services	42,432.99	41,086.26	40,301.49	(784.77)
Materials & Supplies	33,688.25	5,176.33	4,248.04	(928.29)
Capital Outlay	3,929.27	3,394.68	534.59	(2,860.09)
Other	26,912.57	22,375.61	29,454.00	7,078.39

Seminole County Public Schools

General Fund - Operating Fund Budget Comparison to Prior Year's Actual For Fiscal Years 2022 and 2023

	2022 Final Budget	2022 Actual	2023 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Total General Administration	524,113.15	461,439.23	389,779.12	(71,660.11)
School Administration				
Salaries	27,912,596.20	27,912,596.20	28,311,354.52	398,758.32
Benefits	10,544,790.36	9,725,031.40	10,564,337.15	839,305.75
Purchased Services	128,451.73	89,713.31	4,975.51	(84,737.80)
Materials & Supplies	69,009.50	53,566.14	678.55	(52,887.59)
Capital Outlay	74,208.97	54,074.36	8,173.65	(45,900.71)
Other	8,075.69	6,116.84	-	(6,116.84)
Total School Administration	38,737,132.45	37,841,098.25	38,889,519.38	1,048,421.13
Facilities Acquisition and Construction				
Salaries	303,128.50	303,128.50	260,749.00	(42,379.50)
Benefits	85,898.66	83,984.72	81,521.00	(2,463.72)
Purchased Services	36,254.65	25,143.34	16,683.64	(8,459.70)
Materials & Supplies	44,505.30	15,617.28	19,821.00	4,203.72
Capital Outlay	297,191.79	140,435.25	170,085.39	29,650.14
Other	13,425.00	6,194.18	11,955.00	5,760.82
Total Facilities Acquisition and Construction	780,403.90	574,503.27	560,815.03	(13,688.24)
Fiscal Services				
Salaries	1,930,528.63	1,809,337.04	1,806,228.00	(3,109.04)
Benefits	655,556.16	580,460.35	644,907.00	64,446.65
Purchased Services	316,887.67	198,997.80	319,911.00	120,913.20
Materials & Supplies	84,278.48	20,300.29	23,147.00	2,846.71
Capital Outlay	16,310.55	2,485.54	39,138.90	36,653.36
Other	7,336.00	5,659.00	3,454.00	(2,205.00)
Total Fiscal Services	3,010,897.49	2,617,240.02	2,836,785.90	219,545.88
Food Services				
Salaries	1,750.62	1,713.16	-	(1,713.16)
Benefits	173.89	167.02	-	(167.02)
Total Food Services	1,924.51	1,880.18	-	(1,880.18)
Central Services				
Salaries	3,241,712.64	3,241,712.64	3,053,285.00	(188,427.64)
Benefits	1,421,192.32	1,109,655.07	1,382,667.00	273,011.93
Purchased Services	382,538.02	281,225.72	266,066.34	(15,159.38)
Energy Services	39,473.15	36,028.35	30,776.00	(5,252.35)
Materials & Supplies	74,734.42	65,571.15	72,684.52	7,113.37
Capital Outlay	110,261.30	38,572.11	88,994.00	50,421.89
Other	52,691.60	26,419.31	66,855.00	40,435.69
Total Central Services	5,322,603.45	4,799,184.35	4,961,327.86	162,143.51
Pupil Transportation Services				
Salaries	13,190,119.97	13,188,001.52	13,213,946.00	25,944.48
Benefits	5,735,514.14	4,903,894.71	6,236,329.00	1,332,434.29
Purchased Services	1,387,723.52	1,251,495.09	931,268.25	(320,226.84)
Energy Services	2,798,932.54	2,747,060.82	3,562,331.28	815,270.46
Materials & Supplies	1,388,018.56	1,328,278.72	1,584,604.19	256,325.47
Capital Outlay	103,359.04	89,326.50	81,591.13	(7,735.37)
Other	43,710.21	14,370.58	43,300.00	28,929.42
Total Pupil Transportation Services	24,647,377.98	23,522,427.94	25,653,369.85	2,130,941.91
Operation of Plant				
Salaries	10,179,891.30	10,121,552.30	14,213,496.53	4,091,944.23

Seminole County Public Schools

General Fund - Operating Fund Budget Comparison to Prior Year's Actual For Fiscal Years 2022 and 2023

	2022 Final Budget	2022 Actual	2023 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Benefits	5,265,513.36	4,165,644.25	6,834,828.77	2,669,184.52
Purchased Services	12,086,059.77	11,068,435.57	15,146,915.76	4,078,480.19
Energy Services	16,592,184.59	16,504,607.59	18,365,425.06	1,860,817.47
Materials & Supplies	1,686,254.42	1,232,756.27	1,268,081.20	35,324.93
Capital Outlay	465,091.38	318,385.53	70,480.52	(247,905.01)
Other	66,859.59	47,919.13	51,309.00	3,389.87
Total Operation of Plant	46,341,854.41	43,459,300.64	55,950,536.84	12,491,236.20
Maintenance of Plant				
Salaries	179,623.39	95,689.07	29,062.00	(66,627.07)
Benefits	59,230.79	19,688.15	11,618.00	(8,070.15)
Purchased Services	41,486.18	41,083.96	39.42	(41,044.54)
Energy Services	8,312.38	7,312.38	7,199.00	(113.38)
Materials & Supplies	9,539.12	1,876.31	-	(1,876.31)
Capital Outlay	33,982.09	5,195.00	22,958.60	17,763.60
Total Maintenance of Plant	332,173.95	170,844.87	70,877.02	(99,967.85)
Administrative Technology Services				
Salaries	1,490,844.45	1,439,118.20	1,556,185.00	117,066.80
Benefits	480,004.41	441,025.37	533,943.00	92,917.63
Purchased Services	1,178,888.24	975,034.20	300,692.63	(674,341.57)
Materials & Supplies	402,054.54	11,312.28	681,126.56	669,814.28
Capital Outlay	261,870.12	76,248.88	307,710.60	231,461.72
Other	11,156.72	7,288.58	14,373.00	7,084.42
Total Administrative Technology Services	3,824,818.48	2,950,027.51	3,394,030.79	444,003.28
Community Services				
Salaries	488,020.01	451,719.02	492,580.00	40,860.98
Benefits	168,608.60	141,577.01	181,786.00	40,208.99
Purchased Services	162,533.77	99,418.98	187,080.66	87,661.68
Materials & Supplies	51,773.99	40,311.98	49,345.66	9,033.68
Capital Outlay	9,408.95	8,636.00	6,376.00	(2,260.00)
Other	31,534.70	21,893.51	38,500.00	16,606.49
Total Community Services	911,880.02	763,556.50	955,668.32	192,111.82
Total uses	539,491,927.01	490,059,155.95	584,282,665.44	94,223,509.49
Other financing sources				
Transfers in from internal service funds	7,550,000.00	7,550,000.00	60,000.00	(7,490,000.00)
Interfund activity	1,357,688.00	1,357,687.96	1,000,000.00	(357,687.96)
Loss Recoveries	580,000.00	580,000.00	-	(580,000.00)
Total other financing sources	9,487,688.00	9,487,687.96	1,060,000.00	(8,427,687.96)
Net change in fund balance	(33,764,438.47)	13,373,541.85	(45,950,290.44)	(59,323,832.29)
Fund balance				
Beginning of year	88,821,047.30	88,821,047.30	102,194,589.15	13,373,541.85
Ending Balance	\$ 55,056,608.83	\$ 102,194,589.15	\$ 56,244,298.71	\$ (45,950,290.44)



SEMINOLE COUNTY
PUBLIC SCHOOLS

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Seminole County Public Schools
Unweighted Full-Time-Equivalent (UFTE) Student Data
Last Four Fiscal Years and Projected for Fiscal Year 2023

	2019	2020	2021	2022	2023
Elementary Schools					
0561 Altamonte Springs	695.46	632.79	537.27	585.90	588.00
0031 Bear Lake	1,028.89	1,004.91	800.00	889.28	856.00
0801 Bentley	978.42	943.86	837.18	936.96	902.00
0441 Carillon	979.30	1,006.73	857.01	941.88	855.00
0202 Casselberry	670.94	670.23	618.10	688.64	640.00
0821 Crystal Lake	752.93	757.49	648.68	673.18	639.01
0531 Eastbrook	770.15	760.73	638.91	665.22	643.01
0041 English Estates	787.72	762.54	642.18	680.95	679.01
0111 Evans	929.29	898.62	767.96	868.29	813.00
0502 Forest City	863.48	836.09	684.42	794.64	781.00
0051 Geneva	569.74	580.55	480.09	495.09	480.00
0271 Goldsboro	878.42	855.61	775.11	808.41	831.00
0021 Hamilton	710.64	692.50	581.49	671.85	640.01
0691 Heathrow	825.41	826.36	671.44	759.77	752.00
0331 Highlands	568.93	600.42	509.07	519.51	496.01
0521 Idyllwilde	758.28	793.14	723.59	772.88	742.00
0661 Keeth	622.32	620.59	528.75	579.24	548.00
0081 Lake Mary	856.34	908.01	711.18	829.41	776.00
0601 Lake Orienta	677.64	680.64	561.60	614.21	624.01
0131 Lawton	813.60	812.20	685.75	770.23	723.01
0121 Layer	503.08	507.61	452.38	573.94	572.00
0091 Longwood	566.83	565.57	476.02	599.05	617.00
0301 Midway	883.45	855.17	705.51	762.03	758.00
0701 Partin	696.49	680.12	612.40	624.17	580.00
0141 Pine Crest	698.89	685.41	601.21	635.31	629.00
0361 Rainbow	755.16	781.59	702.31	778.68	764.00
0511 Red Bug	839.05	797.24	687.36	773.96	744.99
0581 Sabal Point	906.19	918.16	814.34	875.97	827.00
0401 Spring Lake	695.95	663.81	485.38	554.56	553.01
0681 Stenstrom	668.08	653.44	569.37	622.57	610.01
0611 Sterling Park	804.22	845.73	713.95	738.33	716.00
0171 Walker	746.78	742.55	657.46	727.90	707.01
0651 Wekiva	801.77	815.42	724.68	830.30	826.99
0811 Wicklow	737.77	741.37	653.13	667.32	644.01
0231 Wilson	967.84	938.89	824.59	891.94	858.01
0391 Winter Springs	582.85	624.27	521.53	564.09	558.01
0591 Woodlands	754.98	808.66	682.41	786.76	761.99
Total Elementary Schools	28,347.28	28,269.02	24,143.81	26,552.42	25,735.10
Middle Schools					
0721 Chiles	1,307.36	1,340.62	1,111.43	1,248.12	1,256.00
0671 Greenwood Lakes	935.95	972.35	853.52	979.00	1,002.00
0711 Indian Trails	1,189.04	1,248.75	1,038.36	1,186.40	1,234.99
0291 Jackson Heights	1,348.64	1,376.11	1,183.92	1,389.41	1,398.33
0731 Markham Woods	1,088.45	1,079.32	904.05	1,021.53	1,050.00
0182 Millennium	1,518.40	1,488.64	1,223.47	1,342.96	1,364.00
0101 Milwee	1,416.44	1,420.48	1,268.79	1,366.65	1,406.99
0621 Rock Lake	918.46	1,039.27	950.98	971.44	958.00
0151 Sanford	1,529.72	1,502.11	1,264.81	1,318.28	1,318.00
0201 South Seminole	1,138.79	1,080.27	939.12	976.15	1,008.01
0501 Teague	1,353.94	1,326.17	1,105.75	1,185.22	1,173.00
0541 Tuskawilla	1,069.99	1,143.96	1,030.52	1,068.60	1,108.01
Total Middle Schools	14,974.16	14,815.18	12,874.72	14,053.76	14,277.33

Seminole County Public Schools
Unweighted Full-Time-Equivalent (UFTE) Student Data
Last Four Fiscal Years and Projected for Fiscal Year 2023

	2019	2020	2021	2022	2023
High Schools					
0251 Crooms Academy	627.49	608.52	593.22	598.93	779.00
0931 Hagerty	2,196.37	2,124.16	1,839.91	2,160.73	2,260.00
0491 Lake Brantley	2,523.90	2,443.31	2,104.16	2,408.63	2,453.00
0551 Lake Howell	2,130.11	2,143.36	1,790.22	2,084.05	2,108.01
0071 Lake Mary	2,724.75	2,627.78	2,127.34	2,478.60	2,481.00
0431 Lyman	2,220.70	2,093.43	1,714.33	1,898.00	1,950.01
0421 Oviedo	2,292.72	2,203.09	1,831.61	2,093.77	2,187.01
0181 Seminole	3,633.01	3,839.04	3,621.62	3,892.45	4,000.99
0911 Winter Springs	1,957.14	1,846.88	1,669.39	1,931.87	1,946.00
Total High Schools	20,306.19	19,929.57	17,291.80	19,547.03	20,165.02
Charter Schools					
9229 Choices in Learning	692.02	685.93	615.95	664.91	667.01
9263 Elevation High	-	-	-	166.77	200.00
9233 Galileo School	584.34	587.42	587.41	584.29	589.99
9255 Galileo School Skyway	-	-	591.64	694.08	765.99
9236 Seminole Science	509.64	502.39	491.65	484.36	539.99
9228 United Cerebral Palsy	133.09	137.43	133.22	121.50	130.00
Total Charter Schools	1,919.09	1,913.17	2,419.87	2,715.91	2,892.98
Virtual Schools					
7023 Academy of Digital Learning	234.76	154.89	926.33	344.93	477.01
7004 Virtual School-Secondary	670.79	739.18	5,231.29	1,232.28	1,022.99
Total Virtual Schools	905.55	894.07	6,157.62	1,577.21	1,500.00
Other Educational Programs					
9215 Boys Town	6.14	6.66	1.58	1.66	-
9224 Consequence Unit Program	15.52	20.94	15.60	22.60	19.24
9235 Early Learning Center	76.26	77.51	37.27	84.92	83.77
0311 Endeavor	33.05	36.39	39.03	39.97	39.00
9705 Extended Day Care Prgm	0.14	0.29	0.20	0.42	0.44
3900 Family Empowerment Prgm	-	251.00	509.50	2,118.00	1,661.15
0281 Hopper Center	25.15	23.76	16.38	10.10	13.00
9207 Homebound Instruction	4.25	3.65	2.07	4.21	4.09
0571 Journeys Academy	79.23	95.96	31.19	94.59	209.99
3518 McKay Scholarship	743.12	734.00	660.50	631.50	1,595.04
9225 Polk Correctional	5.45	2.74	3.94	4.99	4.00
9234 Seminole Cnty Detention Ctr	18.97	19.36	8.94	18.27	18.22
9218 TAPP-Child Care	2.00	4.45	1.00	-	2.78
9999 Undistributed FTE	-	-	-	-	1,680.71
Total Other Programs	1,009.28	1,276.71	1,327.20	3,031.23	5,331.43
Total District UFTE	67,461.55	67,097.72	64,215.02	67,477.56	69,901.86

FLORIDA EDUCATION FINANCE PROGRAM (FEFP) COMPONENTS

EDUCATIONAL PROGRAMS AND BUDGETING:

The Seminole County School District (“District”) provides a wide variety of educational opportunities for our students. This includes Traditional, Virtual, Charter, and Family Empowerment Scholarship (“FES”) Programs. Each receives its allocation of FEFP funding based on the students enrolled in their programs and are accounted for differently in the District’s General Fund “Operating” Budget.

The Traditional and Virtual school programs are included in the District’s Operating Budget and are appropriated to their respective Department of Education (“DOE”) object (“account”) for financial, cost, and budgetary reporting (e.g., salaries, employee benefits, purchased services, etc.). Charter School programs are accounted for in the District’s Operating Budget as a pass-through expense. Their distribution of FEFP funds is recorded to the District’s Operating Budget account called FEFP Distributions to Charter Schools.

The Family Empowerment Scholarship Program includes the Family Empowerment Scholarship for Educational Options (“FES EO”) and the Family Empowerment Scholarship for Students with Unique Abilities (“FES UA”). The FES programs are accounted for in the District’s Operating Budget as a reduction of revenue. Their funds are deducted by the DOE before the District receives its allocation of funds to operate the Traditional and Virtual programs. Charter Schools are allocated their FEFP funds by the District at the beginning of every month.

FEFP ADJUSTMENTS:

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

BASE STUDENT ALLOCATION (BSA):

The Base Student Allocation from state and local funds is determined annually by the Legislature and is a component in the calculation of Base Funding. For the 2022-23 school year, the base student allocation is \$4,587.40, an increase of \$214.49, or 4.90% from the prior school year.

DISTRICT COST DIFFERENTIAL (DCD):

Section 1011.62(2), Florida Statutes (F.S.), requires the Commissioner to annually compute district cost differentials (“DCD”s) by adding each district’s Florida Price Level Index for the most recent three years and dividing the sum by three. The result is multiplied by 0.800, and 0.200 is added to the product to obtain the DCD. For the 2022-23 school year, the DCD is 0.9951, an increase of 0.0001.

DISTRICT BASE FUNDING PER WEIGHTED FULL-TIME-EQUIVALENT STUDENT:

Base funding is derived from the product of the weighted full-time-equivalent (WFTE) students, multiplied by the Base Student Allocation and the District Cost Differential of 0.9951. For the 2022-23 school year, the District’s base funding per WFTE is \$ 4,564.92, an increase of \$213.87 or 4.92%.

CATEGORICAL PROGRAM FUNDS-CLASS SIZE REDUCTION:

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

To calculate the District’s share of the class size funding for each grade level, you must multiply the state allocated amount for each grade level by the DCD. For the 2022-23 school year, the District’s class size funding for:

- Grades PK to grade 3 is \$960.00, a reduction of \$19.50 or 1.99%.
- Grades 4 to 8 is \$916.47, a reduction of \$18.75 or 2.01%.
- Grades 9 to 12 is \$919.00, a reduction of \$18.48 or 1.97%.

DEPARTMENT OF JUVENILE JUSTICE (DJJ):

The total K-12 weighted full-time equivalent student membership in juvenile justice education programs in each school district shall be multiplied by the amount of the state average class-size reduction factor multiplied by the District’s cost differential. An amount equal to the sum of this calculation shall be allocated in the FEFP to each school district to supplement other sources of funding for students in juvenile justice education programs. Currently, the District does not have this program.

DISCRETIONARY MILLAGE COMPRESSION (0.748 MILLS):

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

EXCEPTIONAL STUDENT EDUCATION (ESE) GUARANTEED ALLOCATION:

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

FLORIDA DIGITAL CLASSROOMS ALLOCATION (Program was Eliminated):

Section 1011.62(12), F.S. the Florida Digital Classrooms Allocation was created to support the efforts of school districts, including charter schools, to integrate technology in classroom teaching and learning to ensure students have access to high-quality electronic and digital instructional materials and resources, and empower classroom teachers to help their students succeed.

FLORIDA TEACHERS CLASSROOM SUPPLY ASSISTANCE:

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

FUNDING COMPRESSION ALLOCATION:

The funding compression and hold harmless allocation is based on the formula provided in section 1011.62, F.S. For the funding compression, 25 percent of the difference between the district's prior year funds per FTE and the state average shall be used to determine the allocation. A district's allocation shall not be greater than \$100 per FTE. For the hold harmless, the index factor shall be 1.0. For the 2022-23 school year, the funding compression allocation is \$63.97 per UFTE.

INSTRUCTIONAL MATERIALS:

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

The funds provided for Instructional Materials may also be used by the District to purchase electronic devices and technology equipment and infrastructure that comply with the eligible expenditures authorized pursuant to section 1011.62, Florida Statutes.

MENTAL HEALTH ALLOCATION:

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

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

READING INSTRUCTION ALLOCATION:

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

REQUIRED LOCAL EFFORT:

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

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

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

SAFE SCHOOLS:

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

STUDENT TRANSPORTATION:

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

SUPPLEMENTAL ACADEMIC INSTRUCTION:

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

TEACHER SALARY INCREASE ALLOCATION:

The Teacher Salary Increase Allocation was created to provide additional funding to increase the minimum base salary for full-time classroom teachers as defined in section 1012.01(2)(a), Florida Statutes.

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

For the 2022-23 school year, the District will receive an additional teacher salary increase allocation as disclosed on the Sources – Florida Education Finance Program (FEFP) Basic and Categorical Funds page.

TURNAROUND SUPPLEMENTAL SERVICES ALLOCATION:

The Turnaround Supplemental Services Allocation was created to provide additional funding to school district-managed turnaround schools, schools that earn three consecutive grades below a "C" and schools that improved to a "C" and are no longer in turnaround status.

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



SEMINOLE COUNTY
PUBLIC SCHOOLS

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Seminole County Public Schools
Sources - Florida Education Finance Program (FEFP) Basic and Categorical Funds
Fiscal Years 2022 Thru 2023

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)		2021-22 FEFP 2nd Calculation	2021-22 FEFP 4th Calculation	2022-23 FEFP 2nd Calculation	2021-22 FEFP 4th Calculation Compared to 2021-22 FEFP 2nd Calculation	2022-23 FEFP 2nd Calculation Compared to 2021-22 FEFP 2nd Calculation	2022-23 FEFP 2nd Calculation Compared to 2021-22 FEFP 4th Calculation
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FEFP ELEMENTS:

1	UFTE Unweighted-Full-Time-Equivalent Students	67,210.47	67,700.75	69,901.86	490.28	2,691.39	2,201.11
2	WFTE Weighted-Full-Time-Equivalent Students	73,533.93	73,623.88	75,921.97	89.95	2,388.04	2,298.09
3	BSA Base Student Allocation (BSA)	\$ 4,372.91	\$ 4,372.91	\$ 4,587.40	\$ -	\$ 214.49	\$ 214.49
4	DCD District Cost Differential (DCD)	0.9950	0.9950	0.9951	-	0.0001	0.0001
5	District's Base Allocation (BSA X DCD)	\$ 4,351.05	\$ 4,351.05	\$ 4,564.92	\$ -	\$ 213.87	\$ 213.87

FEFP BASIC PROGRAM SOURCES:

Acct	Account Name						
6	3310 FEFP Base Funding (WFTE x BSA x DCD)	\$ 319,949,472	\$ 320,340,848	\$ 346,577,851	\$ 391,376	\$ 26,628,379	\$ 26,237,003
7	3310 Proration to Appropriation	-	-	(801,299)	-	(801,299)	(801,299)
8	3310 Additional .748 Compression	10,948,586	10,429,301	14,491,355	(519,285)	3,542,769	4,062,054
9	3310 Safe Schools	3,686,879	3,655,027	4,286,458	(31,852)	599,579	631,431
10	3310 Supplemental Academic Instruction (SAI)	16,153,977	15,974,964	16,033,622	(179,013)	(120,355)	58,658
11	3310 Reading Instruction Allocation	2,922,972	2,877,797	3,836,232	(45,175)	913,260	958,435
12	3310 ESE Guaranteed Allocation	20,296,026	20,277,472	21,205,010	(18,554)	908,984	927,538
13	3310 Student Transportation	11,597,532	12,421,481	13,957,902	823,949	2,360,370	1,536,421
14	3310 Instructional Materials	5,688,396	5,655,651	5,884,582	(32,745)	196,186	228,931
15	3310 Teacher Classroom Supply Assistance	1,292,686	1,292,686	1,276,728	-	(15,958)	(15,958)
16	3310 Digital Classroom Allocation	116,713	116,507	-	(206)	(116,713)	(116,507)
17	3310 Funding Compression Allocation	3,670,176	2,038,153	5,642,858	(1,632,023)	1,972,682	3,604,705
18	3310 Mental Health Allocation	2,738,380	2,707,621	3,206,786	(30,759)	468,406	499,165
19	3310 Teacher Salary Increase Allocation	12,712,031	12,712,031	18,434,490	-	5,722,459	5,722,459
20	Total FEFP Basic Program Sources	411,773,826	410,499,539	454,032,575	(1,274,287)	42,258,749	43,533,036

CATEGORICAL AND OTHER PROGRAM SOURCES:

Acct	Account Name						
21	3355 Class Size Reduction	58,496,097	64,798,484	66,862,941	6,302,387	8,366,844	2,064,457
22	Total Categorical and Other Program Sources	58,496,097	64,798,484	66,862,941	6,302,387	8,366,844	2,064,457

DISCRETIONARY FUNDS SOURCES:

Acct	Account Name						
23	3411 Discretionary Local Effort 0.748 Mills	31,020,036	31,020,036	35,811,692	-	4,791,656	4,791,656
24	Total FEFP, Discretionary, and Categorical Sources	\$ 501,289,959	\$ 506,318,059	\$ 556,707,208	\$ 5,028,100	\$ 55,417,249	\$ 50,389,149

FEFP FUNDING FORMULA BY SOURCE:

LOCAL SOURCES:

25	3411 Required Local Effort	\$ 147,884,288	\$ 147,884,288	\$ 153,588,111	\$ -	\$ 5,703,823	\$ 5,703,823
26	3411 Local Discretionary Effort	31,020,036	31,020,036	35,811,692	-	4,791,656	4,791,656
27	Total from Local Sources (B)	\$ 178,904,324	\$ 178,904,324	\$ 189,399,803	\$ -	\$ 10,495,479	\$ 10,495,479

STATE SOURCES:

28	Total from State Sources ((A)-(B))	\$ 322,385,635	\$ 327,413,735	\$ 367,307,405	\$ 5,028,100	\$ 44,921,770	\$ 39,893,670
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PER FULL-TIME-EQUIVALENT (FTE) STUDENT

29	Average Funding Per Unweighted FTE (UFTE)	\$ 7,458.51	\$ 7,478.77	\$ 7,964.13	\$ 20.26	\$ 505.62	\$ 485.36
30	Average Funding Per Weighted FTE (WFTE)	6,817.12	6,877.09	7,332.62	59.97	515.50	455.53
31	Average Funding Per UFTE wo ESE	7,156.53	7,179.25	7,660.77	22.72	504.24	481.52
32	Average Funding Per UFTE wo Class Size Funding	6,588.17	6,521.63	7,007.60	(66.53)	419.43	485.96



Seminole County Public Schools
Sources - Florida Education Finance Program (FEFP) Basic and Categorical Funds
Fiscal Years 2022 Thru 2023

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)		2021-22 FEFP 2nd Calculation	2021-22 FEFP 4th Calculation	2022-23 FEFP 2nd Calculation	2021-22 FEFP 4th Calculation Compared to 2021-22 FEFP 2nd Calculation	2022-23 FEFP 2nd Calculation Compared to 2021-22 FEFP 2nd Calculation	2022-23 FEFP 2nd Calculation Compared to 2021-22 FEFP 4th Calculation
ESTIMATED FEFP HOLDBACKS (BASED ON UFTE MULTIPLIED BY AVERAGE FUNDING PER PROGRAM TYPE)							
33 STATE HOLDBACKS							
34	FESP-UA <i>Scholarship</i>	\$ 12,519,020	\$ 24,496,953	\$ 28,424,964	\$ 11,977,933	\$ 15,905,944	\$ 3,928,011
35	FESP-EO <i>Scholarship</i>	-	(8,077)	-	(8,077)	-	8,077
36	Total State holdback	12,519,020	24,488,876	28,424,964	11,969,856	15,905,944	3,936,088
LOCAL HOLDBACKS							
37	* <i>Charter</i>	19,572,672	20,408,952	22,997,457	836,280	3,424,785	2,588,505
38	* <i>Undistributed</i>	9,210,282	-	13,908,833	(9,210,282)	4,698,551	13,908,833
39	Total District holdback	28,782,954	20,408,952	36,906,290	(8,374,002)	8,123,336	16,497,338
40	Total Holdbacks	41,301,974	44,897,828	65,331,254	3,595,854	24,029,280	20,433,426
41	Total FEFP Funding for Traditional/Virtual Programs	\$ 459,987,985	\$ 461,420,231	\$ 491,375,954	\$ 1,432,246	\$ 31,387,969	\$ 29,955,723



**Seminole County Public Schools
General Fund Estimated Revenues
Fiscal Years 2022 and 2023**

Source Description		2021-22 FEFP 2nd Calculation	2021-22 FEFP 4th Calculation	2022-23 FEFP 2nd Calculation	2021-22 FEFP 4th Calculation Compared to 2021-22 FEFP 2nd Calculation	2022-23 FEFP 2nd Calculation Compared to 2021-22 FEFP 2nd Calculation	2022-23 FEFP 2nd Calculation Compared to 2021-22 FEFP 4th Calculation
ESTIMATED REVENUES							
FEDERAL & FEDERAL THROUGH STATE SOURCES:							
Acct	Account Name						
1	3191 ROTC	\$ 600,000	\$ 644,953	\$ 600,000	\$ 44,953	\$ -	\$ (44,953)
2	3202 Medicaid Funding	1,400,000	2,850,000	1,400,000	1,450,000	-	(1,450,000)
3	Total Federal & Federal through State Sources	2,000,000	3,494,953	2,000,000	1,494,953	-	(1,494,953)
STATE SOURCES:							
Acct	Account Name						
4	3310 Net State FEFP & Categorical Funding	322,385,635	327,413,735	367,307,405	5,028,100	44,921,770	39,893,670
5	3310 State FEFP Final Adjustments	-	-	-	-	-	-
6	3310 Family Empowerment Scholarship Program	(12,519,020)	(24,496,953)	(28,424,964)	(11,977,933)	(15,905,944)	(3,928,011)
7	3310 Family Empowerment Scholarship	-	8,077	-	8,077	-	(8,077)
8	3310 Adjustments to Class Size Funding	6,828,030	-	-	(6,828,030)	(6,828,030)	-
9	3323 CO & DS	38,225	38,225	38,225	-	-	-
10	3342 State Forest Funds	400	400	400	-	-	-
11	3343 State License Tax	78,000	80,427	80,000	2,427	2,000	(427)
12	3371 Voluntary Pre-K	1,817,655	2,007,790	2,394,590	190,135	576,935	386,800
13	3378 Full Service Schools	166,000	166,000	166,000	-	-	-
14	Total State Sources	318,794,925	305,217,701	341,561,656	(13,577,224)	22,766,731	36,343,955
LOCAL SOURCES:							
Acct	Account Name						
15	3411 Ad Valorem Taxes	178,904,324	178,904,324	189,399,803	-	10,495,479	10,495,479
16	3411 Prior Period Tax Adjustment	456,177	456,177	191,506	-	(264,671)	(264,671)
17	3430 Investment Income	735,000	500,000	200,000	(235,000)	(535,000)	(300,000)
18	3471 Pre-K	1,122,200	1,193,688	1,159,400	71,488	37,200	(34,288)
19	3494 Federal Indirect	1,650,000	2,479,223	2,000,000	829,223	350,000	(479,223)
20	349X Other Miscellaneous Local	760,010	4,147,493	760,010	3,387,483	-	(3,387,483)
21	Total Local Sources	183,627,711	187,680,905	193,710,719	4,053,194	10,083,008	6,029,814
22	Total Estimated Revenues	504,422,636	496,393,559	537,272,375	(8,029,077)	32,849,739	40,878,816
TRANSFERS IN:							
Acct	Account Name						
23	3610 Transfer from Extended Day Program	1,000,000	1,000,000	1,000,000	-	-	-
24	3672 Transfer from Internal Service Funds-PS	-	50,000	60,000	50,000	60,000	10,000
25	Total Transfers In	1,000,000	1,050,000	1,060,000	50,000	60,000	10,000
26	Total Estimated Revenues and Transfers In	\$ 505,422,636	\$ 497,443,559	\$ 538,332,375	\$ (7,979,077)	\$ 32,909,739	\$ 40,888,816



SEMINOLE COUNTY
PUBLIC SCHOOLS

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Seminole County Public Schools

GENERAL FUND - OPERATING FUND BUDGET SUMMARY

Fiscal Year Ending June 30, 2023

As of the Florida Education Finance Program Second Calculation

BEGINNING FUND BALANCE		AMOUNT	
1 Non-spendable - Inventory		\$	1,855,067
2 Non-spendable - Prepaid			87,579
3 Restricted for State Categorical Programs			7,724,918
4 Restricted for Other Grants and Programs			732,068
5 Assigned for Contract Commitments			3,191,314
6 Assigned for Carryover Appropriations			15,299,533
7 Unassigned Fund Balance			73,304,111
8 Total Beginning Recurring Fund Balance			<u><u>102,194,589</u></u>
ESTIMATED REVENUES (SOURCES) AND TRANSFERS IN			
Estimated Sources			
9 Federal & Federal Through State Sources		2,000,000	0.4%
10 State Sources		341,561,656	63.6%
11 Local Sources		193,710,719	36.1%
12 Total Estimated Sources		<u><u>537,272,375</u></u>	<u>100.0%</u>
Transfers In			
13 General Fund-Extended Day Program		1,000,000	94.3%
14 Internal Service Funds		60,000	5.7%
15 Total Transfers In		<u><u>1,060,000</u></u>	<u>100.0%</u>
16 Total Estimated Revenues and Transfers In		<u><u>\$ 538,332,375</u></u>	

Seminole County Public Schools

GENERAL FUND - OPERATING FUND BUDGET SUMMARY

Fiscal Year Ending June 30, 2023

As of the Florida Education Finance Program Second Calculation

CURRENT APPROPRIATIONS			
FEFP Basic Programs			
17	Salaries & Benefits (position control)	\$ 446,320,100	80.1%
18	Salary Lapse	(3,124,240)	-0.6%
19	New Hire Termination Savings	(1,338,960)	-0.2%
20	Schools Base Budget (non-salaries)	2,866,894	0.5%
21	Department Base Budget (non-salaries)	4,687,141	0.8%
22	Line Item Budgets (non-salaries)	47,453,203	8.5%
23	Line Items-SAI	721,075	0.1%
FEFP Pass Through Programs			
24	Charter Schools	22,705,544	4.1%
25	Undistributed FTE	13,474,009	2.4%
FEFP Other Programs (non-salaries)			
26	Bonus FTE Programs (AP, IB, IC, and DE)	8,939,981	1.6%
27	Safe Schools Program	3,808,291	0.7%
28	Safe Schools Program-Subsidized	2,118,696	0.4%
29	Reading Instruction Allocation	1,944,495	0.3%
30	Instructional Materials	5,237,019	0.9%
31	Teacher Classroom Supply Assistance	1,134,304	0.2%
32	Mental Health Allocation	(35,717)	0.0%
Other Programs (non-salaries)			
33	Medicaid Programs	283,538	0.1%
34	Prekindergarten Programs	104,460	0.0%
35	Dori Slosberg Drivers Ed	35,000	0.0%
36	Total Recurring Appropriations	557,334,834	100.0%
37	Projected Operating Recurring Surplus/(Deficit)	(19,002,459)	
38	Carryover Appropriations	26,947,833	
39	Total Appropriations	584,282,666	
40	Total Change in Fund Balance Surplus/(Deficit)	(45,950,291)	
PROJECTED ENDING FUND BALANCE			
41	Non Spendable - Inventory	1,855,067	0.3%
42	Unassigned Fund Balance	54,389,231	10.1%
43	Total Projected Ending Fund Balance and as a Percent of Revenues	\$ 56,244,298	10.5%

Seminole County Public Schools

General Fund - Operating - Budget Comparison Data to Prior Years' Actual Expenditures & Transfers by Function
Fiscal Years 2017-18 thru 2022-23

	Actual 2017-18	Actual 2018-19	Expenditures Actual 2019-20	Actual 2020-21	Actual 2021-22
EXPENDITURES AND TRANSFERS					
5000 Instruction	\$ 325,436,276	\$ 327,048,816	\$ 334,236,135	\$ 330,216,472	\$ 329,110,665
6100 Pupil Personnel Services	21,146,928	22,550,943	24,401,280	24,390,616	24,737,683
6200 Instructional Media Services	2,199,499	2,018,604	1,608,102	1,228,134	1,029,462
6300 Instructional and Curriculum Development	5,019,503	5,347,450	6,863,757	6,620,115	5,959,760
6400 Instructional Staff Training	2,678,517	6,076,505	6,019,844	5,357,826	5,051,246
6500 Instructional Related Technology	5,103,465	5,332,212	4,967,245	5,241,771	5,993,671
7100 School Board	1,507,861	1,545,594	1,415,411	1,425,238	1,513,779
7200 General Administration	2,612,345	2,315,613	601,481	928,583	461,439
7300 School Administration	33,879,927	36,100,264	38,006,282	37,332,798	37,841,098
7400 Facilities Acquisition and Construction	694,694	1,628,168	1,660,783	1,654,029	1,747,447
7500 Fiscal Services	2,342,921	2,423,518	2,618,489	2,686,993	2,617,240
7600 Food Services	-	-	-	4,988	1,880
7700 Central Services	4,759,594	4,989,124	4,727,488	5,082,254	4,799,184
7800 Pupil Transportation Services	21,872,554	22,488,922	22,440,336	21,260,411	23,522,428
7900 Operation of Plant	38,922,473	39,363,690	41,284,799	44,554,138	46,885,464
8100 Maintenance of Plant	9,867,647	10,321,267	14,936,039	14,325,528	16,695,833
8200 Administrative Technology Services	4,749,800	5,326,711	4,875,626	3,798,050	6,262,942
9100 Community Services	695,916	728,345	789,417	707,330	763,557
9700 Transfers Out	-	69,836	5,156,902	-	-
TOTAL EXPENDITURES AND TRANSFERS	\$ 483,489,920	\$ 495,675,582	\$ 516,609,416	\$ 506,815,274	\$ 514,994,778

	Budget			
	Beginning 2021-22	Beginning 2022-23	2022-23 Budget by	
			RECURRING	NON-RECURRING
EXPENDITURES AND TRANSFERS				
5000 Instruction	\$ 374,893,574	\$ 403,787,899	\$ 381,155,282	\$ 22,632,617
6100 Pupil Personnel Services	25,732,785	27,325,086	26,908,095	416,992
6200 Instructional Media Services	1,159,781	1,066,570	924,410	142,160
6300 Instructional and Curriculum Development	6,135,699	6,323,490	6,046,160	277,330
6400 Instructional Staff Training	4,713,399	5,117,082	4,958,816	158,266
6500 Instructional Related Technology	7,140,851	5,451,953	5,058,229	393,724
7100 School Board	1,609,252	1,547,875	1,490,971	56,904
7200 General Administration	509,880	389,779	384,996	4,783
7300 School Administration	37,474,658	38,889,519	38,875,692	13,828
7400 Facilities Acquisition and Construction	1,620,437	560,815	404,334	156,481
7500 Fiscal Services	2,906,030	2,836,786	2,752,514	84,272
7600 Food Services	-	-	-	-
7700 Central Services	4,881,614	4,961,328	4,913,152	48,176
7800 Pupil Transportation Services	23,617,096	25,653,370	25,543,793	109,577
7900 Operation of Plant	46,181,764	55,950,537	54,582,412	1,368,125
8100 Maintenance of Plant	19,601,109	70,877	47,879	22,998
8200 Administrative Technology Services	6,794,498	3,394,031	2,395,268	998,763
9100 Community Services	873,680	955,668	892,830	62,838
9700 Transfers Out	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	\$ 565,846,108	\$ 584,282,665	\$ 557,334,833	\$ 26,947,833

Seminole County Public Schools

General Fund - Operating - Budget Comparison Data to Prior Years' Actual Expenditures & Transfers by Object
Fiscal Years 2017-18 thru 2022-23

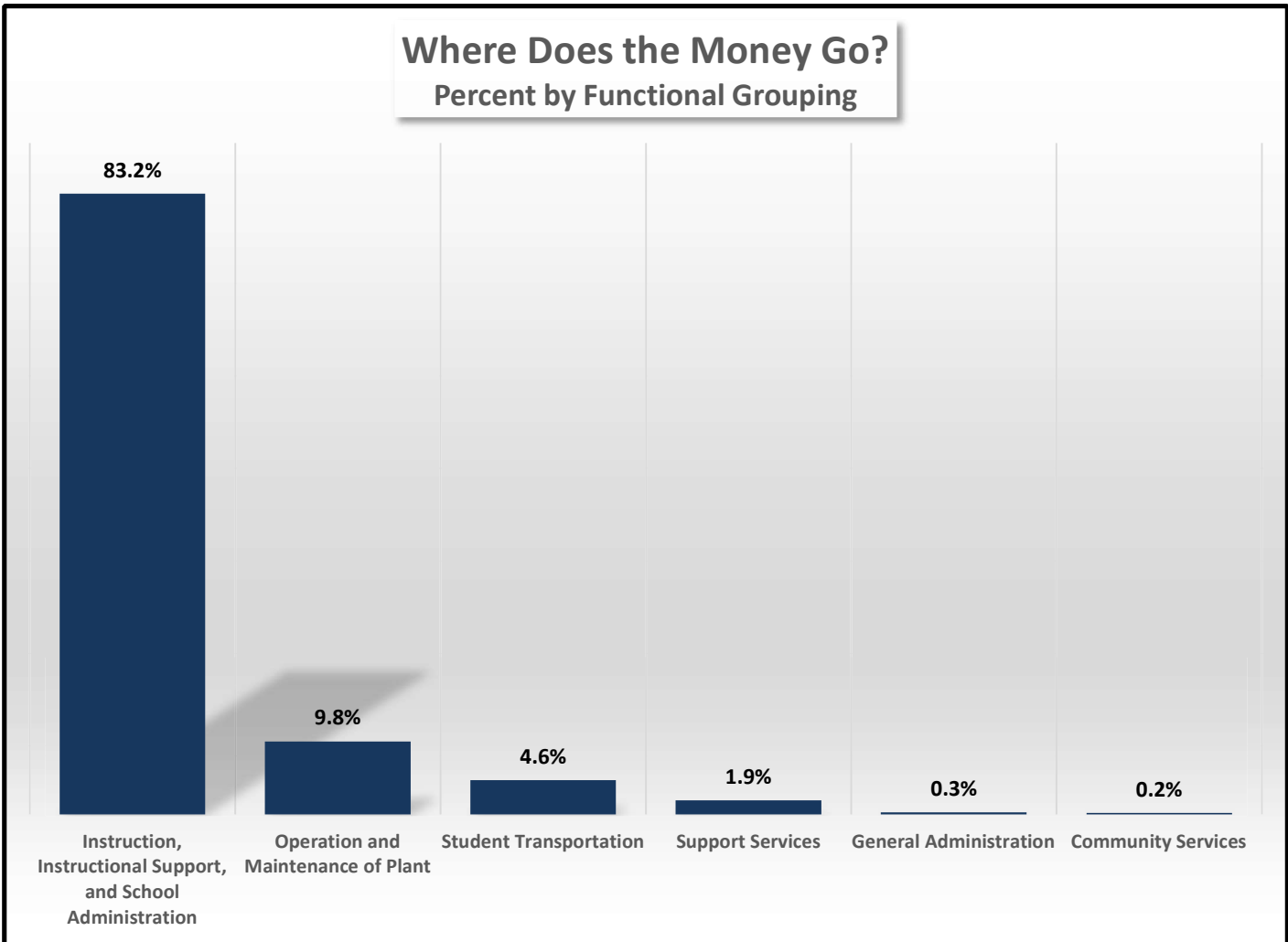
	Expenditures				
	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22
EXPENDITURES AND TRANSFERS					
100 - Salaries	\$ 300,746,163	\$ 302,504,967	\$ 316,085,051	\$ 308,155,900	\$ 310,053,808
200 - Employee Benefits	99,734,551	106,054,157	106,189,308	108,279,647	99,071,345
310 - Purchased Services	5,496,591	6,646,631	7,521,745	5,802,078	7,058,612
320 - Ins & Bond Premiums	3,904,047	2,043,796	4,605,310	6,127,562	6,658,252
330 - Travel	416,179	675,505	416,656	146,694	410,663
350 - Repairs & Maintenance	5,626,248	5,932,013	10,001,387	9,614,175	10,433,013
360 - Rentals	9,536,472	10,761,689	8,553,679	6,476,319	9,745,519
370 - Communications	1,139,086	1,129,484	1,087,918	1,167,861	888,327
380 - Public Utility Services	2,400,996	2,604,967	2,589,419	2,752,041	2,627,821
390 - Other Purchased Serv	18,537,251	19,837,657	20,636,268	24,193,322	25,453,840
410 - Natural Gas	227,126	234,265	191,042	213,279	307,222
420 - Bottled Gas	645,235	691,901	449,133	762,043	1,179,453
430 - Electricity	11,663,071	13,251,516	12,096,314	13,743,061	16,110,881
450 - Gasoline	221,682	192,879	179,871	188,483	272,755
460 - Diesel Fuel	1,943,312	1,947,517	1,322,733	1,101,357	1,689,765
510 - Supplies	8,021,381	6,791,800	7,102,222	6,481,582	6,543,916
520 - Textbooks	1,754,426	1,339,459	1,301,956	873,108	4,916,106
530 - Periodicals	96,562	114,973	121,424	69,917	84,465
540 - Oil & Grease	75,348	100,037	73,330	26,386	42,277
550 - Repair Parts	1,133,935	1,137,367	896,041	1,078,713	1,035,270
560 - Tires & Tubes	236,241	221,525	182,156	201,165	173,533
590 - Other Materials & Supplies	1,130	(79)	-	290	60
610 - Library Books	222,893	247,986	205,624	210,178	150,303
620 - Audio Visual Materials	23,836	5,372	3,980	1,740	3,664
630 - Bldgs & Fixed Equipment	22,075	387,096	-	-	-
640 - Furniture & Equip	3,353,049	3,808,813	3,170,663	2,825,427	3,100,807
650 - Motor Vehicles	1,547	6,329	-	-	-
670 - Improvements	245,222	332,307	104,686	107,236	51,924
680 - Remodeling	94,205	235,947	215,212	356,053	518,964
690 - Computer Software	17,118	7,875	8,710	7,858	101,339
720 - Interest	-	-	130,103	-	2,417
730 - Dues and Fees	1,427,215	1,698,201	1,558,242	1,224,792	1,166,357
740 - Judgements	-	11,500	-	-	-
750 - Other Personal Serv	4,515,556	4,573,394	3,376,891	3,470,233	3,965,719
760 - Payments to Escrow	-	25	-	-	-
770 - Claims Expense	-	76,875	-	-	-
790 - Misc Expenses	10,171	-	1,075,440	1,156,774	1,176,381
900 - Transfers Out	-	69,836	5,156,902	-	-
TOTAL EXPENDITURES AND TRANSFERS	\$ 483,489,920	\$ 495,675,582	\$ 516,609,416	\$ 506,815,274	\$ 514,994,778

	Budget			
	Beginning	Beginning	2022-23 Budget by	
	2021-22	2022-23	RECURRING	NON-RECURRING
EXPENDITURES AND TRANSFERS				
100 - Salaries	\$ 311,520,794	\$ 322,935,314	\$ 322,813,339	\$ 121,974
200 - Employee Benefits	113,738,360	122,891,746	122,868,183	23,563
310 - Purchased Services	7,462,043	7,214,553	6,585,294	629,259
320 - Ins & Bond Premiums	4,998,344	4,298,177	4,298,177	-
330 - Travel	134,005	170,174	159,670	10,504
350 - Repairs & Maintenance	14,044,811	6,267,874	5,166,577	1,101,298
360 - Rentals	13,544,675	3,956,037	2,244,896	1,711,141
370 - Communications	1,097,017	1,008,687	1,001,712	6,975
380 - Public Utility Services	3,208,697	3,116,452	2,988,000	128,452
390 - Other Purchased Serv	28,092,378	26,835,138	26,328,498	506,640
410 - Natural Gas	208,885	348,424	348,424	-
420 - Bottled Gas	1,008,376	1,204,669	1,191,466	13,203
430 - Electricity	14,067,687	17,935,989	17,935,989	-
450 - Gasoline	342,013	113,757	113,712	45
460 - Diesel Fuel	1,862,654	2,362,892	2,356,013	6,879
510 - Supplies	36,597,198	38,499,763	28,703,649	9,796,114
520 - Textbooks	4,497,176	16,454,315	4,932,397	11,521,918
530 - Periodicals	23,658	11,304	656	10,648
540 - Oil & Grease	12,319	73,405	73,356	49
550 - Repair Parts	1,224,848	1,221,301	1,212,363	8,938
560 - Tires & Tubes	206,647	235,216	232,907	2,309
590 - Other Materials & Supplies	-	-	-	-
610 - Library Books	259,826	313,863	220,341	93,522
620 - Audio Visual Materials	240	324	-	324
630 - Bldgs & Fixed Equipment	-	-	-	-
640 - Furniture & Equip	2,012,513	1,293,343	386,716	906,627
650 - Motor Vehicles	-	-	-	-
670 - Improvements	139,811	130,515	-	130,515
680 - Remodeling	202,137	161,661	3,999	157,662
690 - Computer Software	18,312	24,907	21,586	3,321
720 - Interest	-	-	-	-
730 - Dues and Fees	174,844	208,704	163,745	44,959
740 - Judgements	-	-	-	-
750 - Other Personal Serv	4,093,286	4,988,061	4,977,067	10,994
760 - Payments to Escrow	-	-	-	-
770 - Claims Expense	-	-	-	-
790 - Misc Expenses	1,052,559	6,100	6,100	-
900 - Transfers Out	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	\$ 565,846,108	\$ 584,282,665	\$ 557,334,833	\$ 26,947,833



Seminole County Public Schools
General Fund - Operating - Recurring Budget by Functional Grouping
Fiscal Year 2022-23

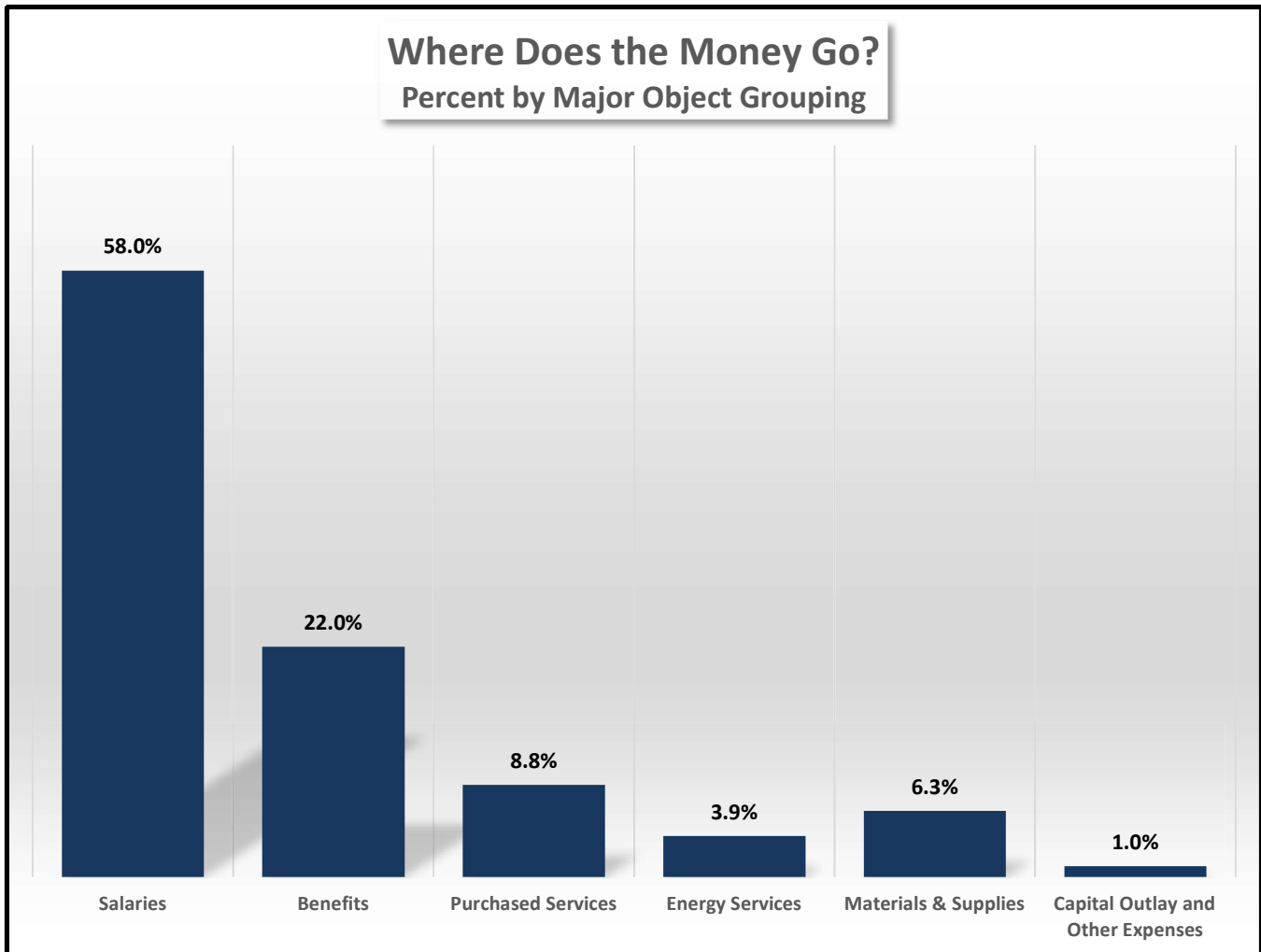
Functional Grouping	% of Budget	Budget 2022-23
Instruction, Instructional Support, and School Administration	83.2%	\$ 463,926,683
Operation and Maintenance of Plant	9.8%	54,630,291
Student Transportation	4.6%	25,543,793
Support Services	1.9%	10,465,269
General Administration	0.3%	1,875,967
Community Services	0.2%	892,830
Total Recurring Budget	100.0%	\$ 557,334,833





Seminole County Public Schools
General Fund - Operating - Recurring Budget by Major Object Grouping
Fiscal Year 2022-23

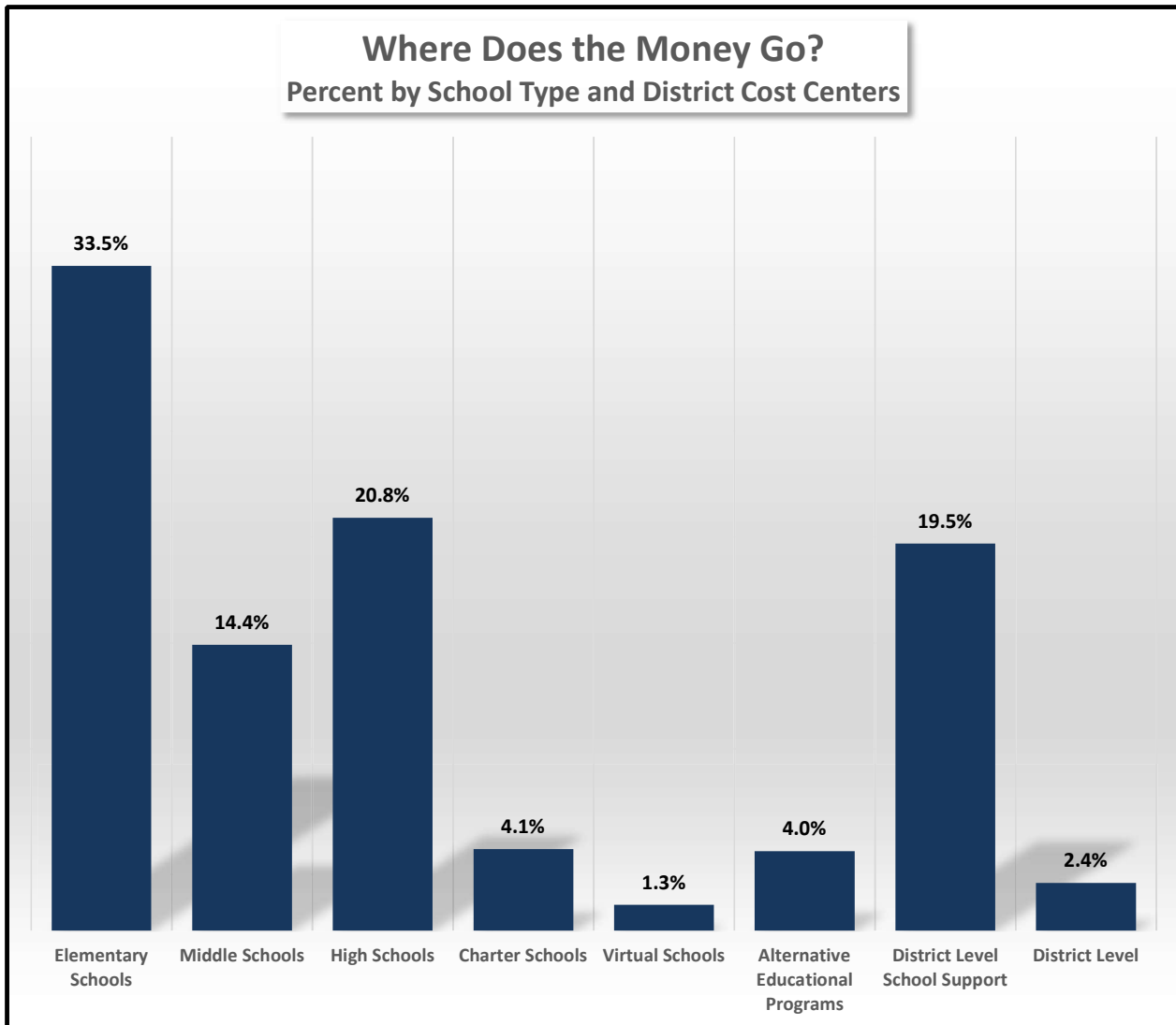
Major Object Grouping	% of Budget	Budget 2022-23
Salaries	58.0%	\$ 322,813,339
Benefits	22.0%	122,868,183
Purchased Services	8.8%	48,772,825
Energy Services	3.9%	21,945,604
Materials & Supplies	6.3%	35,155,328
Capital Outlay and Other Expenses	1.0%	5,779,554
Total Recurring Budget	100.0%	\$ 557,334,833





Seminole County Public Schools
General Fund - Operating - Recurring Budget by School Type and District Cost Centers
Fiscal Year 2022-23

Center Type Grouping	% of Budget	Budget 2022-23
Elementary Schools	33.5%	\$ 186,606,994
Middle Schools	14.4%	80,263,091
High Schools	20.8%	116,140,197
Charter Schools	4.1%	22,705,544
Virtual Schools	1.3%	7,109,448
Alternative Educational Programs	4.0%	22,509,942
District Level School Support	19.5%	108,901,898
District Level	2.4%	13,097,719
Total Recurring Budget	100.0%	\$ 557,334,833





SEMINOLE COUNTY
PUBLIC SCHOOLS

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Seminole County Public Schools
General Fund - Operating - Recurring Beginning Budget Comparison by School
Fiscal Years 2021-22 and 2022-23

		2021-22			2022-23		
		Budget			Budget		
		Salaries & Benefits	All Other	Total	Salaries & Benefits	All Other	Total
ELEMENTARY SCHOOLS							
0561	Altamonte	\$ 4,158,132.00	\$ 222,139.79	\$ 4,380,271.79	\$ 4,292,875.68	\$ 229,948.32	\$ 4,522,824.00
0801	Altermese Bentley	5,544,736.00	371,465.08	5,916,201.08	5,813,032.68	361,133.06	6,174,165.74
0031	Bear Lake	5,595,988.00	233,445.71	5,829,433.71	5,824,172.68	256,782.99	6,080,955.67
0441	Carillon	5,557,794.00	348,271.60	5,906,065.60	5,718,611.68	325,348.95	6,043,960.63
0202	Casselberry	4,388,958.00	180,825.57	4,569,783.57	4,658,543.68	241,103.85	4,899,647.53
0821	Crystal Lake	4,422,362.50	305,554.01	4,727,916.51	4,795,772.68	389,719.30	5,185,491.98
0531	Eastbrook	4,523,148.00	248,051.37	4,771,199.37	4,642,630.88	293,035.44	4,935,666.32
0041	English Estates	4,524,502.50	225,193.34	4,749,695.84	4,604,387.68	273,332.49	4,877,720.17
0502	Forest City	5,057,834.00	295,237.54	5,353,071.54	5,164,737.68	370,289.07	5,535,026.75
0051	Geneva	3,267,345.50	117,773.55	3,385,119.05	3,286,668.68	127,594.63	3,414,263.31
0271	Goldsgboro	5,189,283.00	278,150.71	5,467,433.71	5,408,043.68	356,021.96	5,764,065.64
0021	Hamilton	4,671,284.00	176,881.12	4,848,165.12	5,044,062.68	190,681.90	5,234,744.58
0691	Heathrow	4,286,841.00	206,427.39	4,493,268.39	4,579,778.68	193,517.67	4,773,296.35
0331	Highlands	3,664,458.00	264,570.05	3,929,028.05	3,611,868.68	337,470.39	3,949,339.07
0521	Idyllwilde	5,170,741.00	210,234.93	5,380,975.93	5,392,388.88	222,705.81	5,615,094.69
0171	Joan Walker	4,173,522.00	247,612.93	4,421,134.93	4,467,303.68	304,671.10	4,771,974.78
0111	John Evans	4,898,317.00	312,386.64	5,210,703.64	5,039,435.68	392,642.45	5,432,078.13
0661	Keeth	3,556,858.00	184,491.87	3,741,349.87	3,655,222.68	256,534.33	3,911,757.01
0081	Lake Mary	5,217,096.00	254,286.85	5,471,382.85	5,286,404.68	280,085.77	5,566,490.45
0601	Lake Orienta	4,218,250.00	253,069.99	4,471,319.99	4,343,478.68	298,321.77	4,641,800.45
0131	Lawton	4,673,970.00	247,383.55	4,921,353.55	4,794,581.68	309,527.50	5,104,109.18
0121	Layer	3,540,996.00	236,259.13	3,777,255.13	4,255,297.68	292,904.18	4,548,201.86
0091	Longwood	3,451,635.00	124,820.78	3,576,455.78	4,077,310.68	158,473.68	4,235,784.36
0301	Midway	5,370,039.50	302,318.53	5,672,358.03	5,559,052.68	303,610.28	5,862,662.96
0701	Partin	3,836,942.00	171,542.83	4,008,484.83	4,015,542.68	184,675.84	4,200,218.52
0141	Pine Crest	4,694,858.00	228,797.16	4,923,655.16	5,137,446.68	180,207.60	5,317,654.28
0361	Rainbow	4,345,773.00	219,852.69	4,565,625.69	4,774,350.68	217,032.77	4,991,383.45
0511	Red Bug	4,351,332.00	243,579.33	4,594,911.33	4,668,056.68	267,458.30	4,935,514.98
0581	Sabal Point	5,189,046.00	238,565.88	5,427,611.88	5,333,989.08	330,572.28	5,664,561.36
0401	Spring Lake	3,878,954.00	169,854.17	4,048,808.17	3,905,528.68	209,082.99	4,114,611.67
0681	Stenstrom	3,805,714.00	177,895.31	3,983,609.31	4,208,858.68	374,445.05	4,583,303.73
0611	Sterling Park	5,013,627.00	250,316.69	5,263,943.69	5,061,611.28	295,486.18	5,357,097.46
0651	Wekiva	4,710,357.00	187,951.83	4,898,308.83	5,157,715.68	238,434.79	5,396,150.47
0811	Wicklowl	4,710,027.00	274,604.20	4,984,631.20	4,993,636.68	326,895.09	5,320,531.77
0231	Wilson	5,500,218.00	262,999.19	5,763,217.19	5,771,979.68	550,950.49	6,322,930.17
0391	Winter Springs	3,849,655.00	177,101.21	4,026,756.21	3,987,638.68	185,779.89	4,173,418.57
0591	Woodlands	4,520,826.00	208,727.10	4,729,553.10	4,900,127.68	248,367.26	5,148,494.94
TOTAL ELEMENTARY SCHOOLS		<u>\$ 167,531,420.00</u>	<u>\$ 8,658,639.62</u>	<u>\$ 176,190,059.62</u>	<u>\$ 176,232,147.56</u>	<u>\$ 10,374,845.42</u>	<u>\$ 186,606,992.98</u>
MIDDLE SCHOOLS							
0671	Greenwood Lakes	\$ 4,832,175.00	\$ 316,564.91	\$ 5,148,739.91	\$ 4,910,593.47	\$ 356,370.29	\$ 5,266,963.76
0711	Indian Trails	5,268,875.00	310,325.36	5,579,200.36	5,747,241.47	422,474.32	6,169,715.79
0291	Jackson Heights	5,773,380.00	326,689.91	6,100,069.91	6,477,588.47	484,044.71	6,961,633.18
0721	Lawton Chiles	6,010,741.00	496,466.19	6,507,207.19	6,031,469.47	630,866.59	6,662,336.06
0731	Markham Woods	5,472,242.00	559,596.45	6,031,838.45	5,615,378.47	694,474.14	6,309,852.61
0182	Millennium	7,911,366.00	494,291.28	8,405,657.28	8,079,672.47	693,928.95	8,773,601.42
0101	Milwee	6,505,638.50	306,933.12	6,812,571.62	6,860,124.47	394,202.87	7,254,327.34
0621	Rock Lake	4,704,901.00	471,483.98	5,176,384.98	4,876,090.47	521,170.93	5,397,261.40
0151	Sanford	7,537,941.00	469,867.58	8,007,808.58	7,785,129.47	474,940.84	8,260,070.31
0201	South Seminole	5,778,248.00	445,755.42	6,224,003.42	5,982,320.47	525,928.86	6,508,249.33
0501	Teague	6,395,772.00	398,861.04	6,794,633.04	6,357,679.47	387,325.51	6,745,004.98
0541	Tuskawilla	5,409,263.00	400,161.26	5,809,424.26	5,373,074.47	581,000.59	5,954,075.06
TOTAL MIDDLE SCHOOLS		<u>\$ 71,600,542.50</u>	<u>\$ 4,996,996.50</u>	<u>\$ 76,597,539.00</u>	<u>\$ 74,096,362.64</u>	<u>\$ 6,166,728.60</u>	<u>\$ 80,263,091.24</u>

Seminole County Public Schools
General Fund - Operating - Recurring Beginning Budget Comparison by School
Fiscal Years 2021-22 and 2022-23

		2021-22			2022-23		
		Budget			Budget		
		Salaries & Benefits	All Other	Total	Salaries & Benefits	All Other	Total
HIGH SCHOOLS							
0251	Crooms Academy	\$ 4,002,644.40	\$ 365,255.21	\$ 4,367,899.61	\$ 4,096,227.10	\$ 268,826.86	\$ 4,365,053.96
0931	Hagerty	10,412,529.40	823,259.31	11,235,788.71	10,880,080.89	1,044,471.29	11,924,552.18
0491	Lake Brantley	12,609,234.40	1,310,329.88	13,919,564.28	12,710,516.36	1,614,335.75	14,324,852.11
0551	Lake Howell	10,216,760.40	974,999.82	11,191,760.22	10,472,436.54	1,344,869.92	11,817,306.46
0071	Lake Mary	12,942,086.40	928,143.65	13,870,230.05	13,256,332.36	1,022,721.80	14,279,054.16
0431	Lyman	11,607,682.40	1,172,213.49	12,779,895.89	11,430,778.89	1,303,790.67	12,734,569.56
0421	Oviedo	10,963,306.40	960,602.41	11,923,908.81	11,366,908.80	1,017,804.30	12,384,713.10
?181	Seminole	18,458,084.40	1,558,263.62	20,016,348.02	20,299,153.02	1,990,765.70	22,289,918.72
0911	Winter Springs	10,814,226.40	937,630.32	11,751,856.72	10,948,205.27	1,071,971.11	12,020,176.38
TOTAL HIGH SCHOOLS		\$ 102,026,554.60	\$ 9,030,697.71	\$ 111,057,252.31	\$ 105,460,639.23	\$ 10,679,557.40	\$ 116,140,196.63
CHARTER SCHOOLS							
9229	Choices in Learning	\$ -	\$ 5,240,087.00	\$ 5,240,087.00	\$ -	\$ 5,208,340.00	\$ 5,208,340.00
9263	Elevation High	-	273,484.00	273,484.00	-	1,385,595.00	1,385,595.00
9233	Galileo School	-	4,586,860.00	4,586,860.00	-	4,555,744.00	4,555,744.00
9255	Galileo School Skyway	-	4,889,904.00	4,889,904.00	-	5,874,247.00	5,874,247.00
9236	Seminole Science	-	3,706,414.00	3,706,414.00	-	4,042,510.00	4,042,510.00
9228	United Cerebral Palsy	-	1,861,818.00	1,861,818.00	-	1,639,108.00	1,639,108.00
TOTAL CHARTER SCHOOLS		\$ -	\$ 20,558,567.00	\$ 20,558,567.00	\$ -	\$ 22,705,544.00	\$ 22,705,544.00
VIRTUAL SCHOOLS							
7023	Academy of Digital Learning	\$ 73,207.00	\$ 36,470.00	\$ 109,677.00	\$ 74,799.00	\$ 20,732.35	\$ 95,531.35
7004	Virtual School-Secondary	4,778,795.00	3,118,797.00	7,897,592.00	5,571,911.45	1,442,005.60	7,013,917.05
TOTAL VIRTUAL SCHOOLS		\$ 4,852,002.00	\$ 3,155,267.00	\$ 8,007,269.00	\$ 5,646,710.45	\$ 1,462,737.95	\$ 7,109,448.40
OTHER EDUCATIONAL PROGRAMS							
9202	Alternative Education	\$ 500,163.00	\$ 10,867.00	\$ 511,030.00	\$ 444,545.00	\$ 10,847.00	\$ 455,392.00
9215	Boys Town	-	50,000.00	50,000.00	-	-	-
9224	Consequence Unit Program	533,344.00	5,492.00	538,836.00	517,633.00	5,492.00	523,125.00
0311	Endeavor	1,453,924.00	74,194.02	1,528,118.02	1,515,945.23	93,808.11	1,609,753.34
9211	Environmental Studies Ctr	4,875.00	12,030.00	16,905.00	5,100.00	12,030.00	17,130.00
3900	Family Empowerment-EO	-	134,070.00	134,070.00	-	-	-
0281	Hopper Center	530,607.00	42,343.40	572,950.40	541,344.55	36,775.96	578,120.51
0571	Journeys Academy	1,159,771.00	23,104.81	1,182,875.81	1,398,638.00	60,871.63	1,459,509.63
3518	Family Empowerment-UA	-	82,845.00	82,845.00	-	-	-
9225	Polk Correctional	75,331.00	3,000.00	78,331.00	65,352.00	3,000.00	68,352.00
9205	Pre-Kindergarten	3,078,987.00	30,732.00	3,109,719.00	3,379,190.00	104,460.00	3,483,650.00
9234	Seminole Cnty Detention Ctr	344,881.00	3,148.00	348,029.00	366,929.00	3,148.00	370,077.00
9218	TAPP-Child Care	-	24,000.00	24,000.00	-	36,000.00	36,000.00
9999	Undistributed FTE	-	9,210,282.00	9,210,282.00	434,824.00	13,474,009.00	13,908,833.00
TOTAL OTHR EDUC PRGMS		\$ 7,681,883.00	\$ 9,706,108.23	\$ 17,387,991.23	\$ 8,669,500.78	\$ 13,840,441.70	\$ 22,509,942.48

Seminole County Public Schools
General Fund - Operating - Recurring Beginning Budget Comparison by Department
Fiscal Years 2021-22 thru 2022-23

	2021-22			2022-23		
	Budget			Budget		
	Salaries & Benefits	All Other	Total	Salaries & Benefits	All Other	Total
Instruction, Instructional Support, and School Administration						
Information Services	\$ 4,296,829.00	\$ 1,246,818.50	\$ 5,543,647.50	\$ 4,539,169.00	\$ 150,454.50	\$ 4,689,623.50
Executive Director-Facilities Planning	-	-	-	16,529.00	2,000.00	18,529.00
Human Resources	146,769.00	10,000.00	156,769.00	145,522.00	10,000.00	155,522.00
District-wide Miscellaneous Line Items	5,234,458.16	11,305,730.00	16,540,188.16	13,887,000.00	7,984,775.00	21,871,775.00
Executive Directors-Elementary	615,773.00	8,973.00	624,746.00	885,871.00	8,920.00	894,791.00
Office of Communications	118,700.00	-	118,700.00	125,562.00	-	125,562.00
Employee & Government Relations	86,061.00	126,000.00	212,061.00	88,112.00	126,000.00	214,112.00
Executive Directors-Secondary	603,819.01	1,009,885.00	1,613,704.01	637,476.78	1,009,832.00	1,647,308.78
Risk Management	3,482,932.00	-	3,482,932.00	4,635,986.00	-	4,635,986.00
Student Assignment & Program Access	337,656.00	525,996.00	863,652.00	355,772.00	525,866.00	881,638.00
Teaching & Learning	2,337,815.50	1,694,128.00	4,031,943.50	2,141,262.00	2,744,073.00	4,885,335.00
Exceptional Student Support Services	10,729,459.00	646,857.00	11,376,316.00	11,526,530.02	465,564.00	11,992,094.02
ePathways	571,967.00	25,129.00	597,096.00	543,505.00	25,109.00	568,614.00
Midway Safe Harbor	-	-	-	1,877.00	-	1,877.00
ESOL/World Lang/Foreign Exchange	1,237,753.00	62,446.00	1,300,199.00	1,215,101.00	62,426.00	1,277,527.00
Instructional Excellence and Equity	163,207.00	128,662.92	291,869.92	177,277.00	135,979.50	313,256.50
School Safety & Security	-	4,880,521.50	4,880,521.50	-	5,173,978.00	5,173,978.00
Instructional Support	421,973.00	678,737.50	1,100,710.50	429,954.00	677,045.50	1,106,999.50
Instructional Resources	181,643.00	4,448,347.02	4,629,990.02	178,127.00	4,521,954.46	4,700,081.46
District-wide School Support	803,660.00	3,837,566.00	4,641,226.00	716,250.00	4,733,750.00	5,450,000.00
Title I Federal Program	50,600.00	-	50,600.00	50,477.00	-	50,477.00
TOTAL	\$ 31,421,074.67	\$ 30,635,797.44	\$ 62,056,872.11	\$ 42,297,359.80	\$ 28,357,726.96	\$ 70,655,086.76

Operation and Maintenance of Plant						
Information Services	\$ -	\$ 125,057.00	\$ 125,057.00	\$ -	\$ 15,057.00	\$ 15,057.00
Human Resources	102,569.00	-	102,569.00	109,652.00	-	109,652.00
Facilities Planning	-	84,400.00	84,400.00	-	33,320.00	33,320.00
Custodial Services	794,132.00	1,853,089.76	2,647,221.76	939,710.00	2,376,303.00	3,316,013.00
District-wide Miscellaneous Line Items	46,030.09	140,947.14	186,977.23	304,355.60	705,998.00	1,010,353.60
Risk Management	222,966.00	5,013,744.00	5,236,710.00	211,997.00	4,315,777.00	4,527,774.00
Exceptional Student Support Services	-	74,500.00	74,500.00	-	74,938.00	74,938.00
School Safety & Security	10,225.00	792,351.00	802,576.00	82,492.00	858,859.00	941,351.00
Maintenance-Operations	9,314,756.00	10,044,379.60	19,359,135.60	925,746.00	1,725,963.00	2,651,709.00
Transportation-Office	105,141.00	5,815.00	110,956.00	137,167.00	4,914.00	142,081.00
Transportation-Operations	-	3,987.00	3,987.00	-	3,160.00	3,160.00
Title I Federal Program	38,271.00	-	38,271.00	-	-	-
Finance Department	-	2,200.00	2,200.00	-	2,200.00	2,200.00
Midway Safe Harbor	-	-	-	45,410.00	-	45,410.00
TOTAL	\$ 10,634,090.09	\$ 18,140,470.50	\$ 28,774,560.59	\$ 2,756,529.60	\$ 10,116,489.00	\$ 12,873,018.60

Student Transportation						
Human Resources	\$ -	\$ 11,000.00	\$ 11,000.00	\$ -	\$ 11,000.00	\$ 11,000.00
District-wide Miscellaneous Line Items	87,649.11	-	87,649.11	282,713.00	-	282,713.00
Risk Management	153,704.00	-	153,704.00	209,104.00	-	209,104.00
Transportation-Office	17,980,556.00	46,560.00	18,027,116.00	18,648,458.00	118,130.00	18,766,588.00
Transportation-Operations	200,000.00	4,776,030.00	4,976,030.00	310,000.00	5,773,088.00	6,083,088.00
Executive Directors-Secondary	-	21,300.00	21,300.00	-	21,300.00	21,300.00
TOTAL	\$ 18,421,909.11	\$ 4,854,890.00	\$ 23,276,799.11	\$ 19,450,275.00	\$ 5,923,518.00	\$ 25,373,793.00

Seminole County Public Schools
General Fund - Operating - Recurring Beginning Budget Comparison by Department
Fiscal Years 2021-22 thru 2022-23

	2021-22			2022-23		
	Budget			Budget		
	Salaries & Benefits	All Other	Total	Salaries & Benefits	All Other	Total
Support Services						
Information Services	\$ 1,825,062.00	\$ 290,703.50	\$ 2,115,765.50	\$ 1,994,086.00	\$ 305,140.17	\$ 2,299,226.17
Finance	1,851,373.00	301,929.00	2,153,302.00	1,732,611.00	301,379.00	2,033,990.00
Accounting Services	261,586.00	-	261,586.00	252,267.00	-	252,267.00
Human Resources	2,664,845.00	236,587.00	2,901,432.00	2,621,702.00	236,567.00	2,858,269.00
Facilities Planning	298,477.00	62,084.00	360,561.00	333,542.00	62,064.00	395,606.00
Purchasing and Distribution Services	1,462,479.00	176,758.00	1,639,237.00	1,509,710.00	176,738.00	1,686,448.00
District-wide Miscellaneous Line Items	301,389.64	13,500.00	314,889.64	363,896.00	13,500.00	377,396.00
Office of Communications	43,729.00	-	43,729.00	45,246.00	-	45,246.00
Risk Management	83,515.00	12,000.00	95,515.00	114,431.00	12,000.00	126,431.00
School Safety and Security	52,345.00	1,820.00	54,165.00	-	1,800.00	1,800.00
Assessment and Accountability	101,062.00	32,500.00	133,562.00	204,164.00	32,500.00	236,664.00
Federal Projects and Resource Dev	139,356.00	4,095.00	143,451.00	147,830.00	4,095.00	151,925.00
TOTAL	\$ 9,085,218.64	\$ 1,131,976.50	\$ 10,217,195.14	\$ 9,319,485.00	\$ 1,145,783.17	\$ 10,465,268.17
General Administration						
Finance	\$ -	\$ 290,678.00	\$ 290,678.00	\$ -	\$ 290,678.00	\$ 290,678.00
Employee Benefits	-	31,570.00	31,570.00	-	-	-
School Board	351,486.00	81,349.00	432,835.00	360,498.00	99,849.00	460,347.00
Superintendent's Office	340,731.50	31,159.00	371,890.50	310,930.00	31,051.00	341,981.00
District-wide Miscellaneous Line Items	2,718.50	71,704.49	74,422.99	4,111.00	71,704.49	75,815.49
Executive Directors-Elementary	52,345.00	-	52,345.00	-	-	-
Employee & Government Relations	185,284.00	64,863.00	250,147.00	191,467.00	64,863.00	256,330.00
Executive Director-Legal Service	368,514.00	103,507.00	472,021.00	331,220.00	103,329.00	434,549.00
Risk Management	13,531.00	-	13,531.00	16,267.00	-	16,267.00
Instructional Excellence and Equity	-	7,336.00	7,336.00	-	-	-
TOTAL	\$ 1,314,610.00	\$ 682,166.49	\$ 1,996,776.49	\$ 1,214,493.00	\$ 661,474.49	\$ 1,875,967.49
Community Services						
Office of Communications	\$ 245,719.00	\$ 93,140.00	\$ 338,859.00	\$ 260,090.00	\$ 111,915.00	\$ 372,005.00
Risk Management	6,140.00	-	6,140.00	7,624.00	-	7,624.00
District-wide Miscellaneous Line Items	852.39	-	852.39	8,230.00	-	8,230.00
Community Involvement	123,672.00	96,454.00	220,126.00	129,415.00	96,434.00	225,849.00
Title I Federal Program	690.00	11,928.00	12,618.00	-	-	-
Foundation for SCPS	127,789.00	-	127,789.00	132,060.00	-	132,060.00
Midway Safe Harbor	-	-	-	600.00	10,115.00	10,715.00
TOTAL	\$ 504,862.39	\$ 201,522.00	\$ 706,384.39	\$ 538,019.00	\$ 218,464.00	\$ 756,483.00

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Budget
For Fiscal Years 2022 and 2023

Cost Center Number :

9002

Cost Center Name :

Information Services

Object	Description	2021-22			2022-23
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 4,639,804	\$ 4,612,534	\$ 4,443,545	\$ 4,885,750
200	Benefits	1,482,087	1,485,887	1,337,555	1,647,255
300	Purchased Services	57,071	113,778	96,447	57,071
400	Energy Services	7,199	8,312	7,312	7,199
500	Materials & Supplies	20,903	13,791	13,047	20,903
600	Capital Outlay	121,703	128,991	53,117	121,703
700	Other Expenses	5,473	11,157	7,289	10,473
	TOTAL	\$ 6,334,240	\$ 6,374,450	\$ 5,958,313	\$ 6,750,354

Cost Center Staffing Data

Code	Job Classification	2021-22	2022-23	Change
ADM	Administrator	18.5	19.5	1
ASP	Administrative Support Personnel	4	5	1
CLR	Clerical	43.5	43.5	0
NIP	Non-instructional Personnel	13	12	-1

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Budget
For Fiscal Years 2022 and 2023

Cost Center Number :

9004

Cost Center Name :

Finance

Object	Description	2021-22			2022-23
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 1,401,825	\$ 1,402,906	\$ 1,283,647	\$ 1,297,071
200	Benefits	449,548	450,289	420,193	435,540
300	Purchased Services	19,736	22,208	13,690	19,736
500	Materials & Supplies	7,083	10,191	13,175	7,083
600	Capital Outlay	25,601	16,311	2,486	25,106
700	Other Expenses	3,454	5,624	5,624	3,454
	TOTAL	<u>\$ 1,907,247</u>	<u>\$ 1,907,529</u>	<u>\$ 1,738,814</u>	<u>\$ 1,787,990</u>

Cost Center Staffing Data

Code	Job Classification	2021-22	2022-23	Change
ADM	Administrator	9	9	0
ASP	Administrative Support Personnel	2	3	1
CLR	Clerical	13	10	-3

Services Provided:

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

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Budget
For Fiscal Years 2022 and 2023

Cost Center Number :

9005

Cost Center Name :

Accounting Services

Object	Description	2021-22			2022-23
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 187,799	\$ 187,799	\$ 171,514	\$ 185,770
200	Benefits	73,787	73,787	57,780	66,497
	TOTAL	\$ 261,586	\$ 261,586	\$ 229,294	\$ 252,267

Cost Center Staffing Data

Code	Job Classification	2021-22	2022-23	Change
ASP	Administrative Support Personnel	1	0	-1
CLR	Clerical	3.5	3.5	0

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Budget
For Fiscal Years 2022 and 2023

Cost Center Number :

9007

Cost Center Name :

Human Resources

Object	Description	2021-22			2022-23
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 1,818,831	\$ 1,808,831	\$ 1,847,051	\$ 1,863,455
200	Benefits	608,538	608,515	611,024	663,569
300	Purchased Services	20,763	33,575	27,628	20,763
500	Materials & Supplies	30,341	30,341	26,866	30,341
600	Capital Outlay	21,897	11,297	926	21,897
700	Other Expenses	24,966	24,966	20,425	24,966
	TOTAL	\$ 2,525,336	\$ 2,517,525	\$ 2,533,920	\$ 2,624,991

Cost Center Staffing Data

Code	Job Classification	2021-22	2022-23	Change
ADM	Administrator	11.25	12.25	1
ASP	Administrative Support Personnel	11	11	0
CLR	Clerical	11.5	11.5	0

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

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Budget
For Fiscal Years 2022 and 2023

Cost Center Number :

9009

Cost Center Name :

Facilities Planning

Object	Description	2021-22			2022-23
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 231,763	\$ 231,699	\$ 245,002	\$ 256,821
200	Benefits	66,714	70,825	76,062	76,721
300	Purchased Services	15,925	22,207	11,216	15,925
500	Materials & Supplies	19,821	18,279	8,191	19,821
600	Capital Outlay	14,363	10,371	1,208	14,363
700	Other Expenses	11,955	13,405	6,194	11,955
	TOTAL	\$ 360,541	\$ 366,786	\$ 347,873	\$ 395,606

Cost Center Staffing Data

Code	Job Classification	2021-22	2022-23	Change
ADM	Administrator	2	2	0
CLR	Clerical	1	1	0

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Budget
For Fiscal Years 2022 and 2023

Cost Center Number :

9011

Cost Center Name :

Custodial Services

Object	Description	2021-22			2022-23
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 520,703	\$ 504,369	\$ 447,197	\$ 608,731
200	Benefits	216,369	213,203	142,860	257,777
500	Materials & Supplies	346	346	-	346
	TOTAL	\$ 737,418	\$ 717,918	\$ 590,056	\$ 866,854

Cost Center Staffing Data

Code	Job Classification	2021-22	2022-23	Change
ADM	Administrator	6	6	0
CLR	Clerical	0.53	0.53	0
NIP	Non-instructional Personnel	9	10	1

Services Provided:

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

The Custodial Services section of the Facilities Services Department for the District is decentralized. Custodial staff report and are managed directly by school-based administration. Custodial Services provides governmental and industry guidelines that govern cleaning methods and training to school custodians. The Director of Facilities Services, Custodial Manager, Assistant Custodial Manager, four Custodial Supervisors, five Head Custodians, as well as four custodians provide support for all District cleaning operations by monitoring appropriate use of cleaning supplies, chemicals, and equipment; implementing best practices for cleaning and scheduling; and overseeing school clean campus report pursuant to Board Policy po7420, performing routine custodial inspections at each site. Additionally, the Custodial Services team ensures all custodial staff have adequate training and recommends work assignments to school-based administration to maximize productivity, efficiency, and effectiveness. Custodial Services coordinates temporary staffing coverage, administers a District Floor Care Program to supplement school based custodial staff efforts, and provides emergency response support. Garbage and recycling collection at all SCPS sites also falls under Custodial Services' program management duties.

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Budget
For Fiscal Years 2022 and 2023

Cost Center Number :

9014

Cost Center Name :

Purchasing & Distribution Services

Object	Description	2021-22			2022-23
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 1,080,227	\$ 1,076,227	\$ 1,038,123	\$ 1,096,085
200	Benefits	379,552	380,130	340,487	409,965
300	Purchased Services	43,507	45,452	33,905	43,507
400	Energy Services	30,776	39,473	36,028	30,776
500	Materials & Supplies	25,428	14,801	13,604	25,428
600	Capital Outlay	9,059	29,226	22,571	9,059
700	Other Expenses	17,968	2,947	3,222	17,968
	TOTAL	\$ 1,586,517	\$ 1,588,257	\$ 1,487,940	\$ 1,632,788

Cost Center Staffing Data

Code	Job Classification	2021-22	2022-23	Change
ADM	Administrator	4	4	0
ASP	Administrative Support Personnel	3	3	0
CLR	Clerical	4	4	0
NIP	Non-instructional Personnel	12	12	0

Services Provided:

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Budget
For Fiscal Years 2022 and 2023

Cost Center Number :

9021

Cost Center Name :

School Board

Object	Description	2021-22			2022-23
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 256,649	\$ 248,694	\$ 265,783	\$ 258,584
200	Benefits	94,837	124,575	158,262	101,914
300	Purchased Services	24,429	22,604	22,575	23,629
500	Materials & Supplies	720	720	651	720
700	Other Expenses	24,200	21,469	21,468	25,000
	TOTAL	\$ 400,835	\$ 418,062	\$ 468,739	\$ 409,847

Cost Center Staffing Data

Code	Job Classification	2021-22	2022-23	Change
ASP	Administrative Support Personnel	1	1	0
NON	Miscellaneous Personnel	5	5	0

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Budget
For Fiscal Years 2022 and 2023

Cost Center Number :

9022

Cost Center Name :

Superintendent's Office

Object	Description	2021-22			2022-23
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 260,165	\$ 260,182	\$ 265,624	\$ 244,550
200	Benefits	80,567	80,627	106,875	66,380
300	Purchased Services	1,652	2,723	2,616	1,597
500	Materials & Supplies	-	912	461	-
600	Capital Outlay	-	535	-	-
700	Other Expenses	25,854	23,260	22,243	25,854
	TOTAL	<u>\$ 368,238</u>	<u>\$ 368,238</u>	<u>\$ 397,819</u>	<u>\$ 338,381</u>

Cost Center Staffing Data

Code	Job Classification	2021-22	2022-23	Change
ADM	Administrator	1	1	0
ASP	Administrative Support Personnel	1	1	0

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Budget
For Fiscal Years 2022 and 2023

Cost Center Number :

9024

Cost Center Name :

Assistant Superintendent - Elementary

Object	Description	2021-22			2022-23
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 333,105	\$ 333,105	\$ 293,237	\$ 266,258
200	Benefits	93,813	93,813	97,019	78,413
300	Purchased Services	2,250	3,311	2,983	2,250
500	Materials & Supplies	6,670	4,440	2,379	6,670
600	Capital Outlay	-	1,168	1,168	-
	TOTAL	\$ 435,838	\$ 435,838	\$ 396,786	\$ 353,591

Cost Center Staffing Data

Code	Job Classification	2021-22	2022-23	Change
ADM	Administrator	2	2	0
CLR	Clerical	1	2	1

Services Provided:

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Budget
For Fiscal Years 2022 and 2023

Cost Center Number :

9025

Cost Center Name :

Office of Communications

Object	Description	2021-22			2022-23
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 310,823	\$ 310,823	\$ 293,099	\$ 323,991
200	Benefits	97,325	97,389	85,253	106,907
300	Purchased Services	26,308	51,865	49,889	17,308
500	Materials & Supplies	2,109	5,452	5,336	1,904
600	Capital Outlay	5,117	5,608	5,608	3,117
700	Other Expenses	1,461	1,461	1,030	1,461
	TOTAL	\$ 443,143	\$ 472,598	\$ 440,216	\$ 454,688

Cost Center Staffing Data

Code	Job Classification	2021-22	2022-23	Change
ADM	Administrator	4	4	0
NIP	Non-instructional Personnel	1	1	0

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Budget
For Fiscal Years 2022 and 2023

Cost Center Number :

9026

Cost Center Name :

Employee & Government Relations

Object	Description	2021-22			2022-23
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 200,513	\$ 200,458	\$ 193,938	\$ 203,397
200	Benefits	61,082	61,137	74,241	65,982
300	Purchased Services	6,870	3,270	1,900	6,870
500	Materials & Supplies	-	1,000	1,042	-
700	Other Expenses	3,993	6,593	6,250	3,993
	TOTAL	\$ 272,458	\$ 272,458	\$ 277,372	\$ 280,242

Cost Center Staffing Data

Code	Job Classification	2021-22	2022-23	Change
ADM	Administrator	1	1	0
ASP	Administrative Support Personnel	1	1	0
SEA	Instructional Staff	1	1	0

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Budget
For Fiscal Years 2022 and 2023

Cost Center Number :

9027

Cost Center Name :

Assistant Superintendent - Secondary

Object	Description	2021-22			2022-23
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 270,694	\$ 269,660	\$ 282,122	\$ 272,846
200	Benefits	74,333	74,402	112,910	79,855
300	Purchased Services	8,415	7,610	6,699	8,415
500	Materials & Supplies	1,017	2,787	2,191	1,017
	TOTAL	\$ 354,459	\$ 354,459	\$ 403,922	\$ 362,133

Cost Center Staffing Data

Code	Job Classification	2021-22	2022-23	Change
ADM	Administrator	2	2	0
CLR	Clerical	1	1	0

Services Provided:

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

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

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Budget
For Fiscal Years 2022 and 2023

Cost Center Number :

9093

Cost Center Name :

Executive Director-Legal Service

Object	Description	2021-22			2022-23
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 292,419	\$ 292,700	\$ 269,085	\$ 257,104
200	Benefits	76,095	76,372	75,445	74,116
300	Purchased Services	38,929	37,490	25,853	38,155
500	Materials & Supplies	6,494	5,606	3,112	6,494
700	Other Expenses	818	2,701	2,701	1,480
	TOTAL	\$ 414,755	\$ 414,869	\$ 376,197	\$ 377,349

Cost Center Staffing Data

Code	Job Classification	2021-22	2022-23	Change
ADM	Administrator	2	2	0
ASP	Administrative Support Personnel	0.65	0.65	0

Services Provided:

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Budget
For Fiscal Years 2022 and 2023

Cost Center Number :

9094

Cost Center Name :

Student & School Success

Object	Description	2021-22			2022-23
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
300	Purchased Services	-	-	-	2,000
	TOTAL	\$ -	\$ -	\$ -	\$ 2,000

Cost Center Staffing Data

Code	Job Classification	2021-22	2022-23	Change
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Services Provided: <https://www.scps.k12.fl.us/district/departments/>

The primary responsibility of the Assistant Superintendent of Student & School Success is to provide oversight and support to targeted schools by ensuring that department operations and processes are monitored to maximize student achievement. Through district-wide coordination of educational functions and program management, we provide a direct line of communication between the school and district office. The department also coordinates and oversees the monitoring and review of school data to achieve assurances of the Differentiated Accountability requirements.

In addition, the department oversees the general supervision and management of the District's VPK Program. Duties also include monitoring of compliance, instruction, and the State VPK Performance Metric which is administered three times during the year.

As a member of the Superintendent's Cabinet, the Assistant Superintendent of Student & School Success is responsible for the preparation of Information and Action Items for School Board consideration, as well as other duties assigned by the Superintendent.

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Budget
For Fiscal Years 2022 and 2023

Cost Center Number :

9097

Cost Center Name :

Student Assign & Prgm Access

Object	Description	2021-22			2022-23
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 250,460	\$ 255,400	\$ 265,774	\$ 260,306
200	Benefits	87,196	88,671	86,365	95,466
300	Purchased Services	38,334	21,496	19,465	38,224
500	Materials & Supplies	1,718	8,941	8,868	1,718
600	Capital Outlay	-	5,000	800	-
700	Other Expenses	3,924	2,124	-	3,924
	TOTAL	\$ 381,632	\$ 381,632	\$ 381,271	\$ 399,638

Cost Center Staffing Data

Code	Job Classification	2021-22	2022-23	Change
ADM	Administrator	1.2	1.2	0
CLR	Clerical	4	4	0

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

The Student Assignment & Program Access Department oversees the various processes for student assignment and school choice which promote and support School Board policies as well as the School Board's applicable Strategic Plan System Initiatives. Those processes include student assignment procedures and school choice options that help minimize overcrowded conditions, promote and maintain a diverse student enrollment consistent with Constitutional requirements, accommodate family choice to the maximum extent possible, and support implementation of ePathways (educational pathways) to the maximum extent possible. The Student Assignment & Program Access Department also fields a large volume of general inquiries outside of student assignment procedures or school choice options and staff work diligently to provide answers for families or route inquiries to the correct staff members.

In addition, the Student Assignment & Program Access Department is responsible for creating awareness of these processes and options through strategic marketing efforts. The administrators in the Student Assignment & Program Access Department are responsible for overseeing the Magnet School Innovation Cycle and managing federal grants awarded through the Magnet Schools Assistance Program. The goal of the Magnet School Innovation Cycle is to ensure that all Seminole County Public Schools magnet programs develop a four-year improvement plan using district allocated and/or program generated magnet funds. Magnet Schools Assistance Program grants provide financial support for K-12 public schools and require grantees to implement specific magnet themes and curricula, hire quality teachers, provide specialized professional development, and encourage greater parental and community involvement.

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Budget
For Fiscal Years 2022 and 2023

Cost Center Number :

9201

Cost Center Name :

Teaching & Learning

Object	Description	2021-22			2022-23
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 950,279	\$ 960,551	\$ 971,300	\$ 966,665
200	Benefits	292,753	293,879	298,433	318,036
300	Purchased Services	133,970	99,884	101,602	133,970
500	Materials & Supplies	1,998	68,110	35,722	1,998
600	Capital Outlay	14,157	10,836	8,016	14,157
700	Other Expenses	18,586	8,736	7,719	18,586
	TOTAL	\$ 1,411,743	\$ 1,441,996	\$ 1,422,792	\$ 1,453,412

Cost Center Staffing Data

Code	Job Classification	2021-22	2022-23	Change
ADM	Administrator	3	3	0
SEA	Instructional Staff	8.5	8.5	0
CLR	Clerical	3	3	0

Services Provided:

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Budget
For Fiscal Years 2022 and 2023

Cost Center Number :

9203

Cost Center Name :

Student Support Services

Object	Description	2021-22			2022-23
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 5,712,694	\$ 5,713,559	\$ 5,408,208	\$ 5,723,932
200	Benefits	1,866,578	1,867,485	1,626,875	1,993,845
300	Purchased Services	54,532	56,229	55,851	53,122
500	Materials & Supplies	22,005	24,968	21,950	22,005
600	Capital Outlay	3,163	7,262	7,262	3,163
700	Other Expenses	52,176	44,019	44,019	52,176
	TOTAL	\$ 7,711,148	\$ 7,713,522	\$ 7,164,165	\$ 7,848,243

Cost Center Staffing Data

Code	Job Classification	2021-22	2022-23	Change
ADM	Administrator	9.05	9.05	0
SEA	Instructional Staff	77.75	78	0.2
CLR	Clerical	14.08	13.98	-0.1

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Budget
For Fiscal Years 2022 and 2023

Cost Center Number :

9204

Cost Center Name :

ePathways

Object	Description	2021-22			2022-23
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 223,250	\$ 224,650	\$ 179,525	\$ 194,336
200	Benefits	67,992	68,104	68,346	60,542
300	Purchased Services	6,177	6,886	3,335	6,177
500	Materials & Supplies	7,499	5,396	7,365	7,499
600	Capital Outlay	7,963	5,350	3,870	7,963
700	Other Expenses	3,470	5,965	4,176	3,470
	TOTAL	\$ 316,351	\$ 316,351	\$ 266,616	\$ 279,987

Cost Center Staffing Data

Code	Job Classification	2021-22	2022-23	Change
ADM	Administrator	1.6	1.6	0
SEA	Instructional Staff	0.1	0.1	0
CLR	Clerical	0.86	1.68	0.8

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Budget
For Fiscal Years 2022 and 2023

Cost Center Number :

9209

Cost Center Name :

Community Involvement

Object	Description	2021-22			2022-23
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 87,491	\$ 87,491	\$ 86,455	\$ 90,232
200	Benefits	36,181	36,215	25,834	39,183
300	Purchased Services	5,345	9,326	7,014	5,345
500	Materials & Supplies	13,347	7,948	7,948	13,347
600	Capital Outlay	3,259	3,657	2,884	3,259
700	Other Expenses	27,339	18,334	17,702	27,339
	TOTAL	\$ 172,962	\$ 162,970	\$ 147,837	\$ 178,705

Cost Center Staffing Data

Code	Job Classification	2021-22	2022-23	Change
ADM	Administrator	1	1	0
CLR	Clerical	1	1	0

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Budget
For Fiscal Years 2022 and 2023

Cost Center Number :

9210

Cost Center Name :

ESOL/World Languages/Foreign Exchange

Object	Description	2021-22			2022-23
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 794,909	\$ 794,909	\$ 610,412	\$ 787,928
200	Benefits	251,802	253,474	172,526	268,695
300	Purchased Services	13,332	10,896	10,896	9,332
500	Materials & Supplies	14,478	16,215	15,045	18,478
600	Capital Outlay	10,368	8,736	8,736	10,368
700	Other Expenses	4,248	8,542	8,132	4,248
	TOTAL	\$ 1,089,137	\$ 1,092,772	\$ 825,747	\$ 1,099,049

Cost Center Staffing Data

Code	Job Classification	2021-22	2022-23	Change
ADM	Administrator	2.8	2.8	0
SEA	Instructional Staff	8.5	8.5	0
CLR	Clerical	2	2	0

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Budget
For Fiscal Years 2022 and 2023

Cost Center Number :

9212

Cost Center Name :

Instructional Excellence and Equity

Object	Description	2021-22			2022-23
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 118,316	\$ 129,071	\$ 122,977	\$ 127,638
200	Benefits	30,266	32,696	52,312	34,339
300	Purchased Services	23,737	11,174	11,174	23,737
500	Materials & Supplies	5,658	4,840	4,840	5,658
600	Capital Outlay	-	1,750	1,750	-
700	Other Expenses	2,123	570	570	2,123
	TOTAL	\$ 180,100	\$ 180,100	\$ 193,623	\$ 193,495

Cost Center Staffing Data

Code	Job Classification	2021-22	2022-23	Change
ADM	Administrator	1	1	0

Services Provided:

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

The Deputy Superintendent for Instructional Excellence and System Equity provides general supervision and oversight of all policies and efforts related to instructional excellence and equity, post-unitary monitoring, and the School Board's Strategic Plan for Continuous Improvement. Departments supervised include Assessment and Accountability; East Coast Technical Assistance Center; ESOL/World Languages and Student Access; Federal Projects and Resource Development; Student Assignment & Program Access; and Teaching and Learning. Support and coordination services are provided to various departments and for numerous instructional processes/procedures. The Deputy Superintendent monitors financial records for Instructional Excellence and Equity, International Baccalaureate, and all supervised departments.

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Budget
For Fiscal Years 2022 and 2023

Cost Center Number :

9213

Cost Center Name :

School Safety & Security

Object	Description	2021-22			2022-23
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 37,583	\$ 37,583	\$ -	\$ 51,896
200	Benefits	14,762	14,762	-	18,757
700	Other Expenses	1,800	1,800	-	1,800
	TOTAL	\$ 54,145	\$ 54,145	\$ -	\$ 72,453

Cost Center Staffing Data

Code	Job Classification	2021-22	2022-23	Change
ASP	Administrative Support Personnel	0	1	1
CLR	Clerical	1	0	-1

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

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

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Budget
For Fiscal Years 2022 and 2023

Cost Center Number :

9214

Cost Center Name :

Assessment & Accountability

Object	Description	2021-22			2022-23
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 308,669	\$ 309,479	\$ 376,336	\$ 385,961
200	Benefits	83,307	84,722	100,164	113,613
300	Purchased Services	27,226	16,821	9,482	27,226
500	Materials & Supplies	20,350	15,569	4,966	20,350
600	Capital Outlay	11,918	11,928	2,156	11,918
700	Other Expenses	1,868	12,425	12,425	1,868
	TOTAL	\$ 453,338	\$ 450,945	\$ 505,529	\$ 560,936

Cost Center Staffing Data

Code	Job Classification	2021-22	2022-23	Change
ADM	Administrator	3.43	4.33	0.9

Services Provided:

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Budget
For Fiscal Years 2022 and 2023

Cost Center Number :

9301

Cost Center Name :

Instructional Resources

Object	Description	2021-22			2022-23
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 92,650	\$ 91,440	\$ 91,526	\$ 86,429
200	Benefits	28,801	28,885	28,973	29,517
300	Purchased Services	-	2,384	602	-
500	Materials & Supplies	3,883	1,717	2,670	3,883
600	Capital Outlay	290	1,400	891	290
700	Other Expenses	802	600	50	802
	TOTAL	\$ 126,426	\$ 126,426	\$ 124,712	\$ 120,921

Cost Center Staffing Data

Code	Job Classification	2021-22	2022-23	Change
ADM	Administrator	0.5	0.5	0
CLR	Clerical	1	1	0

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Budget
For Fiscal Years 2022 and 2023

Cost Center Number :

9401

Cost Center Name :

Maintenance-Operations

Object	Description	2021-22			2022-23
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 739,902	\$ 739,777	\$ 567,941	\$ 646,179
200	Benefits	278,741	278,866	199,585	254,807
300	Purchased Services	416,000	310,462	215,791	449,647
400	Energy Services	156,200	103,872	35,465	34,950
500	Materials & Supplies	164,200	278,406	129,106	164,200
600	Capital Outlay	26,000	65,117	28,246	26,000
700	Other Expenses	15,000	15,000	2,302	15,000
	TOTAL	\$ 1,796,043	\$ 1,791,500	\$ 1,178,436	\$ 1,590,783

Cost Center Staffing Data

Code	Job Classification	2021-22	2022-23	Change
ADM	Administrator	1	1	0
NIP	Non-instructional Personnel	14.14	14.14	0

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

The Facilities Services Department employs approximately 155 staff and is responsible for the operation and maintenance of approximately 10.5 million square feet of facilities and 1,741 acres of grounds belonging to Seminole County Public Schools. Responsibilities include all facets associated with the buildings and grounds, focusing on the maintenance and repair of the physical plant: heating, air conditioning, plumbing, interior/exterior finishes, flooring, roofing, electrical power, lighting, fencing, doors, locks, and fire alarms. Staff conduct, manage, and oversee a variety of inspections and contracts to include, but not limited to, fire safety, lift station, playgrounds, elevators, fire sprinklers, backflow preventers, and grounds maintenance. In addition, the Department manages and coordinates environmental standards and services to include, but not limited to, asbestos management, indoor air quality, drinking water, well permitting, underground tank remediation, hazardous waste management and other regulatory requirements.

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Budget
For Fiscal Years 2022 and 2023

Cost Center Number :

9500

Cost Center Name :

Transportation-Office

Object	Description	2021-22			2022-23
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 12,187,231	\$ 11,703,037	\$ 12,330,846	\$ 12,497,858
200	Benefits	5,582,862	5,479,739	4,780,459	5,990,908
300	Purchased Services	4,740	541,540	472,014	50,363
500	Materials & Supplies	-	22,433	18,902	19,467
600	Capital Outlay	-	29,486	18,333	5,000
700	Other Expenses	-	1,500	354	1,500
	TOTAL	\$ 17,774,833	\$ 17,777,735	\$ 17,620,908	\$ 18,565,096

Cost Center Staffing Data

Code	Job Classification	2021-22	2022-23	Change
ADM	Administrator	14	14	0
CLR	Clerical	24	24	0
NIP	Non-instructional Personnel	34	34	0
BUS	Bus Transportation Personnel	359	359	0

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Budget
For Fiscal Years 2022 and 2023

Cost Center Number :

9501

Cost Center Name :

Transportation-Operations

Object	Description	2021-22			2022-23
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
300	Purchased Services	216,448	318,954	295,504	359,170
400	Energy Services	-	933	961	-
500	Materials & Supplies	1,454,426	1,366,716	1,311,119	1,553,782
600	Capital Outlay	58,193	73,873	70,993	63,193
700	Other Expenses	-	430	730	-
	TOTAL	\$ 1,729,067	\$ 1,760,906	\$ 1,679,306	\$ 1,976,145

Cost Center Staffing Data

Code	Job Classification	2021-22	2022-23	Change
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Services Provided: <https://www.scps.k12.fl.us/district/departments/transportation/>

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Budget
For Fiscal Years 2022 and 2023

Cost Center Number :

9702

Cost Center Name :

Federal Projects and Resource Development

Object	Description	2021-22			2022-23
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 141,961	\$ 141,961	\$ 148,880	\$ 147,718
200	Benefits	46,180	46,180	48,496	50,589
300	Purchased Services	552	987	1,423	552
500	Materials & Supplies	2,796	1,862	1,337	2,796
600	Capital Outlay	126	625	625	126
700	Other Expenses	621	621	200	621
	TOTAL	\$ 192,236	\$ 192,236	\$ 200,961	\$ 202,402

Cost Center Staffing Data

Code	Job Classification	2021-22	2022-23	Change
ADM	Administrator	0.4	0.4	0
CLR	Clerical	2.1	2.1	0

Services Provided:

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Budget
For Fiscal Years 2022 and 2023

Cost Center Number :

9709

Cost Center Name :

Foundation for SCPS

Object	Description	2021-22			2022-23
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 100,810	\$ 100,810	\$ 102,912	\$ 102,826
200	Benefits	26,979	26,979	25,657	29,234
	TOTAL	\$ 127,789	\$ 127,789	\$ 128,570	\$ 132,060

Cost Center Staffing Data

Code	Job Classification	2021-22	2022-23	Change
ADM	Administrator	1	1	0

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

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



SEMINOLE COUNTY
PUBLIC SCHOOLS

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GENERAL FUND – MAINTENANCE OF PLANT

This section contains the following subsections:

- General Fund - Maintenance of Plant Fund Narrative
- General Fund - Maintenance of Plant Fund Budget Comparison to Prior Year's
- General Fund - Maintenance of Plant Fund Budget Comparison to Prior Year's Actual by Project
- District Level Cost Center General Fund – Maintenance of Plant Budget

***Seminole County Public Schools
General Fund – Maintenance of Plant
Fiscal Year 2022-23***

The General Fund - Maintenance of Plant (Fund 103) was established to account for maintenance activities associated with the Capital Project Fund - Capital Outlay Millages. The Maintenance of Plant Fund gets its funding from transfers in from the Capital Project Fund-Capital Outlay Milage to pay for maintenance related and other authorized expenditures as advertised in the Notice of Tax for School Capital Outlay that cannot be charged directly to the Capital Project Fund.

Maintenance of plant activities include maintaining the grounds, buildings, and equipment at an acceptable level of efficiency through repairs or preventive maintenance. The facility maintenance program is designed to maximize the efficiency of each building, minimize the need for major repairs and replacements, and to promote a safe and efficient use of space.

Seminole County Public Schools

General Fund - Maintenance of Plant Fund Budget Comparison to Prior Year's Actual For Fiscal Years 2022 and 2023

	2022 Final Budget	2022 Actual	2023 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Uses - expenditures				
Instruction				
Purchased Services	\$ 322,100.00	\$ 322,100.00	\$ -	\$ (322,100.00)
Total Instruction	<u>322,100.00</u>	<u>322,100.00</u>	<u>-</u>	<u>(322,100.00)</u>
Instructional Related Technology				
Purchased Services	176,513.26	176,513.26	-	(176,513.26)
Total Instructional Related Technology	<u>176,513.26</u>	<u>176,513.26</u>	<u>-</u>	<u>(176,513.26)</u>
Facilities Acquisition and Construction				
Other	1,217,826.38	1,172,943.81	1,159,177.57	(13,766.24)
Total Facilities Acquisition and Construction	<u>1,217,826.38</u>	<u>1,172,943.81</u>	<u>1,159,177.57</u>	<u>(13,766.24)</u>
Operation of Plant				
Purchased Services	3,449,497.80	3,426,163.34	2,273,334.46	(1,152,828.88)
Capital Outlay	30,817.20	-	30,817.20	30,817.20
Total Operation of Plant	<u>3,480,315.00</u>	<u>3,426,163.34</u>	<u>2,304,151.66</u>	<u>(1,122,011.68)</u>
Maintenance of Plant				
Salaries	5,789,575.88	5,646,858.81	6,409,555.00	762,696.19
Benefits	2,193,518.80	1,940,535.65	2,615,759.00	675,223.35
Purchased Services	9,481,487.86	6,954,136.91	12,328,747.48	5,374,610.57
Energy Services	283,005.78	258,241.00	-	(258,241.00)
Materials & Supplies	2,002,674.35	1,701,215.10	1,944,384.10	243,169.00
Capital Outlay	76,787.71	24,000.36	45,413.26	21,412.90
Total Maintenance of Plant	<u>19,827,050.38</u>	<u>16,524,987.83</u>	<u>23,343,858.84</u>	<u>6,818,871.01</u>
Administrative Technology Services				
Purchased Services	3,696,203.63	3,215,063.99	5,060,486.92	1,845,422.93
Capital Outlay	122,975.00	97,850.00	25,125.00	(72,725.00)
Total Administrative Technology Services	<u>3,819,178.63</u>	<u>3,312,913.99</u>	<u>5,085,611.92</u>	<u>1,772,697.93</u>
Total uses	<u>28,842,983.65</u>	<u>24,935,622.23</u>	<u>31,892,799.99</u>	<u>6,957,177.76</u>
Other financing sources				
Transfers in from capital outlay funds	26,160,862.33	22,253,500.91	31,892,799.99	9,639,299.08
Total other financing sources	<u>26,160,862.33</u>	<u>22,253,500.91</u>	<u>31,892,799.99</u>	<u>9,639,299.08</u>
Net change in fund balance	<u>(2,682,121.32)</u>	<u>(2,682,121.32)</u>	<u>-</u>	<u>2,682,121.32</u>
Fund balance				
Beginning of year	2,682,121.32	2,682,121.32	-	(2,682,121.32)
Ending Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Seminole County Public Schools

General Fund - Maintenance of Plant Fund Budget Comparison to Prior Year's Actual by Project For Fiscal Years 2022 and 2023

	2022 Final Budget	2022 Actual	2023 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Uses - expenditures				
Projects				
No Project	\$ 10,682,207.47	9,699,647.64	\$ 11,655,683.83	\$ 1,956,036.19
ARP-ESSER III COVID Suppl	28,151.27	\$ 28,151.27	-	(28,151.27)
Self Insurance Allocation	3,449,252.71	3,449,252.71	2,017,187.00	(1,432,065.71)
Seasonal Regular Supplements	1,287.67	1,287.67	-	(1,287.67)
Risk Management	175,830.95	22,654.17	403,176.78	380,522.61
Stadium Improvements	96,000.00	57,470.18	134,529.82	77,059.64
Learn Mgmt Sys for Digital Cur	322,100.00	322,100.00	-	(322,100.00)
BackflowPrevention Inspect/Rep	99,401.93	39,897.07	165,504.86	125,607.79
Bleachers -Maintain/Repair D/W	57,679.42	27,914.42	159,765.00	131,850.58
Custodial Equip. Maint/Repair	127,047.40	23,810.40	203,237.00	179,426.60
Playground EWF & Mulch D/W	106,660.00	106,260.00	150,400.00	44,140.00
Fencing Repair District Wide	129,015.44	129,015.44	150,000.00	20,984.56
Fire/Health/Safety InspRepair	153,652.38	13,966.95	889,685.43	875,718.48
Flooring Repairs D/W	835,706.32	665,661.11	220,045.21	(445,615.90)
Gym Floor Resurfacing D/W	24,800.57	2,822.97	88,277.60	85,454.63
HVAC Repairs D/W	1,592,245.12	1,338,871.95	2,453,364.46	1,114,492.51
Irrigation Maintain/Repair D/W	44,467.64	34,620.84	9,846.80	(24,774.04)
Maintenance Work Order System	64,492.75	46,937.75	70,086.00	23,148.25
Overhead Door Drop Test/Repair	39,413.84	35,353.84	45,560.00	10,206.16
Pavement / Asphalt Repairs D/W	88,809.31	84,006.55	54,802.76	(29,203.79)
Pavilion Repairs D/W	130,479.83	130,479.83	100,000.00	(30,479.83)
Pool Repairs D/W	9,671.59	9,671.59	50,000.00	40,328.41
Retention Ponds MaintenanceD/W	111,300.00	111,300.00	100,000.00	(11,300.00)
Roof Cleaning-Maintain/Repair	280,021.76	225,965.90	154,055.86	(71,910.04)
Window Repairs D/W	4,842.00	4,607.21	234.79	(4,372.42)
Termite Bonds	3,123.56	3,123.56	-	(3,123.56)
Vehicle Leasing & Maintenance	217,501.77	217,501.77	380,000.00	162,498.23
Mechanic's PD, Train & Cert.	-	-	20,268.00	20,268.00
Sidewalk Repair	55,077.65	55,077.65	-	(55,077.65)
Generators	64,047.31	55,294.14	38,753.17	(16,540.97)
IP CameraPreventiveMaintenance	22,272.00	-	22,272.00	22,272.00
Track/Court Refurbishment	128,273.96	128,273.96	80,000.00	(48,273.96)
Interior Painting	1,104,012.07	700,978.07	1,228,034.00	527,055.93
Exterior Painting	1,006,727.89	623,866.76	1,332,861.13	708,994.37
Environmental Test & Inspect	793,570.61	769,210.90	389,359.71	(379,851.19)
Elevator Refurbishment	362,476.68	139,419.31	723,057.37	583,638.06
Hot Water Heaters	111,123.27	111,123.27	100,000.00	(11,123.27)
IS Contracted Svcs.-Capital	4,040,247.89	3,533,983.25	5,123,411.92	1,589,428.67
Transfers for Portables Leases	62,177.20	8,080.00	304,097.20	296,017.20
Transfers for Charter Schools	1,124,057.00	1,124,057.00	1,114,295.00	(9,762.00)
HVAC Controls	527,087.62	344,352.13	182,735.49	(161,616.64)
School Hardening Grant	10,610.00	10,610.00	-	(10,610.00)
District-wide Floors	12,727.97	8,596.21	639,131.76	630,535.55
District-wide reroofing	25,598.90	25,598.90	400,000.00	374,401.10
District-wide communication	37,964.44	31,467.39	106,497.05	75,029.66
Sport Field Lighting	12,744.88	12,744.88	-	(12,744.88)
Sewer Line Rplmt & Plumbing Up	9,982.50	8,377.08	1,605.42	(6,771.66)
Bleacher Upgrades-Stadiums	-	-	25,000.00	25,000.00

Seminole County Public Schools

General Fund - Maintenance of Plant Fund Budget Comparison to Prior Year's Actual by Project For Fiscal Years 2022 and 2023

	2022 Final Budget	2022 Actual	2023 Beginning Budget	Beginning Budget Compared to Prior Year Actual
School Hardening Grant 2	49,953.51	30,054.28	19,899.23	(10,155.05)
Facilities Needs Assessment	-	-	75,000.00	75,000.00
Student Location Tracking Svc	1,400.00	1,400.00	213,050.00	211,650.00
School Capital Outlay	28,380.92	28,380.92	-	(28,380.92)
Electronic Locks	-	-	20,000.00	20,000.00
Fire Safety Main/Repair	255,066.81	255,066.81	-	(255,066.81)
Grant-School Hardening 3	33,205.87	8,222.53	24,983.34	16,760.81
Project Mgmt Software	51,500.00	51,500.00	53,045.00	1,545.00
Small Projects	37,534.00	37,534.00	-	(37,534.00)
Total Projects	<u>28,842,983.65</u>	<u>24,935,622.23</u>	<u>31,892,799.99</u>	<u>6,957,177.76</u>
Total uses	<u>28,842,983.65</u>	<u>24,935,622.23</u>	<u>31,892,799.99</u>	<u>6,957,177.76</u>
Other financing sources				
Transfers in from capital outlay funds	<u>26,160,862.33</u>	<u>22,253,500.91</u>	<u>31,892,799.99</u>	<u>9,639,299.08</u>
Total other financing sources	<u>26,160,862.33</u>	<u>22,253,500.91</u>	<u>31,892,799.99</u>	<u>9,639,299.08</u>
Net change in fund balance	<u>(2,682,121.32)</u>	<u>(2,682,121.32)</u>	<u>-</u>	<u>2,682,121.32</u>
Fund balance				
Beginning of year	<u>2,682,121.32</u>	<u>2,682,121.32</u>	<u>-</u>	<u>(2,682,121.32)</u>
Ending Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Seminole County Public Schools
District Level Cost Center General Fund - Maintenance of Plant Budget
For Fiscal Years 2022 and 2023

Cost Center Number :

9401

Cost Center Name :

Maintenance-Operations

Object	Description	2021-22			2022-23
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 6,162,667	\$ 5,762,366	\$ 5,619,649	\$ 6,409,555
200	Benefits	2,234,974	2,154,175	1,901,192	2,598,572
300	Purchased Services	984,900	1,120,426	761,905	-
400	Energy Services	112,000	283,006	258,241	-
500	Materials & Supplies	1,069,908	1,352,599	1,156,399	1,664,997
600	Capital Outlay	14,000	9,636	2,262	-
	TOTAL	<u>\$ 10,578,449</u>	<u>\$ 10,682,207</u>	<u>\$ 9,699,648</u>	<u>\$ 10,673,124</u>

Cost Center Staffing Data

Code	Job Classification	2021-22	2022-23	Change
ADM	Administrator	20	22	2
ASP	Administrative Support Personnel	1	1	0
CLR	Clerical	3	3	0
NIP	Non-instructional Personnel	116	116	0

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

The Facilities Services Department employs approximately 155 staff and is responsible for the operation and maintenance of approximately 10.5 million square feet of facilities and 1,741 acres of grounds belonging to Seminole County Public Schools. Responsibilities include all facets associated with the buildings and grounds, focusing on the maintenance and repair of the physical plant: heating, air conditioning, plumbing, interior/exterior finishes, flooring, roofing, electrical power, lighting, fencing, doors, locks, and fire alarms. Staff conduct, manage, and oversee a variety of inspections and contracts to include, but not limited to, fire safety, lift station, playgrounds, elevators, fire sprinklers, backflow preventers, and grounds maintenance. In addition, the Department manages and coordinates environmental standards and services to include, but not limited to, asbestos management, indoor air quality, drinking water, well permitting, underground tank remediation, hazardous waste management and other regulatory requirements.

GENERAL FUND – VOTED ADDITIONAL OPERATING MILLAGE

This section contains the following subsections:

- General Fund – Voted Additional Operating Fund Budget Comparison to Prior Year's Actual

NOTE: The Voted Additional Operating Millage Fund 101 has been closed out into Fund 100 as of June 30, 2022. The remaining unspent funds totaling \$357,688 have been transferred to Fund 100 as of this date.

Seminole County Public Schools

General Fund - Voted Additional Operating Fund Budget Comparison to Prior Year's Actual For Fiscal Years 2022 and 2023

	2022 Final Budget	2022 Actual	2023 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Uses - expenditures				
Instruction				
Benefits	390.64	390.64	-	(390.64)
Purchased Services	32,017.41	32,017.41	-	(32,017.41)
Materials & Supplies	4,026.55	4,026.55	-	(4,026.55)
Capital Outlay	90,045.16	90,045.16	-	(90,045.16)
Other	26,940.00	26,940.00	-	(26,940.00)
Total Instruction	<u>153,419.76</u>	<u>153,419.76</u>	-	<u>(153,419.76)</u>
Instructional & Curriculum Development Svcs				
Salaries	5,407.80	5,407.80	-	(5,407.80)
Benefits	1,121.10	1,121.10	-	(1,121.10)
Total Instructional & Curriculum Development Svcs	<u>6,528.90</u>	<u>6,528.90</u>	-	<u>(6,528.90)</u>
Instructional Staff Training Svcs				
Salaries	1,200.00	1,200.00	-	(1,200.00)
Benefits	89.29	89.29	-	(89.29)
Total Instructional Staff Training Svcs	<u>1,289.29</u>	<u>1,289.29</u>	-	<u>(1,289.29)</u>
Instructional Related Technology				
Purchased Services	12,914.92	12,914.92	-	(12,914.92)
Materials & Supplies	61.56	61.56	-	(61.56)
Capital Outlay	312,168.83	312,168.83	-	(312,168.83)
Total Instructional Related Technology	<u>325,145.31</u>	<u>325,145.31</u>	-	<u>(325,145.31)</u>
Facilities Acquisition and Construction				
Materials & Supplies	2,020.48	2,020.48	-	(2,020.48)
Capital Outlay	19,220.56	19,220.56	-	(19,220.56)
Total Facilities Acquisition and Construction	<u>21,241.04</u>	<u>21,241.04</u>	-	<u>(21,241.04)</u>
Maintenance of Plant				
Materials & Supplies	82.88	82.88	-	(82.88)
Total Maintenance of Plant	<u>82.88</u>	<u>82.88</u>	-	<u>(82.88)</u>
Administrative Technology Services				
Purchased Services	954,902.48	954,902.48	-	(954,902.48)
Capital Outlay	80,964.00	80,964.00	-	(80,964.00)
Total Administrative Technology Services	<u>1,035,866.48</u>	<u>1,035,866.48</u>	-	<u>(1,035,866.48)</u>
Community Services				
Energy Services	863.06	863.06	-	(863.06)
Total Community Services	<u>863.06</u>	<u>863.06</u>	-	<u>(863.06)</u>
Total uses	<u>1,544,436.72</u>	<u>1,544,436.72</u>	-	<u>(1,544,436.72)</u>
Other financing sources				
Interfund activity	(357,688.00)	(357,688.00)	-	357,688.00
Total other financing sources	<u>(357,688.00)</u>	<u>(357,688.00)</u>	-	<u>357,688.00</u>
Net change in fund balance	<u>(1,902,124.72)</u>	<u>(1,902,124.72)</u>	-	<u>1,902,124.72</u>
Fund balance				
Beginning of year	1,902,124.72	1,902,124.72	-	(1,902,124.72)
Ending Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GENERAL FUND - EXTENDED DAY PROGRAM ("KidZone & Beyond")

This section contains the following subsections:

- General Fund - Extended Day Program (KidZone & Beyond) Narrative
- General Fund - Extended Day Program Budget Comparison to Prior Year's Actual

Seminole County Public Schools
General Fund - Extended Day Program (“KidZone & Beyond”)
Fiscal Year 2022-23

The General Fund - Extended Day Program (Fund 121) was established to account for the KidZone & Beyond Program. This program offers children a safe, healthy, and stimulating environment for before- and after-school childcare, after-school enrichment, and summer camp. Income from this program supports the School Board’s operating budget.

Children participating in before- and after- care programs typically are also involved in school for a considerable portion of the day, often in a regimented routine that generally allows for group activities. The KidZone & Beyond Program’s underlying principle is that children need a natural and supportive before- and after-school environment with a schedule designed to implement a fun, engaging experience while monitoring homework completion.

Childcare and enrichment services are available on 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 37 elementary schools and 12 middle schools participating in the KidZone & Beyond Program; 39 of these provide before- and after-school care, 2 provide before-school care only, and 8 provide after-school care only services. The KidZone & Beyond Program provides quality childcare services at a minimal cost to parents.

- **Hours**

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

- **Fees**

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

Seminole County Public Schools

General Fund - Extended Day Program Budget Comparison to Prior Year's Actual For Fiscal Years 2022 and 2023

	2022 Final Budget	2022 Actual	2023 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Investment income	1,000.00	(11,525.07)	1,000.00	12,525.07
Other fees	3,988,591.09	3,948,983.09	3,726,900.00	(222,083.09)
Total local sources	<u>3,989,591.09</u>	<u>3,937,458.02</u>	<u>3,727,900.00</u>	<u>(209,558.02)</u>
Total sources	<u>3,989,591.09</u>	<u>3,937,458.02</u>	<u>3,727,900.00</u>	<u>(209,558.02)</u>
Uses - expenditures				
Community Services				
Salaries	294,887.33	268,940.20	328,122.00	59,181.80
Benefits	283,999.06	239,735.32	326,930.00	87,194.68
Purchased Services	669,088.72	658,412.38	669,386.12	10,973.74
Energy Services	-	-	250.00	250.00
Materials & Supplies	227,256.64	224,375.63	276,050.00	51,674.37
Capital Outlay	9,265.90	1,345.22	18,740.00	17,394.78
Other	816,410.22	816,410.22	980,850.00	164,439.78
Total Community Services	<u>2,300,907.87</u>	<u>2,209,218.97</u>	<u>2,600,328.12</u>	<u>391,109.15</u>
Total uses	<u>2,300,907.87</u>	<u>2,209,218.97</u>	<u>2,600,328.12</u>	<u>391,109.15</u>
Other financing uses				
Interfund activity	(1,000,000.00)	(999,999.96)	(1,000,000.00)	(0.04)
Total other financing uses	<u>(1,000,000.00)</u>	<u>(999,999.96)</u>	<u>(1,000,000.00)</u>	<u>(0.04)</u>
Net change in fund balance	<u>688,683.22</u>	<u>728,239.09</u>	<u>127,571.88</u>	<u>(600,667.21)</u>
Fund balance				
Beginning of year	<u>212,264.37</u>	<u>212,264.37</u>	<u>940,503.46</u>	<u>728,239.09</u>
Ending Balance	<u>\$ 900,947.59</u>	<u>\$ 940,503.46</u>	<u>\$ 1,068,075.34</u>	<u>\$ 127,571.88</u>



SEMINOLE COUNTY
PUBLIC SCHOOLS

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DEBT SERVICE FUNDS

This section contains the following subsections:

- Debt Service Funds Narrative
- Debt Service Funds Budget Comparison to Prior Year's Actual
- Debt Service Funds – Certificates of Participation Budget Comparison to Prior Year's Actual
- Debt Service Funds – State Board of Education (SBE) Bonds Budget Comparison to Prior Year's Actual

Seminole County Public Schools
Debt Service Funds
Fiscal Year 2022-23

Debt Service Funds are 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 the 1.50 Mill property tax levy and, to a lesser extent, impact fees and the unused portion of COPs proceeds. Debt Service for the 2016C COPs issue includes impact-fee funded scheduled balloon payments. Other COPs issues are funded with property tax revenues. 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 by the District's portion of the State-assessed motor vehicle license tax and paid by the State of Florida on behalf of the School District.

The COPs outstanding principal balances at June 30, 2022, totaled \$97,935,000. COPs are financing arrangements that are in the form of lease-purchase agreements that finance capital outlay projects. Revenue from the 1.50 Mill property tax levy is recorded in the Capital Projects Fund and transferred to the Debt Service Fund to cover principal and interest payments. Current annual debt service requirements, minus any available Debt Service Fund carryover balances, minus any interest earnings in the Debt Service Funds, determines how much is transferred in from the Capital Projects Fund each year. Minimum lease payments extend through 2036.

The SBE bonds outstanding principal balances at June 30, 2022, totaled \$3,491,000. The State Board of Education issues these serial bonds on behalf of the District. Principal and interest due on the SBE bonds are paid by the Department of Education (DOE) on behalf of the School District with the District's portion of the State-assessed motor vehicle license tax. Each year, the State Department of Education provides the School Board with "book entry" information summarizing the District's revenue and related debt service expenditures on these bonds. Debt service on SBE bonds extends through 2028.

Seminole County Public Schools

Debt Service Funds Budget Comparison to Prior Year's Actual For Fiscal Years 2022 and 2023

	2022 Final Budget	2022 Actual	2023 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
State sources:				
CO&DS distribution	\$ 876,252.18	\$ 860,766.07	\$ 830,730.00	\$ (30,036.07)
Total state sources	<u>876,252.18</u>	<u>860,766.07</u>	<u>830,730.00</u>	<u>(30,036.07)</u>
Local sources:				
Investment income	6,601.34	7,695.00	910.00	(6,785.00)
Total local sources	<u>6,601.34</u>	<u>7,695.00</u>	<u>910.00</u>	<u>(6,785.00)</u>
Total sources	<u>882,853.52</u>	<u>868,461.07</u>	<u>831,640.00</u>	<u>(36,821.07)</u>
Uses - expenditures				
Debt service:				
Principal	19,917,000.00	19,917,000.00	21,628,000.00	1,711,000.00
Interest	4,278,249.00	4,265,557.80	3,621,803.00	(643,754.80)
Other charges	132,779.47	46,985.57	13,450.00	(33,535.57)
Payments To Refunding Escrow Agent	16,680,000.00	16,680,000.00	-	(16,680,000.00)
Total debt service	<u>41,008,028.47</u>	<u>40,909,543.37</u>	<u>25,263,253.00</u>	<u>(15,646,290.37)</u>
Total uses	<u>41,008,028.47</u>	<u>40,909,543.37</u>	<u>25,263,253.00</u>	<u>(15,646,290.37)</u>
Other financing sources				
Transfers in from capital outlay funds	21,587,378.52	21,585,009.00	24,432,523.00	2,847,514.00
Issuance of certificates of participation	16,680,000.00	16,680,000.00	-	(16,680,000.00)
Total other financing sources	<u>38,267,378.52</u>	<u>38,265,009.00</u>	<u>24,432,523.00</u>	<u>(13,832,486.00)</u>
Net change in fund balances	<u>(1,857,796.43)</u>	<u>(1,776,073.30)</u>	<u>910.00</u>	<u>1,776,983.30</u>
Fund balances				
Beginning of year	1,991,525.72	1,991,525.72	215,452.42	(1,776,073.30)
Ending Balance	<u>\$ 133,729.29</u>	<u>\$ 215,452.42</u>	<u>\$ 216,362.42</u>	<u>\$ 910.00</u>

Seminole County Public Schools

Debt Service Funds - Certificates of Participation Budget Comparison to Prior Year's Actual For Fiscal Years 2022 and 2023

	2022 Final Budget	2022 Actual	2023 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Investment income	6,601.34	7,695.00	910.00	(6,785.00)
Total local sources	<u>6,601.34</u>	<u>7,695.00</u>	<u>910.00</u>	<u>(6,785.00)</u>
Total sources	<u>6,601.34</u>	<u>7,695.00</u>	<u>910.00</u>	<u>(6,785.00)</u>
Uses - expenditures				
Debt service:				
Principal	19,230,000.00	19,230,000.00	20,955,000.00	1,725,000.00
Interest	4,089,069.00	4,076,377.80	3,464,073.00	(612,304.80)
Other charges	132,458.90	46,665.00	13,450.00	(33,215.00)
Payments To Refunding Escrow Agent	<u>16,680,000.00</u>	<u>16,680,000.00</u>	-	<u>(16,680,000.00)</u>
Total debt service	<u>40,131,527.90</u>	<u>40,033,042.80</u>	<u>24,432,523.00</u>	<u>(15,600,519.80)</u>
Total uses	<u>40,131,527.90</u>	<u>40,033,042.80</u>	<u>24,432,523.00</u>	<u>(15,600,519.80)</u>
Other financing sources				
Transfers in from capital outlay funds	21,587,378.52	21,585,009.00	24,432,523.00	2,847,514.00
Issuance of certificates of participation	<u>16,680,000.00</u>	<u>16,680,000.00</u>	-	<u>(16,680,000.00)</u>
Total other financing sources	<u>38,267,378.52</u>	<u>38,265,009.00</u>	<u>24,432,523.00</u>	<u>(13,832,486.00)</u>
Net change in fund balances	<u>(1,857,548.04)</u>	<u>(1,760,338.80)</u>	<u>910.00</u>	<u>1,761,248.80</u>
Fund balances				
Beginning of year	1,896,703.73	1,896,703.73	136,364.93	(1,760,338.80)
Ending Balance	<u>\$ 39,155.69</u>	<u>\$ 136,364.93</u>	<u>\$ 137,274.93</u>	<u>\$ 910.00</u>

Seminole County Public Schools

Debt Service Funds - State Board of Education (SBE) Bonds Budget Comparison to Prior Year's Actual For Fiscal Years 2022 and 2023

	2022 Final Budget	2022 Actual	2023 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
State sources:				
CO&DS distribution	\$ 876,252.18	\$ 860,766.07	\$ 830,730.00	\$ (30,036.07)
Total state sources	<u>876,252.18</u>	<u>860,766.07</u>	<u>830,730.00</u>	<u>(30,036.07)</u>
Total sources	<u>876,252.18</u>	<u>860,766.07</u>	<u>830,730.00</u>	<u>(30,036.07)</u>
Uses - expenditures				
Debt service:				
Principal	687,000.00	687,000.00	673,000.00	(14,000.00)
Interest	189,180.00	189,180.00	157,730.00	(31,450.00)
Other charges	<u>320.57</u>	<u>320.57</u>	<u>-</u>	<u>(320.57)</u>
Total debt service	<u>876,500.57</u>	<u>876,500.57</u>	<u>830,730.00</u>	<u>(45,770.57)</u>
Total uses	<u>876,500.57</u>	<u>876,500.57</u>	<u>830,730.00</u>	<u>(45,770.57)</u>
Net change in fund balance	<u>(248.39)</u>	<u>(15,734.50)</u>	<u>-</u>	<u>15,734.50</u>
Fund balance				
Beginning of year	<u>94,821.99</u>	<u>94,821.99</u>	<u>79,087.49</u>	<u>(15,734.50)</u>
Ending Balance	<u>\$ 94,573.60</u>	<u>\$ 79,087.49</u>	<u>\$ 79,087.49</u>	<u>\$ -</u>



SEMINOLE COUNTY
PUBLIC SCHOOLS

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CAPITAL OUTLAY FUNDS

This section contains the following subsections:

- Capital Outlay Funds Narrative
- Capital Outlay Funds Budget Comparison to Prior Year's Actual
- Capital Outlay Funds Budget Comparison to Prior Year's Actual by Project
- Notice of Tax for School Capital Outlay
- Five (5) Year Capital Improvement Plan
- Capital Outlay Fund – Non-voted District School Tax Budget Comparison to Prior Year's Actual
- Capital Outlay Fund – Sales Tax Revenue 3rd Gen Budget Comparison to Prior Year's Actual
- Capital Outlay Fund – County Impact Fee Mandatory Budget Comparison to Prior Year's Actual

Seminole County Public Schools
Capital Outlay Funds
Fiscal Year 2022-23

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

Property Tax

The 1.50 mill property tax levy will generate \$71.8 million in revenue in the 2022-23 school year. This revenue will be used for the following projects:

- District-wide fire and emergency notification system upgrades
- District-wide HVAC projects
- District-wide technology upgrades
- District-wide campus security upgrades
- Various minor capital outlay projects district wide

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

Sales Tax

This is the eighth year of a ten-year Seminole County Infrastructure Sales Tax that started on January 1, 2015. For the 2022-23 school year, Infrastructure Sales Tax revenues are projected to generate \$24.6 million. These funds are to be used only for Sales Tax projects that are included in the Infrastructure Sales Tax Interlocal Agreement Project List, as amended by the Board.

Impact Fees

Seminole County Educational Facilities Impact Fees are collected for all new residential construction and are expected to generate \$8.0 million during the 2022-23 school year. The funds will be used for construction of new capacity due to enrollment growth and allocated to the repayment of debt service related to growth projects from previous years.

Grants

Also included in the 2022-23 Capital Outlay budget is the Educational Facilities Security Grant totaling \$400,000. These funds will be used to improve physical security of school buildings.

Seminole County Public Schools

Capital Outlay Funds Budget Comparison to Prior Year's Actual For Fiscal Years 2022 and 2023

	2022 Final Budget	2022 Actual	2023 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
State sources:				
CO&DS distribution	\$ 1,645,220.49	\$ 1,645,220.49	\$ 1,400,000.00	\$ (245,220.49)
Other miscellaneous state sources	3,040,137.27	1,823,799.42	1,514,295.00	(309,504.42)
Total state sources	<u>4,685,357.76</u>	<u>3,469,019.91</u>	<u>2,914,295.00</u>	<u>(554,724.91)</u>
Local sources:				
Ad valorem property taxes	62,205,954.00	62,374,587.33	71,814,890.00	9,440,302.67
Local sales tax	24,445,058.83	24,445,058.83	24,677,492.00	232,433.17
Investment income	143,236.05	(1,365,975.83)	-	1,365,975.83
Gift, grants, and bequests	1,295,000.00	366,878.41	-	(366,878.41)
Other miscellaneous local	581,857.32	602,712.01	85,000.00	(517,712.01)
Impact fees	22,228,846.47	22,228,846.47	8,000,000.00	(14,228,846.47)
Refund of prior year expenditure	84,821.69	84,821.69	-	(84,821.69)
Total local sources	<u>110,984,774.36</u>	<u>108,736,928.91</u>	<u>104,577,382.00</u>	<u>(4,159,546.91)</u>
Total sources	<u>115,670,132.12</u>	<u>112,205,948.82</u>	<u>107,491,677.00</u>	<u>(4,714,271.82)</u>
Uses - expenditures				
Facilities Acquisition and Construction				
Purchased Services	378,264.05	245,903.62	132,360.43	(113,543.19)
Capital Outlay	104,051,237.96	41,419,579.55	94,865,301.77	53,445,722.22
Total Facilities Acquisition and Construction	<u>104,429,502.01</u>	<u>41,665,483.17</u>	<u>94,997,662.20</u>	<u>53,332,179.03</u>
Debt service:				
Other charges	2,856.19	2,856.19	-	(2,856.19)
Total debt service	<u>2,856.19</u>	<u>2,856.19</u>	<u>-</u>	<u>(2,856.19)</u>
Total uses	<u>104,432,358.20</u>	<u>41,668,339.36</u>	<u>94,997,662.20</u>	<u>53,329,322.84</u>
Other financing uses				
Transfers out to general fund	(26,160,862.33)	(22,253,500.91)	(31,892,799.99)	(9,639,299.08)
Transfers out to debt service funds	(21,587,378.52)	(21,585,009.00)	(24,432,523.00)	(2,847,514.00)
Proceeds from sale of assets	30,000.00	30,000.00	-	(30,000.00)
Loss Recoveries	1,776,759.69	1,776,749.59	-	(1,776,749.59)
Total other financing uses	<u>(45,941,481.16)</u>	<u>(42,031,760.32)</u>	<u>(56,325,322.99)</u>	<u>(14,293,562.67)</u>
Net change in fund balances	<u>(34,703,707.24)</u>	<u>28,505,849.14</u>	<u>(43,831,308.19)</u>	<u>(72,337,157.33)</u>
Fund balances				
Beginning of year	<u>95,271,842.83</u>	<u>95,271,842.83</u>	<u>123,777,691.97</u>	<u>28,505,849.14</u>
Ending Balance	<u>\$ 60,568,135.59</u>	<u>\$ 123,777,691.97</u>	<u>\$ 79,946,383.78</u>	<u>\$ (43,831,308.19)</u>

Seminole County Public Schools

Capital Outlay Funds Budget Comparison to Prior Year's Actual by Project For Fiscal Years 2022 and 2023

	2022 Final Budget	2022 Actual	2023 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
State sources:				
CO&DS distribution	\$ 1,645,220.49	\$ 1,645,220.49	\$ 1,400,000.00	\$ (245,220.49)
Other miscellaneous state sources	3,040,137.27	1,823,799.42	1,514,295.00	(309,504.42)
Total state sources	<u>4,685,357.76</u>	<u>3,469,019.91</u>	<u>2,914,295.00</u>	<u>(554,724.91)</u>
Local sources:				
Ad valorem property taxes	62,205,954.00	62,374,587.33	71,814,890.00	9,440,302.67
Local sales tax	24,445,058.83	24,445,058.83	24,677,492.00	232,433.17
Investment income	143,236.05	(1,365,975.83)	-	1,365,975.83
Gift, grants, and bequests	1,295,000.00	366,878.41	-	(366,878.41)
Other miscellaneous local	581,857.32	602,712.01	85,000.00	(517,712.01)
Impact fees	22,228,846.47	22,228,846.47	8,000,000.00	(14,228,846.47)
Refund of prior year expenditure	84,821.69	84,821.69	-	(84,821.69)
Total local sources	<u>110,984,774.36</u>	<u>108,736,928.91</u>	<u>104,577,382.00</u>	<u>(4,159,546.91)</u>
Total sources	<u>115,670,132.12</u>	<u>112,205,948.82</u>	<u>107,491,677.00</u>	<u>(4,714,271.82)</u>
Uses - expenditures				
Projects				
No Project	\$ 2,856.19	2,856.19	\$ -	\$ (2,856.19)
Risk Management	109,357.45	107,823.22	1,534.23	(106,288.99)
Bus Claims SCPS	3,943.31	3,943.31	-	(3,943.31)
Other Liability Claims SCPS	29,918.00	29,918.00	-	(29,918.00)
Hailstorm Damage-May 2020	2,909,065.40	2,328,788.02	580,277.38	(1,748,510.64)
June 2020 Hailstorm	1,441,421.97	1,342,112.10	99,309.87	(1,242,802.23)
April 2021 Hailstorm	4,810,977.27	1,187,065.95	3,623,911.32	2,436,845.37
March 2022 Hailstorm	71,620.00	-	71,620.00	71,620.00
Property & Crime	444,103.74	270,633.31	173,470.43	(97,162.88)
Maint/Courier Vehicle Replacm	155,484.00	54,022.00	156,462.00	102,440.00
HVAC Controls	529,089.54	156,380.80	997,708.74	841,327.94
Crooms Tech Replacement	200,000.00	200,000.00	100,000.00	(100,000.00)
Drinking Fountains	68,226.79	10,302.00	107,924.79	97,622.79
School Hardening Grant	292,050.29	292,050.29	-	(292,050.29)
Endeavor Bldg 1 Demolition	3,695.85	3,695.85	-	(3,695.85)
Bus New GPS/Video Equip Replac	85,212.82	70,323.00	164,889.82	94,566.82
Roadwork-Geneva Elem	1,902.50	-	1,902.50	1,902.50
Buses/Radios	2,487,117.61	2,153,667.18	3,708,450.43	1,554,783.25
District-wide HVAC	2,919,454.97	1,417,300.86	7,502,154.11	6,084,853.25
District-wide reroofing	882,607.89	239,305.46	643,302.43	403,996.97
District-wide painting interior	4,658.00	-	4,658.00	4,658.00
CCTV Upgrades	37.94	-	37.94	37.94
District-wide communication	177,273.92	85,708.69	91,565.23	5,856.54
Lighting Upgrades	601,498.36	231,874.80	619,623.56	387,748.76
Electrical Upgrades	586,397.97	91,044.80	695,353.17	604,308.37
Bleacher Upgrades-Interior	99,113.27	6,636.73	92,476.54	85,839.81
Sport Field Lighting	364,177.39	275,919.54	438,257.85	162,338.31
Hot Water Heaters	5,387.90	1,317.00	4,070.90	2,753.90
Sewer Line Rplmt & Plumbing Up	21,996.00	21,996.00	-	(21,996.00)
Playground Surfaces & Equipmt	483,590.06	4,605.59	1,045,984.47	1,041,378.88
District-wide painting exterior	11,795.75	-	11,795.75	11,795.75

Seminole County Public Schools

Capital Outlay Funds Budget Comparison to Prior Year's Actual by Project For Fiscal Years 2022 and 2023

	2022 Final Budget	2022 Actual	2023 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Bleacher Upgrades-Stadiums	229,200.99	51,800.97	177,400.02	125,599.05
Roofing Projects	1,568,831.90	81.72	1,568,750.18	1,568,668.46
Lk Brantley Bldg 5 Replacement	14,025.83	11,297.83	2,728.00	(8,569.83)
Lk Brantley Bldg 5 Replmt F&E	35,518.00	35,518.00	-	(35,518.00)
Roof-Lk Brantley Auditorium	140,424.79	140,424.79	-	(140,424.79)
LBHS Cooling Towers	1,245,036.34	-	1,245,036.34	1,245,036.34
Gym Replmnt F&E Milwee	2,942.02	-	2,942.02	2,942.02
Gym Replacement-Milwee MS	(258,931.05)	(264,881.05)	5,950.00	270,831.05
School Hardening 1.5 Mill	219,721.26	95,271.27	124,449.99	29,178.72
School Hardening Grant 2	714,782.98	590,616.53	124,166.45	(466,450.08)
Emergency Radio Improvements	-	-	500,000.00	500,000.00
Facilities Needs Assessment	156,699.00	63,870.45	92,828.55	28,958.10
Student Location Tracking Svc	1,036,182.50	143,480.00	892,702.50	749,222.50
District-wide stadium structures	122,244.54	-	172,244.54	172,244.54
Schl Cap Outlay-Elem Senko	1,283.69	-	176,283.69	176,283.69
Schl Cap Outlay-Elem Dehlinger	-	-	175,000.00	175,000.00
School Capital Outlay-Middle	1,727.95	-	176,727.95	176,727.95
School Capital Outlay-High Sch	20,000.00	-	195,000.00	195,000.00
School Capital Outlay	407,113.05	267,132.06	139,980.99	(127,151.07)
Upgrade PA Broadcast System	200,000.00	140,591.11	549,408.89	408,817.78
School Fire Alarm Systems	544,535.52	541.44	1,493,994.08	1,493,452.64
Electronic Locks	360,510.54	104,252.02	256,258.52	152,006.50
Fire Safety Main/Repair	938,830.36	420,575.83	518,254.53	97,678.70
Fire Alarm Lyman HS	645,561.83	535,066.88	110,494.95	(424,571.93)
Building 9 & 10 Lyman	1,201,887.95	1,133,564.99	68,322.96	(1,065,242.03)
Building 9 & 10 F&E Lyman	259,691.69	259,499.69	192.00	(259,307.69)
Stadium & Track Improvements-LHS	781.32	781.32	-	(781.32)
Security Upgrades ESC	4,114.32	-	4,114.32	4,114.32
Welcome Center	24,126.10	3,223.60	20,902.50	17,678.90
ESC HR Refresh	107,958.21	107,958.21	-	(107,958.21)
Pinecrest School of Innovation	37,128.91	21,582.66	15,546.25	(6,036.41)
Pinecrest ES - F&E	23,913.97	-	23,913.97	23,913.97
PCES Roof	51,996.44	51,996.44	-	(51,996.44)
Grant-School Hardening 3	865,431.13	-	865,431.13	865,431.13
District-wide Renovation	505,728.05	505,728.05	650,000.00	144,271.95
Impact Fee Study & FISH Audit	78,793.48	49,715.95	29,077.53	(20,638.42)
DW Inspection for Maintenance	1,122.40	1,122.40	-	(1,122.40)
Shelter Genrtor LCMS TEMS LYHS	1,324,115.09	683,268.75	640,846.34	(42,422.41)
HVAC Tech Park	1,027.52	134.52	893.00	758.48
Renovation - Tech Park	1,490.00	-	1,490.00	1,490.00
Old Midway Renovation	39,731.83	6,890.11	32,841.72	25,951.61
Old Midway-Roof Demo bldgs 2,3,4,7,8	10,902.49	-	10,902.49	10,902.49
District-wide custodial equipment	308,143.54	88,720.00	419,423.54	330,703.54
25th Place Refurbishment	2,012,737.89	1,835,518.99	177,218.90	(1,658,300.09)
Renovation Lk Howell HS	12,286,121.47	265,203.92	17,520,917.55	17,255,713.63
Roof Coating Lk Howell HS	731,010.90	328,340.80	402,670.10	74,329.30
SSMS Gym,Media,Dining	2,410,374.97	952,055.03	1,458,319.94	506,264.91
SSMS Gym,Media,Dining F&E	241,623.59	239,688.47	1,935.12	(237,753.35)
Renovation Bear Lake ES	116,066.46	48.26	116,018.20	115,969.94
TWMS Hot Wtr Replacement	127,948.00	81,100.04	46,847.96	(34,252.08)

Seminole County Public Schools

Capital Outlay Funds Budget Comparison to Prior Year's Actual by Project For Fiscal Years 2022 and 2023

	2022 Final Budget	2022 Actual	2023 Beginning Budget	Beginning Budget Compared to Prior Year Actual
HS Band Towers	69,480.49	69,480.49	-	(69,480.49)
GEES Renovation F&E	159,149.28	159,149.28	-	(159,149.28)
New Millennium MS-Midway Site	32,336.00	32,336.00	-	(32,336.00)
PSI High Expansion	6,360.00	-	6,360.00	6,360.00
SHS Metal Roofs	407,179.00	337,473.02	69,705.98	(267,767.04)
Hail Dmg Bldg 40-44 SHS 9th Gr	51,722.40	51,722.40	-	(51,722.40)
Contingency Project	5,382,082.97	-	737,077.33	737,077.33
Misc Planning Cost	338,172.31	338,172.31	200,000.00	(138,172.31)
Classroom Add-Crooms	40,418.83	-	40,418.83	40,418.83
Hydrant Backflow Prev Inspect	50,000.00	6,340.97	43,659.03	37,318.06
Canopy-Journeys	21,730.00	-	21,730.00	21,730.00
Gym Replacement-Crooms	402,275.60	236,236.27	166,039.33	(70,196.94)
Gym Replacement F&E-Crooms	1,719.00	852.00	867.00	15.00
Pavilion Refurbishment - PE	28,959.75	-	28,959.75	28,959.75
Visitor Bleacher Reno LMHS	99,551.67	-	99,551.67	99,551.67
Main Gym Reno-LMHS	2,225.00	2,225.00	-	(2,225.00)
Baseball Bleachers LMHS	11,338.72	-	11,338.72	11,338.72
LMHS Traffic	36,200.00	314.25	35,885.75	35,571.50
LMHS Softball Fields	43,751.00	3,505.00	40,246.00	36,741.00
School Campus Safety - Fencing	200,000.00	40,643.36	159,356.64	118,713.28
Safe Harbor Concretable	350,505.30	144,444.43	206,060.87	61,616.44
Concretable Move GEES	20,179.70	16,729.70	3,450.00	(13,279.70)
ILC-Bldg1-Cafe Idyllwilde ES	3,251,488.84	856,402.03	2,395,086.81	1,538,684.78
ILC-Bldg1-Cafe Idyllwilde F&E	131,048.69	126,894.58	4,154.11	(122,740.47)
Discounts Taken 95/96	2,864.15	-	2,864.15	2,864.15
EEES Remodel/Roof/HVAC	-	-	916,649.00	916,649.00
Remodel 1982 Bldg 1 Keeth ES	170,020.64	108,891.31	61,129.33	(47,761.98)
Replumb Chiller-Partin	129,592.52	-	129,592.52	129,592.52
Small Projects - F&E	68,819.45	50,395.11	18,424.34	(31,970.77)
Small Projects	237,413.00	96,674.16	140,738.84	44,064.68
District-wide ESE classroom upgrades	456,570.61	122,493.58	484,077.03	361,583.45
Renovation-Casselberry Elem	15,187,021.26	11,568,788.36	3,618,232.90	(7,950,555.46)
Renovation F&E-Casselberry El	2,011,541.77	1,312,595.56	698,946.21	(613,649.35)
SFMS Portables	861,199.94	15,634.03	845,565.91	829,931.88
Hamilton ES-CampusWide Remod	3,991.97	3,991.97	-	(3,991.97)
HAES Underdrain Improvements	158,925.00	10,190.68	148,734.32	138,543.64
ITMS Panic Gate	24,368.09	-	24,368.09	24,368.09
Roof Indian Trails MS	136,351.25	96.68	136,254.57	136,157.89
Roof Recoat Sabal Point ES	107,129.82	107,129.82	-	(107,129.82)
Roof Recoat Sterling Park ES	-	23,357.96	(23,357.96)	(46,715.92)
Roof Red Bug ES	269,981.38	94,318.00	175,663.38	81,345.38
Roof Lk Orienta ES	396,271.15	393,271.38	2,999.77	(390,271.61)
WEES Drainage	93,894.86	93,894.86	-	(93,894.86)
Longwood Elem Renovations	79,557.83	45,925.70	33,632.13	(12,293.57)
LWES Exterior Concerns	21,296.96	3,655.62	17,641.34	13,985.72
LWES Portables	214,000.00	24,093.27	189,906.73	165,813.46
Driveway Imprvmts-Crystal Lake	26,300.00	-	26,300.00	26,300.00
Pine St-Site Dev OVHS	7,506.00	-	7,506.00	7,506.00
OHS Roof Bld 4-Fball Prs-Softb	326,264.88	309,632.35	16,632.53	(292,999.82)
LMES Parking Lot	1,550.00	-	1,550.00	1,550.00

Seminole County Public Schools

Capital Outlay Funds Budget Comparison to Prior Year's Actual by Project For Fiscal Years 2022 and 2023

	2022 Final Budget	2022 Actual	2023 Beginning Budget	Beginning Budget Compared to Prior Year Actual
SHS Fire Alarm Upgrade	2,468,731.08	1,350,985.51	1,117,745.57	(233,239.94)
Baseball Dugout SHS	139,973.34	136,355.84	3,617.50	(132,738.34)
School Video & Security System	898,891.22	237,036.67	2,161,854.55	1,924,817.88
Roof Coating Spring Lake ES	5,130.00	5,130.00	-	(5,130.00)
Roof Coating-Winter Spgs ES	46,767.23	-	46,767.23	46,767.23
LOES Front Entry	331,424.22	324,995.37	6,428.85	(318,566.52)
SPES Front Entrance Security	600,000.00	60,584.91	539,415.09	478,830.18
Goldsboro - Renov/New Constr	5,028.07	5,028.07	-	(5,028.07)
Renovation - Lawton Elem	10,211,652.78	100,961.78	20,110,691.00	20,009,729.22
Stenstrom ES ILC	44,777.86	27,774.61	17,003.25	(10,771.36)
Stenstrom ES ILC F&E	4,313.19	4,224.10	89.09	(4,135.01)
Magnet Schl Equip	97,881.53	75,902.41	71,979.12	(3,923.29)
Stenstrom Elem-Traffic Imprvmt	1,229.67	-	1,229.67	1,229.67
Transportation-Bus Lift	472,465.48	121,029.98	351,435.50	230,405.52
Elevator Refurbishment	52,716.21	128.91	52,587.30	52,458.39
Transportation Fuel Farm	770,548.82	620,025.57	150,523.25	(469,502.32)
TRWS Dispenser Boots	598,565.00	135,972.64	462,592.36	326,619.72
DrainageTrack&Field-WSHS	327.89	327.89	-	(327.89)
WSHS Baseball Stadium	87,253.41	85,548.91	1,704.50	(83,844.41)
STNE Drainage	346,585.06	8,662.73	337,922.33	329,259.60
SLES Erosion Control	31,105.14	7,737.50	23,367.64	15,630.14
Roof Rock Lake MS	3,925.00	-	3,925.00	3,925.00
HVAC Controls-Chiles MS	38,981.17	16,797.99	22,183.18	5,385.19
HVAC Controls-Keeth ES	29,297.70	6,297.70	23,000.00	16,702.30
HVAC-Crystal Lake Elem	24,380.00	59.34	24,320.66	24,261.32
Technology Upgrades	1,702,669.99	467,399.97	4,535,270.02	4,067,870.05
HVAC-Stenstrom Elem	1,061,795.47	579,582.25	482,213.22	(97,369.03)
HVAC-Teague Middle	1,259,762.56	939,212.39	320,550.17	(618,662.22)
HVAC-Lake Howell High	25,414.01	1,534.73	23,879.28	22,344.55
HVAC-Lake Mary High	16,216.11	17.36	16,198.75	16,181.39
Total Projects	104,432,358.20	41,668,339.36	94,997,662.20	53,329,322.84
Total uses	104,432,358.20	41,668,339.36	94,997,662.20	53,329,322.84
Other financing uses				
Transfers out to general fund	(26,160,862.33)	(22,253,500.91)	(31,892,799.99)	(9,639,299.08)
Transfers out to debt service funds	(21,587,378.52)	(21,585,009.00)	(24,432,523.00)	(2,847,514.00)
Proceeds from sale of assets	30,000.00	30,000.00	-	(30,000.00)
Loss Recoveries	1,776,759.69	1,776,749.59	-	(1,776,749.59)
Total other financing uses	(45,941,481.16)	(42,031,760.32)	(56,325,322.99)	(14,293,562.67)
Net change in fund balances	(34,703,707.24)	28,505,849.14	(43,831,308.19)	(72,337,157.33)
Fund balances				
Beginning of year	95,271,842.83	95,271,842.83	123,777,691.97	28,505,849.14
Ending Balance	\$ 60,568,135.59	\$ 123,777,691.97	\$ 79,946,383.78	\$ (43,831,308.19)



SEMINOLE COUNTY
PUBLIC SCHOOLS

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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 **3.960** 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 \$71,814,890 to be used for the following projects:

CONSTRUCTION AND REMODELING

Bear Lake Elementary School design and construction of new facilities and remodeling of existing buildings

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, Fire and emergency notification system upgrades, Upgrades and replacement of playgrounds, Upgrades to elevator systems, District-wide renovations, Campus security upgrades, Technology upgrades, Electrical upgrades

MOTOR VEHICLE PURCHASES

Purchase of 22 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 software to enhance 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

Testing and remediation for environmental hazards

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 26, 2022, at 5:05 P.M.**, at **400 East Lake Mary Boulevard, Sanford, Florida**. A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

Seminole County Public Schools
Five (5) Year Capital Improvement Plan
For Fiscal Years 2023 Through 2027

ID	ESTIMATED REVENUE (SOURCES) AND BEGINNING FUND BALANCE	FUND	2023	2024	2025	2026	2027
STATE SOURCES							
1	CHARTER SCHOOLS CAPITAL OUTLAY	330	\$ 1,114,295	\$ 1,088,057	\$ 1,088,057	\$ 1,088,057	\$ 1,088,057
2	SAFE SCHOOLS/SCHOOL HARDENING	397	400,000				
3	CO&DS	310	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
4	GASOLINE TAX REFUND	343	85,000	85,000	85,000	85,000	60,000
LOCAL SOURCES							
5	1.5 MIL CAP OUTLAY PROPERTY TAX	360	71,814,890	75,004,175	78,560,206	82,131,103	85,833,734
6	1/4 CENT SALES TAX	381	24,677,492	25,096,167	12,760,973		
7	IMPACT FEES	348	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
8	TOTAL STATE AND LOCAL SOURCES		107,491,677	110,673,399	101,894,236	92,704,160	96,381,791
9	BEGINNING FUND BALANCE		123,777,692	79,946,384	105,469,179	100,839,969	117,778,045
10	TOTAL ESTIMATED SOURCES AND BEGINNING FUND BALANCE		\$ 231,269,369	\$ 190,619,783	\$ 207,363,415	\$ 193,544,129	\$ 214,159,837

APPROPRIATIONS, TRANSFERS OUT, AND ENDING FUND BALANCE		PROJ					
SUPPORT GENERAL FUND 100							
11	ANNUAL MAINTENANCE/OPERATING SUPPORT	8000	\$ 10,673,124	\$ 10,673,124	\$ 10,673,124	\$ 10,673,124	\$ 10,673,124
12	DISTRICT OPERATING SYSTEM SOFTWARE (CC 9002 IS)	8000	4,617,147	4,740,323	4,740,323	4,740,323	4,740,323
13	TRANSPORTATION STUDENT TRACKING SOFTWARE (CC 9500)	8202	213,050				
14	PROPERTY INSURANCE	8002	2,017,187				
15	PORTABLE CLASSROOM LEASING & MOVES	8001	250,000	250,000	250,000	250,000	250,000
16	CHARTER SCHOOLS CAPITAL OUTLAY	8005	1,114,295	1,088,057	1,088,057	1,088,057	1,088,057
RECURRING DISTRICT WIDE CAPITAL PROJECTS - MAINTENANCE							
17	100 - FENCING REPAIRS	5305	150,000	150,000	150,000	150,000	150,000
18	100 - PAVEMENT	5315	50,000	200,000	200,000	275,000	275,000
19	100 - PLAYGROUND EWF & MULCH REPLACEMENT	5304	150,000	150,000	150,000	150,000	150,000
20	100 - RETENTION POND REFURBISHMENT	5318	100,000	100,000	100,000	100,000	100,000
21	100 - RISK MANAGEMENT/SIDEWALK (HARDSCAPE) REPAIRS	4270	250,000	250,000	250,000	250,000	250,000
22	100 - TERMITES TREATMENT	5321		35,000	35,000	35,000	35,000
23	100 - TRACK/COURT REFURBISHMENT	5361	80,000	60,000	60,000	120,000	120,000
24	200 - BLEACHER REPAIRS (Interior)	5302	130,000	130,000	130,000	130,000	130,000
25	200 - CUSTODIAL EQUIPMENT REPAIRS	5303	100,000	100,000	100,000	100,000	100,000
26	200 - ELECTRICAL UPGRADES	8114	200,000	400,000	400,000	400,000	400,000
27	200 - ELEVATOR REFURBISHMENT	5365	500,000	240,000	240,000	240,000	240,000
28	200 - FIRE ALARM	8244	950,000	2,200,000	1,200,000	2,900,000	2,900,000
29	200 - GENERATORS	5327	30,000	50,000	50,000	50,000	100,000
30	200 - LIGHTING UPGRADES	8113	250,000	625,000	625,000	625,000	625,000
31	200 - PA PAGING SYSTEM REPLACEMENT	8242	490,000	620,000	620,000	620,000	620,000
32	200 - SPORT FIELD LIGHTING	8117	350,000	350,000	350,000	350,000	350,000
33	300 - DRINKING FOUNTAINS	8032	50,000	175,000	175,000	175,000	175,000
34	300 - HOT WATER HEATERS	5366	100,000	100,000	100,000	100,000	100,000
35	300 - HVAC	8101	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
36	300 - HVAC CONTROLS	8028	625,000	625,000	625,000	750,000	750,000
37	300 - HVAC REPAIRS	5309	2,200,000	2,300,000	2,300,000	2,300,000	2,300,000
38	300 - HYDRANT/BACKFLOW PREVENTER INSPECTIONS & REPAIRS	5301	106,000	106,000	106,000	106,000	106,000
39	300 - IRRIGATION MAINTENANCE & REPAIRS D/W	5310		15,000	15,000	15,000	15,000
40	300 - POOL REPAIRS	5317	50,000	50,000	50,000	50,000	50,000
41	300 - SEWER LINE REPLACEMENTS & PLUMBING UPGRADES	8119	-	100,000	100,000	700,000	700,000
42	400 - BLEACHER UPGRADES (Stadiums)	8124	25,000	50,000	50,000	50,000	50,000
43	400 - ELECTRONIC LOCKS	8258	20,000	20,000	20,000	20,000	20,000
44	400 - EXTERIOR PAINTING	5363	950,000	750,000	750,000	600,000	600,000
45	400 - FLOOR REPAIRS	5307	50,000	50,000	50,000	50,000	50,000
46	400 - FLOORING	8102	635,000	635,000	650,000	650,000	650,000
47	400 - GYMNASIUM FLOORS	5308	66,300	66,300	66,300	66,300	66,300
48	400 - INTERIOR PAINTING	5362	825,000	750,000	750,000	750,000	750,000
49	400 - LIGHTNING PREVENTION SYSTEM MAINTENANCE	5311		100,000	100,000	100,000	100,000
50	400 - OVERHEAD DOOR DROP TESTING & REPAIR	5314	41,500	41,500	41,500	41,500	41,500
51	400 - PE PAVILION REFURBISHMENT	5316	100,000	100,000	169,000	169,000	182,500
52	400 - ROOF CLEANING MAINTENANCE & REPAIR	5319	100,000	100,000	100,000	100,000	100,000
53	400 - ROOFING	8104	400,000	400,000	400,000	400,000	1,500,000
54	400 - STADIUM IMPROVEMENTS	4680	96,000				
55	DIST - ESE CLASSROOM UPGRADES	8525	150,000	150,000	150,000	150,000	150,000
56	DIST - SECURITY IMPROVEMENTS	8740	1,500,000	1,500,000	1,000,000	1,000,000	1,000,000

Seminole County Public Schools
Five (5) Year Capital Improvement Plan
For Fiscal Years 2023 Through 2027

ID	ESTIMATED REVENUE (SOURCES) AND BEGINNING FUND BALANCE	FUND	2023	2024	2025	2026	2027
RECURRING DISTRICT WIDE PROJECTS							
57	DIST - CUSTODIAL EQUIPMENT	8320	200,000	200,000	200,000	200,000	100,000
58	DIST - SCHOOL CAPITAL OUTLAY FUNDS - Elem Ed	8226	175,000	200,000	200,000	200,000	200,000
59	DIST - SCHOOL CAPITAL OUTLAY FUNDS - Elem Ed (Additional)	8227	175,000				
60	DIST - SCHOOL CAPITAL OUTLAY FUNDS - Middle Schools	8228	175,000				
61	DIST - SCHOOL CAPITAL OUTLAY FUNDS - High Schools	8229	175,000				
62	DIST (600) - ENVIRONMENTAL TESTING & INSPECTIONS	5364	365,000	365,000	365,000	365,000	365,000
63	DIST (600) - FIRE/HEALTH/SAFETY INSPECTIONS & REPAIRS	5306	750,000	750,000	750,000	750,000	750,000
64	DIST (600) - FACILITY ASSESSMENT	8200	75,000	75,000	75,000	75,000	75,000
65	DIST - VEHICLES & MATERIAL HANDLING EQUIP	8008	55,000	55,000	55,000	55,000	55,000
66	MAINT - VEHICLE LEASING PROGRAM	5322	380,000	400,000	480,000	540,000	540,000
67	MAINT - WORK ORDER SYSTEM	5312	52,531	53,845	55,191	56,570	57,985
68	MAINT - PD TRAINING & CERTIFICATION	5324	20,268	22,294	24,524	26,976	29,674
69	TRANSP - BUS REPLACEMENT	8100	3,375,000	4,050,000	4,050,000	3,800,000	3,800,000
70	TRANSP - BUS GPS/VIDEO/ MISC. EQUIPMENT	8097	150,000	150,000	150,000	150,000	85,000
DEBT SERVICE - CERTIFICATES OF PARTICIPATION (COP) PAYMENTS							
71	MILLAGE - COPs 2022A, 2021B, 2016B, 2016A, 2014A, and 2012A	TRNSF2	14,463,523	9,016,089	5,865,696	5,861,342	5,845,476
72	MILLAGE - COP 2016C	TRNSF2	1,448,496	1,551,477	471,208	471,201	470,554
73	IMPACT FEES - COP 2016C	TRNSF2	8,520,504	9,126,273	2,771,792	2,771,792	2,767,946
FACILITIES PLANNING							
74	MISC. PLANNING	8410	200,000	200,000	200,000	200,000	200,000
75	DISTRICT WIDE RENOVATIONS	8300	650,000	650,000	650,000	650,000	650,000
76	EMERGENCY RADIO IMPROVEMENTS	8199	500,000	500,000	500,000		
77	PROJECT MANAGEMENT SOFTWARE	8303	53,045	54,636	56,275	57,964	59,703
78	DIST - IMPACT FEE STUDY & FISH AUDIT	8302		100,000			105,000
TECHNOLOGY PROJECTS							
79	IS - TECHNOLOGY UPGRADES/AUGMENTATION	8950	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000
80	IS - MAGNET SCHOOL EQUIPMENT	8810	50,000	50,000	50,000	50,000	50,000
81	IS - CROOMS TECHNOLOGY REPLACEMENT	8031	100,000	100,000	100,000	100,000	100,000
82	IS - COMMUNICATIONS	8109	100,000	100,000	100,000	100,000	100,000
BUILDING ADDITIONS/REMODELING/RENOVATIONS - (Millage 1.5)							
83	TRANSPORTATION SERVICES- LIFT REPLACEMENT	TBD		400,000			
84	STADIUM STRUCTURES/BAND STRUCTURES	8222	50,000	50,000	50,000	50,000	50,000
85	BEAR LAKE ELEMENTARY-REPLACEMENT/REMODELING (1962/1988)	8345		2,796,931	13,984,653	11,187,723	
86	WINTER SPRINGS ELEMENTARY-REMODEL 1988 BLDGS 3, 5, 6 & 7	TBD				1,367,540	12,307,859
87	ALTAMONTE ELEM-REMODEL BLDG 2 (1982) & BLDGS 3 & 4 (1988)	TBD				1,309,209	11,782,882
88	EASTBROOK ELEMENTARY-REMODEL 1988 BLDGS 2, 4, & 5	TBD					821,464
89	KEETH ELEMENTARY-REMODEL 1982 BLDG 1	TBD		1,656,369	11,925,855	2,981,463	
90	MILWEE MIDDLE-REMODEL BLDGS 2, 3, 5, 7, 9, 10, & 11	TBD					2,835,075
SALES TAX PROJECTS (Sales Tax List)							
91	PLAYGROUND SURFACES & EQUIPMENT (DISTRICT WIDE)	8122	567,000	283,500	472,500		
92	LAKE HOWELL HIGH-REMODELING/RENOVATIONS	8332	5,500,000				
93	LAWTON ELEMENTARY-ADDITIONS/REMODELING/RENOVATION	8806	10,000,000				
94	ENGLISH ESTATES-REMODELING/ROOFING/HVAC	8481	916,649	8,249,836			
95	LAKE MARY ELEMENTARY	TBD		2,549,050	22,941,448		
MISCELLANEOUS							
96	PRIOR YEAR CARRYOVER APPROPRIATIONS	MULTI	37,216,969				
	PRIOR YEAR CARRYOVER COMMITMENTS	MULTI	20,402,044				
97	PRIOR YEAR CARRYOVER APPROPRIATIONS TRANSFERS	MULTI	3,907,353				
98	CONTINGENCY	8400	500,000	1,500,000	1,500,000	1,500,000	1,500,000
99	TOTAL APPROPRIATIONS AND TRANSFERS OUT		151,322,985	85,150,604	106,523,446	75,766,084	87,756,422
100	ENDING FUND BALANCE		79,946,384	105,469,179	100,839,969	117,778,045	126,403,415
101	TOTAL APPROPRIATIONS, TRANSFERS OUT, AND ENDING FUND BALANCE		\$ 231,269,369	\$ 190,619,783	\$ 207,363,415	\$ 193,544,129	\$ 214,159,837

Seminole County Public Schools
Capital Outlay Fund - Nonvoted District School Tax Budget Comparison to Prior Year's Actual by
Project
For Fiscal Years 2022 and 2023

	2022 Final Budget	2022 Actual	2023 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Ad valorem property taxes	62,205,954.00	62,374,587.33	71,814,890.00	9,440,302.67
Investment income	50,000.00	(494,419.69)	-	494,419.69
Other miscellaneous local	274,561.00	274,561.00	-	(274,561.00)
Refund of prior year expenditure	84,821.69	84,821.69	-	(84,821.69)
Total local sources	62,615,336.69	62,239,550.33	71,814,890.00	9,575,339.67
Total sources	62,615,336.69	62,239,550.33	71,814,890.00	9,575,339.67
Uses - expenditures				
Projects				
Maint/Courier Vehicle Replacm	\$ 155,484.00	54,022.00	156,462.00	102,440.00
HVAC Controls	529,089.54	156,380.80	997,708.74	841,327.94
Crooms Tech Replacement	200,000.00	200,000.00	100,000.00	(100,000.00)
Drinking Fountains	68,226.79	10,302.00	107,924.79	97,622.79
Endeavor Bldg 1 Demolition	3,695.85	3,695.85	-	(3,695.85)
Bus New GPS/Video Equip Replac	85,212.82	70,323.00	164,889.82	94,566.82
Roadwork-Geneva Elem	1,902.50	-	1,902.50	1,902.50
Buses/Radios	2,222,083.61	2,153,667.18	3,443,416.43	1,289,749.25
District-wide HVAC	2,919,454.97	1,417,300.86	7,502,154.11	6,084,853.25
District-wide reroofing	308,509.36	5,545.48	302,963.88	297,418.40
District-wide painting interior	4,658.00	-	4,658.00	4,658.00
CCTV Upgrades	37.94	-	37.94	37.94
District-wide communication	177,273.92	85,708.69	91,565.23	5,856.54
Lighting Upgrades	601,498.36	231,874.80	619,623.56	387,748.76
Electrical Upgrades	586,397.97	91,044.80	695,353.17	604,308.37
Bleacher Upgrades-Interior	75,000.00	-	75,000.00	75,000.00
Sport Field Lighting	364,177.39	275,919.54	438,257.85	162,338.31
Hot Water Heaters	5,387.90	1,317.00	4,070.90	2,753.90
Sewer Line Rplmt & Plumbing Up	21,996.00	21,996.00	-	(21,996.00)
Playground Surfaces & Equipmt	11,090.06	4,236.36	6,853.70	2,617.34
District-wide painting exterior	11,795.75	-	11,795.75	11,795.75
Bleacher Upgrades-Stadiums	123,314.26	51,800.97	71,513.29	19,712.32
Lk Brantley Bldg 5 Replacement	12,097.83	11,297.83	800.00	(10,497.83)
Lk Brantley Bldg 5 Replmt F&E	35,518.00	35,518.00	-	(35,518.00)
Roof-Lk Brantley Auditorium	139,293.59	139,293.59	-	(139,293.59)
Gym Replmnt F&E Milwee	2,942.02	-	2,942.02	2,942.02
Gym Replacement-Milwee MS	27,404.49	21,454.49	5,950.00	(15,504.49)
School Hardening 1.5 Mill	219,721.26	95,271.27	124,449.99	29,178.72
Emergency Radio Improvements	-	-	500,000.00	500,000.00
Facilities Needs Assessment	156,699.00	63,870.45	92,828.55	28,958.10
Student Location Tracking Svc	1,036,182.50	143,480.00	892,702.50	749,222.50
District-wide stadium structures	122,128.54	-	172,128.54	172,128.54
Schl Cap Outlay-Elem Senko	1,283.69	-	176,283.69	176,283.69
Schl Cap Outlay-Elem Dehlinger	-	-	175,000.00	175,000.00
School Capital Outlay-Middle	1,727.95	-	176,727.95	176,727.95
School Capital Outlay-High Sch	20,000.00	-	195,000.00	195,000.00
School Capital Outlay	407,113.05	267,132.06	139,980.99	(127,151.07)
Upgrade PA Broadcast System	200,000.00	140,591.11	549,408.89	408,817.78
School Fire Alarm Systems	544,535.52	541.44	1,493,994.08	1,493,452.64

Seminole County Public Schools
Capital Outlay Fund - Nonvoted District School Tax Budget Comparison to Prior Year's Actual by
Project
For Fiscal Years 2022 and 2023

	2022 Final Budget	2022 Actual	2023 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Electronic Locks	360,510.54	104,252.02	256,258.52	152,006.50
Fire Alarm Lyman HS	645,561.83	535,066.88	110,494.95	(424,571.93)
Building 9 & 10 Lyman	26,465.25	26,465.25	-	(26,465.25)
Security Upgrades ESC	4,114.32	-	4,114.32	4,114.32
Welcome Center	24,126.10	3,223.60	20,902.50	17,678.90
ESC HR Refresh	81,743.21	81,743.21	-	(81,743.21)
District-wide Renovation	308,988.36	308,988.36	650,000.00	341,011.64
Impact Fee Study & FISH Audit	78,793.48	49,715.95	29,077.53	(20,638.42)
Shelter Genrtor LCMS TEMS LYHS	28,841.16	17,914.48	10,926.68	(6,987.80)
HVAC Tech Park	134.52	134.52	-	(134.52)
Renovation - Tech Park	1,490.00	-	1,490.00	1,490.00
Old Midway-Roof Demo bldgs 2,3,4,7,8	10,902.49	-	10,902.49	10,902.49
District-wide custodial equipment	308,143.54	88,720.00	419,423.54	330,703.54
25th Place Refurbishment	1,630,666.08	1,508,680.25	121,985.83	(1,386,694.42)
SSMS Gym,Media,Dining F&E	1,425.43	1,425.43	-	(1,425.43)
Renovation Bear Lake ES	116,066.46	48.26	116,018.20	115,969.94
TWMS Hot Wtr Replacement	12,948.00	11,268.44	1,679.56	(9,588.88)
HS Band Towers	69,480.49	69,480.49	-	(69,480.49)
GEES Renovation F&E	159,149.28	159,149.28	-	(159,149.28)
SHS Metal Roofs	35,550.00	35,050.00	500.00	(34,550.00)
Contingency Project	237,077.33	-	737,077.33	737,077.33
Misc Planning Cost	206,260.02	206,260.02	200,000.00	(6,260.02)
Canopy-Journeys	10,030.00	-	10,030.00	10,030.00
Gym Replacement-Crooms	760,401.98	611,008.15	149,393.83	(461,614.32)
Gym Replacement F&E-Crooms	1,719.00	852.00	867.00	15.00
Pavilion Refurbishment - PE	28,959.75	-	28,959.75	28,959.75
Visitor Bleacher Reno LMHS	96,466.67	-	96,466.67	96,466.67
Main Gym Reno-LMHS	2,225.00	2,225.00	-	(2,225.00)
Baseball Bleachers LMHS	11,338.72	-	11,338.72	11,338.72
Safe Harbor Concretable	350,505.30	144,444.43	206,060.87	61,616.44
Concretable Move GEES	20,179.70	16,729.70	3,450.00	(13,279.70)
Remodel 1982 Bldg 1 Keeth ES	15,000.00	-	15,000.00	15,000.00
Replumb Chiller-Partin	129,592.52	-	129,592.52	129,592.52
Small Projects - F&E	67,289.59	48,865.25	18,424.34	(30,440.91)
Small Projects	227,776.69	87,499.90	140,276.79	52,776.89
District-wide ESE classroom upgrades	376,589.61	122,493.58	404,096.03	281,602.45
Renovation-Casselberry Elem	13,191,566.85	9,757,208.68	3,434,358.17	(6,322,850.51)
Renovation F&E-Casselberry El	1,395,678.91	1,178,789.42	216,889.49	(961,899.93)
SFMS Portables	861,199.94	15,634.03	845,565.91	829,931.88
Hamilton ES-CampusWide Remod	3,752.24	3,752.24	-	(3,752.24)
Roof Indian Trails MS	96.68	96.68	-	(96.68)
Roof Recoat Sabal Point ES	63.22	63.22	-	(63.22)
Roof Red Bug ES	2,950.83	2,950.83	-	(2,950.83)
WEES Drainage	93,894.86	93,894.86	-	(93,894.86)
Longwood Elem Renovations	79,557.83	45,925.70	33,632.13	(12,293.57)
LWES Exterior Concerns	21,296.96	3,655.62	17,641.34	13,985.72
LWES Portables	214,000.00	24,093.27	189,906.73	165,813.46
Driveway Imprvmts-Crystal Lake	26,300.00	-	26,300.00	26,300.00
OHS Roof Bld 4-Fball Prs-Softb	326,264.88	309,632.35	16,632.53	(292,999.82)
LMES Parking Lot	1,550.00	-	1,550.00	1,550.00

Seminole County Public Schools
Capital Outlay Fund - Nonvoted District School Tax Budget Comparison to Prior Year's Actual by
Project
For Fiscal Years 2022 and 2023

	2022 Final Budget	2022 Actual	2023 Beginning Budget	Beginning Budget Compared to Prior Year Actual
SHS Fire Alarm Upgrade	2,466,832.08	1,349,086.51	1,117,745.57	(231,340.94)
Baseball Dugout SHS	139,973.34	136,355.84	3,617.50	(132,738.34)
School Video & Security System	898,166.46	237,036.67	2,161,129.79	1,924,093.12
LOES Front Entry	331,424.22	324,995.37	6,428.85	(318,566.52)
SPES Front Entrance Security	600,000.00	60,584.91	539,415.09	478,830.18
Stenstrom ES ILC	37,018.61	26,118.61	10,900.00	(15,218.61)
Stenstrom ES ILC F&E	4,313.19	4,224.10	89.09	(4,135.01)
Magnet Schl Equip	97,881.53	75,902.41	71,979.12	(3,923.29)
Stenstrom Elem-Traffic Imprvmt	1,229.67	-	1,229.67	1,229.67
Transportation-Bus Lift	472,465.48	121,029.98	351,435.50	230,405.52
Elevator Refurbishment	52,716.21	128.91	52,587.30	52,458.39
Transportation Fuel Farm	770,548.82	620,025.57	150,523.25	(469,502.32)
TRWS Dispenser Boots	530,415.00	110,397.41	420,017.59	309,620.18
DrainageTrack&Field-WSHS	327.89	327.89	-	(327.89)
WSHS Baseball Stadium	87,253.41	85,548.91	1,704.50	(83,844.41)
STNE Drainage	346,041.08	8,118.75	337,922.33	329,803.58
SLES Erosion Control	31,105.14	7,737.50	23,367.64	15,630.14
HVAC Controls-Chiles MS	38,981.17	16,797.99	22,183.18	5,385.19
HVAC Controls-Keeth ES	29,297.70	6,297.70	23,000.00	16,702.30
Technology Upgrades	1,702,669.99	467,399.97	4,535,270.02	4,067,870.05
HVAC-Stenstrom Elem	602,524.66	263,109.36	339,415.30	76,305.94
HVAC-Teague Middle	300,400.33	123,034.00	177,366.33	54,332.33
HVAC-Lake Howell High	16,287.01	1,534.73	14,752.28	13,217.55
HVAC-Lake Mary High	16,216.11	17.36	16,198.75	16,181.39
Total Projects	<u>43,641,709.15</u>	<u>25,476,797.37</u>	<u>38,559,911.78</u>	<u>13,083,114.41</u>
Total uses	<u>43,641,709.15</u>	<u>25,476,797.37</u>	<u>38,559,911.78</u>	<u>13,083,114.41</u>
Other financing uses				
Transfers out to general fund	(24,953,645.95)	(21,091,167.10)	(30,733,622.42)	(9,642,455.32)
Transfers out to debt service funds	<u>(14,928,527.52)</u>	<u>(14,928,527.52)</u>	<u>(15,912,019.00)</u>	<u>(983,491.48)</u>
Total other financing uses	<u>(39,882,173.47)</u>	<u>(36,019,694.62)</u>	<u>(46,645,641.42)</u>	<u>(10,625,946.80)</u>
Net change in fund balances	<u>(20,908,545.93)</u>	<u>743,058.34</u>	<u>(13,390,663.20)</u>	<u>(14,133,721.54)</u>
Fund balances				
Beginning of year	<u>27,022,927.82</u>	<u>27,022,927.82</u>	<u>27,765,986.16</u>	<u>743,058.34</u>
Ending Balance	<u>\$ 6,114,381.89</u>	<u>\$ 27,765,986.16</u>	<u>\$ 14,375,322.96</u>	<u>\$ (13,390,663.20)</u>



SEMINOLE COUNTY
PUBLIC SCHOOLS

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Seminole County Public Schools
Capital Outlay Fund - Sales Tax Revenue 3rd Gen Budget Comparison to Prior Year's Actual by
Project
For Fiscal Years 2022 and 2023

	2022 Final Budget	2022 Actual	2023 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Local sales tax	24,445,058.83	24,445,058.83	24,677,492.00	232,433.17
Investment income	20,000.00	(267,244.06)	-	267,244.06
Other miscellaneous local	187,068.00	187,168.00	-	(187,168.00)
Total local sources	<u>24,652,126.83</u>	<u>24,364,982.77</u>	<u>24,677,492.00</u>	<u>312,509.23</u>
Total sources	<u>24,652,126.83</u>	<u>24,364,982.77</u>	<u>24,677,492.00</u>	<u>312,509.23</u>
Uses - expenditures				
Projects				
Playground Surfaces & Equipmt	\$ 472,500.00	369.23	1,039,130.77	1,038,761.54
Roofing Projects	1,568,831.90	81.72	1,568,750.18	1,568,668.46
Roof-Lk Brantley Auditorium	100.00	100.00	-	(100.00)
Gym Replacement-Milwee MS	18,246.00	18,246.00	-	(18,246.00)
District-wide stadium structures	116.00	-	116.00	116.00
Building 9 & 10 Lyman	1,166,265.00	1,097,942.04	68,322.96	(1,029,619.08)
Building 9 & 10 F&E Lyman	259,691.69	259,499.69	192.00	(259,307.69)
Stadium & Track Improvements-LHS	781.32	781.32	-	(781.32)
Pinecrest School of Innovation	33,582.66	21,582.66	12,000.00	(9,582.66)
Pinecrest ES - F&E	23,913.97	-	23,913.97	23,913.97
Renovation Lk Howell HS	12,286,121.47	265,203.92	17,520,917.55	17,255,713.63
SSMS Gym,Media,Dining	2,410,374.97	952,055.03	1,458,319.94	506,264.91
SSMS Gym,Media,Dining F&E	239,444.90	237,509.78	1,935.12	(235,574.66)
New Millennium MS-Midway Site	32,336.00	32,336.00	-	(32,336.00)
Hail Dmg Bldg 40-44 SHS 9th Gr	51,722.40	51,722.40	-	(51,722.40)
Contingency Project	851,775.96	-	-	-
Classroom Add-Crooms	40,418.83	-	40,418.83	40,418.83
Gym Replacement-Crooms	4,582.00	-	4,582.00	4,582.00
ILC-Bldg1-Cafe Idyllwilde ES	3,251,488.84	856,402.03	2,395,086.81	1,538,684.78
ILC-Bldg1-Cafe Idyllwilde F&E	131,048.69	126,894.58	4,154.11	(122,740.47)
EEES Remodel/Roof/HVAC	-	-	916,649.00	916,649.00
Remodel 1982 Bldg 1 Keeth ES	155,020.64	108,891.31	46,129.33	(62,761.98)
Renovation-Casselberry Elem	504,636.00	-	504,636.00	504,636.00
Renovation F&E-Casselberry EI	615,862.86	133,806.14	482,056.72	348,250.58
Roof Indian Trails MS	136,254.57	-	136,254.57	136,254.57
Roof Recoat Sabal Point ES	107,066.60	107,066.60	-	(107,066.60)
Roof Red Bug ES	266,284.93	90,621.55	175,663.38	85,041.83
Roof Coating Spring Lake ES	5,130.00	5,130.00	-	(5,130.00)
Roof Coating-Winter Spgs ES	46,767.23	-	46,767.23	46,767.23
Goldsboro - Renov/New Constr	5,028.07	5,028.07	-	(5,028.07)
Renovation - Lawton Elem	7,302,764.00	-	17,302,764.00	17,302,764.00
Stenstrom ES ILC	7,759.25	1,656.00	6,103.25	4,447.25
Roof Rock Lake MS	3,925.00	-	3,925.00	3,925.00
Total Projects	<u>31,999,841.75</u>	<u>4,372,926.07</u>	<u>43,758,788.72</u>	<u>39,385,862.65</u>
Total uses	<u>31,999,841.75</u>	<u>4,372,926.07</u>	<u>43,758,788.72</u>	<u>39,385,862.65</u>
Other financing sources				
Transfers out to debt service funds	(3,926,021.00)	(3,924,420.96)	-	3,924,420.96
Total other financing sources	<u>(3,926,021.00)</u>	<u>(3,924,420.96)</u>	<u>-</u>	<u>3,924,420.96</u>

Seminole County Public Schools
Capital Outlay Fund - Sales Tax Revenue 3rd Gen Budget Comparison to Prior Year's Actual by Project
For Fiscal Years 2022 and 2023

	2022 Final Budget	2022 Actual	2023 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Net change in fund balance	(11,273,735.92)	16,067,635.74	(19,081,296.72)	(35,148,932.46)
Fund balance				
Beginning of year	15,760,480.50	15,760,480.50	31,828,116.24	16,067,635.74
Ending Balance	\$ 4,486,744.58	\$ 31,828,116.24	\$ 12,746,819.52	\$ (19,081,296.72)

Seminole County Public Schools
Capital Outlay Fund - County Impact Fee Mandatory Budget Comparison to Prior Year's Actual by
Project
For Fiscal Years 2022 and 2023

	2022 Final Budget	2022 Actual	2023 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Investment income	35,000.00	(436,694.07)	-	436,694.07
Impact fees	22,228,846.47	22,228,846.47	8,000,000.00	(14,228,846.47)
Total local sources	<u>22,263,846.47</u>	<u>21,792,152.40</u>	<u>8,000,000.00</u>	<u>(13,792,152.40)</u>
Total sources	<u>22,263,846.47</u>	<u>21,792,152.40</u>	<u>8,000,000.00</u>	<u>(13,792,152.40)</u>
Uses - expenditures				
Projects				
Contingency Project	3,000,000.00	-	-	-
Total Projects	<u>3,000,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total uses	<u>3,000,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing uses				
Transfers out to debt service funds	<u>(2,732,830.00)</u>	<u>(2,732,060.52)</u>	<u>(8,520,504.00)</u>	<u>(5,788,443.48)</u>
Total other financing uses	<u>(2,732,830.00)</u>	<u>(2,732,060.52)</u>	<u>(8,520,504.00)</u>	<u>(5,788,443.48)</u>
Net change in fund balance	<u>16,531,016.47</u>	<u>19,060,091.88</u>	<u>(520,504.00)</u>	<u>(19,580,595.88)</u>
Fund balance				
Beginning of year	<u>30,018,075.31</u>	<u>30,018,075.31</u>	<u>49,078,167.19</u>	<u>19,060,091.88</u>
Ending Balance	<u>\$ 46,549,091.78</u>	<u>\$ 49,078,167.19</u>	<u>\$ 48,557,663.19</u>	<u>\$ (520,504.00)</u>

SPECIAL REVENUE FUNDS

This section contains the following subsections:

- Special Revenue Funds Narrative
- Special Revenue Fund - Grants and Special Programs Budget Comparison to Prior Year's Actual
- Special Revenue Fund - Food Services ("Red Apple Dining") Budget Comparison to Prior Year's Actual
- Special Revenue Fund - ESSER, CARES Act, and GEER Budget Comparison to Prior Year's Actual
- Special Revenue Fund - School Internal Funds Budget Comparison to Prior Year's Actual

Seminole County Public Schools

Special Revenue Fund

Fiscal Year 2022-23

The District's Special Revenue Funds comprise of four sources: Grants & Special Programs, Food Service (Red Apple Dining), School Internal Funds, and Federal Education Stabilization.

Grants & Special Programs

The Special Revenue Fund - Grants & Special Programs is used to account for the District's Federal, State, and local 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 approved by the applicable oversight agency. The following programs represent the major Federal awards received by the District via entitlement, formula funding:

- **Individuals with Disabilities Education Act (IDEA), Part B**

The program is designed to provide children with disabilities ages 3-21 the opportunity to receive a free, appropriate public education in a least restrictive environment. These funds 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**

Title I, Part A provides supplemental funding to schools with high numbers or high percentages of children from low-income families to help improve their educational outcomes and enable them to meet the same challenging state academic standards expected from all children. Eligible schools are designated as Title I schoolwide programs where all children may benefit from Title I resources, which may include additional interventions, personnel, instructional materials, teacher training, and family engagement. In addition, Title I, Part A provides support for Pre-K activities, homeless student support, services to students at the District's neglected & delinquent sites, support for foster care academic programs, and equitable services to private schools.

- **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 – Supporting Effective Instruction**

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 – Supplementary Instructional Support for English Language Learners**
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.

Food Service (Red Apple Dining)

The Special Revenue Fund – Food Service (Red Apple Dining) is a self-sustaining operation that provides meals for our students made with high quality ingredients. Red Apple Dining operates under the regulations and policies set forth by the District: the U.S. Department of Agriculture (USDA); Florida Department of Agriculture and Consumer Services Division of Food, Nutrition and Wellness; and the County Health Department. Red Apple Dining operates fifty-nine (59) campus restaurants servicing sixty-five (67) schools and special centers. Red Apple Dining receives most of its funding from the reimbursement for student meals through the School Breakfast Program and National School Lunch 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.

For the 2022-23 school year, Red Apple Dining Budget proposal has been developed with meal prices of: Elementary Student Paid Lunch \$3.25, Middle School Student Paid Lunch \$3.50, High School Student Paid Lunch \$3.75, Elementary and Middle Student Paid Breakfast \$2.50, and High School Student Paid Breakfast \$2.75. Reduced price lunch remains at \$0.40, which is determined by the USDA. The price for Reduced Breakfast of \$ 0.30 will continue to be waived

by Red Apple Dining to ensure students of families in need of economic assistance are prepared to learn. Breakfast at no charge for all students is offered at sixteen (16) schools and special centers and the cost is absorbed by Red Apple Dining. After School Snack Programs are offered to thirty-four (34) schools based on the school's meal benefit eligibility being greater than fifty percent. This is a nutritious snack offered to students in after school programs established for enrichment or academic remediation. The benefits of the National School Lunch and Breakfast Programs are for children only. Adult meal prices are required to reflect the per meal value of federal reimbursement and USDA commodity assistance. Adult breakfasts will be \$2.95, and adult lunches will be \$3.95.

Federal Education Stabilization

Federal Education Stabilization Fund is used to account for the revenues and expenditures specifically tied to prevention, protection, mitigation, response, and recovery related to the Coronavirus pandemic. Federal Education Stabilization funds come from three primary Federal sources: Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, and American Rescue Plan (ARP) Act. These COVID-19 related allocations provide emergency education funding to support school districts as they respond to and recover from the Coronavirus pandemic.

- **Coronavirus Aid, Relief, and Economic Security (CARES) Act**
The CARES Act provided emergency funding to support school districts as they actively respond to and mitigate impacts from the Coronavirus pandemic.
- **Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act**
The CRRSA Act provided additional funding to school districts to supplement the CARES Act. These funds were categorized into special use funds through the state's General Appropriations Act for FY22 and FY23.
- **American Rescue Plan (ARP) Act**
The ARP Act is a third funding stream related to pandemic response and provides funding to assist schools in mitigating impacts of the pandemic, with a specific focus on addressing learning loss experienced by some students across the nation. These funds were disseminated as part of the state's General Appropriations Act for FY22 and FY23.

For fiscal year 2023, the District is not expecting any new Federal Education Stabilization funds. Unused funds may be rolled-forward, as determined by the granting agency.

School Internal Funds

The Special Revenue Fund – School Internal Funds is used to account for the financial transactions of school organizations, including the collection and disbursement of funds relating to school fundraisers, clubs, field trips, and other activities managed by the District's schools.

Seminole County Public Schools

Special Revenue Fund - Grants & Special Programs Budget Comparison to Prior Year's Actual For Fiscal Years 2022 and 2023

	2022 Final Budget	2022 Actual	2023 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Federal direct sources:				
Other federal direct sources	\$ 6,599,193.74	\$ 3,324,914.09	\$ 4,221,083.65	\$ 896,169.56
Total federal direct sources	<u>6,599,193.74</u>	<u>3,324,914.09</u>	<u>4,221,083.65</u>	<u>896,169.56</u>
Federal through state sources:				
Career and technical education	698,858.29	606,596.27	662,631.02	56,034.75
Title II, Part A	2,958,280.66	2,157,743.51	3,366,254.69	1,208,511.18
Individuals with disabilities education act	19,993,911.62	14,548,984.35	24,246,440.05	9,697,455.70
Title I, grants to local educational agencies	15,094,441.91	11,801,536.54	17,377,747.75	5,576,211.21
Federal through Local	647,987.07	127,633.70	520,353.37	392,719.67
Other federal through state sources	3,763,167.48	2,520,706.39	3,793,421.77	1,272,715.38
Total federal through state sources	<u>43,156,647.03</u>	<u>31,763,200.76</u>	<u>49,966,848.65</u>	<u>18,203,647.89</u>
State sources:				
Other miscellaneous state sources	460,913.58	46,511.77	164,060.32	117,548.55
Total state sources	<u>460,913.58</u>	<u>46,511.77</u>	<u>164,060.32</u>	<u>117,548.55</u>
Local sources:				
Miscellaneous local	203,934.00	-	-	-
Other miscellaneous local	4,127,548.55	3,008,847.56	1,799,104.54	(1,209,743.02)
Refund of prior year expenditure	7,500.00	-	-	-
Total local sources	<u>4,338,982.55</u>	<u>3,008,847.56</u>	<u>1,799,104.54</u>	<u>(1,209,743.02)</u>
Total sources	<u>54,555,736.90</u>	<u>38,143,474.18</u>	<u>56,151,097.16</u>	<u>18,007,622.98</u>
Uses - expenditures				
Instruction				
Salaries	12,796,828.31	9,558,317.30	13,956,928.51	4,398,611.21
Benefits	4,636,558.05	2,894,843.09	5,920,201.61	3,025,358.52
Purchased Services	3,056,051.01	1,986,059.44	2,501,774.86	515,715.42
Energy Services	2,020.04	997.12	1,022.92	25.80
Materials & Supplies	1,969,564.67	980,614.15	1,878,802.75	898,188.60
Capital Outlay	2,158,696.47	806,911.52	1,943,562.79	1,136,651.27
Other	336,595.90	248,242.23	272,755.67	24,513.44
Total Instruction	<u>24,956,314.45</u>	<u>16,475,984.85</u>	<u>26,475,049.11</u>	<u>9,999,064.26</u>
Pupil Personnel Services				
Salaries	5,602,880.95	4,625,445.09	6,616,590.05	1,991,144.96
Benefits	1,792,406.37	1,360,975.06	2,326,030.28	965,055.22
Purchased Services	234,742.06	158,644.88	215,127.38	56,482.50
Materials & Supplies	306,071.81	84,093.07	322,456.26	238,363.19
Capital Outlay	10,341.80	5,820.30	6,586.50	766.20
Other	4,000.00	-	4,000.00	4,000.00
Total Pupil Personnel Services	<u>7,950,442.99</u>	<u>6,234,978.40</u>	<u>9,490,790.47</u>	<u>3,255,812.07</u>
Instructional Media Services				
Salaries	800.00	-	800.00	800.00
Benefits	158.48	-	158.48	158.48
Total Instructional Media Services	<u>958.48</u>	<u>-</u>	<u>958.48</u>	<u>958.48</u>
Instructional & Curriculum Development Svcs				
Salaries	2,328,022.64	2,077,398.45	1,794,375.44	(283,023.01)

Seminole County Public Schools

Special Revenue Fund - Grants & Special Programs Budget Comparison to Prior Year's Actual For Fiscal Years 2022 and 2023

	2022 Final Budget	2022 Actual	2023 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Benefits	728,854.72	587,025.55	619,613.68	32,588.13
Purchased Services	792,982.55	142,965.96	688,518.59	545,552.63
Materials & Supplies	41,444.70	14,748.50	260,290.05	245,541.55
Capital Outlay	16,743.84	2,128.59	14,615.25	12,486.66
Other	93,113.07	54,332.85	45,645.22	(8,687.63)
Total Instructional & Curriculum Development Svcs	4,001,161.52	2,878,599.90	3,423,058.23	544,458.33
Instructional Staff Training Svcs				
Salaries	5,733,990.80	4,389,712.30	5,563,309.25	1,173,596.95
Benefits	1,602,015.18	1,247,799.38	1,709,883.94	462,084.56
Purchased Services	1,462,452.19	610,798.03	1,678,620.66	1,067,822.63
Materials & Supplies	243,712.01	113,752.64	228,023.72	114,271.08
Capital Outlay	29,993.40	2,721.60	27,271.80	24,550.20
Other	503,001.78	99,033.03	708,451.85	609,418.82
Total Instructional Staff Training Svcs	9,575,165.36	6,463,816.98	9,915,561.22	3,451,744.24
Instructional Related Technology				
Salaries	64,471.98	43,531.01	20,940.97	(22,590.04)
Benefits	18,682.78	14,884.89	3,797.89	(11,087.00)
Total Instructional Related Technology	83,154.76	58,415.90	24,738.86	(33,677.04)
School Board				
Purchased Services	53,471.00	-	53,471.00	53,471.00
Total School Board	53,471.00	-	53,471.00	53,471.00
General Administration				
Purchased Services	4,834.00	-	9,293.00	9,293.00
Materials & Supplies	678.87	678.87	-	(678.87)
Other	1,379,066.48	1,150,544.84	1,353,153.08	202,608.24
Total General Administration	1,384,579.35	1,151,223.71	1,362,446.08	211,222.37
School Administration				
Salaries	598,248.16	468,279.56	293,733.81	(174,545.75)
Benefits	162,064.18	126,882.53	79,950.57	(46,931.96)
Purchased Services	142,528.95	46,221.20	96,307.75	50,086.55
Capital Outlay	18,701.00	442.00	18,259.00	17,817.00
Total School Administration	921,542.29	641,825.29	488,251.13	(153,574.16)
Central Services				
Salaries	7,470.00	7,469.89	80,000.11	72,530.22
Benefits	1,720.96	1,704.23	23,560.73	21,856.50
Purchased Services	307,767.32	201,234.36	233,107.96	31,873.60
Materials & Supplies	44,440.70	11,952.88	53,193.82	41,240.94
Capital Outlay	3,690.18	2,494.18	2,396.00	(98.18)
Other	9,964.00	1,668.60	15,595.40	13,926.80
Total Central Services	375,053.16	226,524.14	407,854.02	181,329.88
Pupil Transportation Services				
Salaries	2,052,228.30	1,720,234.08	2,356,244.22	636,010.14
Benefits	1,207,886.61	853,287.98	1,493,185.66	639,897.68
Purchased Services	119,010.40	56,584.53	115,413.87	58,829.34
Energy Services	-	-	2,000.00	2,000.00
Total Pupil Transportation Services	3,379,125.31	2,630,106.59	3,966,843.75	1,336,737.16
Operation of Plant				
Purchased Services	213,955.55	129,225.03	101,035.52	(28,189.51)

Seminole County Public Schools

Special Revenue Fund - Grants & Special Programs Budget Comparison to Prior Year's Actual For Fiscal Years 2022 and 2023

	2022 Final Budget	2022 Actual	2023 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Energy Services	8,032.59	877.25	40,155.34	39,278.09
Capital Outlay	40,000.00	40,000.00	-	(40,000.00)
Total Operation of Plant	261,988.14	170,102.28	141,190.86	(28,911.42)
Community Services				
Salaries	753,293.92	648,530.07	104,763.85	(543,766.22)
Benefits	282,614.47	199,960.33	82,654.14	(117,306.19)
Purchased Services	169,630.00	114,679.81	54,950.19	(59,729.62)
Energy Services	2,928.98	2,438.86	490.12	(1,948.74)
Materials & Supplies	281,659.40	165,131.80	116,527.60	(48,604.20)
Capital Outlay	94,243.97	63,458.93	30,785.04	(32,673.89)
Other	28,409.35	17,696.34	10,713.01	(6,983.33)
Total Community Services	1,612,780.09	1,211,896.14	400,883.95	(811,012.19)
Total uses	54,555,736.90	38,143,474.18	56,151,097.16	18,007,622.98
Net change in fund balance	-	-	-	-
Fund balance				
Beginning of year	-	-	-	-
Ending Balance	\$ -	\$ -	\$ -	\$ -



SEMINOLE COUNTY
PUBLIC SCHOOLS

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Seminole County Public Schools

Special Revenue Fund - Food Service ("Red Apple Dining") Budget Comparison to Prior Year's Actual For Fiscal Years 2022 and 2023

	2022 Final Budget	2022 Actual	2023 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Federal through state sources:				
National school lunch program	\$ 43,707,498.15	\$ 43,707,498.15	\$ 28,017,609.07	\$ (15,689,889.08)
Total federal through state sources	<u>43,707,498.15</u>	<u>43,707,498.15</u>	<u>28,017,609.07</u>	<u>(15,689,889.08)</u>
State sources:				
School breakfast supplement	128,000.00	127,978.00	128,000.00	22.00
School lunch supplement	165,505.00	165,505.00	165,000.00	(505.00)
Total state sources	<u>293,505.00</u>	<u>293,483.00</u>	<u>293,000.00</u>	<u>(483.00)</u>
Local sources:				
Rental income	1,321.75	1,321.75	-	(1,321.75)
Investment income	8,000.00	(137,369.76)	6,000.00	143,369.76
Food service	3,934,474.02	3,945,205.49	11,719,943.70	7,774,738.21
Revenue from other agencies	226,000.00	12,257.42	478,668.62	466,411.20
Other miscellaneous local	6,887.57	6,887.57	-	(6,887.57)
Total local sources	<u>4,176,683.34</u>	<u>3,828,302.47</u>	<u>12,204,612.32</u>	<u>8,376,309.85</u>
Total sources	<u>48,177,686.49</u>	<u>47,829,283.62</u>	<u>40,515,221.39</u>	<u>(7,314,062.23)</u>
Uses - expenditures				
Food Services				
Salaries	6,486,411.34	6,310,968.91	7,203,300.00	892,331.09
Benefits	3,197,179.69	2,480,394.32	3,243,416.00	763,021.68
Purchased Services	9,423,221.38	7,462,079.41	10,431,891.26	2,969,811.85
Energy Services	994,800.00	993,173.31	993,500.00	326.69
Materials & Supplies	16,699,261.65	16,244,801.75	17,716,622.33	1,471,820.58
Capital Outlay	5,961,638.76	1,727,397.40	6,919,562.26	5,192,164.86
Other	1,420,616.00	600,297.85	1,520,596.00	920,298.15
Total Food Services	<u>44,183,128.82</u>	<u>35,819,112.95</u>	<u>48,028,887.85</u>	<u>12,209,774.90</u>
Total uses	<u>44,183,128.82</u>	<u>35,819,112.95</u>	<u>48,028,887.85</u>	<u>12,209,774.90</u>
Net change in fund balance	<u>3,994,557.67</u>	<u>12,010,170.67</u>	<u>(7,513,666.46)</u>	<u>(19,523,837.13)</u>
Fund balance				
Beginning of year	10,481,557.43	10,481,557.43	22,491,728.10	12,010,170.67
Ending Balance	<u>\$ 14,476,115.10</u>	<u>\$ 22,491,728.10</u>	<u>\$ 14,978,061.64</u>	<u>\$ (7,513,666.46)</u>

Seminole County Public Schools

Special Revenue Funds - ESSER, CARES Act, and GEER Budget Comparison to Prior Year's Actual For Fiscal Years 2022 and 2023

	2022 Final Budget	2022 Actual	2023 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Federal through state sources:				
Individuals with disabilities education act	-	10,044.48	-	(10,044.48)
Education stabilization funds	\$ 129,056,507.45	\$ 32,735,902.60	\$ 96,310,560.37	\$ 63,574,657.77
Total federal through state sources	<u>129,056,507.45</u>	<u>32,745,947.08</u>	<u>96,310,560.37</u>	<u>63,564,613.29</u>
Total sources	<u>129,056,507.45</u>	<u>32,745,947.08</u>	<u>96,310,560.37</u>	<u>63,564,613.29</u>
Uses - expenditures				
Instruction				
Salaries	19,823,029.10	7,600,678.64	12,222,350.46	4,621,671.82
Benefits	5,437,428.50	1,550,081.06	3,887,347.44	2,337,266.38
Purchased Services	15,759,004.31	4,709,232.88	11,049,771.43	6,340,538.55
Materials & Supplies	20,788,464.33	7,948,186.62	12,840,277.71	4,892,091.09
Capital Outlay	4,328,180.64	31,139.00	4,297,041.64	4,265,902.64
Other	816,458.92	198,120.95	618,337.97	420,217.02
Total Instruction	<u>66,952,565.80</u>	<u>22,037,439.15</u>	<u>44,915,126.65</u>	<u>22,877,687.50</u>
Pupil Personnel Services				
Salaries	1,968,925.50	648,912.07	1,320,013.43	671,101.36
Benefits	491,128.71	69,815.61	421,313.10	351,497.49
Purchased Services	652,124.83	143,500.75	508,624.08	365,123.33
Materials & Supplies	132,789.31	92,290.16	40,499.15	(51,791.01)
Capital Outlay	2,948.00	-	2,948.00	2,948.00
Total Pupil Personnel Services	<u>3,247,916.35</u>	<u>954,518.59</u>	<u>2,293,397.76</u>	<u>1,338,879.17</u>
Instructional Media Services				
Salaries	38,100.00	22,600.00	15,500.00	(7,100.00)
Benefits	3,823.73	1,799.22	2,024.51	225.29
Total Instructional Media Services	<u>41,923.73</u>	<u>24,399.22</u>	<u>17,524.51</u>	<u>(6,874.71)</u>
Instructional & Curriculum Development Svcs				
Salaries	8,353,935.76	210,439.59	8,143,496.17	7,933,056.58
Benefits	1,781,925.94	41,216.57	1,740,709.37	1,699,492.80
Purchased Services	779,892.59	210,246.36	569,646.23	359,399.87
Materials & Supplies	1,089.00	160.00	929.00	769.00
Capital Outlay	2,574.00	2,222.65	351.35	(1,871.30)
Total Instructional & Curriculum Development Svcs	<u>10,919,417.29</u>	<u>464,285.17</u>	<u>10,455,132.12</u>	<u>9,990,846.95</u>
Instructional Staff Training Svcs				
Salaries	3,230,959.89	316,423.07	2,914,536.82	2,598,113.75
Benefits	748,891.94	42,051.00	706,840.94	664,789.94
Purchased Services	416,274.80	75,499.78	340,775.02	265,275.24
Materials & Supplies	7,885.02	-	7,885.02	7,885.02
Capital Outlay	10,000.89	4,852.89	5,148.00	295.11
Other	8,095.00	5,600.00	2,495.00	(3,105.00)
Total Instructional Staff Training Svcs	<u>4,422,107.54</u>	<u>444,426.74</u>	<u>3,977,680.80</u>	<u>3,533,254.06</u>
Instructional Related Technology				
Salaries	115,800.00	59,500.00	56,300.00	(3,200.00)
Benefits	9,627.25	4,717.65	4,909.60	191.95
Purchased Services	221,450.00	-	221,450.00	221,450.00
Capital Outlay	293,800.00	293,800.00	-	(293,800.00)

Seminole County Public Schools

Special Revenue Funds - ESSER, CARES Act, and GEER Budget Comparison to Prior Year's Actual For Fiscal Years 2022 and 2023

	2022 Final Budget	2022 Actual	2023 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Total Instructional Related Technology	640,677.25	358,017.65	282,659.60	(75,358.05)
School Board				
Salaries	10,600.00	5,450.00	5,150.00	(300.00)
Benefits	875.66	425.05	450.61	25.56
Purchased Services	7,000.00	-	7,000.00	7,000.00
Total School Board	18,475.66	5,875.05	12,600.61	6,725.56
General Administration				
Salaries	2,000.00	1,000.00	1,000.00	-
Benefits	147.26	66.46	80.80	14.34
Other	3,751,316.30	1,344,515.35	2,406,800.95	1,062,285.60
Total General Administration	3,753,463.56	1,345,581.81	2,407,881.75	1,062,299.94
School Administration				
Salaries	1,407,372.73	756,168.20	651,204.53	(104,963.67)
Benefits	204,035.06	109,873.20	94,161.86	(15,711.34)
Purchased Services	26,998.07	1,351.56	25,646.51	24,294.95
Other	126.50	126.50	-	(126.50)
Total School Administration	1,638,532.36	867,519.46	771,012.90	(96,506.56)
Facilities Acquisition and Construction				
Salaries	26,000.00	13,000.00	13,000.00	-
Benefits	2,087.33	1,036.93	1,050.40	13.47
Purchased Services	171,065.56	1,236.99	169,828.57	168,591.58
Total Facilities Acquisition and Construction	199,152.89	15,273.92	183,878.97	168,605.05
Fiscal Services				
Salaries	59,700.00	30,300.00	29,400.00	(900.00)
Benefits	4,971.32	2,409.58	2,561.74	152.16
Total Fiscal Services	64,671.32	32,709.58	31,961.74	(747.84)
Food Services				
Salaries	358,300.00	179,150.00	179,150.00	-
Benefits	28,764.53	14,270.55	14,493.98	223.43
Total Food Services	387,064.53	193,420.55	193,643.98	223.43
Central Services				
Salaries	776,244.51	194,225.37	582,019.14	387,793.77
Benefits	236,938.58	44,956.11	191,982.47	147,026.36
Purchased Services	194,049.19	24,049.19	170,000.00	145,950.81
Total Central Services	1,207,232.28	263,230.67	944,001.61	680,770.94
Pupil Transportation Services				
Salaries	961,540.00	543,570.00	417,970.00	(125,600.00)
Benefits	91,263.71	43,258.92	48,004.79	4,745.87
Purchased Services	6,000.00	-	6,000.00	6,000.00
Total Pupil Transportation Services	1,058,803.71	586,828.92	471,974.79	(114,854.13)
Operation of Plant				
Salaries	2,472,852.75	864,764.23	1,608,088.52	743,324.29
Benefits	420,885.54	126,042.36	294,843.18	168,800.82
Purchased Services	1,272,080.74	217,860.52	1,054,220.22	836,359.70
Materials & Supplies	1,681,318.56	1,605,318.56	76,000.00	(1,529,318.56)
Capital Outlay	1,253.45	1,253.45	-	(1,253.45)
Total Operation of Plant	5,848,391.04	2,815,239.12	3,033,151.92	217,912.80

Seminole County Public Schools

Special Revenue Funds - ESSER, CARES Act, and GEER Budget Comparison to Prior Year's Actual For Fiscal Years 2022 and 2023

	2022 Final Budget	2022 Actual	2023 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Maintenance of Plant				
Salaries	225,000.00	112,000.00	113,000.00	1,000.00
Benefits	18,229.88	8,906.75	9,323.13	416.38
Purchased Services	2,286,216.61	492,880.88	1,793,335.73	1,300,454.85
Materials & Supplies	352,333.76	352,333.76	-	(352,333.76)
Capital Outlay	23,538,644.64	1,090,644.64	22,448,000.00	21,357,355.36
Total Maintenance of Plant	26,420,424.89	2,056,766.03	24,363,658.86	22,306,892.83
Administrative Technology Services				
Salaries	37,400.00	19,200.00	18,200.00	(1,000.00)
Benefits	3,103.86	1,523.81	1,580.05	56.24
Purchased Services	285,376.06	235,075.00	50,301.06	(184,773.94)
Capital Outlay	1,862,341.44	-	1,862,341.44	1,862,341.44
Total Administrative Technology Services	2,188,221.36	255,798.81	1,932,422.55	1,676,623.74
Community Services				
Salaries	43,800.00	22,800.00	21,000.00	(1,800.00)
Benefits	3,665.89	1,816.64	1,849.25	32.61
Total Community Services	47,465.89	24,616.64	22,849.25	(1,767.39)
Total uses	129,056,507.45	32,745,947.08	96,310,560.37	63,564,613.29
Net change in fund balances	-	-	-	-
Fund balances				
Beginning of year	-	-	-	-
Ending Balance	\$ -	\$ -	\$ -	\$ -



SEMINOLE COUNTY
PUBLIC SCHOOLS

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Seminole County Public Schools

Special Revenue Fund - School Internal Funds Budget Comparison to Prior Year's Actual For Fiscal Years 2022 and 2023

	2022 Final Budget	2022 Actual	2023 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
State sources:				
Florida Education Finance Program (FEFP)	\$ 9,026.01	\$ 9,026.01	\$ -	\$ (9,026.01)
Total state sources	<u>9,026.01</u>	<u>9,026.01</u>	<u>-</u>	<u>(9,026.01)</u>
Local sources:				
Rental income	506,250.72	506,250.72	-	(506,250.72)
Charges for services	4,104,912.37	4,104,912.37	-	(4,104,912.37)
Investment income	10,097.89	10,097.95	-	(10,097.95)
Gift, grants, and bequests	1,739,462.62	1,739,462.62	-	(1,739,462.62)
Student fees	11,350.23	11,350.23	-	(11,350.23)
Other fees	388,533.82	388,533.82	-	(388,533.82)
Miscellaneous local	564,805.97	564,805.97	-	(564,805.97)
Other miscellaneous local	4,372,504.63	4,372,504.63	-	(4,372,504.63)
Refund of prior year expenditure	19,820.11	19,820.11	-	(19,820.11)
Collections for lost and damaged	18,069.94	18,069.94	-	(18,069.94)
Total local sources	<u>11,735,808.30</u>	<u>11,735,808.36</u>	<u>-</u>	<u>(11,735,808.36)</u>
Total sources	<u>11,744,834.31</u>	<u>11,744,834.37</u>	<u>-</u>	<u>(11,744,834.37)</u>
Uses - expenditures				
Instruction				
Salaries	149,569.35	149,569.35	-	(149,569.35)
Purchased Services	1,738,419.63	1,738,419.63	-	(1,738,419.63)
Materials & Supplies	10,101,929.59	2,088,014.77	8,013,914.88	5,925,900.11
Capital Outlay	317,460.61	317,460.61	-	(317,460.61)
Other	787,958.23	787,958.23	-	(787,958.23)
Total Instruction	<u>13,095,337.41</u>	<u>5,081,422.59</u>	<u>8,013,914.88</u>	<u>2,932,492.29</u>
Pupil Personnel Services				
Materials & Supplies	2,209.44	2,209.44	-	(2,209.44)
Total Pupil Personnel Services	<u>2,209.44</u>	<u>2,209.44</u>	<u>-</u>	<u>(2,209.44)</u>
Instructional Media Services				
Purchased Services	222.08	222.08	-	(222.08)
Materials & Supplies	56,831.85	56,831.85	-	(56,831.85)
Capital Outlay	8,495.37	8,495.37	-	(8,495.37)
Other	544.06	544.06	-	(544.06)
Total Instructional Media Services	<u>66,093.36</u>	<u>66,093.36</u>	<u>-</u>	<u>(66,093.36)</u>
Instructional Related Technology				
Capital Outlay	5,024.90	5,024.90	-	(5,024.90)
Total Instructional Related Technology	<u>5,024.90</u>	<u>5,024.90</u>	<u>-</u>	<u>(5,024.90)</u>
School Administration				
Purchased Services	17,246.46	17,246.46	-	(17,246.46)
Materials & Supplies	59,670.25	59,670.25	-	(59,670.25)
Capital Outlay	20,803.71	20,803.71	-	(20,803.71)
Other	29,577.08	29,577.08	-	(29,577.08)
Total School Administration	<u>127,297.50</u>	<u>127,297.50</u>	<u>-</u>	<u>(127,297.50)</u>
Facilities Acquisition and Construction				
Capital Outlay	74,856.36	74,856.36	-	(74,856.36)
Total Facilities Acquisition and Construction	<u>74,856.36</u>	<u>74,856.36</u>	<u>-</u>	<u>(74,856.36)</u>
Fiscal Services				

Seminole County Public Schools

Special Revenue Fund - School Internal Funds Budget Comparison to Prior Year's Actual For Fiscal Years 2022 and 2023

	2022 Final Budget	2022 Actual	2023 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Purchased Services	11,613.71	11,613.71	-	(11,613.71)
Materials & Supplies	2,063.40	2,063.40	-	(2,063.40)
Total Fiscal Services	13,677.11	13,677.11	-	(13,677.11)
Operation of Plant				
Salaries	5,806.97	5,806.97	-	(5,806.97)
Purchased Services	65,777.41	65,777.41	-	(65,777.41)
Energy Services	1,909.07	1,909.07	-	(1,909.07)
Materials & Supplies	47,355.80	47,355.80	-	(47,355.80)
Capital Outlay	11,471.21	11,471.21	-	(11,471.21)
Total Operation of Plant	132,320.46	132,320.46	-	(132,320.46)
Community Services				
Salaries	80,755.01	80,755.01	-	(80,755.01)
Purchased Services	1,667,256.90	1,667,256.90	-	(1,667,256.90)
Energy Services	539.11	539.11	-	(539.11)
Materials & Supplies	2,124,602.48	2,124,602.48	-	(2,124,602.48)
Capital Outlay	189,214.04	189,214.04	-	(189,214.04)
Other	1,270,024.94	1,270,024.94	-	(1,270,024.94)
Total Community Services	5,332,392.48	5,332,392.48	-	(5,332,392.48)
Total uses	18,849,209.02	10,835,294.20	8,013,914.88	(2,821,379.32)
Other financing sources				
Loss Recoveries	6,575.12	6,575.12	-	(6,575.12)
Total other financing sources	6,575.12	6,575.12	-	(6,575.12)
Net change in fund balance	(7,097,799.59)	916,115.29	(8,013,914.88)	(8,930,030.17)
Fund balance				
Beginning of year	7,097,799.59	7,097,799.59	8,013,914.88	916,115.29
Ending Balance	\$ -	\$ 8,013,914.88	\$ -	\$ (8,013,914.88)



SEMINOLE COUNTY
PUBLIC SCHOOLS

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INTERNAL SERVICE FUNDS

This section contains the following subsections:

- Internal Service Funds Narrative
- Internal Service Funds - Self Insurance - Property Casualty Budget Comparison to Prior Year's Actual
- Internal Service Funds - Printing Services Budget Comparison to Prior Year's Actual
- Internal Service Funds - Self Insurance - Health Budget Comparison to Prior Year's Actual
- Internal Service Funds - Internal Leasing Program Budget Comparison to Prior Year's Actual

Seminole County Public Schools
Internal Service Funds
Fiscal Year 2022-23

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

The District established Internal Service Funds to account for expenditures of its self-insurance programs with startup loans from the General Fund – Operating Fund (Operating Fund). Although the loans do not have a scheduled matured date, the intent is for the self-insurance programs to repay the Operating Fund. At the end of June 30, 2022, the sum of \$5.3 million is still outstanding. 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 \$450,000.

Copying and Printing Services

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

Leasing Program Fund

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

Seminole County Public Schools

Internal Service Fund - Self Insurance - Property Casualty Budget Comparison to Prior Year's Actual For Fiscal Years 2022 and 2023

	2022 Final Budget	2022 Actual	2023 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Investment income	16,000.00	(265,038.33)	16,000.00	281,038.33
Revenue from other agencies	9,336,501.00	9,054,778.05	11,690,534.00	2,635,755.95
Other miscellaneous local	14,905.02	14,905.02	-	(14,905.02)
Refund of prior year expenditure	35,812.98	35,812.98	-	(35,812.98)
Total local sources	<u>9,403,219.00</u>	<u>8,840,457.72</u>	<u>11,706,534.00</u>	<u>2,866,076.28</u>
Total sources	<u>9,403,219.00</u>	<u>8,840,457.72</u>	<u>11,706,534.00</u>	<u>2,866,076.28</u>
Uses - expenditures				
Operation of Plant				
Salaries	391,189.75	324,626.49	437,458.00	112,831.51
Benefits	110,011.05	93,676.84	143,553.00	49,876.16
Purchased Services	4,271,288.96	4,241,617.13	5,248,296.95	1,006,679.82
Materials & Supplies	14,262.17	970.21	3,500.00	2,529.79
Capital Outlay	32,418.00	-	4,908.65	4,908.65
Other	5,846,531.67	4,860,633.39	5,902,924.58	1,042,291.19
Total Operation of Plant	<u>10,665,701.60</u>	<u>9,521,524.06</u>	<u>11,740,641.18</u>	<u>2,219,117.12</u>
Total uses	<u>10,665,701.60</u>	<u>9,521,524.06</u>	<u>11,740,641.18</u>	<u>2,219,117.12</u>
Other financing sources				
Loss Recoveries	882,573.62	649,825.05	-	(649,825.05)
Total other financing sources	<u>882,573.62</u>	<u>649,825.05</u>	<u>-</u>	<u>(649,825.05)</u>
Net change in net position	<u>(379,908.98)</u>	<u>(31,241.29)</u>	<u>(34,107.18)</u>	<u>(2,865.89)</u>
Net position				
Beginning of year	<u>20,897,686.44</u>	<u>20,897,686.44</u>	<u>20,866,445.15</u>	<u>(31,241.29)</u>
Ending Balance	<u>\$ 20,517,777.46</u>	<u>\$ 20,866,445.15</u>	<u>\$ 20,832,337.97</u>	<u>\$ (34,107.18)</u>

Seminole County Public Schools

Internal Service Fund - Printing Services Budget Comparison to Prior Year's Actual For Fiscal Years 2022 and 2023

	2022 Final Budget	2022 Actual	2023 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Investment income	800.00	(8,351.83)	800.00	9,151.83
Revenue from other agencies	1,271,033.72	1,271,033.72	1,102,500.00	(168,533.72)
Other miscellaneous local	1,590.51	1,590.51	-	(1,590.51)
Total local sources	<u>1,273,424.23</u>	<u>1,264,272.40</u>	<u>1,103,300.00</u>	<u>(160,972.40)</u>
Total sources	<u>1,273,424.23</u>	<u>1,264,272.40</u>	<u>1,103,300.00</u>	<u>(160,972.40)</u>
Uses - expenditures				
Central Services				
Salaries	238,696.53	237,845.16	358,186.65	120,341.49
Benefits	99,187.31	86,403.42	169,008.13	82,604.71
Purchased Services	278,443.56	237,840.16	293,308.83	55,468.67
Materials & Supplies	232,475.80	228,293.60	278,570.80	50,277.20
Capital Outlay	34,163.00	1,517.50	56,895.00	55,377.50
Other	112,668.61	109,490.26	18,096.63	(91,393.63)
Total Central Services	<u>995,634.81</u>	<u>901,390.10</u>	<u>1,174,066.04</u>	<u>272,675.94</u>
Total uses	<u>995,634.81</u>	<u>901,390.10</u>	<u>1,174,066.04</u>	<u>272,675.94</u>
Other financing uses				
Transfers out to general fund	(50,000.00)	(50,000.00)	(60,000.00)	(10,000.00)
Total other financing uses	<u>(50,000.00)</u>	<u>(50,000.00)</u>	<u>(60,000.00)</u>	<u>(10,000.00)</u>
Net change in net position	<u>227,789.42</u>	<u>312,882.30</u>	<u>(130,766.04)</u>	<u>(443,648.34)</u>
Net position				
Beginning of year	<u>754,470.64</u>	<u>754,470.64</u>	<u>1,067,352.94</u>	<u>312,882.30</u>
Ending Balance	<u>\$ 982,260.06</u>	<u>\$ 1,067,352.94</u>	<u>\$ 936,586.90</u>	<u>\$ (130,766.04)</u>

Seminole County Public Schools

Internal Service Fund - Self Insurance - Health Budget Comparison to Prior Year's Actual For Fiscal Years 2022 and 2023

	2022 Final Budget	2022 Actual	2023 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Investment income	40,000.00	(667,632.29)	100,000.00	767,632.29
Revenue from other agencies	61,902,460.88	48,001,610.31	65,013,947.59	17,012,337.28
Other miscellaneous local	467,500.00	307,798.16	400,000.00	92,201.84
Total local sources	<u>62,409,960.88</u>	<u>47,641,776.18</u>	<u>65,513,947.59</u>	<u>17,872,171.41</u>
Total sources	<u>62,409,960.88</u>	<u>47,641,776.18</u>	<u>65,513,947.59</u>	<u>17,872,171.41</u>
Uses - expenditures				
Central Services				
Salaries	485,188.77	433,844.12	510,823.60	76,979.48
Benefits	164,255.98	115,970.31	177,327.95	61,357.64
Purchased Services	6,280,484.33	4,541,278.02	5,327,320.75	786,042.73
Materials & Supplies	225,494.12	161,270.81	200,086.12	38,815.31
Capital Outlay	45,132.14	4,882.92	87,188.00	82,305.08
Other	63,368,720.00	51,247,696.27	60,875,914.30	9,628,218.03
Total Central Services	<u>70,569,275.34</u>	<u>56,504,942.45</u>	<u>67,178,660.72</u>	<u>10,673,718.27</u>
Total uses	<u>70,569,275.34</u>	<u>56,504,942.45</u>	<u>67,178,660.72</u>	<u>10,673,718.27</u>
Other financing sources				
Transfers out to general fund	(7,500,000.00)	(7,500,000.00)	-	7,500,000.00
Total other financing sources	<u>(7,500,000.00)</u>	<u>(7,500,000.00)</u>	<u>-</u>	<u>7,500,000.00</u>
Net change in net position	<u>(15,659,314.46)</u>	<u>(16,363,166.27)</u>	<u>(1,664,713.13)</u>	<u>14,698,453.14</u>
Net position				
Beginning of year	<u>54,358,767.96</u>	<u>54,358,767.96</u>	<u>37,995,601.69</u>	<u>(16,363,166.27)</u>
Ending Balance	<u>\$ 38,699,453.50</u>	<u>\$ 37,995,601.69</u>	<u>\$ 36,330,888.56</u>	<u>\$ (1,664,713.13)</u>

Seminole County Public Schools

Internal Service Fund - Internal Leasing Program Budget Comparison to Prior Year's Actual For Fiscal Years 2022 and 2023

	2022 Final Budget	2022 Actual	2023 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Investment income	3,500.00	(10,480.19)	-	10,480.19
Revenue from other agencies	217,501.77	217,501.77	225,023.95	7,522.18
Other miscellaneous local	10,000.00	2,754.00	-	(2,754.00)
Refund of prior year expenditure	803.58	803.58	-	(803.58)
Total local sources	231,805.35	210,579.16	225,023.95	14,444.79
Total sources	231,805.35	210,579.16	225,023.95	14,444.79
Uses - expenditures				
Central Services				
Materials & Supplies	2,670.75	-	3,000.00	3,000.00
Capital Outlay	970,373.00	-	1,282,764.85	1,282,764.85
Other	149,573.32	149,573.16	162,360.97	12,787.81
Total Central Services	1,122,617.07	149,573.16	1,448,125.82	1,298,552.66
Total uses	1,122,617.07	149,573.16	1,448,125.82	1,298,552.66
Net change in net position	(890,811.72)	61,006.00	(1,223,101.87)	(1,284,107.87)
Net position				
Beginning of year	2,172,209.63	2,172,209.63	2,233,215.63	61,006.00
Ending Balance	\$ 1,281,397.91	\$ 2,233,215.63	\$ 1,010,113.76	\$ (1,223,101.87)

SCHOOL BOARD MEMBERS

Karen Almond
Tina Calderone, Ed.D.
Kristine Kraus

Amy Pennock
Abby Sanchez

SUPERINTENDENT

Serita D. Beamon

Reasonable Accommodation(s)

Seminole County Public Schools (SCPS) is committed to serving those that have a disability that may require reasonable accommodation(s). The SCPS Equity and ADA Administrator is available to assist at (407) 320-0317. Qualified applicants are entitled to reasonable accommodation(s) during the application and interview process. Applicants requesting an accommodation may call (407) 320-0231.



Educational Equity – Notice of Nondiscrimination

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

It is the policy of the School Board of Seminole County, Florida, that no employee, student, or applicant shall be excluded from participating in, be denied the benefits of, or be subjected to discrimination and/or harassment under any educational programs, activities, or in any employment conditions, policies, or practices conducted by the District. The School Board does not discriminate on the basis of race, color, national origin, sex (including sexual orientation, transgender status, or gender identity), disability (including HIV, AIDS, or sickle cell trait), pregnancy, marital status, age, religion, ancestry, or genetic information which are classes protected by State and/or Federal law in its programs and activities, including employment opportunities. Additionally, the School board of Seminole County provides equal access to public school facilities for the Boy Scouts of America and other designated youth groups as required by 34 C.F.R. 108.6.

Every employee, student, or applicant for employment at Seminole County Public Schools has a solemn right to be treated fairly, equally, equitably, and with dignity. If for any reason you - the employee, student, or applicant for employment - find that you have been victimized by acts of discrimination and or harassment, whether intentional or unintentional, you are strongly encouraged to file an Educational Equity Complaint or Grievance with the Educational Equity Administrator, or any county or school-level administrator. All such complaints must be immediately forwarded to the Educational Equity Administrator for dissemination, action, and resolution. Forward to: SCPS Educational Equity Administrator, Seminole County Public Schools – Human Resources, Educational Support Center, 400 E. Lake Mary Blvd., Sanford, FL 32773-7127. 407.320.0317.