



Annual School Budget

2021–2022

www.scps.us

SUCCESS BEGINS WITH US

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



SCPS has perennially been recognized as an “A”-rated district by the FL Dept. of Education.



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



SCPS Grad Rate for 2019-2020 was 94.5%. That's 4.5% above the State Average of 90%. Also, we're named 4th best school district in Florida by Niche.com for 2021.



SCPS is a proud member of the League of Innovative Schools, a national coalition of forward-thinking school districts organized by Digital Promise.



15,024 AP Exams were given during the 2019-2020 school year with a 66% pass rate.



SCPS 2020 Graduating Seniors earned more than \$52 million in scholarships and earned more than 3,650 industry certifications.



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

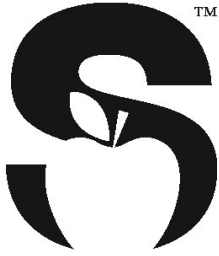
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NOTICE: Seminole County Public Schools' Board Meetings are broadcast on Seminole Government Television (SGTV). The schedule for broadcasting is the week of each Board Meeting --- Friday at 7:00 p.m. and Saturday at 7:00 p.m. SGTV is offered to Spectrum 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 7, 2021
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
 - B. Approval of the Agenda Outline
- 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 2021-05 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 2021-06 adopting the final budget for fiscal year 2021-2022.

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 2021-05
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, 2021, AND ENDING JUNE 30, 2022.

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>43,198,579,162</u>	Required Local Effort	\$ <u>147,884,288</u>	<u>3.5660</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior-Period Funding Adjustment Millage	\$ <u>456,177</u>	<u>0.0110</u> mills <small>s. 1011.62(4)(e), F.S.</small>
	Total Required Millage	\$ <u>148,340,465</u>	<u>3.5770</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>43,198,579,162</u>	Discretionary Operating	\$ <u>31,020,036</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>43,198,579,162</u>	Local Capital Improvement	\$ <u>62,205,954</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
\$ _____	_____	\$ _____	_____ mills <small>s. 1010.40, F.S.</small>
	_____	\$ _____	_____ mills <small>s. 1011.74, F.S.</small>
	_____	\$ _____	_____ mills

6. THE TOTAL MILLAGE RATE TO BE LEVIED EXCEEDS IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO SECTION 200.065(1), F.S., BY 1.78 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 7, 2021.

Signature of District School Superintendent

September 7, 2021
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 2021-06
RESOLUTION ADOPTING THE FINAL BUDGET

A RESOLUTION OF THE SCHOOL BOARD OF SEMINOLE COUNTY ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2021-22.

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, 2021 to June 30, 2022, 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 2021-22;

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, 2021-22”, is hereby adopted by the School Board of Seminole County as a final budget for the categories indicated for fiscal year July 1, 2021 to June 30, 2022. 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 7, 2021.

Signature of Superintendent of Schools

September 7, 2021
Date of Signature

Seminole County Public Schools
Total Estimated Revenues, Transfers in, and Beginning Fund Balances by Fund
Fiscal Year 2021-22

Fund	Description	Amount
100	General Fund - Operating Fund	\$ 594,243,683
103	General Fund - Maintenance of Plant Fund	28,328,980
101	General Fund - Voted Additional Operating Fund	1,902,125
121	General Fund - Extended Day Program	3,725,587
2XX	Debt Service Funds	24,459,315
3XX	Capital Outlay Funds	189,675,571
400	Special Revenue Fund - Grants & Special Programs	53,067,227
410	Special Revenue Fund - Food Service ("Red Apple Dining")	52,010,214
44X	Special Revenue Fund - COVID Relief Funding	34,196,112
491	Special Revenue Fund - School Internal Funds	7,097,800
700	Internal Service Fund - Self Insurance - Property Casualty	30,191,236
720	Internal Service Fund - Printing Services	1,558,570
740	Internal Service Fund - Self Insurance - Health	117,233,707
750	Internal Service Fund - Internal Leasing Program	2,346,642
	Total	\$ 1,140,036,769



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



Reset Form

Print Form

CERTIFICATION OF SCHOOL TAXABLE VALUE

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

Year : 2021	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	\$	41,053,569,391	(1)
2.	Current year taxable value of personal property for operating purposes	\$	2,132,165,903	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	12,843,868	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	43,198,579,162	(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.)	\$	568,140,677	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	42,630,438,485	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	41,115,114,457	(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	6/10/2021 12:41 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>	3.6860	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>	\$	151,550,312	(11)			
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	92,426,777	(12)			
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	243,977,089	(13)			
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	3.5550	per \$1,000	(14)			
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.1681	per \$1,000	(15)			
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	3.5770	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>	\$ 154,521,318	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 97,110,406	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$ 251,631,724	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>	0.62 %	(21)
22.	Current year total proposed rate as a percent change of rolled-back rate <i>{{(Line 16 plus Line 17) divided by (Line 14 plus Line 15)}, minus 1}, multiplied by 100</i>	1.78 %	(22)

Final public budget hearing	Date : 9/7/2021	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 : 7/28/2021 2:15 PM	
	Title : SERITA D. BEAMON, SUPERINTENDENT		Contact Name And Contact Title : CARRIE CHAMBERS & TODD SEIS, CHIEF FINANCIAL OFFICERS		
	Mailing Address : 400 EAST LAKE MARY BLVD		Physical Address : 400 EAST LAKE MARY BLVD		
	City, State, Zip : SANFORD, FL 32773		Phone Number : (407)320-0052		Fax Number : (407)320-0289

Continued on page 3

Seminole County Public Schools
Millage Rates, Assessed Taxable Value, and Levies
Fiscal Years 2020 Thru 2022

Description	2019-20 Actual Millage Levies	2020-21 Actual Millage Levies	2021-22 Proposed Millage Levies	Difference 2021-22 vs 2020-21	Percent Change
1 Millage Set by Law:					
2 Required Local Effort (RLE)	3.8760	3.6830	3.5660	-0.1170	-3.18%
3 RLE Prior Period Funding Adjustment	0.0090	0.0030	0.0110	0.0080	266.67%
4 (A) Total Required Local Effort	3.8850	3.6860	3.5770	-0.1090	-2.96%
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)	6.1330	5.9340	5.8250	-0.1090	-1.84%

Description	2019-20 Actual Tax Revenues	2020-21 Actual Tax Revenues	2021-22 Estimated Tax Revenue	Difference 2021-22 vs 2020-21	Percent Change
14 Assessed Taxable Value	\$ 38,852,264,071	\$ 41,244,578,185	\$ 43,198,579,162	\$ 1,954,000,977	4.74%
15 Revenue Generated from the following sources:					
16 Millage Set by Law					
17 Required Local Effort (RLE)	144,567,721	145,827,630	147,884,288	2,056,658	
18 RLE Prior Period Funding Adjustment	335,684	118,785	456,177	337,392	
19 (A) Total Required Local Effort	\$ 144,903,405	\$ 145,946,415	\$ 148,340,465	\$ 2,394,050	1.64%
20 Discretionary Millage Set by School Board					
21 Basic Discretionary	27,899,034	29,616,907	31,020,036	1,403,129	
22 Capital Outlay	55,947,260	59,392,193	62,205,954	2,813,761	
23 (B) Total of Board Discretionary Levies	83,846,294	89,009,100	93,225,990	4,216,890	4.74%
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)	\$ 228,749,699	\$ 234,955,515	\$ 241,566,455	\$ 6,610,940	2.81%

Seminole County Public Schools
Impact of Proposed Millage Rates & Levies on Individual Homeowners
Fiscal Years 2021 Thru 2022

Description	2020-21 Taxable Value	2021-22 Taxable Value	Difference	Percent Change
1 Change in Save Our Homes Consumer Price Index (CPI)		1.40%		
2 Home Assessed Value	\$ 200,000	\$ 202,800	\$ 2,800	1.40%
3 Less Homestead Exemption	25,000	25,000	-	
4 Taxable Value	\$ 175,000	\$ 177,800	\$ 2,800	

Description	2020-21 Actual Millage Levies	2021-22 Proposed Millage Levies	Difference	Percent Change
5 Millage Set by Law -				
6 (A) Required Local Effort	\$ 645.05	\$ 635.99	\$ (9.06)	
7 Discretionary Millage Rates Set by School Board				
8 Basic Discretionary	130.90	132.99	2.09	
9 Capital Outlay	262.50	266.70	4.20	
10 (B) Total of Board Discretionary Levies	393.40	399.69	6.29	
11 Additional Voter Approved Millage:				
12 (C) Voted Additional Operating Millage	-	-	-	
13 Total of Levies (A) + (B) + (C)	\$ 1,038.45	\$ 1,035.68	\$ (2.77)	-0.27%



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

NONSPENDABLE FUND BALANCE:

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

RESTRICTED FUND BALANCE:

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

RESTRICTED NET ASSETS:

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

ASSIGNED FUND BALANCE:

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

1. Assigned for Contract Commitments – The amount needed to pay the balance of outstanding purchase orders
2. Assigned for Carryover Appropriations – The unspent balances in specific programs that carry forward due to internal policy rather than external requirements, e.g. school non-salary budgets
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 2021-22

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
Federal Sources	\$ 600,000	\$ 5,551,825	\$ -	\$ -
Federal Through State Sources	1,400,000	117,858,302	-	-
State Sources	318,794,925	360,459	876,180	3,971,067
Local Sources	187,141,034	5,021,410	6,600	90,432,661
TOTAL SOURCES	507,935,959	128,791,996	882,780	94,403,728
Transfers In	26,646,859	-	21,585,009	-
Fund Balances, Beginning	93,617,557	17,579,357	1,991,526	95,271,843
TOTAL REVENUES, TRANSFERS, AND FUND BALANCES	\$ 628,200,375	\$ 146,371,353	\$ 24,459,315	\$ 189,675,571

APPROPRIATIONS (EXPENDITURES)

Instruction	375,156,485	52,856,964	-	-
Pupil Personnel Services	25,732,785	8,213,749	-	-
Instructional Media Services	1,159,781	24	-	-
Instructional & Curriculum Development Services	6,152,489	3,978,208	-	-
Instructional Staff Training	4,726,057	9,318,318	-	-
Instruction Related Technology	7,692,553	382,837	-	-
School Board	1,609,252	9,695	-	-
General Administration	509,880	3,457,057	-	-
School Administration	37,474,658	1,179,588	-	-
Facilities Acquisition and Construction	1,639,657	1,190	-	102,701,099
Fiscal Services	2,906,030	-	-	-
Food Services	-	42,600,575	-	-
Central Services	4,881,614	932,898	-	-
Pupil Transportation Services	23,617,096	4,422,439	-	-
Operation of Plant	46,181,764	4,264,618	-	-
Maintenance of Plant	19,601,192	1,935,859	-	-
Administrative Technology Services	7,828,133	2,087,991	-	-
Community Services	3,178,648	1,319,704	-	-
Debt Service	-	-	24,231,102	-
TOTAL APPROPRIATIONS	570,048,074	136,961,714	24,231,102	102,701,099
Transfers Out	1,000,000	-	-	47,231,868
Fund Balances, Ending	57,152,301	9,409,639	228,213	39,742,604
TOTAL APPROPRIATIONS, TRANSFERS, AND FUND BALANCES	\$ 628,200,375	\$ 146,371,353	\$ 24,459,315	\$ 189,675,571

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TOTAL ALL FUNDS	INTERNAL SERVICE	TOTAL WITH INTERNAL SVC.
\$ 6,151,825	\$ -	\$ 6,151,825
119,258,302	-	119,258,302
324,002,631	-	324,002,631
282,601,705	72,673,721	355,275,426
732,014,463	72,673,721	804,688,184
48,231,868	-	48,231,868
208,460,283	78,656,434	287,116,717
		-
\$ 988,706,614	\$ 151,330,155	\$ 1,140,036,769

428,013,449	-	428,013,449
33,946,534	-	33,946,534
1,159,805	-	1,159,805
10,130,697	-	10,130,697
14,044,375	-	14,044,375
8,075,390	-	8,075,390
1,618,947	-	1,618,947
3,966,937	-	3,966,937
38,654,246	-	38,654,246
104,341,946	-	104,341,946
2,906,030	-	2,906,030
42,600,575	-	42,600,575
5,814,512	71,630,607	77,445,119
28,039,535	-	28,039,535
50,446,382	9,534,964	59,981,346
21,537,051	-	21,537,051
9,916,124	-	9,916,124
4,498,352	-	4,498,352
24,231,102	-	24,231,102
833,941,989	81,165,571	915,107,560
48,231,868	-	48,231,868
106,532,757	70,164,584	176,697,341
		-
\$ 988,706,614	\$ 151,330,155	\$ 1,140,036,769



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
Fiscal Years 2021 and 2022

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Federal direct sources:				
Other federal direct sources	\$ 662,598.75	\$ 573,997.87	\$ 600,000.00	\$ 26,002.13
Total federal direct sources	<u>662,598.75</u>	<u>573,997.87</u>	<u>600,000.00</u>	<u>26,002.13</u>
Federal through state sources:				
Medicaid	1,467,435.05	1,467,435.05	1,400,000.00	(67,435.05)
Total federal through state sources	<u>1,467,435.05</u>	<u>1,467,435.05</u>	<u>1,400,000.00</u>	<u>(67,435.05)</u>
State sources:				
Florida Education Finance Program (FEFP)	251,315,839.00	250,927,357.00	251,370,518.00	443,161.00
CO&DS distribution	38,208.00	37,464.39	38,225.00	760.61
State Forest Funds	400.25	400.25	400.00	(0.25)
State license tax	79,844.68	79,844.68	78,000.00	(1,844.68)
Class size reduction	72,577,713.00	72,577,713.00	65,324,127.00	(7,253,586.00)
Voluntary prekindergarten	1,984,625.71	1,393,097.37	1,817,655.00	424,557.63
Other miscellaneous state sources	184,805.45	184,805.45	166,000.00	(18,805.45)
Total state sources	<u>326,181,436.09</u>	<u>325,200,682.14</u>	<u>318,794,925.00</u>	<u>(6,405,757.14)</u>
Local sources:				
Ad valorem property taxes	175,735,142.99	175,735,142.99	179,360,501.00	3,625,358.01
Rental income	239,896.78	239,896.78	62,960.00	(176,936.78)
Charges for services	489,997.00	360,032.52	-	(360,032.52)
Investment income	748,000.00	(224,984.00)	736,000.00	960,984.00
Gift, grants, and bequests	325.00	325.00	-	(325.00)
Other fees	4,010,233.00	3,723,603.54	4,634,523.00	910,919.46
Miscellaneous local	910,461.62	560,007.44	-	(560,007.44)
Sale of surplus	91,127.58	51,547.13	-	(51,547.13)
Receipt of federal indirect	1,366,041.97	1,366,041.97	1,025,000.00	(341,041.97)
Other miscellaneous local	1,928,674.82	1,928,674.82	697,050.00	(1,231,624.82)
Refund of prior year expenditure	206,858.22	206,858.22	-	(206,858.22)
Receipt of food service indirect	644,042.36	644,042.36	625,000.00	(19,042.36)
Total local sources	<u>186,370,801.34</u>	<u>184,591,188.77</u>	<u>187,141,034.00</u>	<u>2,549,845.23</u>
Total sources	<u>514,682,271.23</u>	<u>511,833,303.83</u>	<u>507,935,959.00</u>	<u>(3,897,344.83)</u>
Uses - expenditures				
Instruction				
Salaries	229,619,671.48	219,854,815.16	220,235,984.32	381,169.16
Benefits	77,842,786.38	73,492,769.75	78,270,163.87	4,777,394.12
Purchased Services	39,102,236.20	26,725,315.00	35,019,918.89	8,294,603.89
Energy Services	3,882.26	3,807.92	51.00	(3,756.92)
Materials & Supplies	18,865,463.64	4,183,831.91	36,541,286.70	32,357,454.79
Capital Outlay	2,904,370.91	1,806,984.98	1,196,969.60	(610,015.38)
Other	5,268,795.61	4,218,325.46	3,892,111.18	(326,214.28)
Total Instruction	<u>373,607,206.48</u>	<u>330,285,850.18</u>	<u>375,156,485.56</u>	<u>44,870,635.38</u>
Pupil Personnel Services				
Salaries	14,911,014.83	14,699,026.59	14,626,813.28	(72,213.31)
Benefits	5,356,162.74	4,898,455.88	5,262,082.38	363,626.50
Purchased Services	5,178,636.27	4,704,319.88	5,779,190.63	1,074,870.75
Materials & Supplies	24,190.76	14,415.03	3,012.00	(11,403.03)
Capital Outlay	31,406.11	30,422.33	11,918.00	(18,504.33)
Other	59,013.76	43,975.81	49,769.00	5,793.19

Seminole County Public Schools
General Fund Combined Budget Comparison to Prior Year's Actual
Fiscal Years 2021 and 2022

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Total Pupil Personnel Services	25,560,424.47	24,390,615.52	25,732,785.29	1,342,169.77
Instructional Media Services				
Salaries	721,019.38	703,742.46	576,322.37	(127,420.09)
Benefits	280,703.47	253,426.94	232,029.16	(21,397.78)
Purchased Services	81,806.68	56,036.89	87,275.00	31,238.11
Materials & Supplies	9,685.89	4,389.87	4,208.00	(181.87)
Capital Outlay	247,405.44	210,250.90	259,144.38	48,893.48
Other	500.00	287.00	802.00	515.00
Total Instructional Media Services	1,341,120.86	1,228,134.06	1,159,780.91	(68,353.15)
Instructional & Curriculum Development Svcs				
Salaries	5,386,311.32	4,798,913.98	4,349,456.13	(449,457.85)
Benefits	1,644,244.94	1,551,575.82	1,366,362.51	(185,213.31)
Purchased Services	196,606.17	174,359.25	96,183.18	(78,176.07)
Materials & Supplies	86,065.39	37,866.78	294,704.20	256,837.42
Capital Outlay	58,846.05	47,442.04	32,185.00	(15,257.04)
Other	33,829.45	23,312.06	13,598.00	(9,714.06)
Total Instructional & Curriculum Development Svcs	7,405,903.32	6,633,469.93	6,152,489.02	(480,980.91)
Instructional Staff Training Svcs				
Salaries	3,774,514.22	3,615,564.48	3,321,221.98	(294,342.50)
Benefits	1,124,981.58	1,051,448.57	1,073,341.26	21,892.69
Purchased Services	623,730.86	443,031.34	290,389.00	(152,642.34)
Materials & Supplies	75,051.09	52,089.83	23,225.42	(28,864.41)
Capital Outlay	34,470.95	33,986.00	4,587.95	(29,398.05)
Other	193,399.23	164,205.41	13,291.16	(150,914.25)
Total Instructional Staff Training Svcs	5,826,147.93	5,360,325.63	4,726,056.77	(634,268.86)
Instructional Related Technology				
Salaries	3,382,044.16	3,259,784.98	3,558,455.97	298,670.99
Benefits	1,118,743.09	1,091,688.87	1,212,381.53	120,692.66
Purchased Services	1,142,187.99	592,203.24	1,809,764.04	1,217,560.80
Materials & Supplies	105,266.82	100,690.33	3,572.39	(97,117.94)
Capital Outlay	1,863,838.67	868,456.85	1,083,359.35	214,902.50
Other	34,987.60	21,581.12	25,020.00	3,438.88
Total Instructional Related Technology	7,647,068.33	5,934,405.39	7,692,553.28	1,758,147.89
School Board				
Salaries	807,504.93	674,415.44	693,535.76	19,120.32
Benefits	323,260.16	302,097.22	222,545.92	(79,551.30)
Purchased Services	567,822.17	431,334.56	656,727.13	225,392.57
Materials & Supplies	12,114.75	10,566.35	7,366.17	(3,200.18)
Capital Outlay	200.00	-	-	-
Other	22,118.50	6,824.90	29,077.00	22,252.10
Total School Board	1,733,020.51	1,425,238.47	1,609,251.98	184,013.51
General Administration				
Salaries	670,419.70	670,419.70	298,207.62	(372,212.08)
Benefits	166,424.44	156,800.01	100,771.61	(56,028.40)
Purchased Services	43,447.67	40,437.39	40,356.49	(80.90)
Materials & Supplies	35,529.26	3,813.77	35,519.88	31,706.11
Capital Outlay	10,269.98	6,875.30	3,394.68	(3,480.62)
Other	51,898.00	50,237.05	31,630.00	(18,607.05)
Total General Administration	977,989.05	928,583.22	509,880.28	(418,702.94)
School Administration				

Seminole County Public Schools
General Fund Combined Budget Comparison to Prior Year's Actual
Fiscal Years 2021 and 2022

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Salaries	27,095,078.39	26,869,781.44	27,541,976.25	672,194.81
Benefits	10,437,674.82	10,253,409.96	9,753,925.60	(499,484.36)
Purchased Services	127,795.22	86,523.97	91,558.99	5,035.02
Materials & Supplies	67,253.37	48,387.28	36,778.30	(11,608.98)
Capital Outlay	82,424.14	70,136.61	46,395.00	(23,741.61)
Other	6,578.75	4,559.17	4,024.00	(535.17)
Total School Administration	37,816,804.69	37,332,798.43	37,474,658.14	141,859.71
Facilities Acquisition and Construction				
Salaries	288,973.15	228,870.59	232,635.67	3,765.08
Benefits	83,858.15	81,376.77	70,591.87	(10,784.90)
Purchased Services	76,072.52	59,783.73	33,550.13	(26,233.60)
Materials & Supplies	20,589.16	12,313.30	19,525.65	7,212.35
Capital Outlay	464,796.33	247,111.13	224,920.47	(22,190.66)
Other	1,083,296.20	1,033,342.51	1,058,433.51	25,091.00
Total Facilities Acquisition and Construction	2,017,585.51	1,662,798.03	1,639,657.30	(23,140.73)
Fiscal Services				
Salaries	2,222,419.43	1,751,412.22	1,900,757.10	149,344.88
Benefits	717,087.69	623,345.09	650,288.32	26,943.23
Purchased Services	195,299.08	161,789.24	251,404.75	89,615.51
Materials & Supplies	56,160.79	8,311.92	72,530.71	64,218.79
Capital Outlay	21,763.00	18,774.16	25,883.00	7,108.84
Other	123,562.30	123,360.30	5,166.00	(118,194.30)
Total Fiscal Services	3,336,292.29	2,686,992.93	2,906,029.88	219,036.95
Food Services				
Salaries	4,862.46	4,862.46	-	(4,862.46)
Benefits	161.61	125.43	-	(125.43)
Total Food Services	5,024.07	4,987.89	-	(4,987.89)
Central Services				
Salaries	2,947,799.08	2,808,567.60	2,934,241.94	125,674.34
Benefits	1,809,522.31	1,770,867.06	1,404,046.92	(366,820.14)
Purchased Services	340,098.90	316,033.71	305,752.17	(10,281.54)
Energy Services	29,499.50	23,251.25	30,776.00	7,524.75
Materials & Supplies	81,248.10	67,123.27	75,049.17	7,925.90
Capital Outlay	66,773.21	36,678.33	66,490.00	29,811.67
Other	67,248.00	59,733.27	65,258.00	5,524.73
Total Central Services	5,342,189.10	5,082,254.49	4,881,614.20	(200,640.29)
Pupil Transportation Services				
Salaries	13,271,742.95	12,130,418.80	12,636,527.65	506,108.85
Benefits	6,115,363.94	5,516,355.58	5,785,381.46	269,025.88
Purchased Services	883,110.81	386,156.05	715,933.65	329,777.60
Energy Services	2,800,500.00	1,796,829.64	2,874,839.06	1,078,009.42
Materials & Supplies	1,400,113.81	1,345,527.83	1,479,744.68	134,216.85
Capital Outlay	95,810.54	67,803.97	82,829.85	15,025.88
Other	44,228.24	18,082.28	41,840.00	23,757.72
Total Pupil Transportation Services	24,610,870.29	21,261,174.15	23,617,096.35	2,355,922.20
Operation of Plant				
Salaries	9,403,150.73	9,014,576.71	10,528,289.97	1,513,713.26
Benefits	5,055,909.44	4,628,079.13	5,372,853.14	744,774.01
Purchased Services	16,520,751.00	14,528,473.57	14,413,190.89	(115,282.68)
Energy Services	14,507,454.00	14,179,442.85	14,464,749.89	285,307.04
Materials & Supplies	1,742,576.84	1,739,250.84	1,242,359.75	(496,891.09)
Capital Outlay	580,114.29	419,371.58	109,199.93	(310,171.65)

Seminole County Public Schools
General Fund Combined Budget Comparison to Prior Year's Actual
Fiscal Years 2021 and 2022

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Other	60,799.99	60,799.99	51,120.00	(9,679.99)
Total Operation of Plant	47,870,756.29	44,569,994.67	46,181,763.57	1,611,768.90
Maintenance of Plant				
Salaries	5,213,779.20	5,212,492.72	6,218,139.49	1,005,646.77
Benefits	2,018,134.36	1,983,301.24	2,332,572.84	349,271.60
Purchased Services	8,475,705.49	5,890,097.59	9,376,909.86	3,486,812.27
Energy Services	7,402.74	4,891.00	119,199.00	114,308.00
Materials & Supplies	1,601,966.31	1,199,101.73	1,444,132.21	245,030.48
Capital Outlay	64,676.75	63,130.05	110,238.12	47,108.07
Other	7,486.88	5,791.62	-	(5,791.62)
Total Maintenance of Plant	17,389,151.73	14,358,805.95	19,601,191.52	5,242,385.57
Administrative Technology Services				
Salaries	1,447,562.48	1,414,588.02	1,426,456.12	11,868.10
Benefits	482,415.92	470,646.85	466,200.70	(4,446.15)
Purchased Services	5,866,387.15	4,165,050.12	4,462,675.26	297,625.14
Materials & Supplies	1,390,401.47	15,629.82	1,240,792.86	1,225,163.04
Capital Outlay	341,417.96	232,202.82	226,534.65	(5,668.17)
Other	17,060.00	15,239.19	5,473.00	(9,766.19)
Total Administrative Technology Services	9,545,244.98	6,313,356.82	7,828,132.59	1,514,775.77
Community Services				
Salaries	778,027.31	777,796.31	762,879.17	(14,917.14)
Benefits	444,340.36	427,052.87	465,157.22	38,104.35
Purchased Services	684,861.72	589,997.66	711,894.17	121,896.51
Energy Services	5,126.02	-	5,376.02	5,376.02
Materials & Supplies	262,351.06	232,216.32	305,308.95	73,092.63
Capital Outlay	9,237.40	6,866.30	20,214.00	13,347.70
Other	929,390.07	915,059.26	907,818.00	(7,241.26)
Total Community Services	3,113,333.94	2,948,988.72	3,178,647.53	229,658.81
Total uses	575,146,133.84	512,408,774.48	570,048,074.17	57,639,299.69
Other financing sources				
Transfers in from capital outlay funds	21,583,667.99	20,893,469.42	25,646,859.09	4,753,389.67
Transfers in from federal funds	512,000.00	512,000.00	-	(512,000.00)
Transfers in from internal service funds	7,600,000.00	100,000.00	-	(100,000.00)
Total other financing sources	29,695,667.99	21,505,469.42	25,646,859.09	4,141,389.67
Net change in fund balances	(30,768,194.62)	20,929,998.77	(36,465,256.08)	(57,395,254.85)
Fund balances				
Beginning of year	72,687,558.94	72,687,558.94	93,617,557.71	20,929,998.77
Ending Balance	\$ 41,919,364.32	\$ 93,617,557.71	\$ 57,152,301.63	\$ (36,465,256.08)



SEMINOLE COUNTY
PUBLIC SCHOOLS

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Seminole County Public Schools
General Fund Beginning Fund Balance Classifications
Fiscal Year Ending June 30, 2022

	General Fund				Total
	Fund 100	Fund 101	Fund 103	Fund 121	
	Operating	Voter Approved	Maintenance	Extended Day	
Beginning Fund Balance consists of:					
<i>Nonspendable :</i>					
Inventories	\$ 1,953,462	\$ -	\$ -	\$ -	\$ 1,953,462
Prepays	-	698,685	-	-	698,685
<i>Restricted:</i>					
Categoricals & Other Programs	11,169,104	-	2,682,121	-	13,851,225
<i>Assigned for:</i>					
Encumbrances	4,246,645	883,680	-	34,718	5,165,042
Carryover projects balances	7,799,203	319,760	-	-	8,118,963
<i>Unassigned:</i>					
	63,652,634	-	-	177,547	63,830,180
Total Beginning Fund Balance	\$ 88,821,047	\$ 1,902,125	\$ 2,682,121	\$ 212,264	\$ 93,617,558
Projected net operating (Deficit)/Increase	(32,094,491)	(1,902,125)	(2,682,121)	213,481	(36,465,256)
Projected Recurring Ending Fund Balance	\$ 56,726,556	\$ -	\$ -	\$ 425,746	\$ 57,152,302

Projected Unassigned Ending Fund Balance as a Percent of Estimated Total Revenues					
Total Estimated Revenues	\$ 504,422,636	\$ -	\$ -	\$ 3,513,323	\$ 507,935,959
Projected:					
Non Spendable - Inventory	1,953,462	-	-	-	1,953,462
Assigned Fund Balance	12,579,540	-	-	-	12,579,540
Unassigned Ending Fund Balance	42,193,554	-	-	425,746	42,619,299
Percent of Revenues	8.36%	N/A	N/A	12.12%	8.39%

Seminole County Public Schools

General Fund School District Benchmarks

Expenditures By Function as a Percentage of Total Expenditures 2019-20

	2019-20*	Instruction	Pupil Pers.	Instr. Media	Instr. & Curriculum Develop.	Instr. Training	Instr. Tech
	District Grade	5000	6100	6200	6300	6400	6500
Seminole	A	64.47	4.81	0.29	1.26	1.19	1.35
<u>Comparable Districts</u>							
Brevard	A	61.46	3.92	1.50	2.96	0.41	1.66
Lake	B	60.41	6.48	1.03	1.83	0.94	0.44
Orange	B	59.86	4.30	1.00	3.97	1.62	0.71
Volusia	B	62.21	4.36	1.32	2.93	0.48	0.81
Average of Comparable Districts		60.99	4.77	1.21	2.92	0.86	0.91
Difference Between Seminole & Avg of Surrounding Districts		3.48	0.04	(0.92)	(1.66)	0.33	0.44
State Average		60.91	4.99	1.06	1.94	0.79	1.23
Difference Between Seminole & State Average		3.56	(0.18)	(0.77)	(0.68)	0.40	0.12

* Pursuant to Florida Department of Education Emergency Order No. 2020-EO-1, spring K-12 statewide assessment test administrations for the 2019-20 school year were canceled. Grades stayed the same as the 2018-19 School Year.

Notes:

Differences indicated in parenthesis () were less than average.

Source: <https://web08.fldoe.org/Transparency Reports/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	0.12	7.65	0.17	0.53	0.95	4.55	8.34	3.00	1.03
0.19	0.30	7.71	0.46	0.61	1.42	3.41	10.00	3.05	0.87
0.28	0.32	6.55	0.19	0.69	1.84	5.17	9.60	2.76	1.47
0.26	0.51	7.16	0.59	0.45	1.48	3.85	9.40	2.13	2.59
0.19	0.41	8.13	0.01	0.69	1.77	3.50	8.36	3.16	1.69
0.23	0.39	7.39	0.31	0.61	1.63	3.98	9.34	2.78	1.66
0.06	(0.27)	0.26	(0.14)	(0.08)	(0.68)	0.57	(1.00)	0.22	(0.63)
0.36	0.47	7.01	0.54	0.60	1.84	4.80	9.24	3.26	0.95
(0.07)	(0.35)	0.64	(0.37)	(0.07)	(0.89)	(0.25)	(0.90)	(0.26)	0.08



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 2021-22

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 decrease by \$6.3 million to \$501.3 million as compared to the 2020-21 Fourth FEFP Calculation. The net decrease in FEFP is attributable to a significant decrease in class size reduction funding that was offset in part by other FEFP program changes.

Included in the total FEFP funding is \$3.7 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 funding per Full-time-equivalent (FTE) student closer to the state average for all school districts.

FTE student count is estimated to increase by 1,749.03 (65,964.05 minus 64,215.02), or 2.7%, when compared to the prior school year after removing undistributed FTE (67,210.47 minus 1,246.42). Significant changes in FTE for the 2021-22 school year include the addition of another charter school campus and the expansion of the scholarship programs. The combined increase in FTE for those two programs is estimated to be 669.16, or 18.6%. The district is also holding back 1,246.42 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
Fiscal Years 2021 and 2022

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Federal direct sources:				
Other federal direct sources	\$ 662,598.75	\$ 573,997.87	\$ 600,000.00	\$ 26,002.13
Total federal direct sources	<u>662,598.75</u>	<u>573,997.87</u>	<u>600,000.00</u>	<u>26,002.13</u>
Federal through state sources:				
Medicaid	1,467,435.05	1,467,435.05	1,400,000.00	(67,435.05)
Total federal through state sources	<u>1,467,435.05</u>	<u>1,467,435.05</u>	<u>1,400,000.00</u>	<u>(67,435.05)</u>
State sources:				
Florida Education Finance Program (FEFP)	251,315,839.00	250,927,357.00	251,370,518.00	443,161.00
CO&DS distribution	38,208.00	37,464.39	38,225.00	760.61
State Forest Funds	400.25	400.25	400.00	(0.25)
State license tax	79,844.68	79,844.68	78,000.00	(1,844.68)
Class size reduction	72,577,713.00	72,577,713.00	65,324,127.00	(7,253,586.00)
Voluntary prekindergarten	1,984,625.71	1,393,097.37	1,817,655.00	424,557.63
Other miscellaneous state sources	184,805.45	184,805.45	166,000.00	(18,805.45)
Total state sources	<u>326,181,436.09</u>	<u>325,200,682.14</u>	<u>318,794,925.00</u>	<u>(6,405,757.14)</u>
Local sources:				
Ad valorem property taxes	175,735,142.99	175,735,142.99	179,360,501.00	3,625,358.01
Rental income	239,896.78	239,896.78	62,960.00	(176,936.78)
Charges for services	489,997.00	360,032.52	-	(360,032.52)
Investment income	733,000.00	(225,903.11)	735,000.00	960,903.11
Gift, grants, and bequests	325.00	325.00	-	(325.00)
Other fees	990,000.00	803,287.90	1,122,200.00	318,912.10
Miscellaneous local	910,461.62	560,007.44	-	(560,007.44)
Sale of surplus	91,127.58	51,547.13	-	(51,547.13)
Receipt of federal indirect	1,366,041.97	1,366,041.97	1,025,000.00	(341,041.97)
Other miscellaneous local	1,928,674.82	1,928,674.82	697,050.00	(1,231,624.82)
Refund of prior year expenditure	206,858.22	206,858.22	-	(206,858.22)
Receipt of food service indirect	644,042.36	644,042.36	625,000.00	(19,042.36)
Total local sources	<u>183,335,568.34</u>	<u>181,669,954.02</u>	<u>183,627,711.00</u>	<u>1,957,756.98</u>
Total sources	<u>511,647,038.23</u>	<u>508,912,069.08</u>	<u>504,422,636.00</u>	<u>(4,489,433.08)</u>
Uses - expenditures				
Instruction				
Salaries	229,615,430.92	219,852,825.80	220,233,733.12	380,907.32
Benefits	77,842,207.37	73,492,306.84	78,270,047.77	4,777,740.93
Purchased Services	39,042,114.95	26,686,066.05	34,676,946.59	7,990,880.54
Energy Services	3,882.26	3,807.92	51.00	(3,756.92)
Materials & Supplies	18,838,847.03	4,167,844.60	36,530,657.40	32,362,812.80
Capital Outlay	2,678,999.67	1,806,690.98	971,892.36	(834,798.62)
Other	5,253,435.03	4,206,929.88	3,888,146.18	(318,783.70)
Total Instruction	<u>373,274,917.23</u>	<u>330,216,472.07</u>	<u>374,571,474.42</u>	<u>44,355,002.35</u>
Pupil Personnel Services				
Salaries	14,911,014.83	14,699,026.59	14,626,813.28	(72,213.31)
Benefits	5,356,162.74	4,898,455.88	5,262,082.38	363,626.50
Purchased Services	5,178,636.27	4,704,319.88	5,779,190.63	1,074,870.75
Materials & Supplies	24,190.76	14,415.03	3,012.00	(11,403.03)
Capital Outlay	31,406.11	30,422.33	11,918.00	(18,504.33)
Other	59,013.76	43,975.81	49,769.00	5,793.19

Seminole County Public Schools
General Fund - Operating Fund Budget Comparison to Prior Year's Actual
Fiscal Years 2021 and 2022

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Total Pupil Personnel Services	25,560,424.47	24,390,615.52	25,732,785.29	1,342,169.77
Instructional Media Services				
Salaries	721,019.38	703,742.46	576,322.37	(127,420.09)
Benefits	280,703.47	253,426.94	232,029.16	(21,397.78)
Purchased Services	81,806.68	56,036.89	87,275.00	31,238.11
Materials & Supplies	9,685.89	4,389.87	4,208.00	(181.87)
Capital Outlay	247,405.44	210,250.90	259,144.38	48,893.48
Other	500.00	287.00	802.00	515.00
Total Instructional Media Services	1,341,120.86	1,228,134.06	1,159,780.91	(68,353.15)
Instructional & Curriculum Development Svcs				
Salaries	5,365,423.62	4,788,995.84	4,338,486.57	(450,509.27)
Benefits	1,640,802.70	1,549,752.15	1,364,743.94	(185,008.21)
Purchased Services	195,518.56	174,359.25	95,095.57	(79,263.68)
Materials & Supplies	82,807.15	37,722.84	291,589.90	253,867.06
Capital Outlay	58,846.05	47,442.04	32,185.00	(15,257.04)
Other	32,359.95	21,842.56	13,598.00	(8,244.56)
Total Instructional & Curriculum Development Svcs	7,375,758.03	6,620,114.68	6,135,698.98	(484,415.70)
Instructional Staff Training Svcs				
Salaries	3,764,356.39	3,615,564.48	3,311,064.15	(304,500.33)
Benefits	1,124,981.58	1,051,448.57	1,073,341.26	21,892.69
Purchased Services	621,230.86	440,531.34	290,389.00	(150,142.34)
Materials & Supplies	75,051.09	52,089.83	23,225.42	(28,864.41)
Capital Outlay	34,470.95	33,986.00	4,587.95	(29,398.05)
Other	190,899.23	164,205.41	10,791.16	(153,414.25)
Total Instructional Staff Training Svcs	5,810,990.10	5,357,825.63	4,713,398.94	(644,426.69)
Instructional Related Technology				
Salaries	3,382,044.16	3,259,784.98	3,558,455.97	298,670.99
Benefits	1,118,743.09	1,091,688.87	1,212,381.53	120,692.66
Purchased Services	1,036,682.53	499,662.70	796,799.12	297,136.42
Materials & Supplies	4,446.40	3,442.15	0.15	(3,442.00)
Capital Outlay	825,828.12	365,611.16	548,194.49	182,583.33
Other	34,987.60	21,581.12	25,020.00	3,438.88
Total Instructional Related Technology	6,402,731.90	5,241,770.98	6,140,851.26	899,080.28
School Board				
Salaries	807,504.93	674,415.44	693,535.76	19,120.32
Benefits	323,260.16	302,097.22	222,545.92	(79,551.30)
Purchased Services	567,822.17	431,334.56	656,727.13	225,392.57
Materials & Supplies	12,114.75	10,566.35	7,366.17	(3,200.18)
Capital Outlay	200.00	-	-	-
Other	22,118.50	6,824.90	29,077.00	22,252.10
Total School Board	1,733,020.51	1,425,238.47	1,609,251.98	184,013.51
General Administration				
Salaries	670,419.70	670,419.70	298,207.62	(372,212.08)
Benefits	166,424.44	156,800.01	100,771.61	(56,028.40)
Purchased Services	43,447.67	40,437.39	40,356.49	(80.90)
Materials & Supplies	35,529.26	3,813.77	35,519.88	31,706.11
Capital Outlay	10,269.98	6,875.30	3,394.68	(3,480.62)
Other	51,898.00	50,237.05	31,630.00	(18,607.05)
Total General Administration	977,989.05	928,583.22	509,880.28	(418,702.94)
School Administration				

Seminole County Public Schools
General Fund - Operating Fund Budget Comparison to Prior Year's Actual
Fiscal Years 2021 and 2022

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Salaries	27,095,078.39	26,869,781.44	27,541,976.25	672,194.81
Benefits	10,437,674.82	10,253,409.96	9,753,925.60	(499,484.36)
Purchased Services	127,795.22	86,523.97	91,558.99	5,035.02
Materials & Supplies	67,253.37	48,387.28	36,778.30	(11,608.98)
Capital Outlay	82,424.14	70,136.61	46,395.00	(23,741.61)
Other	6,578.75	4,559.17	4,024.00	(535.17)
Total School Administration	37,816,804.69	37,332,798.43	37,474,658.14	141,859.71
Facilities Acquisition and Construction				
Salaries	288,973.15	228,870.59	232,635.67	3,765.08
Benefits	83,858.15	81,376.77	70,591.87	(10,784.90)
Purchased Services	74,723.02	58,434.23	33,550.13	(24,884.10)
Materials & Supplies	20,589.16	12,313.30	19,525.65	7,212.35
Capital Outlay	438,156.56	239,691.59	205,699.91	(33,991.68)
Other	43,661.69	43,661.51	11,975.00	(31,686.51)
Total Facilities Acquisition and Construction	949,961.73	664,347.99	573,978.23	(90,369.76)
Fiscal Services				
Salaries	2,222,419.43	1,751,412.22	1,900,757.10	149,344.88
Benefits	717,087.69	623,345.09	650,288.32	26,943.23
Purchased Services	195,299.08	161,789.24	251,404.75	89,615.51
Materials & Supplies	56,160.79	8,311.92	72,530.71	64,218.79
Capital Outlay	21,763.00	18,774.16	25,883.00	7,108.84
Other	123,562.30	123,360.30	5,166.00	(118,194.30)
Total Fiscal Services	3,336,292.29	2,686,992.93	2,906,029.88	219,036.95
Food Services				
Salaries	4,862.46	4,862.46	-	(4,862.46)
Benefits	161.61	125.43	-	(125.43)
Total Food Services	5,024.07	4,987.89	-	(4,987.89)
Central Services				
Salaries	2,947,799.08	2,808,567.60	2,934,241.94	125,674.34
Benefits	1,809,522.31	1,770,867.06	1,404,046.92	(366,820.14)
Purchased Services	340,098.90	316,033.71	305,752.17	(10,281.54)
Energy Services	29,499.50	23,251.25	30,776.00	7,524.75
Materials & Supplies	81,248.10	67,123.27	75,049.17	7,925.90
Capital Outlay	66,773.21	36,678.33	66,490.00	29,811.67
Other	67,248.00	59,733.27	65,258.00	5,524.73
Total Central Services	5,342,189.10	5,082,254.49	4,881,614.20	(200,640.29)
Pupil Transportation Services				
Salaries	13,271,742.95	12,130,418.80	12,636,527.65	506,108.85
Benefits	6,115,363.94	5,516,355.58	5,785,381.46	269,025.88
Purchased Services	882,347.46	385,392.70	715,933.65	330,540.95
Energy Services	2,800,500.00	1,796,829.64	2,874,839.06	1,078,009.42
Materials & Supplies	1,400,113.81	1,345,527.83	1,479,744.68	134,216.85
Capital Outlay	95,810.54	67,803.97	82,829.85	15,025.88
Other	44,228.24	18,082.28	41,840.00	23,757.72
Total Pupil Transportation Services	24,610,106.94	21,260,410.80	23,617,096.35	2,356,685.55
Operation of Plant				
Salaries	9,403,150.73	9,014,576.71	10,528,289.97	1,513,713.26
Benefits	5,055,909.44	4,628,079.13	5,372,853.14	744,774.01
Purchased Services	13,357,095.00	11,364,817.57	10,764,574.89	(600,242.68)
Energy Services	14,507,454.00	14,179,442.85	14,464,749.89	285,307.04
Materials & Supplies	1,742,576.84	1,739,250.84	1,242,359.75	(496,891.09)
Capital Outlay	564,257.38	403,514.67	109,199.93	(294,314.74)

Seminole County Public Schools
General Fund - Operating Fund Budget Comparison to Prior Year's Actual
Fiscal Years 2021 and 2022

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Other	60,799.99	60,799.99	51,120.00	(9,679.99)
Total Operation of Plant	44,691,243.38	41,390,481.76	42,533,147.57	1,142,665.81
Maintenance of Plant				
Salaries	75,957.41	74,670.93	154,176.49	79,505.56
Benefits	86,960.74	52,127.62	56,039.84	3,912.22
Purchased Services	841,004.57	609,250.61	50,322.85	(558,927.76)
Energy Services	7,309.78	4,798.04	7,199.00	2,400.96
Materials & Supplies	272,408.95	218,036.26	8,548.56	(209,487.70)
Capital Outlay	51,578.80	50,270.22	-	(50,270.22)
Other	4,668.88	2,973.62	-	(2,973.62)
Total Maintenance of Plant	1,339,889.13	1,012,127.30	276,286.74	(735,840.56)
Administrative Technology Services				
Salaries	1,447,562.48	1,414,588.02	1,426,456.12	11,868.10
Benefits	482,415.92	470,646.85	466,200.70	(4,446.15)
Purchased Services	2,528,878.63	1,780,211.83	523,021.03	(1,257,190.80)
Materials & Supplies	1,390,030.98	15,259.33	1,240,792.86	1,225,533.53
Capital Outlay	130,355.48	102,104.34	145,570.65	43,466.31
Other	17,060.00	15,239.19	5,473.00	(9,766.19)
Total Administrative Technology Services	5,996,303.49	3,798,049.56	3,807,514.36	9,464.80
Community Services				
Salaries	455,785.67	455,554.67	465,151.17	9,596.50
Benefits	162,900.39	156,163.68	164,555.22	8,391.54
Purchased Services	129,608.05	41,527.03	138,783.53	97,256.50
Materials & Supplies	63,633.54	33,498.80	55,435.95	21,937.15
Capital Outlay	7,950.00	5,578.90	9,214.00	3,635.10
Other	29,338.00	15,007.19	40,540.00	25,532.81
Total Community Services	849,215.65	707,330.27	873,679.87	166,349.60
Total uses	547,413,982.62	489,348,536.05	537,517,127.40	48,168,591.35
Other financing sources				
Transfers in from capital outlay funds	1,364,475.58	744,610.27	-	(744,610.27)
Transfers in from internal service funds	7,600,000.00	100,000.00	-	(100,000.00)
Interfund activity	1,000,000.00	999,999.96	1,000,000.00	0.04
Total other financing sources	9,964,475.58	1,844,610.23	1,000,000.00	(844,610.23)
Net change in fund balance	(25,802,468.81)	21,408,143.26	(32,094,491.40)	(53,502,634.66)
Fund balance				
Beginning of year	67,412,904.04	67,412,904.04	88,821,047.30	21,408,143.26
Ending Balance	\$ 41,610,435.23	\$ 88,821,047.30	\$ 56,726,555.90	\$ (32,094,491.40)



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 2022

	2018	2019	2020	2021	2022
Elementary Schools					
0561 Altamonte Springs	750.24	695.46	632.79	537.27	580.00
0031 Bear Lake	1,052.64	1,028.89	1,004.91	800.00	860.00
0801 Bentley	928.65	978.42	943.86	837.18	891.99
0441 Carillon	995.62	979.30	1,006.73	857.01	899.01
0202 Casselberry	702.85	670.94	670.23	618.10	655.00
0821 Crystal Lake	762.88	752.93	757.49	648.68	639.00
0531 Eastbrook	771.28	770.15	760.73	638.91	665.01
0041 English Estates	733.75	787.72	762.54	642.18	642.00
0111 Evans	941.68	929.29	898.62	767.96	842.00
0502 Forest City	883.40	863.48	836.09	684.42	741.01
0051 Geneva	539.93	569.74	580.55	480.09	493.00
0271 Goldsboro	881.91	878.42	855.61	775.11	812.00
0021 Hamilton	674.59	710.64	692.50	581.49	640.00
0691 Heathrow	872.83	825.41	826.36	671.44	721.02
0331 Highlands	581.39	568.93	600.42	509.07	501.00
0521 Idyllwilde	761.61	758.28	793.14	723.59	745.01
0661 Keeth	635.23	622.32	620.59	528.75	574.00
0081 Lake Mary	860.23	856.34	908.01	711.18	797.00
0601 Lake Orienta	662.52	677.64	680.64	561.60	591.00
0131 Lawton	810.78	813.60	812.20	685.75	756.01
0121 Layer	499.64	503.08	507.61	452.38	525.01
0091 Longwood	485.79	566.83	565.57	476.02	585.99
0301 Midway	881.01	883.45	855.17	705.51	756.00
0701 Partin	699.26	696.49	680.12	612.40	609.00
0141 Pine Crest	699.70	698.89	685.41	601.21	595.00
0361 Rainbow	726.95	755.16	781.59	702.31	758.01
0511 Red Bug	829.46	839.05	797.24	687.36	746.01
0581 Sabal Point	883.58	906.19	918.16	814.34	863.99
0401 Spring Lake	716.08	695.95	663.81	485.38	557.99
0681 Stenstrom	679.63	668.08	653.44	569.37	610.99
0611 Sterling Park	829.55	804.22	845.73	713.95	702.99
0171 Walker	765.78	746.78	742.55	657.46	709.99
0651 Wekiva	808.18	801.77	815.42	724.68	830.01
0811 Wicklow	744.61	737.77	741.37	653.13	647.99
0231 Wilson	969.94	967.84	938.89	824.59	835.00
0391 Winter Springs	604.70	582.85	624.27	521.53	547.00
0591 Woodlands	746.74	754.98	808.66	682.41	764.01
Total Elementary Schools	28,374.61	28,347.28	28,269.02	24,143.81	25,690.04
Middle Schools					
0721 Chiles	1,273.21	1,307.36	1,340.62	1,111.43	1,255.01
0671 Greenwood Lakes	905.09	935.95	972.35	853.52	978.00
0711 Indian Trails	1,208.13	1,189.04	1,248.75	1,038.36	1,190.99
0291 Jackson Heights	1,313.00	1,348.64	1,376.11	1,183.92	1,411.00
0731 Markham Woods	1,121.04	1,088.45	1,079.32	904.05	1,019.00
0182 Millennium	1,581.49	1,518.40	1,488.64	1,223.47	1,345.00
0101 Milwee	1,459.64	1,416.44	1,420.48	1,268.79	1,393.01
0621 Rock Lake	896.07	918.46	1,039.27	950.98	967.00
0151 Sanford	1,560.87	1,529.72	1,502.11	1,264.81	1,295.00
0201 South Seminole	1,087.79	1,138.79	1,080.27	939.12	957.00
0501 Teague	1,373.79	1,353.94	1,326.17	1,105.75	1,162.99
0541 Tuskawilla	1,082.72	1,069.99	1,143.96	1,030.52	1,077.00
Total Middle Schools	14,974.16	14,815.18	15,018.05	12,874.72	14,051.00

Seminole County Public Schools
Unweighted Full-Time-Equivalent (UFTE) Student Data
Last Four Fiscal Years and Projected for Fiscal Year 2022

	2018	2019	2020	2021	2022
High Schools					
0251 Crooms Academy	620.49	627.49	608.52	593.22	640.01
0931 Hagerty	2,137.68	2,196.37	2,124.16	1,839.91	2,187.00
0491 Lake Brantley	2,620.34	2,523.90	2,443.31	2,104.16	2,431.00
0551 Lake Howell	2,145.21	2,130.11	2,143.36	1,790.22	2,075.99
0071 Lake Mary	2,765.03	2,724.75	2,627.78	2,127.34	2,475.99
0431 Lyman	2,315.62	2,220.70	2,093.43	1,714.33	1,878.00
0421 Oviedo	2,399.68	2,292.72	2,203.09	1,831.61	2,143.01
0181 Seminole	3,233.30	3,633.01	3,839.04	3,621.62	3,833.00
0911 Winter Springs	2,071.29	1,957.14	1,846.88	1,669.39	1,856.99
Total High Schools	20,308.64	20,306.19	19,929.57	17,291.80	19,520.99
Charter Schools					
9229 Choices in Learning	689.18	692.02	685.93	615.95	667.01
9263 Elevation High	-	-	-	-	43.00
9233 Galileo School	578.30	584.34	587.42	587.41	583.99
9255 Galileo School Skyway	-	-	-	591.64	682.01
9236 Seminole Science	488.51	509.64	502.39	491.65	490.01
9228 United Cerebral Palsy	125.55	133.09	137.43	133.22	130.00
Total Charter Schools	1,881.54	1,919.09	1,913.17	2,419.87	2,596.02
Virtual Schools					
7023 Academy of Digital Learning	240.64	234.76	154.89	926.33	945.01
7004 Virtual School-Secondary	644.63	670.79	739.18	5,231.29	1,381.99
Total Virtual Schools	885.27	905.55	894.07	6,157.62	2,327.00
Other Educational Programs					
9215 Boys Town	11.15	6.14	6.66	1.58	2.00
9224 Consequence Unit Program	10.23	15.52	20.94	15.60	16.00
9235 Early Learning Center	63.74	76.26	77.51	37.27	-
0311 Endeavor	34.71	33.05	36.39	39.03	35.99
9705 Extended Day Care Prgm	0.08	0.14	0.29	0.20	-
3900 Family Empowerment Prgm	-	-	251.00	509.50	1,059.00
0281 Hopper Center	17.51	25.15	23.76	16.38	11.00
9207 Homebound Instruction	2.20	4.25	3.65	2.07	2.00
0571 Journeys Academy	75.18	79.23	95.96	31.19	35.00
3518 McKay Scholarship	711.50	743.12	734.00	660.50	604.01
9225 Polk Correctional	4.48	5.45	2.74	3.94	4.00
9234 Seminole Cnty Detention Ctr	33.85	18.97	19.36	8.94	9.00
9218 TAPP-Child Care	3.50	2.00	4.45	1.00	1.00
9999 Undistributed FTE	-	-	-	-	1,246.42
Total Other Programs	968.13	1,009.28	1,276.71	1,327.20	3,025.42
Total District UFTE	67,392.35	67,302.57	67,300.59	64,215.02	67,210.47

FLORIDA EDUCATION FINANCE PROGRAM (FEFP) COMPONENTS

ADJUSTMENTS:

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

BASE STUDENT ALLOCATION:

The Base Student Allocation from state and local funds is determined annually by the Legislature and is a component in the calculation of Base Funding. For the 2021-22 school year, the base student allocation is \$4,372.91.

BASE FUNDING:

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 0.9950. For the 2021-22 school year, the district's base funding per WFTE is \$4,351.05.

CATEGORICAL PROGRAM FUNDS:

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

DEPARTMENT OF JUVENILE JUSTICE (DJJ):

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

DISCRETIONARY MILLAGE COMPRESSION (0.748 MILLS):

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

DISTRICT COST DIFFERENTIAL:

Section 1011.62(2), F.S., requires the Commissioner to annually compute district cost differentials (DCDs) by adding each district's Florida Price Level Index for the most recent three years and dividing the sum by three. The result is multiplied by 0.800, and 0.200 is added to the product to obtain the DCD. For the 2021-22 school year, the DCD is 0.9950.

EXCEPTIONAL STUDENT EDUCATION (ESE) GUARANTEED ALLOCATION:

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

FLORIDA DIGITAL CLASSROOMS ALLOCATION:

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

FLORIDA TEACHERS CLASSROOM SUPPLY ASSISTANCE:

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

FUNDING COMPRESSION ALLOCATION:

For the 2021-22 school year, a Funding Compression Allocation provides funding for school districts and developmental research schools whose total funds per FTE in the prior school year were less than the statewide average.

INSTRUCTIONAL MATERIALS:

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

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

MENTAL HEALTH ALLOCATION:

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

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

RESEARCH-BASED READING INSTRUCTION ALLOCATION:

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

REQUIRED LOCAL EFFORT:

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

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

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

SAFE SCHOOLS:

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

STUDENT TRANSPORTATION:

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

SUPPLEMENTAL ACADEMIC INSTRUCTION:

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

TEACHER SALARY INCREASED ALLOCATION:

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

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

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

TURNAROUND SUPPLEMENTAL SERVICES ALLOCATION:

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

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



Seminole County Public Schools
Sources - Florida Education Finance Program (FEFP) Basic and Categorical Funds
Fiscal Years 2021 Thru 2022

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)		2020-21 FEFP 2nd Calculation	2020-21 FEFP 4th Calculation	2021-22 FEFP 2nd Calculation	2020-21 FEFP 4th Calculation Compared to 2020-21 FEFP 2nd Calculation	2021-22 FEFP 2nd Calculation Compared to 2020-21 FEFP 2nd Calculation	2021-22 FEFP 2nd Calculation Compared to 2020-21 FEFP 4th Calculation
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FEFP ELEMENTS:

1	UFTE Unweighted-Full-Time-Equivalent Students	67,675.62	65,294.00	67,210.47	(2,381.62)	(465.15)	1,916.47
2	WFTE Weighted-Full-Time-Equivalent Students	74,112.95	71,257.05	73,533.93	(2,855.90)	(579.02)	2,276.88
3	BSA Base Student Allocation (BSA)	\$ 4,319.49	\$ 4,319.49	\$ 4,372.91	\$ -	\$ 53.42	\$ 53.42
4	DCD District Cost Differential (DCD)	0.9955	0.9955	0.9950	-	(0.0005)	(0.0005)
5	District's Base Allocation (BSA X DCD)	\$ 4,300.05	\$ 4,300.05	\$ 4,351.05	\$ -	\$ 51.00	\$ 51.00

FEFP BASIC PROGRAM SOURCES:

Acct	Account Name	2020-21	2020-21	2021-22	2020-21	2021-22	2021-22
6	3310 FEFP Base Funding (WFTE x BSA x DCD)	\$ 318,689,560	\$ 306,409,041	\$ 319,949,472	\$ (12,280,518)	\$ 1,259,912	\$ 13,540,430
7	3310 Emergency Order Funding Adjustment	-	13,721,795	-	13,721,795	-	(13,721,795)
8	3310 Proration to Appropriation	-	(1,393,809)	-	(1,393,809)	-	1,393,809
9	3310 Additional .748 Compression	9,687,765	9,601,483	10,948,586	(86,282)	1,260,821	1,347,103
10	3310 Safe Schools	3,756,086	3,750,871	3,686,879	(5,215)	(69,207)	(63,992)
11	3310 Supplemental Academic Instruction (SAI)	16,231,041	15,667,424	16,153,977	(563,617)	(77,064)	486,553
12	3310 Reading Instruction Allocation	2,926,251	2,899,274	2,922,972	(26,977)	(3,279)	23,698
13	3310 ESE Guaranteed Allocation	20,219,256	19,475,940	20,296,026	(743,316)	76,770	820,086
14	3310 Student Transportation	11,386,474	11,386,474	11,597,532	-	211,058	211,058
15	3310 Instructional Materials	5,336,153	5,305,719	5,688,396	(30,434)	352,243	382,677
16	3310 Teacher Classroom Supply Assistance	1,284,792	1,284,792	1,292,686	-	7,894	7,894
17	3310 Digital Classroom Allocation	116,611	116,577	116,713	(34)	102	136
18	3310 Funding Compression Allocation	2,917,335	2,978,655	3,670,176	61,320	752,841	691,521
19	3310 Mental Health Allocation	2,299,719	2,295,258	2,738,380	(4,461)	438,661	443,122
20	3310 Turnaround Supplement Services Allocation	342,715	300,455	-	(42,260)	(342,715)	(300,455)
21	3310 Teacher Salary Increase Allocation	11,569,887	11,569,887	12,712,031	-	1,142,144	1,142,144
22	Total FEFP Basic Program Sources	406,763,645	405,369,836	411,773,826	(1,393,808)	5,010,181	6,403,989

CATEGORICAL AND OTHER PROGRAM SOURCES:

23	3355 Class Size Reduction	72,577,713	72,577,713	58,496,097	-	(14,081,616)	(14,081,616)
24	Total Categorical and Other Program Sources	72,577,713	72,577,713	58,496,097	-	(14,081,616)	(14,081,616)

DISCRETIONARY FUNDS SOURCES:

25	3411 Discretionary Local Effort 0.748 Mills	29,616,907	29,616,907	31,020,036	-	1,403,129	1,403,129
26	Total FEFP Basic and Categorical Sources (A)	\$ 508,958,265	\$ 507,564,456	\$ 501,289,959	\$ (1,393,808)	\$ (7,668,306)	\$ (6,274,498)

FEFP FUNDING FORMULA BY SOURCE:

LOCAL SOURCES:

27	3411 Required Local Effort	\$ 145,827,630	\$ 145,827,630	\$ 147,884,288	\$ -	\$ 2,056,658	\$ 2,056,658
28	3411 Local Discretionary Effort	29,616,907	29,616,907	31,020,036	-	1,403,129	1,403,129
29	Total from Local Sources (B)	\$ 175,444,537	\$ 175,444,537	\$ 178,904,324	\$ -	\$ 3,459,787	\$ 3,459,787

STATE SOURCES:

30	Total from State Sources ((A)-(B))	\$ 333,513,728	\$ 332,119,919	\$ 322,385,635	\$ (1,393,808)	\$ (11,128,093)	\$ (9,734,285)
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PER FULL-TIME-EQUIVALENT (FTE) STUDENT

31	Average Funding Per Unweighted FTE (UFTE)	\$ 7,520.56	\$ 7,773.52	\$ 7,458.51	\$ 252.97	\$ (62.05)	\$ (315.01)
32	Average Funding Per Weighted FTE (WFTE)	6,867.33	7,123.01	6,817.12	255.67	(50.21)	(305.88)
33	Average Funding Per UFTE wo ESE	7,221.79	7,475.24	7,156.53	253.45	(65.26)	(318.71)
34	Average Funding Per UFTE wo Class Size Funding	6,448.12	6,661.97	6,588.17	213.85	140.05	(73.80)



**Seminole County Public Schools
General Fund Estimated Revenues
Fiscal Years 2021 and 2022**

Source Description		2020-21 FEFP 2nd Calculation	2020-21 FEFP 4th Calculation	2021-22 FEFP 2nd Calculation	2020-21 FEFP 4th Calculation Compared to 2020-21 FEFP 2nd Calculation	2021-22 FEFP 2nd Calculation Compared to 2020-21 FEFP 2nd Calculation	2021-22 FEFP 2nd Calculation Compared to 2020-21 FEFP 4th Calculation
ESTIMATED REVENUES							
FEDERAL & FEDERAL THROUGH STATE SOURCES:							
Acct	Account Name						
1	3191 ROTC	\$ 600,000	\$ 662,599	\$ 600,000	\$ 62,599	\$ -	\$ (62,599)
2	3202 Medicaid Funding	1,400,000	1,467,435	1,400,000	67,435	-	(67,435)
3	Total Federal & Federal through State Sources	2,000,000	2,130,034	2,000,000	130,034	-	(130,034)
STATE SOURCES:							
Acct	Account Name						
4	3310 Net State FEFP & Categorical Funding	333,513,728	332,119,919	322,385,635	(1,393,808)	(11,128,093)	(9,734,285)
5	3310 State FEFP Final Adjustments	-	231,232	-	231,232	-	(231,232)
6	3310 McKay Adjustment	(5,639,364)	(5,137,250)	(5,200,059)	502,114	439,305	(62,809)
7	3310 Family Empowerment Scholarship	(4,712,939)	(3,320,350)	(7,318,961)	1,392,589	(2,606,022)	(3,998,611)
8	3310 Adjustments to Class Size Funding	-	-	6,828,030	-	6,828,030	6,828,030
9	3323 CO & DS	38,208	38,208	38,225	-	17	17
10	3342 State Forest Funds	-	400	400	400	400	(0)
11	3343 State License Tax	78,000	79,845	78,000	1,845	-	(1,845)
12	3371 Voluntary Pre-K	1,961,454	1,984,626	1,817,655	23,172	(143,799)	(166,971)
13	3378 Full Service Schools	166,000	184,805	166,000	18,805	-	(18,805)
14	Total State Sources	325,405,087	326,181,436	318,794,925	776,349	(6,610,162)	(7,386,511)
LOCAL SOURCES:							
Acct	Account Name						
15	3411 Ad Valorem Taxes	175,444,537	175,616,357	178,904,324	171,820	3,459,787	3,287,967
16	3411 Prior Period Tax Adjustment	118,785	118,785	456,177	-	337,392	337,392
17	3430 Investment Income	1,733,000	733,000	735,000	(1,000,000)	(998,000)	2,000
18	344X Gifts, Grants and Bequests	-	325	-	325	-	(325)
19	3471 Pre-K	990,000	990,000	1,122,200	-	132,200	132,200
20	3494 Federal Indirect	1,650,000	2,010,084	1,650,000	360,084	-	(360,084)
21	3490 Education Rate (E-Rate)	-	1,613,213	-	1,613,213	-	(1,613,213)
22	349X Other Miscellaneous Local	1,217,600	2,253,804	760,010	1,036,204	(457,590)	(1,493,794)
23	Total Local Sources	181,153,922	183,335,568	183,627,711	2,181,646	2,473,789	292,143
24	Total Estimated Revenues	508,559,009	511,647,038	504,422,636	3,088,029	(4,136,373)	(7,224,402)
TRANSFERS IN:							
Acct	Account Name						
25	3630 Transfer from Capital Outlay Funds	18,713,955	1,364,476	-	(17,349,479)	(18,713,955)	(1,364,476)
26	3610 Transfer from Extended Day Program	1,000,000	1,000,000	1,000,000	-	-	-
27	3674 Transfer from Internal Service Fund-HS	7,500,000	7,500,000	-	-	(7,500,000)	(7,500,000)
28	3675 Transfer from Internal Service Fund-LP	-	100,000	-	100,000	-	(100,000)
29	Total Transfers In	27,213,955	9,964,476	1,000,000	(17,249,479)	(26,213,955)	(8,964,476)
30	Total Estimated Revenues and Transfers In	\$ 535,772,964	\$ 521,611,514	\$ 505,422,636	\$ (14,161,450)	\$ (30,350,328)	\$ (16,188,878)

Seminole County Public Schools
GENERAL FUND - OPERATING FUND BUDGET SUMMARY

Fiscal Year Ending June 30, 2022

As of the Florida Education Finance Program Second Calculation

BEGINNING FUND BALANCE	AMOUNT	
1 Non-spendable - Inventory	\$	1,953,462
2 Restricted for State Categorical Programs		9,627,023
3 Restricted for Other Grants and Programs		1,542,081
4 Assigned for Contract Commitments		4,246,645
5 Assigned for Carryover Appropriations		7,799,203
6 Assigned for Projected Operating Deficit		8,879,540
7 Assigned for COVID Uncertainty		1,500,000
8 Unassigned Fund Balance		53,273,094
9 Total Beginning Fund Balance		<u><u>88,821,047</u></u>
ESTIMATED REVENUES (SOURCES) AND TRANSFERS IN		
Estimated Sources		
10 Federal & Federal Through State Sources	2,000,000	0.4%
11 State Sources	318,794,925	63.2%
12 Local Sources	183,627,711	36.4%
13 Total Estimated Sources	<u><u>504,422,636</u></u>	<u>100.0%</u>
Transfers In		
14 General Fund-Extended Day Program	1,000,000	
15 Total Transfers In	<u><u>1,000,000</u></u>	
16 Total Estimated Revenues and Transfers In	<u><u>\$ 505,422,636</u></u>	

Seminole County Public Schools
GENERAL FUND - OPERATING FUND BUDGET SUMMARY

Fiscal Year Ending June 30, 2022

As of the Florida Education Finance Program Second Calculation

CURRENT APPROPRIATIONS			
FEFP Basic Programs			
17	Salaries & Benefits (position control)	\$ 401,174,601	78.0%
18	Salary Lapse	(2,808,221)	-0.5%
19	New Hire Termination Savings	(1,203,524)	-0.2%
20	Teacher Salary Increase Allocation	1,096,926	0.2%
21	Schools Base Budget (non-salaries)	2,749,853	0.5%
22	Department Base Budget (non-salaries)	5,686,247	1.1%
23	Line Item Budgets (non-salaries)	54,704,764	10.6%
24	Line Items-SAI	854,889	0.2%
FEFP Pass Through Programs			
25	Charter Schools	19,572,672	3.8%
26	Undistributed FTE	9,210,282	1.8%
FEFP Other Programs (non-salaries)			
27	Bonus FTE Programs (AP, IB, and IC)	9,135,524	1.8%
28	Safe Schools Program	3,476,100	0.7%
29	Safe Schools Program-Subsidized	2,090,923	0.4%
30	Reading Instruction Allocation	1,285,215	0.2%
31	Instructional Materials	5,373,635	1.0%
32	Teacher Classroom Supply Assistance	1,242,756	0.2%
33	Digital Classroom Allocation	110,041	0.0%
34	Mental Health Allocation	35,243	0.0%
Other Programs (non-salaries)			
35	Medicaid Programs	283,538	0.1%
36	Prekindergarten Programs	30,712	0.0%
37	Dori Slosberg Drivers Ed	200,000	0.0%
38	Total Current Appropriations	514,302,176	100.0%
39	Projected Operating Recurring Surplus/(Deficit)	(8,879,540)	
40	Carryover Appropriations	23,214,951	
41	Total Appropriations	537,517,127	
42	Total Change in Fund Balance Surplus/(Deficit)	(32,094,491)	
PROJECTED ENDING FUND BALANCE			
43	Non Spendable - Inventory	1,953,462	0.4%
44	Assigned for Projected Operating Deficit	8,879,540	1.8%
45	Assigned for Salary Enhancements	3,700,000	0.7%
46	Unassigned Fund Balance	42,193,554	8.4%
47	Total Projected Ending Fund Balance and as a Percent of Revenues	\$ 56,726,556	11.2%

Seminole County Public Schools

General Fund - Operating - Budget Comparison Data to Prior Years' Actual Expenditures & Transfers by Function
Fiscal Years 2016-17 thru 2021-22

	Expenditures				
	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21
EXPENDITURES AND TRANSFERS					
5000 Instruction	\$ 313,967,765	\$ 325,436,276	\$ 327,048,816	\$ 334,236,135	\$ 336,168,953
6100 Pupil Personnel Services	20,376,998	21,146,928	22,550,943	24,401,280	24,280,232
6200 Instructional Media Services	2,726,813	2,199,499	2,018,604	1,608,102	1,232,814
6300 Instructional and Curriculum Development	5,057,533	5,019,503	5,347,450	6,863,757	6,620,668
6400 Instructional Staff Training	2,794,342	2,678,517	6,076,505	6,019,844	5,205,135
6500 Instructional Related Technology	5,407,895	5,103,465	5,332,212	4,967,245	5,220,088
7100 School Board	1,404,437	1,507,861	1,545,594	1,415,411	1,347,279
7200 General Administration	2,174,832	2,612,345	2,315,613	601,481	526,703
7300 School Administration	33,038,938	33,879,927	36,100,264	38,006,282	37,452,174
7400 Facilities Acquisition and Construction	209,878	694,694	1,628,168	1,660,783	1,644,596
7500 Fiscal Services	2,204,840	2,342,921	2,423,518	2,618,489	2,715,360
7600 Food Services	-	-	-	-	5,024
7700 Central Services	4,212,767	4,759,594	4,989,124	4,727,488	5,039,534
7800 Pupil Transportation Services	21,118,184	21,872,554	22,488,922	22,440,336	21,571,376
7900 Operation of Plant	39,621,045	38,922,473	39,363,690	41,284,799	41,398,927
8100 Maintenance of Plant	10,243,887	9,867,647	10,321,267	14,936,039	13,593,303
8200 Administrative Technology Services	4,721,719	4,749,800	5,326,711	4,875,626	3,949,665
9100 Community Services	735,987	695,916	728,345	789,417	698,369
9700 Transfers Out	92,918	-	69,836	5,156,902	-
TOTAL EXPENDITURES AND TRANSFERS	\$ 470,110,778	\$ 483,489,920	\$ 495,675,582	\$ 516,609,416	\$ 508,670,200

General Fund - Operating - Budget (

	Budget				
	Beginning 2020-21	Beginning 2021-22	2021-22 Budget by		
			RECURRING	% OF TOTAL	NON-RECURRING
EXPENDITURES AND TRANSFERS					
5000 Instruction	\$ 375,830,465	\$ 374,571,474	\$ 357,014,543	69.42%	\$ 17,556,932
6100 Pupil Personnel Services	25,370,825	25,732,785	25,005,146	4.86%	727,639
6200 Instructional Media Services	1,338,818	1,159,781	1,107,290	0.22%	52,491
6300 Instructional and Curriculum Development	6,934,386	6,135,699	6,117,571	1.19%	18,128
6400 Instructional Staff Training	5,063,578	4,713,399	4,572,536	0.89%	140,863
6500 Instructional Related Technology	5,227,333	6,140,851	4,953,119	0.96%	1,187,732
7100 School Board	1,619,046	1,609,252	1,521,049	0.30%	88,203
7200 General Administration	554,163	509,880	475,728	0.09%	34,152
7300 School Administration	36,757,956	37,474,658	37,458,771	7.28%	15,887
7400 Facilities Acquisition and Construction	1,536,424	573,978	365,312	0.07%	208,667
7500 Fiscal Services	3,126,805	2,906,030	2,854,631	0.56%	51,398
7600 Food Services	-	-	-	0.00%	-
7700 Central Services	4,785,988	4,881,614	4,836,632	0.94%	44,982
7800 Pupil Transportation Services	24,555,870	23,617,096	23,446,799	4.56%	170,297
7900 Operation of Plant	46,271,045	42,533,148	41,351,046	8.04%	1,182,101
8100 Maintenance of Plant	17,604,988	276,287	217,415	0.04%	58,871
8200 Administrative Technology Services	5,317,654	3,807,514	2,173,360	0.42%	1,634,154
9100 Community Services	853,791	873,680	831,228	0.16%	42,451
9700 Transfers Out	-	-	-	0.00%	-
TOTAL EXPENDITURES AND TRANSFERS	\$ 562,749,135	\$ 537,517,127	\$ 514,302,176	100.00%	\$ 23,214,951

Seminole County Public Schools

General Fund - Operating - Budget Comparison Data to Prior Years' Actual Expenditures & Transfers by Object

Fiscal Years 2016-17 thru 2021-22

	Expenditures				
	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21
EXPENDITURES AND TRANSFERS					
100 - Salaries	\$ 294,330,839	\$ 300,746,163	\$ 302,504,967	\$ 316,085,051	\$ 311,380,516
200 - Employee Benefits	95,451,627	99,734,551	106,054,157	106,189,308	111,819,711
310 - Purchased Services	5,055,287	5,496,591	6,646,631	7,521,745	5,510,182
320 - Ins & Bond Premiums	5,346,745	3,904,047	2,043,796	4,605,310	5,231,713
330 - Travel	414,003	416,179	675,505	416,656	139,002
350 - Repairs & Maintenance	7,143,615	5,626,248	5,932,013	10,001,387	8,952,644
360 - Rentals	4,285,190	9,536,472	10,761,689	8,553,679	6,770,377
370 - Communications	997,167	1,139,086	1,129,484	1,087,918	1,127,544
380 - Public Utility Services	2,310,362	2,400,996	2,604,967	2,589,419	2,534,097
390 - Other Purchased Serv	17,299,981	18,537,251	19,837,657	20,636,268	23,612,487
410 - Natural Gas	201,776	227,126	234,265	191,042	203,975
420 - Bottled Gas	393,858	645,235	691,901	449,133	749,679
430 - Electricity	12,017,506	11,663,071	13,251,516	12,096,314	12,105,473
450 - Gasoline	146,802	221,682	192,879	179,871	208,046
460 - Diesel Fuel	1,752,768	1,943,312	1,947,517	1,322,733	1,102,609
510 - Supplies	7,921,387	8,021,381	6,791,800	7,102,222	6,165,524
520 - Textbooks	3,073,338	1,754,426	1,339,459	1,301,956	863,872
530 - Periodicals	120,920	96,562	114,973	121,424	69,810
540 - Oil & Grease	82,945	75,348	100,037	73,330	21,562
730 - Dues and Fees	1,115,212	1,133,935	1,137,367	896,041	1,050,937
560 - Tires & Tubes	244,763	236,241	221,525	182,156	185,640
590 - Other Materials & Supplies	-	1,130	(79)	-	290
610 - Library Books	232,673	222,893	247,986	205,624	207,772
620 - Audio Visual Materials	21,643	23,836	5,372	3,980	1,740
630 - Bldgs & Fixed Equipment	648	22,075	387,096	-	-
640 - Furniture & Equip	4,395,046	3,353,049	3,808,813	3,170,663	2,374,139
650 - Motor Vehicles	10,347	1,547	6,329	-	-
670 - Improvements	74,698	245,222	332,307	104,686	107,236
680 - Remodeling	214,629	94,205	235,947	215,212	350,593
690 - Computer Software	21,111	17,118	7,875	8,710	7,858
720 - Interest	-	-	-	130,103	-
730 - Dues and Fees	849,983	1,427,215	1,698,201	1,558,242	1,215,111
740 - Judgements	-	-	11,500	-	-
750 - Other Personal Serv	4,478,623	4,515,556	4,573,394	3,376,891	3,443,287
760 - Payments to Escrow	-	-	25	-	-
770 - Claims Expense	-	-	76,875	-	-
790 - Misc Expenses	12,368	10,171	-	1,075,440	1,156,774
900 - Transfers Out	92,918	-	69,836	5,156,902	-
TOTAL EXPENDITURES AND TRANSFERS	\$ 470,110,778	\$ 483,489,920	\$ 495,675,582	\$ 516,609,416	\$ 508,670,200

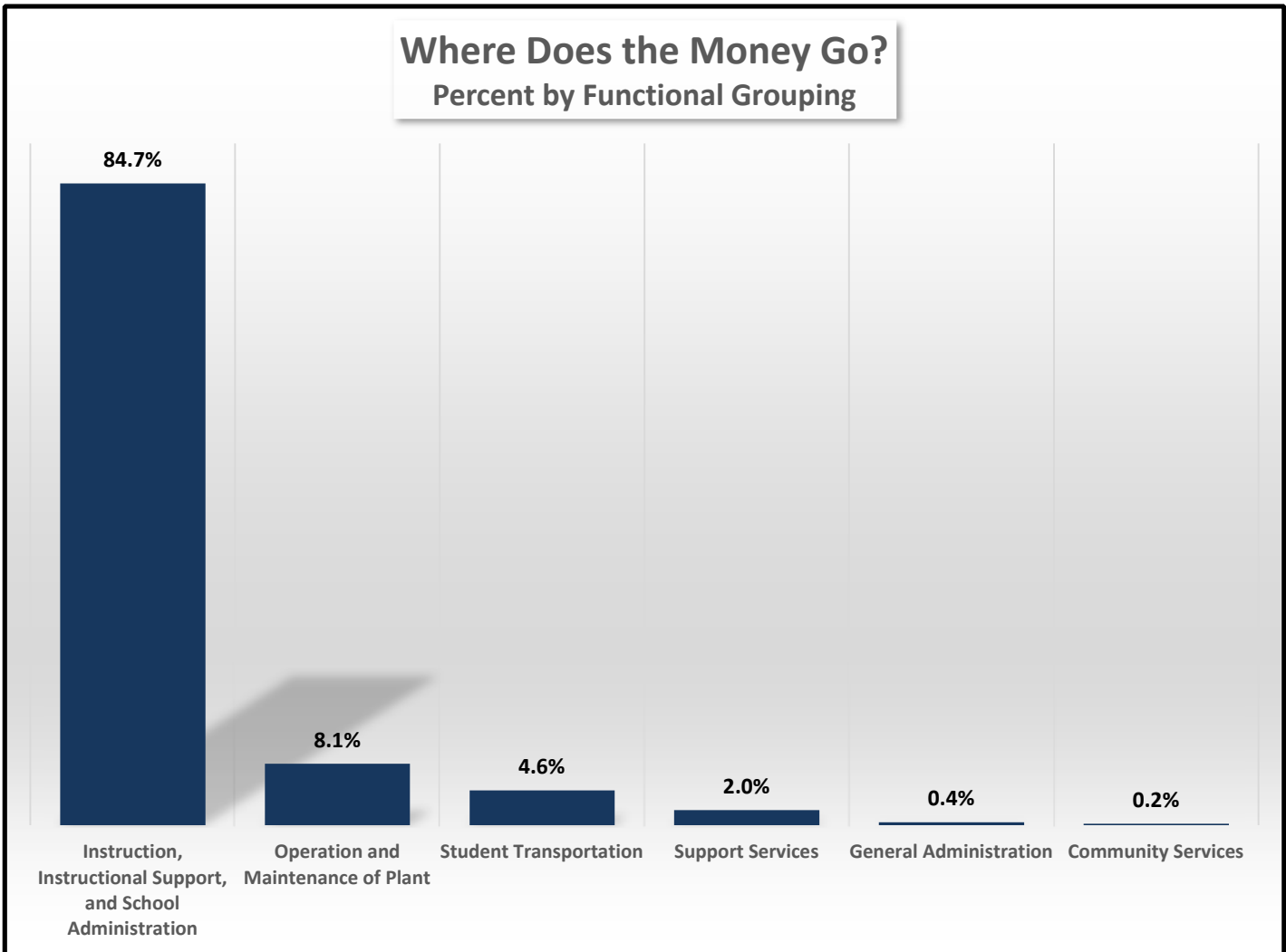
General Fund - Operating - Budg

	Budget				
	Beginning 2020-21	Beginning 2021-22	2021-22 Budget by		
			RECURRING	% OF TOTAL	NON-RECURRING
EXPENDITURES AND TRANSFERS					
100 - Salaries	\$ 316,927,365	\$ 305,456,831	\$ 305,311,956	59.37%	\$ 144,875
200 - Employee Benefits	115,345,840	111,461,827	111,421,715	21.66%	40,112
310 - Purchased Services	7,728,099	7,462,043	6,352,050	1.24%	1,109,993
320 - Ins & Bond Premiums	5,231,796	1,599,728	1,599,728	0.31%	-
330 - Travel	295,123	134,005	131,309	0.03%	2,696
350 - Repairs & Maintenance	11,582,265	4,427,162	3,592,142	0.70%	835,020
360 - Rentals	8,871,032	10,650,242	5,497,241	1.07%	5,153,001
370 - Communications	1,071,623	1,097,017	1,083,378	0.21%	13,639
380 - Public Utility Services	3,194,977	3,208,697	3,117,591	0.61%	91,106
390 - Other Purchased Serv	31,877,239	26,718,788	25,777,096	5.01%	941,692
410 - Natural Gas	208,885	208,885	208,885	0.04%	-
420 - Bottled Gas	716,571	1,008,376	931,249	0.18%	77,127
430 - Electricity	14,067,687	14,067,687	14,067,687	2.74%	-
450 - Gasoline	217,953	230,013	230,013	0.04%	-
460 - Diesel Fuel	2,153,793	1,862,654	1,861,013	0.36%	1,641
510 - Supplies	30,796,309	35,161,697	24,629,874	4.79%	10,531,824
520 - Textbooks	3,702,922	4,497,176	1,843,994	0.36%	2,653,182
530 - Periodicals	35,892	23,658	20,811	0.00%	2,847
540 - Oil & Grease	93,276	12,319	4,000	0.00%	8,319
730 - Dues and Fees	1,041,938	1,224,848	1,212,363	0.24%	12,485
560 - Tires & Tubes	324,613	206,647	202,907	0.04%	3,740
590 - Other Materials & Supplies	4,653	-	-	0.00%	-
610 - Library Books	261,117	259,826	229,360	0.04%	30,466
620 - Audio Visual Materials	1,238	240	151	0.00%	89
630 - Bldgs & Fixed Equipment	4,524	-	-	0.00%	-
640 - Furniture & Equip	1,275,002	1,998,275	698,690	0.14%	1,299,585
650 - Motor Vehicles	-	-	-	0.00%	-
670 - Improvements	155,541	43,811	(7,000)	0.00%	50,811
680 - Remodeling	110,007	202,137	7,980	0.00%	194,157
690 - Computer Software	30,344	18,312	16,586	0.00%	1,726
720 - Interest	-	-	-	0.00%	-
730 - Dues and Fees	148,215	174,844	172,149	0.03%	2,695
740 - Judgements	-	-	-	0.00%	-
750 - Other Personal Serv	4,128,002	4,093,286	4,081,158	0.79%	12,128
760 - Payments to Escrow	-	-	-	0.00%	-
770 - Claims Expense	84,708	-	-	0.00%	-
790 - Misc Expenses	1,060,586	6,100	6,100	0.00%	-
900 - Transfers Out	-	-	-	0.00%	-
TOTAL EXPENDITURES AND TRANSFERS	\$ 562,749,135	\$ 537,517,127	\$ 514,302,176	100.00%	\$ 23,214,951



Seminole County Public Schools
General Fund - Operating - Recurring Budget by Functional Grouping
Fiscal Year 2021-22

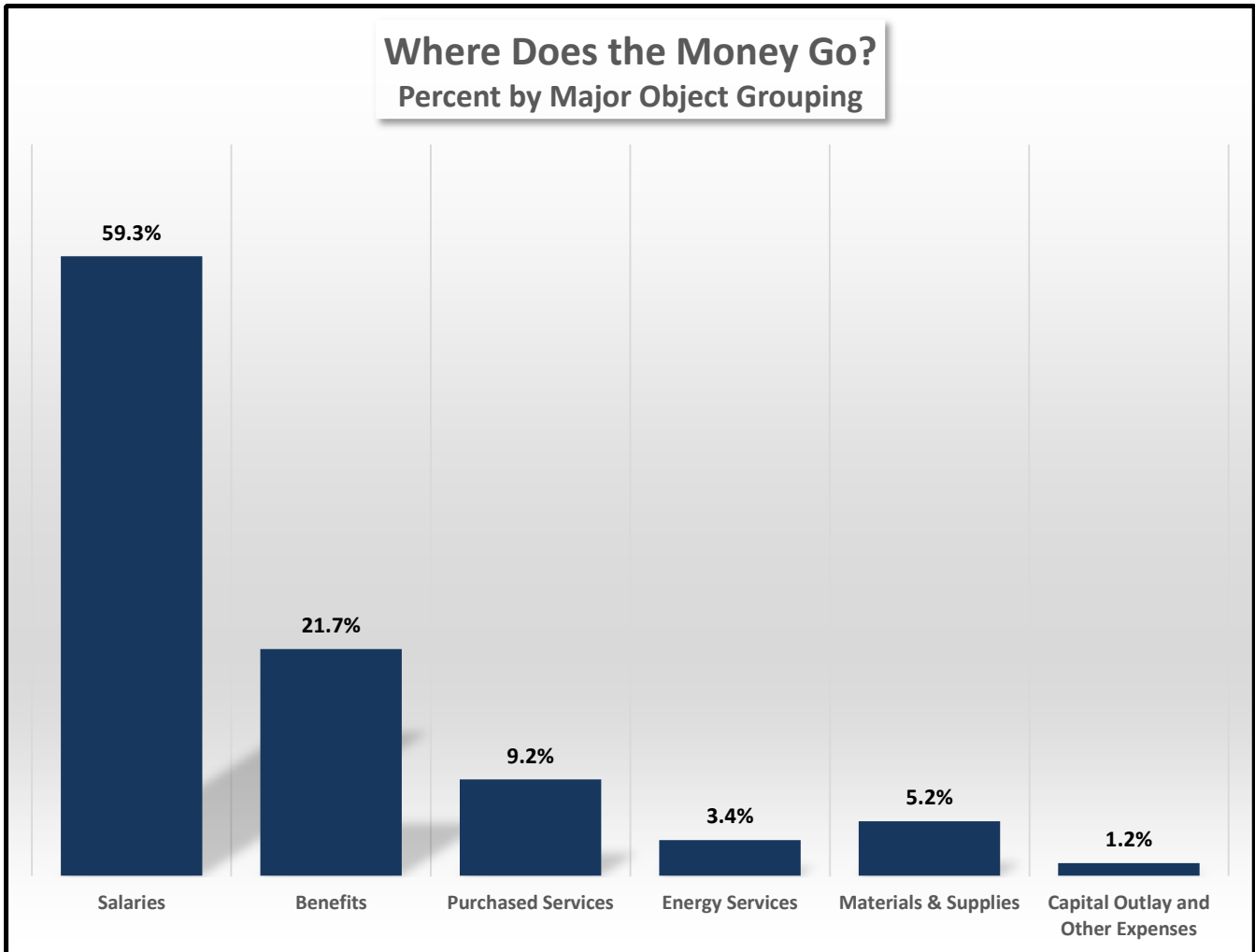
Functional Grouping	% of Budget	Budget 2021-22
Instruction, Instructional Support, and School Administration	84.7%	\$ 436,228,975
Operation and Maintenance of Plant	8.1%	41,568,462
Student Transportation	4.6%	23,446,799
Support Services	2.0%	10,229,936
General Administration	0.4%	1,996,776
Community Services	0.2%	831,228
Total Recurring Budget	100.0%	\$ 514,302,176





Seminole County Public Schools
General Fund - Operating - Recurring Budget by Major Object Grouping
Fiscal Year 2021-22

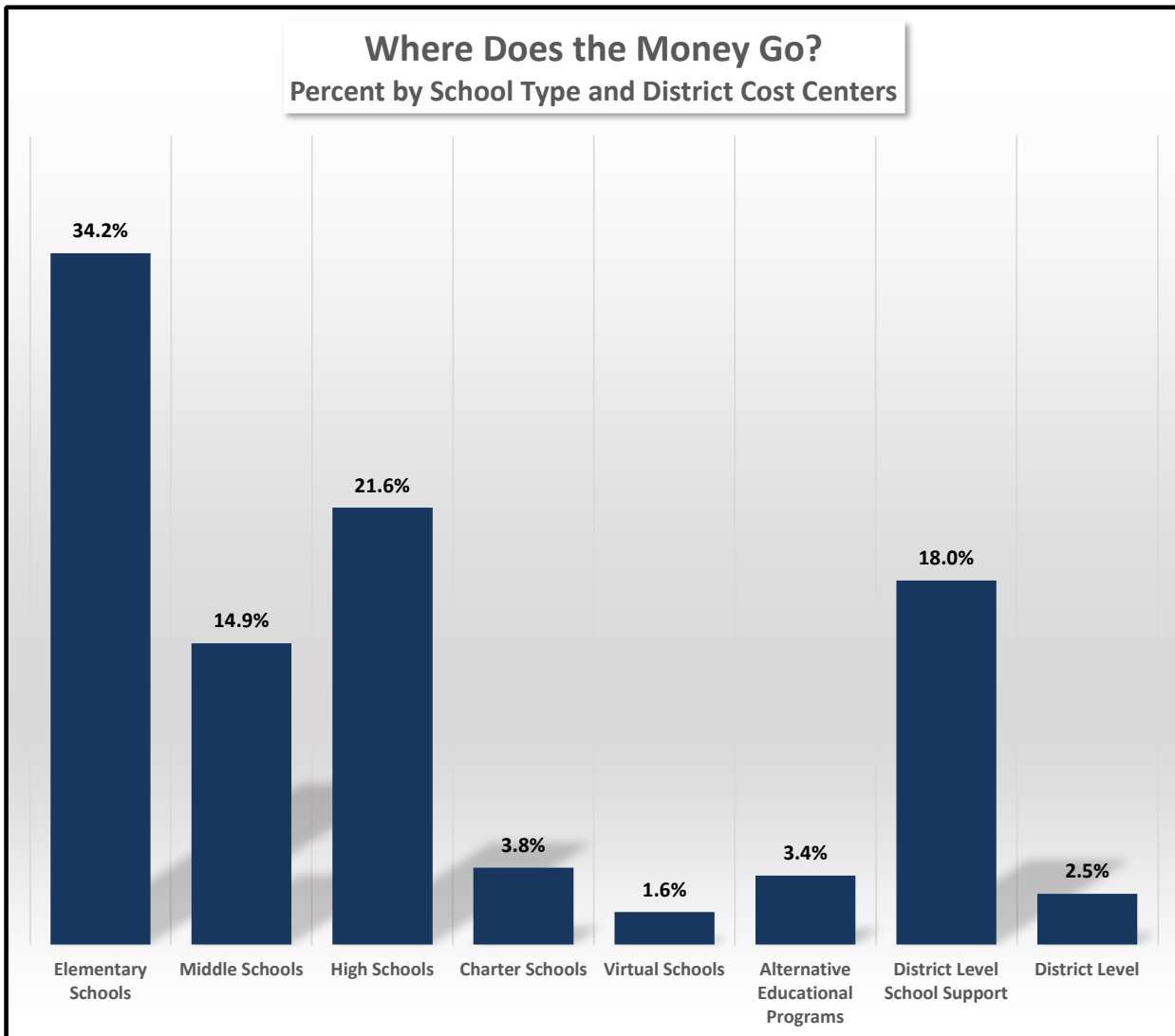
Major Object Grouping	% of Budget	Budget 2021-22
Salaries	59.3%	\$ 305,311,956
Benefits	21.7%	111,421,715
Purchased Services	9.2%	47,150,535
Energy Services	3.4%	17,298,847
Materials & Supplies	5.2%	26,701,586
Capital Outlay and Other Expenses	1.2%	6,417,537
Total Recurring Budget	100.0%	\$ 514,302,176





Seminole County Public Schools
General Fund - Operating - Recurring Budget by School Type and District Cost Centers
Fiscal Year 2021-22

Center Type Grouping	% of Budget	Budget 2021-22
Elementary Schools	34.2%	\$ 176,190,060
Middle Schools	14.9%	76,597,539
High Schools	21.6%	110,961,252
Charter Schools	3.8%	19,572,672
Virtual Schools	1.6%	8,007,269
Alternative Educational Programs	3.4%	17,387,991
District Level School Support	18.0%	92,665,037
District Level	2.5%	12,920,356
Total Recurring Budget	100.0%	\$ 514,302,176





SEMINOLE COUNTY
PUBLIC SCHOOLS

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Seminole County Public Schools
General Fund - Operating - Recurring Beginning Budget Comparison by School
Fiscal Years 2020-21 and 2021-22

	2020-21			2021-22		
	Budget			Budget		
	Salaries & Benefits	All Other	Total	Salaries & Benefits	All Other	Total
ENTARY SCHOOLS						
Altamonte	\$ 4,187,525	\$ 223,727	\$ 4,411,252	\$ 4,158,132	\$ 222,140	\$ 4,380,272
Altermese Bentley	5,519,766	371,788	5,891,554	5,544,736	371,465	5,916,201
Bear Lake	5,621,414	241,271	5,862,685	5,595,988	233,446	5,829,434
Carillon	5,710,260	349,320	6,059,580	5,557,794	348,272	5,906,066
Casselberry	4,346,437	177,437	4,523,874	4,388,958	180,826	4,569,784
Crystal Lake	4,522,388	305,504	4,827,892	4,422,363	305,554	4,727,917
Eastbrook	4,685,814	250,078	4,935,892	4,523,148	248,051	4,771,199
English Estates	4,481,760	227,341	4,709,101	4,524,503	225,193	4,749,696
Forest City	4,941,741	294,487	5,236,228	5,057,834	295,238	5,353,072
Geneva	3,456,265	119,402	3,575,666	3,267,346	117,774	3,385,119
Goldsboro	4,987,382	276,920	5,264,302	5,189,283	278,151	5,467,434
Hamilton	4,596,207	176,402	4,772,609	4,671,284	176,881	4,848,165
Heathrow	4,515,070	210,483	4,725,553	4,286,841	206,427	4,493,268
Highlands	3,836,669	267,505	4,104,174	3,664,458	264,570	3,929,028
Idyllwilde	5,124,895	211,004	5,335,900	5,170,741	210,235	5,380,976
Joan Walker	4,287,720	248,521	4,536,241	4,173,522	247,613	4,421,135
John Evans	4,941,590	318,881	5,260,471	4,898,317	312,387	5,210,704
Keeth	3,629,419	185,034	3,814,453	3,556,858	184,492	3,741,350
Lake Mary	5,107,287	255,866	5,363,153	5,217,096	254,287	5,471,383
Lake Orienta	4,208,711	238,447	4,447,158	4,218,250	253,070	4,471,320
Lawton	4,745,360	264,530	5,009,890	4,673,970	247,384	4,921,354
Layer	3,624,679	259,645	3,884,324	3,540,996	236,259	3,777,255
Longwood	3,518,220	124,569	3,642,789	3,451,635	124,821	3,576,456
Midway	5,505,133	305,522	5,810,655	5,370,040	302,319	5,672,358
Partin	4,039,769	171,169	4,210,938	3,836,942	171,543	4,008,485
Pine Crest	4,983,141	308,984	5,292,125	4,694,858	228,797	4,923,655
Rainbow	4,430,675	216,991	4,647,666	4,345,773	219,853	4,565,626
Red Bug	4,406,277	238,494	4,644,771	4,351,332	243,579	4,594,911
Sabal Point	5,263,155	238,717	5,501,873	5,189,046	238,566	5,427,612
Spring Lake	3,892,031	175,018	4,067,048	3,878,954	169,854	4,048,808
Stenstrom	4,056,827	187,208	4,244,035	3,805,714	177,895	3,983,609
Sterling Park	5,064,009	254,151	5,318,160	5,013,627	250,317	5,263,944
Wekiva	4,817,583	186,519	5,004,102	4,710,357	187,952	4,898,309
Wicklow	4,706,091	277,894	4,983,986	4,710,027	274,604	4,984,631
Wilson	5,470,225	260,105	5,730,330	5,500,218	262,999	5,763,217
Winter Springs	3,877,155	178,009	4,055,164	3,849,655	177,101	4,026,756
Woodlands	4,664,586	209,124	4,873,710	4,520,826	208,727	4,729,553
L ELEMENTARY SCHOOLS	\$ 169,773,237	\$ 8,806,067	\$ 178,579,304	\$ 167,531,420	\$ 8,658,640	\$ 176,190,060
..E SCHOOLS						
Greenwood Lakes	\$ 4,656,255	\$ 310,142	\$ 4,966,397	\$ 4,832,175	\$ 316,565	\$ 5,148,740
Indian Trails	5,027,271	427,634	5,454,905	5,268,875	310,325	5,579,200
Jackson Heights	5,613,365	393,821	6,007,186	5,773,380	326,690	6,100,070
Lawton Chiles	5,962,560	489,465	6,452,025	6,010,741	496,466	6,507,207
Markham Woods	5,497,818	528,198	6,026,016	5,472,242	559,596	6,031,838
Millennium	7,763,880	499,862	8,263,742	7,911,366	494,291	8,405,657
Milwee	6,454,486	405,088	6,859,574	6,505,639	306,933	6,812,572
Rock Lake	4,637,780	358,094	4,995,874	4,704,901	471,484	5,176,385
Sanford	7,302,126	490,986	7,793,113	7,537,941	469,868	8,007,809
South Seminole	5,572,954	568,955	6,141,909	5,778,248	445,755	6,224,003
Teague	6,341,143	394,557	6,735,700	6,395,772	398,861	6,794,633
Tuskawilla	5,300,630	394,471	5,695,100	5,409,263	400,161	5,809,424
L MIDDLE SCHOOLS	\$ 70,130,267	\$ 5,261,273	\$ 75,391,540	\$ 71,600,543	\$ 4,996,997	\$ 76,597,539

Seminole County Public Schools
General Fund - Operating - Recurring Beginning Budget Comparison by School
Fiscal Years 2020-21 and 2021-22

	2020-21			2021-22		
	Budget			Budget		
	Salaries & Benefits	All Other	Total	Salaries & Benefits	All Other	Total
HIGH SCHOOLS						
0251 Crooms Academy	\$ 3,891,139	\$ 363,655	\$ 4,254,794	\$ 4,002,644	\$ 365,255	\$ 4,367,900
0931 Hagerty	10,293,018	843,082	11,136,100	10,412,529	811,259	11,223,789
0491 Lake Brantley	12,081,816	1,326,078	13,407,894	12,609,234	1,298,330	13,907,564
0551 Lake Howell	9,749,151	1,089,071	10,838,222	10,216,760	963,000	11,179,760
0071 Lake Mary	12,766,458	941,837	13,708,295	12,942,086	916,144	13,858,230
0431 Lyman	11,423,857	1,182,795	12,606,651	11,607,682	1,160,213	12,767,896
0421 Oviedo	10,844,618	913,193	11,757,811	10,963,306	948,602	11,911,909
?181 Seminole	17,110,978	1,565,597	18,676,575	18,458,084	1,546,264	20,004,348
0911 Winter Springs	10,691,511	1,008,279	11,699,790	10,814,226	925,630	11,739,857
TOTAL HIGH SCHOOLS	\$ 98,852,546	\$ 9,233,586	\$ 108,086,132	\$ 102,026,555	\$ 8,934,698	\$ 110,961,252

CHARTER SCHOOLS						
9229 Choices in Learning	\$ -	\$ 5,469,492	\$ 5,469,492	\$ -	\$ 4,895,024	\$ 4,895,024
9263 Elevation High	-	-	-	-	273,484	273,484
9233 Galileo School	-	4,612,141	4,612,141	-	4,291,092	4,291,092
9255 Galileo School Skyway	-	4,310,217	4,310,217	-	4,889,904	4,889,904
9236 Seminole Science	-	3,793,596	3,793,596	-	3,450,081	3,450,081
9228 United Cerebral Palsy	-	1,848,166	1,848,166	-	1,773,087	1,773,087
TOTAL CHARTER SCHOOLS	\$ -	\$ 20,033,612	\$ 20,033,612	\$ -	\$ 19,572,672	\$ 19,572,672

VIRTUAL SCHOOLS						
7023 Academy of Digital Learning	\$ 71,424	\$ 36,450	\$ 107,874	\$ 73,207	\$ 36,470	\$ 109,677
7004 Virtual School-Secondary	5,442,397	8,048,824	13,491,221	4,778,795	3,118,797	7,897,592
TOTAL VIRTUAL SCHOOLS	\$ 5,513,821	\$ 8,085,274	\$ 13,599,095	\$ 4,852,002	\$ 3,155,267	\$ 8,007,269

OTHER EDUCATIONAL PROGRAMS						
9202 Alternative Education	\$ 387,412	\$ 14,167	\$ 401,579	\$ 500,163	\$ 10,867	\$ 511,030
9215 Boys Town	-	50,000	50,000	-	50,000	50,000
9224 Consequence Unit Program	520,242	4,992	525,234	533,344	5,492	538,836
0311 Endeavor	1,636,180	75,618	1,711,797	1,453,924	74,194	1,528,118
9211 Environmental Studies Ctr	4,875	12,030	16,905	4,875	12,030	16,905
3900 Family Empowerment Program	-	-	-	-	134,070	134,070
0281 Hopper Center	453,215	43,677	496,892	530,607	42,343	572,950
0571 Journeys Academy	1,391,756	36,078	1,427,834	1,159,771	23,105	1,182,876
3518 Mckay Scholarship	-	-	-	-	82,845	82,845
9225 Polk Correctional	73,479	3,000	76,479	75,331	3,000	78,331
9205 Pre-Kindergarten	2,964,017	-	2,964,017	3,078,987	30,732	3,109,719
9234 Seminole Cnty Detention Ctr	335,174	3,148	338,322	344,881	3,148	348,029
9218 TAPP-Child Care	-	24,000	24,000	-	24,000	24,000
9999 Undistributed FTE	-	-	-	-	9,210,282	9,210,282
TOTAL OTHR EDUC PRGMS	\$ 7,766,351	\$ 266,709	\$ 8,033,060	\$ 7,681,883	\$ 9,706,108	\$ 17,387,991

Seminole County Public Schools
General Fund - Operating - Recurring Beginning Budget Comparison by Department
Fiscal Years 2020-21 thru 2021-22

	2020-21			2021-22		
	Budget			Budget		
	Salaries & Benefits	All Other	Total	Salaries & Benefits	All Other	Total
Instruction, Instructional Support, and School Administration						
Information Services	\$ 4,208,038	\$ 230,959	\$ 4,438,997	\$ 4,296,829	\$ 246,819	\$ 4,543,648
Human Resources	143,172	10,000	153,172	146,769	10,000	156,769
District-wide Miscellaneous Line Items	13,507,638	14,809,965	28,317,603	5,234,458	11,305,730	16,540,188
Executive Directors-Elementary	504,959	10,739	515,698	615,773	8,973	624,746
Office of Communications	75,520	1,308	76,828	118,700	-	118,700
Employee & Government Relations	84,178	126,000	210,178	86,061	126,000	212,061
Executive Directors-Secondary	603,066	761,416	1,364,482	603,819	1,009,885	1,613,704
Risk Management	3,482,964	-	3,482,964	3,482,932	-	3,482,932
Student Assignment & Program Access	380,589	520,300	900,889	337,656	525,996	863,652
Teaching & Learning	2,608,249	1,773,021	4,381,271	2,337,816	1,372,028	3,709,844
Exceptional Student Support Services	10,315,784	554,476	10,870,260	10,729,459	646,857	11,376,316
ePathways	616,223	34,686	650,909	571,967	25,129	597,096
ESOL/World Lang/Foreign Exchange	1,135,470	59,995	1,195,465	1,237,753	62,446	1,300,199
Instructional Excellence and Equity	213,688	104,461	318,149	163,207	128,663	291,870
School Safety & Security	-	4,861,755	4,861,755	-	4,880,522	4,880,522
Instructional Support	417,132	682,318	1,099,450	421,973	678,738	1,100,711
Instructional Resources	171,394	4,315,964	4,487,357	181,643	4,448,347	4,629,990
District-wide School Support	793,660	3,847,566	4,641,226	803,660	3,837,566	4,641,226
Title I Federal Program	50,345	-	50,345	50,600	-	50,600
TOTAL	\$ 39,312,070	\$ 32,704,929	\$ 72,016,998	\$ 31,421,075	\$ 29,313,697	\$ 60,734,772

Operation and Maintenance of Plant

Information Services	\$ -	\$ 76,958	\$ 76,958	\$ -	\$ 25,057	\$ 25,057
Human Resources	106,399	-	106,399	102,569	-	102,569
Facilities Planning	-	9,500	9,500	-	32,900	32,900
Custodial Services	815,396	1,851,332	2,666,728	794,132	1,853,090	2,647,222
District-wide Miscellaneous Line Items	(452,789)	79,459	(373,330)	46,030	140,947	186,977
Risk Management	175,464	5,246,191	5,421,655	158,583	1,615,128	1,773,711
Exceptional Student Support Services	-	75,500	75,500	-	74,500	74,500
Instructional Excellence and Equity	-	2,500	2,500	-	-	-
School Safety & Security	9,565	861,489	871,054	10,225	792,351	802,576
Maintenance-Operations	9,315,773	9,406,163	18,721,936	1,038,643	1,813,897	2,852,540
Transportation-Office	105,233	5,852	111,085	105,141	5,815	110,956
Transportation-Operations	-	2,252	2,252	-	3,987	3,987
Title I Federal Program	34,879	-	34,879	38,271	-	38,271
Finance Department	-	18	18	-	2,200	2,200
TOTAL	\$ 10,109,919	\$ 17,617,214	\$ 27,727,133	\$ 2,293,594	\$ 6,359,872	\$ 8,653,466

Student Transportation

Human Resources	\$ -	\$ 11,000	\$ 11,000	\$ -	\$ 11,000	\$ 11,000
District-wide Miscellaneous Line Items	(99,709)	21,300	(78,409)	87,649	-	87,649
Risk Management	153,708	-	153,708	153,704	-	153,704
Transportation-Office	19,071,298	135,467	19,206,765	17,980,556	46,560	18,027,116
Transportation-Operations	200,000	4,776,010	4,976,010	200,000	4,776,030	4,976,030
Executive Directors-Secondary	-	-	-	-	21,300	21,300
TOTAL	\$ 19,325,298	\$ 4,943,777	\$ 24,269,075	\$ 18,421,909	\$ 4,854,890	\$ 23,276,799

Seminole County Public Schools
General Fund - Operating - Recurring Beginning Budget Comparison by Department
Fiscal Years 2020-21 thru 2021-22

	2020-21			2021-22		
	Budget			Budget		
	Salaries & Benefits	All Other	Total	Salaries & Benefits	All Other	Total
Support Services						
Information Services	\$ 1,885,333	\$ 1,805,898	\$ 3,691,231	\$ 1,825,062	\$ 290,704	\$ 2,115,766
Finance	2,132,359	195,385	2,327,744	1,851,373	301,929	2,153,302
Accounting Services	261,188	-	261,188	261,586	-	261,586
Human Resources	2,551,767	256,830	2,808,597	2,664,845	236,587	2,901,432
Facilities Planning	338,908	50,863	389,771	298,477	62,084	360,561
Purchasing and Distribution Services	1,387,268	172,919	1,560,187	1,462,479	176,758	1,639,237
District-wide Miscellaneous Line Items	175,677	50,964	226,641	301,390	13,500	314,890
Office of Communications	101,162	-	101,162	43,729	-	43,729
Risk Management	83,520	12,000	95,520	83,515	12,000	95,515
Teaching and Learning	2,360	7,850	10,210	-	-	-
School Safety and Security	49,334	17,060	66,394	52,345	1,820	54,165
Assessment and Accountability	213,776	30,000	243,776	101,062	32,500	133,562
Federal Projects and Resource Dev	139,671	4,095	143,766	139,356	4,095	143,451
TOTAL	\$ 9,322,324	\$ 2,603,864	\$ 11,926,188	\$ 9,085,219	\$ 1,131,977	\$ 10,217,195
General Administration						
Finance	\$ -	\$ 137,550	\$ 137,550	\$ -	\$ 290,678	\$ 290,678
Employee Benefits	-	31,570	31,570	-	31,570	31,570
School Board	420,458	81,349	501,807	351,486	81,349	432,835
Superintendent's Office	412,233	30,839	443,072	340,732	31,159	371,891
District-wide Miscellaneous Line Items	(2,782)	33,000	30,218	2,719	71,704	74,423
Executive Directors-Elementary	49,334	-	49,334	52,345	-	52,345
Employee & Government Relations	217,378	61,104	278,482	185,284	64,863	250,147
Executive Director-Legal Service	507,634	97,600	605,234	368,514	103,507	472,021
Risk Management	13,536	-	13,536	13,531	-	13,531
Instructional Excellence and Equity	540	28,973	29,513	-	7,336	7,336
TOTAL	\$ 1,618,331	\$ 501,985	\$ 2,120,316	\$ 1,314,610	\$ 682,166	\$ 1,996,776
Community Services						
Office of Communications	\$ 253,394	\$ 92,102	\$ 345,496	\$ 245,719	\$ 93,140	\$ 338,859
Risk Management	6,144	-	6,144	6,140	-	6,140
District-wide Miscellaneous Line Items	(3,830)	-	(3,830)	852	-	852
Community Involvement	121,750	98,703	220,453	123,672	96,454	220,126
Title I Federal Program	690	11,928	12,618	690	11,928	12,618
Foundation for SCPS	127,226	-	127,226	127,789	-	127,789
TOTAL	\$ 505,374	\$ 202,733	\$ 708,107	\$ 504,862	\$ 201,522	\$ 706,384

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Budget
For Fiscal Years 2021 and 2022

Cost Center Number :

9002

Cost Center Name :

Information Services

Object	Description	2020-21			2021-22
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 4,512,669	\$ 4,521,058	\$ 4,337,854	\$ 4,639,804
200	Benefits	1,429,554	1,442,594	1,441,366	1,482,087
300	Purchased Services	78,000	135,485	55,322	57,071
400	Energy Services	8,000	7,200	4,781	7,199
500	Materials & Supplies	33,155	25,553	19,030	20,903
600	Capital Outlay	115,372	125,157	80,915	121,703
700	Other Expenses	4,000	14,000	12,179	5,473
	TOTAL	\$ 6,180,750	\$ 6,271,046	\$ 5,951,447	\$ 6,334,240

Cost Center Staffing Data

Code	Job Classification	2020-21	2021-22	Change
ADM	Administrator	16.1	18.5	2.4
ASP	Administrative Support Personnel	6	4	-2
CLR	Clerical	42	43.5	1.5
NIP	Non-instructional Personnel	13	13	0

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 2021 and 2022

Cost Center Number :

9004

Cost Center Name :

Finance

Object	Description	2020-21			2021-22
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 1,622,019	\$ 1,621,862	\$ 1,208,970	\$ 1,401,825
200	Benefits	504,838	499,711	441,308	449,548
300	Purchased Services	19,382	17,385	13,762	19,736
500	Materials & Supplies	11,290	10,377	6,918	7,083
600	Capital Outlay	13,788	21,413	18,774	25,601
700	Other Expenses	7,875	2,800	2,439	3,454
	TOTAL	\$ 2,179,192	\$ 2,173,548	\$ 1,692,170	\$ 1,907,247

Cost Center Staffing Data

Code	Job Classification	2020-21	2021-22	Change
ADM	Administrator	7	9	2
ASP	Administrative Support Personnel	2	2	0
CLR	Clerical	11.5	13	1.5

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 2021 and 2022

Cost Center Number :

9005

Cost Center Name :

Accounting Services

Object	Description	2020-21			2021-22
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 186,539	\$ 187,056	\$ 187,056	\$ 187,799
200	Benefits	73,155	78,282	78,282	73,787
	TOTAL	<u>\$ 259,694</u>	<u>\$ 265,338</u>	<u>\$ 265,338</u>	<u>\$ 261,586</u>

Cost Center Staffing Data

Code	Job Classification	2020-21	2021-22	Change
ASP	Administrative Support Personnel	1	1	0
CLR	Clerical	4	3.5	-0.5

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 2021 and 2022

Cost Center Number :

9007

Cost Center Name :

Human Resources

Object	Description	2020-21			2021-22
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 1,814,509	\$ 1,821,825	\$ 1,690,827	\$ 1,818,831
200	Benefits	608,399	610,740	610,256	608,538
300	Purchased Services	60,378	44,354	11,871	20,763
500	Materials & Supplies	24,502	23,711	23,711	30,341
600	Capital Outlay	7,350	12,350	11,049	21,897
700	Other Expenses	27,300	29,457	19,459	24,966
	TOTAL	\$ 2,542,438	\$ 2,542,438	\$ 2,367,174	\$ 2,525,336

Cost Center Staffing Data

Code	Job Classification	2020-21	2021-22	Change
ADM	Administrator	8.45	11.25	2.8
ASP	Administrative Support Personnel	11	11	0
CLR	Clerical	15.5	11.5	-4

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 2021 and 2022

Cost Center Number :

9009

Cost Center Name :

Facilities Planning

Object	Description	2020-21			2021-22
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 266,028	\$ 265,938	\$ 203,810	\$ 231,763
200	Benefits	72,371	72,374	71,832	66,714
300	Purchased Services	34,497	39,241	38,569	15,925
500	Materials & Supplies	6,531	5,737	5,683	19,821
600	Capital Outlay	-	3,193	2,935	14,363
700	Other Expenses	9,835	5,396	5,395	11,955
	TOTAL	\$ 389,262	\$ 391,879	\$ 328,224	\$ 360,541

Cost Center Staffing Data

Code	Job Classification	2020-21	2021-22	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 and major construction projects throughout the District by providing planning services, coordination, and records management for administrative and school facilities. In addition, the Facilities Planning Department is responsible for land acquisition and intergovernmental coordination, while collecting, analyzing and forecasting future student enrollment of the District and providing services associated with the development and implementation of the District's 5 Year Capital Improvement Plan.

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Budget
For Fiscal Years 2021 and 2022

Cost Center Number :

9011

Cost Center Name :

Custodial Services

Object	Description	2020-21			2021-22
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 533,732	\$ 525,467	\$ 435,269	\$ 520,703
200	Benefits	226,224	224,690	175,030	216,369
300	Purchased Services	1,600	1,600	-	-
500	Materials & Supplies	519	519	189	346
	TOTAL	\$ 762,075	\$ 752,276	\$ 610,488	\$ 737,418

Cost Center Staffing Data

Code	Job Classification	2020-21	2021-22	Change
ADM	Administrator	6	6	0
CLR	Clerical	0	0.53	0.5
NIP	Non-instructional Personnel	10.5	9	-1.5

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, four Head Custodians, twenty floor care & disinfection technicians as well as six custodians provide support for all District cleaning operations by monitoring appropriate use of cleaning supplies, chemicals, and equipment; implementing best practices for cleaning and scheduling; and 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 2021 and 2022

Cost Center Number :

9014

Cost Center Name :

Distribution Services

Object	Description	2020-21			2021-22
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 1,021,162	\$ 1,021,642	\$ 1,007,976	\$ 1,080,227
200	Benefits	363,592	382,980	380,524	379,552
300	Purchased Services	39,603	48,253	34,567	43,507
400	Energy Services	38,370	29,500	23,251	30,776
500	Materials & Supplies	15,427	20,866	20,027	25,428
600	Capital Outlay	3,000	11,359	10,734	9,059
700	Other Expenses	26,519	17,519	11,914	17,968
	TOTAL	\$ 1,507,673	\$ 1,532,118	\$ 1,488,993	\$ 1,586,517

Cost Center Staffing Data

Code	Job Classification	2020-21	2021-22	Change
ADM	Administrator	3	4	1
ASP	Administrative Support Personnel	3	3	0
CLR	Clerical	4.2	4	-0.2
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 2021 and 2022

Cost Center Number :

9021

Cost Center Name :

School Board

Object	Description	2020-21			2021-22
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 250,713	\$ 257,373	\$ 257,373	\$ 256,649
200	Benefits	168,406	161,745	160,103	94,837
300	Purchased Services	24,429	24,929	21,614	24,429
500	Materials & Supplies	720	1,820	1,081	720
700	Other Expenses	24,200	18,100	3,315	24,200
	TOTAL	\$ 468,467	\$ 463,967	\$ 443,487	\$ 400,835

Cost Center Staffing Data

Code	Job Classification	2020-21	2021-22	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 2021 and 2022

Cost Center Number :

9022

Cost Center Name :

Superintendent's Office

Object	Description	2020-21			2021-22
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 321,259	\$ 354,388	\$ 337,562	\$ 260,165
200	Benefits	90,974	126,873	126,847	80,567
300	Purchased Services	3,139	2,292	1,607	1,652
500	Materials & Supplies	1,100	476	-	-
700	Other Expenses	23,000	25,521	25,521	25,854
	TOTAL	\$ 439,472	\$ 509,550	\$ 491,537	\$ 368,238

Cost Center Staffing Data

Code	Job Classification	2020-21	2021-22	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 2021 and 2022

Cost Center Number :

9024

Cost Center Name :

Executive Directors-Elementary

Object	Description	2020-21			2021-22
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 314,611	\$ 304,333	\$ 292,329	\$ 333,105
200	Benefits	89,344	99,663	99,311	93,813
300	Purchased Services	6,800	4,300	1,283	2,250
500	Materials & Supplies	3,029	5,489	3,226	6,670
600	Capital Outlay	910	910	-	-
	TOTAL	\$ 414,694	\$ 414,694	\$ 396,148	\$ 435,838

Cost Center Staffing Data

Code	Job Classification	2020-21	2021-22	Change
ADM	Administrator	2	2	0
CLR	Clerical	2	1	-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 2021 and 2022

Cost Center Number :

9025

Cost Center Name :

Office of Communications

Object	Description	2020-21			2021-22
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 330,315	\$ 330,315	\$ 279,925	\$ 310,823
200	Benefits	99,761	99,761	86,559	97,325
300	Purchased Services	20,050	20,400	17,711	26,308
500	Materials & Supplies	8,735	7,385	3,101	2,109
600	Capital Outlay	6,000	6,000	3,807	5,117
700	Other Expenses	500	1,500	845	1,461
	TOTAL	<u>\$ 465,361</u>	<u>\$ 465,361</u>	<u>\$ 391,947</u>	<u>\$ 443,143</u>

Cost Center Staffing Data

Code	Job Classification	2020-21	2021-22	Change
ADM	Administrator	4	4	0
CLR	Clerical	1	0	-1
NIP	Non-instructional Personnel	0	1	1

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 2021 and 2022

Cost Center Number :

9026

Cost Center Name :

Employee & Government Relations

Object	Description	2020-21			2021-22
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 209,090	\$ 215,616	\$ 215,536	\$ 200,513
200	Benefits	61,933	73,047	72,804	61,082
300	Purchased Services	3,500	7,300	4,900	6,870
500	Materials & Supplies	700	400	273	-
600	Capital Outlay	500	200	-	-
700	Other Expenses	6,404	2,904	2,848	3,993
	TOTAL	\$ 282,126	\$ 299,468	\$ 296,361	\$ 272,458

Cost Center Staffing Data

Code	Job Classification	2020-21	2021-22	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 2021 and 2022

Cost Center Number :

9027

Cost Center Name :

Executive Directors-Secondary

Object	Description	2020-21			2021-22
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 330,895	\$ 312,085	\$ 291,420	\$ 270,694
200	Benefits	92,064	111,567	111,566	74,333
300	Purchased Services	8,652	6,849	5,127	8,415
500	Materials & Supplies	1,864	2,346	2,346	1,017
700	Other Expenses	500	1,522	1,522	-
	TOTAL	\$ 433,975	\$ 434,370	\$ 411,981	\$ 354,459

Cost Center Staffing Data

Code	Job Classification	2020-21	2021-22	Change
ADM	Administrator	2	2	0
SEA	Instructional Staff	1	0	-1
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.

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Budget
For Fiscal Years 2021 and 2022

Cost Center Number :

9093

Cost Center Name :

Executive Director-Legal Service

Object	Description	2020-21			2021-22
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 378,155	\$ 359,240	\$ 257,624	\$ 292,419
200	Benefits	112,241	91,616	82,924	76,095
300	Purchased Services	29,900	34,498	31,615	38,929
500	Materials & Supplies	3,450	9,895	9,212	6,494
700	Other Expenses	12,050	1,115	662	818
	TOTAL	\$ 535,795	\$ 496,362	\$ 382,038	\$ 414,755

Cost Center Staffing Data

Code	Job Classification	2020-21	2021-22	Change
ADM	Administrator	3.35	2	-1.4
ASP	Administrative Support Personnel	0.65	0.65	0

Services Provided:

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

The Legal Services Department is managed by the Executive Director of Legal Services. The Executive Director also serves as the School Board Attorney. The Department provides comprehensive legal support for the School Board and the Superintendent and his staff, both at the district level and the school level. In addition, the Executive Director supervises outside 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 2021 and 2022

Cost Center Number :

9097

Cost Center Name :

Student Assign & Prgm Access

Object	Description	2020-21			2021-22
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 279,318	\$ 280,008	\$ 250,257	\$ 250,460
200	Benefits	99,505	99,515	92,376	87,196
300	Purchased Services	22,000	51,337	45,266	38,334
500	Materials & Supplies	5,300	4,600	2,090	1,718
600	Capital Outlay	8,000	3,863	-	-
700	Other Expenses	3,000	4,600	4,600	3,924
	TOTAL	\$ 417,123	\$ 443,923	\$ 394,589	\$ 381,632

Cost Center Staffing Data

Code	Job Classification	2020-21	2021-22	Change
ADM	Administrator	1.2	1.2	0
CLR	Clerical	5	4	-1

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 2021 and 2022

Cost Center Number :

9201

Cost Center Name :

Teaching & Learning

Object	Description	2020-21			2021-22
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 1,094,945	\$ 1,068,173	\$ 945,060	\$ 950,279
200	Benefits	326,034	325,038	305,593	292,753
300	Purchased Services	82,761	123,610	105,513	133,970
500	Materials & Supplies	14,726	46,098	19,226	1,998
600	Capital Outlay	12,655	15,723	13,929	14,157
700	Other Expenses	24,700	19,446	19,446	18,586
	TOTAL	<u>\$ 1,555,821</u>	<u>\$ 1,598,088</u>	<u>\$ 1,408,767</u>	<u>\$ 1,411,743</u>

Cost Center Staffing Data

Code	Job Classification	2020-21	2021-22	Change
ADM	Administrator	4.5	3	-1.5
SEA	Instructional Staff	7.5	8.5	1
CLR	Clerical	4	3	-1

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 2021 and 2022

Cost Center Number :

9203

Cost Center Name :

Student Support Services

Object	Description	2020-21			2021-22
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 5,392,757	\$ 5,389,161	\$ 5,343,167	\$ 5,712,694
200	Benefits	1,790,150	1,790,062	1,765,787	1,866,578
300	Purchased Services	61,432	57,340	54,018	54,532
500	Materials & Supplies	15,200	20,173	16,590	22,005
600	Capital Outlay	800	3,353	2,683	3,163
700	Other Expenses	48,250	51,100	36,636	52,176
	TOTAL	\$ 7,308,589	\$ 7,311,189	\$ 7,218,880	\$ 7,711,148

Cost Center Staffing Data

Code	Job Classification	2020-21	2021-22	Change
ADM	Administrator	9.05	9.05	0
SEA	Instructional Staff	79.1	77.75	-1.4
CLR	Clerical	14.08	14.08	0

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 2021 and 2022

Cost Center Number :

9204

Cost Center Name :

ePathways

Object	Description	2020-21			2021-22
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 217,450	\$ 209,518	\$ 193,187	\$ 223,250
200	Benefits	66,353	74,921	74,834	67,992
300	Purchased Services	9,900	6,516	4,468	6,177
500	Materials & Supplies	5,926	6,707	6,091	7,499
600	Capital Outlay	7,000	8,699	8,698	7,963
700	Other Expenses	3,472	3,741	3,184	3,470
	TOTAL	<u>\$ 310,101</u>	<u>\$ 310,101</u>	<u>\$ 290,462</u>	<u>\$ 316,351</u>

Cost Center Staffing Data

Code	Job Classification	2020-21	2021-22	Change
ADM	Administrator	1.6	1.6	0
SEA	Instructional Staff	0.1	0.1	0
CLR	Clerical	1.68	0.86	-0.8

Services Provided: <https://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 2021 and 2022

Cost Center Number :

9209

Cost Center Name :

Community Involvement

Object	Description	2020-21			2021-22
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 86,933	\$ 86,933	\$ 86,671	\$ 87,491
200	Benefits	34,224	34,224	27,303	36,181
300	Purchased Services	24,938	23,188	2,629	5,345
500	Materials & Supplies	10,021	9,821	9,688	13,347
600	Capital Outlay	500	2,450	1,772	3,259
700	Other Expenses	16,100	16,100	14,124	27,339
	TOTAL	<u>\$ 172,716</u>	<u>\$ 172,716</u>	<u>\$ 142,187</u>	<u>\$ 172,962</u>

Cost Center Staffing Data

Code	Job Classification	2020-21	2021-22	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 2021 and 2022

Cost Center Number :

9210

Cost Center Name :

ESOL/World Languages/Foreign Exchange

Object	Description	2020-21			2021-22
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 711,889	\$ 713,889	\$ 612,704	\$ 794,909
200	Benefits	228,492	213,752	176,928	251,802
300	Purchased Services	18,495	10,107	6,618	13,332
500	Materials & Supplies	7,450	11,564	7,474	14,478
600	Capital Outlay	6,300	8,494	4,943	10,368
700	Other Expenses	7,750	7,450	1,869	4,248
	TOTAL	\$ 980,377	\$ 965,256	\$ 810,537	\$ 1,089,137

Cost Center Staffing Data

Code	Job Classification	2020-21	2021-22	Change
ADM	Administrator	2	2.8	0.8
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 2021 and 2022

Cost Center Number :

9212

Cost Center Name :

Instructional Excellence and Equity

Object	Description	2020-21			2021-22
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 155,097	\$ 169,485	\$ 169,485	\$ 118,316
200	Benefits	36,438	70,444	70,444	30,266
300	Purchased Services	8,500	13,495	6,165	23,737
500	Materials & Supplies	19,473	14,478	2,060	5,658
600	Capital Outlay	2,500	2,500	-	-
700	Other Expenses	1,000	1,000	515	2,123
	TOTAL	<u>\$ 223,008</u>	<u>\$ 271,402</u>	<u>\$ 248,669</u>	<u>\$ 180,100</u>

Cost Center Staffing Data

Code	Job Classification	2020-21	2021-22	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 Executive Director 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 2021 and 2022

Cost Center Number :

9213

Cost Center Name :

School Safety & Security

Object	Description	2020-21			2021-22
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 35,111	\$ 35,111	\$ 378	\$ 37,583
200	Benefits	14,223	14,223	93	14,762
500	Materials & Supplies	1,800	1,750	-	-
700	Other Expenses	-	50	50	1,800
	TOTAL	\$ 51,134	\$ 51,134	\$ 521	\$ 54,145

Cost Center Staffing Data

Code	Job Classification	2020-21	2021-22	Change
CLR	Clerical	1	1	0

Services Provided:

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

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

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Budget
For Fiscal Years 2021 and 2022

Cost Center Number :

9214

Cost Center Name :

Instructional Support

Object	Description	2020-21			2021-22
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 388,341	\$ 397,469	\$ 359,820	\$ 308,669
200	Benefits	106,957	108,339	99,313	83,307
300	Purchased Services	53,100	21,357	13,367	27,226
500	Materials & Supplies	5,405	16,719	14,785	20,350
600	Capital Outlay	5,000	6,783	5,830	11,918
700	Other Expenses	3,800	13,600	12,700	1,868
	TOTAL	<u>\$ 562,603</u>	<u>\$ 564,267</u>	<u>\$ 505,815</u>	<u>\$ 453,338</u>

Cost Center Staffing Data

Code	Job Classification	2020-21	2021-22	Change
ADM	Administrator	4.53	3.43	-1.1

Services Provided:

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

Personnel in the Assessment and Accountability department are responsible for school improvement initiatives, support and implementation of state and district assessment programs, data analytics, 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 2021 and 2022

Cost Center Number :

9301

Cost Center Name :

Instructional Resources

Object	Description	2020-21			2021-22
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 128,862	\$ 134,227	\$ 134,227	\$ 92,650
200	Benefits	39,282	44,020	43,997	28,801
300	Purchased Services	2,640	2,666	1,251	-
500	Materials & Supplies	2,201	2,201	1,713	3,883
600	Capital Outlay	1,200	1,175	131	290
700	Other Expenses	500	500	287	802
	TOTAL	\$ 174,685	\$ 184,788	\$ 181,605	\$ 126,426

Cost Center Staffing Data

Code	Job Classification	2020-21	2021-22	Change
ADM	Administrator	1	0.5	-0.5
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 2021 and 2022

Cost Center Number :

9401

Cost Center Name :

Maintenance-Operations

Object	Description	2020-21			2021-22
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 5,514,759	\$ 593,142	\$ 561,737	\$ 739,902
200	Benefits	2,003,156	226,563	225,764	278,741
300	Purchased Services	417,460	378,945	335,207	416,000
400	Energy Services	188,000	180,729	180,729	156,200
500	Materials & Supplies	196,500	313,665	303,097	164,200
600	Capital Outlay	17,000	24,682	23,373	26,000
700	Other Expenses	7,500	11,427	9,810	15,000
	TOTAL	\$ 8,344,375	\$ 1,729,152	\$ 1,639,718	\$ 1,796,043

Cost Center Staffing Data

Code	Job Classification	2020-21	2021-22	Change
ADM	Administrator	14	1	-13
ASP	Administrative Support Personnel	1	0	-1
CLR	Clerical	3	0	-3
NIP	Non-instructional Personnel	103.14	14.14	-89

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 2021 and 2022

Cost Center Number :

9500

Cost Center Name :

Transportation-Office

Object	Description	2020-21			2021-22
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 12,816,856	\$ 12,815,431	\$ 11,652,108	\$ 12,187,231
200	Benefits	5,919,692	5,919,428	5,444,400	5,582,862
300	Purchased Services	67,700	60,312	58,495	4,740
500	Materials & Supplies	19,467	16,943	16,943	-
600	Capital Outlay	5,000	17,473	6,944	-
700	Other Expenses	1,500	685	685	-
	TOTAL	\$ 18,830,216	\$ 18,830,271	\$ 17,179,574	\$ 17,774,833

Cost Center Staffing Data

Code	Job Classification	2020-21	2021-22	Change
ADM	Administrator	14	14	0
CLR	Clerical	23	24	1
NIP	Non-instructional Personnel	34	34	0
BUS	Bus Transportation Personnel	389	359	-30

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 2021 and 2022

Cost Center Number :

9501

Cost Center Name :

Transportation-Operations

Object	Description	2020-21			2021-22
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
300	Purchased Services	289,549	299,383	209,843	216,448
400	Energy Services	-	2,500	2,269	-
500	Materials & Supplies	1,439,518	1,383,171	1,325,817	1,454,426
600	Capital Outlay	-	78,338	60,860	58,193
700	Other Expenses	-	1,705	1,139	-
	TOTAL	\$ 1,729,067	\$ 1,765,097	\$ 1,599,928	\$ 1,729,067

Cost Center Staffing Data

Code	Job Classification	2020-21	2021-22	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 2021 and 2022

Cost Center Number :

9702

Cost Center Name :

Title I Federal Program

Object	Description	2020-21			2021-22
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 141,867	\$ 141,867	\$ 135,986	\$ 141,961
200	Benefits	45,596	46,087	46,078	46,180
300	Purchased Services	2,000	1,255	240	552
500	Materials & Supplies	1,245	1,810	1,205	2,796
600	Capital Outlay	-	275	120	126
700	Other Expenses	850	755	270	621
	TOTAL	<u>\$ 191,558</u>	<u>\$ 192,049</u>	<u>\$ 183,900</u>	<u>\$ 192,236</u>

Cost Center Staffing Data

Code	Job Classification	2020-21	2021-22	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 2021 and 2022

Cost Center Number :

9709

Cost Center Name :

Foundation for SCPS

Object	Description	2020-21			2021-22
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 100,810	\$ 101,041	\$ 101,041	\$ 100,810
200	Benefits	26,416	26,878	26,878	26,979
500	Materials & Supplies	-	-	(1,043)	-
	TOTAL	\$ 127,226	\$ 127,919	\$ 126,876	\$ 127,789

Cost Center Staffing Data

Code	Job Classification	2020-21	2021-22	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.



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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 2021-22

A General Fund – Maintenance of Plant fund (Fund 103) was established to account for the expenditures related to maintaining the District's facilities and system infrastructures and includes maintaining grounds, buildings, and equipment at an acceptable level of efficiency through repairs or preventative maintenance. This fund may also include expenditures for property and casualty insurance for District facilities, information technology and software necessary to support instructional delivery and operations, and rental payments for leased facilities. The General Fund – Maintenance of Plant is supported by millage revenues that are transferred from the Capital Outlay Funds, as permitted by Florida Statute.

During school year 2021-22, significant budgeted Maintenance of Plant activities include districtwide HVAC repairs, interior and exterior painting, and technology improvements.

Seminole County Public Schools
General Fund - Maintenance of Plant Fund Budget Comparison to Prior Year's Actual
Fiscal Years 2021 and 2022

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Uses - expenditures				
Instruction				
Purchased Services	\$ -	\$ -	\$ 322,100.00	\$ 322,100.00
Total Instruction	-	-	322,100.00	322,100.00
Instructional Related Technology				
Purchased Services	-	-	1,000,000.00	1,000,000.00
Total Instructional Related Technology	-	-	1,000,000.00	1,000,000.00
Facilities Acquisition and Construction				
Other	1,039,634.51	989,681.00	1,046,458.51	56,777.51
Total Facilities Acquisition and Construction	1,039,634.51	989,681.00	1,046,458.51	56,777.51
Operation of Plant				
Purchased Services	3,163,656.00	3,163,656.00	3,648,616.00	484,960.00
Total Operation of Plant	3,163,656.00	3,163,656.00	3,648,616.00	484,960.00
Maintenance of Plant				
Salaries	5,137,821.79	5,137,821.79	6,063,963.00	926,141.21
Benefits	1,931,173.62	1,931,173.62	2,276,533.00	345,359.38
Purchased Services	7,633,520.92	5,279,666.98	9,326,587.01	4,046,920.03
Energy Services	92.96	92.96	112,000.00	111,907.04
Materials & Supplies	1,297,576.56	949,167.55	1,435,500.77	486,333.22
Capital Outlay	12,898.05	12,659.93	110,238.12	97,578.19
Other	2,818.00	2,818.00	-	(2,818.00)
Total Maintenance of Plant	16,015,901.90	13,313,400.83	19,324,821.90	6,011,421.07
Administrative Technology Services				
Purchased Services	-	-	2,986,984.00	2,986,984.00
Total Administrative Technology Services	-	-	2,986,984.00	2,986,984.00
Total uses	20,219,192.41	17,466,737.83	28,328,980.41	10,862,242.58
Other financing sources				
Transfers in from capital outlay funds	20,219,192.41	20,148,859.15	25,646,859.09	5,497,999.94
Total other financing sources	20,219,192.41	20,148,859.15	25,646,859.09	5,497,999.94
Net change in fund balance	-	2,682,121.32	(2,682,121.32)	(5,364,242.64)
Fund balance				
Beginning of year	-	-	2,682,121.32	2,682,121.32
Ending Balance	\$ -	\$ 2,682,121.32	\$ -	\$ (2,682,121.32)

Seminole County Public Schools
General Fund - Maintenance of Plant Fund Budget Comparison to Prior Year's Actual by Project
Fiscal Years 2021 and 2022

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Uses - expenditures				
Projects				
No Project	\$ 7,752,691.84	\$ 7,373,581.90	\$ 10,978,038.80	\$ 3,604,456.90
Salary Lapse	-	-	(121,528.00)	(121,528.00)
Self Insurance Allocation	3,163,656.00	3,163,656.00	3,462,999.00	299,343.00
Seasonal Regular Supplements	348.05	348.05	-	(348.05)
Risk Management	7,271.30	7,271.30	100,000.00	92,728.70
Stadium Improvements	-	-	96,000.00	96,000.00
Capital Outlay Maintenance	1,309,587.84	1,309,587.84	-	(1,309,587.84)
Learn Mgmt Sys for Digital Cur	-	-	322,100.00	322,100.00
BackflowPrevention Inspect/Rep	150,000.00	49,716.07	100,283.93	50,567.86
Bleachers -Maintain/Repair D/W	130,000.00	42,660.82	87,376.18	44,715.36
Custodial Equip. Maint/Repair	100,000.00	72,922.60	127,077.40	54,154.80
Playground EWF & Mulch D/W	100,000.00	76,601.00	173,399.00	96,798.00
Fencing Repair District Wide	203,000.00	86,767.28	116,232.72	29,465.44
Fire/Health/Safety InspRepair	200,000.00	155,043.79	45,615.95	(109,427.84)
Flooring Repairs D/W	621,587.67	567,263.00	660,389.12	93,126.12
Gym Floor Resurfacing D/W	-	-	30,000.00	30,000.00
HVAC Repairs D/W	1,429,051.47	1,303,188.56	1,131,805.06	(171,383.50)
Irrigation Maintain/Repair D/W	19,308.00	3,687.64	30,620.36	26,932.72
Lightning Prevention Sys Maint	-	-	50,000.00	50,000.00
Maintenance Work Order System	65,538.75	31,637.50	85,151.25	53,513.75
Overhead Door Drop Test/Repair	35,461.25	15,812.10	46,102.08	30,289.98
Pavement / Asphalt Repairs D/W	200,000.00	172,614.90	227,385.10	54,770.20
Pavilion Repairs D/W	160,000.00	-	320,000.00	320,000.00
Pool Repairs D/W	37,878.62	37,878.61	200,000.01	162,121.40
Retention Ponds MaintenanceD/W	94,000.00	70,460.00	123,540.00	53,080.00
Roof Cleaning-Maintain/Repair	200,000.00	58,230.20	241,769.80	183,539.60
Window Repairs D/W	-	-	100,000.00	100,000.00
Termite Bonds	6,000.00	-	41,000.00	41,000.00
Vehicle Leasing & Maintenance	185,944.26	185,944.26	285,000.00	99,055.74
Mechanic's PD, Train & Cert.	16,750.00	2,783.00	32,392.00	29,609.00
Sidewalk Repair	56,000.00	-	56,000.00	56,000.00
Generators	-	-	50,000.00	50,000.00
IP CameraPreventiveMaintenance	25,500.00	-	25,500.00	25,500.00
Track/Court Refurbishment	95,000.00	27,474.90	217,525.10	190,050.20
Interior Painting	1,080,638.64	731,766.39	1,098,872.25	367,105.86
Exterior Painting	693,604.55	531,523.02	912,081.53	380,558.51
Environmental Test & Inspect	365,000.00	42,545.65	699,152.05	656,606.40
Elevator Refurbishment	240,000.00	42,254.35	437,925.65	395,671.30
Hot Water Heaters	57,644.00	42,743.00	115,749.00	73,006.00
IS Contracted Srvs.-Capital	-	-	3,986,984.00	3,986,984.00
Transfers for Portables Leases	-	-	250,000.00	250,000.00
Transfers for Charter Schools	989,681.00	989,681.00	985,895.00	(3,786.00)
HVAC Controls	64,740.63	49,210.69	22,009.94	(27,200.75)
School Hardening Grant	-	-	10,610.00	10,610.00
District-wide HVAC	28,660.33	28,660.33	-	(28,660.33)
District-wide Floors	38,809.52	-	38,809.52	38,809.52
District-wide painting interior	156,525.73	141,243.55	15,282.18	(125,961.37)
District-wide communication	-	-	100,000.00	100,000.00
Sport Field Lighting	24,006.87	4,006.87	20,000.00	15,993.13
Sewer Line Rplmt & Plumbing Up	12,865.05	12,865.05	-	(12,865.05)
School Hardening Grant 2	49,953.51	-	49,953.51	49,953.51

Seminole County Public Schools
General Fund - Maintenance of Plant Fund Budget Comparison to Prior Year's Actual by Project
Fiscal Years 2021 and 2022

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Facilities Needs Assessment	-	-	75,000.00	75,000.00
School Capital Outlay	52,487.53	35,106.61	17,380.92	(17,725.69)
Project Mgmt Software	-	-	51,500.00	51,500.00
Total Projects	<u>20,219,192.41</u>	<u>17,466,737.83</u>	<u>28,328,980.41</u>	<u>10,862,242.58</u>
Total uses	<u>20,219,192.41</u>	<u>17,466,737.83</u>	<u>28,328,980.41</u>	<u>10,862,242.58</u>
Other financing sources				
Transfers in from capital outlay funds	<u>20,219,192.41</u>	<u>20,148,859.15</u>	<u>25,646,859.09</u>	<u>5,497,999.94</u>
Total other financing sources	<u>20,219,192.41</u>	<u>20,148,859.15</u>	<u>25,646,859.09</u>	<u>5,497,999.94</u>
Net change in fund balance	<u>-</u>	<u>2,682,121.32</u>	<u>(2,682,121.32)</u>	<u>(5,364,242.64)</u>
Fund balance				
Beginning of year	<u>-</u>	<u>-</u>	<u>2,682,121.32</u>	<u>2,682,121.32</u>
Ending Balance	<u>\$ -</u>	<u>\$ 2,682,121.32</u>	<u>\$ -</u>	<u>\$ (2,682,121.32)</u>



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PUBLIC SCHOOLS

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Seminole County Public Schools
District Level Cost Center General Fund - Maintenance of Plant Budget
For Fiscal Years 2021 and 2022

Cost Center Number :

9401

Cost Center Name :

Maintenance-Operations

Object	Description	2020-21			2021-22
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 56,400	\$ 4,194,548	\$ 4,194,548	\$ 6,162,667
200	Benefits	10,000	1,564,512	1,564,512	2,234,974
300	Purchased Services	1,042,671	998,918	825,374	984,900
400	Energy Services	-	93	93	112,000
500	Materials & Supplies	1,073,237	981,689	776,361	1,069,908
600	Capital Outlay	23,000	12,898	12,660	14,000
700	Other Expenses	12,500	35	35	-
	TOTAL	\$ 2,217,808	\$ 7,752,692	\$ 7,373,582	\$ 10,578,449

Cost Center Staffing Data

Code	Job Classification	2020-21	2021-22	Change
ADM	Administrator	0	20	20
ASP	Administrative Support Personnel	0	1	1
CLR	Clerical	0	3	3
NIP	Non-instructional Personnel	0	116	116

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.



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PUBLIC SCHOOLS

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

Seminole County Public Schools
General Fund - Voted Additional Operating Fund Budget Comparison to Prior Year's Actual
Fiscal Years 2021 and 2022

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Uses - expenditures				
Instruction				
Salaries	\$ 4,240.56	\$ 1,989.36	\$ 2,251.20	\$ 261.84
Benefits	579.01	462.91	116.10	(346.81)
Purchased Services	60,121.25	39,248.95	20,872.30	(18,376.65)
Materials & Supplies	26,616.61	15,987.31	10,629.30	(5,358.01)
Capital Outlay	225,371.24	294.00	225,077.24	224,783.24
Other	15,360.58	11,395.58	3,965.00	(7,430.58)
Total Instruction	<u>332,289.25</u>	<u>69,378.11</u>	<u>262,911.14</u>	<u>193,533.03</u>
Instructional & Curriculum Development Svcs				
Salaries	20,887.70	9,918.14	10,969.56	1,051.42
Benefits	3,442.24	1,823.67	1,618.57	(205.10)
Purchased Services	1,087.61	-	1,087.61	1,087.61
Materials & Supplies	3,258.24	143.94	3,114.30	2,970.36
Other	1,469.50	1,469.50	-	(1,469.50)
Total Instructional & Curriculum Development Svcs	<u>30,145.29</u>	<u>13,355.25</u>	<u>16,790.04</u>	<u>3,434.79</u>
Instructional Staff Training Svcs				
Salaries	10,157.83	-	10,157.83	10,157.83
Purchased Services	2,500.00	2,500.00	-	(2,500.00)
Other	2,500.00	-	2,500.00	2,500.00
Total Instructional Staff Training Svcs	<u>15,157.83</u>	<u>2,500.00</u>	<u>12,657.83</u>	<u>10,157.83</u>
Instructional Related Technology				
Purchased Services	105,505.46	92,540.54	12,964.92	(79,575.62)
Materials & Supplies	100,820.42	97,248.18	3,572.24	(93,675.94)
Capital Outlay	1,038,010.55	502,845.69	535,164.86	32,319.17
Total Instructional Related Technology	<u>1,244,336.43</u>	<u>692,634.41</u>	<u>551,702.02</u>	<u>(140,932.39)</u>
Facilities Acquisition and Construction				
Purchased Services	1,349.50	1,349.50	-	(1,349.50)
Capital Outlay	26,639.77	7,419.54	19,220.56	11,801.02
Total Facilities Acquisition and Construction	<u>27,989.27</u>	<u>8,769.04</u>	<u>19,220.56</u>	<u>10,451.52</u>
Pupil Transportation Services				
Purchased Services	763.35	763.35	-	(763.35)
Total Pupil Transportation Services	<u>763.35</u>	<u>763.35</u>	<u>-</u>	<u>(763.35)</u>
Operation of Plant				
Capital Outlay	15,856.91	15,856.91	-	(15,856.91)
Total Operation of Plant	<u>15,856.91</u>	<u>15,856.91</u>	<u>-</u>	<u>(15,856.91)</u>
Maintenance of Plant				
Purchased Services	1,180.00	1,180.00	-	(1,180.00)
Materials & Supplies	31,980.80	31,897.92	82.88	(31,815.04)
Capital Outlay	199.90	199.90	-	(199.90)
Total Maintenance of Plant	<u>33,360.70</u>	<u>33,277.82</u>	<u>82.88</u>	<u>(33,194.94)</u>
Administrative Technology Services				
Purchased Services	3,337,508.52	2,384,838.29	952,670.23	(1,432,168.06)
Materials & Supplies	370.49	370.49	-	(370.49)
Capital Outlay	211,062.48	130,098.48	80,964.00	(49,134.48)
Total Administrative Technology Services	<u>3,548,941.49</u>	<u>2,515,307.26</u>	<u>1,033,634.23</u>	<u>(1,481,673.03)</u>
Community Services				
Energy Services	5,126.02	-	5,126.02	5,126.02
Total Community Services	<u>5,126.02</u>	<u>-</u>	<u>5,126.02</u>	<u>5,126.02</u>

Seminole County Public Schools
General Fund - Voted Additional Operating Fund Budget Comparison to Prior Year's Actual
Fiscal Years 2021 and 2022

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Total uses	5,253,966.54	3,351,842.15	1,902,124.72	(1,449,717.43)
Other financing sources				
Transfers in from federal funds	512,000.00	512,000.00	-	(512,000.00)
Total other financing sources	512,000.00	512,000.00	-	(512,000.00)
Net change in fund balance	(4,741,966.54)	(2,839,842.15)	(1,902,124.72)	937,717.43
Fund balance				
Beginning of year	4,741,966.87	4,741,966.87	1,902,124.72	(2,839,842.15)
Ending Balance	\$ 0.33	\$ 1,902,124.72	\$ 0.00	\$ (1,902,124.72)

Seminole County Public Schools

General Fund - Voted Additional Operating Fund Budget Comparison to Prior Year's Actual by Project Fiscal Years 2021 and 2022

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Uses - expenditures				
Projects				
Self Insurance Allocation	\$ 136.80	\$ 136.80	\$ -	\$ (136.80)
Information Svc/Contracted Svc	2,597,229.50	2,149,618.79	447,610.71	(1,702,008.08)
Wireless Expansion & Refresh	11,836.77	11,000.01	836.76	(10,163.25)
Presentation Systems	14,527.27	14,527.27	-	(14,527.27)
K-12 Innovation	61,061.90	1,202.43	59,859.47	58,657.04
Computer Science 2020	192,694.89	84,363.48	108,331.41	23,967.93
Network & Infrastruct Upgrades	784,502.91	336,228.18	448,274.73	112,046.55
Voice Over IP	249,455.04	52,017.79	197,437.25	145,419.46
Technology Refresh Program	1,151,959.20	659,627.89	492,331.31	(167,296.58)
District-wide communication	33,360.70	33,277.82	82.88	(33,194.94)
School Fire Alarm Systems	6,776.96	5,351.96	1,425.00	(3,926.96)
Pinecrest ES - F&E	4,376.65	1,072.65	3,304.00	2,231.35
School Campus Safety - Fencing	4,238.81	2,067.58	2,171.56	103.98
STEM Classrooms-Middle School	1,349.50	1,349.50	-	(1,349.50)
Renovation-Casselberry Elem	15,624.00	-	15,624.00	15,624.00
Renovation F&E-Casselberry El	124,835.64	-	124,835.64	124,835.64
Total Projects	<u>5,253,966.54</u>	<u>3,351,842.15</u>	<u>1,902,124.72</u>	<u>(1,449,717.43)</u>
Total uses	<u>5,253,966.54</u>	<u>3,351,842.15</u>	<u>1,902,124.72</u>	<u>(1,449,717.43)</u>
Other financing sources				
Transfers in from federal funds	<u>512,000.00</u>	<u>512,000.00</u>	<u>-</u>	<u>(512,000.00)</u>
Total other financing sources	<u>512,000.00</u>	<u>512,000.00</u>	<u>-</u>	<u>(512,000.00)</u>
Net change in fund balance	<u>(4,741,966.54)</u>	<u>(2,839,842.15)</u>	<u>(1,902,124.72)</u>	<u>937,717.43</u>
Fund balance				
Beginning of year	<u>4,741,966.87</u>	<u>4,741,966.87</u>	<u>1,902,124.72</u>	<u>(2,839,842.15)</u>
Ending Balance	<u>\$ 0.33</u>	<u>\$ 1,902,124.72</u>	<u>\$ 0.00</u>	<u>\$ (1,902,124.72)</u>

Seminole County Public Schools

General Fund - Voted Additional Operating Fund Budget Comparison to Prior Year's Actual by Category Fiscal Years 2021 and 2022

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Uses - expenditures				
Category:				
Preserve "A" rated academic, vocational, arts and athletic programs	\$ 5,098,114.48	\$ 3,343,349.96	\$ 1,754,764.52	\$ (1,588,585.44)
Repair and maintain school buildings	155,852.06	8,492.19	147,360.20	138,868.01
Total Category:	<u>5,253,966.54</u>	<u>3,351,842.15</u>	<u>1,902,124.72</u>	<u>(1,449,717.43)</u>
Total uses	<u>5,253,966.54</u>	<u>3,351,842.15</u>	<u>1,902,124.72</u>	<u>(1,449,717.43)</u>
Other financing sources				
Transfers in from federal funds	512,000.00	512,000.00	-	(512,000.00)
Total other financing sources	<u>512,000.00</u>	<u>512,000.00</u>	<u>-</u>	<u>(512,000.00)</u>
Net change in fund balance	<u>(4,741,966.54)</u>	<u>(2,839,842.15)</u>	<u>(1,902,124.72)</u>	<u>937,717.43</u>
Fund balance				
Beginning of year	<u>4,741,966.87</u>	<u>4,741,966.87</u>	<u>1,902,124.72</u>	<u>(2,839,842.15)</u>
Ending Balance	<u>\$ 0.33</u>	<u>\$ 1,902,124.72</u>	<u>\$ 0.00</u>	<u>\$ (1,902,124.72)</u>



SEMINOLE COUNTY
PUBLIC SCHOOLS

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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 2021-22

A General Fund - Extended Day Program (Fund 121) was established to account for the KidZone & Beyond Program. The program offers children a safe, healthy, and stimulating environment 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’ 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
Fiscal Years 2021 and 2022

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Investment income	\$ 15,000.00	\$ 919.11	\$ 1,000.00	\$ 80.89
Other fees	3,020,233.00	2,920,315.64	3,512,323.00	592,007.36
Total local sources	<u>3,035,233.00</u>	<u>2,921,234.75</u>	<u>3,513,323.00</u>	<u>592,088.25</u>
Total sources	<u>3,035,233.00</u>	<u>2,921,234.75</u>	<u>3,513,323.00</u>	<u>592,088.25</u>
Uses - expenditures				
Community Services				
Salaries	322,241.64	322,241.64	297,728.00	(24,513.64)
Benefits	281,439.97	270,889.19	300,602.00	29,712.81
Purchased Services	555,253.67	548,470.63	573,110.64	24,640.01
Energy Services	-	-	250.00	250.00
Materials & Supplies	198,717.52	198,717.52	249,873.00	51,155.48
Capital Outlay	1,287.40	1,287.40	11,000.00	9,712.60
Other	900,052.07	900,052.07	867,278.00	(32,774.07)
Total Community Services	<u>2,258,992.27</u>	<u>2,241,658.45</u>	<u>2,299,841.64</u>	<u>58,183.19</u>
Total uses	<u>2,258,992.27</u>	<u>2,241,658.45</u>	<u>2,299,841.64</u>	<u>58,183.19</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>(223,759.27)</u>	<u>(320,423.66)</u>	<u>213,481.36</u>	<u>533,905.02</u>
Fund balance				
Beginning of year	<u>532,688.03</u>	<u>532,688.03</u>	<u>212,264.37</u>	<u>(320,423.66)</u>
Ending Balance	<u>\$ 308,928.76</u>	<u>\$ 212,264.37</u>	<u>\$ 425,745.73</u>	<u>\$ 213,481.36</u>



SEMINOLE COUNTY
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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 2021-22

The Debt Service Fund is used to report principal and interest payments and related costs on debt incurred for capital outlay projects. Debt Service expenditures for Certificates of Participation (COPs) are generally funded by 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. Sales tax revenue funds debt service for the 2019A COPs issue. 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 and paid by the State of Florida.

The COPs outstanding principal balances at June 30, 2021, totaled \$137,670,000. 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, 2021, totaled \$4,926,161. The State Board of Education issues these serial bonds on behalf of the District. Principal and interest due on the SBE bonds are paid by the Department of Education (DOE) on behalf of the School District with the District's portion of the State-assessed motor vehicle license tax. Each year, the State Department of Education provides the School Board with "book entry" information summarizing the District's revenue and related debt service expenditures on these bonds. Debt service on SBE bonds extends through 2028.

Seminole County Public Schools
Debt Service Funds Budget Comparison to Prior Year's Actual
Fiscal Years 2021 and 2022

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
State sources:				
CO&DS distribution	\$ 871,530.00	\$ 863,873.26	\$ 876,180.00	\$ 12,306.74
Total state sources	<u>871,530.00</u>	<u>863,873.26</u>	<u>876,180.00</u>	<u>12,306.74</u>
Local sources:				
Investment income	40,740.59	30,649.60	6,600.00	(24,049.60)
Total local sources	<u>40,740.59</u>	<u>30,649.60</u>	<u>6,600.00</u>	<u>(24,049.60)</u>
Total sources	<u>912,270.59</u>	<u>894,522.86</u>	<u>882,780.00</u>	<u>(11,742.86)</u>
Uses - expenditures				
Debt service:				
Principal	21,164,000.00	21,164,000.00	19,917,000.00	(1,247,000.00)
Interest	5,535,552.66	5,397,208.03	4,278,249.00	(1,118,959.03)
Other charges	202,131.27	187,996.27	35,853.00	(152,143.27)
Payments To Refunding Escrow Agent	29,304,506.27	29,304,506.27	-	(29,304,506.27)
Total debt service	<u>56,206,190.20</u>	<u>56,053,710.57</u>	<u>24,231,102.00</u>	<u>(31,822,608.57)</u>
Total uses	<u>56,206,190.20</u>	<u>56,053,710.57</u>	<u>24,231,102.00</u>	<u>(31,822,608.57)</u>
Other financing sources				
Transfers in from capital outlay funds	20,054,210.00	20,054,209.92	21,585,009.00	1,530,799.08
Issuance of certificates of participation	29,490,000.00	29,490,000.00	-	(29,490,000.00)
Total other financing sources	<u>49,544,210.00</u>	<u>49,544,209.92</u>	<u>21,585,009.00</u>	<u>(27,959,200.92)</u>
Net change in fund balances	<u>(5,749,709.61)</u>	<u>(5,614,977.79)</u>	<u>(1,763,313.00)</u>	<u>3,851,664.79</u>
Fund balances				
Beginning of year	<u>7,606,503.51</u>	<u>7,606,503.51</u>	<u>1,991,525.72</u>	<u>(5,614,977.79)</u>
Ending Balance	<u>\$ 1,856,793.90</u>	<u>\$ 1,991,525.72</u>	<u>\$ 228,212.72</u>	<u>\$ (1,763,313.00)</u>

Seminole County Public Schools
Debt Service Funds - Certificates of Participation Budget Comparison to Prior Year's Actual
Fiscal Years 2021 and 2022

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Investment income	\$ 40,740.59	\$ 30,649.60	\$ 6,600.00	\$ (24,049.60)
Total local sources	<u>40,740.59</u>	<u>30,649.60</u>	<u>6,600.00</u>	<u>(24,049.60)</u>
Total sources	<u>40,740.59</u>	<u>30,649.60</u>	<u>6,600.00</u>	<u>(24,049.60)</u>
Uses - expenditures				
Debt service:				
Principal	20,505,000.00	20,505,000.00	19,230,000.00	(1,275,000.00)
Interest	5,313,688.73	5,175,344.10	4,089,069.00	(1,086,275.10)
Other charges	201,750.00	187,615.00	35,853.00	(151,762.00)
Payments To Refunding Escrow Agent	29,304,506.27	29,304,506.27	-	(29,304,506.27)
Total debt service	<u>55,324,945.00</u>	<u>55,172,465.37</u>	<u>23,354,922.00</u>	<u>(31,817,543.37)</u>
Total uses	<u>55,324,945.00</u>	<u>55,172,465.37</u>	<u>23,354,922.00</u>	<u>(31,817,543.37)</u>
Other financing sources				
Transfers in from capital outlay funds	20,054,210.00	20,054,209.92	21,585,009.00	1,530,799.08
Issuance of certificates of participation	29,490,000.00	29,490,000.00	-	(29,490,000.00)
Total other financing sources	<u>49,544,210.00</u>	<u>49,544,209.92</u>	<u>21,585,009.00</u>	<u>(27,959,200.92)</u>
Net change in fund balances	<u>(5,739,994.41)</u>	<u>(5,597,605.85)</u>	<u>(1,763,313.00)</u>	<u>3,834,292.85</u>
Fund balances				
Beginning of year	<u>7,494,309.58</u>	<u>7,494,309.58</u>	<u>1,896,703.73</u>	<u>(5,597,605.85)</u>
Ending Balance	<u>\$ 1,754,315.17</u>	<u>\$ 1,896,703.73</u>	<u>\$ 133,390.73</u>	<u>\$ (1,763,313.00)</u>

Seminole County Public Schools

Debt Service Funds - State Board of Education (SBE) Bonds Budget Comparison to Prior Year's Actual Fiscal Years 2021 and 2022

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
State sources:				
CO&DS distribution	\$ 871,530.00	\$ 863,873.26	\$ 876,180.00	\$ 12,306.74
Total state sources	<u>871,530.00</u>	<u>863,873.26</u>	<u>876,180.00</u>	<u>12,306.74</u>
Total sources	<u>871,530.00</u>	<u>863,873.26</u>	<u>876,180.00</u>	<u>12,306.74</u>
Uses - expenditures				
Debt service:				
Principal	659,000.00	659,000.00	687,000.00	28,000.00
Interest	221,863.93	221,863.93	189,180.00	(32,683.93)
Other charges	381.27	381.27	-	(381.27)
Total debt service	<u>881,245.20</u>	<u>881,245.20</u>	<u>876,180.00</u>	<u>(5,065.20)</u>
Total uses	<u>881,245.20</u>	<u>881,245.20</u>	<u>876,180.00</u>	<u>(5,065.20)</u>
Net change in fund balances	<u>(9,715.20)</u>	<u>(17,371.94)</u>	<u>-</u>	<u>17,371.94</u>
Fund balances				
Beginning of year	<u>112,193.93</u>	<u>112,193.93</u>	<u>94,821.99</u>	<u>(17,371.94)</u>
Ending Balance	<u>\$ 102,478.73</u>	<u>\$ 94,821.99</u>	<u>\$ 94,821.99</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 by Project
- Capital Outlay Fund – Sales Tax Revenue 3rd Gen Budget Comparison to Prior Year's Actual by Project
- Capital Outlay Fund – County Impact Fee Mandatory Budget Comparison to Prior Year's Actual by Project



SEMINOLE COUNTY
PUBLIC SCHOOLS

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Seminole County Public Schools
Capital Outlay Funds
Fiscal Year 2021-22

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 \$69.0 million in revenue in the 2021-22 school year. This revenue will be used for the following projects:

- Casselberry Elementary School – Design and construction of new facilities and remodeling of existing facilities
- 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 seventh year of a ten-year Seminole County Infrastructure Sales Tax that started on January 1, 2015. For the 2021-22 school year, Infrastructure Sales Tax revenues are projected to generate \$19.0 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 2021-22 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 2021-22 Capital Outlay budget is a nonrecurring Educational Facilities Security Grant totaling \$980,000. 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
Fiscal Years 2021 and 2022

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Federal through state sources:				
Other federal through state sources	\$ 47,083.97	\$ 47,083.97	\$ -	\$ (47,083.97)
Total federal through state sources	<u>47,083.97</u>	<u>47,083.97</u>	<u>-</u>	<u>(47,083.97)</u>
State sources:				
CO&DS distribution	2,620,886.50	1,637,814.19	985,835.00	(651,979.19)
Other miscellaneous state sources	3,861,412.77	2,895,000.99	2,985,231.79	90,230.80
Total state sources	<u>6,482,299.27</u>	<u>4,532,815.18</u>	<u>3,971,066.79</u>	<u>(561,748.39)</u>
Local sources:				
Ad valorem property taxes	59,449,492.52	59,449,492.52	62,205,954.00	2,756,461.48
Local sales tax	20,277,987.50	20,277,987.50	20,000,000.00	(277,987.50)
Rental income	40,000.00	40,000.00	-	(40,000.00)
Investment income	714,996.42	139,086.81	142,000.00	2,913.19
Miscellaneous local	64,067.13	64,067.13	-	(64,067.13)
Other miscellaneous local	408,037.02	403,537.02	84,707.00	(318,830.02)
Impact fees	18,777,731.45	18,777,731.45	8,000,000.00	(10,777,731.45)
Total local sources	<u>99,732,312.04</u>	<u>99,151,902.43</u>	<u>90,432,661.00</u>	<u>(8,719,241.43)</u>
Total sources	<u>106,261,695.28</u>	<u>103,731,801.58</u>	<u>94,403,727.79</u>	<u>(9,328,073.79)</u>
Uses - expenditures				
Facilities Acquisition and Construction				
Capital Outlay	105,841,308.90	52,716,951.47	102,701,098.94	49,984,147.47
Total Facilities Acquisition and Construction	<u>105,841,308.90</u>	<u>52,716,951.47</u>	<u>102,701,098.94</u>	<u>49,984,147.47</u>
Debt service:				
Other charges	2,762.69	2,762.69	-	(2,762.69)
Total debt service	<u>2,762.69</u>	<u>2,762.69</u>	<u>-</u>	<u>(2,762.69)</u>
Total uses	<u>105,844,071.59</u>	<u>52,719,714.16</u>	<u>102,701,098.94</u>	<u>49,981,384.78</u>
Other financing uses				
Transfers out to general fund	(21,583,667.99)	(20,893,469.42)	(25,646,859.09)	(4,753,389.67)
Transfers out to debt service funds	(20,054,210.00)	(20,054,209.92)	(21,585,009.00)	(1,530,799.08)
Loss Recoveries	9,887,189.00	9,887,189.00	-	(9,887,189.00)
Total other financing uses	<u>(31,750,688.99)</u>	<u>(31,060,490.34)</u>	<u>(47,231,868.09)</u>	<u>(16,171,377.75)</u>
Net change in fund balances	<u>(31,333,065.30)</u>	<u>19,951,597.08</u>	<u>(55,529,239.24)</u>	<u>(75,480,836.32)</u>
Fund balances				
Beginning of year	75,320,245.75	75,320,245.75	95,271,842.83	19,951,597.08
Ending Balance	<u>\$ 43,987,180.45</u>	<u>\$ 95,271,842.83</u>	<u>\$ 39,742,603.59</u>	<u>\$ (55,529,239.24)</u>

Seminole County Public Schools
Capital Outlay Funds Budget Comparison to Prior Year's Actual by Project
Fiscal Years 2021 and 2022

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Federal through state sources:				
Other federal through state sources	\$ 47,083.97	\$ 47,083.97	\$ -	\$ (47,083.97)
Total federal through state sources	<u>47,083.97</u>	<u>47,083.97</u>	<u>-</u>	<u>(47,083.97)</u>
State sources:				
CO&DS distribution	2,620,886.50	1,637,814.19	985,835.00	(651,979.19)
Other miscellaneous state sources	3,861,412.77	2,895,000.99	2,985,231.79	90,230.80
Total state sources	<u>6,482,299.27</u>	<u>4,532,815.18</u>	<u>3,971,066.79</u>	<u>(561,748.39)</u>
Local sources:				
Ad valorem property taxes	59,449,492.52	59,449,492.52	62,205,954.00	2,756,461.48
Local sales tax	20,277,987.50	20,277,987.50	20,000,000.00	(277,987.50)
Rental income	40,000.00	40,000.00	-	(40,000.00)
Investment income	714,996.42	139,086.81	142,000.00	2,913.19
Miscellaneous local	64,067.13	64,067.13	-	(64,067.13)
Other miscellaneous local	408,037.02	403,537.02	84,707.00	(318,830.02)
Impact fees	18,777,731.45	18,777,731.45	8,000,000.00	(10,777,731.45)
Total local sources	<u>99,732,312.04</u>	<u>99,151,902.43</u>	<u>90,432,661.00</u>	<u>(8,719,241.43)</u>
Total sources	<u>106,261,695.28</u>	<u>103,731,801.58</u>	<u>94,403,727.79</u>	<u>(9,328,073.79)</u>
Uses - expenditures				
Projects				
No Project	2,762.69	2,762.69	-	(2,762.69)
Hailstorm Damage-May 2020	5,931,577.00	1,755,731.55	4,175,845.45	2,420,113.90
June 2020 Hailstorm	1,955,612.00	-	1,955,612.00	1,955,612.00
April 2021 Hailstorm	2,000,000.00	87,800.00	1,912,200.00	1,824,400.00
Maint/Courier Vehicle Replacm	135,909.98	19,546.50	116,363.48	96,816.98
HVAC Controls	597,229.05	291,576.50	851,621.23	560,044.73
LMHS High Tech Mfg Facility	60.83	-	-	-
Crooms Tech Replacement	254,751.23	154,751.23	200,000.00	45,248.77
Drinking Fountains	90,000.00	3,473.21	261,526.79	258,053.58
Roof Recoating-Greenwood Lks	275,799.83	275,800.08	-	(275,800.08)
Roof-Winter Springs High	1,666.89	1,666.89	-	(1,666.89)
Data/Voice Systems	0.84	-	-	-
School Hardening Grant	951,852.50	648,165.84	293,943.81	(354,222.03)
Endeavor Bldg 1 Demolition	210,729.53	187,712.09	23,017.44	(164,694.65)
Bus New GPS/Video Equip Replac	65,031.00	44,818.18	85,212.82	40,394.64
Roadwork-Geneva Elem	1,902.50	-	1,902.50	1,902.50
Buses/Radios	1,267,345.61	1,245,262.00	2,222,083.61	976,821.61
District-wide HVAC	4,066,917.49	1,142,961.68	4,809,997.31	3,667,035.63
District-wide Floors	14,244.92	14,244.92	-	(14,244.92)
District-wide reroofing	981,895.60	2,567.85	1,979,327.75	1,976,759.90
District-wide painting interior	4,658.00	-	4,658.00	4,658.00
CCTV Upgrades	37.94	-	37.94	37.94
District-wide communication	194,836.42	17,562.50	177,273.92	159,711.42
Lighting Upgrades	964,741.77	153,890.04	1,410,851.73	1,256,961.69
Electrical Upgrades	415,896.31	129,498.34	586,397.97	456,899.63
Bleacher Upgrades-Interior	75,000.00	-	205,000.00	205,000.00
Sport Field Lighting	316,509.18	53,477.40	613,031.78	559,554.38
Hot Water Heaters	20,724.71	15,336.81	5,387.90	(9,948.91)
Sewer Line Rplmt & Plumbing Up	15,342.99	7,001.25	108,341.74	101,340.49
Playground Surfaces & Equipmt	16,725.80	1,372.74	483,590.06	482,217.32

Seminole County Public Schools
Capital Outlay Funds Budget Comparison to Prior Year's Actual by Project
Fiscal Years 2021 and 2022

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
District-wide painting exterior	312,588.09	-	312,588.09	312,588.09
Bleacher Upgrades-Stadiums	71,545.00	19,710.00	101,835.00	82,125.00
Roofing Projects	1,570,858.00	2,026.10	1,568,831.90	1,566,805.80
Lk Brantley Bldg 5 Replacement	69,303.69	37,401.30	31,902.39	(5,498.91)
Lk Brantley Bldg 5 Replmt F&E	1,325.36	-	1,325.36	1,325.36
Roof-Lk Brantley Auditorium	139,848.75	61.75	139,787.00	139,725.25
Roof Recoat-LBHS South Gym	104,375.30	104,375.29	-	(104,375.29)
Gym Replmnt F&E Milwee	143,114.43	140,172.41	2,942.02	(137,230.39)
Gym Replacement-Milwee MS	5,048,568.54	4,055,312.78	993,255.76	(3,062,057.02)
School Hardening 1.5 Mill	292,170.28	75,747.08	216,423.20	140,676.12
School Hardening Grant 2	956,303.49	241,520.51	714,782.98	473,262.47
Facilities Needs Assessment	175,000.00	-	175,000.00	175,000.00
District-wide stadium structures	20,100.63	17,856.09	122,244.54	104,388.45
School Capital Outlay-Elem Cum	14,146.89	-	64,146.89	64,146.89
School Capital Outlay-Elem Deh	24.18	-	50,024.18	50,024.18
School Capital Outlay-Middle	7,295.44	-	57,295.44	57,295.44
School Capital Outlay-High Sch	-	-	50,000.00	50,000.00
Midway Elem Addition--F&E	968.51	-	968.51	968.51
Entry Modification-Idyllwilde	29,993.66	29,993.66	-	(29,993.66)
School Capital Outlay	492,061.03	311,342.69	185,780.24	(125,562.45)
Upgrade PA Broadcast System	232,929.78	232,929.78	200,000.00	(32,929.78)
School Fire Alarm Systems	438,027.44	160,284.66	2,866,785.42	2,706,500.76
Fire Alarm Upgrade - Milwee	10,413.45	781.45	9,632.00	8,850.55
Window Repair-Carillon	19,920.20	-	19,920.20	19,920.20
Electronic Locks	191,741.33	164,869.54	526,871.79	362,002.25
Fire Safety Main/Repair	500,000.00	263,445.67	790,793.80	527,348.13
Fire Alarm Lyman HS	1,636,529.14	990,967.31	645,561.83	(345,405.48)
Building 9 & 10 Lyman	8,412,773.94	7,250,354.81	1,162,419.13	(6,087,935.68)
Building 9 & 10 F&E Lyman	540,000.00	211,049.00	328,951.00	117,902.00
Stadium & Track Improvements-LHS	10,437.75	8,230.68	2,207.07	(6,023.61)
Security Upgrades ESC	4,520.25	405.93	4,114.32	3,708.39
Welcome Center	81,960.07	57,833.97	24,126.10	(33,707.87)
ESC HR Refresh	97,998.56	101.02	97,897.54	97,796.52
Pincrest School of Innovation	4,340,757.29	4,165,258.18	175,499.11	(3,989,759.07)
Pincrest ES - F&E	1,755,950.00	1,732,036.03	23,913.97	(1,708,122.06)
Grant-School Hardening 3	-	-	980,000.00	980,000.00
District-wide Renovation	399,476.30	399,476.30	400,000.00	523.70
Impact Fee Study & FISH Audit	98,129.92	62,711.85	35,418.07	(27,293.78)
Project Mgmt Software	50,000.00	50,000.00	-	(50,000.00)
Shelter Genrtor LCMS TEMS LYHS	111,966.00	84,244.50	27,721.50	(56,523.00)
HVAC Tech Park	53,368.56	52,475.56	893.00	(51,582.56)
Renovation - Tech Park	1,672.01	182.01	1,490.00	1,307.99
Old Midway Renovation	40,000.00	268.17	39,731.83	39,463.66
Old Midway-Roof Demo bldgs 2,3,4,7,8	11,442.97	540.48	10,902.49	10,362.01
District-wide custodial equipment	159,450.34	51,306.80	308,143.54	256,836.74
25th Place Refurbishment	887,590.90	168,484.40	1,469,106.50	1,300,622.10
Renovation Lk Howell HS	23,084.60	8,126.13	12,286,121.47	12,277,995.34
Roof Coating Lk Howell HS	744,503.13	13,492.23	731,010.90	717,518.67
SSMS Gym,Media,Dining	307,779.00	167,419.03	2,910,374.97	2,742,955.94
SSMS Gym,Media,Dining F&E	271,728.52	596.32	271,132.20	270,535.88
Renovation Bear Lake ES	28,897.07	28,797.07	100.00	(28,697.07)
TWMS Hot Wtr Replacement	185,654.62	-	185,654.62	185,654.62
HS Band Towers	70,000.00	123.50	69,876.50	69,753.00

Seminole County Public Schools
Capital Outlay Funds Budget Comparison to Prior Year's Actual by Project
Fiscal Years 2021 and 2022

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
GEES Renovation F&E	175,000.00	-	175,000.00	175,000.00
New Millennium MS-Midway Site	43,288.39	884.64	42,403.75	41,519.11
SHS 9th Grade Stair Reno	41,038.56	41,038.56	-	(41,038.56)
PSI High Expansion	192,393.75	186,033.75	6,360.00	(179,673.75)
Hail Dmg Bldg 40-44 SHS 9th Gr	607,928.00	204,276.83	403,651.17	199,374.34
HVAC Environmental Ctr	28,093.98	23,332.41	4,761.57	(18,570.84)
Contingency Project	2,950,614.80	-	3,950,615.17	3,950,615.17
Misc Planning Cost	219,502.92	214,224.26	205,278.66	(8,945.60)
Classroom Add-Crooms	80,903.46	40,484.63	2,140,418.83	2,099,934.20
Hydrant Backflow Prev Inspect	-	-	150,000.00	150,000.00
Canopy-Journeys	70,940.00	49,210.00	21,730.00	(27,480.00)
Gym Replacement-Crooms	3,421,210.02	3,202,561.55	218,648.47	(2,983,913.08)
Gym Replacement F&E-Crooms	81,443.24	77,236.48	4,206.76	(73,029.72)
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	115,642.95	113,417.95	2,225.00	(111,192.95)
Baseball Bleachers LMHS	11,391.47	52.75	11,338.72	11,285.97
School Campus Safety - Fencing	-	-	200,000.00	200,000.00
Entry Modification-Forest City	230.56	230.56	-	(230.56)
Concretable Move KEES	378,715.03	378,715.03	-	(378,715.03)
ILC-Bldg1-Cafe Idyllwilde ES	1,481,782.37	314,305.53	3,251,488.84	2,937,183.31
ILC-Bldg1-Cafe Idyllwilde F&E	149,981.13	82.00	149,899.13	149,817.13
Discounts Taken 95/96	2,864.15	-	2,864.15	2,864.15
Remodel 1982 Bldg 1 Keeth ES	377,190.68	207,170.04	170,020.64	(37,149.40)
Replumb Chiller-Partin	177,088.12	47,495.60	129,592.52	82,096.92
Small Projects - F&E	41,268.65	15,999.23	25,269.42	9,270.19
Small Projects	299,318.51	87,833.84	211,484.67	123,650.83
District-wide ESE classroom upgrades	376,589.61	70,019.00	456,570.61	386,551.61
Renovation-Casselberry Elem	16,770,492.91	6,286,538.52	14,483,954.39	8,197,415.87
Renovation F&E-Casselberry El	1,900,000.00	4,490.79	1,895,509.21	1,891,018.42
Hamilton ES-CampusWide Remod	8,400.00	4,766.45	3,633.55	(1,132.90)
Roof Indian Trails MS	864,476.37	728,221.80	136,254.57	(591,967.23)
Roof Recoat Sabal Point ES	400,000.00	303,903.74	96,096.26	(207,807.48)
Roof Recoat Sterling Park ES	400,668.64	364,554.92	36,113.72	(328,441.20)
Roof Red Bug ES	301,662.53	14,607.72	287,054.81	272,447.09
Roof Lk Orienta ES	450,000.00	28,202.25	421,797.75	393,595.50
WEES Drainage	135,324.53	-	135,324.53	135,324.53
Longwood Elem Renovations	20,590.99	62.93	20,528.06	20,465.13
Driveway Imprvmts-Crystal Lake	26,300.00	-	26,300.00	26,300.00
Pine St-Site Dev OVHS	2,350,000.00	25,147.18	2,324,852.82	2,299,705.64
FB Office & Locker OVHS	256,092.70	256,092.70	-	(256,092.70)
OVS Roof Bld 4-Fball Prs-Softb	350,000.00	23,735.12	326,264.88	302,529.76
SHS Fire Alarm Upgrade	139,924.00	-	139,924.00	139,924.00
Baseball Dugout SHS	166,294.05	31,162.22	135,131.83	103,969.61
Storm Drain Repair-Seminole HS	64,579.00	64,559.13	19.87	(64,539.26)
School Video & Security System	1,246,025.49	875,544.97	1,370,480.52	494,935.55
Roof Replacement - Carillon	4,900.00	4,900.00	-	(4,900.00)
Roof Coating Seminole HS	1,514.48	1,514.48	-	(1,514.48)
Roof Coating Spring Lake ES	1,169,170.12	807,107.60	362,063.00	(445,044.60)
Roof Coating-Winter Spgs ES	699,592.71	652,825.48	46,767.23	(606,058.25)
LOES Front Entry	600,000.00	120,129.86	479,870.14	359,740.28
Renovation - Lawton Elem	624,062.54	32,520.58	7,894,305.96	7,861,785.38
Stenstrom ES ILC	663,786.10	656,027.37	7,759.25	(648,268.12)

Seminole County Public Schools
Capital Outlay Funds Budget Comparison to Prior Year's Actual by Project
Fiscal Years 2021 and 2022

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Stenstrom ES ILC F&E	310,777.65	302,801.70	7,975.43	(294,826.27)
Magnet Schl Equip	72,794.03	24,912.50	97,881.53	72,969.03
Stenstrom Elem-Traffic Imprvmt	1,229.67	-	1,229.67	1,229.67
Transportation-Bus Lift	167,880.48	-	1,002,880.48	1,002,880.48
Elevator Refurbishment	181,827.09	129,239.79	52,587.30	(76,652.49)
Transportation Fuel Farm	876,382.17	105,833.35	770,548.82	664,715.47
TRWS Dispenser Boots	68,150.00	-	68,150.00	68,150.00
DrainageTrack&Field-WSHS	6,373.01	5,914.61	458.40	(5,456.21)
WSHS Baseball Stadium	97,001.71	9,448.71	87,553.00	78,104.29
Roof Rock Lake MS	190,000.00	146,540.17	43,459.83	(103,080.34)
HVAC Controls-Chiles MS	712,346.76	677,351.08	34,995.68	(642,355.40)
HVAC Controls-Keeth ES	26,973.58	3,973.58	23,000.00	19,026.42
HVAC-Carillon Elem	4,032.57	4,032.00	-	(4,032.00)
HVAC-Crystal Lake Elem	26,580.00	2,200.00	24,380.00	22,180.00
HVAC-Partin Elem	1,875.03	1,875.03	-	(1,875.03)
Technology Upgrades	1,350,000.00	647,330.01	1,702,669.99	1,055,339.98
HVAC-Stenstrom Elem	4,337,368.05	3,131,778.74	1,205,589.31	(1,926,189.43)
HVAC-Wicklow Elem	1,976.07	-	1,976.07	1,976.07
HVAC-SHS 9th Grade Center	13,588.40	13,588.40	-	(13,588.40)
HVAC-Teague Middle	3,383,889.89	2,424,527.98	959,362.23	(1,465,165.75)
HVAC-Lake Howell High	245,588.12	221,461.12	29,127.00	(192,334.12)
HVAC-Lake Mary High	702,591.36	686,392.61	16,198.75	(670,193.86)
Total Projects	<u>105,844,071.59</u>	<u>52,719,714.16</u>	<u>102,701,098.94</u>	<u>49,981,384.78</u>
Total uses	<u>105,844,071.59</u>	<u>52,719,714.16</u>	<u>102,701,098.94</u>	<u>49,981,384.78</u>
Other financing uses				
Transfers out to general fund	(21,583,667.99)	(20,893,469.42)	(25,646,859.09)	(4,753,389.67)
Transfers out to debt service funds	(20,054,210.00)	(20,054,209.92)	(21,585,009.00)	(1,530,799.08)
Loss Recoveries	9,887,189.00	9,887,189.00	-	(9,887,189.00)
Total other financing uses	<u>(31,750,688.99)</u>	<u>(31,060,490.34)</u>	<u>(47,231,868.09)</u>	<u>(16,171,377.75)</u>
Net change in fund balances	<u>(31,333,065.30)</u>	<u>19,951,597.08</u>	<u>(55,529,239.24)</u>	<u>(75,480,836.32)</u>
Fund balances				
Beginning of year	<u>75,320,245.75</u>	<u>75,320,245.75</u>	<u>95,271,842.83</u>	<u>19,951,597.08</u>
Ending Balance	<u>\$ 43,987,180.45</u>	<u>\$ 95,271,842.83</u>	<u>\$ 39,742,603.59</u>	<u>\$ (55,529,239.24)</u>

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The **School District of Seminole County, Florida**, will soon consider a measure to continue to impose a **1.50** mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of **4.325** 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 \$62,205,954 to be used for the following projects:

CONSTRUCTION AND REMODELING

Casselberry 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 17 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 27, 2021 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
Fiscal Years 2021 and 2022 Through 2025-26

ESTIMATED REVENUES AND BEGINNING FUND BALANCE		FUND	2021-22	2022-23	2023-24	2024-25	2025-26
STATE SOURCES							
A	CHARTER SCHOOLS CAPITAL OUTLAY	340	\$ 985,895	\$ 985,895	\$ 985,895	\$ 985,895	\$ 985,895
B	SAFE SCHOOLS/SCHOOL HARDENING	397	1,858,773	-	-	-	-
C	SAFE SCHOOLS/SCHOOL HARDENING - CHARTER SCHOOLS	397	140,564	-	-	-	-
D	CO&DS	310	985,835	985,835	985,835	985,835	985,835
E	GASOLINE TAX REFUND	343	84,707	83,013	60,000	60,000	60,000
LOCAL SOURCES							
F	1.5 MIL CAP OUTLAY PROPERTY TAX	36x	62,205,954	63,100,000	64,094,832	66,853,584	69,815,376
G	1/4 CENT SALES TAX	381	20,000,000	19,247,000	19,497,000	9,875,000	-
H	IMPACT FEES	348	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
I	INTEREST	340	142,000	700,000	700,000	700,000	700,000
TOTAL STATE AND LOCAL SOURCES			94,403,728	93,101,743	94,323,562	87,460,314	80,547,106
J	BEGINNING FUND BALANCE	37x	95,271,843	39,742,604	42,369,647	56,369,564	35,412,128
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE			\$ 189,675,571	\$ 132,844,347	\$ 136,693,209	\$ 143,829,878	\$ 115,959,234

APPROPRIATIONS AND ENDING FUND BALANCE		PROJ	2021-22	2022-23	2023-24	2024-25	2025-26
SUPPORT GENERAL FUND 100							
K	ANNUAL MAINTENANCE SUPPORT	TRNSF1	\$ 10,376,921	\$ 10,673,124	\$ 10,673,124	\$ 10,673,124	\$ 10,673,124
L	OPERATING SYSTEM SOFTWARE	TRNSF1	4,309,084	-	-	-	-
M	PROPERTY INSURANCE	TRNSF1	3,462,999	-	-	-	-
N	PORTABLE CLASSROOM LEASING	TRNSF1	250,000	250,000	250,000	250,000	250,000
O	CHARTER SCHOOLS CAPITAL OUTLAY	TRNSF1	1,065,895	985,895	985,895	985,895	985,895
RECURRING DISTRICT WIDE CAPITAL EXPENDITURES-MAINTENANCE DIVISION							
P	REPAIRS AND REPLACEMENT OF FACILITIES/EQUIPMENT	MULT	12,877,000	15,335,000	15,635,000	15,035,000	19,570,000
Q	PHYSICAL PLANT OPERATIONS	MULT	2,331,000	2,155,000	2,185,000	2,235,000	3,235,000
R	DISTRICTWIDE PROGRAMS	MULT	4,009,675	6,562,799	5,386,139	5,119,715	5,183,546
DEBT SERVICE							
S	COPS PAYMENT	TRNSF2	14,463,596	14,505,675	9,062,965	5,904,999	5,892,972
T	2019A COPS PAYMENT (Sales Tax)	TRNSF2	3,926,021	-	-	-	-
U	2016C COPS PAYMENT (1.5 Milage)	TRNSF2	462,562	1,448,314	1,551,477	471,208	471,201
V	2016C COPS PAYMENT (Impact Fee)	TRNSF2	2,732,830	8,519,435	9,126,273	2,771,792	2,771,792
FACILITIES PLANNING							
W	DISTRICT PLANNING FUNCTIONS	MULT	651,500	653,045	754,636	656,275	657,964
TECHNOLOGY PROJECTS							
X	TECHNOLOGY PROGRAMS	MULT	1,250,000	3,550,000	3,550,000	3,550,000	3,550,000
BUILDING ADDITIONS/REMODELING/RENOVATIONS							
Y	TRANSPORTATION SERVICES - BUS LIFT REPLACEMENT	8815	835,000	-	260,000	-	-
Z	25TH PLACE REFURBISHMENT	8325	750,000	-	-	-	-
AA	STADIUM STRUCTURES	8222	120,000	50,000	50,000	50,000	50,000
BB	CASSELBERRY ELEMENTARY	8536	4,000,000	-	-	-	-
CC	BEAR LAKE ELEMENTARY-REPLACEMENT/REMODELING (1962/198	TBD	-	-	1,681,490	8,407,452	6,725,962
DD	WINTER SPRINGS ELEMENTARY-REMODEL 1988 BLDGS 3, 5, 6 & 7	TBD	-	-	705,399	6,348,592	-
EE	ALTAMONTE ELEM-REMODEL BLDG 2 (1982) & BLDGS 3 & 4 (1988)	TBD	-	-	848,930	7,640,366	-
FF	EASTBROOK ELEMENTARY-REMODEL 1988 BLDGS 2, 4, & 5	TBD	-	-	-	821,464	7,393,173
GG	KEETH ELEMENTARY-REMODEL 1982 BLDG 1	TBD	-	-	1,656,369	11,925,855	2,981,463
HH	MILWEE MIDDLE-REMODEL BLDGS 2, 3, 5, 7, 9, 10, & 11	TBD	-	-	-	-	2,835,075
IMPACT FEE PROJECTS (increase capacity)							
II	IDYWILDE ELEMNTARY SCHOOL ILC (SPLIT FUND)	8471	-	7,000,000	-	-	-
JJ	CHILES MIDDLE SCHOOL CLASSROOM ADDITION	8190	-	-	250,000	10,000,000	-
KK	CROOMS AOIT-CLASSROOM ADDITION	8418	2,100,000	-	-	-	-
SALES TAX PROJECTS (increase capacity)							
LL	PLAYGROUND SURFACES & EQUIPMENT (DISTRICT WIDE)	8222	472,500	567,000	283,500	472,500	-
MM	LAKE HOWELL HIGH-REMODELING/RENOVATIONS	8190	12,271,163	10,000,000	-	-	-
NN	IDYLLWILDE ELEMENTARY-REMODEL BLDG 1 & CAFETERIA	TBD	2,084,013	-	-	-	-
OO	SOUTH SEMINOLE MIDDLE-ADDITION/REMODELING/GYM FLOOR	TBD	2,770,015	-	-	-	-
PP	LAWTON ELEMENTARY-ADDITIONS/REMODELING/RENOVATION	TBD	7,302,764	7,302,764	5,500,000	-	-
QQ	ENGLISH ESTATES-REMODELING/ROOFING/HVAC	TBD	-	916,649	8,249,836	-	-
RR	LAKE MARY ELEMENTARY	TBD	-	-	1,677,612	15,098,513	-
MISCELLANEOUS							
SS	PRIOR YEAR CARRYOVER APPROPRIATIONS	MULT	13,674,461	-	-	-	-
TT	PRIOR YEAR CARRYOVER CONTRACT COMMITMENTS	MULT	40,149,184	-	-	-	-
UU	PRIOR YEAR CARRYOVER APPROPRIATIONS TRANSFERS	TRNSF1	134,785	-	-	-	-
VV	CONTINGENCY	8400	1,100,000	-	-	-	-
WW	TOTAL APPROPRIATIONS		149,932,968	90,474,700	80,323,645	108,417,750	73,227,167
XX	ENDING FUND BALANCE	37x	39,742,604	42,369,647	56,369,564	35,412,128	42,732,067
YY	TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 189,675,571	\$ 132,844,347	\$ 136,693,209	\$ 143,829,878	\$ 115,959,234

Seminole County Public Schools
Capital Outlay Fund - Nonvoted District School Tax Budget Comparison to Prior Year's Actual by Project
Fiscal Years 2021 and 2022

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Ad valorem property taxes	\$ 59,449,492.52	\$ 59,449,492.52	\$ 62,205,954.00	\$ 2,756,461.48
Investment income	250,000.00	48,982.28	50,000.00	1,017.72
Miscellaneous local	14,067.13	14,067.13	-	(14,067.13)
Other miscellaneous local	251,808.71	251,808.71	-	(251,808.71)
Total local sources	59,965,368.36	59,764,350.64	62,255,954.00	2,491,603.36
Total sources	59,965,368.36	59,764,350.64	62,255,954.00	2,491,603.36
Uses - expenditures				
Projects				
Maint/Courier Vehicle Replacm	135,909.98	19,546.50	116,363.48	96,816.98
HVAC Controls	597,229.05	291,576.50	851,621.23	560,044.73
Crooms Tech Replacement	254,751.23	154,751.23	200,000.00	45,248.77
Drinking Fountains	90,000.00	3,473.21	261,526.79	258,053.58
Roof-Winter Springs High	1,496.66	1,496.66	-	(1,496.66)
Data/Voice Systems	0.84	-	-	-
Endeavor Bldg 1 Demolition	210,729.53	187,712.09	23,017.44	(164,694.65)
Bus New GPS/Video Equip Replac	65,031.00	44,818.18	85,212.82	40,394.64
Roadwork-Geneva Elem	1,902.50	-	1,902.50	1,902.50
Buses/Radios	1,267,343.00	1,245,259.39	2,222,083.61	976,824.22
District-wide HVAC	2,821,881.15	1,142,961.68	3,564,960.97	2,421,999.29
District-wide Floors	14,244.92	14,244.92	-	(14,244.92)
District-wide reroofing	931,895.60	2,567.85	929,327.75	926,759.90
District-wide painting interior	4,658.00	-	4,658.00	4,658.00
CCTV Upgrades	37.94	-	37.94	37.94
District-wide communication	194,836.42	17,562.50	177,273.92	159,711.42
Lighting Upgrades	964,741.77	153,890.04	1,410,851.73	1,256,961.69
Electrical Upgrades	415,896.31	129,498.34	586,397.97	456,899.63
Bleacher Upgrades-Interior	75,000.00	-	75,000.00	75,000.00
Sport Field Lighting	316,509.18	53,477.40	613,031.78	559,554.38
Hot Water Heaters	20,724.71	15,336.81	5,387.90	(9,948.91)
Sewer Line Rplmt & Plumbing Up	15,342.99	7,001.25	108,341.74	101,340.49
Playground Surfaces & Equipmt	12,462.80	1,372.74	11,090.06	9,717.32
District-wide painting exterior	312,588.09	-	312,588.09	312,588.09
Bleacher Upgrades-Stadiums	71,545.00	19,710.00	101,835.00	82,125.00
Lk Brantley Bldg 5 Replacement	67,215.56	37,241.17	29,974.39	(7,266.78)
Lk Brantley Bldg 5 Replmt F&E	1,325.36	-	1,325.36	1,325.36
Roof-Lk Brantley Auditorium	139,687.00	-	139,687.00	139,687.00
Gym Replmnt F&E Milwee	143,114.43	140,172.41	2,942.02	(137,230.39)
Gym Replacement-Milwee MS	3,814,639.01	2,568,305.84	1,246,333.17	(1,321,972.67)
School Hardening 1.5 Mill	292,170.28	75,747.08	216,423.20	140,676.12
Facilities Needs Assessment	175,000.00	-	175,000.00	175,000.00
District-wide stadium structures	19,984.63	17,856.09	122,128.54	104,272.45
School Capital Outlay-Elem Cum	14,146.89	-	64,146.89	64,146.89
School Capital Outlay-Elem Deh	24.18	-	50,024.18	50,024.18
School Capital Outlay-Middle	7,295.44	-	57,295.44	57,295.44
School Capital Outlay-High Sch	-	-	50,000.00	50,000.00
Entry Modification-Idyllwilde	27,891.04	27,891.04	-	(27,891.04)
School Capital Outlay	492,061.03	311,342.69	185,780.24	(125,562.45)
Upgrade PA Broadcast System	223,365.01	223,365.01	200,000.00	(23,365.01)

Seminole County Public Schools
Capital Outlay Fund - Nonvoted District School Tax Budget Comparison to Prior Year's Actual by
Project
Fiscal Years 2021 and 2022

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
School Fire Alarm Systems	438,027.44	160,284.66	2,866,785.42	2,706,500.76
Fire Alarm Upgrade - Milwee	10,102.00	470.00	9,632.00	9,162.00
Window Repair-Carillon	19,920.20	-	19,920.20	19,920.20
Electronic Locks	191,741.33	164,869.54	526,871.79	362,002.25
Fire Alarm Lyman HS	1,636,529.14	990,967.31	645,561.83	(345,405.48)
Security Upgrades ESC	4,114.32	-	4,114.32	4,114.32
Welcome Center	81,590.00	57,463.90	24,126.10	(33,337.80)
ESC HR Refresh	71,783.56	101.02	71,682.54	71,581.52
District-wide Renovation	294,665.23	294,665.23	400,000.00	105,334.77
Impact Fee Study & FISH Audit	95,890.00	60,471.93	35,418.07	(25,053.86)
Project Mgmt Software	50,000.00	50,000.00	-	(50,000.00)
Shelter Genrtor LCMS TEMS LYHS	111,966.00	84,244.50	27,721.50	(56,523.00)
HVAC Tech Park	48,319.20	48,319.20	-	(48,319.20)
Renovation - Tech Park	1,672.01	182.01	1,490.00	1,307.99
Old Midway-Roof Demo bldgs 2,3,4,7,8	11,442.97	540.48	10,902.49	10,362.01
District-wide custodial equipment	159,450.34	51,306.80	308,143.54	256,836.74
25th Place Refurbishment	506,615.54	167,275.14	1,089,340.40	922,065.26
Renovation Bear Lake ES	28,100.00	28,000.00	100.00	(27,900.00)
TWMS Hot Wtr Replacement	70,654.62	-	70,654.62	70,654.62
HS Band Towers	70,000.00	123.50	69,876.50	69,753.00
GEES Renovation F&E	175,000.00	-	175,000.00	175,000.00
SHS 9th Grade Stair Reno	41,038.56	41,038.56	-	(41,038.56)
PSI High Expansion	117,355.68	117,355.68	-	(117,355.68)
Contingency Project	258,731.55	-	858,732.64	858,732.64
Misc Planning Cost	200,000.00	200,000.00	200,000.00	-
Canopy-Journeys	35,370.00	25,340.00	10,030.00	(15,310.00)
Gym Replacement-Crooms	538,181.81	15,978.80	522,203.01	506,224.21
Gym Replacement F&E-Crooms	81,205.50	76,998.74	4,206.76	(72,791.98)
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	3,194.81	969.81	2,225.00	1,255.19
Baseball Bleachers LMHS	11,391.47	52.75	11,338.72	11,285.97
Concretable Move KEES	5,058.72	5,058.72	-	(5,058.72)
Remodel 1982 Bldg 1 Keeth ES	17,190.68	2,190.68	15,000.00	12,809.32
Replumb Chiller-Partin	72,035.41	(57,557.11)	129,592.52	187,149.63
Small Projects - F&E	39,451.81	15,999.23	23,452.58	7,453.35
Small Projects	239,752.61	28,267.94	211,484.67	183,216.73
District-wide ESE classroom upgrades	226,589.61	-	376,589.61	376,589.61
Renovation-Casselberry Elem	13,520,546.08	4,388,176.81	13,132,369.27	8,744,192.46
Renovation F&E-Casselberry El	1,400,000.00	4,490.79	1,395,509.21	1,391,018.42
Hamilton ES-CampusWide Remod	8,400.00	4,766.45	3,633.55	(1,132.90)
Roof Indian Trails MS	5,285.73	5,285.73	-	(5,285.73)
Roof Recoat Sterling Park ES	668.64	668.64	-	(668.64)
WEES Drainage	125,000.00	-	125,000.00	125,000.00
Longwood Elem Renovations	20,590.99	62.93	20,528.06	20,465.13
Driveway Imprvmts-Crystal Lake	26,300.00	-	26,300.00	26,300.00
OVS Roof Bld 4-Fball Prs-Softb	350,000.00	23,735.12	326,264.88	302,529.76
SHS Fire Alarm Upgrade	139,924.00	-	139,924.00	139,924.00
Baseball Dugout SHS	162,545.20	27,413.37	135,131.83	107,718.46
Storm Drain Repair-Seminole HS	64,579.00	64,559.13	19.87	(64,539.26)
School Video & Security System	464,718.81	94,963.05	1,369,755.76	1,274,792.71
Roof Coating Spring Lake ES	469,579.46	148,474.46	321,105.00	172,630.54

Seminole County Public Schools
Capital Outlay Fund - Nonvoted District School Tax Budget Comparison to Prior Year's Actual by Project
Fiscal Years 2021 and 2022

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
LOES Front Entry	600,000.00	120,129.86	479,870.14	359,740.28
Stenstrom ES ILC	627,890.14	627,890.66	-	(627,890.66)
Stenstrom ES ILC F&E	310,777.65	302,801.70	7,975.43	(294,826.27)
Magnet Schl Equip	72,794.03	24,912.50	97,881.53	72,969.03
Stenstrom Elem-Traffic Imprvmt	1,229.67	-	1,229.67	1,229.67
Transportation-Bus Lift	167,880.48	-	1,002,880.48	1,002,880.48
Elevator Refurbishment	181,697.65	129,110.35	52,587.30	(76,523.05)
Transportation Fuel Farm	876,382.17	105,833.35	770,548.82	664,715.47
DrainageTrack&Field-WSHS	6,373.01	5,914.61	458.40	(5,456.21)
WSHS Baseball Stadium	96,750.50	9,197.50	87,553.00	78,355.50
HVAC Controls-Chiles MS	705,507.27	670,511.59	34,995.68	(635,515.91)
HVAC Controls-Keeth ES	23,000.00	-	23,000.00	23,000.00
HVAC-Carillon Elem	4,032.57	4,032.00	-	(4,032.00)
HVAC-Partin Elem	1,875.03	1,875.03	-	(1,875.03)
Technology Upgrades	1,350,000.00	647,330.01	1,702,669.99	1,055,339.98
HVAC-Stenstrom Elem	1,723,991.83	1,140,265.39	583,726.44	(556,538.95)
HVAC-Wicklow Elem	1,976.07	-	1,976.07	1,976.07
HVAC-SHS 9th Grade Center	13,588.40	13,588.40	-	(13,588.40)
HVAC-Teague Middle	1,327,800.03	1,327,800.35	-	(1,327,800.35)
HVAC-Lake Howell High	40,913.03	25,913.03	20,000.00	(5,913.03)
HVAC-Lake Mary High	313,313.27	107,114.52	206,198.75	99,084.23
Total Projects	<u>45,510,147.78</u>	<u>19,565,974.97</u>	<u>45,120,287.53</u>	<u>25,554,312.56</u>
Total uses	<u>45,510,147.78</u>	<u>19,565,974.97</u>	<u>45,120,287.53</u>	<u>25,554,312.56</u>
Other financing uses				
Transfers out to general fund	(19,215,351.58)	(19,211,279.15)	(25,646,859.09)	(6,435,579.94)
Transfers out to debt service funds	(17,245,224.00)	(17,245,224.00)	(14,926,158.00)	2,319,066.00
Interfund activity	47,083.97	47,083.97	-	(47,083.97)
Total other financing uses	<u>(36,413,491.61)</u>	<u>(36,409,419.18)</u>	<u>(40,573,017.09)</u>	<u>(4,163,597.91)</u>
Net change in fund balances	<u>(21,958,271.03)</u>	<u>3,788,956.49</u>	<u>(23,437,350.62)</u>	<u>(27,226,307.11)</u>
Fund balances				
Beginning of year	<u>23,233,971.33</u>	<u>23,233,971.33</u>	<u>27,022,927.82</u>	<u>3,788,956.49</u>
Ending Balance	<u>\$ 1,275,700.30</u>	<u>\$ 27,022,927.82</u>	<u>\$ 3,585,577.20</u>	<u>\$ (23,437,350.62)</u>

Seminole County Public Schools

Capital Outlay Fund - Sales Tax Revenue 3rd Gen Budget Comparison to Prior Year's Actual by Project Fiscal Years 2021 and 2022

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Local sales tax	\$ 20,277,987.50	\$ 20,277,987.50	\$ 20,000,000.00	\$ (277,987.50)
Investment income	250,000.00	18,755.84	20,000.00	1,244.16
Other miscellaneous local	9,000.00	4,500.00	-	(4,500.00)
Total local sources	<u>20,536,987.50</u>	<u>20,301,243.34</u>	<u>20,020,000.00</u>	<u>(281,243.34)</u>
Total sources	<u>20,536,987.50</u>	<u>20,301,243.34</u>	<u>20,020,000.00</u>	<u>(281,243.34)</u>
Uses - expenditures				
Projects				
Roof Recoating-Greenwood Lks	180,957.07	180,957.32	-	(180,957.32)
Playground Surfaces & Equipmt	4,263.00	-	472,500.00	472,500.00
Roofing Projects	1,570,858.00	2,026.10	1,568,831.90	1,566,805.80
Roof-Lk Brantley Auditorium	100.00	-	100.00	100.00
Roof Recoat-LBHS South Gym	104,375.30	104,375.29	-	(104,375.29)
Gym Replacement-Milwee MS	69,386.25	48,622.55	20,763.70	(27,858.85)
District-wide stadium structures	116.00	-	116.00	116.00
Upgrade PA Broadcast System	9,564.77	9,564.77	-	(9,564.77)
Building 9 & 10 Lyman	8,305,952.63	7,143,533.50	1,162,419.13	(5,981,114.37)
Building 9 & 10 F&E Lyman	540,000.00	211,049.00	328,951.00	117,902.00
Stadium & Track Improvements-LHS	10,437.75	8,230.68	2,207.07	(6,023.61)
Pinecrest School of Innovation	4,326,572.29	4,154,619.43	171,952.86	(3,982,666.57)
Pinecrest ES - F&E	1,755,950.00	1,732,036.03	23,913.97	(1,708,122.06)
Renovation Lk Howell HS	23,084.60	8,126.13	12,286,121.47	12,277,995.34
SSMS Gym,Media,Dining	307,779.00	167,419.03	2,910,374.97	2,742,955.94
SSMS Gym,Media,Dining F&E	271,132.20	-	271,132.20	271,132.20
New Millennium MS-Midway Site	39,394.64	884.64	38,510.00	37,625.36
Hail Dmg Bldg 40-44 SHS 9th Gr	607,928.00	204,276.83	403,651.17	199,374.34
Contingency Project	46,762.82	-	46,762.10	46,762.10
Classroom Add-Crooms	40,418.83	-	40,418.83	40,418.83
Gym Replacement-Crooms	82,217.88	40,512.88	41,705.00	1,192.12
ILC-Bldg1-Cafe Idyllwilde ES	1,481,198.27	313,721.43	3,251,488.84	2,937,767.41
ILC-Bldg1-Cafe Idyllwilde F&E	149,981.13	82.00	149,899.13	149,817.13
Remodel 1982 Bldg 1 Keeth ES	360,000.00	204,979.36	155,020.64	(49,958.72)
Renovation-Casselberry Elem	1,878,037.99	1,873,401.99	4,636.00	(1,868,765.99)
Renovation F&E-Casselberry El	500,000.00	-	500,000.00	500,000.00
Roof Indian Trails MS	855,200.00	718,945.43	136,254.57	(582,690.86)
Roof Recoat Sabal Point ES	400,000.00	303,903.74	96,096.26	(207,807.48)
Roof Recoat Sterling Park ES	400,000.00	363,886.28	36,113.72	(327,772.56)
Roof Red Bug ES	300,000.00	12,945.19	287,054.81	274,109.62
Roof Replacement - Carillon	4,900.00	4,900.00	-	(4,900.00)
Roof Coating Spring Lake ES	658,632.66	658,633.14	-	(658,633.14)
Roof Coating-Winter Spgs ES	696,206.00	649,438.77	46,767.23	(602,671.54)
Renovation - Lawton Elem	-	-	7,302,764.00	7,302,764.00
Stenstrom ES ILC	27,404.25	19,645.00	7,759.25	(11,885.75)
Roof Rock Lake MS	190,000.00	146,540.17	43,459.83	(103,080.34)
Total Projects	<u>26,198,811.33</u>	<u>19,287,256.68</u>	<u>31,807,745.65</u>	<u>12,520,488.97</u>
Total uses	<u>26,198,811.33</u>	<u>19,287,256.68</u>	<u>31,807,745.65</u>	<u>12,520,488.97</u>
Other financing uses				
Transfers out to debt service funds	-	-	(3,926,021.00)	(3,926,021.00)
Total other financing uses	<u>-</u>	<u>-</u>	<u>(3,926,021.00)</u>	<u>(3,926,021.00)</u>

Seminole County Public Schools

**Capital Outlay Fund - Sales Tax Revenue 3rd Gen Budget Comparison to Prior Year's Actual by Project
Fiscal Years 2021 and 2022**

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Net change in fund balance	(5,661,823.83)	1,013,986.66	(15,713,766.65)	(16,727,753.31)
Fund balance				
Beginning of year	14,746,493.84	14,746,493.84	15,760,480.50	1,013,986.66
Ending Balance	\$ 9,084,670.01	\$ 15,760,480.50	\$ 46,713.85	\$ (15,713,766.65)

Seminole County Public Schools
Capital Outlay Fund - County Impact Fee Mandatory Budget Comparison to Prior Year's Actual by Project
Fiscal Years 2021 and 2022

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Investment income	\$ 100,000.00	\$ 34,656.23	\$ 35,000.00	\$ 343.77
Impact fees	18,777,731.45	18,777,731.45	8,000,000.00	(10,777,731.45)
Total local sources	<u>18,877,731.45</u>	<u>18,812,387.68</u>	<u>8,035,000.00</u>	<u>(10,777,387.68)</u>
Total sources	<u>18,877,731.45</u>	<u>18,812,387.68</u>	<u>8,035,000.00</u>	<u>(10,777,387.68)</u>
Uses - expenditures				
Projects				
Contingency Project	900,000.00	-	900,000.00	900,000.00
Classroom Add-Crooms	-	-	2,100,000.00	2,100,000.00
Total Projects	<u>900,000.00</u>	<u>-</u>	<u>3,000,000.00</u>	<u>3,000,000.00</u>
Total uses	<u>900,000.00</u>	<u>-</u>	<u>3,000,000.00</u>	<u>3,000,000.00</u>
Other financing uses				
Transfers out to debt service funds	(2,216,236.00)	(2,216,235.96)	(2,732,830.00)	(516,594.04)
Total other financing uses	<u>(2,216,236.00)</u>	<u>(2,216,235.96)</u>	<u>(2,732,830.00)</u>	<u>(516,594.04)</u>
Net change in fund balance	<u>15,761,495.45</u>	<u>16,596,151.72</u>	<u>2,302,170.00</u>	<u>(14,293,981.72)</u>
Fund balance				
Beginning of year	<u>13,421,923.59</u>	<u>13,421,923.59</u>	<u>30,018,075.31</u>	<u>16,596,151.72</u>
Ending Balance	<u>\$ 29,183,419.04</u>	<u>\$ 30,018,075.31</u>	<u>\$ 32,320,245.31</u>	<u>\$ 2,302,170.00</u>



SEMINOLE COUNTY
PUBLIC SCHOOLS

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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 Service ("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 Funds

Fiscal Year 2021-22

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

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 through 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 used to account for the District's food and nutrition services. Red Apple Dining is a self-sustaining operation that provides student meals made with high-quality ingredients. Red Apple Dining operates fifty-nine (59) campus restaurants servicing sixty-five (65) schools and special centers. It receives most of its funding from student meal reimbursements through the School Breakfast Program and National School Lunch Program. Other funding comes from cash payments by guests, federally provided U.S. Department of Agriculture (USDA) commodities, a limited State supplement as required to meet federal matching requirements, and payments from other agencies that Red Apple Dining serves.

For the 2021-22 school year, Red Apple Dining will provide meals (breakfast and lunch) free of charge to all students through USDA's National School Lunch Program Seamless Summer Option. In addition, students enrolled in after-school enrichment or academic remediation will be eligible to serve snacks free of charge.

Red Apple Dining operates under regulations and policies set forth by the District; the USDA; the Florida Department of Agriculture and Consumer Services Division of Food, Nutrition and Wellness; and the County Health Department.

COVID Relief Funds

The Special Revenue Fund – COVID Relief Funds is used to account for the revenues and expenditures specifically tied to prevention, protection, mitigation, response, and recovery related to the Coronavirus pandemic. COVID relief 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 respond to the Coronavirus pandemic, primarily for school year 2020-21. The District will receive some additional funding from the CARES Act for school years 2021-22 and 2022-23 through one of the grants created under the Act referred to as Elementary & Secondary School Emergency Relief Fund (ESSER).

- **Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act**

The CRRSA Act provided additional funding to school districts to supplement the CARES Act and provide additional ESSER funding.

- **American Rescue Plan (ARP) Act**

The ARP provides funding to help K-12 schools safely reopen and address lost time in the classroom and for broadband infrastructure to help schools and libraries ensure that all students can fully participate in remote learning while schools work to safely reopen.

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 handled by the District's schools. The Special Revenue Fund – School Internal Funds is presented as a separate fund for the first time in fiscal year 2021-22, pursuant to a change in accounting requirements.

Seminole County Public Schools
Special Revenue Fund - Grants & Special Programs Budget Comparison to Prior Year's Actual
Fiscal Years 2021 and 2022

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Federal direct sources:				
Other federal direct sources	\$ 6,394,060.07	\$ 2,913,034.50	\$ 5,551,824.57	\$ 2,638,790.07
Total federal direct sources	<u>6,394,060.07</u>	<u>2,913,034.50</u>	<u>5,551,824.57</u>	<u>2,638,790.07</u>
Federal through state sources:				
Career and technical education	660,146.83	587,367.48	75,551.28	(511,816.20)
Title II, Part A	2,408,496.41	1,570,484.12	3,233,759.82	1,663,275.70
Title II, Part B	210,234.45	210,234.45	-	(210,234.45)
Individuals with disabilities education act	18,825,186.86	14,003,481.95	22,057,948.91	8,054,466.96
Title I, grants to local educational agencies	15,147,956.96	11,791,645.79	16,693,133.09	4,901,487.30
Education stabilization funds	9,413,876.38	9,310,817.12	103,780.73	(9,207,036.39)
Other federal through state sources	4,412,015.92	3,237,233.21	3,119,334.66	(117,898.55)
Total federal through state sources	<u>51,077,913.81</u>	<u>40,711,264.12</u>	<u>45,283,508.49</u>	<u>4,572,244.37</u>
State sources:				
Other miscellaneous state sources	461,939.32	396,513.41	59,458.91	(337,054.50)
Total state sources	<u>461,939.32</u>	<u>396,513.41</u>	<u>59,458.91</u>	<u>(337,054.50)</u>
Local sources:				
Miscellaneous local	3,903,680.99	2,621,899.92	802,187.32	(1,819,712.60)
Other miscellaneous local	-	-	1,370,248.07	1,370,248.07
Total local sources	<u>3,903,680.99</u>	<u>2,621,899.92</u>	<u>2,172,435.39</u>	<u>(449,464.53)</u>
Total sources	<u>61,837,594.19</u>	<u>46,642,711.95</u>	<u>53,067,227.36</u>	<u>6,424,515.41</u>
Uses - expenditures				
Instruction				
Salaries	11,486,520.25	9,989,580.99	10,949,790.54	960,209.55
Benefits	4,152,948.57	3,207,601.95	4,611,751.48	1,404,149.53
Purchased Services	7,754,418.67	4,852,783.99	4,992,337.40	139,553.41
Materials & Supplies	2,192,856.80	948,412.17	2,986,688.94	2,038,276.77
Capital Outlay	3,943,645.94	3,302,968.87	976,685.39	(2,326,283.48)
Other	313,075.36	197,179.45	261,784.91	64,605.46
Total Instruction	<u>29,843,465.59</u>	<u>22,498,527.42</u>	<u>24,779,038.66</u>	<u>2,280,511.24</u>
Pupil Personnel Services				
Salaries	4,750,271.61	4,402,666.63	4,912,744.48	510,077.85
Benefits	1,631,942.01	1,406,542.10	1,722,500.78	315,958.68
Purchased Services	316,077.69	197,223.38	275,984.41	78,761.03
Materials & Supplies	345,630.80	244,693.39	248,026.16	3,332.77
Capital Outlay	13,133.45	6,628.02	7,005.43	377.41
Other	4,415.00	4,140.00	775.00	(3,365.00)
Total Pupil Personnel Services	<u>7,061,470.56</u>	<u>6,261,893.52</u>	<u>7,167,036.26</u>	<u>905,142.74</u>
Instructional Media Services				
Salaries	400.00	400.00	-	(400.00)
Benefits	55.39	31.53	23.86	(7.67)
Capital Outlay	3,000.00	3,000.00	-	(3,000.00)
Total Instructional Media Services	<u>3,455.39</u>	<u>3,431.53</u>	<u>23.86</u>	<u>(3,407.67)</u>
Instructional & Curriculum Development Svcs				
Salaries	2,205,360.12	1,956,869.28	1,659,718.84	(297,150.44)
Benefits	759,296.50	600,282.00	579,706.36	(20,575.64)
Purchased Services	533,569.99	55,681.57	623,675.42	567,993.85
Materials & Supplies	53,070.56	21,376.07	55,344.49	33,968.42

Seminole County Public Schools
Special Revenue Fund - Grants & Special Programs Budget Comparison to Prior Year's Actual
Fiscal Years 2021 and 2022

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Capital Outlay	13,915.32	1,540.32	22,375.00	20,834.68
Other	82,927.79	50,094.80	70,332.99	20,238.19
Total Instructional & Curriculum Development Srvcs	3,648,140.28	2,685,844.04	3,011,153.10	325,309.06
Instructional Staff Training Srvcs				
Salaries	6,042,201.54	4,183,181.98	5,928,930.41	1,745,748.43
Benefits	1,576,682.03	1,211,721.03	1,578,922.10	367,201.07
Purchased Services	1,280,488.82	727,130.56	971,400.17	244,269.61
Materials & Supplies	269,103.28	39,625.53	339,599.38	299,973.85
Capital Outlay	35,109.00	35,109.00	-	(35,109.00)
Other	316,146.99	111,900.45	344,742.54	232,842.09
Total Instructional Staff Training Srvcs	9,519,731.66	6,308,668.55	9,163,594.60	2,854,926.05
Instructional Related Technology				
Salaries	57,331.18	37,958.32	64,395.86	26,437.54
Benefits	24,769.09	14,016.02	24,641.13	10,625.11
Capital Outlay	54,107.30	54,107.30	-	(54,107.30)
Total Instructional Related Technology	136,207.57	106,081.64	89,036.99	(17,044.65)
School Board				
Purchased Services	9,695.00	-	9,695.00	9,695.00
Total School Board	9,695.00	-	9,695.00	9,695.00
General Administration				
Purchased Services	4,459.00	-	4,459.00	4,459.00
Materials & Supplies	645.13	645.13	-	(645.13)
Other	1,588,700.33	1,198,667.50	1,542,655.33	343,987.83
Total General Administration	1,593,804.46	1,199,312.63	1,547,114.33	347,801.70
School Administration				
Salaries	641,600.88	457,063.89	674,553.99	217,490.10
Benefits	184,597.97	142,321.44	188,034.76	45,713.32
Purchased Services	251,406.52	118,553.12	132,853.40	14,300.28
Capital Outlay	13,544.70	93.70	13,451.00	13,357.30
Total School Administration	1,091,150.07	718,032.15	1,008,893.15	290,861.00
Central Services				
Salaries	21,208.36	2,908.36	27,450.00	24,541.64
Benefits	3,753.53	353.53	5,266.00	4,912.47
Purchased Services	340,021.00	176,558.56	282,744.92	106,186.36
Materials & Supplies	21,939.00	156.35	21,782.65	21,626.30
Capital Outlay	2,495.00	-	2,495.00	2,495.00
Other	5,955.00	4,045.90	11,209.10	7,163.20
Total Central Services	395,371.89	184,022.70	350,947.67	166,924.97
Pupil Transportation Services				
Salaries	2,050,226.64	1,459,372.96	2,641,103.68	1,181,730.72
Benefits	1,352,768.58	996,207.83	1,563,266.54	567,058.71
Purchased Services	198,289.85	93,443.99	218,068.86	124,624.87
Total Pupil Transportation Services	3,601,285.07	2,549,024.78	4,422,439.08	1,873,414.30
Operation of Plant				
Salaries	-	-	756.00	756.00
Purchased Services	134,196.15	2,884.44	147,616.71	144,732.27
Energy Services	308,332.90	301,454.93	10,177.97	(291,276.96)
Materials & Supplies	1,780,302.00	1,780,302.00	-	(1,780,302.00)
Capital Outlay	40,000.00	-	40,000.00	40,000.00
Total Operation of Plant	2,262,831.05	2,084,641.37	198,550.68	(1,886,090.69)

Seminole County Public Schools
Special Revenue Fund - Grants & Special Programs Budget Comparison to Prior Year's Actual
Fiscal Years 2021 and 2022

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Maintenance of Plant				
Purchased Services	653,715.63	653,715.63	-	(653,715.63)
Materials & Supplies	192,829.37	192,829.37	-	(192,829.37)
Capital Outlay	303,455.00	303,455.00	-	(303,455.00)
Total Maintenance of Plant	<u>1,150,000.00</u>	<u>1,150,000.00</u>	<u>-</u>	<u>(1,150,000.00)</u>
Community Services				
Salaries	764,721.53	529,589.49	707,932.04	178,342.55
Benefits	212,328.98	173,470.13	207,008.85	33,538.72
Purchased Services	104,272.11	40,078.96	80,193.15	40,114.19
Energy Services	1,802.07	1,802.07	-	(1,802.07)
Materials & Supplies	288,417.64	90,246.66	202,170.98	111,924.32
Capital Outlay	81,753.85	46,833.86	54,919.99	8,086.13
Other	67,689.42	11,210.45	67,478.97	56,268.52
Total Community Services	<u>1,520,985.60</u>	<u>893,231.62</u>	<u>1,319,703.98</u>	<u>426,472.36</u>
Total uses	<u>61,837,594.19</u>	<u>46,642,711.95</u>	<u>53,067,227.36</u>	<u>6,424,515.41</u>
Fund balance				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



SEMINOLE COUNTY
PUBLIC SCHOOLS

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SEMINOLE COUNTY
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Seminole County Public Schools
Special Revenue Fund - Food Service ("Red Apple Dining") Budget Comparison to Prior Year's Actual
Fiscal Years 2021 and 2022

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Federal through state sources:				
National school lunch program	\$ 27,363,023.12	\$ 27,274,860.84	\$ 38,378,682.00	\$ 11,103,821.16
Other federal through state sources	1,687,145.84	1,687,145.84	-	(1,687,145.84)
Total federal through state sources	<u>29,050,168.96</u>	<u>28,962,006.68</u>	<u>38,378,682.00</u>	<u>9,416,675.32</u>
State sources:				
School breakfast supplement	215,716.00	215,716.00	128,000.00	(87,716.00)
School lunch supplement	77,763.00	77,763.00	173,000.00	95,237.00
Total state sources	<u>293,479.00</u>	<u>293,479.00</u>	<u>301,000.00</u>	<u>7,521.00</u>
Local sources:				
Rental income	1,396.57	1,396.57	-	(1,396.57)
Investment income	6,486.30	6,486.30	8,000.00	1,513.70
Food service	2,986,390.31	2,980,657.17	2,657,825.00	(322,832.17)
Revenue from other agencies	16,346.39	16,346.39	183,150.00	166,803.61
Other miscellaneous local	2,278.75	2,278.75	-	(2,278.75)
Total local sources	<u>3,012,898.32</u>	<u>3,007,165.18</u>	<u>2,848,975.00</u>	<u>(158,190.18)</u>
Total sources	<u>32,356,546.28</u>	<u>32,262,650.86</u>	<u>41,528,657.00</u>	<u>9,266,006.14</u>
Uses - expenditures				
Food Services				
Salaries	6,360,044.45	6,360,044.45	6,703,300.00	343,255.55
Benefits	2,900,616.37	2,858,890.85	3,404,450.00	545,559.15
Purchased Services	6,557,011.92	6,184,582.98	8,807,041.93	2,622,458.95
Energy Services	941,784.52	941,784.52	932,000.00	(9,784.52)
Materials & Supplies	10,852,033.16	10,841,763.35	16,962,035.31	6,120,271.96
Capital Outlay	1,682,458.06	1,358,830.33	3,551,353.73	2,192,523.40
Other	644,860.36	644,860.36	2,240,394.00	1,595,533.64
Total Food Services	<u>29,938,808.84</u>	<u>29,190,756.84</u>	<u>42,600,574.97</u>	<u>13,409,818.13</u>
Total uses	<u>29,938,808.84</u>	<u>29,190,756.84</u>	<u>42,600,574.97</u>	<u>13,409,818.13</u>
Net change in fund balance	<u>2,417,737.44</u>	<u>3,071,894.02</u>	<u>(1,071,917.97)</u>	<u>(4,143,811.99)</u>
Fund balance				
Beginning of year	<u>7,409,663.41</u>	<u>7,409,663.41</u>	<u>10,481,557.43</u>	<u>3,071,894.02</u>
Ending Balance	<u>\$ 9,827,400.85</u>	<u>\$ 10,481,557.43</u>	<u>\$ 9,409,639.46</u>	<u>\$ (1,071,917.97)</u>

Seminole County Public Schools
Special Revenue Funds - ESSER, CARES Act, and GEER Budget Comparison to Prior Year's Actual
Fiscal Years 2021 and 2022

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Federal through state sources:				
Education stabilization funds	\$ 29,062,866.74	\$ 16,258,406.66	\$ 34,196,111.56	\$ 17,937,704.90
Total federal through state sources	29,062,866.74	16,258,406.66	34,196,111.56	17,937,704.90
Total sources	29,062,866.74	16,258,406.66	34,196,111.56	17,937,704.90
Uses - expenditures				
Instruction				
Salaries	5,221,175.90	5,159,994.51	8,327,561.54	3,167,567.03
Benefits	1,612,449.35	1,596,964.13	2,662,968.21	1,066,004.08
Purchased Services	7,026,575.95	2,033,212.08	6,425,768.75	4,392,556.67
Materials & Supplies	1,880,929.88	475,093.77	3,473,757.79	2,998,664.02
Capital Outlay	3,326,134.83	3,311,949.24	14,185.59	(3,297,763.65)
Other	-	-	75,883.48	75,883.48
Total Instruction	19,067,265.91	12,577,213.73	20,980,125.36	8,402,911.63
Pupil Personnel Services				
Salaries	177,156.00	71,625.77	457,520.23	385,894.46
Benefits	94,032.00	21,361.49	222,274.51	200,913.02
Purchased Services	20,967.42	20,967.42	123,635.72	102,668.30
Materials & Supplies	135,566.43	95,102.87	240,708.04	145,605.17
Capital Outlay	-	-	2,574.00	2,574.00
Total Pupil Personnel Services	427,721.85	209,057.55	1,046,712.50	837,654.95
Instructional & Curriculum Development Svcs				
Salaries	94,297.00	78,297.00	516,000.00	437,703.00
Benefits	17,914.00	14,636.88	192,357.12	177,720.24
Purchased Services	2,500.00	-	2,500.00	2,500.00
Materials & Supplies	-	-	251,050.00	251,050.00
Capital Outlay	-	-	5,148.00	5,148.00
Total Instructional & Curriculum Development Svcs	114,711.00	92,933.88	967,055.12	874,121.24
Instructional Staff Training Svcs				
Salaries	88,448.86	168.86	88,280.00	88,111.14
Benefits	7,388.88	5.88	7,383.00	7,377.12
Purchased Services	54,060.35	-	59,060.35	59,060.35
Total Instructional Staff Training Svcs	149,898.09	174.74	154,723.35	154,548.61
Instructional Related Technology				
Capital Outlay	293,800.00	-	293,800.00	293,800.00
Total Instructional Related Technology	293,800.00	-	293,800.00	293,800.00
General Administration				
Salaries	-	-	450,000.00	450,000.00
Benefits	-	-	125,157.00	125,157.00
Purchased Services	-	-	286.94	286.94
Materials & Supplies	-	-	250.00	250.00
Capital Outlay	-	-	2,574.00	2,574.00
Other	811,462.63	169,256.29	1,331,674.34	1,162,418.05
Total General Administration	811,462.63	169,256.29	1,909,942.28	1,740,685.99
School Administration				
Salaries	191,922.37	183,753.52	115,981.85	(67,771.67)
Benefits	66,650.75	60,305.47	54,713.28	(5,592.19)
Total School Administration	258,573.12	244,058.99	170,695.13	(73,363.86)

Seminole County Public Schools
Special Revenue Funds - ESSER, CARES Act, and GEER Budget Comparison to Prior Year's Actual
Fiscal Years 2021 and 2022

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Facilities Acquisition and Construction				
Purchased Services	-	-	1,190.00	1,190.00
Total Facilities Acquisition and Construction	-	-	1,190.00	1,190.00
Central Services				
Salaries	66,646.13	33,786.58	412,196.55	378,409.97
Benefits	20,508.37	9,385.86	144,858.51	135,472.65
Purchased Services	40,000.00	15,950.42	24,049.58	8,099.16
Materials & Supplies	845.50	-	845.50	845.50
Total Central Services	128,000.00	59,122.86	581,950.14	522,827.28
Pupil Transportation Services				
Purchased Services	304,624.54	304,624.54	-	(304,624.54)
Total Pupil Transportation Services	304,624.54	304,624.54	-	(304,624.54)
Operation of Plant				
Salaries	499,446.73	427,745.09	750,823.61	323,078.52
Benefits	94,916.41	77,452.57	151,997.87	74,545.30
Purchased Services	264,216.74	133,086.89	404,327.77	271,240.88
Materials & Supplies	2,882,522.02	360,734.56	2,757,664.26	2,396,929.70
Capital Outlay	115,057.70	113,804.25	1,253.45	(112,550.80)
Total Operation of Plant	3,856,159.60	1,112,823.36	4,066,066.96	2,953,243.60
Maintenance of Plant				
Purchased Services	850,000.00	746,857.88	103,142.12	(643,715.76)
Materials & Supplies	441,702.20	194,632.84	247,069.36	52,436.52
Capital Outlay	1,618,297.80	32,650.00	1,585,647.80	1,552,997.80
Total Maintenance of Plant	2,910,000.00	974,140.72	1,935,859.28	961,718.56
Administrative Technology Services				
Purchased Services	228,650.00	3,000.00	225,650.00	222,650.00
Capital Outlay	-	-	1,862,341.44	1,862,341.44
Total Administrative Technology Services	228,650.00	3,000.00	2,087,991.44	2,084,991.44
Total uses	28,550,866.74	15,746,406.66	34,196,111.56	18,449,704.90
Other financing sources				
Transfers out to general fund	(512,000.00)	(512,000.00)	-	512,000.00
Total other financing sources	(512,000.00)	(512,000.00)	-	512,000.00

Seminole County Public Schools
Special Revenue Fund - School Internal Funds Budget Comparison to Prior Year's Actual
Fiscal Years 2021 and 2022

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
State sources:				
Florida Education Finance Program (FEFP)	\$ 535,711.67	\$ 535,711.67	\$ -	\$ (535,711.67)
Total state sources	535,711.67	535,711.67	-	(535,711.67)
Local sources:				
Rental income	208,223.91	208,223.91	-	(208,223.91)
Charges for services	1,637,813.56	1,637,813.56	-	(1,637,813.56)
Investment income	2,949.24	2,949.24	-	(2,949.24)
Gift, grants, and bequests	1,303,407.54	1,303,407.54	-	(1,303,407.54)
Other fees	151,169.22	151,169.22	-	(151,169.22)
Miscellaneous local	427,102.81	427,102.81	-	(427,102.81)
Other miscellaneous local	2,697,507.09	2,697,432.09	-	(2,697,432.09)
Refund of prior year expenditure	121,299.38	121,299.38	-	(121,299.38)
Collections for lost and damaged	16,410.56	16,410.56	-	(16,410.56)
Total local sources	6,565,883.31	6,565,808.31	-	(6,565,808.31)
Total sources	7,101,594.98	7,101,519.98	-	(7,101,519.98)
Uses - expenditures				
Instruction				
Salaries	51,563.77	51,563.77	-	(51,563.77)
Purchased Services	797,269.56	797,269.56	-	(797,269.56)
Materials & Supplies	8,496,025.78	1,398,151.19	7,097,799.59	5,699,648.40
Capital Outlay	356,675.40	356,675.40	-	(356,675.40)
Other	593,042.06	593,042.06	-	(593,042.06)
Total Instruction	10,294,576.57	3,196,701.98	7,097,799.59	3,901,097.61
Instructional Media Services				
Purchased Services	134.47	134.47	-	(134.47)
Materials & Supplies	7,965.94	7,965.94	-	(7,965.94)
Capital Outlay	26,929.08	26,929.08	-	(26,929.08)
Other	8,046.42	8,046.42	-	(8,046.42)
Total Instructional Media Services	43,075.91	43,075.91	-	(43,075.91)
Instructional Related Technology				
Capital Outlay	5,954.08	5,954.08	-	(5,954.08)
Total Instructional Related Technology	5,954.08	5,954.08	-	(5,954.08)
School Administration				
Purchased Services	47,598.53	47,598.53	-	(47,598.53)
Materials & Supplies	54,812.81	54,812.81	-	(54,812.81)
Capital Outlay	43,366.11	43,366.11	-	(43,366.11)
Other	14,247.93	14,247.93	-	(14,247.93)
Total School Administration	160,025.38	160,025.38	-	(160,025.38)
Facilities Acquisition and Construction				
Purchased Services	19,325.00	19,325.00	-	(19,325.00)
Capital Outlay	45,134.17	45,134.17	-	(45,134.17)
Total Facilities Acquisition and Construction	64,459.17	64,459.17	-	(64,459.17)
Fiscal Services				
Purchased Services	9,073.89	9,073.89	-	(9,073.89)
Materials & Supplies	3,876.53	3,876.53	-	(3,876.53)
Total Fiscal Services	12,950.42	12,950.42	-	(12,950.42)
Pupil Transportation Services				
Purchased Services	11,102.65	11,102.65	-	(11,102.65)

Seminole County Public Schools
Special Revenue Fund - School Internal Funds Budget Comparison to Prior Year's Actual
Fiscal Years 2021 and 2022

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Total Pupil Transportation Services	11,102.65	11,102.65	-	(11,102.65)
Operation of Plant				
Salaries	5,940.83	5,940.83	-	(5,940.83)
Purchased Services	99,595.17	99,595.17	-	(99,595.17)
Energy Services	903.09	903.09	-	(903.09)
Materials & Supplies	46,946.96	46,946.96	-	(46,946.96)
Capital Outlay	12,990.39	12,990.39	-	(12,990.39)
Total Operation of Plant	166,376.44	166,376.44	-	(166,376.44)
Community Services				
Salaries	92,576.78	92,576.78	-	(92,576.78)
Purchased Services	1,032,688.61	1,032,688.61	-	(1,032,688.61)
Materials & Supplies	1,573,811.14	1,573,811.14	-	(1,573,811.14)
Capital Outlay	98,768.65	98,768.65	-	(98,768.65)
Other	685,683.18	685,683.18	-	(685,683.18)
Total Community Services	3,483,528.36	3,483,528.36	-	(3,483,528.36)
Total uses	14,242,048.98	7,144,174.39	7,097,799.59	(46,374.80)
Other financing sources				
Loss Recoveries	16,870.09	16,870.09	-	(16,870.09)
Total other financing sources	16,870.09	16,870.09	-	(16,870.09)
Net change in fund balance	(7,123,583.91)	(25,784.32)	(7,097,799.59)	(7,072,015.27)
Fund balance				
Beginning of year	7,123,583.91	7,123,583.91	7,097,799.59	(25,784.32)
Ending Balance	\$ 0.00	\$ 7,097,799.59	\$ 0.00	\$ (7,097,799.59)



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 2021-22

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, 2021, the sum of \$12.5 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
Fiscal Years 2021 and 2022

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Investment income	\$ 125,000.00	\$ 47,757.28	\$ 16,000.00	\$ (31,757.28)
Revenue from other agencies	9,675,079.08	8,401,111.95	9,336,501.00	935,389.05
Miscellaneous local	18,049.43	18,049.43	-	(18,049.43)
Other miscellaneous local	1,638.36	1,638.36	-	(1,638.36)
Refund of prior year expenditure	9,790.07	9,790.07	-	(9,790.07)
Total local sources	<u>9,829,556.94</u>	<u>8,478,347.09</u>	<u>9,352,501.00</u>	<u>874,153.91</u>
Total sources	<u>9,829,556.94</u>	<u>8,478,347.09</u>	<u>9,352,501.00</u>	<u>874,153.91</u>
Uses - expenditures				
Operation of Plant				
Salaries	477,326.75	384,403.27	387,365.00	2,961.73
Benefits	133,514.71	120,962.88	107,917.00	(13,045.88)
Purchased Services	4,012,584.31	3,885,933.57	4,271,561.56	385,627.99
Materials & Supplies	334,891.42	313,419.29	16,850.31	(296,568.98)
Capital Outlay	403,225.92	26,516.44	2,500.00	(24,016.44)
Other	7,087,602.66	4,054,319.69	4,748,770.54	694,450.85
Total Operation of Plant	<u>12,449,145.77</u>	<u>8,785,555.14</u>	<u>9,534,964.41</u>	<u>749,409.27</u>
Total uses	<u>12,449,145.77</u>	<u>8,785,555.14</u>	<u>9,534,964.41</u>	<u>749,409.27</u>
Other financing sources				
Loss Recoveries	32,926.95	32,386.80	-	(32,386.80)
Total other financing sources	<u>32,926.95</u>	<u>32,386.80</u>	<u>-</u>	<u>(32,386.80)</u>
Net change in net position	<u>(2,586,661.88)</u>	<u>(274,821.25)</u>	<u>(182,463.41)</u>	<u>92,357.84</u>
Net position				
Beginning of year	<u>21,113,556.39</u>	<u>21,113,556.39</u>	<u>20,838,735.14</u>	<u>(274,821.25)</u>
Ending Balance	<u>\$ 18,526,894.51</u>	<u>\$ 20,838,735.14</u>	<u>\$ 20,656,271.73</u>	<u>\$ (182,463.41)</u>

Seminole County Public Schools
Internal Service Fund - Printing Services Budget Comparison to Prior Year's Actual
Fiscal Years 2021 and 2022

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Investment income	\$ 4,307.86	\$ 1,462.71	\$ 100.00	\$ (1,362.71)
Revenue from other agencies	1,050,000.00	753,888.39	804,000.00	50,111.61
Other miscellaneous local	643.53	634.53	-	(634.53)
Total local sources	<u>1,054,951.39</u>	<u>755,985.63</u>	<u>804,100.00</u>	<u>48,114.37</u>
Total sources	<u>1,054,951.39</u>	<u>755,985.63</u>	<u>804,100.00</u>	<u>48,114.37</u>
Uses - expenditures				
Central Services				
Salaries	288,253.34	216,784.29	219,872.00	3,087.71
Benefits	154,456.27	95,175.77	92,735.00	(2,440.77)
Purchased Services	308,910.98	138,662.98	242,194.14	103,531.16
Materials & Supplies	387,624.60	163,773.50	255,102.85	91,329.35
Capital Outlay	36,046.00	8,510.66	5,000.00	(3,510.66)
Other	117,993.97	101,274.38	20,020.00	(81,254.38)
Total Central Services	<u>1,293,285.16</u>	<u>724,181.58</u>	<u>834,923.99</u>	<u>110,742.41</u>
Total uses	<u>1,293,285.16</u>	<u>724,181.58</u>	<u>834,923.99</u>	<u>110,742.41</u>
Net change in net position	<u>(238,333.77)</u>	<u>31,804.05</u>	<u>(30,823.99)</u>	<u>(62,628.04)</u>
Net position				
Beginning of year	<u>722,666.42</u>	<u>722,666.42</u>	<u>754,470.47</u>	<u>31,804.05</u>
Ending Balance	<u>\$ 484,332.65</u>	<u>\$ 754,470.47</u>	<u>\$ 723,646.48</u>	<u>\$ (30,823.99)</u>

Seminole County Public Schools
Internal Service Fund - Self Insurance - Health Budget Comparison to Prior Year's Actual
Fiscal Years 2021 and 2022

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Investment income	\$ 150,000.00	\$ 93,298.28	\$ 40,000.00	\$ (53,298.28)
Revenue from other agencies	64,083,181.00	61,939,922.11	61,902,460.88	(37,461.23)
Miscellaneous local	427,530.25	230,958.37	-	(230,958.37)
Other miscellaneous local	423.32	37,696.44	400,000.00	362,303.56
Total local sources	<u>64,661,134.57</u>	<u>62,301,875.20</u>	<u>62,342,460.88</u>	<u>40,585.68</u>
Total sources	64,661,134.57	62,301,875.20	62,342,460.88	40,585.68
Uses - expenditures				
Central Services				
Salaries	498,394.67	441,365.87	475,394.00	34,028.13
Benefits	202,870.64	138,212.36	161,795.51	23,583.15
Purchased Services	6,221,518.01	4,864,896.93	6,325,908.75	1,461,011.82
Materials & Supplies	218,293.88	143,275.45	202,446.26	59,170.81
Capital Outlay	80,605.00	5,465.03	80,500.00	75,034.97
Other	55,733,350.00	54,203,835.48	63,312,520.00	9,108,684.52
Total Central Services	<u>62,955,032.20</u>	<u>59,797,051.12</u>	<u>70,558,564.52</u>	<u>10,761,513.40</u>
Total uses	62,955,032.20	59,797,051.12	70,558,564.52	10,761,513.40
Other financing sources				
Transfers out to general fund	(7,500,000.00)	-	-	-
Total other financing sources	<u>(7,500,000.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in net position	<u>(5,793,897.63)</u>	<u>2,504,824.08</u>	<u>(8,216,103.64)</u>	<u>(10,720,927.72)</u>
Net position				
Beginning of year	<u>52,386,422.14</u>	<u>52,386,422.14</u>	<u>54,891,246.22</u>	<u>2,504,824.08</u>
Ending Balance	<u>\$ 46,592,524.51</u>	<u>\$ 54,891,246.22</u>	<u>\$ 46,675,142.58</u>	<u>\$ (8,216,103.64)</u>

Seminole County Public Schools
Internal Service Fund - Internal Leasing Program Budget Comparison to Prior Year's Actual
Fiscal Years 2021 and 2022

	2021 Final Budget	2021 Actual	2022 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Investment income	\$ 3,500.00	\$ 1,918.97	\$ -	\$ (1,918.97)
Revenue from other agencies	195,865.79	185,944.26	174,659.33	(11,284.93)
Miscellaneous local	8,000.00	4,182.00	-	(4,182.00)
Total local sources	<u>207,365.79</u>	<u>192,045.23</u>	<u>174,659.33</u>	<u>(17,385.90)</u>
Total sources	<u>207,365.79</u>	<u>192,045.23</u>	<u>174,659.33</u>	<u>(17,385.90)</u>
Uses - expenditures				
Central Services				
Salaries	5,760.00	-	-	-
Benefits	1,840.00	-	-	-
Purchased Services	99,125.00	-	-	-
Materials & Supplies	49,999.60	-	2,670.75	2,670.75
Capital Outlay	410,460.00	-	95,749.00	95,749.00
Other	130,245.00	121,218.46	138,698.07	17,479.61
Total Central Services	<u>697,429.60</u>	<u>121,218.46</u>	<u>237,117.82</u>	<u>115,899.36</u>
Total uses	<u>697,429.60</u>	<u>121,218.46</u>	<u>237,117.82</u>	<u>115,899.36</u>
Other financing sources				
Transfers out to general fund	(100,000.00)	(100,000.00)	-	100,000.00
Total other financing sources	<u>(100,000.00)</u>	<u>(100,000.00)</u>	<u>-</u>	<u>100,000.00</u>
Net change in net position	<u>(590,063.81)</u>	<u>(29,173.23)</u>	<u>(62,458.49)</u>	<u>(33,285.26)</u>
Net position				
Beginning of year	<u>2,201,155.65</u>	<u>2,201,155.65</u>	<u>2,171,982.42</u>	<u>(29,173.23)</u>
Ending Balance	<u>\$ 1,611,091.84</u>	<u>\$ 2,171,982.42</u>	<u>\$ 2,109,523.93</u>	<u>\$ (62,458.49)</u>



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

Prepared by:
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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.