

SEMINOLE COUNTY PUBLIC SCHOOLS

Tentative Budget for the School Year 2022-23

Fiscal Year Ending June 30, 2023



District School Board of Seminole County, Florida

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

Serita D. Beamon, Superintendent

Tentative Budget Hearing July 26, 2022



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



SEMINOLE COUNTY
PUBLIC SCHOOLS

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Seminole County Public Schools
Tentative Budget
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Fiscal Year 2022-23

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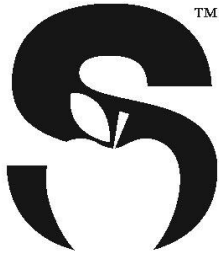
SEMINOLE COUNTY
PUBLIC SCHOOLS

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PUBLIC HEARING INFORMATION

This section contains the following subsections:

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



The School Board of Seminole County Florida
Agenda
July 26, 2022
05:05 PM for Budget Public Hearing Tentative Budget
Board Room
400 E. Lake Mary Blvd.
Sanford, FL 32773

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

Resolution

- *1. Superintendent's Recommendation: That the School Board of Seminole County approve Resolution Number 2022-03 adopting the Tentative Millage Rates.

- B. Resolution for Adopting Tentative Budget

Resolution

- *1. Superintendent's Recommendation: That the School Board of Seminole County approve Resolution number 2022-04 Adopting the 2022-23 Tentative Budget.

*Action Items

**RESOLUTION NUMBER 2022-03
ADOPTING TENTATIVE MILLAGE RATES**

WHEREAS, the School Board of Seminole County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates for the fiscal year July 1, 2022, to June 30, 2023; and

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Seminole County School Board adopted the tentative millage rates for fiscal year 2022-23 in the amounts of:

	Tentative Millage Levy	Proposed Amount to Be Raised
District School Tax Required Local Effort including Prior Period Funding Adjustment	3.2120	\$153,779,617
District Local Capital Improvement Tax	1.5000	\$71,814,890
District School Tax Discretionary Millage	0.7480	\$35,811,692

The total millage rate to be levied exceeds the roll-back rate by 6.10 percent.

NOW THEREFORE, BE IT RESOLVED:

That the Seminole County School Board, adopted each tentative millage rate for the fiscal year July 1, 2022, to June 30, 2023, on July 26, 2022 by separate vote before adopting the tentative budget.

Amy Pennock,
Chairman

**RESOLUTION NUMBER 2022-04
ADOPTING TENTATIVE BUDGET**

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

WHEREAS, the School Board of Seminole County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates and the tentative budget for the fiscal year July 1, 2022, to June 30, 2023; and

WHEREAS, the Seminole County School Board set forth the appropriations and revenue estimate for the budget for the fiscal year 2022-23.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Seminole County School Board adopted the tentative millage rates and the budget in amount of \$1,051,074,341 for fiscal year 2022-23.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of Seminole County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Seminole County as a tentative budget for the categories indicated for the fiscal year July 1, 2022, to June 30, 2023.

Amy Pennock,
Chairman

ADVERTISEMENTS

This section contains the following subsections:

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

SCHOOL DISTRICT OF SEMINOLE COUNTY, FLORIDA
BUDGET SUMMARY
For Fiscal Year 2022-23

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL DISTRICT OF SEMINOLE COUNTY, FLORIDA ARE 22.4% LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

Required Local Effort (Including Prior Period Funding Adjustment Millage)	3.2120
Discretionary Operating	0.7480
Local Capital Improvement (Capital Outlay)	1.5000
TOTAL MILLAGE	5.4600

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL ALL FUNDS
Federal Sources	\$ 2,000,000	\$ 64,513,184	\$ -	\$ -	\$ 66,513,184
State Sources	341,561,656	293,000	830,730	2,914,295	345,599,681
Local Sources	197,438,619	12,204,612	910	104,577,382	314,221,523
TOTAL SOURCES	541,000,275	77,010,796	831,640	107,491,677	726,334,388
Transfers In	36,455,573	-	24,432,523	-	60,888,096
Fund Balances, Beginning	53,897,106	13,755,311	131,607	48,625,604	116,409,628
TOTAL REVENUES, TRANSFERS, AND FUND BALANCES	\$ 631,352,954	\$ 90,766,107	\$ 25,395,770	\$ 156,117,281	\$ 903,632,112

APPROPRIATIONS (EXPENDITURES)

Instruction	379,793,167	17,897,311	-	-	397,690,478
Pupil Personnel Services	26,725,365	7,775,326	-	-	34,500,691
Instructional Media Services	909,650	-	-	-	909,650
Instructional & Curriculum Development Services	5,920,263	2,300,497	-	-	8,220,760
Instructional Staff Training	4,869,663	6,804,213	-	-	11,673,876
Instruction Related Technology	4,948,605	-	-	-	4,948,605
School Board	1,476,697	-	-	-	1,476,697
General Administration	382,071	1,129,090	-	-	1,511,161
School Administration	38,002,473	208,534	-	-	38,211,007
Facilities Acquisition and Construction	1,510,529	-	-	37,378,649	38,889,178
Fiscal Services	2,692,244	-	-	-	2,692,244
Food Services	-	43,647,300	-	-	43,647,300
Central Services	4,821,756	259,325	-	-	5,081,081
Pupil Transportation Services	25,159,533	3,217,825	-	-	28,377,358
Operation of Plant	56,386,961	-	-	-	56,386,961
Maintenance of Plant	20,088,770	-	-	-	20,088,770
Administrative Technology Services	6,836,131	-	-	-	6,836,131
Community Services	3,465,483	-	-	-	3,465,483
Debt Service	-	-	25,263,253	-	25,263,253
TOTAL APPROPRIATIONS	583,989,361	83,239,421	25,263,253	37,378,649	729,870,684
Transfers Out	1,000,000	-	-	52,328,096	53,328,096
Fund Balances, Ending	46,363,593	7,526,686	132,517	66,410,536	120,433,332
TOTAL APPROPRIATIONS, TRANSFERS, AND FUND BALANCES	\$ 631,352,954	\$ 90,766,107	\$ 25,395,770	\$ 156,117,281	\$ 903,632,112

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

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

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

This tax is in addition to the school board's proposed tax of **3.960** mills for operating expenses and is proposed solely at the discretion of the school board.

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

The capital outlay tax will generate approximately \$71,814,890 to be used for the following projects:

CONSTRUCTION AND REMODELING

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

MAINTENANCE, RENOVATION, AND REPAIR

Reimbursement of the maintenance, renovation, and repairs paid through the General Fund as permitted by Florida Statute

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

MOTOR VEHICLE PURCHASES

Purchase of 22 school buses, Purchase of district vehicles, Lease-purchase of district vehicles

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

Purchase furniture and equipment

Purchase of custodial equipment

Purchase of new computers

Purchase of bus and fleet communication equipment

Purchase of network infrastructure and software to enhance access to instructional resources

Enterprise resource software acquired via license/maintenance fees or lease agreements

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

Debt service payments on certificates of participation

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

Leasing of educational and ancillary facilities and plants

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

Testing and remediation for environmental hazards

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

Insurance premiums on district facilities

PAYMENT OF COSTS FOR PURCHASING AND LEASING RELOCATABLE EDUCATIONAL FACILITIES

Leasing of relocatable classrooms

Purchasing of relocatable classrooms

All concerned citizens are invited to a public hearing to be held on **July 26, 2022, at 5:05 P.M.**, at **400 East Lake Mary Boulevard, Sanford, Florida**. A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

NOTICE OF PROPOSED TAX INCREASE

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

Last year's property tax levy:

A. Initially proposed tax levy.....	\$ 251,631,724
B. Less tax reductions due to Value Adjustment Board and other assessment changes.....	\$ 317,820
C. Actual property tax levy.....	\$ 251,313,904

This year's proposed tax levy..... \$ 272,298,123

A portion of the tax levy is required under state law in order for the school board to receive **\$300,444,464** in state education grants.

The required portion has **increased** by **1.65** percent, and represents approximately **six tenths** of the total proposed taxes.

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

All concerned citizens are invited to a public hearing on the tax increase to be held on **July 26, 2022, at 5:05 P.M.**, at the **School Board Meeting Room, 400 E. Lake Mary Boulevard, Sanford, Florida.**

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

TAXABLE VALUE & MILLAGE LEVIES

This section contains the following subsections:

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



CERTIFICATION OF SCHOOL TAXABLE VALUE

Reset Form

Print Form

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

Year : 2022	County : SEMINOLE
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Name of School District : SEMINOLE CO SCHOOL DIST

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

1.	Current year taxable value of real property for operating purposes	\$ 47,485,209,811	(1)
2.	Current year taxable value of personal property for operating purposes	\$ 2,374,787,092	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$ 11,454,242	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$ 49,871,451,145	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$ 1,034,722,454	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$ 48,836,728,691	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$ 43,144,017,881	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(8)

SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :	Date :	
	Electronically Certified by Property Appraiser	6/23/2022 1:12 PM	

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

Local board millage includes discretionary and capital outlay.				
9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>	3.5770	per \$1,000	(9)
10.	Prior year local board millage levy <i>(All discretionary millages)</i>	2.2480	per \$1,000	(10)
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$ 154,326,152		(11)
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$ 96,987,752		(12)
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$ 251,313,904		(13)
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	3.1600	per \$1,000	(14)
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	1.9860	per \$1,000	(15)
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	3.2120	per \$1,000	(16)
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	E. Additional Voted Millage
	1.5000	0.7480	0.0000	
	Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>			2.2480 per \$1,000

18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$ 160,187,101	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 112,111,022	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$ 272,298,123	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>	1.65 %	(21)
22.	Current year total proposed rate as a percent change of rolled-back rate <i>{{(Line 16 plus Line 17) divided by (Line 14 plus Line 15)}, minus 1}, multiplied by 100</i>	6.10 %	(22)

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



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

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

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

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

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

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



SEMINOLE COUNTY
PUBLIC SCHOOLS

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BUDGET SUMMARY BY FUND

This contains the following subsections:

- Total Estimated Revenues, Transfers in, and Beginning Fund Balances by Fund
- Summary Budgets by Fund



SEMINOLE COUNTY
PUBLIC SCHOOLS

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

Fund	Description	Amount
100	General Fund - Operating Fund	\$ 598,869,804
103	General Fund - Maintenance of Plant Fund	27,895,573
121	General Fund - Extended Day Program	4,587,577
2XX	Debt Service Funds	25,395,770
3XX	Capital Outlay Funds	156,117,281
400	Special Revenue Fund - Grants & Special Programs	39,592,121
410	Special Revenue Fund - Food Service ("Red Apple Dining")	51,173,986
44X	Special Revenue Fund - Federal Education Stabilization	-
491	Special Revenue Fund - School Internal Funds	-
700	Internal Service Fund - Self Insurance - Property Casualty	32,224,311
720	Internal Service Fund - Printing Services	2,033,617
740	Internal Service Fund - Self Insurance - Health	111,713,401
750	Internal Service Fund - Internal Leasing Program	1,470,900
	Total	\$ 1,051,074,341

Note: *This does not include roll forward balances from the prior fiscal year as they are not known at this time.*

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

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
Federal Sources	\$ 600,000	\$ 946,804	\$ -	\$ -
Federal Through State Sources	1,400,000	63,566,380	-	-
State Sources	341,561,656	293,000	830,730	2,914,295
Local Sources	197,438,619	12,204,612	910	104,577,382
TOTAL SOURCES	541,000,275	77,010,796	831,640	107,491,677
Transfers In	36,455,573	-	24,432,523	-
Fund Balances, Beginning	53,897,106	13,755,311	131,607	48,625,604
TOTAL REVENUES, TRANSFERS, AND FUND BALANCES	\$ 631,352,954	\$ 90,766,107	\$ 25,395,770	\$ 156,117,281

APPROPRIATIONS (EXPENDITURES)

Instruction	379,793,167	17,897,311	-	-
Pupil Personnel Services	26,725,365	7,775,326	-	-
Instructional Media Services	909,650	-	-	-
Instructional & Curriculum Development Services	5,920,263	2,300,497	-	-
Instructional Staff Training	4,869,663	6,804,213	-	-
Instruction Related Technology	4,948,605	-	-	-
School Board	1,476,697	-	-	-
General Administration	382,071	1,129,090	-	-
School Administration	38,002,473	208,534	-	-
Facilities Acquisition and Construction	1,510,529	-	-	37,378,649
Fiscal Services	2,692,244	-	-	-
Food Services	-	43,647,300	-	-
Central Services	4,821,756	259,325	-	-
Pupil Transportation Services	25,159,533	3,217,825	-	-
Operation of Plant	56,386,961	-	-	-
Maintenance of Plant	20,088,770	-	-	-
Administrative Technology Services	6,836,131	-	-	-
Community Services	3,465,483	-	-	-
Debt Service	-	-	25,263,253	-
TOTAL APPROPRIATIONS	583,989,361	83,239,421	25,263,253	37,378,649
Transfers Out	1,000,000	-	-	52,328,096
Fund Balances, Ending	46,363,593	7,526,686	132,517	66,410,536
TOTAL APPROPRIATIONS, TRANSFERS, AND FUND BALANCES	\$ 631,352,954	\$ 90,766,107	\$ 25,395,770	\$ 156,117,281

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TOTAL ALL FUNDS	INTERNAL SERVICE	TOTAL WITH INTERNAL SVC.
\$ 1,546,804	\$ -	\$ 1,546,804
64,966,380	-	64,966,380
345,599,681	-	345,599,681
314,221,523	78,548,806	392,770,329
726,334,388	78,548,806	804,883,194
60,888,096	-	60,888,096
116,409,628	68,893,423	185,303,051
		-
\$ 903,632,112	\$ 147,442,229	\$ 1,051,074,341

397,690,478	-	397,690,478
34,500,691	-	34,500,691
909,650	-	909,650
8,220,760	-	8,220,760
11,673,876	-	11,673,876
4,948,605	-	4,948,605
1,476,697	-	1,476,697
1,511,161	-	1,511,161
38,211,007	-	38,211,007
38,889,178	-	38,889,178
2,692,244	-	2,692,244
43,647,300	-	43,647,300
5,081,081	68,936,915	74,017,996
28,377,358	-	28,377,358
56,386,961	11,706,534	68,093,495
20,088,770	-	20,088,770
6,836,131	-	6,836,131
3,465,483	-	3,465,483
25,263,253	-	25,263,253
729,870,684	80,643,449	810,514,133
53,328,096	7,560,000	60,888,096
120,433,332	59,238,780	179,672,112
		-
\$ 903,632,112	\$ 147,442,229	\$ 1,051,074,341



SEMINOLE COUNTY
PUBLIC SCHOOLS

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GENERAL FUND - OPERATING

This section contains the following subsections:

- Narrative
- Beginning Budget Comparison to Current Fiscal Year Period 11 Budget
- Unweighted Full-Time-Equivalent (FTE) Students
- Florida Education Finance Program (FEFP) Components
- Florida Education Finance Program (FEFP) Basic and Categorical Funds
- Estimated Revenues
- Recurring Operating Fund Budget Summary
- Budget Comparison Data to Prior Years' Actual Expenditures and Transfers by Function
- Budget Comparison Data to Prior Years' Actual Expenditures and Transfers by Object
- Recurring Budget by Functional Grouping
- Recurring Budget by Major Object Grouping
- Recurring Budget by School Type and District Cost Centers
- Recurring Beginning Budget Comparison to Prior Year by School and Object Grouping
- Recurring Beginning Budget Comparison to Prior Year by Department and Object Grouping

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

The General Fund - Operating Budget is funded almost entirely by the Florida Education Finance Program (FEFP), which provides funding on a per-student basis. Funding under the FEFP is projected to increase by \$50.4 million to \$556.7 million as compared to the 2021-22 Fourth FEFP Calculation. The net increase in FEFP is attributable to increases in base student funding and teacher salary increase allocation.

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

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

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

Seminole County Public Schools
General Fund - Operating Fund Projected Fiscal Year 2023 Budget Comparison to
Current Fiscal Year 2022 Period 11 Budget
For Fiscal Years 2022 and 2023

	2022 Current Budget	2023 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Sources - revenues			
Federal direct sources:			
Other federal direct sources	\$ 644,953.20	\$ 600,000.00	\$ (44,953.20)
Total federal direct sources	<u>644,953.20</u>	<u>600,000.00</u>	<u>(44,953.20)</u>
Federal through state sources:			
Medicaid	2,850,000.00	1,400,000.00	(1,450,000.00)
Total federal through state sources	<u>2,850,000.00</u>	<u>1,400,000.00</u>	<u>(1,450,000.00)</u>
State sources:			
Florida Education Finance Prgrm (FEFP)	238,126,375.00	272,019,500.00	33,893,125.00
CO&DS distribution	38,225.00	38,225.00	-
State Forest Funds	400.00	400.00	-
State license tax	80,426.69	80,000.00	(426.69)
Class size reduction	64,798,484.00	66,862,941.00	2,064,457.00
Voluntary prekindergarten	2,007,790.40	2,394,590.00	386,799.60
Other miscellaneous state sources	166,000.00	166,000.00	-
Total state sources	<u>305,217,701.09</u>	<u>341,561,656.00</u>	<u>36,343,954.91</u>
Local sources:			
Ad valorem property taxes	179,360,501.00	189,591,309.00	10,230,808.00
Rental income	162,378.30	-	(162,378.30)
Charges for services	401,535.00	-	(401,535.00)
Investment income	500,000.00	200,000.00	(300,000.00)
Other fees	1,193,688.04	1,159,400.00	(34,288.04)
Sale of surplus	126,304.77	-	(126,304.77)
Receipt of federal indirect	1,854,223.00	1,400,000.00	(454,223.00)
Other miscellaneous local	1,105,950.91	760,010.00	(345,940.91)
Refund of prior year expenditure	2,351,324.18	-	(2,351,324.18)
Receipt of food service indirect	625,000.00	600,000.00	(25,000.00)
Total local sources	<u>187,680,905.20</u>	<u>193,710,719.00</u>	<u>6,029,813.80</u>
Total sources	<u>496,393,559.49</u>	<u>537,272,375.00</u>	<u>40,878,815.51</u>
Uses - expenditures			
Instruction			
Salaries	224,245,052.03	226,182,841.23	1,937,789.20
Benefits	78,747,688.96	84,966,346.02	6,218,657.06
Purchased Services	32,512,886.43	26,672,334.50	(5,840,551.93)
Energy Services	5,624.96	-	(5,624.96)
Materials & Supplies	22,312,297.49	37,162,587.66	14,850,290.17
Capital Outlay	3,091,138.36	54,782.00	(3,036,356.36)
Other	5,312,242.70	4,754,276.00	(557,966.70)
Total Instruction	<u>366,226,930.93</u>	<u>379,793,167.41</u>	<u>13,566,236.48</u>

Seminole County Public Schools
General Fund - Operating Fund Projected Fiscal Year 2023 Budget Comparison to
Current Fiscal Year 2022 Period 11 Budget
For Fiscal Years 2022 and 2023

	2022 Current Budget	2023 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Pupil Personnel Services			
Salaries	15,031,417.51	15,412,447.00	381,029.49
Benefits	5,320,907.14	5,924,033.80	603,126.66
Purchased Services	5,579,947.01	5,324,205.00	(255,742.01)
Materials & Supplies	12,010.42	3,012.00	(8,998.42)
Capital Outlay	75,875.00	11,918.00	(63,957.00)
Other	52,163.25	49,749.00	(2,414.25)
Total Pupil Personnel Services	26,072,320.33	26,725,364.80	653,044.47
Instructional Media Services			
Salaries	620,438.43	431,400.00	(189,038.43)
Benefits	237,139.09	186,711.00	(50,428.09)
Purchased Services	107,230.95	67,611.83	(39,619.12)
Materials & Supplies	5,197.17	3,883.00	(1,314.17)
Capital Outlay	256,991.12	219,242.17	(37,748.95)
Other	600.00	802.00	202.00
Total Instructional Media Services	1,227,596.76	909,650.00	(317,946.76)
Instructional & Curriculum Development Svcs			
Salaries	4,663,276.77	4,101,049.55	(562,227.22)
Benefits	1,414,232.44	1,387,392.45	(26,839.99)
Purchased Services	93,904.75	110,366.00	16,461.25
Materials & Supplies	110,190.80	288,023.00	177,832.20
Capital Outlay	31,018.81	18,331.00	(12,687.81)
Other	30,201.00	15,101.00	(15,100.00)
Total Instructional & Curriculum Development Svcs	6,342,824.57	5,920,263.00	(422,561.57)
Instructional Staff Training Svcs			
Salaries	3,193,847.94	3,417,668.05	223,820.11
Benefits	1,071,337.72	1,185,218.95	113,881.23
Purchased Services	631,881.13	240,781.00	(391,100.13)
Materials & Supplies	91,707.28	5,168.00	(86,539.28)
Capital Outlay	22,867.51	14,157.00	(8,710.51)
Other	232,771.16	6,670.00	(226,101.16)
Total Instructional Staff Training Svcs	5,244,412.74	4,869,663.00	(374,749.74)
Instructional Related Technology			
Salaries	3,617,993.64	3,488,329.00	(129,664.64)
Benefits	1,229,747.64	1,256,821.00	27,073.36
Purchased Services	1,040,389.01	168,704.50	(871,684.51)
Materials & Supplies	7,086.15	-	(7,086.15)
Capital Outlay	659,583.44	-	(659,583.44)
Other	37,357.97	34,750.00	(2,607.97)
Total Instructional Related Technology	6,592,157.85	4,948,604.50	(1,643,553.35)

Seminole County Public Schools
General Fund - Operating Fund Projected Fiscal Year 2023 Budget Comparison to
Current Fiscal Year 2022 Period 11 Budget
For Fiscal Years 2022 and 2023

	2022 Current Budget	2023 Beginning Budget	Projected Beginning Budget Compared to Current Budget
School Board			
Salaries	693,370.44	653,928.00	(39,442.44)
Benefits	292,682.42	231,050.00	(61,632.42)
Purchased Services	722,914.44	554,032.00	(168,882.44)
Materials & Supplies	8,216.62	7,214.00	(1,002.62)
Other	29,946.00	30,473.00	527.00
Total School Board	<u>1,747,129.92</u>	<u>1,476,697.00</u>	<u>(270,432.92)</u>
General Administration			
Salaries	301,345.09	241,868.00	(59,477.09)
Benefits	112,961.28	70,448.00	(42,513.28)
Purchased Services	42,432.99	40,301.49	(2,131.50)
Materials & Supplies	35,658.58	-	(35,658.58)
Capital Outlay	3,929.27	-	(3,929.27)
Other	26,912.57	29,454.00	2,541.43
Total General Administration	<u>523,239.78</u>	<u>382,071.49</u>	<u>(141,168.29)</u>
School Administration			
Salaries	27,719,668.00	27,586,571.52	(133,096.48)
Benefits	9,982,966.53	10,415,901.15	432,934.62
Purchased Services	113,915.36	-	(113,915.36)
Materials & Supplies	68,121.84	-	(68,121.84)
Capital Outlay	80,218.46	-	(80,218.46)
Other	9,465.13	-	(9,465.13)
Total School Administration	<u>37,974,355.32</u>	<u>38,002,472.67</u>	<u>28,117.35</u>
Facilities Acquisition and Construction			
Salaries	240,315.66	254,026.00	13,710.34
Benefits	75,803.54	80,144.00	4,340.46
Purchased Services	34,772.82	15,925.00	(18,847.82)
Materials & Supplies	36,358.71	19,821.00	(16,537.71)
Capital Outlay	301,410.61	14,363.00	(287,047.61)
Other	13,425.00	11,955.00	(1,470.00)
Total Facilities Acquisition and Const.	<u>702,086.34</u>	<u>396,234.00</u>	<u>(305,852.34)</u>
Fiscal Services			
Salaries	1,929,447.27	1,756,203.00	(173,244.27)
Benefits	655,219.55	634,662.00	(20,557.55)
Purchased Services	317,419.67	249,736.00	(67,683.67)
Materials & Supplies	82,530.32	23,083.00	(59,447.32)
Capital Outlay	18,434.68	25,106.00	6,671.32
Other	5,166.00	3,454.00	(1,712.00)
Total Fiscal Services	<u>3,008,217.49</u>	<u>2,692,244.00</u>	<u>(315,973.49)</u>
Food Services			
Salaries	762.79	-	(762.79)
Benefits	98.33	-	(98.33)
Total Food Services	<u>861.12</u>	<u>-</u>	<u>(861.12)</u>

Seminole County Public Schools
General Fund - Operating Fund Projected Fiscal Year 2023 Budget Comparison to
Current Fiscal Year 2022 Period 11 Budget
For Fiscal Years 2022 and 2023

	2022 Current Budget	2023 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Central Services			
Salaries	3,205,901.91	2,977,425.00	(228,476.91)
Benefits	1,421,335.32	1,367,131.00	(54,204.32)
Purchased Services	379,621.30	256,822.00	(122,799.30)
Energy Services	36,028.35	30,776.00	(5,252.35)
Materials & Supplies	73,942.68	71,665.00	(2,277.68)
Capital Outlay	111,544.99	51,082.00	(60,462.99)
Other	53,320.82	66,855.00	13,534.18
Total Central Services	<u>5,281,695.37</u>	<u>4,821,756.00</u>	<u>(459,939.37)</u>
Pupil Transportation Services			
Salaries	12,424,446.75	12,895,005.00	470,558.25
Benefits	5,732,896.59	6,171,010.00	438,113.41
Purchased Services	1,360,220.80	860,776.00	(499,444.80)
Energy Services	2,800,500.00	3,548,000.00	747,500.00
Materials & Supplies	1,392,645.38	1,573,249.00	180,603.62
Capital Outlay	110,720.85	68,193.00	(42,527.85)
Other	43,780.08	43,300.00	(480.08)
Total Pupil Transportation Services	<u>23,865,210.45</u>	<u>25,159,533.00</u>	<u>1,294,322.55</u>
Operation of Plant			
Salaries	9,918,466.89	13,842,101.83	3,923,634.94
Benefits	5,254,549.83	6,758,847.77	1,504,297.94
Purchased Services	11,692,211.85	13,892,451.80	2,200,239.95
Energy Services	14,482,440.86	18,359,629.00	3,877,188.14
Materials & Supplies	1,638,114.60	1,206,830.57	(431,284.03)
Capital Outlay	458,263.40	26,000.00	(432,263.40)
Other	69,012.34	51,100.00	(17,912.34)
Total Operation of Plant	<u>43,513,059.77</u>	<u>54,136,960.97</u>	<u>10,623,901.20</u>
Maintenance of Plant			
Salaries	179,623.39	28,303.00	(151,320.39)
Benefits	59,230.79	11,463.00	(47,767.79)
Purchased Services	41,486.18	-	(41,486.18)
Energy Services	7,312.38	7,199.00	(113.38)
Materials & Supplies	10,572.26	-	(10,572.26)
Capital Outlay	33,982.09	-	(33,982.09)
Total Maintenance of Plant	<u>332,207.09</u>	<u>46,965.00</u>	<u>(285,242.09)</u>
Administrative Technology Services			
Salaries	1,492,814.45	1,515,838.00	23,023.55
Benefits	480,004.41	525,680.00	45,675.59
Purchased Services	1,068,300.52	152,061.17	(916,239.35)
Materials & Supplies	539,803.37	20,903.00	(518,900.37)
Capital Outlay	69,037.97	121,703.00	52,665.03
Other	14,373.00	10,473.00	(3,900.00)
Total Administrative Technology Services	<u>3,664,333.72</u>	<u>2,346,658.17</u>	<u>(1,317,675.55)</u>

Seminole County Public Schools
General Fund - Operating Fund Projected Fiscal Year 2023 Budget Comparison to
Current Fiscal Year 2022 Period 11 Budget
For Fiscal Years 2022 and 2023

	2022 Current Budget	2023 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Community Services			
Salaries	487,011.09	479,803.00	(7,208.09)
Benefits	168,505.42	179,169.00	10,663.58
Purchased Services	147,601.34	130,278.00	(17,323.34)
Materials & Supplies	52,791.65	43,310.00	(9,481.65)
Capital Outlay	9,564.00	6,376.00	(3,188.00)
Other	43,065.00	38,500.00	(4,565.00)
Total Community Services	<u>908,538.50</u>	<u>877,436.00</u>	<u>(31,102.50)</u>
Total uses	<u>533,227,178.05</u>	<u>553,505,741.01</u>	<u>20,278,562.96</u>
Other financing sources			
Transfers in from internal service funds	50,000.00	7,560,000.00	7,510,000.00
Interfund activity	1,000,000.00	1,000,000.00	-
Total other financing sources	<u>1,050,000.00</u>	<u>8,560,000.00</u>	<u>7,510,000.00</u>
Net change in fund balance	<u>(35,783,618.56)</u>	<u>(7,673,366.01)</u>	<u>28,110,252.55</u>
Fund balance			
Beginning of year	<u>88,821,047.30</u>	<u>53,037,428.74</u>	<u>(35,783,618.56)</u>
Ending Balance	<u>\$ 53,037,428.74</u>	<u>\$ 45,364,062.73</u>	<u>\$ (7,673,366.01)</u>



SEMINOLE COUNTY
PUBLIC SCHOOLS

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Seminole County Public Schools
Unweighted Full-Time-Equivalent (FTE) Students
For Fiscal Years 2020 Through Projected 2023

TOTAL UWFTE	2020	2021	2022	2023	Projected Change	Percent of Total
TYPE	Survey 4	Survey 4	Survey 3	Survey 0		
<i>Traditional</i>	63,508.35	54,467.53	60,411.98	60,571.98	160.00	
<i>Virtual</i>	894.07	6,157.62	1,823.56	1,500.00	(323.56)	
<i>Subtotal</i>	64,402.42	60,625.15	62,235.54	62,071.98	(163.56)	89%
<i>Charter</i>	1,913.17	2,419.87	2,715.71	2,892.98	177.27	
<i>Scholarship</i>	985.00	1,170.00	2,749.50	3,256.19	506.69	
<i>Undistrib</i>	-	-	-	1,680.71	1,680.71	
<i>Subtotal</i>	2,898.17	3,589.87	5,465.21	7,829.88	2,364.67	11%
Total	67,300.59	64,215.02	67,700.75	69,901.86	2,201.11	100%

Percentage Change Over Prior Survey -4.58% 5.43% 3.25%

Note:
Survey 0 is projected UFTE based on Department of Education Forecast Model.

FLORIDA EDUCATION FINANCE PROGRAM (FEFP) COMPONENTS

EDUCATIONAL PROGRAMS AND BUDGETING:

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

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

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

FEFP ADJUSTMENTS:

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

BASE STUDENT ALLOCATION (BSA):

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

DISTRICT COST DIFFERENTIAL (DCD):

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

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

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

CATEGORICAL PROGRAM FUNDS-CLASS SIZE REDUCTION:

Categorical program funds are added to the FEFP allocation for districts. Currently, Class Size Reduction funding is the only FEFP revenue treated as a categorical. As a result of the voter-approved amendment to Article IX, Section 1, of the Florida Constitution regarding class size reduction, additional operating and capital outlay funds were appropriated to assist districts in their efforts to not exceed the class size maximums. Beginning with the 2010-11 school year, Florida classrooms may have no more than 18 students in grades PK-3, 22 students in grades 4-8, and 25 students in grades 9-12. The 2011 legislature amended Section 1003.03, F.S., (Section 15, Chapter 2011-55, Laws of Florida), by providing class size flexibility to schools that enroll students after the October Student Membership Survey. This amendment allows up to 3 additional students per teacher in grade group K-3 and up to 5 additional students per teacher in grade groups 4-8 and 9-12. However, district school boards must develop a plan that provides that the school will be in full compliance by the next October student survey.

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

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

DEPARTMENT OF JUVENILE JUSTICE (DJJ):

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

DISCRETIONARY MILLAGE COMPRESSION (0.748 MILLS):

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

EXCEPTIONAL STUDENT EDUCATION (ESE) GUARANTEED ALLOCATION:

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

FLORIDA DIGITAL CLASSROOMS ALLOCATION (Program was Eliminated):

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

FLORIDA TEACHERS CLASSROOM SUPPLY ASSISTANCE:

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

FUNDING COMPRESSION ALLOCATION:

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

INSTRUCTIONAL MATERIALS:

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

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

MENTAL HEALTH ALLOCATION:

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

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

READING INSTRUCTION ALLOCATION:

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

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.

SUPPLEMENTAL ACADEMIC INSTRUCTION:

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

TEACHER SALARY INCREASE ALLOCATION:

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

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 Section 1012.01(2)(a), F.S. plus certified prekindergarten teachers funded in the Florida Education Finance Program, but not including substitute teachers, to at least \$47,500, or to the maximum amount achievable based on the school district's allocation. No eligible full-time classroom teacher shall receive a base salary less than the minimum base salary as adjusted by the school district's allocation.

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

TURNAROUND SUPPLEMENTAL SERVICES ALLOCATION:

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

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



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

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

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

FEFP BASIC PROGRAM SOURCES:

Acct	Account Name	2021-22	2021-22	2022-23	2021-22	2022-23	2022-23
6	3310 FEFP Base Funding (WFTE x BSA x DCD)	\$ 319,949,472	\$ 320,340,848	\$ 346,577,851	\$ 391,376	\$ 26,628,379	\$ 26,237,003
7	3310 Proration to Appropriation	-	-	(801,299)	-	(801,299)	(801,299)
8	3310 Additional .748 Compression	10,948,586	10,429,301	14,491,355	(519,285)	3,542,769	4,062,054
9	3310 Safe Schools	3,686,879	3,655,027	4,286,458	(31,852)	599,579	631,431
10	3310 Supplemental Academic Instruction (SAI)	16,153,977	15,974,964	16,033,622	(179,013)	(120,355)	58,658
11	3310 Reading Instruction Allocation	2,922,972	2,877,797	3,836,232	(45,175)	913,260	958,435
12	3310 ESE Guaranteed Allocation	20,296,026	20,277,472	21,205,010	(18,554)	908,984	927,538
13	3310 Student Transportation	11,597,532	12,421,481	13,957,902	823,949	2,360,370	1,536,421
14	3310 Instructional Materials	5,688,396	5,655,651	5,884,582	(32,745)	196,186	228,931
15	3310 Teacher Classroom Supply Assistance	1,292,686	1,292,686	1,276,728	-	(15,958)	(15,958)
16	3310 Digital Classroom Allocation	116,713	116,507	-	(206)	(116,713)	(116,507)
17	3310 Funding Compression Allocation	3,670,176	2,038,153	5,642,858	(1,632,023)	1,972,682	3,604,705
18	3310 Mental Health Allocation	2,738,380	2,707,621	3,206,786	(30,759)	468,406	499,165
19	3310 Teacher Salary Increase Allocation	12,712,031	12,712,031	18,434,490	-	5,722,459	5,722,459
20	Total FEFP Basic Program Sources	411,773,826	410,499,539	454,032,575	(1,274,287)	42,258,749	43,533,036

CATEGORICAL AND OTHER PROGRAM SOURCES:

Acct	Account Name	2021-22	2021-22	2022-23	2021-22	2022-23	2022-23
21	3355 Class Size Reduction	58,496,097	64,798,484	66,862,941	6,302,387	8,366,844	2,064,457
22	Total Categorical and Other Program Sources	58,496,097	64,798,484	66,862,941	6,302,387	8,366,844	2,064,457

DISCRETIONARY FUNDS SOURCES:

Acct	Account Name	2021-22	2021-22	2022-23	2021-22	2022-23	2022-23
23	3411 Discretionary Local Effort 0.748 Mills	31,020,036	31,020,036	35,811,692	-	4,791,656	4,791,656
24	Total FEFP, Discretionary, and Categorical Sources	\$ 501,289,959	\$ 506,318,059	\$ 556,707,208	\$ 5,028,100	\$ 55,417,249	\$ 50,389,149

FEFP FUNDING FORMULA BY SOURCE:

LOCAL SOURCES:

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

STATE SOURCES:

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

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



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

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

Seminole County Public Schools

GENERAL FUND - RECURRING OPERATING FUND BUDGET SUMMARY

Fiscal Year Ending June 30, 2023

As of the Florida Education Finance Program Second Calculation

For Projected Recurring Estimated Revenues and Appropriations

BEGINNING PROJECTED RECURRING FUND BALANCE		AMOUNT	
1 Non-spendable - Inventory		\$	1,979,083
2 Unassigned Fund Balance			51,058,346
3 Projected Period 12 Adjustments to Unassigned Fund Balance			<u>(3,361,935)</u>
4 Total Beginning Recurring Fund Balance			<u><u>49,675,494</u></u>
ESTIMATED RECURRING REVENUES (SOURCES) AND TRANSFERS IN			
Estimated Sources			
5 Federal & Federal Through State Sources		2,000,000	0.4%
6 State Sources		341,561,656	63.6%
7 Local Sources		<u>193,710,719</u>	<u>36.1%</u>
8 Total Estimated Sources		<u>537,272,375</u>	<u>100.0%</u>
Transfers In			
9 General Fund-Extended Day Program		1,000,000	94.3%
10 Internal Service Funds		<u>60,000</u>	<u>5.7%</u>
11 Total Transfers In		<u>1,060,000</u>	<u>100.0%</u>
12 Total Estimated Recurring Revenues and Transfers In		<u>\$ 538,332,375</u>	

Seminole County Public Schools

GENERAL FUND - RECURRING OPERATING FUND BUDGET SUMMARY

Fiscal Year Ending June 30, 2023

As of the Florida Education Finance Program Second Calculation

For Projected Recurring Estimated Revenues and Appropriations

CURRENT RECURRING APPROPRIATIONS			
FEFP Basic Programs			
13	Salaries & Benefits (position control)	\$ 437,163,852	79.7%
14	Salary Lapse	(3,060,146)	-0.6%
15	New Hire Termination Savings	(1,311,492)	-0.2%
16	Schools Base Budget (non-salaries)	2,866,894	0.5%
17	Department Base Budget (non-salaries)	4,685,141	0.9%
18	Line Item Budgets (non-salaries)	47,446,026	8.7%
19	Line Items-SAI	721,075	0.1%
FEFP Pass Through Programs			
20	Charter Schools	22,678,334	4.1%
21	Undistributed FTE	13,474,009	2.5%
FEFP Other Programs (non-salaries)			
22	Bonus FTE Programs (AP, IB, IC, and DE)	8,939,981	1.6%
23	Safe Schools Program	3,806,325	0.7%
24	Safe Schools Program-Subsidized	2,120,662	0.4%
25	Reading Instruction Allocation	1,943,124	0.4%
26	Instructional Materials	5,210,957	1.0%
27	Teacher Classroom Supply Assistance	1,133,718	0.2%
28	Mental Health Allocation	(35,717)	0.0%
Other Programs (non-salaries)			
29	Medicaid Programs	283,538	0.1%
30	Prekindergarten Programs	104,460	0.0%
31	Dori Slosberg Drivers Ed	35,000	0.0%
32	Total Current Recurring Appropriations	548,205,742	100.0%
33	Projected Operating Recurring Surplus/(Deficit)	(9,873,367)	
PROJECTED ENDING RECURRING FUND BALANCE			
34	Non Spendable - Inventory	1,979,083	0.4%
35	Assigned for Projected Operating Deficit	9,873,367	1.8%
36	Unassigned Fund Balance	27,949,678	5.2%
37	Projected Recurring Ending Fund Balance and as a Percent of Revenues	\$ 39,802,128	7.5%

Seminole County Public Schools

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

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

	Budget				
	Beginning 2021-22	Beginning 2022-23	2022-23 Budget by		
			RECURRING	% OF TOTAL	NON-RECURRING
EXPENDITURES AND TRANSFERS					
5000 Instruction	\$ 374,893,574	\$ 379,793,167	\$ 374,493,167	68.32%	\$ 5,300,000
6100 Pupil Personnel Services	25,732,785	26,725,365	26,725,365	4.88%	-
6200 Instructional Media Services	1,159,781	909,650	909,650	0.17%	-
6300 Instructional and Curriculum Development	6,135,699	5,920,263	5,920,263	1.08%	-
6400 Instructional Staff Training	4,713,399	4,869,663	4,869,663	0.89%	-
6500 Instructional Related Technology	7,140,851	4,948,605	4,948,605	0.90%	-
7100 School Board	1,609,252	1,476,697	1,476,697	0.27%	-
7200 General Administration	509,880	382,071	382,071	0.07%	-
7300 School Administration	37,474,658	38,002,473	38,002,473	6.93%	-
7400 Facilities Acquisition and Construction	1,620,437	396,234	396,234	0.07%	-
7500 Fiscal Services	2,906,030	2,692,244	2,692,244	0.49%	-
7600 Food Services	-	-	-	0.00%	-
7700 Central Services	4,881,614	4,821,756	4,821,756	0.88%	-
7800 Pupil Transportation Services	23,617,096	25,159,533	25,159,533	4.59%	-
7900 Operation of Plant	46,181,764	54,136,961	54,136,961	9.88%	-
8100 Maintenance of Plant	19,601,109	46,965	46,965	0.01%	-
8200 Administrative Technology Services	6,794,498	2,346,658	2,346,658	0.43%	-
9100 Community Services	873,680	877,436	877,436	0.16%	-
9700 Transfers Out	-	-	-	0.00%	-
TOTAL EXPENDITURES AND TRANSFERS	\$ 565,846,108	\$ 553,505,741	\$ 548,205,741	100.02%	\$ 5,300,000

Seminole County Public Schools

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

Fiscal Years 2017-18 thru 2022-23

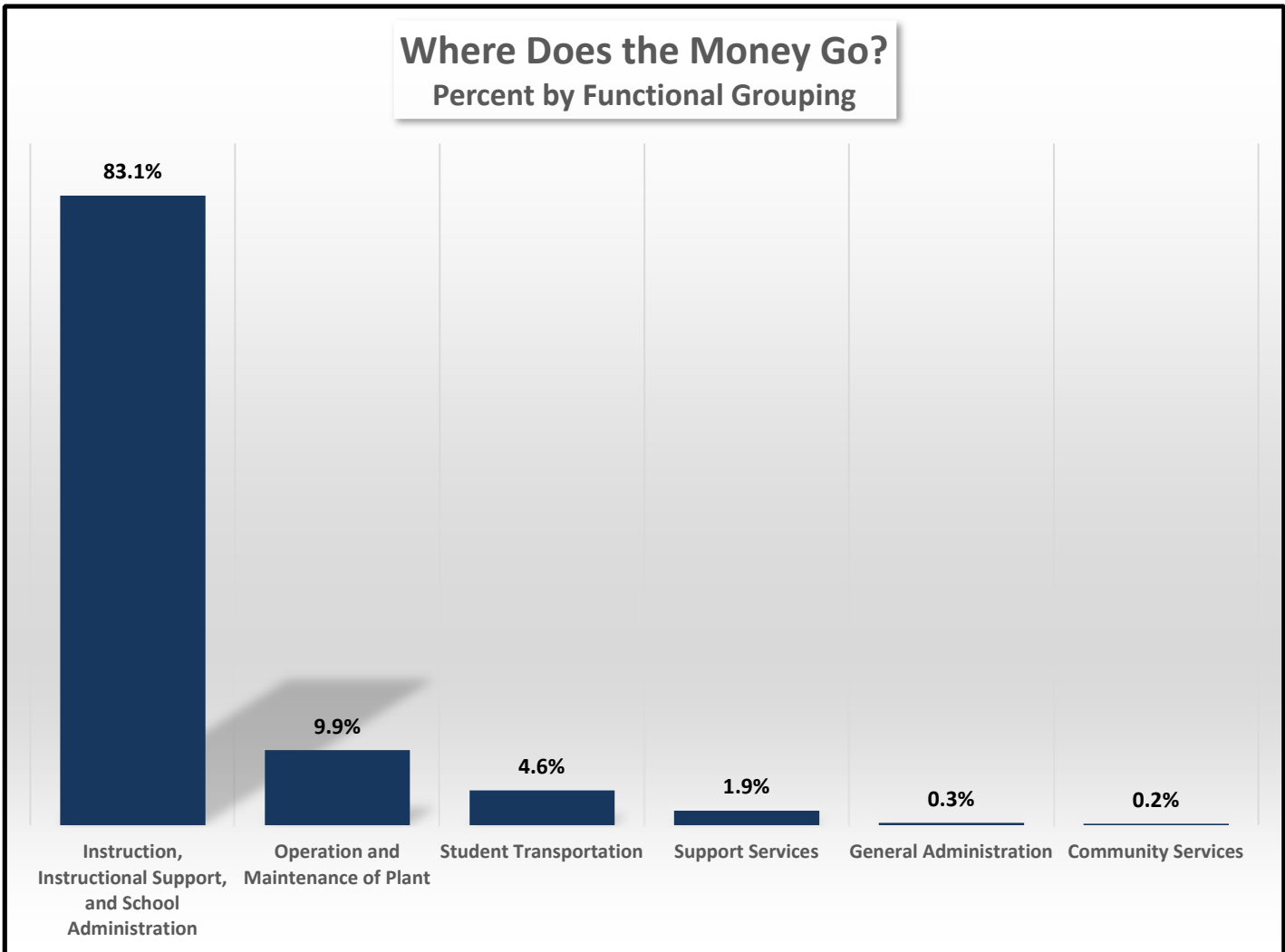
	Expenditures			
	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21
EXPENDITURES AND TRANSFERS				
100 - Salaries	\$ 300,746,163	\$ 302,504,967	\$ 316,085,051	\$ 308,155,900
200 - Employee Benefits	99,734,551	106,054,157	106,189,308	108,279,647
310 - Purchased Services	5,496,591	6,646,631	7,521,745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

	Budget				
	Beginning 2021-22	Beginning 2022-23	2022-23 Budget by		
			RECURRING	% OF TOTAL	NON-RECURRING
EXPENDITURES AND TRANSFERS					
100 - Salaries	\$ 311,520,794	\$ 315,264,807	\$ 315,264,807	57.51%	\$ -
200 - Employee Benefits	113,738,360	121,352,029	121,352,029	22.14%	-
310 - Purchased Services	7,462,043	6,585,294	6,585,294	1.20%	-
320 - Ins & Bond Premiums	4,998,344	4,298,177	4,298,177	0.78%	-
330 - Travel	134,005	157,670	157,670	0.03%	-
350 - Repairs & Maintenance	14,044,811	5,159,400	5,159,400	0.94%	-
360 - Rentals	13,544,675	2,244,845	2,244,845	0.41%	-
370 - Communications	1,097,017	1,001,712	1,001,712	0.18%	-
380 - Public Utility Services	3,208,697	2,988,000	2,988,000	0.55%	-
390 - Other Purchased Serv	28,092,378	26,301,288	26,301,288	4.80%	-
410 - Natural Gas	208,885	348,424	348,424	0.06%	-
420 - Bottled Gas	1,008,376	1,191,466	1,191,466	0.22%	-
430 - Electricity	14,067,687	17,935,989	17,935,989	3.27%	-
450 - Gasoline	342,013	113,712	113,712	0.02%	-
460 - Diesel Fuel	1,862,654	2,356,013	2,356,013	0.43%	-
510 - Supplies	36,597,198	28,701,338	28,701,338	5.24%	-
520 - Textbooks	4,497,176	10,208,129	4,908,129	0.90%	5,300,000
530 - Periodicals	23,658	656	656	0.00%	-
540 - Oil & Grease	12,319	73,356	73,356	0.01%	-
550 - Repair Parts	1,224,848	1,212,363	1,212,363	0.22%	-
560 - Tires & Tubes	206,647	232,907	232,907	0.04%	-
590 - Other Materials & Supplies	-	-	-	0.00%	-
610 - Library Books	259,826	218,952	218,952	0.04%	-
620 - Audio Visual Materials	240	-	-	0.00%	-
630 - Bldgs & Fixed Equipment	-	-	-	0.00%	-
640 - Furniture & Equip	2,012,513	386,716	386,716	0.07%	-
650 - Motor Vehicles	-	-	-	0.00%	-
670 - Improvements	139,811	-	-	0.00%	-
680 - Remodeling	202,137	3,999	3,999	0.00%	-
690 - Computer Software	18,312	21,586	21,586	0.00%	-
720 - Interest	-	-	-	0.00%	-
730 - Dues and Fees	174,844	163,745	163,745	0.03%	-
740 - Judgements	-	-	-	0.00%	-
750 - Other Personal Serv	4,093,286	4,977,067	4,977,067	0.91%	-
760 - Payments to Escrow	-	-	-	0.00%	-
770 - Claims Expense	-	-	-	0.00%	-
790 - Misc Expenses	1,052,559	6,100	6,100	0.00%	-
900 - Transfers Out	-	-	-	0.00%	-
TOTAL EXPENDITURES AND TRANSFERS	\$ 565,846,108	\$ 553,505,741	\$ 548,205,741	100.00%	\$ 5,300,000



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

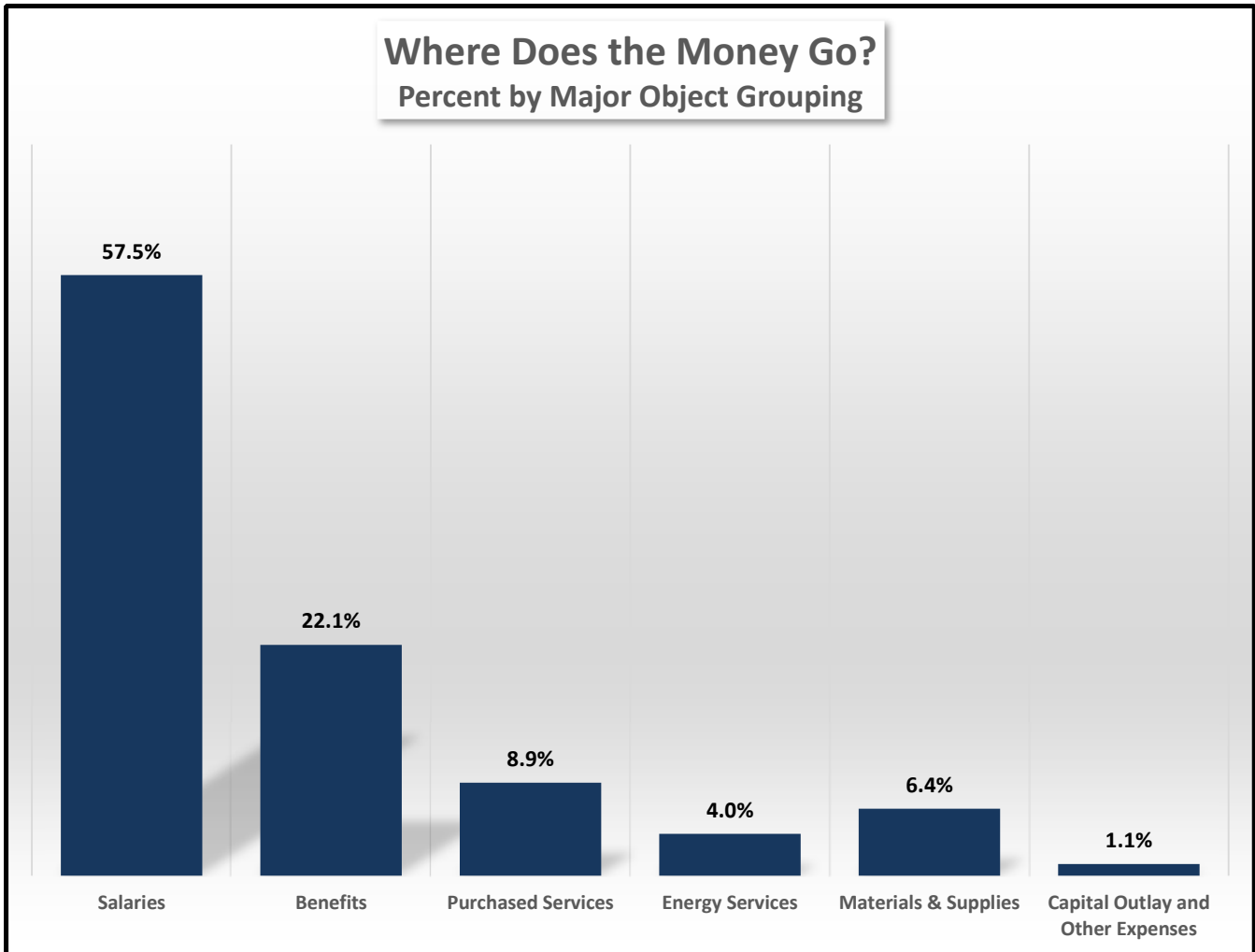
Functional Grouping	% of Budget	Budget 2022-23
Instruction, Instructional Support, and School Administration	83.1%	\$ 455,869,185
Operation and Maintenance of Plant	9.9%	54,183,926
Student Transportation	4.6%	25,159,533
Support Services	1.9%	10,256,893
General Administration	0.3%	1,858,768
Community Services	0.2%	877,436
Total Recurring Budget	100.0%	\$ 548,205,741





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

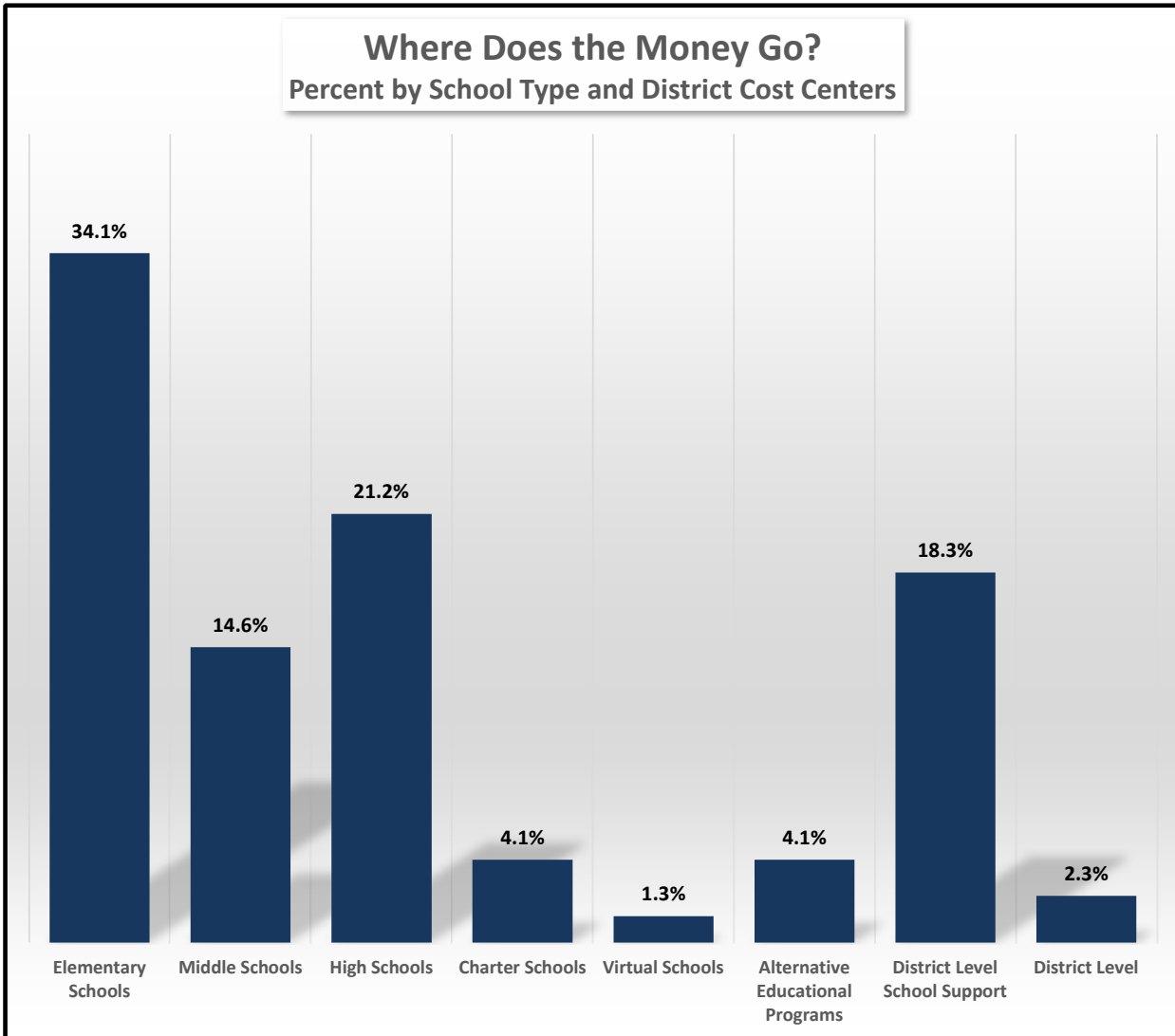
Major Object Grouping	% of Budget	Budget 2022-23
Salaries	57.5%	\$ 315,264,807
Benefits	22.1%	121,352,029
Purchased Services	8.9%	48,736,387
Energy Services	4.0%	21,945,604
Materials & Supplies	6.4%	35,128,749
Capital Outlay and Other Expenses	1.1%	5,778,165
Total Recurring Budget	100.0%	\$ 548,205,741





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

Center Type Grouping	% of Budget	Budget 2022-23
Elementary Schools	34.1%	\$ 186,599,816
Middle Schools	14.6%	80,263,091
High Schools	21.2%	116,140,197
Charter Schools	4.1%	22,678,334
Virtual Schools	1.3%	7,109,448
Alternative Educational Programs	4.1%	22,509,942
District Level School Support	18.3%	100,048,163
District Level	2.3%	12,856,750
Total Recurring Budget	100.0%	\$ 548,205,741





SEMINOLE COUNTY
PUBLIC SCHOOLS

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

	2021-22			2022-23		
	Budget			Budget		
	Salaries & Benefits	All Other	Total	Salaries & Benefits	All Other	Total
ELEMENTARY SCHOOLS						
0561 Altamonte	\$ 4,158,132.00	\$ 222,139.79	\$ 4,380,271.79	\$ 4,292,875.68	\$ 229,948.32	\$ 4,522,824.00
0801 Altermese Bentley	5,544,736.00	371,465.08	5,916,201.08	5,813,032.68	361,133.06	6,174,165.74
0031 Bear Lake	5,595,988.00	233,445.71	5,829,433.71	5,824,172.68	256,782.99	6,080,955.67
0441 Carillon	5,557,794.00	348,271.60	5,906,065.60	5,718,611.68	325,348.95	6,043,960.63
0202 Casselberry	4,388,958.00	180,825.57	4,569,783.57	4,658,543.68	241,103.85	4,899,647.53
0821 Crystal Lake	4,422,362.50	305,554.01	4,727,916.51	4,795,772.68	389,719.30	5,185,491.98
0531 Eastbrook	4,523,148.00	248,051.37	4,771,199.37	4,642,630.88	293,035.44	4,935,666.32
0041 English Estates	4,524,502.50	225,193.34	4,749,695.84	4,604,387.68	273,332.49	4,877,720.17
0502 Forest City	5,057,834.00	295,237.54	5,353,071.54	5,164,737.68	370,289.07	5,535,026.75
0051 Geneva	3,267,345.50	117,773.55	3,385,119.05	3,286,668.68	127,594.63	3,414,263.31
0271 Goldsboro	5,189,283.00	278,150.71	5,467,433.71	5,408,043.68	356,021.96	5,764,065.64
0021 Hamilton	4,671,284.00	176,881.12	4,848,165.12	5,044,062.68	190,681.90	5,234,744.58
0691 Heathrow	4,286,841.00	206,427.39	4,493,268.39	4,579,778.68	193,517.67	4,773,296.35
0331 Highlands	3,664,458.00	264,570.05	3,929,028.05	3,611,868.68	337,470.39	3,949,339.07
0521 Idyllwilde	5,170,741.00	210,234.93	5,380,975.93	5,392,388.88	222,705.81	5,615,094.69
0171 Joan Walker	4,173,522.00	247,612.93	4,421,134.93	4,467,303.68	304,671.10	4,771,974.78
0111 John Evans	4,898,317.00	312,386.64	5,210,703.64	5,039,435.68	392,642.45	5,432,078.13
0661 Keeth	3,556,858.00	184,491.87	3,741,349.87	3,655,222.68	256,534.33	3,911,757.01
0081 Lake Mary	5,217,096.00	254,286.85	5,471,382.85	5,286,404.68	280,085.77	5,566,490.45
0601 Lake Orienta	4,218,250.00	253,069.99	4,471,319.99	4,343,478.68	298,321.77	4,641,800.45
0131 Lawton	4,673,970.00	247,383.55	4,921,353.55	4,794,581.68	309,527.50	5,104,109.18
0121 Layer	3,540,996.00	236,259.13	3,777,255.13	4,255,297.68	292,904.18	4,548,201.86
0091 Longwood	3,451,635.00	124,820.78	3,576,455.78	4,077,310.68	158,473.68	4,235,784.36
0301 Midway	5,370,039.50	302,318.53	5,672,358.03	5,559,052.68	303,610.28	5,862,662.96
0701 Partin	3,836,942.00	171,542.83	4,008,484.83	4,015,542.68	184,675.84	4,200,218.52
0141 Pine Crest	4,694,858.00	228,797.16	4,923,655.16	5,137,446.68	180,207.60	5,317,654.28
0361 Rainbow	4,345,773.00	219,852.69	4,565,625.69	4,774,350.68	217,032.77	4,991,383.45
0511 Red Bug	4,351,332.00	243,579.33	4,594,911.33	4,668,056.68	267,458.30	4,935,514.98
0581 Sabal Point	5,189,046.00	238,565.88	5,427,611.88	5,333,989.08	330,572.28	5,664,561.36
0401 Spring Lake	3,878,954.00	169,854.17	4,048,808.17	3,905,528.68	209,082.99	4,114,611.67
0681 Stenstrom	3,805,714.00	177,895.31	3,983,609.31	4,208,858.68	374,445.05	4,583,303.73
0611 Sterling Park	5,013,627.00	250,316.69	5,263,943.69	5,061,611.28	295,486.18	5,357,097.46
0651 Wekiva	4,710,357.00	187,951.83	4,898,308.83	5,157,715.68	238,434.79	5,396,150.47
0811 Wicklow	4,710,027.00	274,604.20	4,984,631.20	4,993,636.68	326,895.09	5,320,531.77
0231 Wilson	5,500,218.00	262,999.19	5,763,217.19	5,771,979.68	543,773.49	6,315,753.17
0391 Winter Springs	3,849,655.00	177,101.21	4,026,756.21	3,987,638.68	185,779.89	4,173,418.57
0591 Woodlands	4,520,826.00	208,727.10	4,729,553.10	4,900,127.68	248,367.26	5,148,494.94
TOTAL ELEMENTARY SCHOOLS	\$ 167,531,420.00	\$ 8,658,639.62	\$ 176,190,059.62	\$ 176,232,147.56	\$ 10,367,668.42	\$ 186,599,815.98

MIDDLE SCHOOLS						
0671 Greenwood Lakes	\$ 4,832,175.00	\$ 316,564.91	\$ 5,148,739.91	\$ 4,910,593.47	\$ 356,370.29	\$ 5,266,963.76
0711 Indian Trails	5,268,875.00	310,325.36	5,579,200.36	5,747,241.47	422,474.32	6,169,715.79
0291 Jackson Heights	5,773,380.00	326,689.91	6,100,069.91	6,477,588.47	484,044.71	6,961,633.18
0721 Lawton Chiles	6,010,741.00	496,466.19	6,507,207.19	6,031,469.47	630,866.59	6,662,336.06
0731 Markham Woods	5,472,242.00	559,596.45	6,031,838.45	5,615,378.47	694,474.14	6,309,852.61
0182 Millennium	7,911,366.00	494,291.28	8,405,657.28	8,079,672.47	693,928.95	8,773,601.42
0101 Milwee	6,505,638.50	306,933.12	6,812,571.62	6,860,124.47	394,202.87	7,254,327.34
0621 Rock Lake	4,704,901.00	471,483.98	5,176,384.98	4,876,090.47	521,170.93	5,397,261.40
0151 Sanford	7,537,941.00	469,867.58	8,007,808.58	7,785,129.47	474,940.84	8,260,070.31
0201 South Seminole	5,778,248.00	445,755.42	6,224,003.42	5,982,320.47	525,928.86	6,508,249.33
0501 Teague	6,395,772.00	398,861.04	6,794,633.04	6,357,679.47	387,325.51	6,745,004.98
0541 Tuskawilla	5,409,263.00	400,161.26	5,809,424.26	5,373,074.47	581,000.59	5,954,075.06
TOTAL MIDDLE SCHOOLS	\$ 71,600,542.50	\$ 4,996,996.50	\$ 76,597,539.00	\$ 74,096,362.64	\$ 6,166,728.60	\$ 80,263,091.24

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

		2021-22			2022-23		
		Budget			Budget		
		Salaries & Benefits	All Other	Total	Salaries & Benefits	All Other	Total
HIGH SCHOOLS							
0251	Crooms Academy	\$ 4,002,644.40	\$ 365,255.21	\$ 4,367,899.61	\$ 4,096,227.10	\$ 268,826.86	\$ 4,365,053.96
0931	Hagerty	10,412,529.40	823,259.31	11,235,788.71	10,880,080.89	1,044,471.29	11,924,552.18
0491	Lake Brantley	12,609,234.40	1,310,329.88	13,919,564.28	12,710,516.36	1,614,335.75	14,324,852.11
0551	Lake Howell	10,216,760.40	974,999.82	11,191,760.22	10,472,436.54	1,344,869.92	11,817,306.46
0071	Lake Mary	12,942,086.40	928,143.65	13,870,230.05	13,256,332.36	1,022,721.80	14,279,054.16
0431	Lyman	11,607,682.40	1,172,213.49	12,779,895.89	11,430,778.89	1,303,790.67	12,734,569.56
0421	Oviedo	10,963,306.40	960,602.41	11,923,908.81	11,366,908.80	1,017,804.30	12,384,713.10
?181	Seminole	18,458,084.40	1,558,263.62	20,016,348.02	20,299,153.02	1,990,765.70	22,289,918.72
0911	Winter Springs	10,814,226.40	937,630.32	11,751,856.72	10,948,205.27	1,071,971.11	12,020,176.38
TOTAL HIGH SCHOOLS		\$ 102,026,554.60	\$ 9,030,697.71	\$ 111,057,252.31	\$ 105,460,639.23	\$ 10,679,557.40	\$ 116,140,196.63

CHARTER SCHOOLS							
9229	Choices in Learning	\$ -	\$ 5,240,087.00	\$ 5,240,087.00	\$ -	\$ 5,149,644.00	\$ 5,149,644.00
9263	Elevation High	-	273,484.00	273,484.00	-	1,388,206.00	1,388,206.00
9233	Galileo School	-	4,586,860.00	4,586,860.00	-	4,463,170.00	4,463,170.00
9255	Galileo School Skyway	-	4,889,904.00	4,889,904.00	-	6,467,408.00	6,467,408.00
9236	Seminole Science	-	3,706,414.00	3,706,414.00	-	3,582,025.00	3,582,025.00
9228	United Cerebral Palsy	-	1,861,818.00	1,861,818.00	-	1,627,881.00	1,627,881.00
TOTAL CHARTER SCHOOLS		\$ -	\$ 20,558,567.00	\$ 20,558,567.00	\$ -	\$ 22,678,334.00	\$ 22,678,334.00

VIRTUAL SCHOOLS							
7023	Academy of Digital Learning	\$ 73,207.00	\$ 36,470.00	\$ 109,677.00	\$ 74,799.00	\$ 20,732.35	\$ 95,531.35
7004	Virtual School-Secondary	4,778,795.00	3,118,797.00	7,897,592.00	5,571,911.45	1,442,005.60	7,013,917.05
TOTAL VIRTUAL SCHOOLS		\$ 4,852,002.00	\$ 3,155,267.00	\$ 8,007,269.00	\$ 5,646,710.45	\$ 1,462,737.95	\$ 7,109,448.40

OTHER EDUCATIONAL PROGRAMS							
9202	Alternative Education	\$ 500,163.00	\$ 10,867.00	\$ 511,030.00	\$ 444,545.00	\$ 10,847.00	\$ 455,392.00
9215	Boys Town	-	50,000.00	50,000.00	-	-	-
9224	Consequence Unit Program	533,344.00	5,492.00	538,836.00	517,633.00	5,492.00	523,125.00
0311	Endeavor	1,453,924.00	74,194.02	1,528,118.02	1,515,945.23	93,808.11	1,609,753.34
9211	Environmental Studies Ctr	4,875.00	12,030.00	16,905.00	5,100.00	12,030.00	17,130.00
3900	Family Empowerment-EO	-	134,070.00	134,070.00	-	-	-
0281	Hopper Center	530,607.00	42,343.40	572,950.40	541,344.55	36,775.96	578,120.51
0571	Journeys Academy	1,159,771.00	23,104.81	1,182,875.81	1,398,638.00	60,871.63	1,459,509.63
3518	Family Empowerment-UA	-	82,845.00	82,845.00	-	-	-
9225	Polk Correctional	75,331.00	3,000.00	78,331.00	65,352.00	3,000.00	68,352.00
9205	Pre-Kindergarten	3,078,987.00	30,732.00	3,109,719.00	3,379,190.00	104,460.00	3,483,650.00
9234	Seminole Cnty Detention Ctr	344,881.00	3,148.00	348,029.00	366,929.00	3,148.00	370,077.00
9218	TAPP-Child Care	-	24,000.00	24,000.00	-	36,000.00	36,000.00
9999	Undistributed FTE	-	9,210,282.00	9,210,282.00	434,824.00	13,474,009.00	13,908,833.00
TOTAL OTHR EDUC PRGMS		\$ 7,681,883.00	\$ 9,706,108.23	\$ 17,387,991.23	\$ 8,669,500.78	\$ 13,840,441.70	\$ 22,509,942.48

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

	2021-22			2022-23		
	Budget			Budget		
	Salaries & Benefits	All Other	Total	Salaries & Benefits	All Other	Total
Instruction, Instructional Support, and School Administration						
Information Services	\$ 4,296,829.00	\$ 1,246,818.50	\$ 5,543,647.50	\$ 4,539,169.00	\$ 150,454.50	\$ 4,689,623.50
Executive Director-Facilities Planning	-	-	-	16,529.00	-	16,529.00
Human Resources	146,769.00	10,000.00	156,769.00	145,522.00	10,000.00	155,522.00
District-wide Miscellaneous Line Items	5,234,458.16	11,305,730.00	16,540,188.16	5,633,679.00	7,984,189.00	13,617,868.00
Executive Directors-Elementary	615,773.00	8,973.00	624,746.00	885,871.00	8,920.00	894,791.00
Office of Communications	118,700.00	-	118,700.00	125,562.00	-	125,562.00
Employee & Government Relations	86,061.00	126,000.00	212,061.00	88,112.00	126,000.00	214,112.00
Executive Directors-Secondary	603,819.01	1,009,885.00	1,613,704.01	637,476.78	1,009,832.00	1,647,308.78
Risk Management	3,482,932.00	-	3,482,932.00	4,635,986.00	-	4,635,986.00
Student Assignment & Program Access	337,656.00	525,996.00	863,652.00	355,772.00	525,866.00	881,638.00
Teaching & Learning	2,337,815.50	1,694,128.00	4,031,943.50	2,141,262.00	2,742,702.00	4,883,964.00
Exceptional Student Support Services	10,729,459.00	646,857.00	11,376,316.00	11,779,582.28	465,564.00	12,245,146.28
ePathways	571,967.00	25,129.00	597,096.00	543,505.00	25,109.00	568,614.00
Midway Safe Harbor	-	-	-	1,877.00	-	1,877.00
ESOL/World Lang/Foreign Exchange	1,237,753.00	62,446.00	1,300,199.00	1,215,101.00	62,426.00	1,277,527.00
Instructional Excellence and Equity	163,207.00	128,662.92	291,869.92	177,277.00	135,979.50	313,256.50
School Safety & Security	-	4,880,521.50	4,880,521.50	-	5,173,978.00	5,173,978.00
Instructional Support	421,973.00	678,737.50	1,100,710.50	429,954.00	677,045.50	1,106,999.50
Instructional Resources	181,643.00	4,448,347.02	4,629,990.02	178,127.00	4,495,892.46	4,674,019.46
District-wide School Support	803,660.00	3,837,566.00	4,641,226.00	716,250.00	4,733,750.00	5,450,000.00
Title I Federal Program	50,600.00	-	50,600.00	50,477.00	-	50,477.00
TOTAL	\$ 31,421,074.67	\$ 30,635,797.44	\$ 62,056,872.11	\$ 34,297,091.06	\$ 28,327,707.96	\$ 62,624,799.02

Operation and Maintenance of Plant						
Information Services	\$ -	\$ 125,057.00	\$ 125,057.00	\$ -	\$ 15,057.00	\$ 15,057.00
Human Resources	102,569.00	-	102,569.00	109,652.00	-	109,652.00
Facilities Planning	-	84,400.00	84,400.00	-	33,320.00	33,320.00
Custodial Services	794,132.00	1,853,089.76	2,647,221.76	939,710.00	2,376,303.00	3,316,013.00
District-wide Miscellaneous Line Items	46,030.09	140,947.14	186,977.23	(134,832.40)	705,998.00	571,165.60
Risk Management	222,966.00	5,013,744.00	5,236,710.00	211,997.00	4,315,777.00	4,527,774.00
Exceptional Student Support Services	-	74,500.00	74,500.00	-	74,938.00	74,938.00
School Safety & Security	10,225.00	792,351.00	802,576.00	82,492.00	858,859.00	941,351.00
Maintenance-Operations	9,314,756.00	10,044,379.60	19,359,135.60	925,746.00	1,725,963.00	2,651,709.00
Transportation-Office	105,141.00	5,815.00	110,956.00	137,167.00	4,914.00	142,081.00
Transportation-Operations	-	3,987.00	3,987.00	-	3,160.00	3,160.00
Title I Federal Program	38,271.00	-	38,271.00	-	-	-
Finance Department	-	2,200.00	2,200.00	-	2,200.00	2,200.00
Midway Safe Harbor	-	-	-	45,410.00	-	45,410.00
TOTAL	\$ 10,634,090.09	\$ 18,140,470.50	\$ 28,774,560.59	\$ 2,317,341.60	\$ 10,116,489.00	\$ 12,433,830.60

Student Transportation						
Human Resources	\$ -	\$ 11,000.00	\$ 11,000.00	\$ -	\$ 11,000.00	\$ 11,000.00
District-wide Miscellaneous Line Items	87,649.11	-	87,649.11	(101,547.00)	-	(101,547.00)
Risk Management	153,704.00	-	153,704.00	209,104.00	-	209,104.00
Transportation-Office	17,980,556.00	46,560.00	18,027,116.00	18,648,458.00	118,130.00	18,766,588.00
Transportation-Operations	200,000.00	4,776,030.00	4,976,030.00	310,000.00	5,773,088.00	6,083,088.00
Executive Directors-Secondary	-	21,300.00	21,300.00	-	21,300.00	21,300.00
TOTAL	\$ 18,421,909.11	\$ 4,854,890.00	\$ 23,276,799.11	\$ 19,066,015.00	\$ 5,923,518.00	\$ 24,989,533.00

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

	2021-22			2022-23		
	Budget			Budget		
	Salaries & Benefits	All Other	Total	Salaries & Benefits	All Other	Total
Support Services						
Information Services	\$ 1,825,062.00	\$ 290,703.50	\$ 2,115,765.50	\$ 1,994,086.00	\$ 305,140.17	\$ 2,299,226.17
Finance	1,851,373.00	301,929.00	2,153,302.00	1,732,611.00	301,379.00	2,033,990.00
Accounting Services	261,586.00	-	261,586.00	252,267.00	-	252,267.00
Human Resources	2,664,845.00	236,587.00	2,901,432.00	2,621,702.00	236,567.00	2,858,269.00
Facilities Planning	298,477.00	62,084.00	360,561.00	333,542.00	62,064.00	395,606.00
Purchasing and Distribution Services	1,462,479.00	176,758.00	1,639,237.00	1,509,710.00	176,738.00	1,686,448.00
District-wide Miscellaneous Line Items	301,389.64	13,500.00	314,889.64	155,520.00	13,500.00	169,020.00
Office of Communications	43,729.00	-	43,729.00	45,246.00	-	45,246.00
Risk Management	83,515.00	12,000.00	95,515.00	114,431.00	12,000.00	126,431.00
School Safety and Security	52,345.00	1,820.00	54,165.00	-	1,800.00	1,800.00
Assessment and Accountability	101,062.00	32,500.00	133,562.00	204,164.00	32,500.00	236,664.00
Federal Projects and Resource Dev	139,356.00	4,095.00	143,451.00	147,830.00	4,095.00	151,925.00
TOTAL	\$ 9,085,218.64	\$ 1,131,976.50	\$ 10,217,195.14	\$ 9,111,109.00	\$ 1,145,783.17	\$ 10,256,892.17

General Administration						
Finance	\$ -	\$ 290,678.00	\$ 290,678.00	\$ -	\$ 290,678.00	\$ 290,678.00
Employee Benefits	-	31,570.00	31,570.00	-	-	-
School Board	351,486.00	81,349.00	432,835.00	360,498.00	99,849.00	460,347.00
Superintendent's Office	340,731.50	31,159.00	371,890.50	310,930.00	31,051.00	341,981.00
District-wide Miscellaneous Line Items	2,718.50	71,704.49	74,422.99	(13,088.00)	71,704.49	58,616.49
Executive Directors-Elementary	52,345.00	-	52,345.00	-	-	-
Employee & Government Relations	185,284.00	64,863.00	250,147.00	191,467.00	64,863.00	256,330.00
Executive Director-Legal Service	368,514.00	103,507.00	472,021.00	331,220.00	103,329.00	434,549.00
Risk Management	13,531.00	-	13,531.00	16,267.00	-	16,267.00
Instructional Excellence and Equity	-	7,336.00	7,336.00	-	-	-
TOTAL	\$ 1,314,610.00	\$ 682,166.49	\$ 1,996,776.49	\$ 1,197,294.00	\$ 661,474.49	\$ 1,858,768.49

Community Services						
Office of Communications	\$ 245,719.00	\$ 93,140.00	\$ 338,859.00	\$ 260,090.00	\$ 111,915.00	\$ 372,005.00
Risk Management	6,140.00	-	6,140.00	7,624.00	-	7,624.00
District-wide Miscellaneous Line Items	852.39	-	852.39	(7,164.00)	-	(7,164.00)
Community Involvement	123,672.00	96,454.00	220,126.00	129,415.00	96,434.00	225,849.00
Title I Federal Program	690.00	11,928.00	12,618.00	-	-	-
Foundation for SCPS	127,789.00	-	127,789.00	132,060.00	-	132,060.00
Midway Safe Harbor	-	-	-	600.00	10,115.00	10,715.00
TOTAL	\$ 504,862.39	\$ 201,522.00	\$ 706,384.39	\$ 522,625.00	\$ 218,464.00	\$ 741,089.00



SEMINOLE COUNTY
PUBLIC SCHOOLS

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GENERAL FUND – MAINTENANCE OF PLANT

This section contains the following subsections:

- Narrative
- Beginning Budget Comparison to Current Fiscal Year Period 11
Budget by Function and Account
- Beginning Budget Comparison to Current Fiscal Year Period 11
Budget by Project

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

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

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

Seminole County Public Schools
General Fund - Maintenance of Plant Fund Projected Fiscal Year 2023 Budget
Comparison to Current Fiscal Year 2022 Period 11 Budget
For Fiscal Years 2022 and 2023

	2022 Current Budget	2023 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Uses - expenditures			
Instruction			
Purchased Services	\$ 322,100.00	\$ -	\$ (322,100.00)
Total Instruction	<u>322,100.00</u>	<u>-</u>	<u>(322,100.00)</u>
Instructional Related Technology			
Purchased Services	176,513.26	-	(176,513.26)
Total Instructional Related Technology	<u>176,513.26</u>	<u>-</u>	<u>(176,513.26)</u>
Facilities Acquisition and Construction			
Other	1,208,064.38	1,114,295.00	(93,769.38)
Total Facilities Acquisition and Const.	<u>1,208,064.38</u>	<u>1,114,295.00</u>	<u>(93,769.38)</u>
Operation of Plant			
Purchased Services	3,644,214.00	2,250,000.00	(1,394,214.00)
Capital Outlay	10,402.00	-	(10,402.00)
Total Operation of Plant	<u>3,654,616.00</u>	<u>2,250,000.00</u>	<u>(1,404,616.00)</u>
Maintenance of Plant			
Salaries	5,931,183.00	6,409,555.00	478,372.00
Benefits	2,224,043.92	2,615,759.00	391,715.08
Purchased Services	10,407,610.98	9,351,494.00	(1,056,116.98)
Energy Services	283,005.78	-	(283,005.78)
Materials & Supplies	2,060,042.43	1,664,997.00	(395,045.43)
Capital Outlay	87,355.81	-	(87,355.81)
Total Maintenance of Plant	<u>20,993,241.92</u>	<u>20,041,805.00</u>	<u>(951,436.92)</u>
Administrative Technology Services			
Purchased Services	3,775,844.74	4,489,473.00	713,628.26
Capital Outlay	122,975.00	-	(122,975.00)
Total Administrative Technology Services	<u>3,898,819.74</u>	<u>4,489,473.00</u>	<u>590,653.26</u>
Total uses	<u>30,253,355.30</u>	<u>27,895,573.00</u>	<u>(2,357,782.30)</u>
Other financing sources			
Transfers in from capital outlay funds	27,571,233.98	27,895,573.00	324,339.02
Total other financing sources	<u>27,571,233.98</u>	<u>27,895,573.00</u>	<u>324,339.02</u>
Net change in fund balance	<u>(2,682,121.32)</u>	<u>-</u>	<u>2,682,121.32</u>
Fund balance			
Beginning of year	2,682,121.32	-	(2,682,121.32)
Ending Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Seminole County Public Schools
General Fund - Maintenance of Plant Fund Projected Fiscal Year 2023 Budget
Comparison to Current Fiscal Year 2022 Period 11 Budget by Project
For Fiscal Years 2022 and 2023

	2022 Current Budget	2023 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Uses - expenditures			
Projects			
No Project	\$ 10,943,342.59	\$ 10,673,124.00	\$ (270,218.59)
ARP-ESSER III COVID Suppl	33,408.54	-	(33,408.54)
Salary Lapse	(121,528.00)	-	121,528.00
Self Insurance Allocation	3,462,999.00	2,017,187.00	(1,445,812.00)
Seasonal Regular Supplements	1,287.67	-	(1,287.67)
Risk Management	36,223.83	250,000.00	213,776.17
Stadium Improvements	96,000.00	96,000.00	-
Learn Mgmt Sys for Digital Cur	322,100.00	-	(322,100.00)
BackflowPrevention Inspect/Rep	100,283.93	106,000.00	5,716.07
Bleachers -Maintain/Repair D/W	65,896.92	130,000.00	64,103.08
Custodial Equip. Maint/Repair	127,077.40	100,000.00	(27,077.40)
Playground EWF & Mulch D/W	164,746.39	150,000.00	(14,746.39)
Fencing Repair District Wide	132,372.72	150,000.00	17,627.28
Fire/Health/Safety InspRepair	164,431.77	750,000.00	585,568.23
Flooring Repairs D/W	839,719.19	50,000.00	(789,719.19)
Gym Floor Resurfacing D/W	30,000.00	66,300.00	36,300.00
HVAC Repairs D/W	1,932,797.00	2,200,000.00	267,203.00
Irrigation Maintain/Repair D/W	53,918.36	-	(53,918.36)
Maintenance Work Order System	85,151.25	52,531.00	(32,620.25)
Overhead Door Drop Test/Repair	46,102.08	41,500.00	(4,602.08)
Pavement / Asphalt Repairs D/W	91,667.39	50,000.00	(41,667.39)
Pavilion Repairs D/W	320,000.00	100,000.00	(220,000.00)
Pool Repairs D/W	9,671.59	50,000.00	40,328.41
Retention Ponds MaintenanceD/W	107,400.00	100,000.00	(7,400.00)
Roof Cleaning-Maintain/Repair	331,308.25	100,000.00	(231,308.25)
Window Repairs D/W	4,842.00	-	(4,842.00)
Termite Bonds	14,725.00	-	(14,725.00)
Vehicle Leasing & Maintenance	285,000.00	380,000.00	95,000.00
Mechanic's PD, Train & Cert.	-	20,268.00	20,268.00
Sidewalk Repair	55,077.65	-	(55,077.65)
Generators	67,652.61	30,000.00	(37,652.61)
IP CameraPreventiveMaintenance	25,500.00	-	(25,500.00)
Track/Court Refurbishment	128,273.96	80,000.00	(48,273.96)
Interior Painting	1,126,024.43	825,000.00	(301,024.43)
Exterior Painting	1,006,874.87	950,000.00	(56,874.87)
Environmental Test & Inspect	927,381.49	365,000.00	(562,381.49)
Elevator Refurbishment	437,925.65	500,000.00	62,074.35
Hot Water Heaters	115,749.00	100,000.00	(15,749.00)
IS Contracted Srvs.-Capital	4,119,889.00	4,527,273.00	407,384.00
Transfers for Portables Leases	250,000.00	250,000.00	-
Transfers for Charter Schools	1,114,295.00	1,114,295.00	-
HVAC Controls	532,464.74	-	(532,464.74)
School Hardening Grant	10,610.00	-	(10,610.00)
District-wide Floors	38,809.52	635,000.00	596,190.48
District-wide reroofing	25,598.90	400,000.00	374,401.10
District-wide communication	100,000.00	100,000.00	-
Sport Field Lighting	20,000.00	-	(20,000.00)

Seminole County Public Schools
General Fund - Maintenance of Plant Fund Projected Fiscal Year 2023 Budget
Comparison to Current Fiscal Year 2022 Period 11 Budget by Project
For Fiscal Years 2022 and 2023

	2022 Current Budget	2023 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Sewer Line Rplmt & Plumbing Up	9,982.50	-	(9,982.50)
Bleacher Upgrades-Stadiums	-	25,000.00	25,000.00
School Hardening Grant 2	49,953.51	-	(49,953.51)
Facilities Needs Assessment	-	75,000.00	75,000.00
Student Location Tracking Svc	3,160.00	213,050.00	209,890.00
School Capital Outlay	28,380.92	-	(28,380.92)
Electronic Locks	-	20,000.00	20,000.00
Fire Safety Main/Repair	255,066.81	-	(255,066.81)
Grant-School Hardening 3	33,205.87	-	(33,205.87)
Project Mgmt Software	51,500.00	53,045.00	1,545.00
Small Projects	39,034.00	-	(39,034.00)
Total Projects	<u>30,253,355.30</u>	<u>27,895,573.00</u>	<u>(2,357,782.30)</u>
Total uses	<u>30,253,355.30</u>	<u>27,895,573.00</u>	<u>(2,357,782.30)</u>
Other financing sources			
Transfers in from capital outlay funds	<u>27,571,233.98</u>	<u>27,895,573.00</u>	<u>324,339.02</u>
Total other financing sources	<u>27,571,233.98</u>	<u>27,895,573.00</u>	<u>324,339.02</u>
Net change in fund balance	<u>(2,682,121.32)</u>	<u>-</u>	<u>2,682,121.32</u>
Beginning of year	<u>2,682,121.32</u>	<u>-</u>	<u>(2,682,121.32)</u>
Ending Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



SEMINOLE COUNTY
PUBLIC SCHOOLS

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

This section contains the following subsections:

- Narrative
- Beginning Budget Comparison to Current Fiscal Year Period 11 Budget

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

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

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

Childcare and enrichment services are available on school days at both elementary school and middle school sites, with enrichment classes available during the school year for two 10-week sessions. Summer camp is offered at select elementary school sites. There are 37 elementary schools and 12 middle schools participating in the KidZone & Beyond Program; 39 of these provide before- and after-school care, 2 provide before-school care only, and 8 provide after-school care only services. The KidZone & Beyond Program provides quality childcare services at a minimal cost to parents.

- **Hours**

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

- **Fees**

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

Seminole County Public Schools
General Fund - Extended Day Program Projected Fiscal Year 2023 Budget
Comparison to Current Fiscal Year 2022 Period 11 Budget
For Fiscal Years 2022 and 2023

	2022 Current Budget	2023 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Sources - revenues			
Local sources:			
Investment income	\$ 1,000.00	\$ 1,000.00	\$ -
Other fees	3,947,320.75	3,726,900.00	(220,420.75)
Total local sources	<u>3,948,320.75</u>	<u>3,727,900.00</u>	<u>(220,420.75)</u>
Total sources	<u>3,948,320.75</u>	<u>3,727,900.00</u>	<u>(220,420.75)</u>
Uses - expenditures			
Community Services			
Salaries	294,834.58	328,122.00	33,287.42
Benefits	283,989.32	326,930.00	42,940.68
Purchased Services	702,417.97	664,845.00	(37,572.97)
Energy Services	-	250.00	250.00
Materials & Supplies	233,216.58	276,050.00	42,833.42
Capital Outlay	8,905.96	11,000.00	2,094.04
Other	777,543.46	980,850.00	203,306.54
Total Community Services	<u>2,300,907.87</u>	<u>2,588,047.00</u>	<u>287,139.13</u>
Total uses	<u>2,300,907.87</u>	<u>2,588,047.00</u>	<u>287,139.13</u>
Other financing uses			
Interfund activity	<u>(1,000,000.00)</u>	<u>(1,000,000.00)</u>	-
Total other financing uses	<u>(1,000,000.00)</u>	<u>(1,000,000.00)</u>	-
Net change in fund balance	<u>647,412.88</u>	<u>139,853.00</u>	<u>(507,559.88)</u>
Fund balance			
Beginning of year	<u>212,264.37</u>	<u>859,677.25</u>	<u>647,412.88</u>
Ending Balance	<u>\$ 859,677.25</u>	<u>\$ 999,530.25</u>	<u>\$ 139,853.00</u>



SEMINOLE COUNTY
PUBLIC SCHOOLS

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DEBT SERVICE FUNDS

This section contains the following subsections:

- Debt Service Funds Narrative
- Beginning Budget Comparison to Current Fiscal Year Period 11 Budget
- Aggregate Certificates of Participation Lease Payment Schedule
- Aggregate State Board of Education Debt Service Payment Schedule

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

Debt Service Funds are used to report principal and interest payments and related costs on debt incurred for capital outlay projects. Debt Service expenditures for Certificates of Participation (COPs) are generally funded by the 1.50 Mill property tax levy and, to a lesser extent, impact fees and the unused portion of COPs proceeds. Debt Service for the 2016C COPs issue includes impact-fee funded scheduled balloon payments. Other COPs issues are funded with property tax revenues. General Fund revenues may also be used for debt service purposes, if required. Debt Service expenditures for State Board of Education (SBE) bonds are funded by the District's portion of the State-assessed motor vehicle license tax and paid by the State of Florida on behalf of the School District.

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

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

Seminole County Public Schools
Debt Service Funds Projected Fiscal Year 2023 Budget Comparison to Current
Fiscal Year 2022 Period 11 Budget
For Fiscal Years 2022 and 2023

	2022 Current Budget	2023 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Sources - revenues			
State sources:			
CO&DS distribution	\$ 876,180.00	\$ 830,730.00	\$ (45,450.00)
Total state sources	<u>876,180.00</u>	<u>830,730.00</u>	<u>(45,450.00)</u>
Local sources:			
Investment income	6,600.00	910.00	(5,690.00)
Total local sources	<u>6,600.00</u>	<u>910.00</u>	<u>(5,690.00)</u>
Total sources	<u>882,780.00</u>	<u>831,640.00</u>	<u>(51,140.00)</u>
Uses - expenditures			
Debt service:			
Principal	19,917,000.00	21,628,000.00	1,711,000.00
Interest	4,278,249.00	3,621,803.00	(656,446.00)
Other charges	132,458.90	13,450.00	(119,008.90)
Total debt service	<u>24,327,707.90</u>	<u>25,263,253.00</u>	<u>935,545.10</u>
Total uses	<u>24,327,707.90</u>	<u>25,263,253.00</u>	<u>935,545.10</u>
Other financing sources			
Transfers in from capital outlay funds	21,585,009.00	24,432,523.00	2,847,514.00
Total other financing sources	<u>21,585,009.00</u>	<u>24,432,523.00</u>	<u>2,847,514.00</u>
Net change in fund balances	<u>(1,859,918.90)</u>	<u>910.00</u>	<u>1,860,828.90</u>
Fund balances			
Beginning of year	<u>1,991,525.72</u>	<u>131,606.82</u>	<u>(1,859,918.90)</u>
Ending Balance	<u>\$ 131,606.82</u>	<u>\$ 132,516.82</u>	<u>\$ 910.00</u>

The School District of Seminole County, FL

Aggregate Certificates of Participation Lease Payment Schedule

ORIGINAL DEBT ISSUE	2004A/2012B /2021A		2006A/2014A		New debt issue		2009A	
Debt service Source	Millage (Fund 36X)		Millage (Fund 36X)		Impact Fees (85.47%) and Millage (14.53%)		Millage (Fund 36X)	
SCPS Fund numbers	212		213		219		218	
	2022A		2021B		2016C		2016B	
Period Ending	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
7/1/2023	2,265,000	207,522	225,000	225,361	7,700,000	2,267,750	1,295,000	217,280
7/1/2024	2,295,000	178,983	240,000	221,333	8,795,000	1,882,750	1,325,000	188,272
7/1/2025	2,325,000	150,066	1,660,000	217,038	1,800,000	1,443,000	1,355,000	158,592
7/1/2026	2,355,000	120,771	1,685,000	187,323	1,890,000	1,353,000	1,385,000	128,240
7/1/2027	2,380,000	91,098	1,705,000	157,162	1,980,000	1,258,500	1,415,000	97,216
7/1/2028	2,410,000	61,110	1,730,000	126,643	2,080,000	1,159,500	1,445,000	65,520
7/1/2029	2,440,000	30,744	1,755,000	95,676	2,185,000	1,055,500	1,480,000	33,152
7/1/2030			1,780,000	64,261	2,320,000	946,250		
7/1/2031			1,810,000	32,399	2,430,000	830,250		
7/1/2032					2,565,000	708,750		
7/1/2033					2,690,000	580,500		
7/1/2034					2,830,000	446,000		
7/1/2035					2,970,000	304,500		
7/1/2036					3,120,000	156,000		
	16,470,000	840,294	12,590,000	1,327,196	45,355,000	14,392,250	9,700,000	888,272

Aggregate State Board of Education Debt Service Payment Schedule

ORIGINAL DEBT ISSUE	2010A	
Debt service Source	CO & DS	
SCPS Fund numbers	220	
	2020A	2020A
Period Ending	Principal	Interest
7/1/2023	673,000	157,730
7/1/2024	562,000	127,180
7/1/2025	562,000	99,080
7/1/2026	522,000	72,540
7/1/2027	564,000	46,440
7/1/2028	608,000	18,240
	3,491,000	521,210

1998A/2006A		2006A		2003B				
Millage (Fund 36X)		Millage (Fund 36X)		Millage (Fund 36X)				
211		217		215				Total
<u>2016A</u>	<u>2016A</u>	<u>2014A</u>	<u>2014A</u>	<u>2012A</u>	<u>2012A</u>	<u>Aggregate</u>	<u>Aggregate</u>	<u>Aggregate Debt</u>
<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Service</u>
5,325,000	121,410	1,255,000	128,500	2,890,000	296,250	20,955,000	3,464,073	24,419,073.00
		1,315,000	65,750	3,035,000	151,750	17,005,000	2,688,838	19,693,838.40
						7,140,000	1,968,696	9,108,695.60
						7,315,000	1,789,334	9,104,334.40
						7,480,000	1,603,976	9,083,976.00
						7,665,000	1,412,773	9,077,772.60
						7,860,000	1,215,072	9,075,071.50
						4,100,000	1,010,511	5,110,511.00
						4,240,000	862,649	5,102,649.00
						2,565,000	708,750	3,273,750.00
						2,690,000	580,500	3,270,500.00
						2,830,000	446,000	3,276,000.00
						2,970,000	304,500	3,274,500.00
						3,120,000	156,000	3,276,000.00
5,325,000	121,410	2,570,000	194,250	5,925,000	448,000	97,935,000	18,211,672	116,146,671.50



SEMINOLE COUNTY
PUBLIC SCHOOLS

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CAPITAL OUTLAY FUNDS

This section contains the following subsections:

- Narrative
- Beginning Budget Comparison to Current Fiscal Year Period 11
Budget by Function and Account
- Beginning Budget Comparison to Current Fiscal Year Period 11
Budget by Project
- Five (5) Year Capital Improvement Plan

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

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

Property Tax

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

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

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

Sales Tax

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

Impact Fees

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

Grants

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

Seminole County Public Schools
Capital Outlay Funds Projected Fiscal Year 2023 Budget Comparison to Current
Fiscal Year 2022 Period 11 Budget
For Fiscal Years 2022 and 2023

	2022 Current Budget	2023 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Sources - revenues			
State sources:			
CO&DS distribution	\$ 985,835.00	\$ 1,400,000.00	\$ 414,165.00
Other miscellaneous state sources	3,031,401.64	1,514,295.00	(1,517,106.64)
Total state sources	<u>4,017,236.64</u>	<u>2,914,295.00</u>	<u>(1,102,941.64)</u>
Local sources:			
Ad valorem property taxes	62,205,954.00	71,814,890.00	9,608,936.00
Local sales tax	20,000,000.00	24,677,492.00	4,677,492.00
Investment income	142,000.00	-	(142,000.00)
Gift, grants, and bequests	1,295,000.00	-	(1,295,000.00)
Other miscellaneous local	581,857.32	85,000.00	(496,857.32)
Impact fees	16,489,427.42	8,000,000.00	(8,489,427.42)
Refund of prior year expenditure	84,821.69	-	(84,821.69)
Total local sources	<u>100,799,060.43</u>	<u>104,577,382.00</u>	<u>3,778,321.57</u>
Total sources	<u>104,816,297.07</u>	<u>107,491,677.00</u>	<u>2,675,379.93</u>
Uses - expenditures			
Facilities Acquisition and Construction			
Purchased Services	236,379.63	-	(236,379.63)
Capital Outlay	103,629,408.80	37,378,649.00	(66,250,759.80)
Total Facilities Acquisition and Const.	<u>103,865,788.43</u>	<u>37,378,649.00</u>	<u>(66,487,139.43)</u>
Total uses	<u>103,865,788.43</u>	<u>37,378,649.00</u>	<u>(66,487,139.43)</u>
Other financing uses			
Transfers out to general fund	(27,571,233.98)	(27,895,573.00)	(324,339.02)
Transfers out to debt service funds	(21,585,009.00)	(24,432,523.00)	(2,847,514.00)
Proceeds from sale of assets	30,000.00	-	(30,000.00)
Loss Recoveries	1,529,495.27	-	(1,529,495.27)
Total other financing uses	<u>(47,596,747.71)</u>	<u>(52,328,096.00)</u>	<u>(4,731,348.29)</u>
Net change in fund balances	<u>(46,646,239.07)</u>	<u>17,784,932.00</u>	<u>64,431,171.07</u>
Fund balances			
Beginning of year	<u>95,271,842.83</u>	<u>48,625,603.76</u>	<u>(46,646,239.07)</u>
Ending Balance	<u>\$ 48,625,603.76</u>	<u>\$ 66,410,535.76</u>	<u>\$ 17,784,932.00</u>

Seminole County Public Schools
Capital Outlay Funds Projected Fiscal Year 2023 Budget Comparison to Current
Fiscal Year 2022 Period 11 Budget by Project
For Fiscal Years 2022 and 2023

	2022 Current Budget	2023 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Sources - revenues			
State sources:			
CO&DS distribution	\$ 985,835.00	\$ 1,400,000.00	\$ 414,165.00
Other miscellaneous state sources	3,031,401.64	1,514,295.00	(1,517,106.64)
Total state sources	<u>4,017,236.64</u>	<u>2,914,295.00</u>	<u>(1,102,941.64)</u>
Local sources:			
Ad valorem property taxes	62,205,954.00	71,814,890.00	9,608,936.00
Local sales tax	20,000,000.00	24,677,492.00	4,677,492.00
Investment income	142,000.00	-	(142,000.00)
Gift, grants, and bequests	1,295,000.00	-	(1,295,000.00)
Other miscellaneous local	581,857.32	85,000.00	(496,857.32)
Impact fees	16,489,427.42	8,000,000.00	(8,489,427.42)
Refund of prior year expenditure	84,821.69	-	(84,821.69)
Total local sources	<u>100,799,060.43</u>	<u>104,577,382.00</u>	<u>3,778,321.57</u>
Total sources	<u>104,816,297.07</u>	<u>107,491,677.00</u>	<u>2,675,379.93</u>
Uses - expenditures			
Projects			
Risk Management	109,357.45	-	(109,357.45)
Bus Claims SCPS	3,943.31	-	(3,943.31)
Other Liability Claims SCPS	29,918.00	-	(29,918.00)
Hailstorm Damage-May 2020	3,673,701.64	-	(3,673,701.64)
June 2020 Hailstorm	1,478,612.00	-	(1,478,612.00)
April 2021 Hailstorm	4,009,151.00	-	(4,009,151.00)
Property & Crime	268,469.32	-	(268,469.32)
Maint/Courier Vehicle Replacm	155,484.00	55,000.00	(100,484.00)
HVAC Controls	529,089.54	625,000.00	95,910.46
Crooms Tech Replacement	200,000.00	100,000.00	(100,000.00)
Drinking Fountains	68,226.79	50,000.00	(18,226.79)
School Hardening Grant	293,076.66	-	(293,076.66)
Endeavor Bldg 1 Demolition	3,695.85	-	(3,695.85)
Bus New GPS/Video Equip Replac	85,212.82	150,000.00	64,787.18
Roadwork-Geneva Elem	1,902.50	-	(1,902.50)
Buses/Radios	2,487,117.61	3,375,000.00	887,882.39
District-wide HVAC	2,919,454.97	6,000,000.00	3,080,545.03
District-wide reroofing	882,607.89	-	(882,607.89)
District-wide painting interior	4,658.00	-	(4,658.00)
CCTV Upgrades	37.94	-	(37.94)
District-wide communication	177,273.92	-	(177,273.92)
Lighting Upgrades	601,498.36	250,000.00	(351,498.36)
Electrical Upgrades	586,397.97	200,000.00	(386,397.97)
Bleacher Upgrades-Interior	99,113.27	-	(99,113.27)
Sport Field Lighting	364,177.39	350,000.00	(14,177.39)
Hot Water Heaters	5,387.90	-	(5,387.90)
Sewer Line Rplmt & Plumbing Up	21,996.00	-	(21,996.00)
Playground Surfaces & Equipmt	483,590.06	567,000.00	83,409.94
District-wide painting exterior	11,795.75	-	(11,795.75)
Bleacher Upgrades-Stadiums	229,200.99	-	(229,200.99)

Seminole County Public Schools
Capital Outlay Funds Projected Fiscal Year 2023 Budget Comparison to Current
Fiscal Year 2022 Period 11 Budget by Project
For Fiscal Years 2022 and 2023

	2022 Current Budget	2023 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Roofing Projects	1,568,831.90	-	(1,568,831.90)
Lk Brantley Bldg 5 Replacement	13,225.83	-	(13,225.83)
Lk Brantley Bldg 5 Replmt F&E	35,518.00	-	(35,518.00)
Roof-Lk Brantley Auditorium	140,424.79	-	(140,424.79)
LBHS Cooling Towers	1,245,036.34	-	(1,245,036.34)
Gym Replmnt F&E Milwee	2,942.02	-	(2,942.02)
Gym Replacement-Milwee MS	(258,931.05)	-	258,931.05
School Hardening 1.5 Mill	219,721.26	-	(219,721.26)
School Hardening Grant 2	714,782.98	-	(714,782.98)
Emergency Radio Improvements	-	500,000.00	500,000.00
Facilities Needs Assessment	156,699.00	-	(156,699.00)
Student Location Tracking Svc	1,036,182.50	-	(1,036,182.50)
District-wide stadium structures	122,244.54	50,000.00	(72,244.54)
Schl Cap Outlay-Elem Senko	1,283.69	175,000.00	173,716.31
Schl Cap Outlay-Elem Dehlinger	-	175,000.00	175,000.00
School Capital Outlay-Middle	1,727.95	175,000.00	173,272.05
School Capital Outlay-High Sch	20,000.00	175,000.00	155,000.00
Midway Elem Addition--F&E	328.55	-	(328.55)
School Capital Outlay	407,113.05	-	(407,113.05)
Upgrade PA Broadcast System	200,000.00	490,000.00	290,000.00
School Fire Alarm Systems	544,535.52	950,000.00	405,464.48
Electronic Locks	360,510.54	-	(360,510.54)
Fire Safety Main/Repair	938,830.36	-	(938,830.36)
Fire Alarm Lyman HS	645,561.83	-	(645,561.83)
Building 9 & 10 Lyman	1,197,830.40	-	(1,197,830.40)
Building 9 & 10 F&E Lyman	259,691.69	-	(259,691.69)
Stadium & Track Improvements-LHS	781.32	-	(781.32)
Security Upgrades ESC	4,114.32	-	(4,114.32)
Welcome Center	24,126.10	-	(24,126.10)
ESC HR Refresh	107,958.21	-	(107,958.21)
Pinecrest School of Innovation	37,128.91	-	(37,128.91)
Pinecrest ES - F&E	23,913.97	-	(23,913.97)
PCES Roof	51,996.44	-	(51,996.44)
Grant-School Hardening 3	865,431.13	-	(865,431.13)
District-wide Renovation	446,612.37	650,000.00	203,387.63
Impact Fee Study & FISH Audit	78,793.48	-	(78,793.48)
DW Inspection for Maintenance	688.58	-	(688.58)
Shelter Genrtor LCMS TEMS LYHS	1,322,995.43	-	(1,322,995.43)
HVAC Tech Park	1,027.52	-	(1,027.52)
Renovation - Tech Park	1,490.00	-	(1,490.00)
Old Midway Renovation	39,731.83	-	(39,731.83)
Old Midway-Roof Demo bldgs 2,3,4,7,8	10,902.49	-	(10,902.49)
District-wide custodial equipment	308,143.54	200,000.00	(108,143.54)
25th Place Refurbishment	1,995,076.26	-	(1,995,076.26)
Renovation Lk Howell HS	12,286,121.47	5,500,000.00	(6,786,121.47)
Roof Coating Lk Howell HS	731,010.90	-	(731,010.90)
SSMS Gym,Media,Dining	2,410,374.97	-	(2,410,374.97)
SSMS Gym,Media,Dining F&E	241,315.24	-	(241,315.24)
Renovation Bear Lake ES	116,066.46	-	(116,066.46)

Seminole County Public Schools
Capital Outlay Funds Projected Fiscal Year 2023 Budget Comparison to Current
Fiscal Year 2022 Period 11 Budget by Project
For Fiscal Years 2022 and 2023

	2022 Current Budget	2023 Beginning Budget	Projected Beginning Budget Compared to Current Budget
TWMS Hot Wtr Replacement	127,948.00	-	(127,948.00)
HS Band Towers	69,480.49	-	(69,480.49)
GEES Renovation F&E	159,149.28	-	(159,149.28)
New Millennium MS-Midway Site	32,336.00	-	(32,336.00)
PSI High Expansion	6,360.00	-	(6,360.00)
SHS Metal Roofs	407,179.00	-	(407,179.00)
Hail Dmg Bldg 40-44 SHS 9th Gr	51,722.40	-	(51,722.40)
Contingency Project	5,729,397.04	500,000.00	(5,229,397.04)
Misc Planning Cost	315,802.51	200,000.00	(115,802.51)
Classroom Add-Crooms	40,418.83	-	(40,418.83)
Hydrant Backflow Prev Inspect	50,000.00	-	(50,000.00)
Canopy-Journeys	21,730.00	-	(21,730.00)
Gym Replacement-Crooms	419,724.44	-	(419,724.44)
Gym Replacement F&E-Crooms	1,719.00	-	(1,719.00)
Pavilion Refurbishment - PE	28,959.75	-	(28,959.75)
Visitor Bleacher Reno LMHS	99,551.67	-	(99,551.67)
Main Gym Reno-LMHS	2,225.00	-	(2,225.00)
Baseball Bleachers LMHS	11,338.72	-	(11,338.72)
LMHS Traffic	36,200.00	-	(36,200.00)
LMHS Softball Fields	6,176.00	-	(6,176.00)
School Campus Safety - Fencing	200,000.00	-	(200,000.00)
Safe Harbor Concretable	350,505.30	-	(350,505.30)
Concretable Move GEES	20,179.70	-	(20,179.70)
ILC-Bldg1-Cafe Idyllwilde ES	3,251,488.84	-	(3,251,488.84)
ILC-Bldg1-Cafe Idyllwilde F&E	131,048.69	-	(131,048.69)
Discounts Taken 95/96	2,864.15	-	(2,864.15)
EEES Remodel/Roof/HVAC	-	916,649.00	916,649.00
Remodel 1982 Bldg 1 Keeth ES	170,020.64	-	(170,020.64)
Replumb Chiller-Partin	129,592.52	-	(129,592.52)
Small Projects - F&E	68,819.45	-	(68,819.45)
Small Projects	237,413.00	-	(237,413.00)
District-wide ESE classroom upgrades	456,570.61	150,000.00	(306,570.61)
Renovation-Casselberry Elem	15,039,509.52	-	(15,039,509.52)
Renovation F&E-Casselberry El	2,011,541.77	-	(2,011,541.77)
SFMS Portables	861,199.94	-	(861,199.94)
Hamilton ES-CampusWide Remod	3,752.24	-	(3,752.24)
HAES Underdrain Improvements	158,925.00	-	(158,925.00)
ITMS Panic Gate	24,368.09	-	(24,368.09)
Roof Indian Trails MS	136,351.25	-	(136,351.25)
Roof Recoat Sabal Point ES	107,129.82	-	(107,129.82)
Roof Red Bug ES	269,792.70	-	(269,792.70)
Roof Lk Orienta ES	396,271.15	-	(396,271.15)
WEES Drainage	93,894.86	-	(93,894.86)
Longwood Elem Renovations	74,375.70	-	(74,375.70)
LWES Exterior Concerns	21,296.96	-	(21,296.96)
LWES Portables	214,000.00	-	(214,000.00)
Driveway Imprvmts-Crystal Lake	26,300.00	-	(26,300.00)
Pine St-Site Dev OVHS	7,506.00	-	(7,506.00)
OHS Roof Bld 4-Fball Prs-Softb	326,264.88	-	(326,264.88)

Seminole County Public Schools
Capital Outlay Funds Projected Fiscal Year 2023 Budget Comparison to Current
Fiscal Year 2022 Period 11 Budget by Project
For Fiscal Years 2022 and 2023

	2022 Current Budget	2023 Beginning Budget	Projected Beginning Budget Compared to Current Budget
LMES Parking Lot	1,550.00	-	(1,550.00)
SHS Fire Alarm Upgrade	2,468,554.50	-	(2,468,554.50)
Baseball Dugout SHS	139,973.34	-	(139,973.34)
School Video & Security System	898,891.22	1,500,000.00	601,108.78
Roof Coating Spring Lake ES	5,130.00	-	(5,130.00)
Roof Coating-Winter Spgs ES	46,767.23	-	(46,767.23)
LOES Front Entry	331,424.22	-	(331,424.22)
SPES Front Entrance Security	600,000.00	-	(600,000.00)
Goldsboro - Renov/New Constr	5,028.07	-	(5,028.07)
Renovation - Lawton Elem	10,211,652.78	10,000,000.00	(211,652.78)
Stenstrom ES ILC	9,694.05	-	(9,694.05)
Stenstrom ES ILC F&E	4,313.19	-	(4,313.19)
Magnet Schl Equip	97,881.53	50,000.00	(47,881.53)
Stenstrom Elem-Traffic Imprvmt	1,229.67	-	(1,229.67)
Transportation-Bus Lift	472,465.48	-	(472,465.48)
Elevator Refurbishment	52,716.21	-	(52,716.21)
Transportation Fuel Farm	770,548.82	-	(770,548.82)
TRWS Dispenser Boots	598,565.00	-	(598,565.00)
DrainageTrack&Field-WSHS	327.89	-	(327.89)
WSHS Baseball Stadium	87,253.41	-	(87,253.41)
STNE Drainage	346,142.55	-	(346,142.55)
SLES Erosion Control	31,105.14	-	(31,105.14)
Roof Rock Lake MS	3,925.00	-	(3,925.00)
HVAC Controls-Chiles MS	38,981.17	-	(38,981.17)
HVAC Controls-Keeth ES	29,297.70	-	(29,297.70)
HVAC-Crystal Lake Elem	24,380.00	-	(24,380.00)
Technology Upgrades	1,702,669.99	3,300,000.00	1,597,330.01
HVAC-Stenstrom Elem	867,815.09	-	(867,815.09)
HVAC-Teague Middle	1,103,432.62	-	(1,103,432.62)
HVAC-Lake Howell High	25,414.01	-	(25,414.01)
HVAC-Lake Mary High	16,216.11	-	(16,216.11)
Total Projects	<u>103,865,788.43</u>	<u>37,378,649.00</u>	<u>(66,487,139.43)</u>
Total uses	<u>103,865,788.43</u>	<u>37,378,649.00</u>	<u>(66,487,139.43)</u>
Other financing uses			
Transfers out to general fund	(27,571,233.98)	(27,895,573.00)	(324,339.02)
Transfers out to debt service funds	(21,585,009.00)	(24,432,523.00)	(2,847,514.00)
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Loss Recoveries	1,529,495.27	-	(1,529,495.27)
Total other financing uses	<u>(47,596,747.71)</u>	<u>(52,328,096.00)</u>	<u>(4,731,348.29)</u>
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Fund balances			
Beginning of year	<u>95,271,842.83</u>	<u>48,625,603.76</u>	<u>(46,646,239.07)</u>
Ending Balance	<u>\$ 48,625,603.76</u>	<u>\$ 66,410,535.76</u>	<u>\$ 17,784,932.00</u>

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

ID	ESTIMATED REVENUE (SOURCES) AND BEGINNING FUND BALANCE	FUND	2023	2024	2025	2026	2027
STATE SOURCES							
1	CHARTER SCHOOLS CAPITAL OUTLAY	330	\$ 1,114,295	\$ 1,088,057	\$ 1,088,057	\$ 1,088,057	\$ 1,088,057
2	SAFE SCHOOLS/SCHOOL HARDENING	397	400,000				
3	CO&DS	310	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
4	GASOLINE TAX REFUND	343	85,000	85,000	85,000	85,000	60,000
LOCAL SOURCES							
5	1.5 MIL CAP OUTLAY PROPERTY TAX	360	71,814,890	75,004,175	78,560,206	82,131,103	85,833,734
6	1/4 CENT SALES TAX	381	24,677,492	25,096,167	12,760,973		
7	IMPACT FEES	348	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
8	TOTAL STATE AND LOCAL SOURCES		107,491,677	110,673,399	101,894,236	92,704,160	96,381,791
9	BEGINNING FUND BALANCE		48,625,604	66,410,536	91,933,331	87,304,121	104,242,197
10	TOTAL ESTIMATED SOURCES AND BEGINNING FUND BALANCE		\$ 156,117,281	\$ 177,083,935	\$ 193,827,567	\$ 180,008,281	\$ 200,623,989

APPROPRIATIONS, TRANSFERS OUT, AND ENDING FUND BALANCE		PROJ					
SUPPORT GENERAL FUND 100							
11	ANNUAL MAINTENANCE/OPERATING SUPPORT	0000	\$ 10,673,124	\$ 10,673,124	\$ 10,673,124	\$ 10,673,124	\$ 10,673,124
12	DISTRICT OPERATING SYSTEM SOFTWARE (CC 9002 IS)	5674	4,527,273	4,740,323	4,740,323	4,740,323	4,740,323
13	TRANSPORTATION STUDENT TRACKING SOFTWARE (CC 9500)	8202	213,050				
14	PROPERTY INSURANCE	TRNSF1	2,017,187				
15	PORTABLE CLASSROOM LEASING & MOVES	8001	250,000	250,000	250,000	250,000	250,000
16	CHARTER SCHOOLS CAPITAL OUTLAY	8005	1,114,295	1,088,057	1,088,057	1,088,057	1,088,057
RECURRING DISTRICT WIDE CAPITAL PROJECTS - MAINTENANCE							
17	100 - FENCING REPAIRS	5305	150,000	150,000	150,000	150,000	150,000
18	100 - PAVEMENT	5315	50,000	200,000	200,000	275,000	275,000
19	100 - PLAYGROUND EWF & MULCH REPLACEMENT	5304	150,000	150,000	150,000	150,000	150,000
20	100 - RETENTION POND REFURBISHMENT	5318	100,000	100,000	100,000	100,000	100,000
21	100 - RISK MANAGEMENT/SIDEWALK (HARDSCAPE) REPAIRS	4270	250,000	250,000	250,000	250,000	250,000
22	100 - TERMITE TREATMENT	5321		35,000	35,000	35,000	35,000
23	100 - TRACK/COURT REFURBISHMENT	5361	80,000	60,000	60,000	120,000	120,000
24	200 - BLEACHER REPAIRS (Interior)	5302	130,000	130,000	130,000	130,000	130,000
25	200 - CUSTODIAL EQUIPMENT REPAIRS	5303	100,000	100,000	100,000	100,000	100,000
26	200 - ELECTRICAL UPGRADES	8114	200,000	400,000	400,000	400,000	400,000
27	200 - ELEVATOR REFURBISHMENT	5365	500,000	240,000	240,000	240,000	240,000
28	200 - FIRE ALARM	8244	950,000	2,200,000	1,200,000	2,900,000	2,900,000
29	200 - GENERATORS	5327	30,000	50,000	50,000	50,000	100,000
30	200 - LIGHTING UPGRADES	8113	250,000	625,000	625,000	625,000	625,000
31	200 - PA PAGING SYSTEM REPLACEMENT	8242	490,000	620,000	620,000	620,000	620,000
32	200 - SPORT FIELD LIGHTING	8117	350,000	350,000	350,000	350,000	350,000
33	300 - DRINKING FOUNTAINS	8032	50,000	175,000	175,000	175,000	175,000
34	300 - HOT WATER HEATERS	5366	100,000	100,000	100,000	100,000	100,000
35	300 - HVAC	8101	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
36	300 - HVAC CONTROLS	8028	625,000	625,000	625,000	750,000	750,000
37	300 - HVAC REPAIRS	5309	2,200,000	2,300,000	2,300,000	2,300,000	2,300,000
38	300 - HYDRANT/BACKFLOW PREVENTER INSPECTIONS & REPAIRS	5301	106,000	106,000	106,000	106,000	106,000
39	300 - IRRIGATION MAINTENANCE & REPAIRS D/W	5310		15,000	15,000	15,000	15,000
40	300 - POOL REPAIRS	5317	50,000	50,000	50,000	50,000	50,000
41	300 - SEWER LINE REPLACEMENTS & PLUMBING UPGRADES	8119	-	100,000	100,000	700,000	700,000
42	400 - BLEACHER UPGRADES (Stadiums)	8124	25,000	50,000	50,000	50,000	50,000
43	400 - ELECTRONIC LOCKS	8258	20,000	20,000	20,000	20,000	20,000
44	400 - EXTERIOR PAINTING	5363	950,000	750,000	750,000	600,000	600,000
45	400 - FLOOR REPAIRS	5307	50,000	50,000	50,000	50,000	50,000
46	400 - FLOORING	8102	635,000	635,000	650,000	650,000	650,000
47	400 - GYMNASIUM FLOORS	5308	66,300	66,300	66,300	66,300	66,300
48	400 - INTERIOR PAINTING	5362	825,000	750,000	750,000	750,000	750,000
49	400 - LIGHTNING PREVENTION SYSTEM MAINTENANCE	5311		100,000	100,000	100,000	100,000
50	400 - OVERHEAD DOOR DROP TESTING & REPAIR	5314	41,500	41,500	41,500	41,500	41,500
51	400 - PE PAVILION REFURBISHMENT	5316	100,000	100,000	169,000	169,000	182,500
52	400 - ROOF CLEANING MAINTENANCE & REPAIR	5319	100,000	100,000	100,000	100,000	100,000
53	400 - ROOFING	8104	400,000	400,000	400,000	400,000	1,500,000
54	400 - STADIUM IMPROVEMENTS	4680	96,000				
55	DIST - ESE CLASSROOM UPGRADES	8525	150,000	150,000	150,000	150,000	150,000
56	DIST - SECURITY IMPROVEMENTS	8740	1,500,000	1,500,000	1,000,000	1,000,000	1,000,000

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

ID	ESTIMATED REVENUE (SOURCES) AND BEGINNING FUND BALANCE	FUND	2023	2024	2025	2026	2027
RECURRING DISTRICT WIDE PROJECTS							
57	DIST - CUSTODIAL EQUIPMENT	8320	200,000	200,000	200,000	200,000	100,000
58	DIST - SCHOOL CAPITAL OUTLAY FUNDS - Elem Ed	8226	175,000	200,000	200,000	200,000	200,000
59	DIST - SCHOOL CAPITAL OUTLAY FUNDS - Elem Ed (Additional)	8227	175,000				
60	DIST - SCHOOL CAPITAL OUTLAY FUNDS - Middle Schools	8228	175,000				
61	DIST - SCHOOL CAPITAL OUTLAY FUNDS - High Schools	8229	175,000				
62	DIST (600) - ENVIRONMENTAL TESTING & INSPECTIONS	5364	365,000	365,000	365,000	365,000	365,000
63	DIST (600) - FIRE/HEALTH/SAFETY INSPECTIONS & REPAIRS	5306	750,000	750,000	750,000	750,000	750,000
64	DIST (600) - FACILITY ASSESSMENT	8200	75,000	75,000	75,000	75,000	75,000
65	DIST - VEHICLES & MATERIAL HANDLING EQUIP	8008	55,000	55,000	55,000	55,000	55,000
66	MAINT - VEHICLE LEASING PROGRAM	5322	380,000	400,000	480,000	540,000	540,000
67	MAINT - WORK ORDER SYSTEM	5312	52,531	53,845	55,191	56,570	57,985
68	MAINT - PD TRAINING & CERTIFICATION	5324	20,268	22,294	24,524	26,976	29,674
69	TRANSP - BUS REPLACEMENT	8100	3,375,000	4,050,000	4,050,000	3,800,000	3,800,000
70	TRANSP - BUS GPS/VIDEO/ MISC. EQUIPMENT	8097	150,000	150,000	150,000	150,000	85,000
DEBT SERVICE - CERTIFICATES OF PARTICIPATION (COP) PAYMENTS							
71	MILLAGE - COPs 2022A, 2021B, 2016B, 2016A, 2014A, and 2012A	TRNSF2	14,463,523	9,016,089	5,865,696	5,861,342	5,845,476
72	MILLAGE - COP 2016C	TRNSF2	1,448,496	1,551,477	471,208	471,201	470,554
73	IMPACT FEES - COP 2016C	TRNSF2	8,520,504	9,126,273	2,771,792	2,771,792	2,767,946
FACILITIES PLANNING							
74	MISC. PLANNING	8410	200,000	200,000	200,000	200,000	200,000
75	DISTRICT WIDE RENOVATIONS	8300	650,000	650,000	650,000	650,000	650,000
76	EMERGENCY RADIO IMPROVEMENTS	8199	500,000	500,000	500,000		
77	PROJECT MANAGEMENT SOFTWARE	8303	53,045	54,636	56,275	57,964	59,703
78	DIST - IMPACT FEE STUDY & FISH AUDIT	8302		100,000			105,000
TECHNOLOGY PROJECTS							
79	IS - TECHNOLOGY UPGRADES/AUGMENTATION	8950	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000
80	IS - MAGNET SCHOOL EQUIPMENT	8810	50,000	50,000	50,000	50,000	50,000
81	IS - CROOMS TECHNOLOGY REPLACEMENT	8031	100,000	100,000	100,000	100,000	100,000
82	IS - COMMUNICATIONS	8109	100,000	100,000	100,000	100,000	100,000
BUILDING ADDITIONS/REMODELING/RENOVATIONS - (Millage 1.5)							
83	TRANSPORTATION SERVICES- LIFT REPLACEMENT	TBD		400,000			
84	STADIUM STRUCTURES/BAND STRUCTURES	8222	50,000	50,000	50,000	50,000	50,000
85	BEAR LAKE ELEMENTARY-REPLACEMENT/REMODELING (1962/1988)	8345		2,796,931	13,984,653	11,187,723	
86	WINTER SPRINGS ELEMENTARY-REMODEL 1988 BLDGS 3, 5, 6 & 7	TBD				1,367,540	12,307,859
87	ALTAMONTE ELEM-REMODEL BLDG 2 (1982) & BLDGS 3 & 4 (1988)	TBD				1,309,209	11,782,882
88	EASTBROOK ELEMENTARY-REMODEL 1988 BLDGS 2, 4, & 5	TBD					821,464
89	KEETH ELEMENTARY-REMODEL 1982 BLDG 1	TBD		1,656,369	11,925,855	2,981,463	
90	MILWEE MIDDLE-REMODEL BLDGS 2, 3, 5, 7, 9, 10, & 11	TBD					2,835,075
SALES TAX PROJECTS (Sales Tax List)							
91	PLAYGROUND SURFACES & EQUIPMENT (DISTRICT WIDE)	8122	567,000	283,500	472,500		
92	LAKE HOWELL HIGH-REMODELING/RENOVATIONS	8332	10,000,000				
93	LAWTON ELEMENTARY-ADDITIONS/REMODELING/RENOVATION	8806	5,500,000				
94	ENGLISH ESTATES-REMODELING/ROOFING/HVAC	8481	916,649	8,249,836			
95	LAKE MARY ELEMENTARY	TBD		2,549,050	22,941,448		
MISCELLANEOUS							
96	CONTINGENCY	8400	500,000	1,500,000	1,500,000	1,500,000	1,500,000
97	TOTAL APPROPRIATIONS AND TRANSFERS OUT		89,706,745	85,150,604	106,523,446	75,766,084	87,756,422
98	ENDING FUND BALANCE		66,410,536	91,933,331	87,304,121	104,242,197	112,867,567
99	TOTAL APPROPRIATIONS, TRANSFERS OUT, AND ENDING FUND BALANCE		\$ 156,117,281	\$ 177,083,935	\$ 193,827,567	\$ 180,008,281	\$ 200,623,989



SEMINOLE COUNTY
PUBLIC SCHOOLS

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SPECIAL REVENUE FUNDS

This section contains the following subsections:

- Grants and Special Programs Narrative
- Grants and Special Programs Beginning Budget Comparison to Current Fiscal Year Period 11 Budget
- Food Services (“Red Apple Dining”) Narrative
- Food Services (“Red Apple Dining”) Beginning Budget Comparison to Current Fiscal Year Period 11 Budget
- Federal Education Stabilization Fund Narrative
- Federal Education Stabilization Fund Beginning Budget Comparison to Current Fiscal Year Period 11 Budget
- School Internal Funds Narrative
- School Internal Funds Beginning Budget Comparison to Current Fiscal Year Period 11 Budget

Seminole County Public Schools
Special Revenue Fund – Grants and Special
Programs
Fiscal Year 2022-23

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

- **Individuals with Disabilities Education Act (IDEA), Part B**
The program is designed to provide children with disabilities ages 3-21 the opportunity to receive a free, appropriate public education in a least restrictive environment. These funds make special education services available to students with disabilities, consistent with the students' Individual Education Plans. Funding also supports child find obligations—identifying students who need special education or related services.
- **Title I, Part A – Improving the Academic Achievement of the Disadvantaged**
Title I, Part A provides supplemental funding to schools with high numbers or high percentages of children from low-income families to help improve their educational outcomes and enable them to meet the same challenging state academic standards expected from all children. Eligible schools are designated as Title I schoolwide programs where all children may benefit from Title I resources, which may include additional interventions, personnel, instructional materials, teacher training, and family engagement. In addition, Title I, Part A provides support for Pre-K activities, homeless student support, services to students at the District's neglected & delinquent sites, support for foster care academic programs, and equitable services to private schools.
- **Title I, Part D Subpart 2 – Local Programs for Neglected, Delinquent, and At-Risk Youth**
The program is designed to ensure children and youth in local correctional facilities have an opportunity to meet academic achievement standards. It also provides transitional services to enable such students to further their schooling or successfully seek employment. In addition, funding is available to support programs designed to improve educator quality and prevent students from dropping out of school.
- **Title II, Part A – Supporting Effective Instruction**
Title II, Part A supports professional development activities that focus on practices grounded in evidence that improve instructional delivery in the classroom. The program is designed to increase student achievement consistent with the challenging State academic standards; improve the quality and effectiveness of teachers, principals, and other school leaders; increase the number of teachers, principals, and other school leaders who are effective in improving student academic achievement in schools; and provide low-income and minority students greater access to effective teachers, principals, and other school leaders.

- **Title III, Part A – Supplementary Instructional Support for English Language Learners**

The program provides supplementary support to improve the education of English Language Learners (ELLs) by increasing their English language proficiency and their ability to meet the same challenging state academic content and student academic standards as all children are expected to meet.
- **Title IV, Part A – Student Support and Academic Enrichment (SSAE)**

The program is intended to increase the District’s capacity by enhancing the following goals: (1) Provide students with access to a well-rounded education, (2) Improve safe and healthy school conditions for student learning, and (3) Improve the use of technology in order to improve the academic achievement and digital literacy of all students.
- **Title IV, Part B – 21st Century Community Learning Centers**

The program supports academic and personal enrichment activities before and after school and during the summer for at-risk students and their families to help students meet academic achievement standards.
- **Title IX, Part A - Education of Homeless Children and Youth Project**

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

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

Seminole County Public Schools
Special Revenue Fund - Grants & Special Programs Projected Fiscal Year 2023
Budget Comparison to Current Fiscal Year 2022 Period 11 Budget
For Fiscal Years 2022 and 2023

	2022 Current Budget	2023 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Sources - revenues			
Federal direct sources:			
Other federal direct sources	\$ 6,599,193.74	\$ 946,804.00	\$ (5,652,389.74)
Total federal direct sources	<u>6,599,193.74</u>	<u>946,804.00</u>	<u>(5,652,389.74)</u>
Federal through state sources:			
Career and technical education	698,858.29	570,369.00	(128,489.29)
Title II, Part A	2,406,325.33	2,565,717.54	159,392.21
Individuals with disabilities education act	19,993,911.62	18,794,012.78	(1,199,898.84)
Title I, grants to local educational agencies	15,094,441.91	14,084,842.38	(1,009,599.53)
Federal through Local	647,987.07	-	(647,987.07)
Other federal through state sources	3,439,924.38	2,630,375.94	(809,548.44)
Total federal through state sources	<u>42,281,448.60</u>	<u>38,645,317.64</u>	<u>(3,636,130.96)</u>
State sources:			
Other miscellaneous state sources	460,913.58	-	(460,913.58)
Total state sources	<u>460,913.58</u>	<u>-</u>	<u>(460,913.58)</u>
Local sources:			
Miscellaneous local	203,934.00	-	(203,934.00)
Other miscellaneous local	4,082,459.78	-	(4,082,459.78)
Total local sources	<u>4,286,393.78</u>	<u>-</u>	<u>(4,286,393.78)</u>
Total sources	<u>53,627,949.70</u>	<u>39,592,121.64</u>	<u>(14,035,828.06)</u>
Uses - expenditures			
Instruction			
Salaries	12,660,259.27	10,658,417.50	(2,001,841.77)
Benefits	4,491,481.47	4,147,278.65	(344,202.82)
Purchased Services	3,070,580.48	1,431,783.29	(1,638,797.19)
Energy Services	2,020.04	-	(2,020.04)
Materials & Supplies	2,579,410.31	886,852.23	(1,692,558.08)
Capital Outlay	2,085,715.09	591,778.04	(1,493,937.05)
Other	304,279.53	181,202.00	(123,077.53)
Total Instruction	<u>25,193,746.19</u>	<u>17,897,311.71</u>	<u>(7,296,434.48)</u>
Pupil Personnel Services			
Salaries	5,538,559.83	5,639,154.19	100,594.36
Benefits	1,789,251.38	1,894,598.97	105,347.59
Purchased Services	233,039.88	139,030.20	(94,009.68)
Materials & Supplies	196,087.26	100,477.52	(95,609.74)
Capital Outlay	6,320.30	2,065.00	(4,255.30)
Other	4,000.00	-	(4,000.00)
Total Pupil Personnel Services	<u>7,767,258.65</u>	<u>7,775,325.88</u>	<u>8,067.23</u>

Seminole County Public Schools
Special Revenue Fund - Grants & Special Programs Projected Fiscal Year 2023
Budget Comparison to Current Fiscal Year 2022 Period 11 Budget
For Fiscal Years 2022 and 2023

	2022 Current Budget	2023 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Instructional & Curriculum Development Svcs			
Salaries	2,040,868.92	1,543,751.25	(497,117.67)
Benefits	632,829.37	477,784.51	(155,044.86)
Purchased Services	837,196.73	38,502.00	(798,694.73)
Materials & Supplies	41,444.70	233,593.85	192,149.15
Capital Outlay	16,743.84	-	(16,743.84)
Other	93,113.07	6,865.00	(86,248.07)
Total Instructional & Curriculum Development Svcs	<u>3,662,196.63</u>	<u>2,300,496.61</u>	<u>(1,361,700.02)</u>
Instructional Staff Training Svcs			
Salaries	5,430,382.24	4,219,030.75	(1,211,351.49)
Benefits	1,546,753.95	1,355,668.14	(191,085.81)
Purchased Services	1,301,750.19	826,966.50	(474,783.69)
Materials & Supplies	211,718.01	98,064.35	(113,653.66)
Capital Outlay	4,655.00	-	(4,655.00)
Other	509,084.24	304,483.10	(204,601.14)
Total Instructional Staff Training Svcs	<u>9,004,343.63</u>	<u>6,804,212.84</u>	<u>(2,200,130.79)</u>
Instructional Related Technology			
Salaries	64,471.98	-	(64,471.98)
Benefits	18,682.78	-	(18,682.78)
Total Instructional Related Technology	<u>83,154.76</u>	<u>-</u>	<u>(83,154.76)</u>
General Support Services			
Purchased Services	43,776.00	-	(43,776.00)
Total General Support Services	<u>43,776.00</u>	<u>-</u>	<u>(43,776.00)</u>
School Board			
Purchased Services	9,695.00	-	(9,695.00)
Total School Board	<u>9,695.00</u>	<u>-</u>	<u>(9,695.00)</u>
General Administration			
Purchased Services	4,834.00	4,459.00	(375.00)
Materials & Supplies	563.00	-	(563.00)
Other	1,344,890.27	1,124,631.44	(220,258.83)
Total General Administration	<u>1,350,287.27</u>	<u>1,129,090.44</u>	<u>(221,196.83)</u>
School Administration			
Salaries	598,048.16	163,765.21	(434,282.95)
Benefits	167,958.36	44,768.92	(123,189.44)
Purchased Services	142,528.95	-	(142,528.95)
Capital Outlay	18,701.00	-	(18,701.00)
Total School Administration	<u>927,236.47</u>	<u>208,534.13</u>	<u>(718,702.34)</u>

Seminole County Public Schools
Special Revenue Fund - Grants & Special Programs Projected Fiscal Year 2023
Budget Comparison to Current Fiscal Year 2022 Period 11 Budget
For Fiscal Years 2022 and 2023

	2022 Current Budget	2023 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Central Services			
Salaries	7,470.00	80,000.00	72,530.00
Benefits	1,720.96	23,544.00	21,823.04
Purchased Services	309,017.38	126,575.00	(182,442.38)
Materials & Supplies	44,440.70	20,706.00	(23,734.70)
Capital Outlay	3,690.18	1,200.00	(2,490.18)
Other	9,964.00	7,300.00	(2,664.00)
Total Central Services	<u>376,303.22</u>	<u>259,325.00</u>	<u>(116,978.22)</u>
Pupil Transportation Services			
Salaries	2,051,496.09	2,024,250.00	(27,246.09)
Benefits	1,207,414.72	1,138,587.03	(68,827.69)
Purchased Services	90,320.00	52,988.00	(37,332.00)
Energy Services	-	2,000.00	2,000.00
Total Pupil Transportation Services	<u>3,349,230.81</u>	<u>3,217,825.03</u>	<u>(131,405.78)</u>
Operation of Plant			
Purchased Services	213,955.55	-	(213,955.55)
Energy Services	8,032.59	-	(8,032.59)
Capital Outlay	40,000.00	-	(40,000.00)
Total Operation of Plant	<u>261,988.14</u>	<u>-</u>	<u>(261,988.14)</u>
Community Services			
Salaries	732,542.23	-	(732,542.23)
Benefits	280,902.70	-	(280,902.70)
Purchased Services	222,475.56	-	(222,475.56)
Energy Services	3,628.98	-	(3,628.98)
Materials & Supplies	213,665.26	-	(213,665.26)
Capital Outlay	93,680.97	-	(93,680.97)
Other	51,837.23	-	(51,837.23)
Total Community Services	<u>1,598,732.93</u>	<u>-</u>	<u>(1,598,732.93)</u>
Total uses	<u>53,627,949.70</u>	<u>39,592,121.64</u>	<u>(14,035,828.06)</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance			
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Ending Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



SEMINOLE COUNTY
PUBLIC SCHOOLS

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Seminole County Public Schools
Special Revenue Fund – Federal Education
Stabilization
Fiscal Year 2022-23

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

- **Coronavirus Aid, Relief, and Economic Security (CARES) Act**
The CARES Act provided emergency funding to support school districts as they actively respond to and mitigate impacts from the Coronavirus pandemic.

- **Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act**
The CRRSA Act provided additional funding to school districts to supplement the CARES Act. These funds were categorized into special use funds through the state’s General Appropriations Act for FY22 and FY23.

- **American Rescue Plan (ARP) Act**
The ARP Act is a third funding stream related to pandemic response and provides funding to assist schools in mitigating impacts of the pandemic, with a specific focus on addressing learning loss experienced by some students across the nation. . These funds were disseminated as part of the state’s General Appropriations Act for FY22 and FY23.

For fiscal year 2023, the District is not expecting any new Federal Education Stabilization funds. Unused funds may be rolled-forward, as determined by the granting agency. Since we are not able to determine the 2023 beginning budget until the 2022 fiscal year is closed and the allowable roll-forward is determined, the 2023 beginning budget presented is zero.

Seminole County Public Schools
Special Revenue Funds - ESSER, CARES Act, and GEER Projected Fiscal Year 2023
Budget Comparison to Current Fiscal Year 2022 Period 11 Budget
For Fiscal Years 2022 and 2023

	2022 Current Budget	2023 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Sources - revenues			
Federal through state sources:			
Education stabilization funds	\$ 128,878,273.96	\$ -	\$ (128,878,273.96)
Total federal through state sources	<u>128,878,273.96</u>	<u>-</u>	<u>(128,878,273.96)</u>
Total sources	<u>128,878,273.96</u>	<u>-</u>	<u>(128,878,273.96)</u>
Uses - expenditures			
Instruction			
Salaries	21,057,324.03	-	(21,057,324.03)
Benefits	5,589,923.70	-	(5,589,923.70)
Purchased Services	15,714,718.53	-	(15,714,718.53)
Materials & Supplies	18,323,229.52	-	(18,323,229.52)
Capital Outlay	4,358,180.64	-	(4,358,180.64)
Other	865,624.66	-	(865,624.66)
Total Instruction	<u>65,909,001.08</u>	<u>-</u>	<u>(65,909,001.08)</u>
Pupil Personnel Services			
Salaries	2,253,851.86	-	(2,253,851.86)
Benefits	461,797.46	-	(461,797.46)
Purchased Services	710,374.83	-	(710,374.83)
Materials & Supplies	263,612.87	-	(263,612.87)
Capital Outlay	2,948.00	-	(2,948.00)
Total Pupil Personnel Services	<u>3,692,585.02</u>	<u>-</u>	<u>(3,692,585.02)</u>
Instructional Media Services			
Salaries	62,914.50	-	(62,914.50)
Benefits	5,062.65	-	(5,062.65)
Total Instructional Media Services	<u>67,977.15</u>	<u>-</u>	<u>(67,977.15)</u>
Instructional & Curriculum Development Svcs			
Salaries	7,956,411.39	-	(7,956,411.39)
Benefits	1,638,677.75	-	(1,638,677.75)
Purchased Services	773,053.34	-	(773,053.34)
Materials & Supplies	475.00	-	(475.00)
Capital Outlay	2,574.00	-	(2,574.00)
Total Instructional & Curriculum Development Svcs	<u>10,371,191.48</u>	<u>-</u>	<u>(10,371,191.48)</u>
Instructional Staff Training Svcs			
Salaries	3,080,658.61	-	(3,080,658.61)
Benefits	666,735.95	-	(666,735.95)
Purchased Services	494,161.82	-	(494,161.82)
Materials & Supplies	7,760.02	-	(7,760.02)
Capital Outlay	5,148.00	-	(5,148.00)
Other	8,095.00	-	(8,095.00)
Total Instructional Staff Training Svcs	<u>4,262,559.40</u>	<u>-</u>	<u>(4,262,559.40)</u>

Seminole County Public Schools
Special Revenue Funds - ESSER, CARES Act, and GEER Projected Fiscal Year 2023
Budget Comparison to Current Fiscal Year 2022 Period 11 Budget
For Fiscal Years 2022 and 2023

	2022 Current Budget	2023 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Instructional Related Technology			
Salaries	167,492.50	-	(167,492.50)
Benefits	13,458.73	-	(13,458.73)
Purchased Services	221,450.00	-	(221,450.00)
Capital Outlay	293,800.00	-	(293,800.00)
Total Instructional Related Technology	<u>696,201.23</u>	<u>-</u>	<u>(696,201.23)</u>
School Board			
Salaries	10,600.00	-	(10,600.00)
Benefits	843.20	-	(843.20)
Purchased Services	7,000.00	-	(7,000.00)
Total School Board	<u>18,443.20</u>	<u>-</u>	<u>(18,443.20)</u>
General Administration			
Salaries	240,500.00	-	(240,500.00)
Benefits	65,402.26	-	(65,402.26)
Purchased Services	227.00	-	(227.00)
Materials & Supplies	250.00	-	(250.00)
Other	3,746,333.35	-	(3,746,333.35)
Total General Administration	<u>4,052,712.61</u>	<u>-</u>	<u>(4,052,712.61)</u>
School Administration			
Salaries	1,980,644.22	-	(1,980,644.22)
Benefits	263,728.67	-	(263,728.67)
Purchased Services	26,998.07	-	(26,998.07)
Other	236.25	-	(236.25)
Total School Administration	<u>2,271,607.21</u>	<u>-</u>	<u>(2,271,607.21)</u>
Facilities Acquisition and Construction			
Salaries	38,675.00	-	(38,675.00)
Benefits	2,838.47	-	(2,838.47)
Purchased Services	171,065.56	-	(171,065.56)
Total Facilities Acquisition and Construction	<u>212,579.03</u>	<u>-</u>	<u>(212,579.03)</u>
Fiscal Services			
Salaries	59,700.00	-	(59,700.00)
Benefits	4,787.38	-	(4,787.38)
Total Fiscal Services	<u>64,487.38</u>	<u>-</u>	<u>(64,487.38)</u>
Food Services			
Salaries	532,971.25	-	(532,971.25)
Benefits	42,865.85	-	(42,865.85)
Total Food Services	<u>575,837.10</u>	<u>-</u>	<u>(575,837.10)</u>
Central Services			
Salaries	747,104.03	-	(747,104.03)
Benefits	223,760.27	-	(223,760.27)
Purchased Services	194,049.19	-	(194,049.19)
Materials & Supplies	1,000.00	-	(1,000.00)
Total Central Services	<u>1,165,913.49</u>	<u>-</u>	<u>(1,165,913.49)</u>

Seminole County Public Schools
Special Revenue Funds - ESSER, CARES Act, and GEER Projected Fiscal Year 2023
Budget Comparison to Current Fiscal Year 2022 Period 11 Budget
For Fiscal Years 2022 and 2023

	2022 Current Budget	2023 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Pupil Transportation Services			
Salaries	961,540.00	-	(961,540.00)
Benefits	77,705.47	-	(77,705.47)
Purchased Services	6,000.00	-	(6,000.00)
Total Pupil Transportation Services	<u>1,045,245.47</u>	<u>-</u>	<u>(1,045,245.47)</u>
Operation of Plant			
Salaries	2,362,397.87	-	(2,362,397.87)
Benefits	360,622.33	-	(360,622.33)
Purchased Services	1,222,259.20	-	(1,222,259.20)
Materials & Supplies	1,869,545.75	-	(1,869,545.75)
Capital Outlay	1,253.45	-	(1,253.45)
Total Operation of Plant	<u>5,816,078.60</u>	<u>-</u>	<u>(5,816,078.60)</u>
Maintenance of Plant			
Salaries	225,000.00	-	(225,000.00)
Benefits	18,229.88	-	(18,229.88)
Purchased Services	1,934,312.25	-	(1,934,312.25)
Materials & Supplies	352,333.76	-	(352,333.76)
Capital Outlay	23,890,549.00	-	(23,890,549.00)
Total Maintenance of Plant	<u>26,420,424.89</u>	<u>-</u>	<u>(26,420,424.89)</u>
Administrative Technology Services			
Salaries	37,400.00	-	(37,400.00)
Benefits	2,995.66	-	(2,995.66)
Purchased Services	285,376.06	-	(285,376.06)
Capital Outlay	1,862,341.44	-	(1,862,341.44)
Total Administrative Technology Services	<u>2,188,113.16</u>	<u>-</u>	<u>(2,188,113.16)</u>
Community Services			
Salaries	43,800.00	-	(43,800.00)
Benefits	3,516.46	-	(3,516.46)
Total Community Services	<u>47,316.46</u>	<u>-</u>	<u>(47,316.46)</u>
Total uses	<u>128,878,273.96</u>	<u>-</u>	<u>(128,878,273.96)</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances			
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Ending Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Seminole County Public Schools
Special Revenue Fund - Food Service (“Red Apple Dining”)
Fiscal Year 2022-23

Red Apple Dining provides meals for our students made with high quality ingredients. Red Apple Dining operates under the regulations and policies set forth by the District; the U.S. Department of Agriculture (USDA); Florida Department of Agriculture and Consumer Services Division of Food, Nutrition and Wellness; and the County Health Department. Red Apple Dining operates fifty-nine (59) campus restaurants servicing sixty-five (67) schools and special centers. Red Apple Dining receives most of its funding from the reimbursement for student meals through the School Breakfast Program and National School Lunch Program. Other funding comes from cash payments by guests, federally provided USDA commodities, a limited amount of State supplement as required to meet federal matching requirements, and payments from other agencies to which Red Apple Dining provides services.

For the 2022-23 school year, the Red Apple Dining Budget proposal has been developed with meal prices of; Elementary Student Paid Lunch \$3.25, Middle School Student Paid Lunch \$3.50, High School Student Paid Lunch \$3.75, Elementary and Middle Student Paid Breakfast \$2.50, and High School Student Paid Breakfast \$2.75. Reduced price lunch remains at \$0.40, which is determined by USDA. The price for Reduced Breakfast of \$0.30 will continue to be waived by Red Apple Dining to ensure students of families in need of economic assistance are prepared to learn. Breakfast at no charge for all students is offered at sixteen (16) schools and special centers and the cost absorbed by Red Apple Dining. After School Snack Programs are offered to thirty-four (34) schools based on the school’s meal benefit eligibility being greater than fifty percent. This is a nutritious snack offered to students in after school programs established for enrichment or academic remediation. The benefits of the National School Lunch and Breakfast Programs are for children only. Adult meal prices are required to reflect the per meal value of federal reimbursement and USDA commodity assistance. Adult breakfasts will be \$2.95, and adult lunches will be \$3.95.

Seminole County Public Schools
Special Revenue Fund - Food Service ("Red Apple Dining") Projected Fiscal Year
2023 Budget Comparison to Current Fiscal Year 2022 Period 11 Budget
For Fiscal Years 2022 and 2023

	2022 Current Budget	2023 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Sources - revenues			
Federal through state sources:			
National school lunch program	\$ 42,986,694.38	\$ 24,921,062.34	\$ (18,065,632.04)
Total federal through state sources	<u>42,986,694.38</u>	<u>24,921,062.34</u>	<u>(18,065,632.04)</u>
State sources:			
School breakfast supplement	128,000.00	128,000.00	-
School lunch supplement	165,505.00	165,000.00	(505.00)
Total state sources	<u>293,505.00</u>	<u>293,000.00</u>	<u>(505.00)</u>
Local sources:			
Rental income	963.84	-	(963.84)
Investment income	8,000.00	6,000.00	(2,000.00)
Food service	3,934,474.02	11,719,943.70	7,785,469.68
Revenue from other agencies	226,000.00	478,668.62	252,668.62
Other miscellaneous local	6,887.57	-	(6,887.57)
Total local sources	<u>4,176,325.43</u>	<u>12,204,612.32</u>	<u>8,028,286.89</u>
Total sources	<u>47,456,524.81</u>	<u>37,418,674.66</u>	<u>(10,037,850.15)</u>
Uses - expenditures			
Food Services			
Salaries	6,504,089.74	7,203,300.00	699,210.26
Benefits	3,197,115.07	3,243,416.00	46,300.93
Purchased Services	9,423,635.89	9,131,088.00	(292,547.89)
Energy Services	994,800.00	993,500.00	(1,300.00)
Materials & Supplies	16,698,903.74	17,605,400.00	906,496.26
Capital Outlay	5,943,610.47	3,950,000.00	(1,993,610.47)
Other	1,420,616.00	1,520,596.00	99,980.00
Total Food Services	<u>44,182,770.91</u>	<u>43,647,300.00</u>	<u>(535,470.91)</u>
Total uses	<u>44,182,770.91</u>	<u>43,647,300.00</u>	<u>(535,470.91)</u>
Net change in fund balance	<u>3,273,753.90</u>	<u>(6,228,625.34)</u>	<u>(9,502,379.24)</u>
Fund balance			
Beginning of year	10,481,557.43	13,755,311.33	3,273,753.90
Ending Balance	<u>\$ 13,755,311.33</u>	<u>\$ 7,526,685.99</u>	<u>\$ (6,228,625.34)</u>

Seminole County Public Schools
Special Revenue Fund – School Internal Funds
Fiscal Year 2022-23

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.

Since the 2023 beginning budget for School Internal Funds is not available until the 2022 fiscal year is closed, the amounts presented are zero. However, any unspent funds will roll-forward to the 2023 budget year.

Seminole County Public Schools
Special Revenue Fund - School Internal Funds Projected Fiscal Year 2023 Budget
Comparison to Current Fiscal Year 2022 Period 11 Budget
For Fiscal Years 2022 and 2023

	2022 Current Budget	2023 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Sources - revenues			
State sources:			
Florida Education Finance Prgm (FEFP) \$	9,026.01	\$ -	\$ (9,026.01)
Total state sources	<u>9,026.01</u>	<u>-</u>	<u>(9,026.01)</u>
Local sources:			
Rental income	458,057.95	-	(458,057.95)
Charges for services	3,993,510.17	-	(3,993,510.17)
Investment income	10,204.14	-	(10,204.14)
Gift, grants, and bequests	1,612,591.41	-	(1,612,591.41)
Student fees	11,350.23	-	(11,350.23)
Other fees	386,985.55	-	(386,985.55)
Miscellaneous local	511,423.74	-	(511,423.74)
Other miscellaneous local	4,284,449.62	-	(4,284,449.62)
Refund of prior year expenditure	19,820.11	-	(19,820.11)
Collections for lost and damaged	23,073.43	-	(23,073.43)
Total local sources	<u>11,311,466.35</u>	<u>-</u>	<u>(11,311,466.35)</u>
Total sources	<u>11,320,492.36</u>	<u>-</u>	<u>(11,320,492.36)</u>
Uses - expenditures			
Instruction			
Salaries	123,591.20	-	(123,591.20)
Purchased Services	1,614,483.82	-	(1,614,483.82)
Materials & Supplies	10,339,552.27	-	(10,339,552.27)
Capital Outlay	275,463.01	-	(275,463.01)
Other	765,867.40	-	(765,867.40)
Total Instruction	<u>13,118,957.70</u>	<u>-</u>	<u>(13,118,957.70)</u>
Pupil Personnel Services			
Materials & Supplies	2,107.93	-	(2,107.93)
Total Pupil Personnel Services	<u>2,107.93</u>	<u>-</u>	<u>(2,107.93)</u>
Instructional Media Services			
Purchased Services	392.08	-	(392.08)
Materials & Supplies	57,431.85	-	(57,431.85)
Capital Outlay	2,393.12	-	(2,393.12)
Other	560.05	-	(560.05)
Total Instructional Media Services	<u>60,777.10</u>	<u>-</u>	<u>(60,777.10)</u>
Instructional Related Technology			
Capital Outlay	3,609.18	-	(3,609.18)
Total Instructional Related Technology	<u>3,609.18</u>	<u>-</u>	<u>(3,609.18)</u>
School Administration			
Purchased Services	15,885.13	-	(15,885.13)
Materials & Supplies	54,698.07	-	(54,698.07)
Capital Outlay	20,803.71	-	(20,803.71)
Other	29,139.72	-	(29,139.72)
Total School Administration	<u>120,526.63</u>	<u>-</u>	<u>(120,526.63)</u>

Seminole County Public Schools
Special Revenue Fund - School Internal Funds Projected Fiscal Year 2023 Budget
Comparison to Current Fiscal Year 2022 Period 11 Budget
For Fiscal Years 2022 and 2023

	2022 Current Budget	2023 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Facilities Acquisition and Construction			
Capital Outlay	74,856.36	-	(74,856.36)
Total Facilities Acquisition and Const.	<u>74,856.36</u>	<u>-</u>	<u>(74,856.36)</u>
Fiscal Services			
Purchased Services	10,607.51	-	(10,607.51)
Materials & Supplies	2,046.29	-	(2,046.29)
Total Fiscal Services	<u>12,653.80</u>	<u>-</u>	<u>(12,653.80)</u>
Operation of Plant			
Salaries	5,214.62	-	(5,214.62)
Purchased Services	65,537.41	-	(65,537.41)
Energy Services	1,909.07	-	(1,909.07)
Materials & Supplies	44,192.59	-	(44,192.59)
Capital Outlay	10,056.21	-	(10,056.21)
Total Operation of Plant	<u>126,909.90</u>	<u>-</u>	<u>(126,909.90)</u>
Community Services			
Salaries	65,040.00	-	(65,040.00)
Purchased Services	1,532,663.95	-	(1,532,663.95)
Energy Services	388.04	-	(388.04)
Materials & Supplies	1,960,953.48	-	(1,960,953.48)
Capital Outlay	162,461.38	-	(162,461.38)
Other	1,182,944.79	-	(1,182,944.79)
Total Community Services	<u>4,904,451.64</u>	<u>-</u>	<u>(4,904,451.64)</u>
Total uses	<u>18,424,850.24</u>	<u>-</u>	<u>(18,424,850.24)</u>
Other financing sources			
Loss Recoveries	6,558.29	-	(6,558.29)
Total other financing sources	<u>6,558.29</u>	<u>-</u>	<u>(6,558.29)</u>
Net change in fund balances	<u>(7,097,799.59)</u>	<u>-</u>	<u>7,097,799.59</u>
Fund balances			
Beginning of year	7,097,799.59	-	(7,097,799.59)
Ending Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

INTERNAL SERVICE FUNDS

This section contains the following subsections:

- Narrative
- Self Insurance - Property Casualty Beginning Budget Comparison to Current Fiscal Year Period 11 Budget
- Printing Services Beginning Budget Comparison to Current Fiscal Year Period 11 Budget
- Self Insurance - Health Beginning Budget Comparison to Current Fiscal Year Period 11 Budget
- Internal Leasing Program Beginning Budget Comparison to Current Fiscal Year Period 11 Budget

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

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

Self-Insurance Funds

The District established Internal Service Funds to account for expenditures of its self-insurance programs with startup loans from the General Fund – Operating Fund (Operating Fund). Although the loans do not have a scheduled matured date, the intent is for the self-insurance programs to repay the Operating Fund. At the end of June 30, 2022, the sum of \$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 Projected Fiscal Year 2023
Budget Comparison to Current Fiscal Year 2022 Period 11 Budget
For Fiscal Years 2022 and 2023

	2022 Current Budget	2023 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Sources - revenues			
Local sources:			
Investment income	\$ 16,000.00	\$ 16,000.00	\$ -
Revenue from other agencies	9,336,501.00	11,690,534.00	2,354,033.00
Other miscellaneous local	14,905.02	-	(14,905.02)
Refund of prior year expenditure	35,812.98	-	(35,812.98)
Total local sources	<u>9,403,219.00</u>	<u>11,706,534.00</u>	<u>2,303,315.00</u>
Total sources	<u>9,403,219.00</u>	<u>11,706,534.00</u>	<u>2,303,315.00</u>
Uses - expenditures			
Operation of Plant			
Salaries	390,589.43	437,458.00	46,868.57
Benefits	109,900.17	143,553.00	33,652.83
Purchased Services	4,293,000.16	5,224,523.00	931,522.84
Materials & Supplies	14,262.17	3,500.00	(10,762.17)
Capital Outlay	32,418.00	2,500.00	(29,918.00)
Other	5,825,531.77	5,895,000.00	69,468.23
Total Operation of Plant	<u>10,665,701.70</u>	<u>11,706,534.00</u>	<u>1,040,832.30</u>
Total uses	<u>10,665,701.70</u>	<u>11,706,534.00</u>	<u>1,040,832.30</u>
Other financing sources			
Loss Recoveries	882,573.62	-	(882,573.62)
Total other financing sources	<u>882,573.62</u>	<u>-</u>	<u>(882,573.62)</u>
Net change in net position	<u>(379,909.08)</u>	<u>-</u>	<u>379,909.08</u>
Net position			
Beginning of year	<u>20,897,686.44</u>	<u>20,517,777.36</u>	<u>(379,909.08)</u>
Ending Balance	<u>\$ 20,517,777.36</u>	<u>\$ 20,517,777.36</u>	<u>\$ -</u>

Seminole County Public Schools
Internal Service Fund - Printing Services Projected Fiscal Year 2023 Budget
Comparison to Current Fiscal Year 2022 Period 11 Budget
For Fiscal Years 2022 and 2023

	2022 Current Budget	2023 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Sources - revenues			
Local sources:			
Investment income	\$ 800.00	\$ 800.00	\$ -
Revenue from other agencies	1,219,090.17	1,102,500.00	(116,590.17)
Other miscellaneous local	1,590.51	-	(1,590.51)
Total local sources	<u>1,221,480.68</u>	<u>1,103,300.00</u>	<u>(118,180.68)</u>
Total sources	<u>1,221,480.68</u>	<u>1,103,300.00</u>	<u>(118,180.68)</u>
Uses - expenditures			
Central Services			
Salaries	217,173.30	358,186.65	141,013.35
Benefits	95,171.90	169,008.13	73,836.23
Purchased Services	303,495.05	261,175.00	(42,320.05)
Materials & Supplies	237,362.95	275,000.00	37,637.05
Capital Outlay	30,663.00	40,000.00	9,337.00
Other	111,768.61	18,096.63	(93,671.98)
Total Central Services	<u>995,634.81</u>	<u>1,121,466.41</u>	<u>125,831.60</u>
Total uses	<u>995,634.81</u>	<u>1,121,466.41</u>	<u>125,831.60</u>
Other financing uses			
Transfers out to general fund	<u>(50,000.00)</u>	<u>(60,000.00)</u>	<u>(10,000.00)</u>
Total other financing uses	<u>(50,000.00)</u>	<u>(60,000.00)</u>	<u>(10,000.00)</u>
Net change in net position	<u>175,845.87</u>	<u>(78,166.41)</u>	<u>(254,012.28)</u>
Net position			
Beginning of year	<u>754,470.64</u>	<u>930,316.51</u>	<u>175,845.87</u>
Ending Balance	<u>\$ 930,316.51</u>	<u>\$ 852,150.10</u>	<u>\$ (78,166.41)</u>

Seminole County Public Schools
Internal Service Fund - Self Insurance - Health Projected Fiscal Year 2023 Budget
Comparison to Current Fiscal Year 2022 Period 11 Budget
For Fiscal Years 2022 and 2023

	2022 Current Budget	2023 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Sources - revenues			
Local sources:			
Investment income	\$ 40,000.00	\$ 100,000.00	\$ 60,000.00
Revenue from other agencies	61,902,460.88	65,013,947.59	3,111,486.71
Other miscellaneous local	467,500.00	400,000.00	(67,500.00)
Total local sources	<u>62,409,960.88</u>	<u>65,513,947.59</u>	<u>3,103,986.71</u>
Total sources	<u>62,409,960.88</u>	<u>65,513,947.59</u>	<u>3,103,986.71</u>
Uses - expenditures			
Central Services			
Salaries	483,243.37	510,823.60	27,580.23
Benefits	164,147.60	177,327.95	13,180.35
Purchased Services	6,280,538.11	5,306,500.00	(974,038.11)
Materials & Supplies	225,494.12	150,000.00	(75,494.12)
Capital Outlay	45,132.14	80,500.00	35,367.86
Other	63,370,720.00	60,875,914.30	(2,494,805.70)
Total Central Services	<u>70,569,275.34</u>	<u>67,101,065.85</u>	<u>(3,468,209.49)</u>
Total uses	<u>70,569,275.34</u>	<u>67,101,065.85</u>	<u>(3,468,209.49)</u>
Other financing uses			
Transfers out to general fund	-	(7,500,000.00)	(7,500,000.00)
Total other financing uses	<u>-</u>	<u>(7,500,000.00)</u>	<u>(7,500,000.00)</u>
Net change in net position	<u>(8,159,314.46)</u>	<u>(9,087,118.26)</u>	<u>(927,803.80)</u>
Net position			
Beginning of year	<u>54,358,767.96</u>	<u>46,199,453.50</u>	<u>(8,159,314.46)</u>
Ending Balance	<u>\$ 46,199,453.50</u>	<u>\$ 37,112,335.24</u>	<u>\$ (9,087,118.26)</u>

Seminole County Public Schools
Internal Service Fund - Internal Leasing Program Projected Fiscal Year 2023 Budget
Comparison to Current Fiscal Year 2022 Period 11 Budget
For Fiscal Years 2022 and 2023

	2022 Current Budget	2023 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Sources - revenues			
Local sources:			
Investment income	\$ 3,500.00	\$ -	\$ (3,500.00)
Revenue from other agencies	174,659.33	225,023.95	50,364.62
Other miscellaneous local	10,000.00	-	(10,000.00)
Refund of prior year expenditure	803.58	-	(803.58)
Total local sources	<u>188,962.91</u>	<u>225,023.95</u>	<u>36,061.04</u>
Total sources	<u>188,962.91</u>	<u>225,023.95</u>	<u>36,061.04</u>
Uses - expenditures			
Central Services			
Materials & Supplies	2,670.75	3,000.00	329.25
Capital Outlay	970,373.00	549,020.85	(421,352.15)
Other	142,252.74	162,360.97	20,108.23
Total Central Services	<u>1,115,296.49</u>	<u>714,381.82</u>	<u>(400,914.67)</u>
Total uses	<u>1,115,296.49</u>	<u>714,381.82</u>	<u>(400,914.67)</u>
Net change in net position	<u>(926,333.58)</u>	<u>(489,357.87)</u>	<u>436,975.71</u>
Net position			
Beginning of year	<u>2,172,209.63</u>	<u>1,245,876.05</u>	<u>(926,333.58)</u>
Ending Balance	<u>\$ 1,245,876.05</u>	<u>\$ 756,518.18</u>	<u>\$ (489,357.87)</u>



SEMINOLE COUNTY
PUBLIC SCHOOLS

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