

SEMINOLE COUNTY PUBLIC SCHOOLS

Tentative Budget for the School Year 2023-24

Fiscal Year Ending June 30, 2024



District School Board of Seminole County, Florida

*Kristine Kraus, Chair
Abby Sanchez, Vice-Chair
Kelley Davis, Member
Autumn Garick, Member
Amy Pennock, Member*

Serita D. Beamon, Superintendent

Tentative Budget Hearing July 25, 2023



**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 2023-24

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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 25, 2023
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
 - *1. Superintendent's Recommendation: That the School Board of Seminole County approve Resolution Number 2023-03 adopting the Tentative Millage Rates.
 - B. Resolution for Adopting Tentative Budget
 - *1. Superintendent's Recommendation: That the School Board of Seminole County approve Resolution number 2023-04 Adopting the 2023-24 Tentative Budget.

Resolution

Resolution

*Action Items

**RESOLUTION NUMBER 2023-03
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, 2023, to June 30, 2024; 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 2023-24 in the amounts of:

	Tentative Millage Levy	Proposed Amount to Be Raised
District School Tax Required Local Effort including Prior Period Funding Adjustment	3.1300	\$165,242,940
District Local Capital Improvement Tax	1.5000	\$79,189,908
District School Tax Discretionary Millage	0.7480	\$39,489,367

The total millage rate to be levied exceeds the roll-back rate by 7.66 percent.

NOW THEREFORE, BE IT RESOLVED:

That the Seminole County School Board, adopted each tentative millage rate for the fiscal year July 1, 2023, to June 30, 2024, on July 25, 2023 by separate vote before adopting the tentative budget.

Kristine Kraus, Chair

**RESOLUTION NUMBER 2023-04
ADOPTING TENTATIVE BUDGET**

A RESOLUTION OF THE SEMINOLE COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2023-24

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, 2023, to June 30, 2024; and

WHEREAS, the Seminole County School Board set forth the appropriations and revenue estimate for the budget for the fiscal year 2023-24.

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 \$1,227,592,981 for fiscal year 2023-24.

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, 2023, to June 30, 2024.

Kristine Kraus, Chair

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 2023-24**

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL DISTRICT OF SEMINOLE COUNTY, FLORIDA ARE 1.3% 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)	3.1300
Discretionary Operating	0.7480
Local Capital Improvement (Capital Outlay)	1.5000
TOTAL MILLAGE	<u>5.3780</u>

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL ALL FUNDS
Federal Sources	\$ 2,000,000	\$ 66,988,299	\$ -	\$ -	\$ 68,988,299
State Sources	330,111,010	293,000	689,180	3,212,051	334,305,241
Local Sources	214,917,043	13,552,434	750	111,952,400	340,422,627
TOTAL SOURCES	547,028,053	80,833,733	689,930	115,164,451	743,716,167
Transfers In	40,620,155	-	19,701,589	-	60,321,744
Fund Balances, Beginning	98,945,714	25,170,054	701,787	155,678,980	280,496,536
TOTAL REVENUES, TRANSFERS, AND FUND BALANCES	\$ 686,593,922	\$ 106,003,787	\$ 21,093,306	\$ 270,843,431	\$ 1,084,534,447

APPROPRIATIONS (EXPENDITURES)

Instruction	383,463,252	17,554,433	-	-	401,017,685
Pupil Personnel Services	27,639,712	7,982,263	-	-	35,621,975
Instructional Media Services	936,257	38,536	-	-	974,793
Instructional & Curriculum Development Services	6,347,164	3,285,040	-	-	9,632,204
Instructional Staff Training	6,089,539	6,440,644	-	-	12,530,183
Instruction Related Technology	5,067,458	-	-	-	5,067,458
School Board	1,679,990	-	-	-	1,679,990
General Administration	449,135	1,262,296	-	-	1,711,431
School Administration	40,985,137	416,134	-	-	41,401,271
Facilities Acquisition and Construction	2,008,551	-	-	61,372,177	63,380,728
Fiscal Services	3,172,678	-	-	-	3,172,678
Food Services	12	48,164,742	-	-	48,164,754
Central Services	5,296,294	244,981	-	-	5,541,275
Pupil Transportation Services	25,509,057	2,967,298	-	-	28,476,355
Operation of Plant	58,201,549	-	-	-	58,201,549
Maintenance of Plant	31,043,659	-	-	-	31,043,659
Administrative Technology Services	7,459,377	-	-	-	7,459,377
Community Services	3,571,143	3,000	-	-	3,574,143
Debt Service	-	-	20,391,519	-	20,391,519
TOTAL APPROPRIATIONS	608,919,964	88,359,367	20,391,519	61,372,177	779,043,027
Transfers Out	1,000,000	-	-	59,261,744	60,261,744
Fund Balances, Ending	76,673,958	17,644,420	701,787	150,209,510	245,229,676
TOTAL APPROPRIATIONS, TRANSFERS, AND FUND BALANCES	\$ 686,593,922	\$ 106,003,787	\$ 21,093,306	\$ 270,843,431	\$ 1,084,534,447

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



SEMINOLE COUNTY
PUBLIC SCHOOLS

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NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

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

This tax is in addition to the school board's proposed tax of **3.878** 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 \$79,189,908 to be used for the following projects:

CONSTRUCTION AND REMODELING

Bear Lake Elementary design and construction of new facilities and remodeling of existing buildings
English Estates Elementary design and construction of new facilities and remodeling of existing buildings
Lake Mary Elementary 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, Plumbing upgrades

MOTOR VEHICLE PURCHASES

Purchase of 34 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

PAYMENT OF SALARIES AND BENEFITS

Salaries and benefits for school bus drivers

**CHARTER SCHOOL CAPITAL OUTLAY PROJECTS PURSUANT TO
S. 1013.62(4), F.S.**

PURCHASE OF REAL PROPERTY

CONSTRUCTION OF SCHOOL FACILITIES

PURCHASE OR LEASE OF PERMANENT OR RELOCATABLE SCHOOL FACILITIES

PURCHASE OF VEHICLES TO TRANSPORT STUDENTS

RENOVATION, REPAIR, AND MAINTENANCE OF SCHOOL FACILITIES

PAYMENT OF THE COST OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY
TO INSURE SCHOOL FACILITIES

PURCHASE OR LEASE OF DRIVER'S EDUCATION VEHICLES, MAINTENANCE VEHICLES, SECURITY
VEHICLES, OR VEHICLES USED IN STORING OR DISTRIBUTING MATERIALS AND 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

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

All concerned citizens are invited to a public hearing to be held on **July 25, 2023, 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.....	<u>\$ 272,298,123</u>
B. Less tax reductions due to Value Adjustment Board and other assessment changes.....	<u>\$ 710,092</u>
C. Actual property tax levy.....	<u>\$ 271,588,031</u>

This year's proposed tax levy..... \$ 295,752,307

A portion of the tax levy is required under state law in order for the school board to receive **\$313,133,811** in state education grants.

The required portion has **increased** by **6.51** 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 25, 2023, 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



Reset Form

Print Form

CERTIFICATION OF SCHOOL TAXABLE VALUE

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

Year : 2023	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	\$	52,292,663,596	(1)
2.	Current year taxable value of personal property for operating purposes	\$	2,688,534,777	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	11,792,974	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	54,992,991,347	(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.)	\$	625,003,566	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	54,367,987,781	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	49,741,397,600	(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		6/21/2023 2:06 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>	3.2120	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>	\$	159,769,369	(11)
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	111,818,662	(12)
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	271,588,031	(13)
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	2.9387	per \$1,000	(14)
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.0567	per \$1,000	(15)
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	3.1300	per \$1,000	(16)
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	E. Additional Voted Millage
	1.5000	0.7480	0.0000	
Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>		2.2480	per \$1,000	(17)

18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$ 172,128,063	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 123,624,245	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$ 295,752,307	(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>	6.51 %	(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>	7.66 %	(22)

Final public budget hearing	Date : 9/5/2023	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 : Tim Bargeron, 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	

Continued on page 3



Seminole County Public Schools
Millage Rates, Assessed Taxable Value, and Levies
Fiscal Years 2023 Thru 2024

Description	2022-23 Actual Millage Levies	2023-24 Proposed Millage Levies	Difference 2023-24 vs 2022-23	Percent Change
1 Millage Set by Law:				
2 Required Local Effort (RLE)	3.2080	3.1220	-0.0860	-2.68%
3 RLE Prior Period Funding Adjustment	0.0040	0.0080	0.0040	100.00%
4 (A) Total Required Local Effort	3.2120	3.1300	-0.0820	-2.55%
5 Discretionary Millage Set by School Board:				
6 Basic Discretionary	0.7480	0.7480	0.0000	0.00%
7 Capital Outlay	1.5000	1.5000	0.0000	0.00%
8 (B) Total Board Discretionary Levies	2.2480	2.2480	0.0000	0.00%
9 Additional Voter Approved Millage:				
10 Additional Operating	0.0000	0.0000	0.0000	0.00%
11 Additional Capital Improvement	0.0000	0.0000	0.0000	0.00%
12 (C) Total Voted Additional Operating Millage	0.0000	0.0000	0.0000	0.00%
13 Total of Levies (A) + (B) + (C)	5.4600	5.3780	-0.0820	-1.50%

Description	2022-23 Actual Tax Revenues	2023-24 Estimated Tax Revenue	Difference 2023-24 vs 2022-23	Percent Change
14 Assessed Taxable Value	\$ 49,871,451,145	\$ 54,992,991,347	\$ 5,121,540,202	10.27%
15 Revenue Generated from the following sources:				
16 Millage Set by Law				
17 Required Local Effort (RLE)	153,588,111	164,820,594	11,232,483	
18 RLE Prior Period Funding Adjustment	191,506	422,346	230,840	
19 (A) Total Required Local Effort	\$ 153,779,617	\$ 165,242,940	\$ 11,463,323	7.45%
20 Discretionary Millage Set by School Board				
21 Basic Discretionary	35,811,692	39,489,367	3,677,675	
22 Capital Outlay	71,814,890	79,189,908	7,375,018	
23 (B) Total of Board Discretionary Levies	107,626,582	118,679,275	11,052,693	10.27%
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)	\$ 261,406,199	\$ 283,922,215	\$ 22,516,016	8.61%

Seminole County Public Schools
Impact of Proposed Millage Rates and Levies on Average Single Family Residence
Fiscal Years 2023 Thru 2024

Description	2022-23 Taxable Value	2023-24 Taxable Value	Difference	Percent Change
1 Average Taxable Value	\$ 199,908	\$ 219,523	\$ 19,615	9.81%

Description	2022-23 Actual Millage Levies	2023-24 Proposed Millage Levies	Difference	Percent Change
2 Millage Set by Law -				
3 (A) Required Local Effort	\$ 642.10	\$ 687.11	\$ 45.01	
4 Discretionary Millage Rates Set by School Board				
5 Basic Discretionary	149.53	164.20	14.67	
6 Capital Outlay	299.86	329.28	29.42	
7 (B) Total of Board Discretionary Levies	449.39	493.48	44.09	
8 Additional Voter Approved Millage:				
9 (C) Voted Additional Operating Millage	-	-	-	
10 Total of Levies (A) + (B) + (C)	\$ 1,091.49	\$ 1,180.59	\$ 89.10	8.16%

Note: 1) Average Taxable Value sourced from Seminole County Property Appraiser



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 2023-24

Fund	Description	Amount
100	General Fund - Operating Fund	\$ 641,533,954
103	General Fund - Maintenance of Plant Fund	\$ 39,560,155
121	General Fund - Extended Day Program	\$ 5,499,813
2XX	Debt Service Funds	\$ 21,093,306
3XX	Capital Outlay Funds	\$ 270,843,431
400	Special Revenue Fund - Grants & Special Programs	\$ 40,194,625
410	Special Revenue Fund - Food Service ("Red Apple Dining")	\$ 65,809,163
44X	Special Revenue Fund - Federal Education Stabilization	\$ -
491	Special Revenue Fund - School Internal Funds	\$ -
700	Internal Service Fund - Self Insurance - Property Casualty	\$ 31,560,895
720	Internal Service Fund - Printing Services	\$ 2,631,178
740	Internal Service Fund - Self Insurance - Health	\$ 106,319,370
750	Internal Service Fund - Internal Leasing Program	\$ 2,547,091
	Total	\$ 1,227,592,981

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 2023-24

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
Federal Sources	\$ 600,000	\$ 983,442	\$ -	\$ -
Federal Through State Sources	1,400,000	66,004,857	-	-
State Sources	330,111,010	293,000	689,180	3,212,051
Local Sources	214,917,043	13,552,434	750	111,952,400
TOTAL SOURCES	547,028,053	80,833,733	689,930	115,164,451
Transfers In	40,620,155	-	19,701,589	-
Fund Balances, Beginning	98,945,714	25,170,054	701,787	155,678,980
TOTAL REVENUES, TRANSFERS, AND FUND BALANCES	\$ 686,593,922	\$ 106,003,787	\$ 21,093,306	\$ 270,843,431

APPROPRIATIONS (EXPENDITURES)

Instruction	383,463,252	17,554,433	-	-
Pupil Personnel Services	27,639,712	7,982,263	-	-
Instructional Media Services	936,257	38,536	-	-
Instructional & Curriculum Development Services	6,347,164	3,285,040	-	-
Instructional Staff Training	6,089,539	6,440,644	-	-
Instruction Related Technology	5,067,458	-	-	-
School Board	1,679,990	-	-	-
General Administration	449,135	1,262,296	-	-
School Administration	40,985,137	416,134	-	-
Facilities Acquisition and Construction	2,008,551	-	-	61,372,177
Fiscal Services	3,172,678	-	-	-
Food Services	12	48,164,742	-	-
Central Services	5,296,294	244,981	-	-
Pupil Transportation Services	25,509,057	2,967,298	-	-
Operation of Plant	58,201,549	-	-	-
Maintenance of Plant	31,043,659	-	-	-
Administrative Technology Services	7,459,377	-	-	-
Community Services	3,571,143	3,000	-	-
Debt Service	-	-	20,391,519	-
TOTAL APPROPRIATIONS	608,919,964	88,359,367	20,391,519	61,372,177
Transfers Out	1,000,000	-	-	59,261,744
Fund Balances, Ending	76,673,958	17,644,420	701,787	150,209,510
TOTAL APPROPRIATIONS, TRANSFERS, AND FUND BALANCES	\$ 686,593,922	\$ 106,003,787	\$ 21,093,306	\$ 270,843,431

Continued on next page

TOTAL ALL FUNDS	INTERNAL SERVICE	TOTAL WITH INTERNAL SVC.
\$ 1,583,442	\$ -	\$ 1,583,442
67,404,857	-	67,404,857
334,305,241	-	334,305,241
340,422,627	81,010,545	421,433,172
743,716,167	81,010,545	824,726,712
60,321,744	-	60,321,744
280,496,536	62,047,990	342,544,525
		-
\$ 1,084,534,447	\$ 143,058,535	\$ 1,227,592,981

401,017,685	-	401,017,685
35,621,975	-	35,621,975
974,793	-	974,793
9,632,204	-	9,632,204
12,530,183	-	12,530,183
5,067,458	-	5,067,458
1,679,990	-	1,679,990
1,711,431	-	1,711,431
41,401,271	-	41,401,271
63,380,728	-	63,380,728
3,172,678	-	3,172,678
48,164,754	-	48,164,754
5,541,275	65,691,464	71,232,739
28,476,355	-	28,476,355
58,201,549	14,774,890	72,976,439
31,043,659	-	31,043,659
7,459,377	-	7,459,377
3,574,143	-	3,574,143
20,391,519	-	20,391,519
779,043,027	80,466,354	859,509,381
60,261,744	60,000	60,321,744
245,229,676	62,532,181	307,761,856
		-
\$ 1,084,534,447	\$ 143,058,535	\$ 1,227,592,981



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 12 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 2023-24

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 \$52.4 million to \$592.5 million as compared to the 2022-23 Fourth FEFP Calculation. The net increase in FEFP is attributable to increases in base student funding and the ESE Guaranteed Allocation.

FTE student count is estimated to increase by 3,162.09 (71,360.08 minus 68,197.99), or 4.63%, when compared to the prior school year. The scholarship programs are expected to see most of the increase for the 2023-24 school year, along with a small increase in the charter schools. Traditional schools are expected to see a decline of 239.52 FTE.

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 2024 Budget Comparison to
Current Fiscal Year 2023 Period 12 Budget

	2023 Current Budget	2024 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Sources - revenues			
Federal direct sources:			
Other federal direct sources	\$ 779,458.70	\$ 600,000.00	\$ (179,458.70)
Total federal direct sources	<u>779,458.70</u>	<u>600,000.00</u>	<u>(179,458.70)</u>
Federal through state sources:			
Medicaid	1,400,000.00	1,400,000.00	-
Total federal through state sources	<u>1,400,000.00</u>	<u>1,400,000.00</u>	<u>-</u>
State sources:			
Florida Education Finance Program (FEFP)	251,398,424.00	265,554,645.00	14,156,221.00
CO&DS distribution	38,225.00	38,225.00	-
State Forest Funds	400.00	400.00	-
State license tax	80,000.00	80,000.00	-
Class size reduction	65,872,822.00	61,759,250.00	(4,113,572.00)
Voluntary prekindergarten	2,394,590.00	2,512,490.00	117,900.00
School recognition funds	4,316,292.00	-	(4,316,292.00)
Other miscellaneous state sources	166,000.00	166,000.00	-
Total state sources	<u>324,266,753.00</u>	<u>330,111,010.00</u>	<u>5,844,257.00</u>
Local sources:			
Ad valorem property taxes	189,591,309.00	205,829,643.00	16,238,334.00
Rental income	139,996.61	-	(139,996.61)
Charges for services	412,785.24	-	(412,785.24)
Investment income	3,442,539.61	200,000.00	(3,242,539.61)
Other fees	1,159,400.00	1,346,400.00	187,000.00
Sale of surplus	215,093.43	-	(215,093.43)
Receipt of federal indirect	1,400,000.00	1,900,000.00	500,000.00
Other miscellaneous local	2,699,336.25	1,000,000.00	(1,699,336.25)
Refund of prior year expenditure	40.00	-	(40.00)
Receipt of food service indirect	600,000.00	600,000.00	-
Total local sources	<u>199,660,500.14</u>	<u>210,876,043.00</u>	<u>11,215,542.86</u>
Total sources	<u>526,106,711.84</u>	<u>542,987,053.00</u>	<u>16,880,341.16</u>
Uses - expenditures			
Instruction			
Salaries	\$234,429,759.88	\$237,442,789.62	\$ 3,013,029.74
Benefits	86,450,974.63	88,691,354.98	2,240,380.35
Purchased Services	34,547,402.58	28,627,408.53	(5,919,994.05)
Energy Services	7,964.38	-	(7,964.38)
Materials & Supplies	26,794,584.93	23,167,226.51	(3,627,358.42)

Seminole County Public Schools
General Fund - Operating Fund Projected Fiscal Year 2024 Budget Comparison to
Current Fiscal Year 2023 Period 12 Budget

	2023 Current Budget	2024 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Capital Outlay	2,880,770.30	54,782.00	(2,825,988.30)
Other	6,957,965.19	5,479,690.00	(1,478,275.19)
Total Instruction	392,069,421.89	383,463,251.64	(8,606,170.25)
Pupil Personnel Services			
Salaries	15,806,527.47	16,150,466.21	343,938.74
Benefits	5,945,618.57	6,167,137.95	221,519.38
Purchased Services	5,897,353.90	5,248,217.21	(649,136.69)
Materials & Supplies	30,052.63	2,092.05	(27,960.58)
Capital Outlay	17,769.87	11,918.00	(5,851.87)
Other	61,937.00	59,881.00	(2,056.00)
Total Pupil Personnel Services	27,759,259.44	27,639,712.42	(119,547.02)
Instructional Media Services			
Salaries	472,436.72	455,960.00	(16,476.72)
Benefits	193,784.18	183,668.00	(10,116.18)
Purchased Services	147,409.55	291,964.00	144,554.45
Materials & Supplies	8,673.47	3,583.00	(5,090.47)
Capital Outlay	259,727.01	280.00	(259,447.01)
Other	212.00	802.00	590.00
Total Instructional Media Services	1,082,242.93	936,257.00	(145,985.93)
Instructional & Curriculum Development Svcs			
Salaries	4,393,344.93	4,305,507.78	(87,837.15)
Benefits	1,446,549.15	1,670,895.69	224,346.54
Purchased Services	110,924.79	62,850.49	(48,074.30)
Materials & Supplies	232,838.36	274,859.05	42,020.69
Capital Outlay	21,015.94	14,158.55	(6,857.39)
Other	17,865.46	18,892.83	1,027.37
Total Instructional & Curriculum Development Svcs	6,222,538.63	6,347,164.39	124,625.76
Instructional Staff Training Svcs			
Salaries	3,423,150.60	4,233,360.07	810,209.47
Benefits	1,170,766.66	1,537,379.63	366,612.97
Purchased Services	796,606.00	265,274.51	(531,331.49)
Materials & Supplies	92,735.43	22,618.29	(70,117.14)
Capital Outlay	15,370.00	11,857.00	(3,513.00)
Other	171,920.26	19,049.68	(152,870.58)
Total Instructional Staff Training Svcs	5,670,548.95	6,089,539.18	418,990.23
Instructional Related Technology			
Salaries	3,602,362.89	3,544,026.00	(58,336.89)
Benefits	1,249,542.50	1,319,477.00	69,934.50
Purchased Services	423,077.52	166,704.50	(256,373.02)

Seminole County Public Schools
General Fund - Operating Fund Projected Fiscal Year 2024 Budget Comparison to
Current Fiscal Year 2023 Period 12 Budget

	2023 Current Budget	2024 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Materials & Supplies	7,075.88	2,000.00	(5,075.88)
Capital Outlay	244,973.59	500.00	(244,473.59)
Other	34,750.00	34,750.00	-
Total Instructional Related Technology	5,561,782.38	5,067,457.50	(494,324.88)
School Board			
Salaries	684,327.06	716,451.00	32,123.94
Benefits	360,636.59	385,372.00	24,735.41
Purchased Services	706,412.24	540,124.00	(166,288.24)
Materials & Supplies	9,632.67	7,214.00	(2,418.67)
Capital Outlay	7,524.99	-	(7,524.99)
Other	24,917.08	30,829.00	5,911.92
Total School Board	1,793,450.63	1,679,990.00	(113,460.63)
General Administration			
Salaries	327,729.55	253,748.00	(73,981.55)
Benefits	128,570.00	123,269.00	(5,301.00)
Purchased Services	44,821.15	41,093.50	(3,727.65)
Materials & Supplies	8,603.87	2,027.23	(6,576.64)
Capital Outlay	534.59	-	(534.59)
Other	25,768.36	28,997.68	3,229.32
Total General Administration	536,027.52	449,135.41	(86,892.11)
School Administration			
Salaries	28,636,402.07	28,874,857.00	238,454.93
Benefits	10,711,120.77	12,110,137.00	1,399,016.23
Purchased Services	141,555.14	30.00	(141,525.14)
Materials & Supplies	74,212.04	112.50	(74,099.54)
Capital Outlay	155,554.92	-	(155,554.92)
Other	19,434.81	-	(19,434.81)
Total School Administration	39,738,279.75	40,985,136.50	1,246,856.75
Facilities Acquisition and Construction			
Salaries	260,749.00	262,880.00	2,131.00
Benefits	85,345.26	106,608.00	21,262.74
Purchased Services	30,880.87	15,925.00	(14,955.87)
Energy Services	202.34	-	(202.34)
Materials & Supplies	29,716.08	19,821.00	(9,895.08)
Capital Outlay	389,820.79	14,363.00	(375,457.79)
Other	4,790.85	11,955.00	7,164.15
Total Facilities Acquisition and Construction	801,505.19	431,552.00	(369,953.19)
Fiscal Services			
Salaries	1,849,334.07	2,082,590.00	233,255.93
Benefits	650,840.70	777,801.00	126,960.30

Seminole County Public Schools
General Fund - Operating Fund Projected Fiscal Year 2024 Budget Comparison to
Current Fiscal Year 2023 Period 12 Budget

	2023 Current Budget	2024 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Purchased Services	357,542.47	255,520.00	(102,022.47)
Materials & Supplies	19,925.46	26,767.00	6,841.54
Capital Outlay	30,342.61	25,000.00	(5,342.61)
Other	4,501.84	5,000.00	498.16
Total Fiscal Services	2,912,487.15	3,172,678.00	260,190.85
Food Services			
Salaries	6.00	-	(6.00)
Benefits	0.46	12.00	11.54
Total Food Services	6.46	12.00	5.54
Central Services			
Salaries	3,084,542.41	3,254,892.00	170,349.59
Benefits	1,384,231.63	1,556,924.00	172,692.37
Purchased Services	299,282.11	278,659.12	(20,622.99)
Energy Services	37,035.26	34,220.80	(2,814.46)
Materials & Supplies	81,628.81	73,986.03	(7,642.78)
Capital Outlay	93,717.21	45,183.51	(48,533.70)
Other	59,228.17	52,428.44	(6,799.73)
Total Central Services	5,039,665.60	5,296,293.90	256,628.30
Pupil Transportation Services			
Salaries	13,249,186.94	13,297,601.62	48,414.68
Benefits	6,237,917.26	6,116,729.00	(121,188.26)
Purchased Services	940,709.54	937,602.07	(3,107.47)
Energy Services	3,550,000.00	3,549,000.00	(1,000.00)
Materials & Supplies	1,619,122.14	1,490,631.00	(128,491.14)
Capital Outlay	70,666.53	68,193.00	(2,473.53)
Other	63,097.54	49,300.00	(13,797.54)
Total Pupil Transportation Services	25,730,699.95	25,509,056.69	(221,643.26)
Operation of Plant			
Salaries	14,181,721.56	14,195,069.82	13,348.26
Benefits	6,745,508.89	6,583,748.00	(161,760.89)
Purchased Services	15,928,137.01	14,783,483.78	(1,144,653.23)
Energy Services	18,426,088.18	19,093,327.84	667,239.66
Materials & Supplies	1,811,117.98	1,203,084.43	(608,033.55)
Capital Outlay	537,213.15	51,049.46	(486,163.69)
Other	36,894.77	41,786.04	4,891.27
Total Operation of Plant	57,666,681.54	55,951,549.37	(1,715,132.17)
Maintenance of Plant			
Salaries	106,876.83	30,556.00	(76,320.83)
Benefits	23,916.09	12,958.00	(10,958.09)
Purchased Services	149,453.34	-	(149,453.34)

Seminole County Public Schools
General Fund - Operating Fund Projected Fiscal Year 2024 Budget Comparison to
Current Fiscal Year 2023 Period 12 Budget

	2023 Current Budget	2024 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Energy Services	7,393.52	7,312.38	(81.14)
Materials & Supplies	384.80	-	(384.80)
Capital Outlay	114,302.81	-	(114,302.81)
Total Maintenance of Plant	402,327.39	50,826.38	(351,501.01)
Administrative Technology Services			
Salaries	1,578,713.80	1,710,413.62	131,699.82
Benefits	537,777.42	634,418.00	96,640.58
Purchased Services	925,797.42	268,089.50	(657,707.92)
Materials & Supplies	968,666.78	18,151.22	(950,515.56)
Capital Outlay	223,239.03	77,508.78	(145,730.25)
Other	40,737.04	10,473.00	(30,264.04)
Total Administrative Technology Services	4,274,931.49	2,719,054.12	(1,555,877.37)
Community Services			
Salaries	757,982.76	463,482.00	(294,500.76)
Benefits	280,389.02	171,525.00	(108,864.02)
Purchased Services	197,857.52	130,954.34	(66,903.18)
Energy Services	700.00	-	(700.00)
Materials & Supplies	83,945.09	46,377.66	(37,567.43)
Capital Outlay	15,308.91	6,376.00	(8,932.91)
Other	41,013.31	36,750.00	(4,263.31)
Total Community Services	1,377,196.61	855,465.00	(521,731.61)
Total uses	578,639,053.50	566,644,131.50	(11,994,922.00)
Other financing sources			
Transfers in from internal service funds	60,000.00	60,000.00	-
Interfund activity	1,000,000.00	1,000,000.00	-
Total other financing sources	1,060,000.00	1,060,000.00	-
Net change in fund balance	(51,472,341.66)	(22,597,078.50)	28,875,263.16
Fund balance			
Beginning of year (Projected)	102,194,589.15	97,486,900.95	(4,707,688.20)
Ending Balance	\$ 50,722,247.49	\$ 74,889,822.45	\$ 24,167,574.96



SEMINOLE COUNTY
PUBLIC SCHOOLS

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Seminole County Public Schools
Unweighted Full-Time-Equivalent (FTE) Students
For Fiscal Years 2021 Through Projected 2024

TOTAL UWFTE	2021	2022	2023	2024	Projected Change	Percent of Total
TYPE	Survey 4	Survey 4	Survey 3	Survey 0		
<i>Traditional</i>	54,467.53	60,434.94	60,985.49	60,946.54	(38.95)	
<i>Virtual</i>	6,157.62	1,577.21	784.90	584.33	(200.57)	
<i>Subtotal</i>	60,625.15	62,012.15	61,770.39	61,530.87	(239.52)	86%
<i>Charter</i>	2,419.87	2,715.91	2,914.60	3,070.04	155.44	
<i>Scholarship</i>	1,170.00	2,749.50	3,513.00	6,759.17	3,246.17	
<i>Undistributed</i>	-	-	-	-	-	
<i>Subtotal</i>	3,589.87	5,465.41	6,427.60	9,829.21	3,401.61	14%
Total	64,215.02	67,477.56	68,197.99	71,360.08	3,162.09	100%

Note: Survey 0 is projected FTE.

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 2023-24 school year, the base student allocation is \$5,139.73, an increase of \$552.33, or 12.04% from the prior school year.

COMPARABLE WAGE FACTOR (CWF):

Section 1011.62(2), Florida Statutes (F.S.), requires the Commissioner to annually compute district Comparable Wage Factors (“CWF”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 CWF. Beginning in the 2023-24 school year, the CWF is authorized for use in the calculation of the base FEFP funding only when a school district’s CWF is greater than 1.000. For the 2023-24 school year, the calculated CWF is 0.9937.

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 Comparable Wage Factor, if applicable. For the 2023-24 school year, the District’s base funding per WFTE is \$5,139.73, an increase of \$574.81 or 12.59%.

CATEGORICAL PROGRAM FUNDS-CLASS SIZE REDUCTION:

Categorical program funds are added to the FEFP allocation for districts. Currently, there are two FEFP Programs treated as categorical. The first is Class Size Reduction funding. 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 WCF, if applicable. For the 2023-24 school year, the District’s class size funding for:

- Grades PK to grade 3 is \$947.59, a reduction of \$12.28 or 1.28%.
- Grades 4 to 8 is \$904.74, a reduction of \$11.73 or 1.28%.
- Grades 9 to 12 is \$906.93, a reduction of \$18.48 or 1.30%.

CATEGORICAL PROGRAM FUNDS-STATE-FUNDED DISCRETIONARY SUPPLEMENT:

The second categorical program created in the 2023 legislative session is the State-Funded Discretionary Supplement. This program was established to fund the nonvoted discretionary millage for operations for students awarded a Family Empowerment Scholarship.

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.

TEACHERS CLASSROOM SUPPLY ASSISTANCE (Included in Base Funding):

Funding for Teachers Classroom Supply Assistance is included in the FEFP Base funding starting in Fiscal Year 2023-2024. Pursuant to Section 1012.71, F.S., funds to be used only by classroom teachers for the purchase of classroom instructional materials and supplies for use in teaching students. School districts and charter schools shall provide at a minimum \$300 per eligible classroom teacher to fund the program. No specific allocation for this program was included in the FEFP formula.

INSTRUCTIONAL MATERIALS (Included in Base Funding):

Funding for Instructional Materials is included in the FEFP base funding starting in Fiscal year 2023-2024. Annually, each school district superintendent must certify to the Commissioner of Education the estimated allocation of state funds for instructional materials. No specific allocation for this program was included in the FEFP formula.

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 (Included in Base Funding):

The funding for this program is included in the FEFP base funding starting in Fiscal year 2023-2024. Pursuant to Section 1003.4201, F.S. each district school board is required to implement a system of comprehensive reading instruction for prekindergarten through grade 12 students, and certain students who exhibit a substantial deficiency in early literacy. Each plan developed by the district must be approved by the district school board. Charter schools must comply by either being included in the district's plan or submitting an individual plan.

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.

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.

EDUCATIONAL ENRICHMENT ALLOCATION:

The Educational Enrichment Allocation, formerly known as the Supplemental Academic Instruction (SAI), provides for additional funding to pay for supplemental and remedial instruction. The District's Educational Enrichment Allocation supports the cost of remediation programs at each school and district-wide professional development.

TEACHER SALARY INCREASE ALLOCATION (Included in Base Funding):

The funding for this program is included in the FEEP base funding starting in Fiscal year 2023-2024. 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.



SEMINOLE COUNTY
PUBLIC SCHOOLS

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Seminole County Public Schools
Sources - Florida Education Finance Program (FEFP) Basic and Categorical Funds
Fiscal Years 2023 Thru 2024

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)		2022-23 FEFP 2nd Calculation	2022-23 FEFP 4th Calculation	2023-24 FEFP Conference Calculation	2022-23 FEFP 4th Calculation Compared to 2022-23 FEFP 2nd Calculation	2023-24 FEFP Conference Calculation Compared to 2022-23 FEFP 2nd Calculation	2023-24 FEFP Conference Calculation Compared to 2022-23 FEFP 4th Calculation
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FEFP ELEMENTS:

1	UFTE Unweighted-Full-Time-Equivalent Students	69,901.86	68,197.99	71,360.08	(1,703.87)	1,458.22	3,162.09
2	WFTE Weighted-Full-Time-Equivalent Students	75,921.97	74,513.56	77,743.55	(1,408.41)	1,821.58	3,229.99
3	BSA Base Student Allocation (BSA)	\$ 4,587.40	\$ 4,587.40	\$ 5,139.73	\$ -	\$ 552.33	\$ 552.33
4	DCD District Cost Differential (DCD)	0.9951	0.9951	-	-	(0.9951)	(0.9951)
5	District's Base Allocation (BSA X DCD)	\$ 4,564.92	\$ 4,564.92	\$ 5,139.73	\$ -	\$ 574.81	\$ 574.81

FEFP BASIC PROGRAM SOURCES:

Acct	Account Name	2022-23	2022-23	2023-24	2022-23	2023-24	2023-24
6	3310 FEFP Base Funding (WFTE x BSA x DCD)	\$ 346,577,851	\$ 340,148,570	\$ 399,580,856	\$ (6,429,281)	\$ 53,003,005	\$ 59,432,286
7	3310 Prior-Year Adjustments	-	(1,276,101)	-	(1,276,101)	-	1,276,101
8	3310 Proration to Appropriation	(801,299)	-	-	801,299	801,299	-
9	3310 Additional .748 Compression	14,491,355	13,340,891	16,327,186	(1,150,464)	1,835,831	2,986,295
10	3310 Safe Schools	4,286,458	4,249,988	5,023,533	(36,470)	737,075	773,545
11	3310 Educational Enrichment Allocation (f.k.a. SAI)	16,033,622	15,880,021	16,671,936	(153,601)	638,314	791,915
12	3310 Reading Instruction Allocation	3,836,232	3,768,614	-	(67,618)	(3,836,232)	(3,768,614)
13	3310 ESE Guaranteed Allocation	21,205,010	20,455,768	30,336,220	(749,242)	9,131,210	9,880,452
14	3310 Student Transportation	13,957,902	8,111,171	8,431,665	(5,846,731)	(5,526,237)	320,494
15	3310 Instructional Materials	5,884,582	5,379,694	-	(504,888)	(5,884,582)	(5,379,694)
16	3310 Teacher Classroom Supply Assistance	1,276,728	1,276,728	-	-	(1,276,728)	(1,276,728)
17	3310 Funding Compression Allocation	5,642,858	5,499,997	-	(142,861)	(5,642,858)	(5,499,997)
18	3310 Mental Health Allocation	3,206,786	3,136,915	3,535,596	(69,871)	328,810	398,681
19	3310 Teacher Salary Increase Allocation	18,434,490	18,434,490	-	-	(18,434,490)	(18,434,490)
20	Total FEFP Basic Program Sources	454,032,575	438,406,746	479,906,992	(15,625,829)	25,874,417	41,500,246

CATEGORICAL AND OTHER PROGRAM SOURCES:

21	3355 Class Size Reduction	66,862,941	65,872,822	61,759,250	(990,119)	(5,103,691)	(4,113,572)
22	3310 State-Funded Discretionary Supplement	-	-	11,778,385	-	11,778,385	11,778,385
23	Total Categorical and Other Program Sources	66,862,941	65,872,822	73,537,635	(990,119)	6,674,694	7,664,813

DISCRETIONARY FUNDS SOURCES:

24	3411 Discretionary Local Effort 0.748 Mills	35,811,692	35,811,692	39,056,462	-	3,244,770	3,244,770
25	Total FEFP, Discretionary, and Categorical Sources	\$ 556,707,208	\$ 540,091,260	\$ 592,501,089	\$ (16,615,948)	\$ 35,793,881	\$ 52,409,829

FEFP FUNDING FORMULA BY SOURCE:

LOCAL SOURCES:

26	3411 Required Local Effort	\$ 153,588,111	\$ 153,588,111	\$ 166,773,181	\$ -	\$ 13,185,070	\$ 13,185,070
27	3411 Local Discretionary Effort	35,811,692	35,811,692	39,056,462	-	3,244,770	3,244,770
28	Total from Local Sources (B)	\$ 189,399,803	\$ 189,399,803	\$ 205,829,643	\$ -	\$ 16,429,840	\$ 16,429,840

STATE SOURCES:

29	Total from State Sources ((A)-(B))	\$ 367,307,405	\$ 350,691,457	\$ 386,671,446	\$ (16,615,948)	\$ 19,364,041	\$ 35,979,989
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PER FULL-TIME-EQUIVALENT (FTE) STUDENT

30	Average Funding Per Unweighted FTE (UFTE)	\$ 7,964.13	\$ 7,919.46	\$ 8,302.98	\$ (44.67)	\$ 338.85	\$ 383.52
31	Average Funding Per Weighted FTE (WFTE)	7,332.62	7,248.23	7,621.23	(84.40)	288.60	373.00
32	Average Funding Per UFTE wo ESE	7,660.77	7,619.51	7,877.86	(41.26)	217.09	258.35
33	Average Funding Per UFTE wo Class Size Funding	7,007.60	6,953.55	7,437.52	(54.05)	429.92	483.96



Seminole County Public Schools
Sources - Florida Education Finance Program (FEFP) Basic and Categorical Funds
Fiscal Years 2023 Thru 2024

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)	2022-23 FEFP 2nd Calculation	2022-23 FEFP 4th Calculation	2023-24 FEFP Conference Calculation	2022-23 FEFP 4th Calculation Compared to 2022-23 FEFP 2nd Calculation	2023-24 FEFP Conference Calculation Compared to 2022-23 FEFP 2nd Calculation	2023-24 FEFP Conference Calculation Compared to 2022-23 FEFP 4th Calculation
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ESTIMATED FEFP HOLDBACKS (BASED ON UFTE MULTIPLIED BY AVERAGE FUNDING PER PROGRAM TYPE)

34 STATE HOLDBACKS							
35	FESP-UA <i>Scholarship</i>	\$ 28,424,964	\$ 33,420,211	\$ 59,357,551	\$ 4,995,247	\$ 30,932,587	\$ 25,937,340
36	Total State holdback	28,424,964	33,420,211	59,357,551	4,995,247	30,932,587	25,937,340
LOCAL HOLDBACKS							
37	* <i>Charter</i>	22,978,897	23,090,558	24,643,025	111,661	1,664,128	1,552,467
38	* <i>Undistributed</i>	13,908,833	-	-	(13,908,833)	(13,908,833)	-
39	Total District holdback	36,887,730	23,090,558	24,643,025	(13,797,172)	(12,244,705)	1,552,467
40	Total Holdbacks	65,312,694	56,510,769	84,000,576	(8,801,925)	18,687,882	27,489,807
41	Total FEFP Funding for Traditional/Virtual Programs	\$ 491,394,514	\$ 483,580,491	\$ 508,500,513	\$ (7,814,023)	\$ 17,105,999	\$ 24,920,022



**Seminole County Public Schools
General Fund Estimated Revenues
Fiscal Years 2023 and 2024**

Source Description		2022-23 FEFP 2nd Calculation	2022-23 FEFP 4th Calculation	2023-24 FEFP Conference Calculation	2022-23 FEFP 4th Calculation Compared to 2022-23 FEFP 2nd Calculation	2023-24 FEFP Conference Calculation Compared to 2022-23 FEFP 2nd Calculation	2023-24 FEFP Conference Calculation Compared to 2022-23 FEFP 4th Calculation
ESTIMATED REVENUES							
FEDERAL & FEDERAL THROUGH STATE SOURCES:							
Acct	Account Name						
1	3191 ROTC	\$ 600,000	\$ 779,459	\$ 600,000	\$ 179,459	\$ -	\$ (179,459)
2	3199 Federal Direct	-	236,943	-	236,943	-	(236,943)
3	3202 Medicaid Funding	1,400,000	1,400,000	1,400,000	-	-	-
4	Total Federal & Federal through State Sources	2,000,000	2,416,402	2,000,000	416,402	-	(416,402)
STATE SOURCES:							
Acct	Account Name						
5	3310 Net State FEFP & Categorical Funding	367,307,405	350,691,457	386,671,446	(16,615,948)	19,364,041	35,979,989
6	3310 Family Empowerment Scholarship Program	(28,424,964)	(33,420,211)	(59,357,551)	(4,995,247)	(30,932,587)	(25,937,340)
7	3323 CO & DS	38,225	38,225	38,225	-	-	-
8	3342 State Forest Funds	400	400	400	-	-	-
9	3343 State License Tax	80,000	80,000	80,000	-	-	-
10	3361 School Recognition Funds	4,316,292	4,316,292	-	-	(4,316,292)	(4,316,292)
11	3371 Voluntary Pre-K	2,394,590	2,394,590	2,512,490	-	117,900	117,900
12	3378 Full Service Schools	166,000	166,000	166,000	-	-	-
13	Total State Sources	345,877,948	324,266,753	330,111,010	(21,611,195)	(15,766,938)	5,844,257
LOCAL SOURCES:							
Acct	Account Name						
14	3411 Ad Valorem Taxes	189,399,803	189,399,803	205,829,643	-	16,429,840	16,429,840
15	3411 Prior Period Tax Adjustment	191,506	191,506	-	-	(191,506)	(191,506)
16	3430 Investment Income	200,000	3,442,540	200,000	3,242,540	-	(3,242,540)
17	3471 Pre-K	1,159,400	1,159,400	1,346,400	-	187,000	187,000
18	3494 Federal Indirect	2,000,000	2,000,000	2,500,000	-	500,000	500,000
19	349X Other Miscellaneous Local	760,010	3,467,251	1,000,000	2,707,241	239,990	(2,467,251)
20	Total Local Sources	193,710,719	199,660,500	210,876,043	5,949,781	17,165,324	11,215,543
21	Total Estimated Revenues	541,588,667	526,343,655	542,987,053	(15,245,012)	1,398,386	16,643,398
TRANSFERS IN:							
Acct	Account Name						
22	3650 Transfer from Extended Day Program	1,000,000	1,000,000	1,000,000	-	-	-
23	3672 Transfer from Internal Service Funds-PS	60,000	60,000	60,000	-	-	-
24	Total Transfers In	1,060,000	1,060,000	1,060,000	-	-	-
25	Total Estimated Revenues and Transfers In	\$ 542,648,667	\$ 527,403,655	\$ 544,047,053	\$ (15,245,012)	\$ 1,398,386	\$ 16,643,398

Seminole County Public Schools
GENERAL FUND RECURRING BUDGET SUMMARY
Fiscal Year Ending June 30, 2024
As of the Conference Report

BEGINNING FUND BALANCE		AMOUNT
1	Total Beginning Recurring Fund Balance	<u>97,486,901</u>
ESTIMATED REVENUES (SOURCES) AND TRANSFERS IN		
Estimated Sources		
2	Federal & Federal Through State Sources	2,000,000 0.4%
3	State Sources	330,111,010 60.8%
4	Local Sources	<u>210,876,043 38.8%</u>
5	Total Estimated Sources	<u>542,987,053 100.0%</u>
Transfers In		
6	General Fund-Extended Day Program	1,000,000 94.3%
7	Internal Service Funds	<u>60,000 5.7%</u>
8	Total Transfers In	<u>1,060,000 100.0%</u>
9	Total Estimated Revenues and Transfers In	<u>\$ 544,047,053</u>
CURRENT APPROPRIATIONS		
FEFP Basic Programs		
10	Salaries & Benefits (position control)	\$ 460,783,917 81.3%
11	Salary Lapse	(5,068,624) -0.9%
12	Schools Base Budget (non-salaries)	2,999,567 0.5%
13	Department Base Budget (non-salaries)	5,058,683 0.9%
14	Line Item Budgets (non-salaries)	50,932,508 9.0%
15	Line Items-SAI	733,195 0.1%
FEFP Pass Through Programs		
16	Charter Schools	24,643,025 4.3%
FEFP Other Programs (non-salaries)		
17	Bonus FTE Programs (AP, IB, IC, and DE)	11,451,677 2.0%
18	Safe Schools Program	4,782,620 0.8%
19	Safe Schools Program-Subsidized	1,333,526 0.2%
20	Reading Instruction Allocation	1,974,546 0.3%
21	Instructional Materials	5,330,881 0.9%
22	Teacher Classroom Supply Assistance	1,253,641 0.2%
23	Mental Health Allocation	(121,219) 0.0%
Other Programs (non-salaries)		
24	Medicaid Programs	283,538 0.1%
25	Prekindergarten Programs	237,649 0.0%
26	Dori Slosberg Drivers Ed	<u>35,000 0.0%</u>
27	Total Recurring Appropriations	<u>566,644,131 100.0%</u>
28	Projected Operating Recurring Surplus/(Deficit)	<u>(22,597,078)</u>
29	Total Appropriations	<u>566,644,131</u>
30	Total Change in Fund Balance Surplus/(Deficit)	<u>(22,597,078)</u>
PROJECTED ENDING FUND BALANCE		
31	Non Spendable - Inventory	2,285,187 0.4%
32	Unassigned Fund Balance	<u>72,604,635 13.4%</u>
33	Total Projected Ending Fund Balance and as a Percent of Revenues	<u>\$ 74,889,822 13.8%</u>

Seminole County Public Schools

General Fund - Operating - Budget Comparison Data to Prior Years' Actual Expenditures & Transfers by Function
Fiscal Years 2018-19 thru 2023-24

	Expenditures				
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23
EXPENDITURES AND TRANSFERS					
5000 Instruction	\$ 327,048,816	\$ 334,236,135	\$ 330,216,472	\$ 329,110,665	\$ 355,946,466
6100 Pupil Personnel Services	22,550,943	24,401,280	24,390,616	24,737,683	26,508,907
6200 Instructional Media Services	2,018,604	1,608,102	1,228,134	1,029,462	879,373
6300 Instructional and Curriculum Development	5,347,450	6,863,757	6,620,115	5,959,760	6,002,022
6400 Instructional Staff Training	6,076,505	6,019,844	5,357,826	5,051,246	5,398,777
6500 Instructional Related Technology	5,332,212	4,967,245	5,241,771	5,993,671	5,221,471
7100 School Board	1,545,594	1,415,411	1,425,238	1,513,779	1,641,518
7200 General Administration	2,315,613	601,481	928,583	461,439	518,384
7300 School Administration	36,100,264	38,006,282	37,332,798	37,841,098	40,598,103
7400 Facilities Acquisition and Construction	1,628,168	1,660,783	1,654,029	1,747,447	2,280,890
7500 Fiscal Services	2,423,518	2,618,489	2,686,993	2,617,240	2,856,346
7600 Food Services	-	-	4,988	1,880	6,183
7700 Central Services	4,989,124	4,727,488	5,082,254	4,799,184	4,897,324
7800 Pupil Transportation Services	22,488,922	22,440,336	21,260,411	23,522,428	25,278,047
7900 Operation of Plant	39,363,690	41,284,799	44,554,138	46,885,464	54,398,016
8100 Maintenance of Plant	10,321,267	14,936,039	14,325,528	16,695,833	18,255,374
8200 Administrative Technology Services	5,326,711	4,875,626	3,798,050	6,262,942	7,323,324
9100 Community Services	728,345	789,417	707,330	763,557	1,266,691
9700 Transfers Out	69,836	5,156,902	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	\$ 495,675,582	\$ 516,609,416	\$ 506,815,274	\$ 514,994,778	\$ 559,277,216

	Budget			
	Beginning 2022-23	Beginning 2023-24	2023-24 Budget by	
			RECURRING	NON-RECURRING
EXPENDITURES AND TRANSFERS				
5000 Instruction	\$ 403,787,899	\$ 383,463,252	\$ 383,463,252	\$ -
6100 Pupil Personnel Services	27,325,086	27,639,712	27,639,712	-
6200 Instructional Media Services	1,066,570	936,257	936,257	-
6300 Instructional and Curriculum Development	6,323,490	6,347,164	6,347,164	-
6400 Instructional Staff Training	5,117,082	6,089,539	6,089,539	-
6500 Instructional Related Technology	5,451,953	5,067,458	5,067,458	-
7100 School Board	1,547,875	1,679,990	1,679,990	-
7200 General Administration	389,779	449,135	449,135	-
7300 School Administration	38,889,519	40,985,137	40,985,137	-
7400 Facilities Acquisition and Construction	560,815	431,552	431,552	-
7500 Fiscal Services	2,836,786	3,172,678	3,172,678	-
7600 Food Services	-	12	12	-
7700 Central Services	4,961,328	5,296,294	5,296,294	-
7800 Pupil Transportation Services	25,653,370	25,509,057	25,509,057	-
7900 Operation of Plant	55,950,537	55,951,549	55,951,549	-
8100 Maintenance of Plant	70,877	50,826	50,826	-
8200 Administrative Technology Services	3,394,031	2,719,054	2,719,054	-
9100 Community Services	955,668	855,465	855,465	-
9700 Transfers Out	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	\$ 584,282,665	\$ 566,644,132	\$ 566,644,132	\$ -

Seminole County Public Schools

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

Fiscal Years 2018-19 thru 2023-24

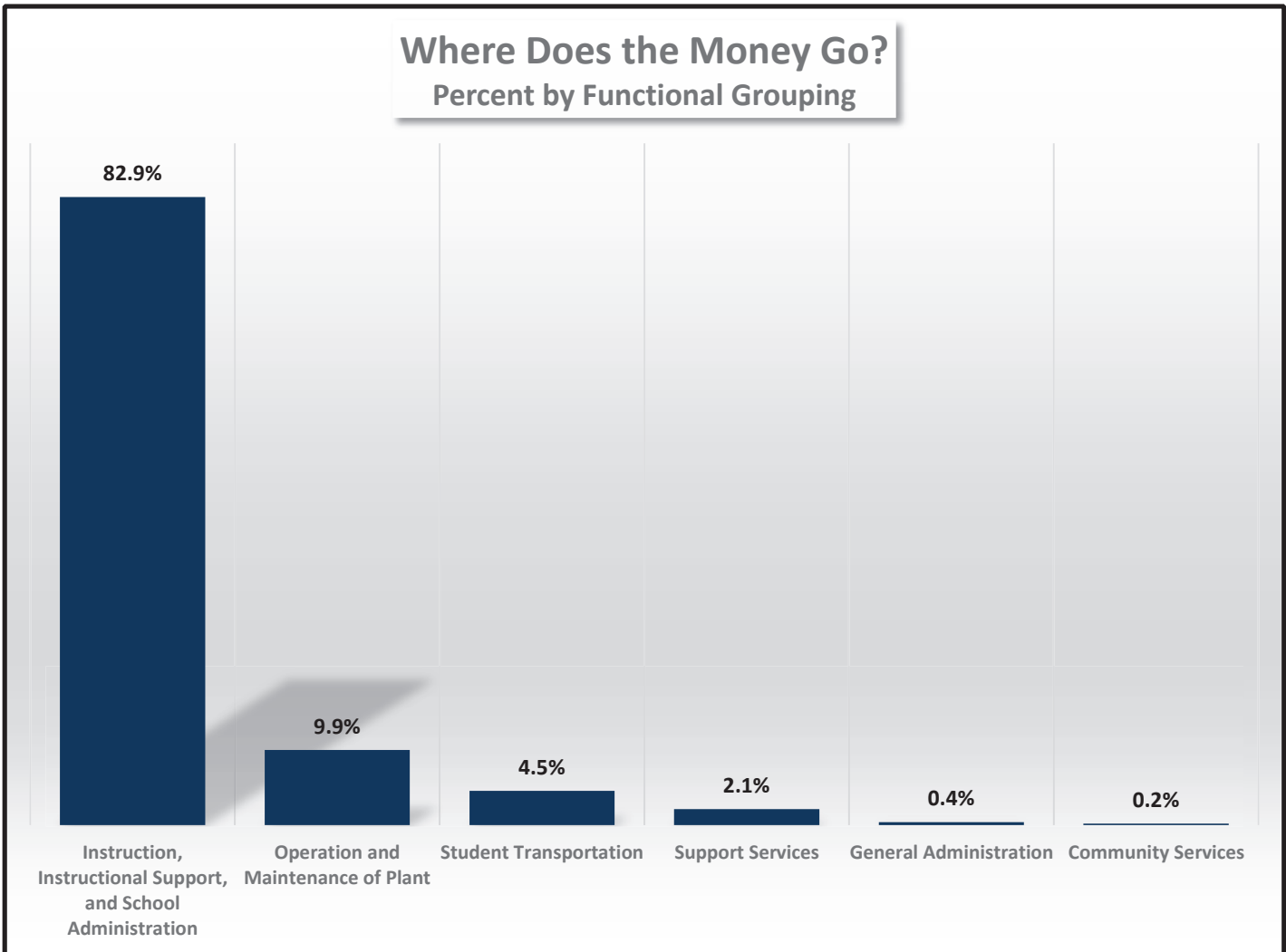
	Expenditures				
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23
EXPENDITURES AND TRANSFERS					
100 - Salaries	\$ 302,504,967	\$ 316,085,051	\$ 308,155,900	\$ 310,053,808	\$ 323,992,777
200 - Employee Benefits	106,054,157	106,189,308	108,279,647	99,071,345	118,878,792
310 - Purchased Services	6,646,631	7,521,745	5,802,078	7,058,612	7,203,036
320 - Ins & Bond Premiums	2,043,796	4,605,310	6,127,562	6,658,252	6,300,713
330 - Travel	675,505	416,656	146,694	410,663	488,453
350 - Repairs & Maintenance	5,932,013	10,001,387	9,614,175	10,433,013	12,472,008
360 - Rentals	10,761,689	8,553,679	6,476,319	9,745,519	9,387,560
370 - Communications	1,129,484	1,087,918	1,167,861	888,327	975,398
380 - Public Utility Services	2,604,967	2,589,419	2,752,041	2,627,821	2,951,282
390 - Other Purchased Serv	19,837,657	20,636,268	24,193,322	25,453,840	28,459,127
410 - Natural Gas	234,265	191,042	213,279	307,222	272,122
420 - Bottled Gas	691,901	449,133	762,043	1,179,453	888,649
430 - Electricity	13,251,516	12,096,314	13,743,061	16,110,881	18,508,363
450 - Gasoline	192,879	179,871	188,483	272,755	319,294
460 - Diesel Fuel	1,947,517	1,322,733	1,101,357	1,689,765	2,056,506
510 - Supplies	6,791,800	7,102,222	6,481,582	6,543,916	7,575,237
520 - Textbooks	1,339,459	1,301,956	873,108	4,916,106	4,286,505
530 - Periodicals	114,973	121,424	69,917	84,465	57,022
540 - Oil & Grease	100,037	73,330	26,386	42,277	44,666
550 - Repair Parts	1,137,367	896,041	1,078,713	1,035,270	1,265,240
560 - Tires & Tubes	221,525	182,156	201,165	173,533	212,769
590 - Other Materials & Supplies	(79)	-	290	60	779
610 - Library Books	247,986	205,624	210,178	150,303	139,503
620 - Audio Visual Materials	5,372	3,980	1,740	3,664	887
630 - Bldgs & Fixed Equipment	387,096	-	-	-	-
640 - Furniture & Equip	3,808,813	3,170,663	2,825,427	3,100,807	2,956,731
650 - Motor Vehicles	6,329	-	-	-	-
670 - Improvements	332,307	104,686	107,236	51,924	224,653
680 - Remodeling	235,947	215,212	356,053	518,964	387,327
690 - Computer Software	7,875	8,710	7,858	101,339	52,427
720 - Interest	-	130,103	-	2,417	-
730 - Dues and Fees	1,698,201	1,558,242	1,224,792	1,166,357	1,103,617
740 - Judgements	11,500	-	-	-	-
750 - Other Personal Serv	4,573,394	3,376,891	3,470,233	3,965,719	6,175,308
760 - Payments to Escrow	25	-	-	-	-
770 - Claims Expense	76,875	-	-	-	-
790 - Misc Expenses	-	1,075,440	1,156,774	1,176,381	1,640,465
900 - Transfers Out	69,836	5,156,902	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	\$ 495,675,582	\$ 516,609,416	\$ 506,815,274	\$ 514,994,778	\$ 559,277,216

	Budget			
	Beginning 2022-23	Beginning 2023-24	2023-24 Budget by	
			RECURRING	NON-RECURRING
EXPENDITURES AND TRANSFERS				
100 - Salaries	\$ 322,935,314	\$ 331,274,651	\$ 331,274,651	\$ -
200 - Employee Benefits	122,891,746	128,149,414	128,149,414	-
310 - Purchased Services	7,214,553	6,548,582	6,548,582	-
320 - Ins & Bond Premiums	4,298,177	4,878,253	4,878,253	-
330 - Travel	170,174	209,853	209,853	-
350 - Repairs & Maintenance	6,267,874	5,279,763	5,279,763	-
360 - Rentals	3,956,037	2,536,665	2,536,665	-
370 - Communications	1,008,687	1,255,003	1,255,003	-
380 - Public Utility Services	3,116,452	2,985,000	2,985,000	-
390 - Other Purchased Serv	26,835,138	28,220,782	28,220,782	-
410 - Natural Gas	348,424	300,000	300,000	-
420 - Bottled Gas	1,204,669	1,192,466	1,192,466	-
430 - Electricity	17,935,989	18,691,261	18,691,261	-
450 - Gasoline	113,757	298,059	298,059	-
460 - Diesel Fuel	2,362,892	2,202,075	2,202,075	-
510 - Supplies	38,499,763	19,990,984	19,990,984	-
520 - Textbooks	16,454,315	4,966,541	4,966,541	-
530 - Periodicals	11,304	486	486	-
540 - Oil & Grease	73,405	40,437	40,437	-
550 - Repair Parts	1,221,301	1,185,733	1,185,733	-
560 - Tires & Tubes	235,216	176,369	176,369	-
590 - Other Materials & Supplies	-	-	-	-
610 - Library Books	313,863	-	-	-
620 - Audio Visual Materials	324	-	-	-
630 - Bldgs & Fixed Equipment	-	-	-	-
640 - Furniture & Equip	1,293,343	356,621	356,621	-
650 - Motor Vehicles	-	-	-	-
670 - Improvements	130,515	2,010	2,010	-
680 - Remodeling	161,661	5,000	5,000	-
690 - Computer Software	24,907	17,539	17,539	-
720 - Interest	-	-	-	-
730 - Dues and Fees	208,704	139,899	139,899	-
740 - Judgements	-	-	-	-
750 - Other Personal Serv	4,988,061	5,734,586	5,734,586	-
760 - Payments to Escrow	-	-	-	-
770 - Claims Expense	-	-	-	-
790 - Misc Expenses	6,100	6,100	6,100	-
900 - Transfers Out	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	\$ 584,282,665	\$ 566,644,132	\$ 566,644,132	\$ -



Seminole County Public Schools
General Fund - Operating - Recurring Budget by Functional Grouping
Fiscal Year 2023-24

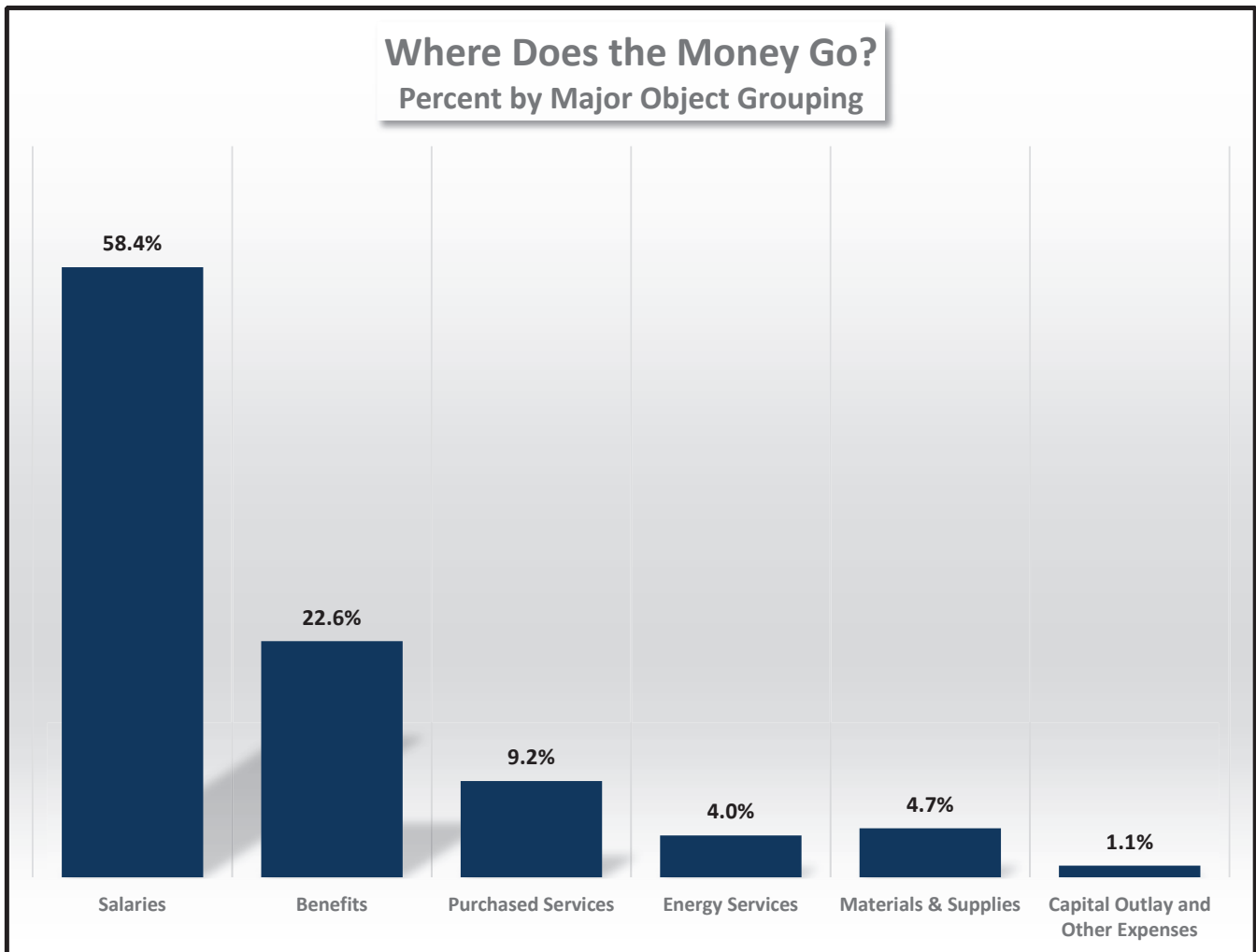
Functional Grouping	% of Budget	Budget 2023-24
Instruction, Instructional Support, and School Administration	82.9%	\$ 470,528,519
Operation and Maintenance of Plant	9.9%	56,002,376
Student Transportation	4.5%	25,509,057
Support Services	2.1%	11,619,590
General Administration	0.4%	2,129,125
Community Services	0.2%	855,465
Total Recurring Budget	100.0%	\$ 566,644,132





Seminole County Public Schools
General Fund - Operating - Recurring Budget by Major Object Grouping
Fiscal Year 2023-24

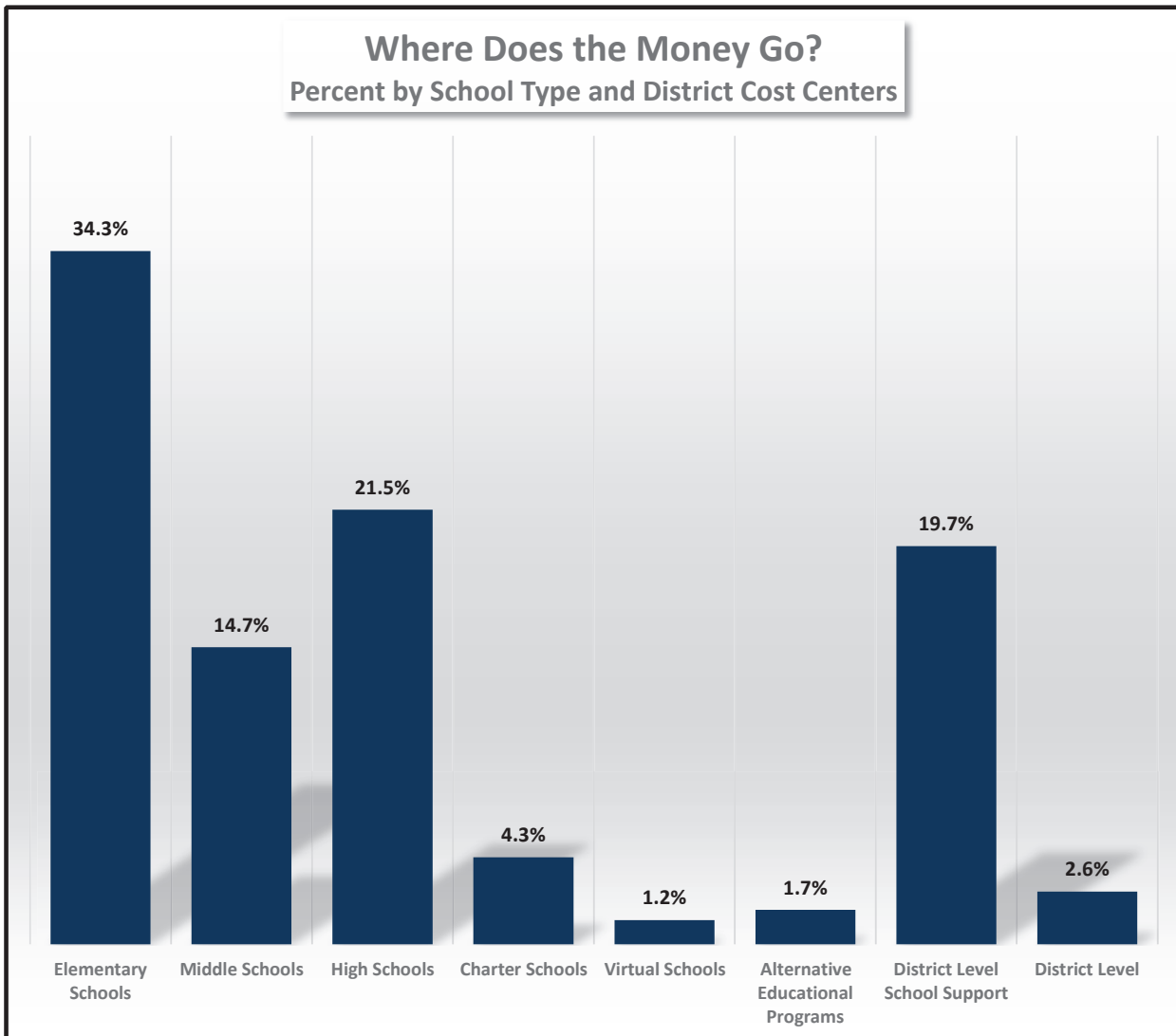
Major Object Grouping	% of Budget	Budget 2023-24
Salaries	58.4%	\$ 331,274,651
Benefits	22.6%	128,149,414
Purchased Services	9.2%	51,913,901
Energy Services	4.0%	22,683,861
Materials & Supplies	4.7%	26,360,551
Capital Outlay and Other Expenses	1.1%	6,261,754
Total Recurring Budget	100.0%	\$ 566,644,132





Seminole County Public Schools
General Fund - Operating - Recurring Budget by School Type and District Cost Centers
Fiscal Year 2023-24

Center Type Grouping	% of Budget	Budget 2023-24
Elementary Schools	34.3%	\$ 194,437,942
Middle Schools	14.7%	83,536,083
High Schools	21.5%	121,680,989
Charter Schools	4.3%	24,643,025
Virtual Schools	1.2%	6,832,125
Alternative Educational Programs	1.7%	9,488,004
District Level School Support	19.7%	111,538,281
District Level	2.6%	14,487,683
Total Recurring Budget	100.0%	\$ 566,644,132





SEMINOLE COUNTY
PUBLIC SCHOOLS

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Seminole County Public Schools
General Fund - Operating - Recurring Beginning Budget Comparison by School
Fiscal Years 2022-23 and 2023-24

	2022-23			2023-24		
	Budget			Budget		
	Salaries & Benefits	All Other	Total	Salaries & Benefits	All Other	Total
ELEMENTARY SCHOOLS						
0561 Altamonte	\$ 4,292,875.68	\$ 229,948.32	\$ 4,522,824.00	\$ 4,556,645.64	\$ 252,078.45	\$ 4,808,724.09
0801 Altermese Bentley	5,813,032.68	361,133.06	6,174,165.74	5,957,384.64	406,410.43	6,363,795.07
0031 Bear Lake	5,824,172.68	256,782.99	6,080,955.67	5,933,013.64	238,076.40	6,171,090.04
0441 Carillon	5,718,611.68	325,348.95	6,043,960.63	6,126,064.64	317,192.91	6,443,257.55
0202 Casselberry	4,658,543.68	241,103.85	4,899,647.53	5,111,750.64	264,564.86	5,376,315.50
0821 Crystal Lake	4,795,772.68	389,719.30	5,185,491.98	4,931,492.64	370,995.81	5,302,488.45
0531 Eastbrook	4,642,630.88	293,035.44	4,935,666.32	4,951,543.64	345,501.75	5,297,045.39
0041 English Estates	4,604,387.68	273,332.49	4,877,720.17	4,895,579.64	252,834.23	5,148,413.87
0502 Forest City	5,164,737.68	370,289.07	5,535,026.75	5,478,649.64	339,377.72	5,818,027.36
0051 Geneva	3,286,668.68	127,594.63	3,414,263.31	3,386,635.64	94,557.38	3,481,193.02
0271 Goldsboro	5,408,043.68	356,021.96	5,764,065.64	5,703,537.64	413,885.68	6,117,423.32
0021 Hamilton	5,044,062.68	190,681.90	5,234,744.58	5,298,170.64	182,251.48	5,480,422.12
0691 Heathrow	4,579,778.68	193,517.67	4,773,296.35	4,865,828.64	175,559.00	5,041,387.64
0331 Highlands	3,611,868.68	337,470.39	3,949,339.07	3,737,902.64	311,379.45	4,049,282.09
0521 Idyllwilde	5,392,388.88	222,705.81	5,615,094.69	5,668,905.64	200,930.77	5,869,836.41
0171 Joan Walker	4,467,303.68	304,671.10	4,771,974.78	4,767,301.64	274,026.07	5,041,327.71
0111 John Evans	5,039,435.68	392,642.45	5,432,078.13	5,325,817.64	388,911.22	5,714,728.86
0661 Keeth	3,655,222.68	256,534.33	3,911,757.01	3,857,696.64	217,345.79	4,075,042.43
0081 Lake Mary	5,286,404.68	280,085.77	5,566,490.45	5,770,992.64	274,076.98	6,045,069.62
0601 Lake Orienta	4,343,478.68	298,321.77	4,641,800.45	4,638,739.64	296,199.10	4,934,938.74
0131 Lawton	4,794,581.68	309,527.50	5,104,109.18	4,943,419.64	399,511.51	5,342,931.15
0121 Layer	4,255,297.68	292,904.18	4,548,201.86	4,434,310.64	323,641.31	4,757,951.95
0091 Longwood	4,077,310.68	158,473.68	4,235,784.36	4,066,263.64	156,633.25	4,222,896.89
0301 Midway	5,559,052.68	303,610.28	5,862,662.96	5,564,659.64	324,886.53	5,889,546.17
0701 Partin	4,015,542.68	184,675.84	4,200,218.52	3,974,537.64	162,947.73	4,137,485.37
0141 Pine Crest	5,137,446.68	180,207.60	5,317,654.28	5,656,040.64	277,489.18	5,933,529.82
0361 Rainbow	4,774,350.68	217,032.77	4,991,383.45	4,951,064.64	226,923.01	5,177,987.65
0511 Red Bug	4,668,056.68	267,458.30	4,935,514.98	4,726,925.64	300,354.53	5,027,280.17
0581 Sabal Point	5,333,989.08	330,572.28	5,664,561.36	5,524,596.64	284,568.38	5,809,165.02
0401 Spring Lake	3,905,528.68	209,082.99	4,114,611.67	4,036,576.64	196,717.79	4,233,294.43
0681 Stenstrom	4,208,858.68	374,445.05	4,583,303.73	4,557,088.64	354,673.59	4,911,762.23
0611 Sterling Park	5,061,611.28	295,486.18	5,357,097.46	5,271,347.64	318,419.61	5,589,767.25
0651 Wekiva	5,157,715.68	238,434.79	5,396,150.47	5,214,228.64	228,533.49	5,442,762.13
0811 Wicklow	4,993,636.68	326,895.09	5,320,531.77	5,301,181.64	297,900.63	5,599,082.27
0231 Wilson	5,771,979.68	550,950.49	6,322,930.17	5,796,035.64	242,305.93	6,038,341.57
0391 Winter Springs	3,987,638.68	185,779.89	4,173,418.57	3,992,076.64	175,560.66	4,167,637.30
0591 Woodlands	4,900,127.68	248,367.26	5,148,494.94	5,326,455.64	250,254.49	5,576,710.13
TOTAL ELEMENTARY SCHOOLS	\$ 176,232,147.56	\$ 10,374,845.42	\$ 186,606,992.98	\$ 184,300,463.68	\$ 10,137,477.10	\$ 194,437,940.78

MIDDLE SCHOOLS						
0671 Greenwood Lakes	\$ 4,910,593.47	\$ 356,370.29	\$ 5,266,963.76	\$ 5,338,622.61	\$ 387,835.15	\$ 5,726,457.76
0711 Indian Trails	5,747,241.47	422,474.32	6,169,715.79	6,152,174.61	401,900.62	6,554,075.23
0291 Jackson Heights	6,477,588.47	484,044.71	6,961,633.18	7,041,865.61	500,870.43	7,542,736.04
0721 Lawton Chiles	6,031,469.47	630,866.59	6,662,336.06	6,234,392.61	581,505.60	6,815,898.21
0731 Markham Woods	5,615,378.47	694,474.14	6,309,852.61	5,740,191.61	672,475.18	6,412,666.79
0182 Millennium	8,079,672.47	693,928.95	8,773,601.42	8,273,529.61	617,501.46	8,891,031.07
0101 Milwee	6,860,124.47	394,202.87	7,254,327.34	7,491,052.61	379,955.66	7,871,008.27
0621 Rock Lake	4,876,090.47	521,170.93	5,397,261.40	5,014,858.61	492,128.70	5,506,987.31
0151 Sanford	7,785,129.47	474,940.84	8,260,070.31	7,927,238.61	469,351.17	8,396,589.78
0201 South Seminole	5,982,320.47	525,928.86	6,508,249.33	6,117,075.61	486,391.54	6,603,467.15
0501 Teague	6,357,679.47	387,325.51	6,745,004.98	6,644,593.61	359,978.43	7,004,572.04
0541 Tuskawilla	5,373,074.47	581,000.59	5,954,075.06	5,621,174.61	589,419.12	6,210,593.73
TOTAL MIDDLE SCHOOLS	\$ 74,096,362.64	\$ 6,166,728.60	\$ 80,263,091.24	\$ 77,596,770.32	\$ 5,939,313.06	\$ 83,536,083.38

Seminole County Public Schools
General Fund - Operating - Recurring Beginning Budget Comparison by School
Fiscal Years 2022-23 and 2023-24

		2022-23			2023-24		
		Budget			Budget		
		Salaries & Benefits	All Other	Total	Salaries & Benefits	All Other	Total
HIGH SCHOOLS							
0251	Crooms Academy	\$ 4,096,227.10	\$ 268,826.86	\$ 4,365,053.96	\$ 4,568,427.22	\$ 256,018.39	\$ 4,824,445.61
0931	Hagerty	10,880,080.89	1,044,471.29	11,924,552.18	11,725,172.92	926,734.11	12,651,907.03
0491	Lake Brantley	12,710,516.36	1,614,335.75	14,324,852.11	13,799,899.69	1,604,683.96	15,404,583.65
0551	Lake Howell	10,472,436.54	1,344,869.92	11,817,306.46	11,117,633.96	1,271,778.63	12,389,412.59
0071	Lake Mary	13,256,332.36	1,022,721.80	14,279,054.16	13,759,597.69	1,011,708.91	14,771,306.60
0431	Lyman	11,430,778.89	1,303,790.67	12,734,569.56	11,825,463.68	1,262,710.88	13,088,174.56
0421	Oviedo	11,366,908.80	1,017,804.30	12,384,713.10	12,012,355.14	1,089,718.71	13,102,073.85
?181	Seminole	20,299,153.02	1,990,765.70	22,289,918.72	21,311,467.32	1,896,857.81	23,208,325.13
0911	Winter Springs	10,948,205.27	1,071,971.11	12,020,176.38	11,258,497.92	982,261.62	12,240,759.54
TOTAL HIGH SCHOOLS		\$ 105,460,639.23	\$ 10,679,557.40	\$ 116,140,196.63	\$ 111,378,515.54	\$ 10,302,473.02	\$ 121,680,988.56

CHARTER SCHOOLS							
9229	Choices in Learning	\$ -	\$ 5,208,340.00	\$ 5,208,340.00	\$ -	\$ 5,738,449.00	\$ 5,738,449.00
9263	Elevation High	-	1,385,595.00	1,385,595.00	-	1,826,293.00	1,826,293.00
9233	Galileo School	-	4,555,744.00	4,555,744.00	-	4,941,650.00	4,941,650.00
9255	Galileo School Skyway	-	5,874,247.00	5,874,247.00	-	6,397,838.00	6,397,838.00
9236	Seminole Science	-	4,042,510.00	4,042,510.00	-	4,306,748.00	4,306,748.00
9228	United Cerebral Palsy	-	1,639,108.00	1,639,108.00	-	1,432,047.00	1,432,047.00
TOTAL CHARTER SCHOOLS		\$ -	\$ 22,705,544.00	\$ 22,705,544.00	\$ -	\$ 24,643,025.00	\$ 24,643,025.00

VIRTUAL SCHOOLS							
7023	Academy of Digital Learning	\$ 74,799.00	\$ 20,732.35	\$ 95,531.35	\$ 76,488.00	\$ 5,633.38	\$ 82,121.38
7004	Virtual School-Secondary	5,571,911.45	1,442,005.60	7,013,917.05	5,365,478.95	1,384,525.09	6,750,004.04
TOTAL VIRTUAL SCHOOLS		\$ 5,646,710.45	\$ 1,462,737.95	\$ 7,109,448.40	\$ 5,441,966.95	\$ 1,390,158.47	\$ 6,832,125.42

OTHER EDUCATIONAL PROGRAMS							
9202	Alternative Education	\$ 444,545.00	\$ 10,847.00	\$ 455,392.00	\$ 683,596.00	\$ 10,847.00	\$ 694,443.00
9215	Boys Town	-	-	-	-	-	-
9224	Consequence Unit Program	517,633.00	5,492.00	523,125.00	441,383.00	5,492.00	446,875.00
0311	Endeavor	1,515,945.23	93,808.11	1,609,753.34	1,720,754.66	106,372.01	1,827,126.67
9211	Environmental Studies Ctr	5,100.00	12,030.00	17,130.00	3,500.00	12,030.00	15,530.00
3900	Family Empowerment-EO	-	-	-	-	-	-
0281	Hopper Center	541,344.55	36,775.96	578,120.51	530,663.81	41,740.66	572,404.47
0571	Journeys Academy	1,398,638.00	60,871.63	1,459,509.63	1,665,216.00	39,833.21	1,705,049.21
3518	Family Empowerment-UA	-	-	-	-	-	-
9225	Polk Correctional	65,352.00	3,000.00	68,352.00	68,237.00	115.00	68,352.00
9205	Pre-Kindergarten	3,379,190.00	104,460.00	3,483,650.00	3,546,517.00	237,649.00	3,784,166.00
9234	Seminole Cnty Detention Ctr	366,929.00	3,148.00	370,077.00	280,268.00	3,148.00	283,416.00
9218	TAPP-Child Care	-	36,000.00	36,000.00	-	36,000.00	36,000.00
9999	Undistributed FTE	434,824.00	13,474,009.00	13,908,833.00	-	54,641.31	54,641.31
TOTAL OTHR EDUC PRGMS		\$ 8,669,500.78	\$ 13,840,441.70	\$ 22,509,942.48	\$ 8,940,135.47	\$ 547,868.19	\$ 9,488,003.66

Seminole County Public Schools
General Fund - Operating - Recurring Beginning Budget Comparison by Department
Fiscal Years 2022-23 thru 2023-24

	2022-23			2023-24		
	Budget			Budget		
	Salaries & Benefits	All Other	Total	Salaries & Benefits	All Other	Total
Instruction, Instructional Support, and School Administration						
Information Services	\$ 4,539,169.00	\$ 150,454.50	\$ 4,689,623.50	\$ 4,654,015.00	\$ 150,954.50	\$ 4,804,969.50
Executive Director-Facilities Planning	16,529.00	2,000.00	18,529.00	18,401.00	2,000.00	20,401.00
Human Resources	145,522.00	10,000.00	155,522.00	153,618.00	16,000.00	169,618.00
District-wide Miscellaneous Line Items	13,887,000.00	7,984,775.00	21,871,775.00	7,402,250.50	12,200,758.00	19,603,008.50
Executive Directors-Elementary	885,871.00	8,920.00	894,791.00	938,909.00	8,920.00	947,829.00
Office of Communications	125,562.00	-	125,562.00	143,249.00	-	143,249.00
Employee & Government Relations	88,112.00	126,000.00	214,112.00	74,090.00	128,000.00	202,090.00
Executive Directors-Secondary	637,476.78	1,009,832.00	1,647,308.78	766,741.30	1,010,876.00	1,777,617.30
Risk Management	4,635,986.00	-	4,635,986.00	5,063,199.00	-	5,063,199.00
Student Assignment & Program Access	355,772.00	525,866.00	881,638.00	304,918.23	500,473.77	805,392.00
Teaching & Learning	2,141,262.00	2,744,073.00	4,885,335.00	2,241,151.53	2,772,567.47	5,013,719.00
Exceptional Student Support Services	11,526,530.02	465,564.00	11,992,094.02	12,541,873.27	380,062.00	12,921,935.27
ePathways	543,505.00	25,109.00	568,614.00	573,527.69	24,796.31	598,324.00
Midway Safe Harbor	1,877.00	-	1,877.00	1,983.00	-	1,983.00
ESOL/World Lang/Foreign Exchange	1,215,101.00	62,426.00	1,277,527.00	1,174,603.00	61,576.00	1,236,179.00
Instructional Excellence and Equity	177,277.00	135,979.50	313,256.50	238,099.22	129,911.29	368,010.51
School Safety & Security	-	5,173,978.00	5,173,978.00	-	5,357,137.00	5,357,137.00
Instructional Support	429,954.00	677,045.50	1,106,999.50	453,746.23	690,587.41	1,144,333.64
Instructional Resources	178,127.00	4,521,954.46	4,700,081.46	182,346.00	5,496,543.00	5,678,889.00
District-wide School Support	716,250.00	4,733,750.00	5,450,000.00	657,250.00	5,477,750.00	6,135,000.00
Title I Federal Program	50,477.00	-	50,477.00	54,163.00	-	54,163.00
TOTAL	\$ 42,297,359.80	\$ 28,357,726.96	\$ 70,655,086.76	\$ 37,638,133.97	\$ 34,408,912.75	\$ 72,047,046.72

Operation and Maintenance of Plant						
Information Services	\$ -	\$ 115,057.00	\$ 115,057.00	\$ -	\$ 15,170.38	\$ 15,170.38
Human Resources	109,652.00	-	109,652.00	118,411.00	-	118,411.00
Facilities Planning	-	86,365.00	86,365.00	-	33,820.00	33,820.00
Custodial Services	939,710.00	2,376,303.00	3,316,013.00	961,466.00	2,841,146.00	3,802,612.00
District-wide Miscellaneous Line Items	304,355.60	705,998.00	1,010,353.60	(227,708.00)	923,398.00	695,690.00
Risk Management	229,184.00	6,315,777.00	6,544,961.00	227,359.00	4,892,853.00	5,120,212.00
Exceptional Student Support Services	-	74,938.00	74,938.00	-	74,938.00	74,938.00
School Safety & Security	82,492.00	896,659.00	979,151.00	83,009.00	864,859.00	947,868.00
Maintenance-Operations	9,933,873.00	12,492,559.00	22,426,432.00	976,565.44	2,165,424.56	3,141,990.00
Transportation-Office	137,167.00	217,964.00	355,131.00	143,345.38	4,700.00	148,045.38
Transportation-Operations	-	3,160.00	3,160.00	-	3,645.00	3,645.00
Title I Federal Program	-	-	-	-	-	-
Finance Department	-	2,200.00	2,200.00	-	2,200.00	2,200.00
Midway Safe Harbor	45,410.00	-	45,410.00	46,959.00	-	46,959.00
TOTAL	\$ 11,781,843.60	\$ 23,286,980.00	\$ 35,068,823.60	\$ 2,329,406.82	\$ 11,822,153.94	\$ 14,151,560.76

Student Transportation						
Human Resources	\$ -	\$ 11,000.00	\$ 11,000.00	\$ -	\$ 11,000.00	\$ 11,000.00
District-wide Miscellaneous Line Items	282,713.00	-	282,713.00	(112,170.00)	-	(112,170.00)
Risk Management	209,104.00	-	209,104.00	228,374.00	-	228,374.00
Transportation-Office	18,648,458.00	118,130.00	18,766,588.00	18,988,126.62	118,130.00	19,106,256.62
Transportation-Operations	310,000.00	5,773,088.00	6,083,088.00	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	\$ 19,450,275.00	\$ 5,923,518.00	\$ 25,373,793.00	\$ 19,414,330.62	\$ 5,923,518.00	\$ 25,337,848.62

Seminole County Public Schools
General Fund - Operating - Recurring Beginning Budget Comparison by Department
Fiscal Years 2022-23 thru 2023-24

	2022-23			2023-24		
	Budget			Budget		
	Salaries & Benefits	All Other	Total	Salaries & Benefits	All Other	Total
Support Services						
Information Services	\$ 1,994,086.00	\$ 305,140.17	\$ 2,299,226.17	\$ 2,182,652.62	\$ 289,022.50	\$ 2,471,675.12
Finance	1,732,611.00	301,379.00	2,033,990.00	2,050,016.00	312,287.00	2,362,303.00
Accounting Services	252,267.00	-	252,267.00	272,186.00	-	272,186.00
Human Resources	2,621,702.00	236,567.00	2,858,269.00	3,110,666.00	236,544.00	3,347,210.00
Facilities Planning	333,542.00	62,064.00	395,606.00	368,855.00	62,064.00	430,919.00
Purchasing and Distribution Services	1,509,710.00	176,738.00	1,686,448.00	1,749,070.00	176,543.90	1,925,613.90
District-wide Miscellaneous Line Items	363,896.00	13,500.00	377,396.00	117,667.00	13,500.00	131,167.00
Office of Communications	45,246.00	-	45,246.00	50,016.00	-	50,016.00
Risk Management	114,431.00	12,000.00	126,431.00	124,991.00	20,980.00	145,971.00
School Safety and Security	-	1,800.00	1,800.00	580.00	1,220.00	1,800.00
Assessment and Accountability	204,164.00	32,500.00	236,664.00	200,152.00	32,500.00	232,652.00
Federal Projects and Resource Dev	147,830.00	4,095.00	151,925.00	159,687.00	3,190.00	162,877.00
TOTAL	\$ 9,319,485.00	\$ 1,145,783.17	\$ 10,465,268.17	\$ 10,386,538.62	\$ 1,147,851.40	\$ 11,534,390.02

General Administration						
Finance	\$ -	\$ 290,678.00	\$ 290,678.00	\$ 952.00	\$ 290,678.00	\$ 291,630.00
Employee Benefits	-	-	-	952.00	-	952.00
School Board	360,498.00	99,849.00	460,347.00	511,984.00	114,750.00	626,734.00
Superintendent's Office	310,930.00	31,051.00	341,981.00	375,903.00	31,051.00	406,954.00
District-wide Miscellaneous Line Items	4,111.00	71,704.49	75,815.49	(16,132.00)	38,704.49	22,572.49
Executive Directors-Elementary	-	-	-	-	-	-
Employee & Government Relations	191,467.00	64,863.00	256,330.00	231,179.00	64,863.00	296,042.00
Executive Director-Legal Service	331,220.00	103,329.00	434,549.00	351,476.00	107,876.00	459,352.00
Risk Management	16,267.00	-	16,267.00	17,766.00	-	17,766.00
Instructional Excellence and Equity	-	-	-	952.00	2,212.92	3,164.92
TOTAL	\$ 1,214,493.00	\$ 661,474.49	\$ 1,875,967.49	\$ 1,475,032.00	\$ 650,285.41	\$ 2,125,317.41

Community Services						
Office of Communications	\$ 260,090.00	\$ 111,915.00	\$ 372,005.00	\$ 247,260.00	\$ 111,915.00	\$ 359,175.00
Risk Management	7,624.00	-	7,624.00	8,327.00	-	8,327.00
District-wide Miscellaneous Line Items	8,230.00	-	8,230.00	(6,890.00)	-	(6,890.00)
Community Involvement	129,415.00	96,434.00	225,849.00	127,673.00	96,434.00	224,107.00
Title I Federal Program	-	-	-	-	-	-
Foundation for SCPS	132,060.00	-	132,060.00	144,396.00	-	144,396.00
Midway Safe Harbor	600.00	10,115.00	10,715.00	600.00	10,009.00	10,609.00
TOTAL	\$ 538,019.00	\$ 218,464.00	\$ 756,483.00	\$ 521,366.00	\$ 218,358.00	\$ 739,724.00



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 12
Budget by Function and Account
- Beginning Budget Comparison to Current Fiscal Year Period 12
Budget by Project

Seminole County Public Schools
General Fund – Maintenance of Plant
Fiscal Year 2023-24

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 2024 Budget
Comparison to Current Fiscal Year 2023 Period 12 Budget

	2023 Current Budget	2024 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Uses - expenditures			
Facilities Acquisition and Construction			
Other	\$ 1,621,881.57	\$ 1,576,999.00	\$ (44,882.57)
Total Facilities Acquisition and Construction	<u>1,621,881.57</u>	<u>1,576,999.00</u>	<u>(44,882.57)</u>
Operation of Plant			
Purchased Services	2,030,480.00	2,250,000.00	219,520.00
Capital Outlay	30,817.20	-	(30,817.20)
Total Operation of Plant	<u>2,061,297.20</u>	<u>2,250,000.00</u>	<u>188,702.80</u>
Maintenance of Plant			
Salaries	6,461,865.22	6,571,815.00	109,949.78
Benefits	2,625,748.76	2,656,161.00	30,412.24
Purchased Services	14,207,809.08	19,701,016.00	5,493,206.92
Energy Services	227,667.88	-	(227,667.88)
Materials & Supplies	2,498,905.42	2,063,841.00	(435,064.42)
Capital Outlay	57,298.85	-	(57,298.85)
Other	19,831.55	-	(19,831.55)
Total Maintenance of Plant	<u>26,099,126.76</u>	<u>30,992,833.00</u>	<u>4,893,706.24</u>
Administrative Technology Services			
Purchased Services	5,019,485.83	4,740,323.00	(279,162.83)
Capital Outlay	156,561.28	-	(156,561.28)
Total Administrative Technology Services	<u>5,176,047.11</u>	<u>4,740,323.00</u>	<u>(435,724.11)</u>
Total uses	<u>34,958,352.64</u>	<u>39,560,155.00</u>	<u>4,601,802.36</u>
Other financing sources			
Transfers in from capital outlay funds	34,958,352.64	39,560,155.00	4,601,802.36
Total other financing sources	<u>34,958,352.64</u>	<u>39,560,155.00</u>	<u>4,601,802.36</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance			
Beginning of year (Projected)	<u>-</u>	<u>-</u>	<u>-</u>
Ending Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Seminole County Public Schools
General Fund - Maintenance of Plant Fund Budget Comparison to Current Fiscal
Year 2023 Period 12 Budget by Project

	2023 Current Budget	2024 Beginning Budget	Beginning Budget Compared to Prior Year Current Budget
Uses - expenditures			
Projects			
No Project	\$ 11,891,394.00	\$ 9,213,484.00	\$ (2,677,910.00)
Discretionary Operating Funds	-	2,063,841.00	2,063,841.00
Self Insurance Allocation	2,017,187.00	2,014,492.00	(2,695.00)
Seasonal Regular Supplements	1,432.00	-	(1,432.00)
Risk Management	403,176.78	325,000.00	(78,176.78)
Stadium Improvements	134,529.82	-	(134,529.82)
BackflowPrevention Inspect/Rep	193,148.70	250,000.00	56,851.30
Bleachers -Maintain/Repair D/W	145,188.50	1,480,000.00	1,334,811.50
Custodial Equip. Maint/Repair	189,395.70	150,000.00	(39,395.70)
Playground EWF & Mulch D/W	120,559.12	150,000.00	29,440.88
Fencing Repair District Wide	27,743.57	200,000.00	172,256.43
Fire/Health/Safety InspRepair	624,864.10	1,000,000.00	375,135.90
Flooring Repairs D/W	1,426,442.54	50,000.00	(1,376,442.54)
Gym Floor Resurfacing D/W	88,277.60	66,300.00	(21,977.60)
HVAC Repairs D/W	3,710,805.13	5,000,000.00	1,289,194.87
Irrigation Maintain/Repair D/W	36,246.40	75,000.00	38,753.60
Lightning Prevention Sys Maint	-	1,000,000.00	1,000,000.00
Maintenance Work Order System	78,269.06	53,845.00	(24,424.06)
Overhead Door Drop Test/Repair	45,560.00	47,500.00	1,940.00
Pavement / Asphalt Repairs D/W	54,802.76	200,000.00	145,197.24
Pavilion Repairs D/W	70,832.69	100,000.00	29,167.31
Pool Repairs D/W	18,168.62	125,000.00	106,831.38
Retention Ponds MaintenanceD/W	98,400.00	350,000.00	251,600.00
Roof Cleaning-Maintain/Repair	185,718.37	100,000.00	(85,718.37)
Window Repairs D/W	234.79	500,000.00	499,765.21
Termite Bonds	-	35,000.00	35,000.00
Vehicle Leasing & Maintenance	380,000.00	1,033,576.00	653,576.00
Mechanic's PD, Train & Cert.	-	22,294.00	22,294.00
Generators	37,308.37	50,000.00	12,691.63
IP CameraPreventiveMaintenance	22,272.00	-	(22,272.00)
Track/Court Refurbishment	108,422.75	688,000.00	579,577.25
Interior Painting	1,238,813.52	825,000.00	(413,813.52)
Exterior Painting	1,236,452.86	950,000.00	(286,452.86)
Environmental Test & Inspect	340,244.69	365,000.00	24,755.31
Elevator Refurbishment	626,631.86	800,000.00	173,368.14
Hot Water Heaters	91,391.40	100,000.00	8,608.60
Transp Info Mgmt Software	-	76,815.00	76,815.00
IS Contracted Srvs.-Capital	5,123,411.92	4,740,323.00	(383,088.92)
Transfers for Portables Leases	138,126.83	250,000.00	111,873.17
Transfers for Charter Schools	1,576,999.00	1,576,999.00	-
Maint/Courier Vehicle Replacm	55,000.00	-	(55,000.00)
HVAC Controls	511,441.15	-	(511,441.15)
District-wide Floors	667,116.90	635,000.00	(32,116.90)
District-wide reroofing	-	400,000.00	400,000.00
District-wide communication	106,497.05	-	(106,497.05)
Electrical Upgrades	36,085.43	-	(36,085.43)
Sewer Line Rplmt & Plumbing Up	50,469.39	100,000.00	49,530.61
Bleacher Upgrades-Stadiums	-	330,000.00	330,000.00

Seminole County Public Schools
General Fund - Maintenance of Plant Fund Budget Comparison to Current Fiscal
Year 2023 Period 12 Budget by Project

	2023 Current Budget	2024 Beginning Budget	Beginning Budget Compared to Prior Year Current Budget
School Hardening Grant 2	19,899.23	-	(19,899.23)
Facilities Needs Assessment	-	1,500,000.00	1,500,000.00
Student Location Tracking Svc	213,050.00	213,050.00	-
Bus Route Mgmt System	90,435.19	-	(90,435.19)
School Capital Outlay	78,425.91	-	(78,425.91)
Upgrade PA Broadcast System	7,525.25	-	(7,525.25)
School Fire Alarm Systems	25,000.00	-	(25,000.00)
Electronic Locks	70,000.00	300,000.00	230,000.00
Grant-School Hardening 3	24,983.34	-	(24,983.34)
Project Mgmt Software	53,045.00	54,636.00	1,591.00
Grant-School Hardening 4	19,831.55	-	(19,831.55)
Small Projects - F&E	650.00	-	(650.00)
EVES Remediation	446,444.80	-	(446,444.80)
Total Projects	<u>34,958,352.64</u>	<u>39,560,155.00</u>	<u>4,601,802.36</u>
Total uses	<u>34,958,352.64</u>	<u>39,560,155.00</u>	<u>4,601,802.36</u>
Other financing sources			
Transfers in from capital outlay funds	<u>34,958,352.64</u>	<u>39,560,155.00</u>	<u>4,601,802.36</u>
Total other financing sources	<u>34,958,352.64</u>	<u>39,560,155.00</u>	<u>4,601,802.36</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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GENERAL FUND - EXTENDED DAY PROGRAM ("KidZone & Beyond")

This section contains the following subsections:

- Narrative
- Beginning Budget Comparison to Current Fiscal Year Period 12 Budget

Seminole County Public Schools
General Fund - Extended Day Program (“KidZone & Beyond”)
Fiscal Year 2023-24

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 2024 Budget Comparison
to Current Fiscal Year 2023 Period 12 Budget

	2023 Current Budget	2024 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Sources - revenues			
Local sources:			
Investment income	\$ 36,062.95	\$ 1,000.00	\$ (35,062.95)
Other fees	4,199,889.21	4,040,000.00	(159,889.21)
Total local sources	<u>4,235,952.16</u>	<u>4,041,000.00</u>	<u>(194,952.16)</u>
Total sources	<u>4,235,952.16</u>	<u>4,041,000.00</u>	<u>(194,952.16)</u>
Uses - expenditures			
Community Services			
Salaries	\$ 654,236.18	\$ 357,723.00	\$ (296,513.18)
Benefits	329,310.02	339,125.00	9,814.98
Purchased Services	730,712.86	705,798.00	(24,914.86)
Energy Services	250.00	250.00	-
Materials & Supplies	269,181.50	284,067.00	14,885.50
Capital Outlay	32,024.67	18,990.00	(13,034.67)
Other	1,065,901.08	1,009,725.00	(56,176.08)
Total Community Services	<u>3,081,616.31</u>	<u>2,715,678.00</u>	<u>(365,938.31)</u>
Total uses	<u>3,081,616.31</u>	<u>2,715,678.00</u>	<u>(365,938.31)</u>
Other financing uses			
Interfund activity	(1,000,000.00)	(1,000,000.00)	-
Total other financing uses	<u>(1,000,000.00)</u>	<u>(1,000,000.00)</u>	<u>-</u>
Net change in fund balance	<u>154,335.85</u>	<u>325,322.00</u>	<u>170,986.15</u>
Fund balance			
Beginning of year (Projected)	<u>940,503.46</u>	<u>1,458,813.08</u>	<u>518,309.62</u>
Ending Balance	<u>\$ 1,094,839.31</u>	<u>\$ 1,784,135.08</u>	<u>\$ 689,295.77</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 12 Budget

Seminole County Public Schools
Debt Service Funds
Fiscal Year 2023-24

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, 2023, totaled \$76,980,000. 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, 2023, totaled \$2,818,000. 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 2024 Budget Comparison to Current Fiscal
Year 2023 Period 12 Budget

	2023 Current Budget	2024 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Sources - revenues			
State sources:			
CO&DS distribution	\$ 830,730.00	\$ 689,180.00	\$ (141,550.00)
Total state sources	<u>830,730.00</u>	<u>689,180.00</u>	<u>(141,550.00)</u>
Local sources:			
Investment income	367,892.75	750.00	(367,142.75)
Total local sources	<u>367,892.75</u>	<u>750.00</u>	<u>(367,142.75)</u>
Total sources	<u>1,198,622.75</u>	<u>689,930.00</u>	<u>(508,692.75)</u>
Uses - expenditures			
Debt service:			
Principal	\$ 21,628,000.00	\$ 17,567,000.00	\$ (4,061,000.00)
Interest	3,621,803.00	2,816,019.00	(805,784.00)
Other charges	14,106.00	8,500.00	(5,606.00)
Total debt service	<u>25,263,909.00</u>	<u>20,391,519.00</u>	<u>(4,872,390.00)</u>
Total uses	<u>25,263,909.00</u>	<u>20,391,519.00</u>	<u>(4,872,390.00)</u>
Other financing sources			
Transfers in from capital outlay funds	24,546,704.09	19,701,589.00	(4,845,115.09)
Total other financing sources	<u>24,546,704.09</u>	<u>19,701,589.00</u>	<u>(4,845,115.09)</u>
Net change in fund balances	<u>481,417.84</u>	<u>-</u>	<u>(481,417.84)</u>
Fund balances			
Beginning of year (Projected)	<u>215,452.42</u>	<u>701,786.96</u>	<u>486,334.54</u>
Ending Balance	<u>\$ 696,870.26</u>	<u>\$ 701,786.96</u>	<u>\$ 4,916.70</u>



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 12
Budget by Function and Account
- Beginning Budget Comparison to Current Fiscal Year Period 12
Budget by Project
- Five (5) Year Capital Improvement Plan

Seminole County Public Schools
Capital Outlay Funds
Fiscal Year 2023-24

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 \$79.2 million in revenue in the 2023-24 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 ninth year of a ten-year Seminole County Infrastructure Sales Tax that started on January 1, 2015. For the 2023-24 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 2023-24 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.

Seminole County Public Schools
Capital Outlay Funds Projected Fiscal Year 2024 Budget Comparison to Current Fiscal
Year 2023 Period 12 Budget

	2023 Current Budget	2024 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Sources - revenues			
State sources:			
CO&DS distribution	\$ 1,635,052.00	\$ 1,635,052.00	\$ -
Other miscellaneous state sources	2,664,500.15	1,576,999.00	(1,087,501.15)
Total state sources	<u>4,299,552.15</u>	<u>3,212,051.00</u>	<u>(1,087,501.15)</u>
Local sources:			
Ad valorem property taxes	71,814,890.00	79,189,908.00	7,375,018.00
Local sales tax	24,677,492.00	24,677,492.00	-
Investment income	3,622,218.81	-	(3,622,218.81)
Gift, grants, and bequests	629,919.66	-	(629,919.66)
Other miscellaneous local	100,861.75	85,000.00	(15,861.75)
Impact fees	9,354,604.91	8,000,000.00	(1,354,604.91)
Refund of prior year expenditure	358,147.94	-	(358,147.94)
Total local sources	<u>110,558,135.07</u>	<u>111,952,400.00</u>	<u>1,394,264.93</u>
Total sources	<u>114,857,687.22</u>	<u>115,164,451.00</u>	<u>306,763.78</u>
Uses - expenditures			
Facilities Acquisition and Construction			
Purchased Services	54,250.06	-	(54,250.06)
Capital Outlay	108,867,311.83	61,372,177.00	(47,495,134.83)
Total Facilities Acquisition and Construction	<u>108,921,561.89</u>	<u>61,372,177.00</u>	<u>(47,549,384.89)</u>
Total uses	<u>108,921,561.89</u>	<u>61,372,177.00</u>	<u>(47,549,384.89)</u>
Other financing uses			
Transfers in from capital outlay funds	16,309,861.98	-	(16,309,861.98)
Transfers out to general fund	(34,958,352.64)	(39,560,155.00)	(4,601,802.36)
Transfers out to debt service funds	(24,546,048.09)	(19,701,589.00)	4,844,459.09
Transfers out to capital outlay funds	(16,309,861.98)	-	16,309,861.98
Loss Recoveries	4,966,315.15	-	(4,966,315.15)
Total other financing uses	<u>(54,538,085.58)</u>	<u>(59,261,744.00)</u>	<u>(4,723,658.42)</u>
Net change in fund balances	<u>(48,601,960.25)</u>	<u>(5,469,470.00)</u>	<u>43,132,490.25</u>
Fund balances			
Beginning of year (Projected)	<u>124,205,759.05</u>	<u>155,678,980.22</u>	<u>31,473,221.17</u>
Ending Balance	<u>\$ 75,603,798.80</u>	<u>\$ 150,209,510.22</u>	<u>\$ 74,605,711.42</u>

Seminole County Public Schools
Capital Outlay Funds Budget Comparison to Current Fiscal Year 2023 Period 12
Budget by Project

	2023 Current Budget	2024 Beginning Budget	Beginning Budget Compared to Prior Year Current Budget
Sources - revenues			
State sources:			
CO&DS distribution	\$ 1,635,052.00	\$ 1,635,052.00	\$ -
Other miscellaneous state sources	2,664,500.15	1,576,999.00	(1,087,501.15)
Total state sources	<u>4,299,552.15</u>	<u>3,212,051.00</u>	<u>(1,087,501.15)</u>
Local sources:			
Ad valorem property taxes	71,814,890.00	79,189,908.00	7,375,018.00
Local sales tax	24,677,492.00	24,677,492.00	-
Investment income	3,622,218.81	-	(3,622,218.81)
Gift, grants, and bequests	629,919.66	-	(629,919.66)
Other miscellaneous local	100,861.75	85,000.00	(15,861.75)
Impact fees	9,354,604.91	8,000,000.00	(1,354,604.91)
Refund of prior year expenditure	358,147.94	-	(358,147.94)
Total local sources	<u>110,558,135.07</u>	<u>111,952,400.00</u>	<u>1,394,264.93</u>
Total sources	<u>114,857,687.22</u>	<u>115,164,451.00</u>	<u>306,763.78</u>
Uses - expenditures			
Projects			
Risk Management	3,960.00	-	(3,960.00)
Hailstorm Damage-May 2020	524,353.43	-	(524,353.43)
June 2020 Hailstorm	2,327.50	-	(2,327.50)
April 2021 Hailstorm	2,749,239.14	-	(2,749,239.14)
March 2022 Hailstorm	4,955,476.69	-	(4,955,476.69)
June 2022 Hailstorm	783,042.00	-	(783,042.00)
Automobile Liability	13,669.08	-	(13,669.08)
Property & Crime	484,370.54	-	(484,370.54)
Transfers for Portables Leases	115,157.00	-	(115,157.00)
Maint/Courier Vehicle Replacm	101,462.00	55,000.00	(46,462.00)
District-wide mileage reimbursement	-	-	-
HVAC Controls	476,407.58	2,225,000.00	1,748,592.42
Crooms Tech Replacement	100,000.00	100,000.00	-
Drinking Fountains	351.96	175,000.00	174,648.04
Bus New GPS/Video Equip Replac	164,889.82	150,000.00	(14,889.82)
Buses/Radios	3,708,450.43	5,800,000.00	2,091,549.57
District-wide HVAC	1,785,304.86	14,325,000.00	12,539,695.14
District-wide reroofing	74,055.74	-	(74,055.74)
CCTV Upgrades	37.94	-	(37.94)
District-wide communication	91,565.23	-	(91,565.23)
Lighting Upgrades	722,084.66	625,000.00	(97,084.66)
Electrical Upgrades	695,189.32	400,000.00	(295,189.32)
Bleacher Upgrades-Interior	64,730.00	-	(64,730.00)
Sport Field Lighting	429,351.62	350,000.00	(79,351.62)
Playground Surfaces & Equipmt	1,045,984.47	567,000.00	(478,984.47)
District-wide painting exterior	11,795.75	-	(11,795.75)
Bleacher Upgrades-Stadiums	177,400.02	-	(177,400.02)
Roofing Projects	1,113,358.18	-	(1,113,358.18)
Lk Brantley Bldg 5 Replacement	800.00	-	(800.00)
LBHS Cooling Towers	1,343,731.51	-	(1,343,731.51)

Seminole County Public Schools
Capital Outlay Funds Budget Comparison to Current Fiscal Year 2023 Period 12
Budget by Project

	2023 Current Budget	2024 Beginning Budget	Beginning Budget Compared to Prior Year Current Budget
Gym Replmnt F&E Milwee	2,016.00	-	(2,016.00)
Gym Replacement-Milwee MS	1,300.00	-	(1,300.00)
School Hardening 1.5 Mill	124,449.99	-	(124,449.99)
School Hardening Grant 2	124,166.45	-	(124,166.45)
Emergency Radio Improvements	500,000.00	500,000.00	-
Facilities Needs Assessment	92,828.55	-	(92,828.55)
Student Location Tracking Svc	892,702.50	-	(892,702.50)
Bus Route Mgmt System	1,838.19	-	(1,838.19)
District-wide stadium structures	172,128.54	50,000.00	(122,128.54)
Schl Cap Outlay-Elem Senko	11,310.87	-	(11,310.87)
Schl Cap Outlay-Elem Gooch	24,198.74	-	(24,198.74)
School Capital Outlay-High Sch	29,835.00	-	(29,835.00)
School Capital Outlay	641,236.97	638,000.00	(3,236.97)
Upgrade PA Broadcast System	18,570.81	620,000.00	601,429.19
School Fire Alarm Systems	1,289,957.43	2,200,000.00	910,042.57
Electronic Locks	290,452.91	-	(290,452.91)
LYHS Roof	368,493.00	-	(368,493.00)
Fire Safety Main/Repair	461,552.21	-	(461,552.21)
Fire Alarm Lyman HS	146.72	-	(146.72)
Building 9 & 10 Lyman	42,516.51	-	(42,516.51)
LYHS Parking Lot Renovation	79,457.58	-	(79,457.58)
Security Upgrades ESC	2,870.60	-	(2,870.60)
Pinecrest School of Innovation	15,710.30	-	(15,710.30)
Pinecrest ES - F&E	11,894.00	-	(11,894.00)
PCES Roof	(23,357.96)	-	23,357.96
Grant-School Hardening 3	865,431.13	-	(865,431.13)
District-wide Renovation	510,721.39	650,000.00	139,278.61
Impact Fee Study & FISH Audit	29,077.53	100,000.00	70,922.47
DW Inspection for Maintenance	11,743.74	-	(11,743.74)
Shelter Genrtor LCMS TEMS LYHS	646,774.29	-	(646,774.29)
Old Midway Renovation	13,652.87	-	(13,652.87)
District-wide custodial equipment	419,423.54	200,000.00	(219,423.54)
25th Place Refurbishment	175,570.59	-	(175,570.59)
LHHS Renovation	20,231,675.55	-	(20,231,675.55)
LHHS F&E	1,800,276.83	-	(1,800,276.83)
LHHS Roof Coating	699.28	-	(699.28)
SSMS Gym,Media,Dining	1,181,492.32	-	(1,181,492.32)
SSMS Gym,Media,Dining F&E	6,789.40	-	(6,789.40)
Renovation Bear Lake ES	116,018.20	2,796,931.00	2,680,912.80
TWMS Hot Wtr Replacement	167.41	-	(167.41)
EEES Fire Alarm	411.56	-	(411.56)
WSES Security	598,250.82	-	(598,250.82)
PSI High Expansion	6,360.00	-	(6,360.00)
SHS Metal Roofs	60,606.50	-	(60,606.50)
Grant-School Hardening 4	433,189.45	-	(433,189.45)
Contingency Project	1,281,710.91	1,250,000.00	(31,710.91)
Planning Personnel Cost	255,596.19	200,000.00	(55,596.19)
Hydrant Backflow Prev Inspect	27,080.78	-	(27,080.78)
Gym Replacement-Crooms	358,813.77	-	(358,813.77)
Gym Replacement F&E-Crooms	867.00	-	(867.00)

Seminole County Public Schools
Capital Outlay Funds Budget Comparison to Current Fiscal Year 2023 Period 12
Budget by Project

	2023 Current Budget	2024 Beginning Budget	Beginning Budget Compared to Prior Year Current Budget
LMHS Traffic	35,885.75	-	(35,885.75)
LMHS Softball Fields	37,933.39	-	(37,933.39)
School Campus Safety - Fencing	544,062.37	-	(544,062.37)
Safe Harbor Concretable	206,617.30	-	(206,617.30)
Concretable Move GEES	145.11	-	(145.11)
ILC-Bldg1-Cafe Idyllwilde ES	118.79	-	(118.79)
Discounts Taken 95/96	2,864.15	-	(2,864.15)
EEES Remodel/Roof/HVAC	1,146,649.00	7,813,087.00	6,666,438.00
Replumb Chiller-Partin	1,364.80	-	(1,364.80)
DOAS PARE/HEES	35,446.98	-	(35,446.98)
Small Projects - F&E	63,092.25	-	(63,092.25)
Small Projects	373,275.90	-	(373,275.90)
District-wide ESE classroom upgrades	393,316.51	125,000.00	(268,316.51)
Renovation-Casselberry Elem	3,663,232.90	-	(3,663,232.90)
Renovation F&E-Casselberry EI	768,212.95	-	(768,212.95)
Hamilton ES-CampusWide Remod	1.35	-	(1.35)
HAES Underdrain Improvements	107,825.52	-	(107,825.52)
ITMS Panic Gate	24,368.09	-	(24,368.09)
Roof Indian Trails MS	1,150.00	-	(1,150.00)
Roof Red Bug ES	178,892.40	-	(178,892.40)
Longwood Elem Renovations	28,060.17	-	(28,060.17)
LWES Portables	154,964.30	-	(154,964.30)
Driveway Imprvmts-Crystal Lake	34,023.00	-	(34,023.00)
Pine St-Site Dev OVHS	3,507.00	-	(3,507.00)
OHS Roof Bld 4-Fball Prs-Softb	6,637.07	-	(6,637.07)
OHS Drainage Pond/Tennis Court	113,278.57	-	(113,278.57)
LMES Renovation	31,566.68	14,407,159.00	14,375,592.32
LMES Parking Lot	38,677.50	-	(38,677.50)
LMES Fencing	3,622.54	-	(3,622.54)
SHS Fire Alarm Upgrade	1,176,883.94	-	(1,176,883.94)
Baseball Dugout SHS	3,617.50	-	(3,617.50)
EVES Remediation	766,122.60	-	(766,122.60)
School Video & Security System	1,438,809.43	1,675,000.00	236,190.57
SPES Front Entrance Security	479,306.23	-	(479,306.23)
SPES Fire Alarm	100,000.00	-	(100,000.00)
LRES Fire Alarm	100,000.00	-	(100,000.00)
Renovation - Lawton Elem	25,610,691.00	-	(25,610,691.00)
Stenstrom ES ILC	11,100.90	-	(11,100.90)
Magnet Schl Equip	71,979.12	50,000.00	(21,979.12)
Transportation-Bus Lift	176,543.22	325,000.00	148,456.78
Elevator Refurbishment	1,111.62	-	(1,111.62)
TRWS Dispenser Boots	512,592.36	-	(512,592.36)
TRMD Fuel Canopy	45,523.25	-	(45,523.25)
WSHS Baseball Stadium	72.56	-	(72.56)
WSHS CEP Replacement	5,435,494.22	-	(5,435,494.22)
WSHS Security	216,398.00	-	(216,398.00)
STNE Drainage	347,839.66	-	(347,839.66)
SLES Erosion Control	107,797.31	-	(107,797.31)
Roof Rock Lake MS	459,317.00	-	(459,317.00)
C.O.Clearing Account	-	-	-

Seminole County Public Schools
Capital Outlay Funds Budget Comparison to Current Fiscal Year 2023 Period 12
Budget by Project

	2023 Current Budget	2024 Beginning Budget	Beginning Budget Compared to Prior Year Current Budget
HVAC Controls-Chiles MS	183.60	-	(183.60)
HVAC Controls-Keeth ES	1,210,136.00	-	(1,210,136.00)
WDES Chiller/Pumps	750,000.00	-	(750,000.00)
HVAC-Crystal Lake Elem	1,856.86	-	(1,856.86)
LMES HVAC/Chiller	513,308.95	-	(513,308.95)
Technology Upgrades	4,539,074.45	3,000,000.00	(1,539,074.45)
HVAC-Stenstrom Elem	877.82	-	(877.82)
HVAC-SHS 9th Grade Center	750,000.00	-	(750,000.00)
HVAC-Teague Middle	148,908.52	-	(148,908.52)
Total Projects	<u>108,921,561.89</u>	<u>61,372,177.00</u>	<u>(47,549,384.89)</u>
Total uses	<u>108,921,561.89</u>	<u>61,372,177.00</u>	<u>(47,549,384.89)</u>
Other financing uses			
Transfers in from capital outlay funds	16,309,861.98	-	(16,309,861.98)
Transfers out to general fund	(34,958,352.64)	(39,560,155.00)	(4,601,802.36)
Transfers out to debt service funds	(24,546,048.09)	(19,701,589.00)	4,844,459.09
Transfers out to capital outlay funds	(16,309,861.98)	-	16,309,861.98
Loss Recoveries	4,966,315.15	-	(4,966,315.15)
Total other financing uses	<u>(54,538,085.58)</u>	<u>(59,261,744.00)</u>	<u>(4,723,658.42)</u>
Net change in fund balances	<u>(48,601,960.25)</u>	<u>(5,469,470.00)</u>	<u>43,132,490.25</u>
Fund balances			
Beginning of year	<u>124,205,759.05</u>	<u>155,678,980.22</u>	<u>31,473,221.17</u>
Ending Balance	<u>\$ 75,603,798.80</u>	<u>\$ 150,209,510.22</u>	<u>\$ 74,605,711.42</u>

Seminole County Public Schools



Capital Long Range Plan DRAFT - 5 Year (6.7.23)
Fiscal Year 2023-24 Through 2027-28

ESTIMATED REVENUE		FUND	2023-24	2024-25	2025-26	2026-27	2027-28
STATE SOURCES							
1	CHARTER SCHOOLS CAPITAL OUTLAY	340	1,576,999	1,576,999	1,576,999	1,576,999	1,576,999
2	SAFE SCHOOLS/SCHOOL HARDENING	397					
3	GRANTS ROLL FORWARD	TBD					
4	SAFE SCHOOLS/SCHOOL HARDENING - CHARTER SCHOOLS	TBD					
5	CO&DS	310	1,635,052	1,635,052	1,635,052	1,635,052	1,635,052
6	GASOLINE TAX REFUND	343	85,000	85,000	85,000	60,000	60,000
LOCAL SOURCES							
8	1.5 MILLAGE CAP OUTLAY PROPERTY TAX	36x	79,189,908	80,691,210	85,532,863	90,664,644	96,104,523
9	1/4 CENT SALES TAX	381	24,677,492	12,760,973			
10	IMPACT FEES	348	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
11	INTEREST	340					
12	SUB-TOTAL STATE AND LOCAL SOURCES		\$115,164,451	\$104,749,234	\$96,829,914	\$101,936,695	\$107,376,574
13	BEGINNING FUND BALANCE		\$71,927,020	\$66,457,550	\$61,018,073	\$47,268,559	\$59,112,359
14	TOTAL EST. REVENUES AND BEGINNING FUND BALANCE		\$187,091,471	\$171,206,784	\$157,847,987	\$149,205,254	\$166,488,933
APPROPRIATIONS AND ENDING FUND BALANCE		PROJ	2023-24	2024-25	2025-26	2026-27	2027-28
SUPPORT GENERAL FUND 100							
15	ANNUAL MAINTENANCE & OPERATING SUPPORT	8000	11,277,325	11,723,765	12,518,009	13,125,239	13,764,214
16	DISTRICT OPERATING SYSTEM SOFTWARE	8000	4,740,323	4,740,323	4,740,323	4,740,323	4,740,323
17	PROPERTY INSURANCE	8002	2,014,492	2,017,187	2,017,187	2,017,187	2,017,187
18	PORTABLE CLASSROOM LEASING & MOVES	8001	250,000	250,000	250,000	250,000	250,000
19	CHARTER SCHOOLS CAPITAL OUTLAY 1.5 MILLAGE SHARE						
20	CHARTER SCHOOLS CAPITAL OUTLAY	8005	1,576,999	1,576,999	1,576,999	1,576,999	1,576,999
RECURRING DISTRICT WIDE CAPITAL PROJECTS - MAINTENANCE		PROJ	2023-24	2024-25	2025-26	2026-27	2027-28
21	PAVEMENT	5315	200,000	214,000	228,980	228,980	228,980
22	TRACK & OUTDOOR COURT REFURBISHMENT	5361	688,000	300,000	150,000	150,000	150,000
23	PLAYGROUND EWF & MULCH REPLACEMENT	5304	150,000	160,500	170,000	175,000	175,000
24	RETENTION POND REFURBISHMENT	5318	350,000	100,000	110,000	115,000	120,000
25	RISK MANAGEMENT & SAFETY RELATED REPAIRS	4270	325,000	325,000	325,000	325,000	325,000
26	LIGHTING UPGRADES (LED & Occupancy Sensors)	8113	625,000	625,000	625,000	625,000	625,000
27	ELECTRICAL UPGRADES	8114	400,000	425,000	445,000	445,000	445,000
28	SPORT FIELD LIGHTING	8117	350,000	374,500	400,715	400,715	400,715
29	PA PAGING SYSTEM REPLACEMENT	8242	620,000	663,400	709,838	709,838	709,838
30	FIRE ALARM	8244	2,200,000	1,200,000	2,900,000	2,900,000	2,900,000
31	ELEVATOR REFURBISHMENT & MODERNIZATION	5365	800,000	800,000	800,000	800,000	800,000
32	GENERATORS	5327	50,000	53,500	57,245	57,245	57,245
33	HVAC CONTROLS	8028	1,625,000	1,738,750	1,860,462	1,860,462	1,860,462
34	DRINKING FOUNTAINS	8032	175,000	187,250	200,000	200,000	200,000
35	HVAC REPLACEMENTS	8101	14,325,000	15,327,750	16,400,692	16,400,692	16,400,692
36	HOT WATER HEATERS	5366/8118	100,000	107,000	115,000	120,000	120,000
37	SEWER LINE REPLACEMENTS & PLUMBING UPGRADES	8119	100,000	110,000	700,000	700,000	750,000
38	FLOORING REPLACEMENT	8102	635,000	650,000	650,000	650,000	650,000
39	ROOF REPLACEMENT & REPAIRS	8104	400,000	400,000	400,000	1,500,000	1,500,000
40	PAINTING (Interior)	5362/8105	825,000	750,000	800,000	1,040,000	1,175,000
41	PAINTING (Exterior)	5363	950,000	1,050,000	1,150,000	1,150,000	1,150,000
42	BLEACHER UPGRADES & REPAIRS (Exterior)	8124	330,000	353,100	375,000	375,000	375,000
43	ELECTRONIC LOCKS	8258	300,000	321,000	345,000	345,000	345,000
44	PE PAVILLION REFURBISHMENT	5316	100,000	170,000	170,000	182,500	182,500
45	DIST - ESE CLASSROOM UPGRADES	8525	125,000	125,000	130,000	130,000	130,000
46	DIST - SAFETY INITIATIVES	8740	1,675,000	1,100,000	1,000,000	1,000,000	1,000,000
RECURRING EXPENDITURES-MAINTENANCE (Operation of Plant)		PROJ	2023-24	2024-25	2025-26	2026-27	2027-28
47	FENCING REPAIRS	5305	200,000	214,000	228,980	228,980	228,980
48	TERMITE TREATMENT	5321	35,000	37,450	40,072	40,072	40,072
49	BLEACHER UPGRADES & REPAIRS (Interior)	5302	1,480,000	250,000	175,000	175,000	175,000
50	CUSTODIAL EQUIPMENT REPAIRS	5303	150,000	160,500	171,735	171,735	171,735
51	HVAC REPAIRS	5309	5,000,000	5,350,000	5,724,500	5,724,500	5,724,500
52	HYDRANT/BACKFLOW PREVENTER INSPECTIONS & REPAIRS	5301	250,000	267,500	286,225	286,225	286,225
53	IRRIGATION MAINTENANCE & REPAIRS D/W	5310	75,000	80,250	85,000	85,000	85,000
54	POOL REPAIRS	5317	125,000	125,000	133,750	133,750	133,750
55	LIGHTNING PROTECTION SYSTEM MAINTENANCE	5311	1,000,000	125,000	145,000	145,000	145,000
56	FLOOR REPAIRS	5307	50,000	53,500	57,245	57,245	57,245
57	GYMNASIUM FLOORS	5308	66,300	70,941	75,907	75,907	75,907
58	OVERHEAD DOOR DROP TESTING & REPAIR	5314	47,500	50,825	54,383	54,383	54,383
59	ROOF CLEANING MAINTENANCE & REPAIR	5319	100,000	107,000	115,000	115,000	115,000
60	WINDOW REPLACEMENT & REPAIRS	5320	500,000	535,000	572,450	612,522	655,398

Seminole County Public Schools



Capital Long Range Plan DRAFT - 5 Year (6.7.23)
Fiscal Year 2023-24 Through 2027-28

	PROJ	2023-24	2024-25	2025-26	2026-27	2027-28
RECURRING DISTRICT WIDE EXPENDITURES						
61	DIST - CUSTODIAL EQUIPMENT	8320	200,000	214,000	228,980	228,980
62	DIST - SCHOOL CAPITAL OUTLAY FUNDS	8240	638,000	638,000	638,000	638,000
63	DIST - ENVIRONMENTAL TESTING & INSPECTIONS	5364	365,000	390,550	415,000	415,000
64	DIST - FIRE/HEALTH/SAFETY INSPECTIONS & REPAIRS	5306	1,000,000	1,000,000	1,100,000	1,100,000
65	DIST - FACILITY ASSESSMENT	8200	1,500,000	85,000	85,000	85,000
66	DIST - VEHICLES & MATL HANDLING EQUIPT	8008	55,000	55,000	55,000	55,000
68	MAINT - VEHICLE LEASING PROGRAM	5322	1,033,576	480,000	540,000	540,000
69	MAINT - WORK ORDER SYSTEM	5312	53,845	55,191	56,570	57,985
70	MAINT - PD TRAINING & CERTIFICATION	5324	22,294	24,524	26,976	29,674
71	TRANSP - INFORMATION MANAGEMENT SOFTWARE	5367	76,815	76,815	76,815	76,815
72	TRANSP - STUDENT TRANSPORTATION SOFTWARE	8202	213,050	213,050	213,050	213,050
73	TRANSP - BUS REPLACEMENT	8100	5,800,000	6,206,000	6,206,000	6,206,000
74	TRANSP - BUS GPS/VIDEO/ MISC. EQUIPMENT	8100	150,000	150,000	150,000	150,000
DEBT SERVICE						
75	2012 A/B, 2014, 2015, 2016A/B, 2021 A/B COPS PAYMENT (1.5 Millage)	TRNSF2	9,022,939	5,865,696	5,861,342	5,845,476
76	2016C COPS PAYMENT (1.5 Millage)	TRNSF2	1,551,309	471,208	471,201	470,554
77	2016C COPS PAYMENT (Impact Fee)	TRNSF2	9,127,341	2,771,792	2,771,792	2,767,946
FACILITIES PLANNING						
78	MISC. PLANNING	8410	200,000	210,000	220,000	220,000
79	DISTRICT WIDE RENOVATIONS	8300	650,000	675,000	675,000	675,000
80	EMERGENCY RADIO IMPROVEMENTS	8199	500,000	500,000		
81	PROJECT MANAGEMENT SOFTWARE	8303	54,636	56,275	57,964	59,703
82	DIST - IMPACT FEE STUDY & FISH AUDIT	8302	100,000			110,000
TECHNOLOGY PROJECTS						
83	IS - TECHNOLOGY UPGRADES/AUGMENTATION	8950	3,000,000	3,000,000	3,000,000	3,000,000
84	IS - MAGNET SCHOOL EQUIPMENT	8810	50,000	50,000	50,000	50,000
85	IS - CROOMS TECHNOLOGY REPLACEMENT	8031	100,000	100,000	100,000	100,000
BUILDING ADDITIONS/REMODELING/RENOVATIONS (1.5 Millage)						
86	TRANSPORTATION WS- LIFT REPLACEMENT	8815	325,000			
87	STADIUM & BAND STRUCTURES	8222	50,000	50,000	50,000	50,000
88	BEAR LAKE ELEMENTARY-REPLACEMENT/REMODELING (1962/1988)	8345	2,796,931	13,984,653	11,187,723	
89	KEETH ELEMENTARY-REMODEL BLDG 1 (1982)	TBD		1,656,369	14,907,318	
90	WINTER SPRINGS ELEMENTARY-REMODEL 1988 BLDGS 3, 5, 6 & 7	TBD				1,367,540
91	ALTAMONTE ELEM-REMODEL BLDG 2 (1982) & BLDGS 3 & 4 (1988)	TBD				1,309,209
92	EASTBROOK ELEMENTARY-REMODEL 1988 BLDGS 2, 4, & 5	TBD				821,464
93	MILWEE MIDDLE-REMODEL BLDGS 2, 3, 5, 7, 9, 10, & 11	TBD				2,835,075
IMPACT FEE PROJECTS (Increase Capacity)						
SALES TAX PROJECTS (Sales Tax List)						
94	PLAYGROUND SURFACES & EQUIPMENT (DISTRICT WIDE)	8122	567,000	593,598		
95	HVAC CONTROLS	8028	600,000			
96	ENGLISH ESTATES-REMODELING/ROOFING/HVAC (1988)	8481	7,813,087			
97	LAKE MARY ELEMENTARY- REPLACEMENT/REMODEL/RENO (1959&1988)	8710	14,407,159	14,000,000		
MISCELLANEOUS						
98	PRIOR YEAR CARRYOVER APPROPRIATIONS					
99	PRIOR YEAR CARRYOVER APPROPRIATIONS TRANSFERS					
100	CONTINGENCY	8400	1,250,000	1,250,000	1,250,000	1,250,000
101	TOTAL APPROPRIATIONS		120,633,921	110,188,711	110,579,428	90,092,895
102	ENDING FUND BALANCE		\$66,457,550	\$61,018,073	\$47,268,559	\$59,112,359
103	TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		187,091,471	171,206,784	157,847,987	149,205,254
Summary Totals						
			2023-24	2024-25	2025-26	2026-27
104	Total Millage Revenue		\$79,189,908	\$80,691,210	\$85,532,863	\$90,664,644
105	Estimated Prior Year Carryover		\$28,112,780	\$20,433,354	\$9,551,243	-\$11,473,530
106	Total Millage Expenditures		86,869,334	91,573,321	106,557,636	86,074,949
107	Total 36x Millage Balance		20,433,354	9,551,243	-11,473,530	-6,883,835
108	Total Sales Tax Revenue		\$24,677,492	\$12,760,973		
109	Prior Year Carry Over		\$13,035,441	\$14,325,687		
110	Total Sales Tax Expenditures		23,387,246	14,593,598		
111	Total Sales Tax Balance		\$14,325,687	\$12,493,062		
112	Estimated Impact Fee Revenue		\$8,000,000	\$8,000,000	\$8,000,000	\$8,000,000
113	Prior Year Carry Over		\$25,705,189	\$24,577,848	\$29,806,056	\$35,034,264
114	Total Impact Fee Expenditures (Debt Service)		9,127,341	2,771,792	2,771,792	2,767,946
115	Total Impact Fee Expenditures (Project)		0	0	0	\$0
116	Total Impact Fee Balance		24,577,848	29,806,056	35,034,264	40,266,318



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 12 Budget
- Food Services (“Red Apple Dining”) Narrative
- Food Services (“Red Apple Dining”) Beginning Budget Comparison to Current Fiscal Year Period 12 Budget
- Federal Education Stabilization Fund Narrative
- Federal Education Stabilization Fund Beginning Budget Comparison to Current Fiscal Year Period 12 Budget
- School Internal Funds Narrative
- School Internal Funds Beginning Budget Comparison to Current Fiscal Year Period 12 Budget

Seminole County Public Schools
Special Revenue Fund – Grants and Special Programs
Fiscal Year 2023-24

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 2024 Budget
Comparison to Current Fiscal Year 2023 Period 12 Budget

	2023 Current Budget	2024 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Sources - revenues			
Federal direct sources:			
Other federal direct sources	\$ 4,743,033.41	\$ 983,442.00	\$ (3,759,591.41)
Total federal direct sources	<u>4,743,033.41</u>	<u>983,442.00</u>	<u>(3,759,591.41)</u>
Federal through state sources:			
Career and technical education	607,107.65	558,888.00	(48,219.65)
Title II, Part A	3,106,799.78	2,435,554.42	(671,245.36)
Individuals with disabilities education act	21,365,254.27	19,173,150.00	(2,192,104.27)
Title I, grants to local educational agencies	18,879,853.57	13,897,952.73	(4,981,900.84)
Federal through Local	520,353.37	-	(520,353.37)
Other federal through state sources	<u>4,452,809.13</u>	<u>3,145,637.81</u>	<u>(1,307,171.32)</u>
Total federal through state sources	<u>48,932,177.77</u>	<u>39,211,182.96</u>	<u>(9,720,994.81)</u>
State sources:			
Other miscellaneous state sources	<u>397,943.32</u>	-	<u>(397,943.32)</u>
Total state sources	<u>397,943.32</u>	-	<u>(397,943.32)</u>
Local sources:			
Other miscellaneous local	<u>3,902,929.35</u>	-	<u>(3,902,929.35)</u>
Total local sources	<u>3,902,929.35</u>	-	<u>(3,902,929.35)</u>
Total sources	<u>57,976,083.85</u>	<u>40,194,624.96</u>	<u>(17,781,458.89)</u>
Uses - expenditures			
Instruction			
Salaries	\$ 12,211,164.83	\$ 9,834,526.48	\$ (2,376,638.35)
Benefits	4,715,820.86	3,972,051.15	(743,769.71)
Purchased Services	3,025,865.67	2,387,634.19	(638,231.48)
Energy Services	1,022.92	-	(1,022.92)
Materials & Supplies	2,018,342.95	587,637.31	(1,430,705.64)
Capital Outlay	3,752,471.77	523,077.14	(3,229,394.63)
Other	<u>322,728.49</u>	<u>249,507.53</u>	<u>(73,220.96)</u>
Total Instruction	<u>26,047,417.49</u>	<u>17,554,433.80</u>	<u>(8,492,983.69)</u>
Pupil Personnel Services			
Salaries	6,857,355.48	5,779,488.98	(1,077,866.50)
Benefits	2,315,650.63	1,949,862.65	(365,787.98)
Purchased Services	269,952.99	172,140.00	(97,812.99)
Materials & Supplies	342,964.83	79,824.41	(263,140.42)
Capital Outlay	26,883.50	947.13	(25,936.37)
Other	<u>4,496.00</u>	-	<u>(4,496.00)</u>
Total Pupil Personnel Services	<u>9,817,303.43</u>	<u>7,982,263.17</u>	<u>(1,835,040.26)</u>

Seminole County Public Schools
Special Revenue Fund - Grants & Special Programs Projected Fiscal Year 2024 Budget
Comparison to Current Fiscal Year 2023 Period 12 Budget

	2023 Current Budget	2024 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Instructional Media Services			
Salaries	800.00	28,875.00	28,075.00
Benefits	158.48	9,660.54	9,502.06
Total Instructional Media Services	958.48	38,535.54	37,577.06
Instructional & Curriculum Development Svcs			
Salaries	2,584,821.70	2,564,251.55	(20,570.15)
Benefits	820,971.83	605,399.12	(215,572.71)
Purchased Services	695,563.57	88,333.44	(607,230.13)
Materials & Supplies	36,179.83	4,239.25	(31,940.58)
Capital Outlay	26,382.40	-	(26,382.40)
Other	73,156.30	22,816.21	(50,340.09)
Total Instructional & Curriculum Development Svcs	4,237,075.63	3,285,039.57	(952,036.06)
Instructional Staff Training Svcs			
Salaries	5,445,316.05	4,288,729.38	(1,156,586.67)
Benefits	1,652,734.33	1,358,571.44	(294,162.89)
Purchased Services	1,906,167.69	587,585.26	(1,318,582.43)
Materials & Supplies	494,283.84	127,919.42	(366,364.42)
Capital Outlay	1,469.20	2,636.44	1,167.24
Other	472,390.24	75,202.00	(397,188.24)
Total Instructional Staff Training Svcs	9,972,361.35	6,440,643.94	(3,531,717.41)
Instructional Related Technology			
Benefits	652.68	-	(652.68)
Total Instructional Related Technology	652.68	-	(652.68)
General Support Services			
Purchased Services	100,962.75	-	(100,962.75)
Total General Support Services	100,962.75	-	(100,962.75)
General Administration			
Purchased Services	5,176.21	3,921.40	(1,254.81)
Other	1,494,620.49	1,258,374.89	(236,245.60)
Total General Administration	1,499,796.70	1,262,296.29	(237,500.41)
School Administration			
Salaries	513,040.47	320,777.50	(192,262.97)
Benefits	155,833.32	95,356.51	(60,476.81)
Purchased Services	93,216.80	-	(93,216.80)
Materials & Supplies	3,049.50	-	(3,049.50)
Capital Outlay	23,814.77	-	(23,814.77)
Total School Administration	788,954.86	416,134.01	(372,820.85)
Facilities Acquisition and Construction			
Capital Outlay	55,640.07	-	(55,640.07)

Seminole County Public Schools
Special Revenue Fund - Grants & Special Programs Projected Fiscal Year 2024 Budget
Comparison to Current Fiscal Year 2023 Period 12 Budget

	2023 Current Budget	2024 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Total Facilities Acquisition and Construction	55,640.07	-	(55,640.07)
Central Services			
Salaries	2,409.52	72,600.85	70,191.33
Benefits	512.07	26,636.89	26,124.82
Purchased Services	246,367.31	134,645.76	(111,721.55)
Materials & Supplies	4,385.55	50.00	(4,335.55)
Capital Outlay	2,396.00	-	(2,396.00)
Other	12,761.00	11,047.17	(1,713.83)
Total Central Services	268,831.45	244,980.67	(23,850.78)
Pupil Transportation Services			
Salaries	2,217,865.86	1,855,459.51	(362,406.35)
Benefits	1,160,439.65	1,027,294.44	(133,145.21)
Purchased Services	321,620.85	82,544.02	(239,076.83)
Energy Services	2,000.00	2,000.00	-
Total Pupil Transportation Services	3,701,926.36	2,967,297.97	(734,628.39)
Operation of Plant			
Purchased Services	101,302.61	-	(101,302.61)
Energy Services	10,455.34	-	(10,455.34)
Total Operation of Plant	111,757.95	-	(111,757.95)
Community Services			
Salaries	646,972.94	-	(646,972.94)
Benefits	261,537.78	-	(261,537.78)
Purchased Services	162,294.86	-	(162,294.86)
Energy Services	2,898.68	-	(2,898.68)
Materials & Supplies	202,809.79	3,000.00	(199,809.79)
Capital Outlay	36,213.66	-	(36,213.66)
Other	59,716.94	-	(59,716.94)
Total Community Services	1,372,444.65	3,000.00	(1,369,444.65)
Total uses	57,976,083.85	40,194,624.96	(17,781,458.89)
Net change in fund balance	-	-	-
Fund balance			
Beginning of year (Projected)	-	-	-
Ending Balance	\$ -	\$ -	\$ -



SEMINOLE COUNTY
PUBLIC SCHOOLS

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Seminole County Public Schools
Special Revenue Fund - Food Service (“Red Apple Dining”)
Fiscal Year 2023-24

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 2024
Budget Comparison to Current Fiscal Year 2023 Period 12 Budget

	2023 Current Budget	2024 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Sources - revenues			
Federal through state sources:			
National school lunch program	\$ 31,228,932.47	\$ 26,793,674.22	\$ (4,435,258.25)
Total federal through state sources	<u>31,228,932.47</u>	<u>26,793,674.22</u>	<u>(4,435,258.25)</u>
State sources:			
School breakfast supplement	128,000.00	128,000.00	-
School lunch supplement	165,000.00	165,000.00	-
Total state sources	<u>293,000.00</u>	<u>293,000.00</u>	<u>-</u>
Local sources:			
Rental income	940.55	-	(940.55)
Investment income	531,031.61	10,000.00	(521,031.61)
Food service	11,719,943.70	12,966,583.71	1,246,640.01
Revenue from other agencies	478,668.62	575,850.21	97,181.59
Total local sources	<u>12,730,584.48</u>	<u>13,552,433.92</u>	<u>821,849.44</u>
Total sources	<u>44,252,516.95</u>	<u>40,639,108.14</u>	<u>(3,613,408.81)</u>
Uses - expenditures			
Facilities Acquisition and Construction			
Capital Outlay	\$ 595,000.00	\$ -	\$ (595,000.00)
Total Facilities Acquisition and Construction	<u>595,000.00</u>	<u>-</u>	<u>(595,000.00)</u>
Food Services			
Salaries	7,231,431.24	7,402,776.00	171,344.76
Benefits	3,244,553.35	3,712,720.00	468,166.65
Purchased Services	10,169,242.67	10,090,346.00	(78,896.67)
Energy Services	1,268,500.00	1,001,500.00	(267,000.00)
Materials & Supplies	19,834,386.28	18,405,400.00	(1,428,986.28)
Capital Outlay	8,353,743.98	6,700,000.00	(1,653,743.98)
Other	848,083.00	852,000.00	3,917.00
Total Food Services	<u>50,949,940.52</u>	<u>48,164,742.00</u>	<u>(2,785,198.52)</u>
Total uses	<u>51,544,940.52</u>	<u>48,164,742.00</u>	<u>(3,380,198.52)</u>
Net change in fund balance	<u>(7,292,423.57)</u>	<u>(7,525,633.86)</u>	<u>(233,210.29)</u>
Fund balance			
Beginning of year (Projected)	<u>22,491,728.10</u>	<u>25,170,054.43</u>	<u>2,678,326.33</u>
Ending Balance	<u>\$ 15,199,304.53</u>	<u>\$ 17,644,420.57</u>	<u>\$ 2,445,116.04</u>

Seminole County Public Schools
Special Revenue Fund – Federal Education
Stabilization
Fiscal Year 2023-24

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 2024, the District is not expecting any new Federal Education Stabilization funds. Unused funds may be rolled-forward, as determined by the granting agency.

Seminole County Public Schools
Special Revenue Funds - ESSER, CARES Act, and GEER Projected Fiscal Year 2024
Budget Comparison to Current Fiscal Year 2023 Period 12 Budget

	2023 Current Budget	2024 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Sources - revenues			
Federal through state sources:			
Education stabilization funds	\$ 106,415,479.24	\$ -	\$ (106,415,479.24)
Total federal through state sources	<u>106,415,479.24</u>	<u>-</u>	<u>(106,415,479.24)</u>
Total sources	<u>106,415,479.24</u>	<u>-</u>	<u>(106,415,479.24)</u>
Uses - expenditures			
Instruction			
Salaries	\$ 14,400,584.45	\$ -	\$ (14,400,584.45)
Benefits	3,520,380.53	-	(3,520,380.53)
Purchased Services	11,433,097.37	-	(11,433,097.37)
Materials & Supplies	14,175,628.17	-	(14,175,628.17)
Capital Outlay	9,154,988.88	-	(9,154,988.88)
Other	193,004.35	-	(193,004.35)
Total Instruction	<u>52,877,683.75</u>	<u>-</u>	<u>(52,877,683.75)</u>
Pupil Personnel Services			
Salaries	1,501,709.26	-	(1,501,709.26)
Benefits	321,025.34	-	(321,025.34)
Purchased Services	471,234.53	-	(471,234.53)
Materials & Supplies	38,137.40	-	(38,137.40)
Capital Outlay	8,498.00	-	(8,498.00)
Total Pupil Personnel Services	<u>2,340,604.53</u>	<u>-</u>	<u>(2,340,604.53)</u>
Instructional Media Services			
Salaries	40,500.00	-	(40,500.00)
Benefits	4,037.51	-	(4,037.51)
Total Instructional Media Services	<u>44,537.51</u>	<u>-</u>	<u>(44,537.51)</u>
Instructional & Curriculum Development Svcs			
Salaries	8,182,753.03	-	(8,182,753.03)
Benefits	1,628,501.51	-	(1,628,501.51)
Purchased Services	650,312.42	-	(650,312.42)
Materials & Supplies	51,250.00	-	(51,250.00)
Capital Outlay	2,196.00	-	(2,196.00)
Total Instructional & Curriculum Development Svcs	<u>10,515,012.96</u>	<u>-</u>	<u>(10,515,012.96)</u>
Instructional Staff Training Svcs			
Salaries	4,015,304.89	-	(4,015,304.89)
Benefits	745,680.57	-	(745,680.57)
Purchased Services	544,404.56	-	(544,404.56)
Materials & Supplies	11,880.11	-	(11,880.11)

Seminole County Public Schools
Special Revenue Funds - ESSER, CARES Act, and GEER Projected Fiscal Year 2024
Budget Comparison to Current Fiscal Year 2023 Period 12 Budget

	2023 Current Budget	2024 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Capital Outlay	4,852.89	-	(4,852.89)
Other	1,600.00	-	(1,600.00)
Total Instructional Staff Training Svcs	5,323,723.02	-	(5,323,723.02)
Instructional Related Technology			
Salaries	136,300.00	-	(136,300.00)
Benefits	11,349.61	-	(11,349.61)
Purchased Services	208,915.00	-	(208,915.00)
Total Instructional Related Technology	356,564.61	-	(356,564.61)
School Board			
Salaries	14,150.00	-	(14,150.00)
Benefits	1,175.61	-	(1,175.61)
Purchased Services	7,001.10	-	(7,001.10)
Total School Board	22,326.71	-	(22,326.71)
General Administration			
Salaries	3,000.00	-	(3,000.00)
Benefits	241.80	-	(241.80)
Other	2,549,617.25	-	(2,549,617.25)
Total General Administration	2,552,859.05	-	(2,552,859.05)
School Administration			
Salaries	887,249.00	-	(887,249.00)
Benefits	122,287.25	-	(122,287.25)
Purchased Services	25,650.53	-	(25,650.53)
Total School Administration	1,035,186.78	-	(1,035,186.78)
Facilities Acquisition and Construction			
Salaries	38,000.00	-	(38,000.00)
Benefits	3,063.40	-	(3,063.40)
Purchased Services	169,855.17	-	(169,855.17)
Total Facilities Acquisition and Construction	210,918.57	-	(210,918.57)
Fiscal Services			
Salaries	74,400.00	-	(74,400.00)
Benefits	6,184.74	-	(6,184.74)
Total Fiscal Services	80,584.74	-	(80,584.74)
Food Services			
Salaries	454,150.00	-	(454,150.00)
Benefits	36,613.33	-	(36,613.33)
Total Food Services	490,763.33	-	(490,763.33)
Central Services			
Salaries	511,251.64	-	(511,251.64)
Benefits	117,380.67	-	(117,380.67)
Purchased Services	170,000.00	-	(170,000.00)

Seminole County Public Schools
Special Revenue Funds - ESSER, CARES Act, and GEER Projected Fiscal Year 2024
Budget Comparison to Current Fiscal Year 2023 Period 12 Budget

	2023 Current Budget	2024 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Total Central Services	798,632.31	-	(798,632.31)
Pupil Transportation Services			
Salaries	967,970.00	-	(967,970.00)
Benefits	91,743.18	-	(91,743.18)
Total Pupil Transportation Services	1,059,713.18	-	(1,059,713.18)
Operation of Plant			
Salaries	1,142,847.00	-	(1,142,847.00)
Benefits	169,975.50	-	(169,975.50)
Purchased Services	343,226.33	-	(343,226.33)
Materials & Supplies	76,000.00	-	(76,000.00)
Capital Outlay	705,394.80	-	(705,394.80)
Total Operation of Plant	2,437,443.63	-	(2,437,443.63)
Maintenance of Plant			
Salaries	313,000.00	-	(313,000.00)
Benefits	25,230.41	-	(25,230.41)
Purchased Services	1,793,373.53	-	(1,793,373.53)
Capital Outlay	22,448,000.00	-	(22,448,000.00)
Total Maintenance of Plant	24,579,603.94	-	(24,579,603.94)
Administrative Technology Services			
Salaries	53,200.00	-	(53,200.00)
Benefits	4,398.05	-	(4,398.05)
Purchased Services	11,327.83	-	(11,327.83)
Capital Outlay	1,559,727.49	-	(1,559,727.49)
Total Administrative Technology Services	1,628,653.37	-	(1,628,653.37)
Community Services			
Salaries	56,000.00	-	(56,000.00)
Benefits	4,667.25	-	(4,667.25)
Total Community Services	60,667.25	-	(60,667.25)
Total uses	106,415,479.24	-	(106,415,479.24)
Net change in fund balances	-	-	-
Fund balances			
Beginning of year (Projected)	-	-	-
Ending Balance	\$ -	\$ -	\$ -



SEMINOLE COUNTY
PUBLIC SCHOOLS

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Seminole County Public Schools
Special Revenue Fund – School Internal Funds
Fiscal Year 2023-24

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.

Seminole County Public Schools
Special Revenue Fund - School Internal Funds Projected Fiscal Year 2024 Budget
Comparison to Current Fiscal Year 2023 Period 12 Budget

	2023 Current Budget	2024 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Sources - revenues			
State sources:			
Florida Education Finance Program (FEFP)	\$ 185,048.33	\$ -	\$ (185,048.33)
Total state sources	<u>185,048.33</u>	<u>-</u>	<u>(185,048.33)</u>
Local sources:			
Rental income	685,438.92	-	(685,438.92)
Charges for services	5,227,887.48	-	(5,227,887.48)
Investment income	3,260.21	-	(3,260.21)
Gift, grants, and bequests	1,640,203.09	-	(1,640,203.09)
Student fees	71,477.36	-	(71,477.36)
Other fees	402,128.92	-	(402,128.92)
Miscellaneous local	54,530.18	-	(54,530.18)
Other miscellaneous local	4,774,732.63	-	(4,774,732.63)
Refund of prior year expenditure	17,222.25	-	(17,222.25)
Collections for lost and damaged	8,364.89	-	(8,364.89)
Total local sources	<u>12,885,245.93</u>	<u>-</u>	<u>(12,885,245.93)</u>
Total sources	<u>13,070,294.26</u>	<u>-</u>	<u>(13,070,294.26)</u>
Uses - expenditures			
Instruction			
Salaries	\$ 118,333.06	\$ -	\$ (118,333.06)
Purchased Services	712,411.24	-	(712,411.24)
Materials & Supplies	9,958,071.63	-	(9,958,071.63)
Capital Outlay	260,213.57	-	(260,213.57)
Other	91,270.90	-	(91,270.90)
Total Instruction	<u>11,140,300.40</u>	<u>-</u>	<u>(11,140,300.40)</u>
Pupil Personnel Services			
Materials & Supplies	1,849.85	-	(1,849.85)
Total Pupil Personnel Services	<u>1,849.85</u>	<u>-</u>	<u>(1,849.85)</u>
Instructional Media Services			
Purchased Services	265.00	-	(265.00)
Materials & Supplies	15,295.32	-	(15,295.32)
Capital Outlay	6,631.16	-	(6,631.16)
Other	147.84	-	(147.84)
Total Instructional Media Services	<u>22,339.32</u>	<u>-</u>	<u>(22,339.32)</u>
School Administration			
Purchased Services	19,478.26	-	(19,478.26)
Materials & Supplies	59,150.17	-	(59,150.17)
Capital Outlay	8,724.54	-	(8,724.54)

Seminole County Public Schools
Special Revenue Fund - School Internal Funds Projected Fiscal Year 2024 Budget
Comparison to Current Fiscal Year 2023 Period 12 Budget

	2023 Current Budget	2024 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Other	5,329.12	-	(5,329.12)
Total School Administration	92,682.09	-	(92,682.09)
Facilities Acquisition and Construction			
Purchased Services	1,525.00	-	(1,525.00)
Capital Outlay	57,048.92	-	(57,048.92)
Total Facilities Acquisition and Construction	58,573.92	-	(58,573.92)
Fiscal Services			
Purchased Services	3,335.46	-	(3,335.46)
Materials & Supplies	12.71	-	(12.71)
Total Fiscal Services	3,348.17	-	(3,348.17)
Operation of Plant			
Salaries	471.94	-	(471.94)
Purchased Services	48,882.26	-	(48,882.26)
Energy Services	4,629.80	-	(4,629.80)
Materials & Supplies	15,184.24	-	(15,184.24)
Capital Outlay	11,687.36	-	(11,687.36)
Total Operation of Plant	80,855.60	-	(80,855.60)
Community Services			
Salaries	121,156.50	-	(121,156.50)
Purchased Services	4,682,828.80	-	(4,682,828.80)
Energy Services	1,456.59	-	(1,456.59)
Materials & Supplies	3,444,326.99	-	(3,444,326.99)
Capital Outlay	474,781.82	-	(474,781.82)
Other	931,291.63	-	(931,291.63)
Total Community Services	9,655,842.33	-	(9,655,842.33)
Total uses	21,055,791.68	-	(21,055,791.68)
Other financing sources			
Interfund activity	-	-	-
Loss Recoveries	7,432.56	-	(7,432.56)
Total other financing sources	7,432.56	-	(7,432.56)
Net change in fund balance	(7,978,064.86)	-	7,978,064.86
Fund balance			
Beginning of year (Projected)	7,978,064.86	(0.00)	(7,978,064.86)
Ending Balance	\$ (0.00)	\$ (0.00)	\$ -



SEMINOLE COUNTY
PUBLIC SCHOOLS

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INTERNAL SERVICE FUNDS

This section contains the following subsections:

- Narrative
- Self Insurance - Property Casualty Beginning Budget Comparison to Current Fiscal Year Period 12 Budget
- Printing Services Beginning Budget Comparison to Current Fiscal Year Period 12 Budget
- Self Insurance - Health Beginning Budget Comparison to Current Fiscal Year Period 12 Budget
- Internal Leasing Program Beginning Budget Comparison to Current Fiscal Year Period 12 Budget

Seminole County Public Schools
Internal Service Funds
Fiscal Year 2023-24

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).

- 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 2024
Budget Comparison to Current Fiscal Year 2023 Period 12 Budget

	2023 Current Budget	2024 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Sources - revenues			
Local sources:			
Investment income	\$ 649,957.24	\$ 16,000.00	\$ (633,957.24)
Revenue from other agencies	11,690,534.00	12,758,290.00	1,067,756.00
Other miscellaneous local	10,679.00	-	(10,679.00)
Total local sources	<u>12,351,170.24</u>	<u>12,774,290.00</u>	<u>423,119.76</u>
Total sources	<u>12,351,170.24</u>	<u>12,774,290.00</u>	<u>423,119.76</u>
Uses - expenditures			
Operation of Plant			
Salaries	\$ 1,054,949.97	\$ 414,561.00	\$ (640,388.97)
Benefits	276,044.76	142,603.00	(133,441.76)
Purchased Services	7,826,614.00	6,820,126.00	(1,006,488.00)
Materials & Supplies	6,583.96	3,500.00	(3,083.96)
Capital Outlay	34,121.94	3,500.00	(30,621.94)
Other	8,869,401.70	7,390,600.00	(1,478,801.70)
Total Operation of Plant	<u>18,067,716.33</u>	<u>14,774,890.00</u>	<u>(3,292,826.33)</u>
Maintenance of Plant			
Purchased Services	1,964,916.46	-	(1,964,916.46)
Energy Services	7,421.31	-	(7,421.31)
Materials & Supplies	59,294.92	-	(59,294.92)
Capital Outlay	18,110.65	-	(18,110.65)
Total Maintenance of Plant	<u>2,049,743.34</u>	<u>-</u>	<u>(2,049,743.34)</u>
Total uses	<u>20,117,459.67</u>	<u>14,774,890.00</u>	<u>(5,342,569.67)</u>
Other financing sources			
Loss Recoveries	105,487.74	-	(105,487.74)
Total other financing sources	<u>105,487.74</u>	<u>-</u>	<u>(105,487.74)</u>
Net change in net position	<u>(7,660,801.69)</u>	<u>(2,000,600.00)</u>	<u>5,660,201.69</u>
Net position			
Beginning of year (Projected)	<u>20,866,445.15</u>	<u>18,786,605.43</u>	<u>(2,079,839.72)</u>
Ending Balance	<u>\$ 13,205,643.46</u>	<u>\$ 16,786,005.43</u>	<u>\$ 3,580,361.97</u>

Seminole County Public Schools

Internal Service Fund - Printing Services Projected Fiscal Year 2024 Budget Comparison to Current Fiscal Year 2023 Period 12 Budget

	2023 Current Budget	2024 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Sources - revenues			
Local sources:			
Investment income	\$ 21,714.69	\$ 800.00	\$ (20,914.69)
Revenue from other agencies	1,221,335.08	1,300,000.00	78,664.92
Total local sources	<u>1,243,049.77</u>	<u>1,300,800.00</u>	<u>57,750.23</u>
Total sources	<u>1,243,049.77</u>	<u>1,300,800.00</u>	<u>57,750.23</u>
Uses - expenditures			
Central Services			
Salaries	\$ 358,302.76	\$ 510,544.00	\$ 152,241.24
Benefits	169,045.80	213,056.00	44,010.20
Purchased Services	283,871.88	284,075.00	203.12
Materials & Supplies	288,929.35	275,000.00	(13,929.35)
Capital Outlay	46,086.01	110,000.00	63,913.99
Other	120,121.01	160,000.00	39,878.99
Total Central Services	<u>1,266,356.81</u>	<u>1,552,675.00</u>	<u>286,318.19</u>
Total uses	<u>1,266,356.81</u>	<u>1,552,675.00</u>	<u>286,318.19</u>
Other financing uses			
Transfers out to general fund	(60,000.00)	(60,000.00)	-
Total other financing uses	<u>(60,000.00)</u>	<u>(60,000.00)</u>	<u>-</u>
Net change in net position	<u>(83,307.04)</u>	<u>(311,875.00)</u>	<u>(228,567.96)</u>
Net position			
Beginning of year (Projected)	<u>1,067,352.94</u>	<u>1,330,377.75</u>	<u>263,024.81</u>
Ending Balance	<u>\$ 984,045.90</u>	<u>\$ 1,018,502.75</u>	<u>\$ 34,456.85</u>

Seminole County Public Schools
Internal Service Fund - Self Insurance - Health Projected Fiscal Year 2024 Budget
Comparison to Current Fiscal Year 2023 Period 12 Budget

	2023 Current Budget	2024 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Sources - revenues			
Local sources:			
Investment income	\$ 984,769.49	\$ 100,000.00	\$ (884,769.49)
Revenue from other agencies	65,013,947.59	66,077,567.00	1,063,619.41
Other miscellaneous local	400,000.00	455,000.00	55,000.00
Total local sources	<u>66,398,717.08</u>	<u>66,632,567.00</u>	<u>233,849.92</u>
Total sources	<u>66,398,717.08</u>	<u>66,632,567.00</u>	<u>233,849.92</u>
Uses - expenditures			
Central Services			
Salaries	\$ 512,172.24	\$ 508,845.00	\$ (3,327.24)
Benefits	172,754.44	181,008.00	8,253.56
Purchased Services	5,334,359.29	5,285,500.00	(48,859.29)
Energy Services	37.83	-	(37.83)
Materials & Supplies	226,888.29	205,000.00	(21,888.29)
Capital Outlay	20,534.33	80,500.00	59,965.67
Other	62,761,914.30	57,465,000.00	(5,296,914.30)
Total Central Services	<u>69,028,660.72</u>	<u>63,725,853.00</u>	<u>(5,302,807.72)</u>
Total uses	<u>69,028,660.72</u>	<u>63,725,853.00</u>	<u>(5,302,807.72)</u>
Net change in net position	<u>(2,629,943.64)</u>	<u>2,906,714.00</u>	<u>5,536,657.64</u>
Net position			
Beginning of year (Projected)	<u>37,995,601.69</u>	<u>39,686,803.68</u>	<u>1,691,201.99</u>
Ending Balance	<u>\$ 35,365,658.05</u>	<u>\$ 42,593,517.68</u>	<u>\$ 7,227,859.63</u>

Seminole County Public Schools
Internal Service Fund - Internal Leasing Program Projected Fiscal Year 2024 Budget
Comparison to Current Fiscal Year 2023 Period 12 Budget

	2023 Current Budget	2024 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Sources - revenues			
Local sources:			
Investment income	\$ 15,512.69	\$ -	\$ (15,512.69)
Revenue from other agencies	225,023.95	302,888.41	77,864.46
Other miscellaneous local	5,000.00	-	(5,000.00)
Total local sources	<u>245,536.64</u>	<u>302,888.41</u>	<u>57,351.77</u>
Total sources	<u>245,536.64</u>	<u>302,888.41</u>	<u>57,351.77</u>
Uses - expenditures			
Central Services			
Materials & Supplies	\$ 3,000.00	\$ 3,000.00	\$ -
Capital Outlay	1,282,764.85	200,000.00	(1,082,764.85)
Other	222,360.97	209,935.27	(12,425.70)
Total Central Services	<u>1,508,125.82</u>	<u>412,935.27</u>	<u>(1,095,190.55)</u>
Total uses	<u>1,508,125.82</u>	<u>412,935.27</u>	<u>(1,095,190.55)</u>
Net change in net position	<u>(1,262,589.18)</u>	<u>(110,046.86)</u>	<u>1,152,542.32</u>
Net position			
Beginning of year (Projected)	<u>2,233,215.63</u>	<u>2,244,202.93</u>	<u>10,987.30</u>
Ending Balance	<u>\$ 970,626.45</u>	<u>\$ 2,134,156.07</u>	<u>\$ 1,163,529.62</u>



SEMINOLE COUNTY
PUBLIC SCHOOLS

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