

Annual School Budget

2023-2024



SUCCESS BEGINS WITH US

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



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



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



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



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



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



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



Seminole County Public Schools
Annual Budget
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Fiscal Year 2023-24

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

PUBLIC HEARING INFORMATION

This section contains the following subsections:

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



SEMINOLE COUNTY
PUBLIC SCHOOLS

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

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

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

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



The School Board of Seminole County Florida
Agenda
September 5, 2023
05:05 PM for Budget Public Hearing Final Budget
Board Room
400 E. Lake Mary Blvd.
Sanford, FL 32773

- I. Call to Order
 - A. Roll Call
- II. Discussion of Tax Millage Rates and Final Budget
 - A. Discussion of Percentage Increase Over the Rolled-Back Rate Necessary to Fund the Budget
 - B. Presentation of Proposed Tax Millage Rates and Final Budget
- III. Public Comment
- IV. Board Discussion
- V. Board Adoption of Millage Rates and Final Budget
 - A. Resolution Determining Revenues and Millages Levied
 - *1. Superintendent's Recommendation: That the School Board of Seminole County adopt Resolution Number 2023-09 Determining Revenues and Millages Levied.
 - B. Resolution Adopting the Final Budget
 - *1. Superintendent's Recommendation: That the School Board of Seminole County adopt Resolution number 2023-10 adopting the final budget for fiscal year 2023-2024.

Resolution

Resolution

Please return completed form to:
 Florida Department of Education
 Office of Funding & Financial Reporting
 325 West Gaines Street, Room 814
 Tallahassee, Florida 32399-0400
 Or email to: OFFRSubmissions@fldoe.org

RESOLUTION NUMBER 2023-09
FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF SEMINOLE COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2023, AND ENDING JUNE 30, 2024.

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

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

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

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

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>54,992,991,347</u>	Required Local Effort	\$ <u>164,820,594</u>	<u>3.1220</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior-Period Funding Adjustment Millage	\$ <u>422,346</u>	<u>0.0080</u> mills <small>s. 1011.62(4)(e), F.S.</small>
	Total Required Millage	\$ <u>165,242,940</u>	<u>3.1300</u> mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>54,992,991,347</u>	Discretionary Operating	\$ <u>39,489,367</u>	<u>0.7480</u> mills <small>s. 1011.71(1), F.S.</small>

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

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

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>54,992,991,347</u>	Local Capital Improvement	\$ <u>79,189,908</u>	<u>1.5000</u> mills <small>s. 1011.71(2), F.S.</small>
	Discretionary Capital Improvement	\$ <u>0</u>	<u> </u> mills <small>s. 1011.71(3), F.S.</small>

5. DISTRICT DEBT SERVICE TAX (voted levy)

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

6. THE TOTAL MILLAGE RATE TO BE LEVIED EXCEEDS IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO SECTION 200.065(1), F.S., BY 7.66 PERCENT.

STATE OF FLORIDA

COUNTY OF SEMINOLE

I, Serita D. Beamon, superintendent of schools and ex-officio secretary of the District School Board of Seminole County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Seminole County, Florida, on September 5, 2023.

Signature of District School Superintendent

September 5, 2023
Date of Signature

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

RESOLUTION NUMBER 2023-10
RESOLUTION ADOPTING THE FINAL BUDGET

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

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

WHEREAS, the School Board of Seminole County, Florida, pursuant to Section 200.065 (2)(e)1, Florida Statute, at the required public hearing did first adopt the final millage rates for the fiscal year July 1, 2023 to June 30, 2024, in full compliance with the law; and

WHEREAS, the School Board of Seminole County has set forth the revenue estimates and appropriations for fiscal year 2023-24;

THEREFORE, BE IT RESOLVED:

That the budget for all of the various funds of the School Board of Seminole County, as set forth in the “Annual School Budget, 2023-24”, is hereby adopted by the School Board of Seminole County as a final budget for the categories indicated for fiscal year July 1, 2023 to June 30, 2024. Approval of this resolution also approves DOE form ESE 139, which is essentially the budget reflected in this “Annual School Budget” document, in the format prescribed by the Department of Education.

STATE OF FLORIDA
COUNTY OF SEMINOLE

I, Serita D. Beamon, Superintendent of Schools and ex officio Secretary of the District School Board of Seminole County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Seminole County, Florida, September 5, 2023.

Signature of Superintendent of Schools

September 5, 2023
Date of Signature

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	\$ 645,259,947
103	General Fund - Maintenance of Plant Fund	50,280,837
121	General Fund - Extended Day Program	5,552,596
2XX	Debt Service Funds	21,080,716
3XX	Capital Outlay Funds	273,498,730
400	Special Revenue Fund - Grants & Special Programs	52,216,473
410	Special Revenue Fund - Food Service ("Red Apple Dining")	64,576,389
44X	Special Revenue Fund - Federal Education Stabilization	60,047,784
491	Special Revenue Fund - School Internal Funds	8,658,913
700	Internal Service Fund - Self Insurance - Property Casualty	26,945,202
720	Internal Service Fund - Printing Services	2,662,859
740	Internal Service Fund - Self Insurance - Health	105,838,001
750	Internal Service Fund - Internal Leasing Program	2,661,710
	Total	\$ 1,319,280,157



SEMINOLE COUNTY
PUBLIC SCHOOLS

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TAXABLE VALUE & MILLAGE LEVIES

This section contains the following subsections:

- Certification of School Taxable Value (DR 420S)
- Millage Rates, Assessed Taxable Value, and Levies
- Impact of Proposed Millage Rates and Levies on Average Single-Family Residence



CERTIFICATION OF SCHOOL TAXABLE VALUE

Reset Form

Print Form

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

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 : Electronically Certified by Taxing Authority			Date : 7/26/2023 12:27 PM	
	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



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 <u>Millage Set by Law -</u>				
3 (A) Required Local Effort	\$ 642.10	\$ 687.11	\$ 45.01	
4 <u>Discretionary Millage Rates Set by School Board</u>				
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 <u>Additional Voter Approved Millage:</u>				
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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BUDGETARY ACCOUNTING OVERVIEW

This contains the following subsections:

- Fund Balance Classifications
- Salary and Non-Salary Budgets

FUND BALANCE CLASSIFICATIONS

NON-SPENDABLE FUND BALANCE:

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

RESTRICTED FUND BALANCE:

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

RESTRICTED NET ASSETS:

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

ASSIGNED FUND BALANCE:

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

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

UNASSIGNED FUND BALANCE:

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

SALARY AND NON-SALARY BUDGETS

SALARY BUDGETS:

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

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

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

NON-SALARY BUDGETS:

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

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

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

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

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



SEMINOLE COUNTY
PUBLIC SCHOOLS

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SUMMARY BUDGETS BY FUND

This contains the following subsections:

- Summary Budgets by Fund Including Internal Service Funds

Seminole County Public Schools
Summary Budgets by Fund
Fiscal Year 2023-24

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
Federal Sources	\$ 600,000	\$ 2,286,832	\$ -	\$ -
Federal Through State Sources	1,400,000	135,395,390	-	-
State Sources	332,444,277	347,334	689,180	6,392,621
Local Sources	215,620,317	14,873,810	750	113,952,400
TOTAL SOURCES	550,064,594	152,903,366	689,930	120,345,021
Transfers In	51,340,837	-	19,701,589	-
Fund Balances, Beginning	99,687,948	32,596,193	689,197	153,153,709
TOTAL REVENUES, TRANSFERS, AND FUND BALANCES	\$ 701,093,379	\$ 185,499,559	\$ 21,080,716	\$ 273,498,730

APPROPRIATIONS (EXPENDITURES)

Instruction	405,791,269	46,992,935	-	-
Pupil Personnel Services	27,940,951	11,677,892	-	-
Instructional Media Services	1,068,848	80,215	-	-
Instructional & Curriculum Development Services	6,380,946	10,484,850	-	-
Instructional Staff Training	6,407,476	11,645,236	-	-
Instruction Related Technology	5,088,398	119,803	-	-
School Board	1,729,538	20,235	-	-
General Administration	449,502	2,934,770	-	-
School Administration	40,796,450	1,329,276	-	-
Facilities Acquisition and Construction	2,359,912	214,923	-	131,803,862
Fiscal Services	3,202,191	64,178	-	-
Food Services	6	53,408,367	-	-
Central Services	5,268,818	888,308	-	-
Pupil Transportation Services	25,489,312	3,992,778	-	-
Operation of Plant	57,349,935	1,969,153	-	-
Maintenance of Plant	37,236,374	18,343,011	-	-
Administrative Technology Services	9,226,345	654,568	-	-
Community Services	4,083,946	9,093,281	-	-
Debt Service	-	-	20,391,519	-
TOTAL APPROPRIATIONS	639,870,217	173,913,779	20,391,519	131,803,862
Transfers Out	6,716,103	-	-	69,982,426
Fund Balances, Ending	54,507,059	11,585,780	689,197	71,712,442
TOTAL APPROPRIATIONS, TRANSFERS, AND FUND BALANCES	\$ 701,093,379	\$ 185,499,559	\$ 21,080,716	\$ 273,498,730

Continued on next page

TOTAL ALL FUNDS	INTERNAL SERVICE	TOTAL WITH INTERNAL SVC.
\$ 2,886,832	\$ -	\$ 2,886,832
136,795,390	-	136,795,390
339,873,412	-	339,873,412
344,447,277	75,294,442	419,741,719
824,002,911	75,294,442	899,297,353
71,042,426	5,716,103	76,758,529
286,127,047	57,097,227	343,224,274
		-
\$ 1,181,172,385	\$ 138,107,772	\$ 1,319,280,157

452,784,204	-	452,784,204
39,618,843	-	39,618,843
1,149,063	-	1,149,063
16,865,796	-	16,865,796
18,052,712	-	18,052,712
5,208,201	-	5,208,201
1,749,773	-	1,749,773
3,384,272	-	3,384,272
42,125,726	-	42,125,726
134,378,697	-	134,378,697
3,266,369	-	3,266,369
53,408,373	-	53,408,373
6,157,126	66,073,504	72,230,630
29,482,090	-	29,482,090
59,319,088	15,087,473	74,406,561
55,579,385	1,343,041	56,922,426
9,880,913	-	9,880,913
13,177,227	-	13,177,227
20,391,519	-	20,391,519
965,979,377	82,504,018	1,048,483,395
76,698,529	60,000	76,758,529
138,494,479	55,543,754	194,038,232
		-
\$ 1,181,172,385	\$ 138,107,772	\$ 1,319,280,157



SEMINOLE COUNTY
PUBLIC SCHOOLS

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GENERAL FUND STATEMENT- COMBINED

This contains the following subsections:

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

Seminole County Public Schools
General Fund Combined Budget Comparison to Prior Year's Actual
For Fiscal Years 2023 and 2024

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Federal direct sources:				
Other federal direct sources	\$ 1,190,192.32	\$ 1,190,192.32	\$ 600,000.00	\$ (590,192.32)
Total federal direct sources	<u>1,190,192.32</u>	<u>1,190,192.32</u>	<u>600,000.00</u>	<u>(590,192.32)</u>
Federal through state sources:				
Medicaid	1,400,000.00	798,891.80	1,400,000.00	601,108.20
Total federal through state sources	<u>1,400,000.00</u>	<u>798,891.80</u>	<u>1,400,000.00</u>	<u>601,108.20</u>
State sources:				
Florida Education Finance Program (FEFP)	251,398,424.00	252,162,212.00	267,887,912.00	15,725,700.00
CO&DS distribution	38,720.55	38,720.55	38,225.00	(495.55)
State Forest Funds	400.00	392.75	400.00	7.25
State license tax	80,000.00	78,052.38	80,000.00	1,947.62
Class size reduction	65,889,885.00	65,889,885.00	61,759,250.00	(4,130,635.00)
Voluntary prekindergarten	2,583,255.85	2,575,898.43	2,512,490.00	(63,408.43)
School recognition funds	4,316,292.00	4,316,292.00	-	(4,316,292.00)
Other miscellaneous state sources	166,000.00	97,554.79	166,000.00	68,445.21
Total state sources	<u>324,472,977.40</u>	<u>325,159,007.90</u>	<u>332,444,277.00</u>	<u>7,285,269.10</u>
Local sources:				
Ad valorem property taxes	189,591,309.00	189,950,369.39	204,732,307.00	14,781,937.61
Rental income	146,243.69	(108,449.84)	610.36	109,060.20
Charges for services	425,676.74	398,699.48	-	(398,699.48)
Investment income	3,766,498.92	3,766,498.92	2,001,000.00	(1,765,498.92)
Other fees	5,515,847.01	5,476,239.01	5,386,400.00	(89,839.01)
Sale of surplus	228,568.60	228,568.60	-	(228,568.60)
Receipt of federal indirect	2,388,352.02	2,388,352.02	1,900,000.00	(488,352.02)
Other miscellaneous local	3,425,669.57	3,119,751.21	1,000,000.00	(2,119,751.21)
Refund of prior year expenditure	21,342.61	21,342.61	-	(21,342.61)
Receipt of food service indirect	739,134.79	739,134.79	600,000.00	(139,134.79)
Total local sources	<u>206,248,642.95</u>	<u>205,980,506.19</u>	<u>215,620,317.36</u>	<u>9,639,811.17</u>
Total sources	<u>533,311,812.67</u>	<u>533,128,598.21</u>	<u>550,064,594.36</u>	<u>16,935,996.15</u>
Uses - expenditures				
Instruction				
Salaries	\$ 231,845,968.24	\$ 228,138,412.12	\$ 237,925,652.87	\$ 9,787,240.75
Benefits	86,478,136.99	78,297,049.94	86,886,103.64	8,589,053.70
Purchased Services	33,857,972.41	31,472,316.34	30,960,325.38	(511,990.96)
Energy Services	7,854.70	3,150.91	4,703.79	1,552.88
Materials & Supplies	27,659,043.55	8,484,449.23	44,159,152.52	35,674,703.29
Capital Outlay	2,773,992.90	2,459,594.03	368,503.89	(2,091,090.14)
Other	7,093,740.17	6,834,175.73	5,486,827.88	(1,347,347.85)
Total Instruction	<u>389,716,708.96</u>	<u>355,689,148.30</u>	<u>405,791,269.97</u>	<u>50,102,121.67</u>

Seminole County Public Schools
General Fund Combined Budget Comparison to Prior Year's Actual
For Fiscal Years 2023 and 2024

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Pupil Personnel Services				
Salaries	15,812,188.75	15,602,539.84	16,150,466.21	547,926.37
Benefits	5,945,343.36	5,377,286.05	6,040,263.95	662,977.90
Purchased Services	5,872,556.11	5,299,660.34	5,677,398.40	377,738.06
Materials & Supplies	22,378.86	13,697.06	1,023.64	(12,673.42)
Capital Outlay	17,478.35	17,478.35	11,918.00	(5,560.35)
Other	61,937.00	57,245.45	59,881.00	2,635.55
Total Pupil Personnel Services	<u>27,731,882.43</u>	<u>26,367,907.09</u>	<u>27,940,951.20</u>	<u>1,573,044.11</u>
Instructional Media Services				
Salaries	472,436.72	445,271.89	455,960.00	10,688.11
Benefits	193,784.18	163,947.86	178,453.00	14,505.14
Purchased Services	143,725.76	123,369.13	87,084.83	(36,284.30)
Materials & Supplies	6,919.57	6,586.51	3,583.00	(3,003.51)
Capital Outlay	261,850.47	144,009.33	342,965.20	198,955.87
Other	212.00	212.00	802.00	590.00
Total Instructional Media Services	<u>1,078,928.70</u>	<u>883,396.72</u>	<u>1,068,848.03</u>	<u>185,451.31</u>
Instructional & Curriculum Development Svcs				
Salaries	4,406,372.80	4,271,757.86	4,337,542.68	65,784.82
Benefits	1,519,846.85	1,519,717.55	1,640,379.35	120,661.80
Purchased Services	107,787.62	94,603.10	67,647.81	(26,955.29)
Materials & Supplies	208,798.95	142,037.57	295,094.41	153,056.84
Capital Outlay	21,015.94	20,060.63	14,158.55	(5,902.08)
Other	17,834.46	17,311.99	26,122.83	8,810.84
Total Instructional & Curriculum Development Svcs	<u>6,281,656.62</u>	<u>6,065,488.70</u>	<u>6,380,945.63</u>	<u>315,456.93</u>
Instructional Staff Training Svcs				
Salaries	3,577,761.71	3,420,218.40	4,505,252.39	1,085,033.99
Benefits	1,166,409.36	1,166,386.53	1,523,126.68	356,740.15
Purchased Services	657,928.22	566,118.40	296,735.99	(269,382.41)
Materials & Supplies	91,489.30	71,644.70	38,708.46	(32,936.24)
Capital Outlay	15,370.00	13,720.86	11,857.00	(1,863.86)
Other	155,803.55	143,127.01	31,795.74	(111,331.27)
Total Instructional Staff Training Svcs	<u>5,664,762.14</u>	<u>5,381,215.90</u>	<u>6,407,476.26</u>	<u>1,026,260.36</u>
Instructional Related Technology				
Salaries	3,593,911.35	3,457,939.39	3,539,451.38	81,511.99
Benefits	1,249,209.79	1,195,849.34	1,290,887.00	95,037.66
Purchased Services	413,943.01	338,366.27	214,375.75	(123,990.52)
Materials & Supplies	7,075.88	5,712.23	2,018.90	(3,693.33)
Capital Outlay	259,671.39	253,102.59	6,914.90	(246,187.69)
Other	34,750.00	17,152.50	34,750.00	17,597.50
Total Instructional Related Technology	<u>5,558,561.42</u>	<u>5,268,122.32</u>	<u>5,088,397.93</u>	<u>(179,724.39)</u>
School Board				
Salaries	754,242.39	754,242.39	716,451.00	(37,791.39)
Benefits	378,390.54	378,390.54	379,644.00	1,253.46
Purchased Services	713,017.27	578,024.38	595,224.90	17,200.52
Materials & Supplies	7,532.26	6,673.10	7,388.84	715.74
Capital Outlay	8,524.99	8,470.06	-	(8,470.06)
Other	23,031.85	22,853.28	30,829.00	7,975.72
Total School Board	<u>1,884,739.30</u>	<u>1,748,653.75</u>	<u>1,729,537.74</u>	<u>(19,116.01)</u>

Seminole County Public Schools
General Fund Combined Budget Comparison to Prior Year's Actual
For Fiscal Years 2023 and 2024

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
General Administration				
Salaries	357,157.92	357,157.92	253,748.00	(103,409.92)
Benefits	135,958.19	135,958.19	120,873.00	(15,085.19)
Purchased Services	44,821.15	44,021.38	41,093.50	(2,927.88)
Materials & Supplies	8,603.87	5,110.86	4,789.79	(321.07)
Capital Outlay	534.59	534.59	-	(534.59)
Other	25,768.36	22,045.94	28,997.68	6,951.74
Total General Administration	<u>572,844.08</u>	<u>564,828.88</u>	<u>449,501.97</u>	<u>(115,326.91)</u>
School Administration				
Salaries	29,166,982.63	29,166,720.94	28,870,767.36	(295,953.58)
Benefits	11,165,558.63	11,165,538.17	11,870,704.57	705,166.40
Purchased Services	110,894.40	105,346.20	8,493.33	(96,852.87)
Materials & Supplies	60,454.13	56,069.06	6,495.83	(49,573.23)
Capital Outlay	137,176.68	97,599.03	39,577.65	(58,021.38)
Other	16,985.76	13,768.38	411.00	(13,357.38)
Total School Administration	<u>40,658,052.23</u>	<u>40,605,041.78</u>	<u>40,796,449.74</u>	<u>191,407.96</u>
Facilities Acquisition and Construction				
Salaries	282,312.28	282,312.28	262,880.00	(19,432.28)
Benefits	92,052.99	92,052.99	104,478.00	12,425.01
Purchased Services	30,880.87	16,668.95	16,505.23	(163.72)
Energy Services	202.34	101.17	-	(101.17)
Materials & Supplies	30,331.64	5,885.80	19,863.00	13,977.20
Capital Outlay	386,887.34	275,175.59	129,013.94	(146,161.65)
Other	1,660,755.42	1,643,090.94	1,827,172.18	184,081.24
Total Facilities Acquisition and Construction	<u>2,483,422.88</u>	<u>2,315,287.72</u>	<u>2,359,912.35</u>	<u>44,624.63</u>
Fiscal Services				
Salaries	1,911,054.13	1,911,054.13	2,082,590.00	171,535.87
Benefits	661,694.38	661,694.38	762,508.00	100,813.62
Purchased Services	477,538.81	337,211.45	300,325.88	(36,885.57)
Materials & Supplies	19,925.46	11,049.68	26,767.00	15,717.32
Capital Outlay	28,342.61	19,327.15	25,000.00	5,672.85
Other	4,501.84	4,240.79	5,000.00	759.21
Total Fiscal Services	<u>3,103,057.23</u>	<u>2,944,577.58</u>	<u>3,202,190.88</u>	<u>257,613.30</u>
Food Services				
Salaries	5,321.40	5,321.40	-	(5,321.40)
Benefits	885.40	885.40	6.00	(879.40)
Purchased Services	21,039.86	21,039.86	-	(21,039.86)
Total Food Services	<u>27,246.66</u>	<u>27,246.66</u>	<u>6.00</u>	<u>(27,240.66)</u>
Central Services				
Salaries	3,183,874.53	3,183,874.53	3,254,892.00	71,017.47
Benefits	1,384,301.37	1,241,893.28	1,529,448.00	287,554.72
Purchased Services	298,218.56	290,826.44	278,659.12	(12,167.32)
Energy Services	41,323.39	41,323.39	34,220.80	(7,102.59)
Materials & Supplies	86,093.43	80,156.17	73,986.03	(6,170.14)
Capital Outlay	92,292.54	72,916.28	45,183.51	(27,732.77)
Other	57,187.03	30,323.43	52,428.44	22,105.01
Total Central Services	<u>5,143,290.85</u>	<u>4,941,313.52</u>	<u>5,268,817.90</u>	<u>327,504.38</u>
Pupil Transportation Services				
Salaries	14,351,962.28	14,351,962.28	13,297,601.62	(1,054,360.66)

Seminole County Public Schools
General Fund Combined Budget Comparison to Prior Year's Actual
For Fiscal Years 2023 and 2024

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Benefits	6,237,917.26	5,847,995.64	6,012,291.00	164,295.36
Purchased Services	940,161.96	809,893.05	990,748.77	180,855.72
Energy Services	2,891,942.74	2,823,385.66	3,549,000.00	725,614.34
Materials & Supplies	1,619,142.14	1,506,542.71	1,521,178.08	14,635.37
Capital Outlay	70,666.53	62,506.03	68,193.00	5,686.97
Other	63,097.54	24,264.89	50,300.00	26,035.11
Total Pupil Transportation Services	26,174,890.45	25,426,550.26	25,489,312.47	62,762.21
Operation of Plant				
Salaries	14,167,704.50	12,865,631.14	14,191,568.40	1,325,937.26
Benefits	6,738,464.94	5,481,670.29	6,500,874.27	1,019,203.98
Purchased Services	14,849,588.67	11,945,860.30	14,872,684.98	2,926,824.68
Energy Services	19,687,052.42	19,686,019.85	19,679,530.14	(6,489.71)
Materials & Supplies	1,761,446.56	1,415,377.49	1,802,514.45	387,136.96
Capital Outlay	526,023.22	315,660.31	260,976.35	(54,683.96)
Other	37,211.79	30,026.21	41,786.04	11,759.83
Total Operation of Plant	57,767,492.10	51,740,245.59	57,349,934.63	5,609,689.04
Maintenance of Plant				
Salaries	6,592,582.04	5,632,563.62	6,602,696.00	970,132.38
Benefits	2,661,494.57	2,189,633.64	2,668,360.81	478,727.17
Purchased Services	14,339,874.18	8,619,645.36	25,535,129.55	16,915,484.19
Energy Services	254,885.25	254,885.25	7,199.00	(247,686.25)
Materials & Supplies	2,499,333.32	2,206,446.08	2,372,164.80	165,718.72
Capital Outlay	162,562.16	111,738.43	50,823.73	(60,914.70)
Other	19,831.55	-	-	-
Total Maintenance of Plant	26,530,563.07	19,014,912.38	37,236,373.89	18,221,461.51
Administrative Technology Services				
Salaries	1,578,713.80	1,405,539.25	1,710,413.62	304,874.37
Benefits	537,777.42	479,132.46	622,162.00	143,029.54
Purchased Services	5,945,283.25	5,232,353.60	5,778,890.07	546,536.47
Materials & Supplies	968,666.78	96,347.91	891,985.00	795,637.09
Capital Outlay	379,800.31	295,491.10	208,521.14	(86,969.96)
Other	40,737.04	13,620.00	14,373.00	753.00
Total Administrative Technology Services	9,450,978.60	7,522,484.32	9,226,344.83	1,703,860.51
Community Services				
Salaries	1,385,197.93	1,131,333.11	821,205.00	(310,128.11)
Benefits	616,443.88	603,217.89	506,842.00	(96,375.89)
Purchased Services	944,765.26	827,343.78	912,372.55	85,028.77
Energy Services	950.00	466.51	483.49	16.98
Materials & Supplies	962,983.37	360,830.66	770,005.84	409,175.18
Capital Outlay	47,568.36	41,937.20	27,028.60	(14,908.60)
Other	1,176,613.88	1,158,724.34	1,046,008.11	(112,716.23)
Total Community Services	5,134,522.68	4,123,853.49	4,083,945.59	(39,907.90)
Total uses	614,963,600.40	560,630,274.96	639,870,217.01	79,239,942.05

Seminole County Public Schools
General Fund Combined Budget Comparison to Prior Year's Actual
For Fiscal Years 2023 and 2024

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Other financing sources				
Transfers in from capital outlay funds	37,476,328.75	29,373,703.81	50,280,837.25	20,907,133.44
Transfers in from internal service funds	60,000.00	40,677.24	60,000.00	19,322.76
Transfers out to internal service funds	<u>(5,359,849.15)</u>	<u>(5,359,849.15)</u>	<u>(5,716,103.00)</u>	<u>(356,253.85)</u>
Total other financing sources	<u>32,176,479.60</u>	<u>24,054,531.90</u>	<u>44,624,734.25</u>	<u>20,570,202.35</u>
Net change in fund balances	<u>(49,475,308.13)</u>	<u>(3,447,144.85)</u>	<u>(45,180,888.40)</u>	<u>(41,733,743.55)</u>
Fund balances				
Beginning of year	<u>103,135,092.61</u>	<u>103,135,092.61</u>	<u>99,687,947.76</u>	<u>(3,447,144.85)</u>
Ending Balance	<u>\$ 53,659,784.48</u>	<u>\$ 99,687,947.76</u>	<u>\$ 54,507,059.36</u>	<u>\$ (45,180,888.40)</u>

Seminole County Public Schools
General Fund Beginning Fund Balance Classifications
Fiscal Year Ending June 30, 2024

	General Fund			
	Fund 100	Fund 103	Fund 121	Total
	<i>Operating</i>	<i>Maintenance</i>	<i>Extended Day</i>	
Beginning Fund Balance consists of:				
<i>Nonspendable :</i>				
Inventories	\$ 2,275,099	\$ -	\$ -	\$ 2,275,099
Prepays	123,406	-	-	123,406
<i>Restricted:</i>				
Categoricals & Other Programs	9,890,931	-	-	9,890,931
<i>Assigned for:</i>				
Encumbrances	4,159,789	-	5,591	4,165,379
Carryover projects balances	13,734,486	-	-	13,734,486
<i>Unassigned:</i>	67,992,641	-	1,506,005	69,498,646
Total Beginning Fund Balance	\$ 98,176,352	\$ -	\$ 1,511,596	\$ 99,687,948
Projected net operating (Deficit)/Increase	(45,500,620)	-	319,731	(45,180,888)
Projected Recurring Ending Fund Balance	\$ 52,675,732	\$ -	\$ 1,831,327	\$ 54,507,059

Projected Unassigned Ending Fund Balance as a Percent of Estimated Total Revenues				
Total Estimated Revenues	\$ 546,023,594	\$ -	\$ 4,041,000	\$ 550,064,594
Projected:				
Non Spendable - Inventory	2,275,099	-	-	2,275,099
Unassigned Ending Fund Balance	50,400,633	-	1,831,327	52,231,960
Percent of Revenues	9.23%	N/A	45.32%	9.50%

Seminole County Public Schools

General Fund School District Benchmarks

Expenditures By Function as a Percentage of Total Expenditures 2021-22

	2021-22 District Grade	Instruction 5000	Pupil Pers. 6100	Instr. Media 6200	Instr. & Curriculum Develop. 6300	Instr. Training 6400	Instr. Tech 6500
Seminole	A	62.52	5.01	0.21	1.16	0.95	1.29
<u>Comparable Districts</u>							
Brevard	B	62.41	4.18	1.26	2.88	0.35	1.26
Lake	B	58.11	6.71	0.93	1.84	1.08	0.40
Orange	B	60.47	4.59	1.09	3.55	1.57	0.74
Volusia	B	58.84	4.77	1.39	2.37	0.25	1.38
Average of Comparable Districts		59.96	5.06	1.17	2.66	0.81	0.95
Difference Between Seminole & Avg of Surrounding Districts		2.56	(0.05)	(0.96)	(1.50)	0.14	0.34
State Average		61.02	5.45	1.03	1.96	0.74	1.21
Difference Between Seminole & State Average		1.50	(0.44)	(0.82)	(0.80)	0.21	0.08

Notes:

Differences indicated in parenthesis () were less than average.

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

Board of Educ. 7100	General Admin. 7200	School Admin. 7300	Facilities 7400	Fiscal Services 7500	Central Services 7700	Student Transport 7800	Operation of Plant 7900	Maint. of Plant 8100	Admin Tech. 8200
0.31	0.10	7.67	0.11	0.53	0.98	4.79	9.51	3.39	1.49
0.24	0.26	7.57	0.19	0.65	1.38	3.03	10.39	3.08	0.86
0.23	0.35	6.75	0.17	0.81	1.87	5.61	10.35	2.92	1.87
0.28	0.53	7.12	0.39	0.43	1.51	3.96	9.52	2.02	1.83
0.19	0.51	8.07	0.19	0.67	2.36	3.92	9.89	3.08	2.11
0.24	0.41	7.38	0.24	0.64	1.78	4.13	10.04	2.78	1.67
0.07	(0.31)	0.29	(0.13)	(0.11)	(0.80)	0.66	(0.53)	0.61	(0.18)
0.38	0.49	7.09	0.29	0.63	2.00	4.20	9.42	3.13	0.95
(0.07)	(0.39)	0.58	(0.18)	(0.10)	(1.02)	0.59	0.09	0.26	0.54



SEMINOLE COUNTY
PUBLIC SCHOOLS

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GENERAL FUND - OPERATING

This section contains the following subsections:

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



SEMINOLE COUNTY
PUBLIC SCHOOLS

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Seminole County Public Schools
General Fund - Operating
Fiscal Year 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 \$53.2 million to \$593.3 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 Budget Comparison to Prior Year's Actual
For Fiscal Years 2023 and 2024

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Federal direct sources:				
Other federal direct sources	\$ 1,190,192.32	\$ 1,190,192.32	\$ 600,000.00	\$ (590,192.32)
Total federal direct sources	<u>1,190,192.32</u>	<u>1,190,192.32</u>	<u>600,000.00</u>	<u>(590,192.32)</u>
Federal through state sources:				
Medicaid	1,400,000.00	798,891.80	1,400,000.00	601,108.20
Total federal through state sources	<u>1,400,000.00</u>	<u>798,891.80</u>	<u>1,400,000.00</u>	<u>601,108.20</u>
State sources:				
Florida Education Finance Program (FEFP)	251,398,424.00	252,162,212.00	267,887,912.00	15,725,700.00
CO&DS distribution	38,720.55	38,720.55	38,225.00	(495.55)
State Forest Funds	400.00	392.75	400.00	7.25
State license tax	80,000.00	78,052.38	80,000.00	1,947.62
Class size reduction	65,889,885.00	65,889,885.00	61,759,250.00	(4,130,635.00)
Voluntary prekindergarten	2,583,255.85	2,575,898.43	2,512,490.00	(63,408.43)
School recognition funds	4,316,292.00	4,316,292.00	-	(4,316,292.00)
Other miscellaneous state sources	166,000.00	97,554.79	166,000.00	68,445.21
Total state sources	<u>324,472,977.40</u>	<u>325,159,007.90</u>	<u>332,444,277.00</u>	<u>7,285,269.10</u>
Local sources:				
Ad valorem property taxes	189,591,309.00	189,950,369.39	204,732,307.00	14,781,937.61
Rental income	146,243.69	(108,449.84)	610.36	109,060.20
Charges for services	425,676.74	398,699.48	-	(398,699.48)
Investment income	3,725,910.25	3,725,910.25	2,000,000.00	(1,725,910.25)
Other fees	1,216,128.80	1,216,128.80	1,346,400.00	130,271.20
Sale of surplus	228,568.60	228,568.60	-	(228,568.60)
Receipt of federal indirect	2,388,352.02	2,388,352.02	1,900,000.00	(488,352.02)
Other miscellaneous local	3,425,669.57	3,119,751.21	1,000,000.00	(2,119,751.21)
Refund of prior year expenditure	21,342.61	21,342.61	-	(21,342.61)
Receipt of food service indirect	739,134.79	739,134.79	600,000.00	(139,134.79)
Total local sources	<u>201,908,336.07</u>	<u>201,679,807.31</u>	<u>211,579,317.36</u>	<u>9,899,510.05</u>
Total sources	<u>528,971,505.79</u>	<u>528,827,899.33</u>	<u>546,023,594.36</u>	<u>17,195,695.03</u>
Uses - expenditures				
Instruction				
Salaries	\$ 231,845,968.24	\$ 228,138,412.12	\$ 237,925,652.87	\$ 9,787,240.75
Benefits	86,478,136.99	78,297,049.94	86,886,103.64	8,589,053.70
Purchased Services	33,857,972.41	31,472,316.34	30,960,325.38	(511,990.96)
Energy Services	7,854.70	3,150.91	4,703.79	1,552.88
Materials & Supplies	27,659,043.55	8,484,449.23	44,159,152.52	35,674,703.29
Capital Outlay	2,773,992.90	2,459,594.03	368,503.89	(2,091,090.14)
Other	7,093,740.17	6,834,175.73	5,486,827.88	(1,347,347.85)
Total Instruction	<u>389,716,708.96</u>	<u>355,689,148.30</u>	<u>405,791,269.97</u>	<u>50,102,121.67</u>
Pupil Personnel Services				
Salaries	15,812,188.75	15,602,539.84	16,150,466.21	547,926.37
Benefits	5,945,343.36	5,377,286.05	6,040,263.95	662,977.90
Purchased Services	5,872,556.11	5,299,660.34	5,677,398.40	377,738.06
Materials & Supplies	22,378.86	13,697.06	1,023.64	(12,673.42)

Seminole County Public Schools
General Fund - Operating Fund Budget Comparison to Prior Year's Actual
For Fiscal Years 2023 and 2024

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Capital Outlay	17,478.35	17,478.35	11,918.00	(5,560.35)
Other	61,937.00	57,245.45	59,881.00	2,635.55
Total Pupil Personnel Services	27,731,882.43	26,367,907.09	27,940,951.20	1,573,044.11
Instructional Media Services				
Salaries	472,436.72	445,271.89	455,960.00	10,688.11
Benefits	193,784.18	163,947.86	178,453.00	14,505.14
Purchased Services	143,725.76	123,369.13	87,084.83	(36,284.30)
Materials & Supplies	6,919.57	6,586.51	3,583.00	(3,003.51)
Capital Outlay	261,850.47	144,009.33	342,965.20	198,955.87
Other	212.00	212.00	802.00	590.00
Total Instructional Media Services	1,078,928.70	883,396.72	1,068,848.03	185,451.31
Instructional & Curriculum Development Svcs				
Salaries	4,406,372.80	4,271,757.86	4,337,542.68	65,784.82
Benefits	1,519,846.85	1,519,717.55	1,640,379.35	120,661.80
Purchased Services	107,787.62	94,603.10	67,647.81	(26,955.29)
Materials & Supplies	208,798.95	142,037.57	295,094.41	153,056.84
Capital Outlay	21,015.94	20,060.63	14,158.55	(5,902.08)
Other	17,834.46	17,311.99	26,122.83	8,810.84
Total Instructional & Curriculum Development Svcs	6,281,656.62	6,065,488.70	6,380,945.63	315,456.93
Instructional Staff Training Svcs				
Salaries	3,577,761.71	3,420,218.40	4,505,252.39	1,085,033.99
Benefits	1,166,409.36	1,166,386.53	1,523,126.68	356,740.15
Purchased Services	657,928.22	566,118.40	296,735.99	(269,382.41)
Materials & Supplies	91,489.30	71,644.70	38,708.46	(32,936.24)
Capital Outlay	15,370.00	13,720.86	11,857.00	(1,863.86)
Other	155,803.55	143,127.01	31,795.74	(111,331.27)
Total Instructional Staff Training Svcs	5,664,762.14	5,381,215.90	6,407,476.26	1,026,260.36
Instructional Related Technology				
Salaries	3,593,911.35	3,457,939.39	3,539,451.38	81,511.99
Benefits	1,249,209.79	1,195,849.34	1,290,887.00	95,037.66
Purchased Services	413,943.01	338,366.27	214,375.75	(123,990.52)
Materials & Supplies	7,075.88	5,712.23	2,018.90	(3,693.33)
Capital Outlay	259,671.39	253,102.59	6,914.90	(246,187.69)
Other	34,750.00	17,152.50	34,750.00	17,597.50
Total Instructional Related Technology	5,558,561.42	5,268,122.32	5,088,397.93	(179,724.39)
School Board				
Salaries	754,242.39	754,242.39	716,451.00	(37,791.39)
Benefits	378,390.54	378,390.54	379,644.00	1,253.46
Purchased Services	713,017.27	578,024.38	595,224.90	17,200.52
Materials & Supplies	7,532.26	6,673.10	7,388.84	715.74
Capital Outlay	8,524.99	8,470.06	-	(8,470.06)
Other	23,031.85	22,853.28	30,829.00	7,975.72
Total School Board	1,884,739.30	1,748,653.75	1,729,537.74	(19,116.01)
General Administration				
Salaries	357,157.92	357,157.92	253,748.00	(103,409.92)
Benefits	135,958.19	135,958.19	120,873.00	(15,085.19)
Purchased Services	44,821.15	44,021.38	41,093.50	(2,927.88)
Materials & Supplies	8,603.87	5,110.86	4,789.79	(321.07)

Seminole County Public Schools
General Fund - Operating Fund Budget Comparison to Prior Year's Actual
For Fiscal Years 2023 and 2024

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Capital Outlay	534.59	534.59	-	(534.59)
Other	25,768.36	22,045.94	28,997.68	6,951.74
Total General Administration	572,844.08	564,828.88	449,501.97	(115,326.91)
School Administration				
Salaries	29,166,982.63	29,166,720.94	28,870,767.36	(295,953.58)
Benefits	11,165,558.63	11,165,538.17	11,870,704.57	705,166.40
Purchased Services	110,894.40	105,346.20	8,493.33	(96,852.87)
Materials & Supplies	60,454.13	56,069.06	6,495.83	(49,573.23)
Capital Outlay	137,176.68	97,599.03	39,577.65	(58,021.38)
Other	16,985.76	13,768.38	411.00	(13,357.38)
Total School Administration	40,658,052.23	40,605,041.78	40,796,449.74	191,407.96
Facilities Acquisition and Construction				
Salaries	282,312.28	282,312.28	262,880.00	(19,432.28)
Benefits	92,052.99	92,052.99	104,478.00	12,425.01
Purchased Services	30,880.87	16,668.95	16,505.23	(163.72)
Energy Services	202.34	101.17	-	(101.17)
Materials & Supplies	30,331.64	5,885.80	19,863.00	13,977.20
Capital Outlay	386,887.34	275,175.59	129,013.94	(146,161.65)
Other	4,790.85	1,631.00	11,955.00	10,324.00
Total Facilities Acquisition and Construction	827,458.31	673,827.78	544,695.17	(129,132.61)
Fiscal Services				
Salaries	1,911,054.13	1,911,054.13	2,082,590.00	171,535.87
Benefits	661,694.38	661,694.38	762,508.00	100,813.62
Purchased Services	477,538.81	337,211.45	300,325.88	(36,885.57)
Materials & Supplies	19,925.46	11,049.68	26,767.00	15,717.32
Capital Outlay	28,342.61	19,327.15	25,000.00	5,672.85
Other	4,501.84	4,240.79	5,000.00	759.21
Total Fiscal Services	3,103,057.23	2,944,577.58	3,202,190.88	257,613.30
Food Services				
Salaries	5,321.40	5,321.40	-	(5,321.40)
Benefits	885.40	885.40	6.00	(879.40)
Total Food Services	6,206.80	6,206.80	6.00	(6,200.80)
Central Services				
Salaries	3,183,874.53	3,183,874.53	3,254,892.00	71,017.47
Benefits	1,384,301.37	1,241,893.28	1,529,448.00	287,554.72
Purchased Services	298,218.56	290,826.44	278,659.12	(12,167.32)
Energy Services	41,323.39	41,323.39	34,220.80	(7,102.59)
Materials & Supplies	86,093.43	80,156.17	73,986.03	(6,170.14)
Capital Outlay	92,292.54	72,916.28	45,183.51	(27,732.77)
Other	57,187.03	30,323.43	52,428.44	22,105.01
Total Central Services	5,143,290.85	4,941,313.52	5,268,817.90	327,504.38
Pupil Transportation Services				
Salaries	14,351,962.28	14,351,962.28	13,297,601.62	(1,054,360.66)
Benefits	6,237,917.26	5,847,995.64	6,012,291.00	164,295.36
Purchased Services	940,161.96	809,893.05	990,748.77	180,855.72
Energy Services	2,891,942.74	2,823,385.66	3,549,000.00	725,614.34
Materials & Supplies	1,619,142.14	1,506,542.71	1,521,178.08	14,635.37

Seminole County Public Schools
General Fund - Operating Fund Budget Comparison to Prior Year's Actual
For Fiscal Years 2023 and 2024

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Capital Outlay	70,666.53	62,506.03	68,193.00	5,686.97
Other	63,097.54	24,264.89	50,300.00	26,035.11
Total Pupil Transportation Services	<u>26,174,890.45</u>	<u>25,426,550.26</u>	<u>25,489,312.47</u>	<u>62,762.21</u>
Operation of Plant				
Salaries	14,167,704.50	12,865,631.14	14,191,568.40	1,325,937.26
Benefits	6,738,464.94	5,481,670.29	6,500,874.27	1,019,203.98
Purchased Services	14,775,291.15	11,871,562.78	14,622,684.98	2,751,122.20
Energy Services	19,687,052.42	19,686,019.85	19,679,530.14	(6,489.71)
Materials & Supplies	1,761,446.56	1,415,377.49	1,802,514.45	387,136.96
Capital Outlay	495,206.02	294,648.41	251,171.05	(43,477.36)
Other	37,211.79	30,026.21	41,786.04	11,759.83
Total Operation of Plant	<u>57,662,377.38</u>	<u>51,644,936.17</u>	<u>57,090,129.33</u>	<u>5,445,193.16</u>
Maintenance of Plant				
Salaries	130,716.82	130,716.82	30,556.00	(100,160.82)
Benefits	26,360.69	26,360.69	12,136.00	(14,224.69)
Purchased Services	151,153.51	79,537.58	71,374.37	(8,163.21)
Energy Services	8,128.96	8,128.96	7,199.00	(929.96)
Materials & Supplies	427.90	427.90	-	(427.90)
Capital Outlay	105,263.31	85,002.12	20,261.19	(64,740.93)
Total Maintenance of Plant	<u>422,051.19</u>	<u>330,174.07</u>	<u>141,526.56</u>	<u>(188,647.51)</u>
Administrative Technology Services				
Salaries	1,578,713.80	1,405,539.25	1,710,413.62	304,874.37
Benefits	537,777.42	479,132.46	622,162.00	143,029.54
Purchased Services	925,797.42	867,409.21	384,025.63	(483,383.58)
Materials & Supplies	968,666.78	96,347.91	891,985.00	795,637.09
Capital Outlay	223,239.03	138,929.82	208,521.14	69,591.32
Other	40,737.04	13,620.00	14,373.00	753.00
Total Administrative Technology Services	<u>4,274,931.49</u>	<u>3,000,978.65</u>	<u>3,831,480.39</u>	<u>830,501.74</u>
Community Services				
Salaries	811,163.25	811,163.25	463,482.00	(347,681.25)
Benefits	280,390.58	267,164.59	167,717.00	(99,447.59)
Purchased Services	200,554.92	126,906.40	200,984.00	74,077.60
Energy Services	700.00	466.51	233.49	(233.02)
Materials & Supplies	693,801.87	154,238.46	485,938.84	331,700.38
Capital Outlay	15,308.91	13,326.55	8,038.60	(5,287.95)
Other	40,158.31	30,157.75	36,283.11	6,125.36
Total Community Services	<u>2,042,077.84</u>	<u>1,403,423.51</u>	<u>1,362,677.04</u>	<u>(40,746.47)</u>
Total uses	<u>578,804,477.42</u>	<u>532,945,791.78</u>	<u>592,584,214.21</u>	<u>59,638,422.43</u>
Other financing sources				
Transfers in from internal service funds	60,000.00	40,677.24	60,000.00	19,322.76
Transfers out to internal service funds	(941,021.80)	(941,021.80)	-	941,021.80
Interfund activity	1,000,000.00	999,999.96	1,000,000.00	0.04
Total other financing sources	<u>118,978.20</u>	<u>99,655.40</u>	<u>1,060,000.00</u>	<u>960,344.60</u>
Net change in fund balance	<u>(49,713,993.43)</u>	<u>(4,018,237.05)</u>	<u>(45,500,619.85)</u>	<u>(41,482,382.80)</u>
Fund balance				
Beginning of year	102,194,589.15	102,194,589.15	98,176,352.10	(4,018,237.05)
Ending Balance	<u>\$ 52,480,595.72</u>	<u>\$ 98,176,352.10</u>	<u>\$ 52,675,732.25</u>	<u>\$ (45,500,619.85)</u>

Seminole County Public Schools
Unweighted Full-Time-Equivalent (UFTE) Student Data
Last Four Fiscal Years and Projected for Fiscal Year 2024

	2020	2021	2022	2023	2024
Elementary Schools					
0561 Altamonte Springs	632.79	537.27	585.90	578.28	577.48
0031 Bear Lake	1,004.91	800.00	889.28	889.72	888.28
0801 Bentley	943.86	837.18	936.96	914.55	917.79
0441 Carillon	1,006.73	857.01	941.88	972.10	963.05
0202 Casselberry	670.23	618.10	688.64	724.56	693.07
0821 Crystal Lake	757.49	648.68	673.18	701.22	685.75
0531 Eastbrook	760.73	638.91	665.22	654.50	626.23
0041 English Estates	762.54	642.18	680.95	678.25	687.14
0111 Evans	898.62	767.96	868.29	887.28	895.56
0502 Forest City	836.09	684.42	794.64	776.26	754.44
0051 Geneva	580.55	480.09	495.09	489.76	502.53
0271 Goldsboro	855.61	775.11	808.41	881.23	882.31
0021 Hamilton	692.50	581.49	671.85	704.60	721.18
0691 Heathrow	826.36	671.44	759.77	767.80	784.80
0331 Highlands	600.42	509.07	519.51	508.87	516.34
0521 Idyllwilde	793.14	723.59	772.88	754.56	768.49
0661 Keeth	620.59	528.75	579.24	582.45	558.04
0081 Lake Mary	908.01	711.18	829.41	867.27	877.82
0601 Lake Orienta	680.64	561.60	614.21	606.47	632.10
0131 Lawton	812.20	685.75	770.23	776.04	768.91
0121 Layer	507.61	452.38	573.94	579.82	557.82
0091 Longwood	565.57	476.02	599.05	602.41	603.00
0301 Midway	855.17	705.51	762.03	766.08	792.49
0701 Partin	680.12	612.40	624.17	618.89	576.40
0141 Pine Crest	685.41	601.21	635.31	685.74	692.37
0361 Rainbow	781.59	702.31	778.68	783.23	798.64
0511 Red Bug	797.24	687.36	773.96	767.16	765.72
0581 Sabal Point	918.16	814.34	875.97	858.90	881.77
0401 Spring Lake	663.81	485.38	554.56	530.80	536.24
0681 Stenstrom	653.44	569.37	622.57	658.51	667.53
0611 Sterling Park	845.73	713.95	738.33	760.37	777.16
0171 Walker	742.55	657.46	727.90	733.54	731.66
0651 Wekiva	815.42	724.68	830.30	819.77	814.20
0811 Wicklow	741.37	653.13	667.32	645.90	636.49
0231 Wilson	938.89	824.59	891.94	869.57	860.25
0391 Winter Springs	624.27	521.53	564.09	528.53	513.07
0591 Woodlands	808.66	682.41	786.76	793.34	799.72
Total Elementary Schools	28,269.02	24,143.81	26,552.42	26,718.33	26,705.84
Middle Schools					
0721 Chiles	1,340.62	1,111.43	1,248.12	1,249.47	1,196.03
0671 Greenwood Lakes	972.35	853.52	979.00	971.68	975.80
0711 Indian Trails	1,248.75	1,038.36	1,186.40	1,164.44	1,147.41
0291 Jackson Heights	1,376.11	1,183.92	1,389.41	1,425.10	1,399.44
0731 Markham Woods	1,079.32	904.05	1,021.53	929.95	1,010.54
0182 Millennium	1,488.64	1,223.47	1,342.96	1,336.12	1,305.02
0101 Milwee	1,420.48	1,268.79	1,366.65	1,391.15	1,363.55
0621 Rock Lake	1,039.27	950.98	971.44	910.64	934.08
0151 Sanford	1,502.11	1,264.81	1,318.28	1,367.42	1,314.55
0201 South Seminole	1,080.27	939.12	976.15	965.13	973.11
0501 Teague	1,326.17	1,105.75	1,185.22	1,206.73	1,187.06
0541 Tuskawilla	1,143.96	1,030.52	1,068.60	1,098.63	1,070.51
Total Middle Schools	14,974.16	14,815.18	14,053.76	14,016.46	13,877.10

Seminole County Public Schools
Unweighted Full-Time-Equivalent (UFTE) Student Data
Last Four Fiscal Years and Projected for Fiscal Year 2024

	2020	2021	2022	2023	2024
High Schools					
0251 Crooms Academy	608.52	593.22	598.93	673.76	766.21
0931 Hagerty	2,124.16	1,839.91	2,160.73	2,280.01	2,318.19
0491 Lake Brantley	2,443.31	2,104.16	2,408.63	2,508.34	2,506.65
0551 Lake Howell	2,143.36	1,790.22	2,084.05	2,076.74	2,089.20
0071 Lake Mary	2,627.78	2,127.34	2,478.60	2,528.76	2,451.89
0431 Lyman	2,093.43	1,714.33	1,898.00	2,008.93	1,948.96
0421 Oviedo	2,203.09	1,831.61	2,093.77	2,107.18	2,134.64
0181 Seminole	3,839.04	3,621.62	3,892.45	3,854.25	3,982.67
0911 Winter Springs	1,846.88	1,669.39	1,931.87	1,951.99	1,889.02
Total High Schools	19,929.57	17,291.80	19,547.03	19,989.96	20,087.43
Charter Schools					
9229 Choices in Learning	685.93	615.95	664.91	676.24	713.62
9263 Elevation High	-	-	166.77	221.94	305.96
9233 Galileo School	587.42	587.41	584.29	591.34	592.00
9255 Galileo School Skyway	-	591.64	694.08	764.76	772.00
9236 Seminole Science	502.39	491.65	484.36	529.48	552.88
9228 United Cerebral Palsy	137.43	133.22	121.50	130.84	133.58
Total Charter Schools	1,913.17	2,419.87	2,715.91	2,914.60	3,070.04
Virtual Schools					
7023 Academy of Digital Learning	154.89	926.33	344.93	160.39	129.79
7004 Virtual School-Secondary	739.18	5,231.29	1,232.28	618.67	454.54
7006 Seminole Virtual Course Offer	-	-	-	5.84	-
Total Virtual Schools	894.07	6,157.62	1,577.21	784.90	584.33
Other Educational Programs					
9215 Boys Town	6.66	1.58	1.66	-	6.60
9224 Consequence Unit Program	20.94	15.60	22.60	23.39	24.40
9235 Early Learning Center	77.51	37.27	84.92	63.94	67.16
0311 Endeavor	36.39	39.03	39.97	40.27	38.24
9705 Extended Day Care Prgm	0.29	0.20	0.42	0.52	1.00
3900 Family Empowerment Prgm	251.00	509.50	2,118.00	3,513.00	3,819.73
0281 Hopper Center	23.76	16.38	10.10	12.76	10.54
9207 Homebound Instruction	3.65	2.07	4.21	2.69	1.84
0571 Journeys Academy	95.96	31.19	94.59	97.19	113.09
3518 McKay Scholarship	734.00	660.50	631.50	-	2,939.44
9225 Polk Correctional	2.74	3.94	4.99	7.24	7.00
9234 Seminole Cnty Detention Ctr	19.36	8.94	18.27	12.24	5.38
9218 TAPP-Child Care	4.45	1.00	-	0.50	0.92
Total Other Programs	1,276.71	1,327.20	3,031.23	3,773.74	7,035.34
Total District UFTE	67,256.70	66,155.48	67,477.56	68,197.99	71,360.08

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 2nd Calculation	2022-23 FEFP 4th Calculation Compared to 2022-23 FEFP 2nd Calculation	2023-24 FEFP 2nd Calculation Compared to 2022-23 FEFP 2nd Calculation	2023-24 FEFP 2nd 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						
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)	-	(547,715)	801,299	253,584	(547,715)
9	3310 Additional .748 Compression	14,491,355	13,340,891	17,255,581	(1,150,464)	2,764,226	3,914,690
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	480,287,672	(15,625,829)	26,255,097	41,880,926

CATEGORICAL AND OTHER PROGRAM SOURCES:

Acct	Account Name						
21	3355 Class Size Reduction	66,862,941	65,889,885	61,759,250	(973,056)	(5,103,691)	(4,130,635)
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	65,889,885	73,537,635	(973,056)	6,674,694	7,647,750

DISCRETIONARY FUNDS SOURCES:

Acct	Account Name						
24	3411 Discretionary Local Effort 0.748 Mills	35,811,692	35,811,692	39,489,367	-	3,677,675	3,677,675
25	Total FEFP, Discretionary, and Categorical Sources	\$ 556,707,208	\$ 540,108,323	\$ 593,314,674	\$ (16,598,885)	\$ 36,607,466	\$ 53,206,351

FEFP FUNDING FORMULA BY SOURCE:

LOCAL SOURCES:

26	3411 Required Local Effort	\$ 153,588,111	\$ 153,588,111	\$ 164,820,594	\$ -	\$ 11,232,483	\$ 11,232,483
27	3411 Local Discretionary Effort	35,811,692	35,811,692	39,489,367	-	3,677,675	3,677,675
28	Total from Local Sources (B)	\$ 189,399,803	\$ 189,399,803	\$ 204,309,961	\$ -	\$ 14,910,158	\$ 14,910,158

STATE SOURCES:

29	Total from State Sources ((A)-(B))	\$ 367,307,405	\$ 350,708,520	\$ 389,004,713	\$ (16,598,885)	\$ 21,697,308	\$ 38,296,193
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PER FULL-TIME-EQUIVALENT (FTE) STUDENT

30	Average Funding Per Unweighted FTE (UFTE)	\$ 7,964.13	\$ 7,919.71	\$ 8,314.38	\$ (44.42)	\$ 350.25	\$ 394.67
31	Average Funding Per Weighted FTE (WFTE)	7,332.62	7,248.46	7,631.69	(84.17)	299.07	383.23
32	Average Funding Per UFTE wo ESE	7,660.77	7,619.76	7,889.26	(41.01)	228.49	269.50
33	Average Funding Per UFTE wo Class Size Funding	7,007.60	6,953.55	7,448.92	(54.05)	441.32	495.36



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 2nd Calculation	2022-23 FEFP 4th Calculation Compared to 2022-23 FEFP 2nd Calculation	2023-24 FEFP 2nd Calculation Compared to 2022-23 FEFP 2nd Calculation	2023-24 FEFP 2nd Calculation Compared to 2022-23 FEFP 4th Calculation
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	\$ 483,597,554	\$ 509,314,098	\$ (7,796,960)	\$ 17,919,584	\$ 25,716,544



**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 2nd Calculation	2022-23 FEFP 4th Calculation Compared to 2022-23 FEFP 2nd Calculation	2023-24 FEFP 2nd Calculation Compared to 2022-23 FEFP 2nd Calculation	2023-24 FEFP 2nd Calculation Compared to 2022-23 FEFP 4th Calculation
ESTIMATED REVENUES							
FEDERAL & FEDERAL THROUGH STATE SOURCES:							
Acct	Account Name						
1	3191 ROTC	\$ 600,000	\$ 803,665	\$ 600,000	\$ 203,665	\$ -	\$ (203,665)
2	3199 Miscellaneous Federal Direct	-	386,527	-	386,527	-	(386,527)
3	3202 Medicaid Funding	1,400,000	1,400,000	1,400,000	-	-	-
4	Total Federal & Federal through State Sources	2,000,000	2,590,192	2,000,000	590,192	-	(590,192)
STATE SOURCES:							
Acct	Account Name						
5	3310 Net State FEFP & Categorical Funding	367,307,405	350,708,520	389,004,713	(16,598,885)	21,697,308	38,296,193
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	38,720	38,225	495	-	(495)
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	2,583,256	2,512,490	188,666	117,900	(70,766)
12	3378 Full Service Schools	166,000	166,000	166,000	-	-	-
13	Total State Sources	345,877,948	324,472,977	332,444,277	(21,404,971)	(13,433,671)	7,971,300
LOCAL SOURCES:							
Acct	Account Name						
14	3411 Ad Valorem Taxes	189,399,803	189,399,803	204,309,961	-	14,910,158	14,910,158
15	3411 Prior Period Tax Adjustment	191,506	191,506	422,346	-	230,840	230,840
16	3425 Rent	-	146,244	610	146,244	610	(145,634)
17	3430 Investment Income	200,000	3,725,910	2,000,000	3,525,910	1,800,000	(1,725,910)
18	3471 Pre-K	1,159,400	1,216,129	1,346,400	56,729	187,000	130,271
19	3494 Federal Indirect	2,000,000	3,127,487	2,500,000	1,127,487	500,000	(627,487)
20	349X Other Miscellaneous Local	760,010	4,101,258	1,000,000	3,341,248	239,990	(3,101,258)
21	Total Local Sources	193,710,719	201,908,337	211,579,317	8,197,618	17,868,598	9,670,980
22	Total Estimated Revenues	541,588,667	528,971,506	546,023,594	(12,617,161)	4,434,927	17,052,088
TRANSFERS IN:							
Acct	Account Name						
23	3650 Transfer from Extended Day Program	1,000,000	1,000,000	1,000,000	-	-	-
24	3672 Transfer from Internal Service Funds-PS	60,000	60,000	60,000	-	-	-
25	Total Transfers In	1,060,000	1,060,000	1,060,000	-	-	-
26	Total Estimated Revenues and Transfers In	\$ 542,648,667	\$ 530,031,506	\$ 547,083,594	\$ (12,617,161)	\$ 4,434,927	\$ 17,052,088



SEMINOLE COUNTY
PUBLIC SCHOOLS

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Seminole County Public Schools
GENERAL FUND - OPERATING FUND BUDGET SUMMARY

Fiscal Year Ending June 30, 2024

As of the Florida Education Finance Program Second Calculation

BEGINNING FUND BALANCE	AMOUNT	
1 Non-spendable - Inventory	\$	2,275,099
2 Non-spendable - Prepaid		123,406
3 Restricted for State Categorical Programs		9,888,700
4 Restricted for Other Grants and Programs		2,231
5 Assigned for Contract Commitments		4,159,789
6 Assigned for Carryover Appropriations		13,734,486
7 Unassigned Fund Balance		<u>67,992,641</u>
8 Total Beginning Recurring Fund Balance		<u><u>98,176,352</u></u>
ESTIMATED REVENUES (SOURCES) AND TRANSFERS IN		
Estimated Sources		
9 Federal & Federal Through State Sources	2,000,000	0.4%
10 State Sources	332,444,277	60.9%
11 Local Sources	<u>211,579,317</u>	<u>38.7%</u>
12 Total Estimated Sources	<u>546,023,594</u>	<u>100.0%</u>
Transfers In		
13 General Fund-Extended Day Program	1,000,000	94.3%
14 Internal Service Funds	<u>60,000</u>	<u>5.7%</u>
15 Total Transfers In	<u>1,060,000</u>	<u>100.0%</u>
16 Total Estimated Revenues and Transfers In	<u><u>\$ 547,083,594</u></u>	

Seminole County Public Schools

GENERAL FUND RECURRING BUDGET SUMMARY

Fiscal Year Ending June 30, 2024

As of the Conference Report

CURRENT APPROPRIATIONS			
FEFP Basic Programs			
17	Salaries & Benefits (position control)	\$ 458,192,776	81.1%
18	Salary Lapse	(4,817,545)	-0.9%
19	Schools Base Budget (non-salaries)	3,001,720	0.5%
20	Department Base Budget (non-salaries)	5,587,843	1.0%
21	Line Item Budgets (non-salaries)	50,774,916	9.0%
22	Line Items-SAI	733,195	0.1%
FEFP Pass Through Programs			
23	Charter Schools	24,643,025	4.4%
FEFP Other Programs (non-salaries)			
24	Bonus FTE Programs (AP, IB, IC, and DE)	11,451,677	2.0%
25	Safe Schools Program	4,782,620	0.8%
26	Safe Schools Program-Subsidized	1,333,526	0.2%
27	Reading Instruction Allocation	1,974,546	0.3%
28	Instructional Materials	5,330,881	0.9%
29	Teacher Classroom Supply Assistance	1,253,641	0.2%
Other Programs (non-salaries)			
30	Medicaid Programs	283,538	0.1%
31	Prekindergarten Programs	237,649	0.0%
32	Dori Slosberg Drivers Ed	35,000	0.0%
33	Total Recurring Appropriations	564,799,008	100.0%
34	Projected Operating Recurring Surplus/(Deficit)	(17,715,414)	
35	Carryover Appropriations	27,785,206	
36	Total Appropriations	592,584,214	
37	Total Change in Fund Balance Surplus/(Deficit)	(45,500,620)	
PROJECTED ENDING FUND BALANCE			
38	Non Spendable - Inventory	2,275,099	0.4%
39	Unassigned Fund Balance	50,400,633	9.2%
40	Total Projected Ending Fund Balance and as a Percent of Revenues	\$ 52,675,732	9.7%

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	\$ 328,788,565	\$ 355,689,147
6100 Pupil Personnel Services	22,550,943	24,401,280	24,390,616	24,737,683	26,367,907
6200 Instructional Media Services	2,018,604	1,608,102	1,228,134	1,029,462	883,397
6300 Instructional and Curriculum Development	5,347,450	6,863,757	6,620,115	5,959,760	6,065,489
6400 Instructional Staff Training	6,076,505	6,019,844	5,357,826	5,051,246	5,381,216
6500 Instructional Related Technology	5,332,212	4,967,245	5,241,771	5,817,158	5,268,122
7100 School Board	1,545,594	1,415,411	1,425,238	1,513,779	1,748,654
7200 General Administration	2,315,613	601,481	928,583	461,439	564,829
7300 School Administration	36,100,264	38,006,282	37,332,798	37,841,098	40,605,042
7400 Facilities Acquisition and Construction	1,628,168	1,660,783	664,348	574,503	673,828
7500 Fiscal Services	2,423,518	2,618,489	2,686,993	2,617,240	2,944,578
7600 Food Services	-	-	4,988	1,880	6,207
7700 Central Services	4,989,124	4,727,488	5,082,254	4,799,184	4,941,314
7800 Pupil Transportation Services	22,488,922	22,440,336	21,260,411	23,522,428	25,426,550
7900 Operation of Plant	39,363,690	41,284,799	41,390,482	43,459,301	51,644,936
8100 Maintenance of Plant	10,321,267	14,936,039	1,012,127	170,845	330,174
8200 Administrative Technology Services	5,326,711	4,875,626	3,798,050	2,950,028	3,000,979
9100 Community Services	728,345	789,417	707,330	763,557	1,403,424
9700 Transfers Out	69,836	5,156,902	-	-	941,022
TOTAL EXPENDITURES AND TRANSFERS	\$ 495,675,582	\$ 516,609,416	\$ 489,348,536	\$ 490,059,156	\$ 533,886,815

	Budget			
	Beginning 2022-23	Beginning 2023-24	2023-24 Budget by	
			RECURRING	NON-RECURRING
EXPENDITURES AND TRANSFERS				
5000 Instruction	\$ 403,787,899	\$ 405,791,270	\$ 382,091,705	\$ 23,699,565
6100 Pupil Personnel Services	27,325,086	27,940,951	27,634,057	306,894
6200 Instructional Media Services	1,066,570	1,068,848	931,042	137,806
6300 Instructional and Curriculum Development	6,323,490	6,380,946	6,320,169	60,776
6400 Instructional Staff Training	5,117,082	6,407,476	6,064,662	342,814
6500 Instructional Related Technology	5,451,953	5,088,398	5,034,293	54,105
7100 School Board	1,547,875	1,729,538	1,674,262	55,276
7200 General Administration	389,779	449,502	446,739	2,763
7300 School Administration	38,889,519	40,796,450	40,747,085	49,365
7400 Facilities Acquisition and Construction	560,815	544,695	429,422	115,273
7500 Fiscal Services	2,836,786	3,202,191	3,157,385	44,806
7600 Food Services	-	6	6	-
7700 Central Services	4,961,328	5,268,818	5,268,818	-
7800 Pupil Transportation Services	25,653,370	25,489,312	25,423,019	66,294
7900 Operation of Plant	55,950,537	57,090,129	55,799,161	1,290,968
8100 Maintenance of Plant	70,877	141,527	49,891	91,636
8200 Administrative Technology Services	3,394,031	3,831,480	2,799,144	1,032,336
9100 Community Services	955,668	1,362,677	928,148	434,529
9700 Transfers Out	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	\$ 584,282,665	\$ 592,584,214	\$ 564,799,008	\$ 27,785,206

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

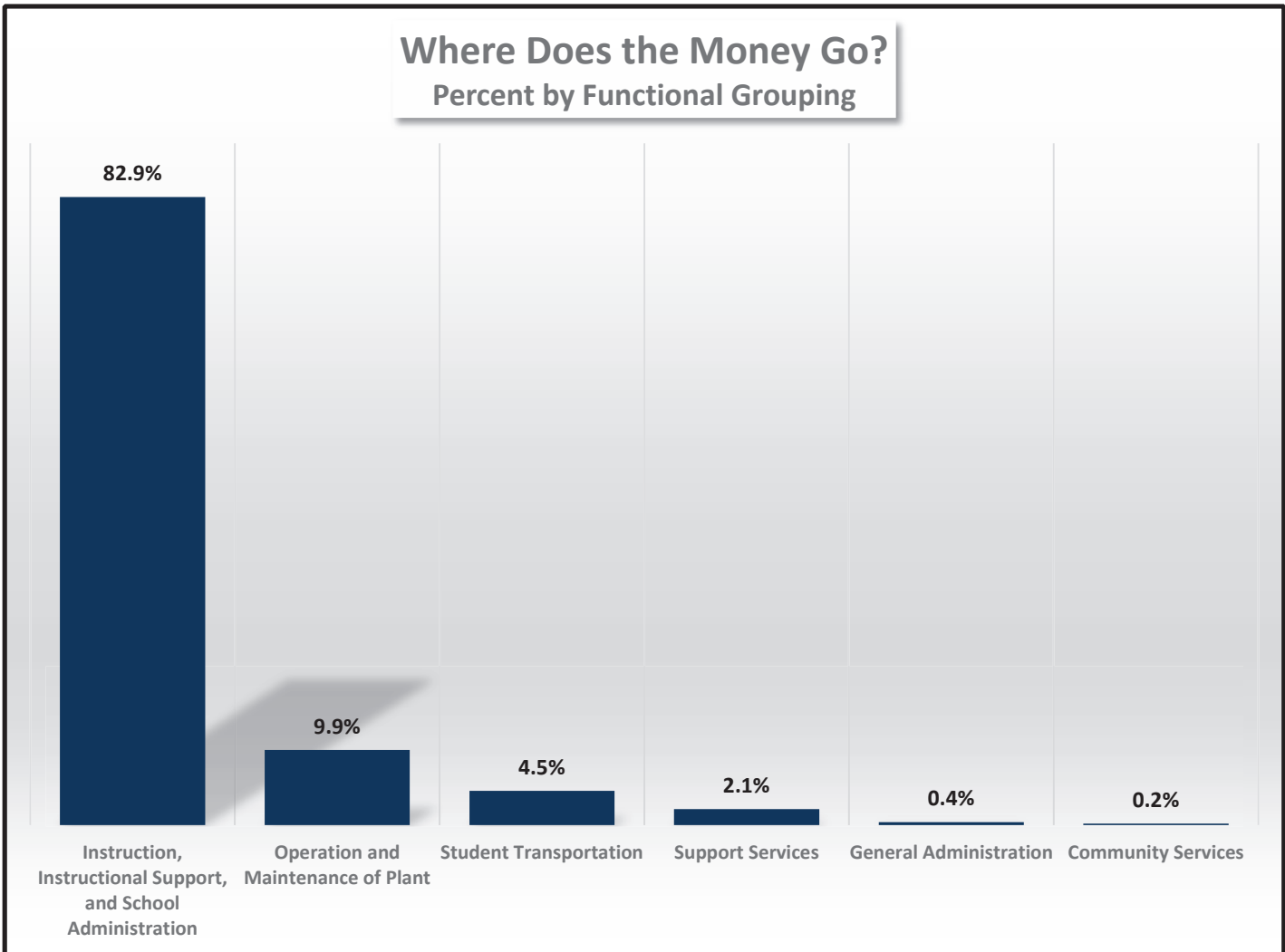
	Expenditures				
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23
EXPENDITURES AND TRANSFERS					
100 - Salaries	\$ 302,504,967	\$ 316,085,051	\$ 303,018,077	\$ 304,406,949	\$ 320,561,837
200 - Employee Benefits	106,054,157	106,189,308	106,348,474	97,130,809	113,498,974
310 - Purchased Services	6,646,631	7,521,745	5,802,078	6,478,015	6,442,661
320 - Ins & Bond Premiums	2,043,796	4,605,310	2,963,906	3,246,115	2,497,343
330 - Travel	675,505	416,656	146,688	410,663	498,751
350 - Repairs & Maintenance	5,932,013	10,001,387	4,731,306	4,164,985	5,563,367
360 - Rentals	10,761,689	8,553,679	6,267,673	6,332,931	5,700,960
370 - Communications	1,129,484	1,087,918	1,167,861	888,327	1,005,726
380 - Public Utility Services	2,604,967	2,589,419	2,752,041	2,627,821	3,038,348
390 - Other Purchased Serv	19,837,657	20,636,268	24,005,176	25,033,213	28,274,685
410 - Natural Gas	234,265	191,042	213,279	307,222	275,737
420 - Bottled Gas	691,901	449,133	761,950	1,179,243	900,825
430 - Electricity	13,251,516	12,096,314	13,743,061	16,110,881	19,283,135
450 - Gasoline	192,879	179,871	188,483	35,445	48,571
460 - Diesel Fuel	1,947,517	1,322,733	1,101,357	1,669,044	2,054,308
510 - Supplies	6,791,800	7,102,222	5,533,135	4,844,068	5,251,275
520 - Textbooks	1,339,459	1,301,956	873,108	4,916,106	5,316,988
530 - Periodicals	114,973	121,424	69,917	84,465	57,022
540 - Oil & Grease	100,037	73,330	26,386	41,933	44,666
550 - Repair Parts	1,137,367	896,041	1,078,159	1,035,270	1,177,476
560 - Tires & Tubes	221,525	182,156	200,999	172,509	214,580
590 - Other Materials & Supplies	(79)	-	290	60	-
610 - Library Books	247,986	205,624	210,178	150,303	147,444
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	2,812,767	3,098,545	3,209,998
650 - Motor Vehicles	6,329	-	-	-	-
670 - Improvements	332,307	104,686	107,236	30,186	224,455
680 - Remodeling	235,947	215,212	356,053	518,964	366,315
690 - Computer Software	7,875	8,710	7,858	3,489	27,302
720 - Interest	-	130,103	-	2,417	-
730 - Dues and Fees	1,698,201	1,558,242	1,221,974	1,166,357	1,077,527
740 - Judgements	11,500	-	-	-	-
750 - Other Personal Serv	4,573,394	3,376,891	3,470,233	3,965,719	6,185,570
760 - Payments to Escrow	25	-	-	-	-
770 - Claims Expense	76,875	-	-	-	-
790 - Misc Expenses	-	1,075,440	167,093	3,438	(940)
900 - Transfers Out	69,836	5,156,902	-	-	941,022
TOTAL EXPENDITURES AND TRANSFERS	\$ 495,675,582	\$ 516,609,416	\$ 489,348,536	\$ 490,059,156	\$ 533,886,815

	Budget			
	Beginning 2022-23	Beginning 2023-24	2023-24 Budget by	
			RECURRING	NON-RECURRING
EXPENDITURES AND TRANSFERS				
100 - Salaries	\$ 322,935,314	\$ 332,049,276	\$ 331,670,389	\$ 378,887
200 - Employee Benefits	122,891,746	125,642,055	125,614,433	27,623
310 - Purchased Services	7,214,553	7,447,546	6,678,701	768,846
320 - Ins & Bond Premiums	4,298,177	3,735,332	3,734,396	936
330 - Travel	170,174	250,242	250,233	9
350 - Repairs & Maintenance	6,267,874	6,139,364	5,235,939	903,426
360 - Rentals	3,956,037	4,409,238	3,028,821	1,380,418
370 - Communications	1,008,687	1,260,585	1,256,403	4,182
380 - Public Utility Services	3,116,452	3,072,332	3,040,381	31,951
390 - Other Purchased Serv	26,835,138	28,499,049	28,280,782	218,266
410 - Natural Gas	348,424	302,560	302,560	-
420 - Bottled Gas	1,204,669	1,193,013	1,192,466	547
430 - Electricity	17,935,989	19,274,588	19,274,588	-
450 - Gasoline	113,757	292,651	287,945	4,706
460 - Diesel Fuel	2,362,892	2,212,075	2,212,075	-
510 - Supplies	38,499,763	32,726,508	20,495,435	12,231,073
520 - Textbooks	16,454,315	15,182,579	4,303,541	10,879,038
530 - Periodicals	11,304	1,597	486	1,110
540 - Oil & Grease	73,405	41,586	40,437	1,149
550 - Repair Parts	1,221,301	1,210,057	1,185,733	24,323
560 - Tires & Tubes	235,216	178,162	177,241	920
590 - Other Materials & Supplies	-	-	-	-
610 - Library Books	313,863	346,605	224,844	121,761
620 - Audio Visual Materials	324	-	-	-
630 - Bldgs & Fixed Equipment	-	-	-	-
640 - Furniture & Equip	1,293,343	862,778	400,568	462,210
650 - Motor Vehicles	-	-	-	-
670 - Improvements	130,515	96,173	2,010	94,163
680 - Remodeling	161,661	228,433	5,000	223,433
690 - Computer Software	24,907	17,288	17,286	2
720 - Interest	-	-	-	-
730 - Dues and Fees	208,704	152,728	148,129	4,599
740 - Judgements	-	-	-	-
750 - Other Personal Serv	4,988,061	5,756,215	5,734,586	21,629
760 - Payments to Escrow	-	-	-	-
770 - Claims Expense	-	-	-	-
790 - Misc Expenses	6,100	3,600	3,600	-
900 - Transfers Out	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	\$ 584,282,665	\$ 592,584,214	\$ 564,799,008	\$ 27,785,206



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

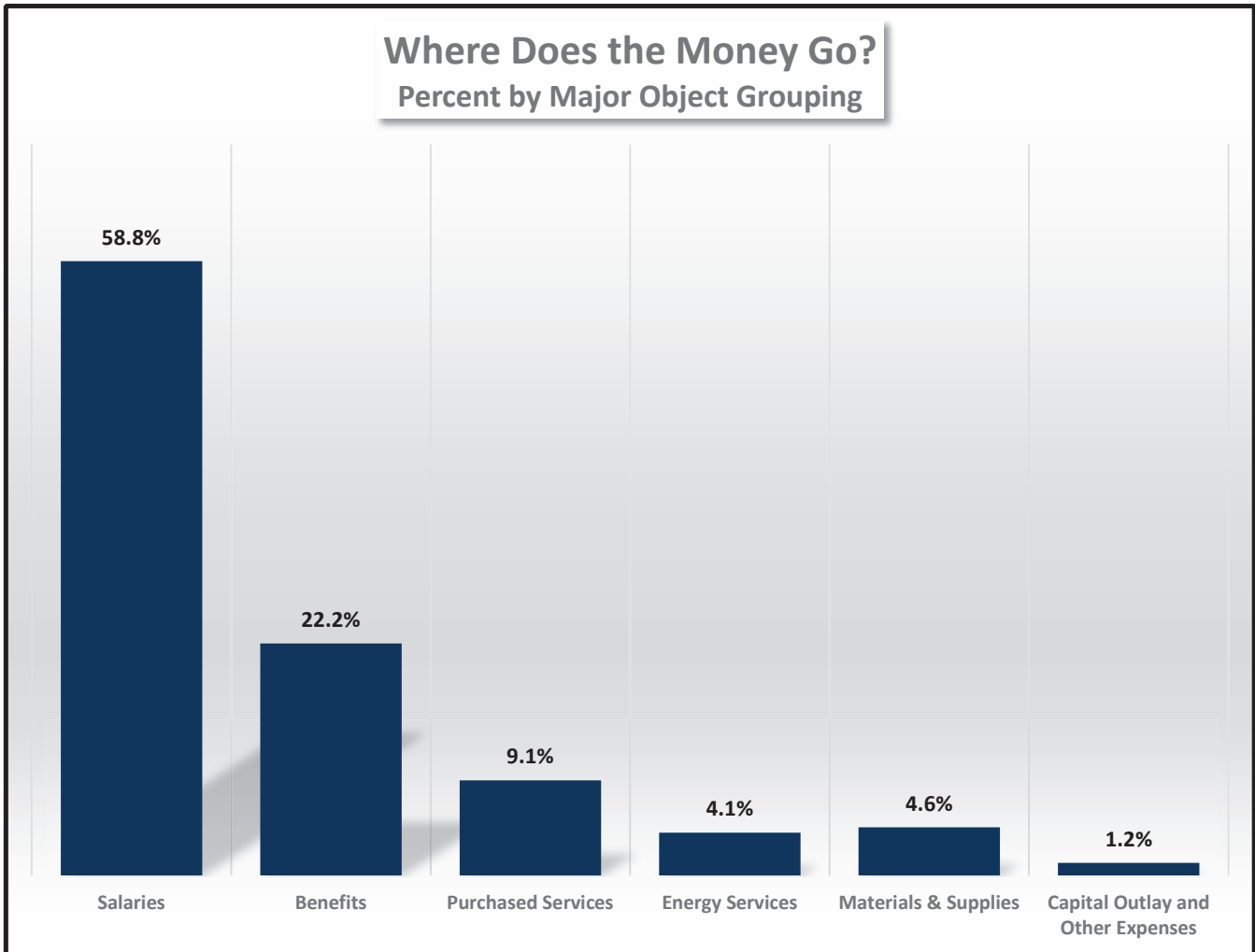
Functional Grouping	% of Budget	Budget 2023-24
Instruction, Instructional Support, and School Administration	82.9%	\$ 468,823,013
Operation and Maintenance of Plant	9.9%	55,849,052
Student Transportation	4.5%	25,423,019
Support Services	2.1%	11,654,775
General Administration	0.4%	2,121,001
Community Services	0.2%	928,148
Total Recurring Budget	100.0%	\$ 564,799,008





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

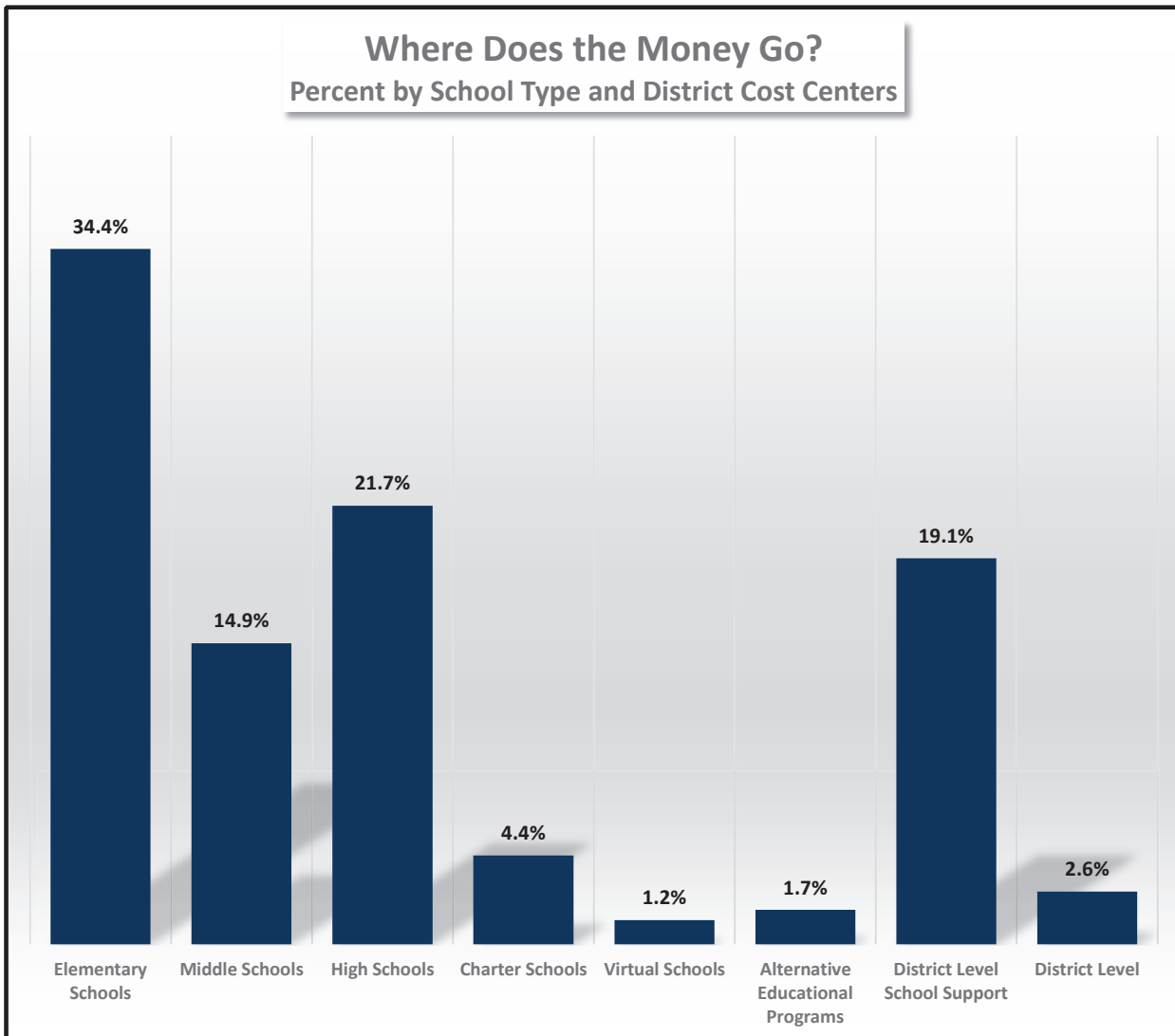
Major Object Grouping	% of Budget	Budget 2023-24
Salaries	58.8%	\$ 331,670,388
Benefits	22.2%	125,614,433
Purchased Services	9.1%	51,505,656
Energy Services	4.1%	23,269,635
Materials & Supplies	4.6%	26,202,874
Capital Outlay and Other Expenses	1.2%	6,536,022
Total Recurring Budget	100.0%	\$ 564,799,008





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	34.4%	\$ 195,163,077
Middle Schools	14.9%	83,932,824
High Schools	21.7%	122,312,916
Charter Schools	4.4%	24,643,025
Virtual Schools	1.2%	6,832,125
Alternative Educational Programs	1.7%	9,493,515
District Level School Support	19.1%	107,834,099
District Level	2.6%	14,587,427
Total Recurring Budget	100.0%	\$ 564,799,008





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	\$ 4,557,905.64	\$ 264,974.97	\$ 4,822,880.61
0801 Altermese Bentley	5,813,032.68	361,133.06	6,174,165.74	5,957,580.64	416,934.46	6,374,515.10
0031 Bear Lake	5,824,172.68	256,782.99	6,080,955.67	5,933,013.64	257,356.96	6,190,370.60
0441 Carillon	5,718,611.68	325,348.95	6,043,960.63	6,126,064.64	338,952.38	6,465,017.02
0202 Casselberry	4,658,543.68	241,103.85	4,899,647.53	5,117,700.64	282,490.55	5,400,191.19
0821 Crystal Lake	4,795,772.68	389,719.30	5,185,491.98	4,931,492.64	394,248.79	5,325,741.43
0531 Eastbrook	4,642,630.88	293,035.44	4,935,666.32	4,951,739.64	372,598.15	5,324,337.79
0041 English Estates	4,604,387.68	273,332.49	4,877,720.17	4,897,959.64	274,106.91	5,172,066.55
0502 Forest City	5,164,737.68	370,289.07	5,535,026.75	5,481,449.64	359,561.89	5,841,011.53
0051 Geneva	3,286,668.68	127,594.63	3,414,263.31	3,387,335.64	100,240.97	3,487,576.61
0271 Goldsboro	5,408,043.68	356,021.96	5,764,065.64	5,704,237.64	455,289.78	6,159,527.42
0021 Hamilton	5,044,062.68	190,681.90	5,234,744.58	5,309,370.64	194,825.81	5,504,196.45
0691 Heathrow	4,579,778.68	193,517.67	4,773,296.35	4,865,828.64	183,949.24	5,049,777.88
0331 Highlands	3,611,868.68	337,470.39	3,949,339.07	3,744,202.64	330,279.09	4,074,481.73
0521 Idyllwilde	5,392,388.88	222,705.81	5,615,094.69	5,674,505.64	217,617.71	5,892,123.35
0171 Joan Walker	4,467,303.68	304,671.10	4,771,974.78	4,767,301.64	288,360.83	5,055,662.47
0111 John Evans	5,039,435.68	392,642.45	5,432,078.13	5,338,417.64	408,666.05	5,747,083.69
0661 Keeth	3,655,222.68	256,534.33	3,911,757.01	3,863,786.64	230,664.64	4,094,451.28
0081 Lake Mary	5,286,404.68	280,085.77	5,566,490.45	5,770,992.64	293,417.35	6,064,409.99
0601 Lake Orienta	4,343,478.68	298,321.77	4,641,800.45	4,638,739.64	317,142.83	4,955,882.47
0131 Lawton	4,794,581.68	309,527.50	5,104,109.18	4,943,419.64	418,347.19	5,361,766.83
0121 Layer	4,255,297.68	292,904.18	4,548,201.86	4,434,310.64	346,650.68	4,780,961.32
0091 Longwood	4,077,310.68	158,473.68	4,235,784.36	4,066,263.64	171,242.15	4,237,505.79
0301 Midway	5,559,052.68	303,610.28	5,862,662.96	5,569,559.64	342,726.67	5,912,286.31
0701 Partin	4,015,542.68	184,675.84	4,200,218.52	3,974,537.64	172,261.05	4,146,798.69
0141 Pine Crest	5,137,446.68	180,207.60	5,317,654.28	5,656,040.64	287,094.96	5,943,135.60
0361 Rainbow	4,774,350.68	217,032.77	4,991,383.45	4,954,424.64	241,497.64	5,195,922.28
0511 Red Bug	4,668,056.68	267,458.30	4,935,514.98	4,726,925.64	321,767.17	5,048,692.81
0581 Sabal Point	5,333,989.08	330,572.28	5,664,561.36	5,524,596.64	308,309.38	5,832,906.02
0401 Spring Lake	3,905,528.68	209,082.99	4,114,611.67	4,036,576.64	211,576.30	4,248,152.94
0681 Stenstrom	4,208,858.68	374,445.05	4,583,303.73	4,557,088.64	369,601.68	4,926,690.32
0611 Sterling Park	5,061,611.28	295,486.18	5,357,097.46	5,271,347.64	339,636.52	5,610,984.16
0651 Wekiva	5,157,715.68	238,434.79	5,396,150.47	5,218,428.64	248,536.95	5,466,965.59
0811 Wicklow	4,993,636.68	326,895.09	5,320,531.77	5,305,031.64	304,225.97	5,609,257.61
0231 Wilson	5,771,979.68	550,950.49	6,322,930.17	5,810,147.64	250,831.76	6,060,979.40
0391 Winter Springs	3,987,638.68	185,779.89	4,173,418.57	3,992,076.64	188,292.35	4,180,368.99
0591 Woodlands	4,900,127.68	248,367.26	5,148,494.94	5,327,855.64	270,539.33	5,598,394.97
TOTAL ELEMENTARY SCHOOLS	\$ 176,232,147.56	\$ 10,374,845.42	\$ 186,606,992.98	\$ 184,388,257.68	\$ 10,774,817.11	\$ 195,163,074.79

MIDDLE SCHOOLS						
0671 Greenwood Lakes	\$ 4,910,593.47	\$ 356,370.29	\$ 5,266,963.76	\$ 5,338,622.61	\$ 410,874.39	\$ 5,749,497.00
0711 Indian Trails	5,747,241.47	422,474.32	6,169,715.79	6,163,374.61	424,544.47	6,587,919.08
0291 Jackson Heights	6,477,588.47	484,044.71	6,961,633.18	7,041,865.61	527,869.26	7,569,734.87
0721 Lawton Chiles	6,031,469.47	630,866.59	6,662,336.06	6,237,192.61	606,393.79	6,843,586.40
0731 Markham Woods	5,615,378.47	694,474.14	6,309,852.61	5,756,641.61	679,246.09	6,435,887.70
0182 Millennium	8,079,672.47	693,928.95	8,773,601.42	8,273,529.61	672,032.72	8,945,562.33
0101 Milwee	6,860,124.47	394,202.87	7,254,327.34	7,495,252.61	407,015.11	7,902,267.72
0621 Rock Lake	4,876,090.47	521,170.93	5,397,261.40	5,018,008.61	520,288.92	5,538,297.53
0151 Sanford	7,785,129.47	474,940.84	8,260,070.31	7,927,238.61	488,738.42	8,415,977.03
0201 South Seminole	5,982,320.47	525,928.86	6,508,249.33	6,124,775.61	516,156.35	6,640,931.96
0501 Teague	6,357,679.47	387,325.51	6,745,004.98	6,652,293.61	386,285.80	7,038,579.41
0541 Tuskawilla	5,373,074.47	581,000.59	5,954,075.06	5,627,474.61	637,108.65	6,264,583.26
TOTAL MIDDLE SCHOOLS	\$ 74,096,362.64	\$ 6,166,728.60	\$ 80,263,091.24	\$ 77,656,270.32	\$ 6,276,553.97	\$ 83,932,824.29

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	\$ 266,886.09	\$ 4,835,313.31
0931	Hagerty	10,880,080.89	1,044,471.29	11,924,552.18	11,725,172.92	976,232.14	12,701,405.06
0491	Lake Brantley	12,710,516.36	1,614,335.75	14,324,852.11	13,811,099.69	1,691,417.74	15,502,517.43
0551	Lake Howell	10,472,436.54	1,344,869.92	11,817,306.46	11,117,633.96	1,360,376.59	12,478,010.55
0071	Lake Mary	13,256,332.36	1,022,721.80	14,279,054.16	13,765,897.69	1,069,530.00	14,835,427.69
0431	Lyman	11,430,778.89	1,303,790.67	12,734,569.56	11,826,863.68	1,302,152.53	13,129,016.21
0421	Oviedo	11,366,908.80	1,017,804.30	12,384,713.10	12,012,355.14	1,138,726.74	13,151,081.88
?181	Seminole	20,299,153.02	1,990,765.70	22,289,918.72	21,350,667.32	2,044,437.66	23,395,104.98
0911	Winter Springs	10,948,205.27	1,071,971.11	12,020,176.38	11,258,497.92	1,026,541.10	12,285,039.02
TOTAL HIGH SCHOOLS		\$ 105,460,639.23	\$ 10,679,557.40	\$ 116,140,196.63	\$ 111,436,615.54	\$ 10,876,300.59	\$ 122,312,916.13

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
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	108,726.72	1,829,481.38
9211	Environmental Studies Ctr	5,100.00	12,030.00	17,130.00	3,500.00	12,030.00	15,530.00
0281	Hopper Center	541,344.55	36,775.96	578,120.51	530,663.81	41,597.11	572,260.92
0571	Journeys Academy	1,398,638.00	60,871.63	1,459,509.63	1,665,216.00	43,133.86	1,708,349.86
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	\$ 553,380.00	\$ 9,493,515.47

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	\$ 4,649,440.38	\$ 150,954.50	\$ 4,800,394.88
Executive Director-Facilities Planning	16,529.00	2,000.00	18,529.00	18,401.00	2,500.00	20,901.00
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	7,634,433.50	12,200,758.00	19,835,191.50
Purchasing and Distribution Services	-	-	-	-	164.10	164.10
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	1,018,106.00	1,784,847.30
Risk Management	4,635,986.00	-	4,635,986.00	2,747,742.00	-	2,747,742.00
Student Assignment & Program Access	355,772.00	525,866.00	881,638.00	304,918.23	548,473.77	853,392.00
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	501,281.00	13,043,154.27
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	4,737,675.70	4,920,021.70
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	\$ 35,550,285.35	\$ 33,827,158.55	\$ 69,377,443.90

Operation and Maintenance of Plant

Information Services	\$ -	\$ 15,057.00	\$ 15,057.00	\$ -	\$ 15,706.25	\$ 15,706.25
Human Resources	109,652.00	-	109,652.00	118,411.00	-	118,411.00
Facilities Planning	-	33,320.00	33,320.00	-	33,820.00	33,820.00
Custodial Services	939,710.00	2,376,303.00	3,316,013.00	961,466.00	2,824,004.00	3,785,470.00
District-wide Miscellaneous Line Items	304,355.60	705,998.00	1,010,353.60	(227,708.00)	804,777.00	577,069.00
Executive Director-Legal Service	-	-	-	453	-	453
Risk Management	211,997.00	4,315,777.00	4,527,774.00	144,101.00	3,748,996.00	3,893,097.00
Exceptional Student Support Services	-	74,938.00	74,938.00	-	74,938.00	74,938.00
School Safety & Security	82,492.00	858,859.00	941,351.00	83,009.00	864,859.00	947,868.00
Maintenance-Operations	925,746.00	1,725,963.00	2,651,709.00	976,565.44	2,579,389.78	3,555,955.22
Transportation-Office	137,167.00	4,914.00	142,081.00	143,345.38	4,700.00	148,045.38
Transportation-Operations	-	3,160.00	3,160.00	-	3,645.00	3,645.00
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	\$ 2,756,529.60	\$ 10,116,489.00	\$ 12,873,018.60	\$ 2,246,601.82	\$ 10,957,035.03	\$ 13,203,636.85

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	123,936.00	-	123,936.00
Instructional Excellence and Equity	-	-	-	-	1,208.07	1,208.07
Transportation-Office	18,648,458.00	118,130.00	18,766,588.00	18,988,126.62	136,530.00	19,124,656.62
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	\$ 19,309,892.62	\$ 5,943,126.07	\$ 25,253,018.69

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	\$ 357,368.50	\$ 2,540,021.12
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	67,830.00	20,980.00	88,810.00
Student Assignment & Program Access	-	-	-	-	85,200.00	85,200.00
Instructional Excellence and Equity	-	-	-	-	24,000	24,000
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	\$ 10,329,377.62	\$ 1,325,397.40	\$ 11,654,775.02

General Administration						
Finance	\$ -	\$ 290,678.00	\$ 290,678.00	\$ 952.00	\$ 290,678.00	\$ 291,630.00
Human Resources	-	-	-	952.00	-	952.00
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
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	9,642.00	-	9,642.00
ePathways	-	-	-	-	150	150
Instructional Excellence and Equity	-	-	-	952.00	2,212.92	3,164.92
TOTAL	\$ 1,214,493.00	\$ 661,474.49	\$ 1,875,967.49	\$ 1,467,860.00	\$ 650,285.41	\$ 2,118,145.41

Community Services						
Office of Communications	260,090.00	111,915.00	372,005.00	247,260.00	179,915.00	427,175.00
Risk Management	7,624.00	-	7,624.00	4,519.00	-	4,519.00
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	104,925.00	232,598.00
Instructional Excellence and Equity	-	-	-	-	2,100.00	2,100.00
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	\$ 517,558.00	\$ 296,949.00	\$ 814,507.00

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Recurring Budget
For Fiscal Years 2023 and 2024

Cost Center Number :

9002

Cost Center Name :

Information Services

Object	Description	2022-23			2023-24
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 4,885,750	\$ 4,863,581	\$ 4,657,596	\$ 5,045,341
200	Benefits	1,647,255	1,614,969	1,581,285	1,786,502
300	Purchased Services	57,071	131,652	137,739	110,417
400	Energy Services	7,199	8,129	8,129	7,199
500	Materials & Supplies	20,903	18,518	15,917	20,903
600	Capital Outlay	121,703	136,550	138,905	121,703
700	Other Expenses	10,473	40,737	13,620	10,473
	TOTAL	\$ 6,750,354	\$ 6,814,137	\$ 6,553,191	\$ 7,102,538

Cost Center Staffing Data

Code	Job Classification	2022-23	2023-24	Change
ADM	Administrator	19.5	19.5	0
ASP	Administrative Support Personnel	5	4	-1
CLR	Clerical	43.5	44.5	1
NIP	Non-instructional Personnel	12	11	-1

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Recurring Budget
For Fiscal Years 2023 and 2024

Cost Center Number :

9004

Cost Center Name :

Finance

Object	Description	2022-23			2023-24
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 1,297,071	\$ 1,252,232	\$ 1,339,819	\$ 1,505,155
200	Benefits	435,540	426,462	463,166	544,861
300	Purchased Services	19,736	17,976	10,480	11,600
500	Materials & Supplies	7,083	10,423	9,417	16,767
600	Capital Outlay	25,106	28,343	19,327	25,000
700	Other Expenses	3,454	4,444	4,182	5,000
	TOTAL	<u>\$ 1,787,990</u>	<u>\$ 1,739,878</u>	<u>\$ 1,846,392</u>	<u>\$ 2,108,383</u>

Cost Center Staffing Data

Code	Job Classification	2022-23	2023-24	Change
ADM	Administrator	9	9	0
ASP	Administrative Support Personnel	3	2	-1
CLR	Clerical	10	11	1

Services Provided:

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

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Recurring Budget
For Fiscal Years 2023 and 2024

Cost Center Number :

9005

Cost Center Name :

Accounting Services

Object	Description	2022-23			2023-24
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 185,770	\$ 185,770	\$ 204,308	\$ 197,248
200	Benefits	66,497	66,497	75,084	74,938
	TOTAL	\$ 252,267	\$ 252,267	\$ 279,392	\$ 272,186

Cost Center Staffing Data

Code	Job Classification	2022-23	2023-24	Change
CLR	Clerical	3.5	3.5	0

Services Provided:

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Recurring Budget
For Fiscal Years 2023 and 2024

Cost Center Number :

9007

Cost Center Name :

Human Resources

Object	Description	2022-23			2023-24
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 1,863,455	\$ 1,865,514	\$ 1,896,729	\$ 2,184,991
200	Benefits	663,569	663,767	661,590	816,890
300	Purchased Services	20,763	26,646	27,880	29,362
500	Materials & Supplies	30,341	29,425	29,560	29,019
600	Capital Outlay	21,897	21,079	20,139	17,597
700	Other Expenses	24,966	19,666	11,182	21,966
	TOTAL	\$ 2,624,991	\$ 2,626,097	\$ 2,647,080	\$ 3,099,825

Cost Center Staffing Data

Code	Job Classification	2022-23	2023-24	Change
ADM	Administrator	12.25	14.25	2
ASP	Administrative Support Personnel	11	12	1
CLR	Clerical	11.5	10.5	-1

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

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Recurring Budget
For Fiscal Years 2023 and 2024

Cost Center Number :

9009

Cost Center Name :

Facilities Planning

Object	Description	2022-23			2023-24
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 256,821	\$ 256,821	\$ 263,248	\$ 265,773
200	Benefits	76,721	80,660	89,673	103,082
300	Purchased Services	15,925	28,400	14,188	15,925
400	Energy Services	-	202	101	-
500	Materials & Supplies	19,821	15,080	5,576	19,821
600	Capital Outlay	14,363	20,140	8,179	14,363
700	Other Expenses	11,955	4,791	1,631	11,955
	TOTAL	\$ 395,606	\$ 406,095	\$ 382,597	\$ 430,919

Cost Center Staffing Data

Code	Job Classification	2022-23	2023-24	Change
ADM	Administrator	2	2	0
CLR	Clerical	1	1	0

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Recurring Budget
For Fiscal Years 2023 and 2024

Cost Center Number :

9011

Cost Center Name :

Custodial Services

Object	Description	2022-23			2023-24
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 608,731	\$ 608,731	\$ 487,792	\$ 640,886
200	Benefits	257,777	195,024	180,602	247,378
500	Materials & Supplies	346	346	60	346
	TOTAL	\$ 866,854	\$ 804,101	\$ 668,453	\$ 888,610

Cost Center Staffing Data

Code	Job Classification	2022-23	2023-24	Change
ADM	Administrator	6	6	0
CLR	Clerical	0.53	0.53	0
NIP	Non-instructional Personnel	10	10	0

Services Provided:

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

The Custodial Services section of the Facilities Services Department for the District is decentralized. Custodial staff report to, and are managed directly by, school-based administration. Custodial Services provides governmental and industry guidelines that direct cleaning methods and training to school custodians and administration. The Custodial Services support team consists of the following team members: Director of Facilities Services, Custodial Manager, Assistant Custodial Manager, Custodial Supervisors, Head Custodians, as well as custodians that support ancillary facilities. Support includes but is not limited to the following: provides staff training, reviews schedules and work assignments, makes recommendations to school-based administration to maximize productivity, monitors appropriate use of cleaning supplies, chemicals, and equipment, manages elementary and middle school floor care services, implements best practices for cleaning and scheduling, oversees school clean campus report pursuant to Board Policy po7420, performs routine monthly custodial inspections at each site, and assists in facilitating emergency response to supplement school-based custodial staff efforts. Additionally, the team oversees solid waste and recycling collection at all SCPS locations and coordinates temporary staffing coverage.

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Recurring Budget
For Fiscal Years 2023 and 2024

Cost Center Number :

9014

Cost Center Name :

Distribution Services

Object	Description	2022-23			2023-24
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 1,096,085	\$ 1,089,576	\$ 1,171,914	\$ 1,241,099
200	Benefits	409,965	409,772	448,734	504,311
300	Purchased Services	43,507	71,674	76,041	56,037
400	Energy Services	30,776	41,323	41,323	34,221
500	Materials & Supplies	25,428	20,462	20,619	21,121
600	Capital Outlay	9,059	12,184	12,184	7,587
700	Other Expenses	17,968	1,916	5,036	7,742
	TOTAL	\$ 1,632,788	\$ 1,646,908	\$ 1,775,851	\$ 1,872,118

Cost Center Staffing Data

Code	Job Classification	2022-23	2023-24	Change
ADM	Administrator	4	4	0
ASP	Administrative Support Personnel	3	3	0
CLR	Clerical	4	5	1
NIP	Non-instructional Personnel	12	12	0

Services Provided:

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Recurring Budget
For Fiscal Years 2023 and 2024

Cost Center Number :

9021

Cost Center Name :

School Board

Object	Description	2022-23			2023-24
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 258,584	\$ 275,811	\$ 335,284	\$ 296,093
200	Benefits	101,914	229,169	225,126	215,891
300	Purchased Services	23,629	36,734	36,128	31,674
500	Materials & Supplies	720	658	657	720
700	Other Expenses	25,000	20,877	20,872	25,356
	TOTAL	\$ 409,847	\$ 563,249	\$ 618,066	\$ 569,734

Cost Center Staffing Data

Code	Job Classification	2022-23	2023-24	Change
ASP	Administrative Support Personnel	1	1	0
NON	Miscellaneous Personnel	5	5	0

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Recurring Budget
For Fiscal Years 2023 and 2024

Cost Center Number :

9022

Cost Center Name :

Superintendent's Office

Object	Description	2022-23			2023-24
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 244,550	\$ 250,769	\$ 279,444	\$ 256,562
200	Benefits	66,380	114,633	124,749	119,341
300	Purchased Services	1,597	4,596	4,046	2,208
500	Materials & Supplies	-	745	573	345
600	Capital Outlay	-	535	535	-
700	Other Expenses	25,854	22,110	21,593	24,898
	TOTAL	<u>\$ 338,381</u>	<u>\$ 393,388</u>	<u>\$ 430,940</u>	<u>\$ 403,354</u>

Cost Center Staffing Data

Code	Job Classification	2022-23	2023-24	Change
ADM	Administrator	1	1	0
ASP	Administrative Support Personnel	1	1	0

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Recurring Budget
For Fiscal Years 2023 and 2024

Cost Center Number :

9024

Cost Center Name :

Assistant Superintendent - Elementary

Object	Description	2022-23			2023-24	
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget	Actual Expenditures
100	Salaries	\$ 266,258	\$ 266,258	\$ 275,045	\$ 277,437	\$ 277,437
200	Benefits	78,413	78,413	112,628	120,272	120,272
300	Purchased Services	2,250	3,166	2,839	2,416	2,416
500	Materials & Supplies	6,670	5,641	2,460	6,391	6,391
700	Other Expenses	-	113	113	113	113
	TOTAL	\$ 353,591	\$ 353,591	\$ 393,085	\$ 406,629	\$ 406,629

Cost Center Staffing Data

Code	Job Classification	2022-23	2023-24	Change
ADM	Administrator	2	2	0
CLR	Clerical	2	1	-1

Services Provided:

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Recurring Budget
For Fiscal Years 2023 and 2024

Cost Center Number :

9025

Cost Center Name :

Office of Communications

Object	Description	2022-23			2023-24
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 323,991	\$ 323,991	\$ 284,228	\$ 330,607
200	Benefits	106,907	106,907	85,459	109,918
300	Purchased Services	17,308	19,332	17,947	22,234
500	Materials & Supplies	1,904	5,978	5,629	4,978
600	Capital Outlay	3,117	3,117	2,807	3,117
700	Other Expenses	1,461	1,461	775	1,461
	TOTAL	\$ 454,688	\$ 460,786	\$ 396,845	\$ 472,315

Cost Center Staffing Data

Code	Job Classification	2022-23	2023-24	Change
ADM	Administrator	4	4	0
NIP	Non-instructional Personnel	1	1	0

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Recurring Budget
For Fiscal Years 2023 and 2024

Cost Center Number :

9026

Cost Center Name :

Employee & Government Relations

Object	Description	2022-23			2023-24
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 203,397	\$ 203,397	\$ 202,192	\$ 206,728
200	Benefits	65,982	65,982	87,361	98,541
300	Purchased Services	6,870	6,279	6,265	6,870
500	Materials & Supplies	-	3,716	3,096	-
600	Capital Outlay	-	525	525	-
700	Other Expenses	3,993	343	335	3,993
	TOTAL	\$ 280,242	\$ 280,242	\$ 299,773	\$ 316,132

Cost Center Staffing Data

Code	Job Classification	2022-23	2023-24	Change
ADM	Administrator	1	1	0
ASP	Administrative Support Personnel	1	1	0
SEA	Instructional Staff	1	1	0

Services Provided:

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Recurring Budget
For Fiscal Years 2023 and 2024

Cost Center Number :

9027

Cost Center Name :

Assistant Superintendent - Secondary

Object	Description	2022-23			2023-24
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 272,846	\$ 271,802	\$ 281,258	\$ 278,966
200	Benefits	79,855	79,855	120,956	128,499
300	Purchased Services	8,415	5,992	3,324	6,773
500	Materials & Supplies	1,017	2,815	2,815	2,354
600	Capital Outlay	-	1,669	1,669	1,350
700	Other Expenses	-	-	-	7,230
	TOTAL	\$ 362,133	\$ 362,133	\$ 410,022	\$ 425,171

Cost Center Staffing Data

Code	Job Classification	2022-23	2023-24	Change
ADM	Administrator	2	2	0
CLR	Clerical	1	1	0

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

The primary responsibility of the Assistant Superintendents of Secondary Education is to provide instructional leadership, supervision, and oversight of the district's twelve middle schools, eight high schools and one technology academy. Other significant responsibilities include: annual performance evaluation of each secondary school principal, annual review and modification of the Student Progression Plan, and regular instructional meetings/trainings with the Deans, SAMs, Assistant Principals, and Principals.

The Assistant Superintendents serve on the District Conditions for Learning Discipline Committee, as the liaisons to the College Board and provide oversight of the Athletic Programs. In addition, the department oversees the high school Student Government Association, Summer Programs, Young Men and Women of Excellence, and the Girls Summit. They also coordinate student scholarships, graduations, and academic achievement recognitions.

As members of the Superintendent's Cabinet, Assistant Superintendents are responsible for the preparation of information and action items for School Board consideration.

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Recurring Budget
For Fiscal Years 2023 and 2024

Cost Center Number :

9093

Cost Center Name :

Executive Director-Legal Service

Object	Description	2022-23			2023-24
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 257,104	\$ 257,420	\$ 264,043	\$ 269,648
200	Benefits	74,116	74,207	80,812	82,281
300	Purchased Services	38,155	30,383	26,882	37,702
500	Materials & Supplies	6,494	5,644	5,405	6,494
600	Capital Outlay	-	8,000	7,945	-
700	Other Expenses	1,480	1,695	1,530	1,480
	TOTAL	\$ 377,349	\$ 377,349	\$ 386,618	\$ 397,605

Cost Center Staffing Data

Code	Job Classification	2022-23	2023-24	Change
ADM	Administrator	2	2	0
ASP	Administrative Support Personnel	0.65	0.65	0

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Recurring Budget
For Fiscal Years 2023 and 2024

Cost Center Number :

9094

Cost Center Name :

Student Success

Object	Description	2022-23			2023-24
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ -	\$ 663	\$ 651	\$ -
200	Benefits	-	54	50	-
300	Purchased Services	2,000	1,252	1,474	2,000
500	Materials & Supplies	-	30	30	500
	TOTAL	\$ 2,000	\$ 2,000	\$ 2,205	\$ 2,500

Cost Center Staffing Data

Code	Job Classification	2022-23	2023-24	Change
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Services Provided:

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

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

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Recurring Budget
For Fiscal Years 2023 and 2024

Cost Center Number :

9097

Cost Center Name :

Student Assign & Prgm Access

Object	Description	2022-23			2023-24
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 260,306	\$ 266,026	\$ 260,409	\$ 220,720
200	Benefits	95,466	96,138	98,101	84,198
300	Purchased Services	38,224	20,520	19,939	10,123
500	Materials & Supplies	1,718	3,678	2,121	3,678
600	Capital Outlay	-	4,927	4,287	748
700	Other Expenses	3,924	-	-	3,924
	TOTAL	\$ 399,638	\$ 391,289	\$ 384,856	\$ 323,392

Cost Center Staffing Data

Code	Job Classification	2022-23	2023-24	Change
ADM	Administrator	1.2	1	-0.2
CLR	Clerical	4	3	-1

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

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Recurring Budget
For Fiscal Years 2023 and 2024

Cost Center Number :

9201

Cost Center Name :

Teaching & Learning

Object	Description	2022-23			2023-24
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 966,665	\$ 968,437	\$ 1,001,481	\$ 1,000,008
200	Benefits	318,036	318,017	345,439	350,985
300	Purchased Services	133,970	109,141	106,879	116,709
500	Materials & Supplies	1,998	45,970	42,221	19,448
600	Capital Outlay	14,157	13,216	12,341	11,857
700	Other Expenses	18,586	26,115	27,151	19,141
	TOTAL	\$ 1,453,412	\$ 1,480,895	\$ 1,535,512	\$ 1,518,147

Cost Center Staffing Data

Code	Job Classification	2022-23	2023-24	Change
ADM	Administrator	3	3	0
SEA	Instructional Staff	8.5	8.4	-0.1
CLR	Clerical	3	3	0

Services Provided:

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Recurring Budget
For Fiscal Years 2023 and 2024

Cost Center Number :

9202

Cost Center Name :

Alternative Education

Object	Description	2022-23			2023-24
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 328,951	\$ 328,951	\$ 363,100	\$ 487,727
200	Benefits	115,594	115,594	143,372	195,869
300	Purchased Services	2,080	2,116	254	2,110
500	Materials & Supplies	2,424	2,388	1,252	2,394
700	Other Expenses	343	343	-	343
	TOTAL	\$ 449,392	\$ 449,392	\$ 507,978	\$ 688,443

Cost Center Staffing Data

Code	Job Classification	2022-23	2023-24	Change
ADM	Administrator	2	2	0
SEA	Instructional Staff	3	5	2
CLR	Clerical	1	1	0

Services Provided:

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

Alternative Education is responsible for managing FTE for alternative programs. This responsibility includes contract management for the Eugene Gregory Memorial Youth Academy, the John Polk juvenile classroom, and the Seminole County Juvenile Detention Center. The department also processes student expulsions, student alternative assignments, and coordinates informal discipline hearings with school board members, school administrators, and parents/guardians.

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Recurring Budget
For Fiscal Years 2023 and 2024

Cost Center Number :

9203

Cost Center Name :

Student Support Services

Object	Description	2022-23			2023-24
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 5,723,932	\$ 5,725,034	\$ 5,788,486	\$ 6,201,601
200	Benefits	1,993,845	1,994,142	1,936,879	2,194,717
300	Purchased Services	53,122	73,839	79,913	63,172
500	Materials & Supplies	22,005	11,955	11,319	11,955
600	Capital Outlay	3,163	4,083	3,767	3,163
700	Other Expenses	52,176	42,440	37,775	52,176
	TOTAL	\$ 7,848,243	\$ 7,851,493	\$ 7,858,138	\$ 8,526,784

Cost Center Staffing Data

Code	Job Classification	2022-23	2023-24	Change
ADM	Administrator	9.05	8.87	-0.2
SEA	Instructional Staff	78	83	5
CLR	Clerical	13.98	14.08	0.1

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Recurring Budget
For Fiscal Years 2023 and 2024

Cost Center Number :

9204

Cost Center Name :

ePathways

Object	Description	2022-23			2023-24
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 194,336	\$ 194,616	\$ 193,239	\$ 202,075
200	Benefits	60,542	60,597	82,501	89,637
300	Purchased Services	6,177	8,976	4,702	6,447
500	Materials & Supplies	7,499	3,244	2,583	7,449
600	Capital Outlay	7,963	8,912	8,912	7,408
700	Other Expenses	3,470	3,642	2,255	3,642
	TOTAL	\$ 279,987	\$ 279,987	\$ 294,191	\$ 316,658

Cost Center Staffing Data

Code	Job Classification	2022-23	2023-24	Change
ADM	Administrator	1.6	1.6	0
SEA	Instructional Staff	0.1	0.1	0
CLR	Clerical	1.68	0.86	-0.8

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Recurring Budget
For Fiscal Years 2023 and 2024

Cost Center Number :

9209

Cost Center Name :

Community Involvement

Object	Description	2022-23			2023-24
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 90,232	\$ 90,232	\$ 91,925	\$ 93,603
200	Benefits	39,183	39,183	31,354	34,070
300	Purchased Services	5,345	5,525	5,495	7,095
500	Materials & Supplies	13,347	16,402	16,399	24,338
600	Capital Outlay	3,259	2,629	2,619	3,259
700	Other Expenses	27,339	24,734	21,852	25,589
	TOTAL	<u>\$ 178,705</u>	<u>\$ 178,705</u>	<u>\$ 169,646</u>	<u>\$ 187,954</u>

Cost Center Staffing Data

Code	Job Classification	2022-23	2023-24	Change
ADM	Administrator	1	1	0
CLR	Clerical	1	1	0

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Recurring Budget
For Fiscal Years 2023 and 2024

Cost Center Number :

9210

Cost Center Name :

ESOL/World Languages/Foreign Exchange

Object	Description	2022-23			2023-24
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 787,928	\$ 787,991	\$ 580,018	\$ 768,587
200	Benefits	268,695	269,515	174,827	243,556
300	Purchased Services	9,332	23,646	23,620	25,260
500	Materials & Supplies	18,478	16,218	16,218	12,805
600	Capital Outlay	10,368	1,015	1,015	2,368
700	Other Expenses	4,248	664	664	1,144
	TOTAL	\$ 1,099,049	\$ 1,099,049	\$ 796,362	\$ 1,053,719

Cost Center Staffing Data

Code	Job Classification	2022-23	2023-24	Change
ADM	Administrator	2.8	1.8	-1
SEA	Instructional Staff	8.5	8.5	0
CLR	Clerical	2	2	0

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Recurring Budget
For Fiscal Years 2023 and 2024

Cost Center Number :

9212

Cost Center Name :

Instructional Excellence and Equity

Object	Description	2022-23			2023-24
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 127,638	\$ 128,158	\$ 132,268	\$ 162,389
200	Benefits	34,339	39,986	60,999	68,710
300	Purchased Services	23,737	14,928	7,295	39,659
500	Materials & Supplies	5,658	11,206	8,856	10,554
600	Capital Outlay	-	2,285	2,285	2,285
700	Other Expenses	2,123	2,473	350	2,473
	TOTAL	\$ 193,495	\$ 199,035	\$ 212,052	\$ 286,070

Cost Center Staffing Data

Code	Job Classification	2022-23	2023-24	Change
ADM	Administrator	1	1	0

Services Provided:

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Recurring Budget
For Fiscal Years 2023 and 2024

Cost Center Number :

9213

Cost Center Name :

School Safety & Security

Object	Description	2022-23			2023-24
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 51,896	\$ 52,226	\$ 48,091	\$ 51,458
200	Benefits	18,757	18,782	16,893	20,292
300	Purchased Services	-	409	409	-
500	Materials & Supplies	-	1,037	-	-
700	Other Expenses	1,800	-	-	1,220
	TOTAL	\$ 72,453	\$ 72,453	\$ 65,393	\$ 72,970

Cost Center Staffing Data

Code	Job Classification	2022-23	2023-24	Change
ASP	Administrative Support Personnel	1	1	0

Services Provided:

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

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

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Recurring Budget
For Fiscal Years 2023 and 2024

Cost Center Number :

9214

Cost Center Name :

Assessment & Accountability

Object	Description	2022-23			2023-24
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 385,961	\$ 387,677	\$ 397,401	\$ 395,466
200	Benefits	113,613	113,801	115,002	121,081
300	Purchased Services	27,226	20,788	18,284	30,774
500	Materials & Supplies	20,350	12,136	3,704	5,227
600	Capital Outlay	11,918	15,361	15,361	11,918
700	Other Expenses	1,868	12,653	12,653	12,000
	TOTAL	\$ 560,936	\$ 562,415	\$ 562,405	\$ 576,466

Cost Center Staffing Data

Code	Job Classification	2022-23	2023-24	Change
ADM	Administrator	4.33	4.33	0

Services Provided:

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Recurring Budget
For Fiscal Years 2023 and 2024

Cost Center Number :

9224

Cost Center Name :

Consequence Unit Program

Object	Description	2022-23			2023-24
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 324,845	\$ 324,845	\$ 269,064	\$ 308,133
200	Benefits	119,348	119,348	95,261	119,250
300	Purchased Services	3,218	3,344	1,709	3,248
500	Materials & Supplies	2,155	2,125	437	2,125
600	Capital Outlay	119	119	-	119
	TOTAL	\$ 449,685	\$ 449,781	\$ 366,471	\$ 432,875

Cost Center Staffing Data

Code	Job Classification	2022-23	2023-24	Change
ADM	Administrator	1	1	0
SEA	Instructional Staff	4.5	4	-0.5
CLR	Clerical	1	1	0

Services Provided:

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

The School Board of Seminole County provides educational services to youth who are returning to the community from a Department of Juvenile Justice commitment program, students who have been expelled from Seminole County Public Schools, and students who have been administratively assigned from their zoned school. SCPS' services include direct instruction in core academic classes and computer-based instruction. Mental health services, to include assessments, referrals, and individual counseling, are also provided

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Recurring Budget
For Fiscal Years 2023 and 2024

Cost Center Number :

9301

Cost Center Name :

Instructional Resources

Object	Description	2022-23			2023-24
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 86,429	\$ 84,619	\$ 87,547	\$ 87,748
200	Benefits	29,517	29,517	31,109	32,783
300	Purchased Services	-	3,559	3,167	2,120
500	Materials & Supplies	3,883	2,863	2,530	3,583
600	Capital Outlay	290	151	151	280
700	Other Expenses	802	212	212	802
	TOTAL	\$ 120,921	\$ 120,921	\$ 124,716	\$ 127,316

Cost Center Staffing Data

Code	Job Classification	2022-23	2023-24	Change
ADM	Administrator	0.5	0.5	0
CLR	Clerical	1	1	0

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Recurring Budget
For Fiscal Years 2023 and 2024

Cost Center Number :

9401

Cost Center Name :

Maintenance-Operations

Object	Description	2022-23			2023-24
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 646,179	\$ 651,923	\$ 619,548	\$ 671,629
200	Benefits	254,807	254,540	247,298	280,176
300	Purchased Services	449,647	417,110	426,449	361,659
400	Energy Services	34,950	69,802	78,263	61,801
500	Materials & Supplies	164,200	197,386	90,002	156,865
600	Capital Outlay	26,000	58,006	68,202	51,049
700	Other Expenses	15,000	4,177	4,629	5,686
	TOTAL	\$ 1,590,783	\$ 1,652,944	\$ 1,534,390	\$ 1,588,865

Cost Center Staffing Data

Code	Job Classification	2022-23	2023-24	Change
ADM	Administrator	1	1	0
NIP	Non-instructional Personnel	14.14	14.14	0

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Recurring Budget
For Fiscal Years 2023 and 2024

Cost Center Number :

9500

Cost Center Name :

Transportation-Office

Object	Description	2022-23			2023-24
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 12,497,858	\$ 12,497,858	\$ 13,944,939	\$ 12,900,948
200	Benefits	5,990,908	5,991,088	5,788,433	5,933,665
300	Purchased Services	50,363	67,624	65,609	62,763
500	Materials & Supplies	19,467	18,145	17,189	19,467
600	Capital Outlay	5,000	24,094	23,956	5,000
700	Other Expenses	1,500	18,798	15,710	7,500
	TOTAL	\$ 18,565,096	\$ 18,617,607	\$ 19,855,837	\$ 18,929,343

Cost Center Staffing Data

Code	Job Classification	2022-23	2023-24	Change
ADM	Administrator	14	14	0
CLR	Clerical	24	24	0
NIP	Non-instructional Personnel	34	34	0
BUS	Bus Transportation Personnel	359	327	-32

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Recurring Budget
For Fiscal Years 2023 and 2024

Cost Center Number :

9501

Cost Center Name :

Transportation-Operations

Object	Description	2022-23		2023-24	
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
300	Purchased Services	359,170	337,929	283,584	439,788
400	Energy Services	-	2,000	1,153	1,000
500	Materials & Supplies	1,553,782	1,600,997	1,489,353	1,471,164
600	Capital Outlay	63,193	46,573	38,550	63,193
700	Other Expenses	-	2,500	1,353	1,000
	TOTAL	\$ 1,976,145	\$ 1,989,999	\$ 1,813,993	\$ 1,976,145

Cost Center Staffing Data

Code	Job Classification	2022-23	2023-24	Change
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Services Provided: <https://www.scps.k12.fl.us/district/departments/transportation/>

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Recurring Budget
For Fiscal Years 2023 and 2024

Cost Center Number :

9702

Cost Center Name :

Federal Projects/Resource Dev

Object	Description	2022-23			2023-24
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 147,718	\$ 148,558	\$ 155,695	\$ 157,235
200	Benefits	50,589	50,654	53,943	56,615
300	Purchased Services	552	1,521	1,423	1,424
500	Materials & Supplies	2,796	1,669	1,723	1,766
600	Capital Outlay	126	-	-	-
700	Other Expenses	621	-	-	-
	TOTAL	\$ 202,402	\$ 202,402	\$ 212,784	\$ 217,040

Cost Center Staffing Data

Code	Job Classification	2022-23	2023-24	Change
ADM	Administrator	0.4	0.4	0
CLR	Clerical	2.1	2.1	0

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

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

Seminole County Public Schools
District Level Cost Center General Fund - Operating Fund Recurring Budget
For Fiscal Years 2023 and 2024

Cost Center Number :

9709

Cost Center Name :

Foundation for SCPS

Object	Description	2022-23			2023-24
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 102,826	\$ 102,826	\$ 108,278	\$ 111,280
200	Benefits	29,234	29,234	30,219	33,116
	TOTAL	\$ 132,060	\$ 132,060	\$ 138,497	\$ 144,396

Cost Center Staffing Data

Code	Job Classification	2022-23	2023-24	Change
ADM	Administrator	1	1	0

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

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



SEMINOLE COUNTY
PUBLIC SCHOOLS

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GENERAL FUND – MAINTENANCE OF PLANT

This section contains the following subsections:

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

Seminole County Public Schools
General Fund – Maintenance of Plant
Fiscal Year 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 Budget Comparison to Prior Year's Actual For Fiscal Years 2023 and 2024

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Uses - expenditures				
Facilities Acquisition and Construction				
Other	\$ 1,655,964.57	\$ 1,641,459.94	\$ 1,815,217.18	\$ 173,757.24
Total Facilities Acquisition and Construction	<u>1,655,964.57</u>	<u>1,641,459.94</u>	<u>1,815,217.18</u>	<u>173,757.24</u>
Food Services				
Purchased Services	21,039.86	21,039.86	-	(21,039.86)
Total Food Services	<u>21,039.86</u>	<u>21,039.86</u>	<u>-</u>	<u>(21,039.86)</u>
Operation of Plant				
Purchased Services	68,725.47	68,725.47	250,000.00	181,274.53
Capital Outlay	30,817.20	21,011.90	9,805.30	(11,206.60)
Total Operation of Plant	<u>99,542.67</u>	<u>89,737.37</u>	<u>259,805.30</u>	<u>170,067.93</u>
Maintenance of Plant				
Salaries	6,461,865.22	5,501,846.80	6,572,140.00	1,070,293.20
Benefits	2,635,133.88	2,163,272.95	2,656,224.81	492,951.86
Purchased Services	14,188,720.67	8,540,107.78	25,463,755.18	16,923,647.40
Energy Services	246,756.29	246,756.29	-	(246,756.29)
Materials & Supplies	2,498,905.42	2,206,018.18	2,372,164.80	166,146.62
Capital Outlay	57,298.85	26,736.31	30,562.54	3,826.23
Other	19,831.55	-	-	-
Total Maintenance of Plant	<u>26,108,511.88</u>	<u>18,684,738.31</u>	<u>37,094,847.33</u>	<u>18,410,109.02</u>
Administrative Technology Services				
Purchased Services	5,019,485.83	4,364,944.39	5,394,864.44	1,029,920.05
Capital Outlay	156,561.28	156,561.28	-	(156,561.28)
Total Administrative Technology Services	<u>5,176,047.11</u>	<u>4,521,505.67</u>	<u>5,394,864.44</u>	<u>873,358.77</u>
Total uses	<u>33,061,106.09</u>	<u>24,958,481.15</u>	<u>44,564,734.25</u>	<u>19,606,253.10</u>
Other financing sources				
Transfers in from capital outlay funds	37,476,328.75	29,373,703.81	50,280,837.25	20,907,133.44
Transfers out to internal service funds	(4,415,222.66)	(4,415,222.66)	(5,716,103.00)	(1,300,880.34)
Total other financing sources	<u>33,061,106.09</u>	<u>24,958,481.15</u>	<u>44,564,734.25</u>	<u>19,606,253.10</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance				
Beginning of year	-	-	-	-
Ending Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Seminole County Public Schools

General Fund - Maintenance of Plant Fund Budget Comparison to Prior Year's Actual by Project For Fiscal Years 2023 and 2024

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Uses - expenditures				
Projects				
No Project	\$ 11,910,482.41	\$ 10,422,082.85	\$ 9,213,484.00	\$ (1,208,598.85)
Discretionary Operating Funds	-	-	2,154,312.87	2,154,312.87
Self Insurance Allocation	85,857.45	85,857.45	14,492.00	(71,365.45)
Seasonal Regular Supplements	1,432.00	1,043.19	388.81	(654.38)
Risk Management	403,176.78	282,192.29	445,984.49	163,792.20
Stadium Improvements	134,529.82	93,024.92	137,504.90	44,479.98
BackflowPrevention Inspect/Rep	193,148.70	188,553.52	254,595.18	66,041.66
Bleachers -Maintain/Repair D/W	145,188.50	3,725.54	1,621,462.96	1,617,737.42
Custodial Equip. Maint/Repair	189,395.70	118,070.90	221,324.80	103,253.90
Playground EWF & Mulch D/W	101,470.71	57,285.00	194,185.71	136,900.71
Fencing Repair District Wide	27,743.57	25,108.07	202,635.50	177,527.43
Fire/Health/Safety InspRepair	624,864.10	146,967.31	1,477,896.79	1,330,929.48
Flooring Repairs D/W	1,426,442.54	872,295.78	604,146.76	(268,149.02)
Gym Floor Resurfacing D/W	88,277.60	35,596.70	118,980.90	83,384.20
HVAC Repairs D/W	3,710,805.13	2,940,311.91	5,770,493.22	2,830,181.31
Irrigation Maintain/Repair D/W	36,246.40	32,374.60	78,871.80	46,497.20
Lightning Prevention Sys Maint	-	-	1,000,000.00	1,000,000.00
Maintenance Work Order System	78,269.06	76,206.81	55,907.25	(20,299.56)
Overhead Door Drop Test/Repair	45,560.00	25,706.53	67,353.47	41,646.94
Pavement / Asphalt Repairs D/W	54,802.76	14,997.46	239,805.30	224,807.84
Pavilion Repairs D/W	70,832.69	64,510.81	106,321.88	41,811.07
Pool Repairs D/W	18,168.62	18,168.62	125,000.00	106,831.38
Retention Ponds MaintenanceD/W	98,400.00	110,400.00	338,000.00	227,600.00
Roof Cleaning-Maintain/Repair	185,718.37	35,057.69	250,660.68	215,602.99
Window Repairs D/W	234.79	234.79	500,000.00	499,765.21
Termite Bonds	-	-	35,000.00	35,000.00
Vehicle Leasing & Maintenance	380,000.00	302,888.41	1,110,687.59	807,799.18
Mechanic's PD, Train & Cert.	-	-	22,294.00	22,294.00
Generators	37,308.37	25,000.00	62,308.37	37,308.37
IP CameraPreventiveMaintenance	22,272.00	-	22,272.00	22,272.00
Track/Court Refurbishment	108,422.75	113,507.75	682,915.00	569,407.25
Interior Painting	1,238,813.52	442,322.00	1,621,491.52	1,179,169.52
Exterior Painting	1,236,452.86	373,331.24	1,813,121.62	1,439,790.38
Environmental Test & Inspect	340,244.69	238,384.96	466,859.73	228,474.77
Elevator Refurbishment	626,631.86	142,393.10	1,284,238.76	1,141,845.66
Hot Water Heaters	91,391.40	82,069.50	109,321.90	27,252.40
Transp Info Mgmt Software	-	-	76,815.00	76,815.00
IS Contracted Srvs.-Capital	5,123,411.92	4,471,586.43	5,392,148.49	920,562.06
Transfers for Portables Leases	138,126.83	76,765.98	311,360.85	234,594.87
Charter School Transfer-State	1,611,082.00	1,611,082.00	1,780,881.00	169,799.00
Maint/Courier Vehicle Replacm	55,000.00	36,723.12	18,276.88	(18,446.24)
HVAC Controls	511,441.15	261,251.38	250,189.77	(11,061.61)
District-wide Floors	667,116.90	489,834.19	812,282.71	322,448.52
District-wide reroofing	-	-	400,000.00	400,000.00
District-wide communication	106,497.05	25,443.35	81,053.70	55,610.35
Electrical Upgrades	36,085.43	34,580.89	1,504.54	(33,076.35)
Sewer Line Rplmt & Plumbing Up	50,469.39	34,273.37	116,196.02	81,922.65
Bleacher Upgrades-Stadiums	-	-	330,000.00	330,000.00

Seminole County Public Schools

General Fund - Maintenance of Plant Fund Budget Comparison to Prior Year's Actual by Project For Fiscal Years 2023 and 2024

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
School Hardening Grant 2	19,899.23	19,899.23	-	(19,899.23)
Facilities Needs Assessment	-	-	1,500,000.00	1,500,000.00
Student Location Tracking Svc	213,050.00	138,222.35	287,877.65	149,655.30
Bus Route Mgmt System	90,435.19	87,719.24	2,715.95	(85,003.29)
School Capital Outlay	78,425.91	37,978.65	40,447.26	2,468.61
Upgrade PA Broadcast System	7,525.25	7,525.00	0.25	(7,524.75)
School Fire Alarm Systems	25,000.00	19,083.67	5,916.33	(13,167.34)
Electronic Locks	70,000.00	66,095.55	303,904.45	237,808.90
Grant-School Hardening 3	24,983.34	10,478.71	14,504.63	4,025.92
Project Mgmt Software	53,045.00	53,045.00	54,636.00	1,591.00
Grant-School Hardening 4	19,831.55	-	19,831.55	19,831.55
Small Projects - F&E	650.00	650.00	-	(650.00)
EVES Remediation	446,444.80	106,573.34	339,871.46	233,298.12
Total Projects	<u>33,061,106.09</u>	<u>24,958,481.15</u>	<u>44,564,734.25</u>	<u>19,606,253.10</u>
Total uses	<u>33,061,106.09</u>	<u>24,958,481.15</u>	<u>44,564,734.25</u>	<u>19,606,253.10</u>
Other financing sources				
Transfers in from capital outlay funds	37,476,328.75	29,373,703.81	50,280,837.25	20,907,133.44
Transfers out to internal service funds	<u>(4,415,222.66)</u>	<u>(4,415,222.66)</u>	<u>(5,716,103.00)</u>	<u>(1,300,880.34)</u>
Total other financing sources	<u>33,061,106.09</u>	<u>24,958,481.15</u>	<u>44,564,734.25</u>	<u>19,606,253.10</u>
Fund balance				
Beginning of year	-	-	-	-
Ending Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Seminole County Public Schools
District Level Cost Center General Fund - Maintenance of Plant Budget
For Fiscal Years 2023 and 2024

Cost Center Number :

9401

Cost Center Name :

Maintenance-Operations

Object	Description	2022-23			2023-24
		Beginning Budget	Final Budget	Actual Expenditures	Beginning Budget
100	Salaries	\$ 6,409,555	\$ 6,460,765	\$ 5,501,072	\$ 6,571,815
200	Benefits	2,598,572	2,608,230	2,136,433	2,641,669
300	Purchased Services	-	630,506	633,376	-
400	Energy Services	-	246,756	246,756	-
500	Materials & Supplies	1,664,997	1,954,560	1,904,446	2,063,841
600	Capital Outlay	-	6,565	-	-
	TOTAL	\$ 10,673,124	\$ 11,907,382	\$ 10,422,083	\$ 11,277,325

Cost Center Staffing Data

Code	Job Classification	2022-23	2023-24	Change
ADM	Administrator	22	22	0
ASP	Administrative Support Personnel	1	1	0
CLR	Clerical	3	4	1
NIP	Non-instructional Personnel	116	115	-1

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

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

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

This section contains the following subsections:

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

Seminole County Public Schools
General Fund - Extended Day Program (“KidZone & Beyond”)
Fiscal Year 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 Budget Comparison to Prior Year's Actual For Fiscal Years 2023 and 2024

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Investment income	\$ 40,588.67	\$ 40,588.67	\$ 1,000.00	\$ (39,588.67)
Other fees	4,299,718.21	4,260,110.21	4,040,000.00	(220,110.21)
Total local sources	<u>4,340,306.88</u>	<u>4,300,698.88</u>	<u>4,041,000.00</u>	<u>(259,698.88)</u>
Total sources	<u>4,340,306.88</u>	<u>4,300,698.88</u>	<u>4,041,000.00</u>	<u>(259,698.88)</u>
Uses - expenditures				
Operation of Plant				
Purchased Services	\$ 5,572.05	\$ 5,572.05	\$ -	\$ (5,572.05)
Total Operation of Plant	<u>5,572.05</u>	<u>5,572.05</u>	<u>-</u>	<u>(5,572.05)</u>
Community Services				
Salaries	574,034.68	320,169.86	357,723.00	37,553.14
Benefits	336,053.30	336,053.30	339,125.00	3,071.70
Purchased Services	744,210.34	700,437.38	711,388.55	10,951.17
Energy Services	250.00	-	250.00	250.00
Materials & Supplies	269,181.50	206,592.20	284,067.00	77,474.80
Capital Outlay	32,259.45	28,610.65	18,990.00	(9,620.65)
Other	1,136,455.57	1,128,566.59	1,009,725.00	(118,841.59)
Total Community Services	<u>3,092,444.84</u>	<u>2,720,429.98</u>	<u>2,721,268.55</u>	<u>838.57</u>
Total uses	<u>3,098,016.89</u>	<u>2,726,002.03</u>	<u>2,721,268.55</u>	<u>(4,733.48)</u>
Other financing uses				
Transfers out to internal service funds	(3,604.69)	(3,604.69)	-	3,604.69
Interfund activity	(1,000,000.00)	(999,999.96)	(1,000,000.00)	(0.04)
Total other financing uses	<u>(1,003,604.69)</u>	<u>(1,003,604.65)</u>	<u>(1,000,000.00)</u>	<u>3,604.65</u>
Net change in fund balance	<u>238,685.30</u>	<u>571,092.20</u>	<u>319,731.45</u>	<u>(251,360.75)</u>
Fund balance				
Beginning of year	940,503.46	940,503.46	1,511,595.66	571,092.20
Ending Balance	<u>\$ 1,179,188.76</u>	<u>\$ 1,511,595.66</u>	<u>\$ 1,831,327.11</u>	<u>\$ 319,731.45</u>



SEMINOLE COUNTY
PUBLIC SCHOOLS

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DEBT SERVICE FUNDS

This section contains the following subsections:

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

Seminole County Public Schools
Debt Service Funds
Fiscal Year 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 Budget Comparison to Prior Year's Actual For Fiscal Years 2023 and 2024

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
State sources:				
CO&DS distribution	\$ 830,730.00	\$ 818,240.82	\$ 689,180.00	\$ (129,060.82)
Total state sources	<u>830,730.00</u>	<u>818,240.82</u>	<u>689,180.00</u>	<u>(129,060.82)</u>
Local sources:				
Investment income	369,653.25	369,653.25	750.00	(368,903.25)
Total local sources	<u>369,653.25</u>	<u>369,653.25</u>	<u>750.00</u>	<u>(368,903.25)</u>
Total sources	<u>1,200,383.25</u>	<u>1,187,894.07</u>	<u>689,930.00</u>	<u>(497,964.07)</u>
Uses - expenditures				
Debt service:				
Principal	\$ 21,628,000.00	\$ 21,628,000.00	\$ 17,567,000.00	\$ (4,061,000.00)
Interest	3,621,803.00	3,621,803.00	2,816,019.00	(805,784.00)
Other charges	15,429.33	10,394.33	8,500.00	(1,894.33)
Total debt service	<u>25,265,232.33</u>	<u>25,260,197.33</u>	<u>20,391,519.00</u>	<u>(4,868,678.33)</u>
Total uses	<u>25,265,232.33</u>	<u>25,260,197.33</u>	<u>20,391,519.00</u>	<u>(4,868,678.33)</u>
Other financing sources				
Transfers in from capital outlay funds	24,546,704.09	24,546,048.05	19,701,589.00	(4,844,459.05)
Total other financing sources	<u>24,546,704.09</u>	<u>24,546,048.05</u>	<u>19,701,589.00</u>	<u>(4,844,459.05)</u>
Net change in fund balances	<u>481,855.01</u>	<u>473,744.79</u>	<u>-</u>	<u>(473,744.79)</u>
Fund balances				
Beginning of year	<u>215,452.42</u>	<u>215,452.42</u>	<u>689,197.21</u>	<u>473,744.79</u>
Ending Balance	<u>\$ 697,307.43</u>	<u>\$ 689,197.21</u>	<u>\$ 689,197.21</u>	<u>\$ -</u>

Seminole County Public Schools

Debt Service Funds - Certificates of Participation Budget Comparison to Prior Year's Actual For Fiscal Years 2023 and 2024

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Investment income	\$ 369,653.25	\$ 369,653.25	\$ 750.00	\$ (368,903.25)
Total local sources	<u>369,653.25</u>	<u>369,653.25</u>	<u>750.00</u>	<u>(368,903.25)</u>
Total sources	<u>369,653.25</u>	<u>369,653.25</u>	<u>750.00</u>	<u>(368,903.25)</u>
Uses - expenditures				
Debt service:				
Principal	\$ 20,955,000.00	\$ 20,955,000.00	\$ 17,005,000.00	\$ (3,950,000.00)
Interest	3,464,073.00	3,464,073.00	2,688,839.00	(775,234.00)
Other charges	15,160.00	10,125.00	8,500.00	(1,625.00)
Total debt service	<u>24,434,233.00</u>	<u>24,429,198.00</u>	<u>19,702,339.00</u>	<u>(4,726,859.00)</u>
Total uses	<u>24,434,233.00</u>	<u>24,429,198.00</u>	<u>19,702,339.00</u>	<u>(4,726,859.00)</u>
Other financing sources				
Transfers in from capital outlay funds	24,546,704.09	24,546,048.05	19,701,589.00	(4,844,459.05)
Total other financing sources	<u>24,546,704.09</u>	<u>24,546,048.05</u>	<u>19,701,589.00</u>	<u>(4,844,459.05)</u>
Net change in fund balances	<u>482,124.34</u>	<u>486,503.30</u>	<u>-</u>	<u>(486,503.30)</u>
Fund balances				
Beginning of year	<u>136,364.93</u>	<u>136,364.93</u>	<u>622,868.23</u>	<u>486,503.30</u>
Ending Balance	<u>\$ 618,489.27</u>	<u>\$ 622,868.23</u>	<u>\$ 622,868.23</u>	<u>\$ -</u>

Seminole County Public Schools

Debt Service Funds - State Board of Education (SBE) Bonds Budget Comparison to Prior Year's Actual For Fiscal Years 2023 and 2024

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
State sources:				
CO&DS distribution	\$ 830,730.00	\$ 818,240.82	\$ 689,180.00	\$ (129,060.82)
Total state sources	<u>830,730.00</u>	<u>818,240.82</u>	<u>689,180.00</u>	<u>(129,060.82)</u>
Total sources	<u>830,730.00</u>	<u>818,240.82</u>	<u>689,180.00</u>	<u>(129,060.82)</u>
Uses - expenditures				
Debt service:				
Principal	\$ 673,000.00	\$ 673,000.00	\$ 562,000.00	\$ (111,000.00)
Interest	157,730.00	157,730.00	127,180.00	(30,550.00)
Other charges	269.33	269.33	-	(269.33)
Total debt service	<u>830,999.33</u>	<u>830,999.33</u>	<u>689,180.00</u>	<u>(141,819.33)</u>
Total uses	<u>830,999.33</u>	<u>830,999.33</u>	<u>689,180.00</u>	<u>(141,819.33)</u>
Net change in fund balance	<u>(269.33)</u>	<u>(12,758.51)</u>	<u>-</u>	<u>12,758.51</u>
Fund balance				
Beginning of year	<u>79,087.49</u>	<u>79,087.49</u>	<u>66,328.98</u>	<u>(12,758.51)</u>
Ending Balance	<u>\$ 78,818.16</u>	<u>\$ 66,328.98</u>	<u>\$ 66,328.98</u>	<u>\$ -</u>



SEMINOLE COUNTY
PUBLIC SCHOOLS

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CAPITAL OUTLAY FUNDS

This section contains the following subsections:

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

Seminole County Public Schools
Capital Outlay Funds
Fiscal Year 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 Budget Comparison to Prior Year's Actual
For Fiscal Years 2023 and 2024

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
State sources:				
CO&DS distribution	\$ 1,771,175.89	\$ 1,771,175.89	\$ 1,635,052.00	\$ (136,123.89)
Other miscellaneous state sources	2,698,583.15	2,090,895.12	4,757,569.03	2,666,673.91
Total state sources	<u>4,469,759.04</u>	<u>3,862,071.01</u>	<u>6,392,621.03</u>	<u>2,530,550.02</u>
Local sources:				
Ad valorem property taxes	71,814,890.00	71,946,764.19	79,189,908.00	7,243,143.81
Local sales tax	24,677,492.00	25,914,888.09	24,677,492.00	(1,237,396.09)
Investment income	4,034,297.81	4,034,297.81	2,000,000.00	(2,034,297.81)
Gift, grants, and bequests	629,919.66	348,630.35	-	(348,630.35)
Other miscellaneous local	118,187.24	103,187.24	85,000.00	(18,187.24)
Impact fees	11,037,055.95	11,037,055.95	8,000,000.00	(3,037,055.95)
Refund of prior year expenditure	358,821.93	377,125.93	-	(377,125.93)
Total local sources	<u>112,670,664.59</u>	<u>113,761,949.56</u>	<u>113,952,400.00</u>	<u>190,450.44</u>
Total sources	<u>117,140,423.63</u>	<u>117,624,020.57</u>	<u>120,345,021.03</u>	<u>2,721,000.46</u>
Uses - expenditures				
Facilities Acquisition and Construction				
Benefits	\$ 190.43	\$ -	\$ -	\$ -
Purchased Services	54,400.15	54,250.06	793,894.52	739,644.46
Capital Outlay	108,966,561.83	39,662,839.47	131,009,967.63	91,347,128.16
Total Facilities Acquisition and Construction	<u>109,021,152.41</u>	<u>39,717,089.53</u>	<u>131,803,862.15</u>	<u>92,086,772.62</u>
Fiscal Services				
Other	3,128.34	3,128.34	-	(3,128.34)
Total Fiscal Services	<u>3,128.34</u>	<u>3,128.34</u>	<u>-</u>	<u>(3,128.34)</u>
Total uses	<u>109,024,280.75</u>	<u>39,720,217.87</u>	<u>131,803,862.15</u>	<u>92,083,644.28</u>
Other financing uses				
Transfers in from capital outlay funds	16,309,861.98	16,309,861.98	-	(16,309,861.98)
Transfers out to general fund	(37,476,328.75)	(29,373,703.81)	(50,280,837.25)	(20,907,133.44)
Transfers out to debt service funds	(24,546,048.45)	(24,546,048.17)	(19,701,589.00)	4,844,459.17
Transfers out to capital outlay funds	(16,309,861.98)	(16,309,861.98)	-	16,309,861.98
Loss Recoveries	4,966,315.15	4,963,899.38	-	(4,963,899.38)
Total other financing uses	<u>(57,056,062.05)</u>	<u>(48,955,852.60)</u>	<u>(69,982,426.25)</u>	<u>(21,026,573.65)</u>
Net change in fund balances	<u>(48,939,919.17)</u>	<u>28,947,950.10</u>	<u>(81,441,267.37)</u>	<u>(110,389,217.47)</u>
Fund balances				
Beginning of year	124,205,759.05	124,205,759.05	153,153,709.15	28,947,950.10
Ending Balance	<u>\$ 75,265,839.88</u>	<u>\$ 153,153,709.15</u>	<u>\$ 71,712,441.78</u>	<u>\$ (81,441,267.37)</u>

Seminole County Public Schools

Capital Outlay Funds Budget Comparison to Prior Year's Actual by Project For Fiscal Years 2023 and 2024

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
State sources:				
CO&DS distribution	\$ 1,771,175.89	\$ 1,771,175.89	\$ 1,635,052.00	\$ (136,123.89)
Other miscellaneous state sources	2,698,583.15	2,090,895.12	4,757,569.03	2,666,673.91
Total state sources	<u>4,469,759.04</u>	<u>3,862,071.01</u>	<u>6,392,621.03</u>	<u>2,530,550.02</u>
Local sources:				
Ad valorem property taxes	71,814,890.00	71,946,764.19	79,189,908.00	7,243,143.81
Local sales tax	24,677,492.00	25,914,888.09	24,677,492.00	(1,237,396.09)
Investment income	4,034,297.81	4,034,297.81	2,000,000.00	(2,034,297.81)
Gift, grants, and bequests	629,919.66	348,630.35	-	(348,630.35)
Other miscellaneous local	118,187.24	103,187.24	85,000.00	(18,187.24)
Impact fees	11,037,055.95	11,037,055.95	8,000,000.00	(3,037,055.95)
Refund of prior year expenditure	358,821.93	377,125.93	-	(377,125.93)
Total local sources	<u>112,670,664.59</u>	<u>113,761,949.56</u>	<u>113,952,400.00</u>	<u>190,450.44</u>
Total sources	<u>117,140,423.63</u>	<u>117,624,020.57</u>	<u>120,345,021.03</u>	<u>2,721,000.46</u>
Uses - expenditures				
Projects				
No Project	\$ 3,128.34	\$ 3,128.34	\$ -	\$ (3,128.34)
Self Insurance Allocation	340.52	-	-	-
Risk Management	3,960.00	3,960.00	-	(3,960.00)
Hailstorm Damage-May 2020	524,353.43	524,353.43	-	(524,353.43)
June 2020 Hailstorm	2,327.50	2,327.50	-	(2,327.50)
April 2021 Hailstorm	2,749,239.14	2,749,239.14	-	(2,749,239.14)
March 2022 Hailstorm	4,955,476.69	2,154,133.46	2,801,343.23	647,209.77
June 2022 Hailstorm	783,042.00	80,850.00	702,192.00	621,342.00
Automobile Liability	13,669.08	13,669.08	-	(13,669.08)
Property & Crime	484,370.54	456,785.44	27,585.10	(429,200.34)
Transfers for Portables Leases	115,157.00	3,400.00	111,757.00	108,357.00
Maint/Courier Vehicle Replacm	101,462.00	-	156,462.00	156,462.00
LCIR Charter Schools Distrib	-	-	793,894.52	793,894.52
HVAC Controls	476,407.58	355,536.97	2,345,870.61	1,990,333.64
Crooms Tech Replacement	100,000.00	100,000.00	100,000.00	-
Drinking Fountains	351.96	351.96	175,000.00	174,648.04
Bus New GPS/Video Equip Replac	164,889.82	163,792.80	151,097.02	(12,695.78)
Buses/Radios	3,708,450.43	-	9,508,450.43	9,508,450.43
District-wide HVAC	1,785,304.86	1,111,401.32	14,998,903.54	13,887,502.22
District-wide reroofing	74,055.74	74,031.74	24.00	(74,007.74)
CCTV Upgrades	37.94	37.94	-	(37.94)
District-wide communication	91,565.23	57,252.09	34,313.14	(22,938.95)
Lighting Upgrades	722,084.66	544,845.32	802,239.34	257,394.02
Electrical Upgrades	695,189.32	598,658.85	496,530.47	(102,128.38)
Bleacher Upgrades-Interior	64,730.00	-	64,730.00	64,730.00
Sport Field Lighting	429,351.62	139,759.64	639,591.98	499,832.34
Playground Surfaces & Equipmt	1,045,984.47	309,399.06	1,303,585.41	994,186.35
District-wide painting exterior	11,795.75	-	11,795.75	11,795.75
Bleacher Upgrades-Stadiums	276,650.02	171,549.26	105,100.76	(66,448.50)
Roofing Projects	1,113,358.18	84,420.00	1,028,938.18	944,518.18
Lk Brantley Bldg 5 Replacement	800.00	800.00	-	(800.00)

Seminole County Public Schools

Capital Outlay Funds Budget Comparison to Prior Year's Actual by Project For Fiscal Years 2023 and 2024

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
LBHS Cooling Towers	1,343,731.51	964,262.30	379,469.21	(584,793.09)
Gym Replmnt F&E Milwee	2,016.00	2,016.00	-	(2,016.00)
Gym Replacement-Milwee MS	1,300.00	300.00	1,000.00	700.00
School Hardening 1.5 Mill	124,449.99	67,268.28	57,181.71	(10,086.57)
School Hardening Grant 2	124,166.45	124,166.45	-	(124,166.45)
Emergency Radio Improvements	500,000.00	41,055.72	958,944.28	917,888.56
Facilities Needs Assessment	92,828.55	42,111.90	50,716.65	8,604.75
Student Location Tracking Svc	892,702.50	776,177.50	116,525.00	(659,652.50)
Bus Route Mgmt System	1,838.19	-	1,838.19	1,838.19
District-wide stadium structures	172,128.54	65,180.00	156,948.54	91,768.54
Schl Cap Outlay-Elem Senko	11,310.87	-	11,310.87	11,310.87
Schl Cap Outlay-Elem Gooch	17,193.74	-	17,193.74	17,193.74
School Capital Outlay-High Sch	29,835.00	-	29,835.00	29,835.00
School Capital Outlay	648,241.97	460,960.42	825,281.55	364,321.13
Upgrade PA Broadcast System	18,570.81	14,835.99	623,734.82	608,898.83
School Fire Alarm Systems	1,289,957.43	276,084.60	3,213,872.83	2,937,788.23
Electronic Locks	290,452.91	144,168.21	146,284.70	2,116.49
LYHS Roof	368,493.00	-	368,493.00	368,493.00
Fire Safety Main/Repair	461,552.21	408,864.13	52,688.08	(356,176.05)
Fire Alarm Lyman HS	146.72	146.72	-	(146.72)
Building 9 & 10 Lyman	42,516.51	36,266.51	6,250.00	(30,016.51)
LYHS Parking Lot Renovation	79,457.58	79,457.58	-	(79,457.58)
Security Upgrades ESC	2,870.60	2,870.60	-	(2,870.60)
Pinecrest School of Innovation	15,710.30	12,164.05	3,546.25	(8,617.80)
Pinecrest ES - F&E	11,894.00	10,563.48	1,330.52	(9,232.96)
PCES Roof	(23,357.96)	(23,357.96)	-	23,357.96
Grant-School Hardening 3	865,431.13	325,268.73	540,162.40	214,893.67
District-wide Renovation	484,324.13	349,173.82	785,150.31	435,976.49
Impact Fee Study & FISH Audit	29,077.53	3,913.00	125,164.53	121,251.53
DW Inspection for Maintenance	15,607.46	15,607.46	-	(15,607.46)
Shelter Genrtor LCMS TEMS LYHS	646,774.29	251,118.81	1,119.66	(249,999.15)
Old Midway Renovation	13,652.87	13,652.87	-	(13,652.87)
District-wide custodial equipment	419,423.54	199,112.25	420,311.29	221,199.04
25th Place Refurbishment	175,570.59	96,364.29	79,206.30	(17,157.99)
LHHS Renovation	20,231,675.55	8,770,705.59	11,460,969.96	2,690,264.37
LHHS F&E	1,800,276.83	43,805.72	1,756,471.11	1,712,665.39
LHHS Roof Coating	699.28	699.28	-	(699.28)
SSMS Gym,Media,Dining	1,181,492.32	1,142,850.07	38,642.25	(1,104,207.82)
SSMS Gym,Media,Dining F&E	6,789.40	6,789.28	0.12	(6,789.16)
Renovation Bear Lake ES	116,018.20	70,511.00	2,842,438.20	2,771,927.20
TWMS Hot Wtr Replacement	167.41	167.41	-	(167.41)
EEES Fire Alarm	411.56	411.56	-	(411.56)
WSES Security	598,894.99	238,600.52	360,294.47	121,693.95
PSI High Expansion	6,360.00	6,360.00	-	(6,360.00)
SHS Metal Roofs	60,606.50	60,606.50	-	(60,606.50)
Grant-School Hardening 4	433,189.45	-	433,189.45	433,189.45
Contingency Project	1,240,395.91	-	1,250,000.00	1,250,000.00
Planning Personnel Cost	276,422.09	276,422.09	200,000.00	(76,422.09)
Hydrant Backflow Prev Inspect	27,080.78	27,080.78	-	(27,080.78)
Gym Replacement-Crooms	358,813.77	350,913.77	7,900.00	(343,013.77)

Seminole County Public Schools

Capital Outlay Funds Budget Comparison to Prior Year's Actual by Project For Fiscal Years 2023 and 2024

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Gym Replacement F&E-Crooms	867.00	867.00	-	(867.00)
LMHS Traffic	35,885.75	30,655.32	5,230.43	(25,424.89)
LMHS Softball Fields	37,933.39	27,752.39	10,181.00	(17,571.39)
School Campus Safety - Fencing	544,062.37	544,062.37	-	(544,062.37)
Safe Harbor Concretable	206,617.30	206,515.27	102.03	(206,413.24)
Concretable Move GEES	145.11	145.11	-	(145.11)
ILC-Bldg1-Cafe Idyllwilde ES	118.79	118.79	-	(118.79)
Discounts Taken 95/96	2,864.15	-	2,864.15	2,864.15
EEES Remodel/Roof/HVAC	1,146,649.00	225,873.58	8,733,862.42	8,507,988.84
SHS Health Career Pipeline	-	-	1,969,000.00	1,969,000.00
Replumb Chiller-Partin	1,364.80	1,364.80	-	(1,364.80)
DOAS PARE/HEES	36,284.07	19,936.57	16,347.50	(3,589.07)
Small Projects - F&E	63,092.25	39,469.81	23,622.44	(15,847.37)
Small Projects	373,275.90	221,100.60	152,175.30	(68,925.30)
District-wide ESE classroom upgrades	393,316.51	41,915.95	476,400.56	434,484.61
Renovation-Casselberry Elem	3,663,232.90	3,533,590.51	129,642.39	(3,403,948.12)
Renovation F&E-Casselberry El	768,212.95	766,348.74	1,864.21	(764,484.53)
Hamilton ES-CampusWide Remod	1.35	1.35	-	(1.35)
HAES Underdrain Improvements	107,825.52	107,825.52	-	(107,825.52)
ITMS Panic Gate	24,368.09	24,368.09	-	(24,368.09)
Roof Indian Trails MS	1,150.00	1,150.00	-	(1,150.00)
Roof Red Bug ES	178,892.40	176,119.01	2,773.39	(173,345.62)
Longwood Elem Renovations	28,060.17	28,060.17	-	(28,060.17)
LWES Portables	154,964.30	154,964.30	-	(154,964.30)
Driveway Imprvmnts-Crystal Lake	34,023.00	10,977.00	23,046.00	12,069.00
Pine St-Site Dev OVHS	3,507.00	-	3,507.00	3,507.00
OHS Roof Bld 4-Fball Prs-Softb	6,637.07	6,637.07	-	(6,637.07)
OHS Drainage Pond/Tennis Court	113,430.98	72,804.93	40,626.05	(32,178.88)
LMES Renovation	39,065.68	18,965.68	14,427,259.00	14,408,293.32
LMES Parking Lot	38,677.50	12,288.30	26,389.20	14,100.90
LMES Fencing	3,622.54	3,622.54	-	(3,622.54)
SHS Fire Alarm Upgrade	1,176,957.91	1,167,723.31	9,234.60	(1,158,488.71)
Baseball Dugout SHS	3,617.50	3,617.50	-	(3,617.50)
EVES Remediation	766,122.60	199,915.44	566,207.16	366,291.72
School Video & Security System	1,438,809.43	1,110,230.98	2,003,578.45	893,347.47
SPES Front Entrance Security	479,306.23	479,306.23	-	(479,306.23)
SPES Fire Alarm	100,000.00	29,569.00	70,431.00	40,862.00
LRES Fire Alarm	100,000.00	27,350.02	72,649.98	45,299.96
Renovation - Lawton Elem	25,610,691.00	1,465,007.32	24,145,683.68	22,680,676.36
Stenstrom ES ILC	11,100.90	6,900.90	4,200.00	(2,700.90)
Magnet Schl Equip	71,979.12	51,675.71	70,303.41	18,627.70
Transportation-Bus Lift	176,543.22	176,543.22	325,000.00	148,456.78
Elevator Refurbishment	1,111.62	1,111.62	-	(1,111.62)
TRWS Dispenser Boots	512,592.36	422,418.43	90,173.93	(332,244.50)
TRMD Fuel Canopy	45,523.25	-	45,523.25	45,523.25
WSHS Baseball Stadium	72.56	72.56	-	(72.56)
WSHS CEP Replacement	5,435,494.22	581,159.79	4,854,334.43	4,273,174.64
WSHS Security	216,398.00	-	216,398.00	216,398.00
STNE Drainage	347,839.66	272,540.11	75,299.55	(197,240.56)
SLES Erosion Control	107,797.31	101,431.75	6,365.56	(95,066.19)

Seminole County Public Schools

Capital Outlay Funds Budget Comparison to Prior Year's Actual by Project For Fiscal Years 2023 and 2024

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Roof Rock Lake MS	459,317.00	311,262.39	148,054.61	(163,207.78)
HVAC Controls-Chiles MS	183.60	183.60	-	(183.60)
HVAC Controls-Keeth ES	1,210,136.00	52,485.25	1,157,650.75	1,105,165.50
WDES Chiller/Pumps	783,816.00	233,589.78	550,226.22	316,636.44
HVAC-Crystal Lake Elem	1,856.86	1,856.86	-	(1,856.86)
LMES HVAC/Chiller	513,308.95	27,356.95	485,952.00	458,595.05
Technology Upgrades	4,539,074.45	1,073,590.39	6,465,484.06	5,391,893.67
HVAC-Stenstrom Elem	877.82	877.82	-	(877.82)
HVAC-SHS 9th Grade Center	750,000.00	36,651.03	713,348.97	676,697.94
HVAC-Teague Middle	148,908.52	148,908.52	-	(148,908.52)
Total Projects	109,024,280.75	39,720,217.87	131,803,862.15	92,083,644.28
Total uses	109,024,280.75	39,720,217.87	131,803,862.15	92,083,644.28
Other financing uses				
Transfers in from capital outlay funds	16,309,861.98	16,309,861.98	-	(16,309,861.98)
Transfers out to general fund	(37,476,328.75)	(29,373,703.81)	(50,280,837.25)	(20,907,133.44)
Transfers out to debt service funds	(24,546,048.45)	(24,546,048.17)	(19,701,589.00)	4,844,459.17
Transfers out to capital outlay funds	(16,309,861.98)	(16,309,861.98)	-	16,309,861.98
Loss Recoveries	4,966,315.15	4,963,899.38	-	(4,963,899.38)
Total other financing uses	(57,056,062.05)	(48,955,852.60)	(69,982,426.25)	(21,026,573.65)
Net change in fund balances	(48,939,919.17)	28,947,950.10	(81,441,267.37)	(110,389,217.47)
Fund balances				
Beginning of year	124,205,759.05	124,205,759.05	153,153,709.15	28,947,950.10
Ending Balance	\$ 75,265,839.88	\$ 153,153,709.15	\$ 71,712,441.78	\$ (81,441,267.37)

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

Seminole County Public Schools



Capital Long Range Plan - 5 Year (9.5.23)
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	330	1,780,881	1,576,999	1,576,999	1,576,999	1,576,999
2	SAFE SCHOOLS/SCHOOL HARDENING	397	433,189				
3	GRANTS ROLL FORWARD	397	540,162				
4	SAFE SCHOOLS/SCHOOL HARDENING - CHARTER SCHOOLS	397	34,336				
5	HEALTH CAREERS PIPELINE MODERNIZATION GRANT	398	1,969,000				
6	CO&DS	310	1,635,052	1,635,052	1,635,052	1,635,052	1,635,052
7	GASOLINE TAX REFUND	343	85,000	85,000	85,000	60,000	60,000
8	LOCAL SOURCES						
9	1.5 MILLAGE CAP OUTLAY PROPERTY TAX	36X	79,189,908	80,691,210	85,532,863	90,664,644	96,104,523
10	1/4 CENT SALES TAX	381	24,677,492	12,760,973			
11	IMPACT FEES	348	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
12	INTEREST	340	2,000,000				
13	SUB-TOTAL STATE AND LOCAL SOURCES		\$120,345,021	\$104,749,234	\$96,829,914	\$101,936,695	\$107,376,574
14	BEGINNING FUND BALANCE		\$153,153,709	\$71,712,442	\$66,272,965	\$52,523,451	\$64,367,251
15	TOTAL EST. REVENUES AND BEGINNING FUND BALANCE		\$273,498,730	\$176,461,676	\$163,102,879	\$154,460,146	\$171,743,825
	APPROPRIATIONS AND ENDING FUND BALANCE	PROJ	2023-24	2024-25	2025-26	2026-27	2027-28
	SUPPORT GENERAL FUND 100						
16	ANNUAL MAINTENANCE & OPERATING SUPPORT	8000	11,277,325	11,723,765	12,518,009	13,125,239	13,764,214
17	DISTRICT OPERATING SYSTEM SOFTWARE	8000	4,740,323	4,740,323	4,740,323	4,740,323	4,740,323
18	PROPERTY INSURANCE	8002	5,730,595	2,017,187	2,017,187	2,017,187	2,017,187
19	PORTABLE CLASSROOM LEASING & MOVES	8001	250,000	250,000	250,000	250,000	250,000
20	CHARTER SCHOOLS CAPITAL OUTLAY 1.5 MILLAGE SHARE	8014	793,895				
21	CHARTER SCHOOLS CAPITAL OUTLAY	8005	1,780,881	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
22	PAVEMENT	5315	200,000	214,000	228,980	228,980	228,980
23	TRACK & OUTDOOR COURT REFURBISHMENT	5361	688,000	300,000	150,000	150,000	150,000
24	PLAYGROUND EWF & MULCH REPLACEMENT	5304	150,000	160,500	170,000	175,000	175,000
25	RETENTION POND REFURBISHMENT	5318	350,000	100,000	110,000	115,000	120,000
26	RISK MANAGEMENT & SAFETY RELATED REPAIRS	4270	325,000	325,000	325,000	325,000	325,000
27	LIGHTING UPGRADES (LED & Occupancy Sensors)	8113	625,000	625,000	625,000	625,000	625,000
28	ELECTRICAL UPGRADES	8114	400,000	425,000	445,000	445,000	445,000
29	SPORT FIELD LIGHTING	8117	350,000	374,500	400,715	400,715	400,715
30	PA PAGING SYSTEM REPLACEMENT	8242	620,000	663,400	709,838	709,838	709,838
31	FIRE ALARM	8244	2,200,000	1,200,000	2,900,000	2,900,000	2,900,000
32	ELEVATOR REFURBISHMENT & MODERNIZATION	5365	800,000	800,000	800,000	800,000	800,000
33	GENERATORS	5327	50,000	53,500	57,245	57,245	57,245
34	HVAC CONTROLS	8028	1,625,000	1,738,750	1,860,462	1,860,462	1,860,462
35	DRINKING FOUNTAINS	8032	175,000	187,250	200,000	200,000	200,000
36	HVAC REPLACEMENTS	8101	14,325,000	15,327,750	16,400,692	16,400,692	16,400,692
37	HOT WATER HEATERS	5366/8118	100,000	107,000	115,000	120,000	120,000
38	SEWER LINE REPLACEMENTS & PLUMBING UPGRADES	8119	100,000	110,000	700,000	700,000	750,000
39	FLOORING REPLACEMENT	8102	635,000	650,000	650,000	650,000	650,000
40	ROOF REPLACEMENT & REPAIRS	8104	400,000	400,000	400,000	1,500,000	1,500,000
41	PAINTING (Interior)	5362/8105	825,000	750,000	800,000	1,040,000	1,175,000
42	PAINTING (Exterior)	5363	950,000	1,050,000	1,150,000	1,150,000	1,150,000
43	BLEACHER UPGRADES & REPAIRS (Exterior)	8124	330,000	353,100	375,000	375,000	375,000
44	ELECTRONIC LOCKS	8258	300,000	321,000	345,000	345,000	345,000
45	PE PAVILLION REFURBISHMENT	5316	100,000	170,000	170,000	182,500	182,500
46	DIST - ESE CLASSROOM UPGRADES	8525	125,000	125,000	130,000	130,000	130,000
47	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
48	FENCING REPAIRS	5305	200,000	214,000	228,980	228,980	228,980
49	TERMITE TREATMENT	5321	35,000	37,450	40,072	40,072	40,072
50	BLEACHER UPGRADES & REPAIRS (Interior)	5302	1,480,000	250,000	175,000	175,000	175,000
51	CUSTODIAL EQUIPMENT REPAIRS	5303	150,000	160,500	171,735	171,735	171,735
52	HVAC REPAIRS	5309	5,000,000	5,350,000	5,724,500	5,724,500	5,724,500
53	HYDRANT/BACKFLOW PREVENTER INSPECTIONS & REPAIRS	5301	250,000	267,500	286,225	286,225	286,225
54	IRRIGATION MAINTENANCE & REPAIRS D/W	5310	75,000	80,250	85,000	85,000	85,000
55	POOL REPAIRS	5317	125,000	125,000	133,750	133,750	133,750
56	LIGHTNING PROTECTION SYSTEM MAINTENANCE	5311	1,000,000	125,000	145,000	145,000	145,000
57	FLOOR REPAIRS	5307	50,000	53,500	57,245	57,245	57,245
58	GYMNASIUM FLOORS	5308	66,300	70,941	75,907	75,907	75,907
59	OVERHEAD DOOR DROP TESTING & REPAIR	5314	47,500	50,825	54,383	54,383	54,383
60	ROOF CLEANING MAINTENANCE & REPAIR	5319	100,000	107,000	115,000	115,000	115,000
61	WINDOW REPLACEMENT & REPAIRS	5320	500,000	535,000	572,450	612,522	655,398
62	STADIUM IMPROVEMENTS	4680	96,000				

Seminole County Public Schools

**Capital Long Range Plan - 5 Year (9.5.23)
Fiscal Year 2023-24 Through 2027-28**



	PROJ	2023-24	2024-25	2025-26	2026-27	2027-28	
RECURRING DISTRICT WIDE EXPENDITURES							
63	DIST - CUSTODIAL EQUIPMENT	8320	200,000	214,000	228,980	228,980	228,980
64	DIST - SCHOOL CAPITAL OUTLAY FUNDS	8240	638,000	638,000	638,000	638,000	638,000
65	DIST - ENVIRONMENTAL TESTING & INSPECTIONS	5364	365,000	390,550	415,000	415,000	415,000
66	DIST - FIRE/HEALTH/SAFETY INSPECTIONS & REPAIRS	5306	1,000,000	1,000,000	1,100,000	1,100,000	1,100,000
67	DIST - FACILITY ASSESSMENT	8200	1,500,000	85,000	85,000	85,000	85,000
68	DIST - VEHICLES & MATL HANDLING EQUIPT	8008	55,000	55,000	55,000	55,000	55,000
69	MAINT - VEHICLE LEASING PROGRAM	5322	1,033,576	480,000	540,000	540,000	540,000
70	MAINT - WORK ORDER SYSTEM	5312	53,845	55,191	56,570	57,985	57,985
71	MAINT - PD TRAINING & CERTIFICATION	5324	22,294	24,524	26,976	29,674	29,674
72	TRANSP - INFORMATION MANAGEMENT SOFTWARE	5367	76,815	76,815	76,815	76,815	76,815
73	TRANSP - STUDENT TRANSPORTATION SOFTWARE	8202	213,050	213,050	213,050	213,050	213,050
74	TRANSP - BUS REPLACEMENT	8100	5,800,000	6,206,000	6,206,000	6,206,000	6,206,000
75	TRANSP - BUS GPS/VIDEO/ MISC. EQUIPMENT	8097	150,000	150,000	150,000	150,000	150,000
DEBT SERVICE							
	PROJ	2023-24	2024-25	2025-26	2026-27	2027-28	
76	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	5,845,476
77	2016C COPS PAYMENT (1.5 Millage)	TRNSF2	1,551,309	471,208	471,201	470,554	470,554
78	2016C COPS PAYMENT (Impact Fee)	TRNSF2	9,127,341	2,771,792	2,771,792	2,767,946	2,767,946
FACILITIES PLANNING							
	PROJ	2023-24	2024-25	2025-26	2026-27	2027-28	
79	MISC. PLANNING	8410	200,000	210,000	220,000	220,000	220,000
80	DISTRICT WIDE RENOVATIONS	8300	650,000	675,000	675,000	675,000	675,000
81	EMERGENCY RADIO IMPROVEMENTS	8199	500,000	500,000			
82	PROJECT MANAGEMENT SOFTWARE	8303	54,636	56,275	57,964	59,703	59,703
83	DIST - IMPACT FEE STUDY & FISH AUDIT	8302	100,000			110,000	
	HEALTH CAREERS PIPELINE MODERNIZATION	8494	1,969,000				
TECHNOLOGY PROJECTS							
	PROJ	2023-24	2024-25	2025-26	2026-27	2027-28	
84	IS - TECHNOLOGY UPGRADES/AUGMENTATION	8950	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
85	IS - MAGNET SCHOOL EQUIPMENT	8810	50,000	50,000	50,000	50,000	50,000
86	IS - CROOMS TECHNOLOGY REPLACEMENT	8031	100,000	100,000	100,000	100,000	100,000
BUILDING ADDITIONS/REMODELING/RENOVATIONS (1.5 Millage)							
	PROJ	2023-24	2024-25	2025-26	2026-27	2027-28	
87	TRANSPORTATION WS- LIFT REPLACEMENT	8815	325,000				
88	STADIUM & BAND STRUCTURES	8222	50,000	50,000	50,000	50,000	50,000
89	BEAR LAKE ELEMENTARY-REPLACEMENT/REMODELING (1962/1988)	8345	2,796,931	13,984,653	11,187,723		
90	KEETH ELEMENTARY-REMODEL BLDG 1 (1982)	TBD		1,656,369	14,907,318		
91	WINTER SPRINGS ELEMENTARY-REMODEL 1988 BLDGS 3, 5, 6 & 7	TBD				1,367,540	12,307,859
92	ALTAMONTE ELEM-REMODEL BLDG 2 (1982) & BLDGS 3 & 4 (1988)	TBD				1,309,209	11,782,882
93	EASTBROOK ELEMENTARY-REMODEL 1988 BLDGS 2, 4, & 5	TBD				821,464	7,393,173
94	MILWEE MIDDLE-REMODEL BLDGS 2, 3, 5, 7, 9, 10, & 11	TBD					2,835,075
IMPACT FEE PROJECTS (Increase Capacity)							
	PROJ	2023-24	2024-25	2025-26	2026-27	2027-28	
SALES TAX PROJECTS (Sales Tax List)							
	PROJ	2023-24	2024-25	2025-26	2026-27	2027-28	
95	PLAYGROUND SURFACES & EQUIPMENT (DISTRICT WIDE)	8122	567,000	593,598			
96	HVAC CONTROLS	8028	600,000				
97	ENGLISH ESTATES-REMODELING/ROOFING/HVAC (1988)	8481	7,813,087				
98	LAKE MARY ELEMENTARY- REPLACEMENT/REMODEL/RENO (1959&1988)	8710	14,407,159	14,000,000			
MISCELLANEOUS							
	PROJ	2023-24	2024-25	2025-26	2026-27	2027-28	
99	PRIOR YEAR CARRYOVER APPROPRIATIONS	MULTI	67,668,791				
100	PRIOR YEAR CARRYOVER APPROPRIATIONS TRANSFERS	MULTI	6,704,697				
101	CONTINGENCY	8400	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
102	TOTAL APPROPRIATIONS		201,786,288	110,188,711	110,579,428	90,092,895	134,884,722
103	ENDING FUND BALANCE		\$71,712,442	\$66,272,965	\$52,523,451	\$64,367,251	\$36,859,103
104	TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		273,498,730	176,461,676	163,102,879	154,460,146	171,743,825
Summary							
		2023-24	2024-25	2025-26	2026-27	2027-28	
105	Total Millage Revenue		\$79,856,908	\$80,691,210	\$85,532,863	\$90,664,644	\$96,104,523
106	Estimated Prior Year Carryover		\$59,341,959	\$19,522,944	\$8,640,833	-\$12,383,940	-\$7,794,245
107	Total Millage Expenditures		119,675,923	91,573,321	106,557,636	86,074,949	117,657,576
108	Total 36x Millage Balance		19,522,944	8,640,833	-12,383,940	-7,794,245	-29,347,298
109	Total Sales Tax Revenue		\$25,343,492	\$12,760,973			
110	Prior Year Carry Over		\$52,567,839	\$17,007,477			
111	Total Sales Tax Expenditures		60,903,854	14,593,598			
112	Total Sales Tax Balance		\$17,007,477	\$15,174,852			
113	Estimated Impact Fee Revenue		\$8,667,000	\$8,000,000	\$8,000,000	\$8,000,000	\$8,000,000
114	Prior Year Carry Over		\$29,094,585	\$28,634,244	\$33,862,452	\$39,090,660	\$44,322,714
115	Total Impact Fee Expenditures (Debt Service)		9,127,341	2,771,792	2,771,792	2,767,946	2,767,946
116	Total Impact Fee Expenditures (Project)		-	-	-	-	-
117	Total Impact Fee Balance		28,634,244	33,862,452	39,090,660	44,322,714	49,554,768

Seminole County Public Schools
Capital Outlay Fund - Nonvoted District School Tax Budget Comparison to Prior Year's Actual by
Project
For Fiscal Years 2023 and 2024

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Ad valorem property taxes	\$ 71,814,890.00	\$ 71,946,764.19	\$ 79,189,908.00	\$ 7,243,143.81
Investment income	1,558,544.27	1,558,544.27	667,000.00	(891,544.27)
Other miscellaneous local	15,000.00	-	-	-
Refund of prior year expenditure	10,908.16	10,908.16	-	(10,908.16)
Total local sources	<u>73,399,342.43</u>	<u>73,516,216.62</u>	<u>79,856,908.00</u>	<u>6,340,691.38</u>
Total sources	<u>73,399,342.43</u>	<u>73,516,216.62</u>	<u>79,856,908.00</u>	<u>6,340,691.38</u>
Uses - expenditures				
Projects				
Transfers for Portables Leases	\$ 115,157.00	\$ 3,400.00	\$ 111,757.00	\$ 108,357.00
Maint/Courier Vehicle Replacm	101,462.00	-	156,462.00	156,462.00
LCIR Charter Schools Distrib	-	-	793,894.52	793,894.52
HVAC Controls	476,407.58	355,536.97	1,745,870.61	1,390,333.64
Crooms Tech Replacement	100,000.00	100,000.00	100,000.00	-
Drinking Fountains	351.96	351.96	175,000.00	174,648.04
Bus New GPS/Video Equip Replac	164,889.82	163,792.80	151,097.02	(12,695.78)
Buses/Radios	3,443,416.43	-	9,243,416.43	9,243,416.43
District-wide HVAC	1,785,304.86	1,111,401.32	14,998,903.54	13,887,502.22
District-wide reroofing	36,132.46	36,108.46	24.00	(36,084.46)
CCTV Upgrades	37.94	37.94	-	(37.94)
District-wide communication	91,565.23	57,252.09	34,313.14	(22,938.95)
Lighting Upgrades	722,084.66	544,845.32	802,239.34	257,394.02
Electrical Upgrades	695,189.32	598,658.85	496,530.47	(102,128.38)
Bleacher Upgrades-Interior	64,730.00	-	64,730.00	64,730.00
Sport Field Lighting	429,351.62	139,759.64	639,591.98	499,832.34
Playground Surfaces & Equipmt	6,853.70	6,853.70	-	(6,853.70)
District-wide painting exterior	11,795.75	-	11,795.75	11,795.75
Bleacher Upgrades-Stadiums	21,380.03	18,000.00	3,380.03	(14,619.97)
Lk Brantley Bldg 5 Replacement	800.00	800.00	-	(800.00)
LBHS Cooling Towers	86,995.17	4,536.44	82,458.73	77,922.29
Gym Replmnt F&E Milwee	2,016.00	2,016.00	-	(2,016.00)
Gym Replacement-Milwee MS	1,300.00	300.00	1,000.00	700.00
School Hardening 1.5 Mill	124,449.99	67,268.28	57,181.71	(10,086.57)
Emergency Radio Improvements	500,000.00	41,055.72	958,944.28	917,888.56
Facilities Needs Assessment	92,828.55	42,111.90	50,716.65	8,604.75
Student Location Tracking Svc	892,702.50	776,177.50	116,525.00	(659,652.50)
Bus Route Mgmt System	1,838.19	-	1,838.19	1,838.19
District-wide stadium structures	172,128.54	65,180.00	156,948.54	91,768.54
Schl Cap Outlay-Elem Senko	11,310.87	-	11,310.87	11,310.87
Schl Cap Outlay-Elem Gooch	17,193.74	-	17,193.74	17,193.74
School Capital Outlay-High Sch	29,835.00	-	29,835.00	29,835.00
School Capital Outlay	648,241.97	460,960.42	825,281.55	364,321.13
Upgrade PA Broadcast System	18,570.81	14,835.99	623,734.82	608,898.83
School Fire Alarm Systems	1,015,080.66	1,207.83	3,213,872.83	3,212,665.00
Electronic Locks	290,452.91	144,168.21	146,284.70	2,116.49
LYHS Roof	349,438.00	-	349,438.00	349,438.00
Fire Alarm Lyman HS	146.72	146.72	-	(146.72)
Building 9 & 10 Lyman	5,910.39	5,910.39	-	(5,910.39)

Seminole County Public Schools
Capital Outlay Fund - Nonvoted District School Tax Budget Comparison to Prior Year's Actual by
Project
For Fiscal Years 2023 and 2024

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
LYHS Parking Lot Renovation	207.77	207.77	-	(207.77)
Security Upgrades ESC	2,870.60	2,870.60	-	(2,870.60)
Pinecrest School of Innovation	164.05	164.05	-	(164.05)
District-wide Renovation	484,324.13	349,173.82	785,150.31	435,976.49
Impact Fee Study & FISH Audit	29,077.53	3,913.00	125,164.53	121,251.53
DW Inspection for Maintenance	15,607.46	15,607.46	-	(15,607.46)
Shelter Genrtor LCMS TEMS LYHS	16,854.63	15,734.97	1,119.66	(14,615.31)
Old Midway Renovation	224.60	224.60	-	(224.60)
District-wide custodial equipment	419,423.54	199,112.25	420,311.29	221,199.04
25th Place Refurbishment	121,985.83	71,304.85	50,680.98	(20,623.87)
SSMS Gym,Media,Dining F&E	5,146.28	5,146.28	-	(5,146.28)
Renovation Bear Lake ES	116,018.20	70,511.00	2,842,438.20	2,771,927.20
TWMS Hot Wtr Replacement	167.41	167.41	-	(167.41)
EEES Fire Alarm	411.56	411.56	-	(411.56)
WSES Security	598,894.99	238,600.52	360,294.47	121,693.95
Contingency Project	792,703.31	-	1,250,000.00	1,250,000.00
Planning Personnel Cost	276,422.09	276,422.09	200,000.00	(76,422.09)
Gym Replacement F&E-Crooms	867.00	867.00	-	(867.00)
LMHS Softball Fields	7,282.39	7,282.39	-	(7,282.39)
Safe Harbor Concretable	206,617.30	206,515.27	102.03	(206,413.24)
Concretable Move GEES	145.11	145.11	-	(145.11)
Replumb Chiller-Partin	1,364.80	1,364.80	-	(1,364.80)
DOAS PARE/HEES	36,284.07	19,936.57	16,347.50	(3,589.07)
Small Projects - F&E	48,604.00	34,823.24	13,780.76	(21,042.48)
Small Projects	310,259.19	158,459.15	151,800.04	(6,659.11)
District-wide ESE classroom upgrades	393,316.51	41,915.95	476,400.56	434,484.61
Renovation-Casselberry Elem	3,434,358.17	3,372,433.34	61,924.83	(3,310,508.51)
Renovation F&E-Casselberry EI	216,209.57	214,372.81	1,836.76	(212,536.05)
Hamilton ES-CampusWide Remod	1.35	1.35	-	(1.35)
Roof Red Bug ES	3,229.02	3,229.02	-	(3,229.02)
Longwood Elem Renovations	28,060.17	28,060.17	-	(28,060.17)
LWES Portables	154,964.30	154,964.30	-	(154,964.30)
Driveway Imprvmts-Crystal Lake	34,023.00	10,977.00	23,046.00	12,069.00
OHS Roof Bld 4-Fball Prs-Softb	(25,227.11)	(25,227.11)	-	25,227.11
OHS Drainage Pond/Tennis Court	46,094.31	5,468.26	40,626.05	35,157.79
LMES Renovation	39,065.68	18,965.68	20,100.00	1,134.32
LMES Parking Lot	38,677.50	12,288.30	26,389.20	14,100.90
SHS Fire Alarm Upgrade	328,112.66	318,878.06	9,234.60	(309,643.46)
Baseball Dugout SHS	3,617.50	3,617.50	-	(3,617.50)
EVES Remediation	582,163.66	15,956.50	566,207.16	550,250.66
School Video & Security System	1,438,809.43	1,110,230.98	2,003,578.45	893,347.47
SPES Fire Alarm	70,431.00	-	70,431.00	70,431.00
LRES Fire Alarm	100,000.00	27,350.02	72,649.98	45,299.96
Stenstrom ES ILC	10,900.00	6,700.00	4,200.00	(2,500.00)
Magnet Schl Equip	71,979.12	51,675.71	70,303.41	18,627.70
Transportation-Bus Lift	176,543.22	176,543.22	325,000.00	148,456.78
Elevator Refurbishment	1,111.62	1,111.62	-	(1,111.62)
TRWS Dispenser Boots	470,017.59	401,146.86	68,870.73	(332,276.13)
TRMD Fuel Canopy	45,523.25	-	45,523.25	45,523.25
WSHS Baseball Stadium	72.56	72.56	-	(72.56)

Seminole County Public Schools
Capital Outlay Fund - Nonvoted District School Tax Budget Comparison to Prior Year's Actual by Project
For Fiscal Years 2023 and 2024

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
WSHS CEP Replacement	5,435,494.22	581,159.79	4,854,334.43	4,273,174.64
WSHS Security	216,398.00	-	216,398.00	216,398.00
STNE Drainage	93,158.65	17,859.10	75,299.55	57,440.45
SLES Erosion Control	107,797.31	101,431.75	6,365.56	(95,066.19)
HVAC Controls-Chiles MS	183.60	183.60	-	(183.60)
HVAC Controls-Keeth ES	1,046,049.36	52,485.25	993,564.11	941,078.86
WDES Chiller/Pumps	783,816.00	233,589.78	550,226.22	316,636.44
HVAC-Crystal Lake Elem	1,856.86	1,856.86	-	(1,856.86)
LMES HVAC/Chiller	513,308.95	27,356.95	485,952.00	458,595.05
Technology Upgrades	4,539,074.45	1,073,590.39	6,465,484.06	5,391,893.67
HVAC-Stenstrom Elem	51,008.78	51,008.78	-	(51,008.78)
HVAC-SHS 9th Grade Center	750,000.00	36,651.03	713,348.97	676,697.94
HVAC-Teague Middle	36,297.60	36,297.60	-	(36,297.60)
Total Projects	37,255,776.07	14,605,843.19	60,636,055.09	46,030,211.90
Total uses	37,255,776.07	14,605,843.19	60,636,055.09	46,030,211.90
Other financing uses				
Transfers in from capital outlay funds	16,309,861.98	16,309,861.98	-	(16,309,861.98)
Transfers out to general fund	(35,800,532.63)	(27,732,243.87)	(48,465,620.07)	(20,733,376.20)
Transfers out to debt service funds	(15,912,019.00)	(15,912,018.72)	(10,574,248.00)	5,337,770.72
Total other financing uses	(35,402,689.65)	(27,334,400.61)	(59,039,868.07)	(31,705,467.46)
Net change in fund balances	740,876.71	31,575,972.82	(39,819,015.16)	(71,394,987.98)
Fund balances				
Beginning of year	27,765,986.16	27,765,986.16	59,341,958.98	31,575,972.82
Ending Balance	\$ 28,506,862.87	\$ 59,341,958.98	\$ 19,522,943.82	\$ (39,819,015.16)

Seminole County Public Schools
Capital Outlay Fund - Sales Tax Revenue 3rd Gen Budget Comparison to Prior Year's Actual by
Project
For Fiscal Years 2023 and 2024

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Local sales tax	\$ 24,677,492.00	\$ 25,914,888.09	\$ 24,677,492.00	\$ (1,237,396.09)
Investment income	1,103,308.56	1,103,308.56	666,000.00	(437,308.56)
Refund of prior year expenditure	-	18,304.00	-	(18,304.00)
Total local sources	<u>25,780,800.56</u>	<u>27,036,500.65</u>	<u>25,343,492.00</u>	<u>(1,693,008.65)</u>
Total sources	<u>25,780,800.56</u>	<u>27,036,500.65</u>	<u>25,343,492.00</u>	<u>(1,693,008.65)</u>
Uses - expenditures				
Projects				
HVAC Controls	-	-	600,000.00	600,000.00
Playground Surfaces & Equipmt	1,039,130.77	302,545.36	1,303,585.41	1,001,040.05
Roofing Projects	1,113,358.18	84,420.00	1,028,938.18	944,518.18
Building 9 & 10 Lyman	36,606.12	30,356.12	6,250.00	(24,106.12)
Pinecrest School of Innovation	12,000.00	12,000.00	-	(12,000.00)
Pinecrest ES - F&E	11,894.00	10,563.48	1,330.52	(9,232.96)
LHHS Renovation	20,231,675.55	8,770,705.59	11,460,969.96	2,690,264.37
LHHS F&E	1,800,276.83	43,805.72	1,756,471.11	1,712,665.39
SSMS Gym,Media,Dining	1,181,492.32	1,142,850.07	38,642.25	(1,104,207.82)
SSMS Gym,Media,Dining F&E	1,643.12	1,643.00	0.12	(1,642.88)
Contingency Project	313,153.03	-	-	-
ILC-Bldg1-Cafe Idyllwilde ES	118.79	118.79	-	(118.79)
EEES Remodel/Roof/HVAC	1,146,649.00	225,873.58	8,733,862.42	8,507,988.84
Small Projects - F&E	4,918.69	-	4,918.69	4,918.69
Renovation-Casselberry Elem	549,636.00	500,000.00	49,636.00	(450,364.00)
Renovation F&E-Casselberry El	552,003.38	551,975.93	27.45	(551,948.48)
Roof Indian Trails MS	1,150.00	1,150.00	-	(1,150.00)
Roof Red Bug ES	175,663.38	172,889.99	2,773.39	(170,116.60)
LMES Renovation	-	-	14,407,159.00	14,407,159.00
Renovation - Lawton Elem	22,802,764.00	1,441,529.21	21,361,234.79	19,919,705.58
Stenstrom ES ILC	200.90	200.90	-	(200.90)
Roof Rock Lake MS	459,317.00	311,262.39	148,054.61	(163,207.78)
Total Projects	<u>51,433,651.06</u>	<u>13,603,890.13</u>	<u>60,903,853.90</u>	<u>47,299,963.77</u>
Total uses	<u>51,433,651.06</u>	<u>13,603,890.13</u>	<u>60,903,853.90</u>	<u>47,299,963.77</u>
Other financing sources				
Interfund activity	<u>7,307,112.02</u>	<u>7,307,112.02</u>	-	(7,307,112.02)
Total other financing sources	<u>7,307,112.02</u>	<u>7,307,112.02</u>	-	(7,307,112.02)
Net change in fund balance	<u>(18,345,738.48)</u>	<u>20,739,722.54</u>	<u>(35,560,361.90)</u>	<u>(56,300,084.44)</u>
Fund balance				
Beginning of year	<u>31,828,116.24</u>	<u>31,828,116.24</u>	<u>52,567,838.78</u>	<u>20,739,722.54</u>
Ending Balance	<u>\$ 13,482,377.76</u>	<u>\$ 52,567,838.78</u>	<u>\$ 17,007,476.88</u>	<u>\$ (35,560,361.90)</u>

Seminole County Public Schools
Capital Outlay Fund - County Impact Fee Mandatory Budget Comparison to Prior Year's Actual by
Project
For Fiscal Years 2023 and 2024

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Investment income	1,116,840.54	1,116,840.54	667,000.00	(449,840.54)
Impact fees	11,037,055.95	11,037,055.95	8,000,000.00	(3,037,055.95)
Total local sources	<u>12,153,896.49</u>	<u>12,153,896.49</u>	<u>8,667,000.00</u>	<u>(3,486,896.49)</u>
Total sources	<u>12,153,896.49</u>	<u>12,153,896.49</u>	<u>8,667,000.00</u>	<u>(3,486,896.49)</u>
Other financing uses				
Transfers out to debt service funds	(8,520,504.36)	(8,520,504.36)	(9,127,341.00)	(606,836.64)
Transfers out to capital outlay funds	(16,309,861.98)	(16,309,861.98)	-	16,309,861.98
Interfund activity	<u>(7,307,112.02)</u>	<u>(7,307,112.02)</u>	<u>-</u>	<u>7,307,112.02</u>
Total other financing uses	<u>(32,137,478.36)</u>	<u>(32,137,478.36)</u>	<u>(9,127,341.00)</u>	<u>23,010,137.36</u>
Net change in fund balance	<u>(19,983,581.87)</u>	<u>(19,983,581.87)</u>	<u>(460,341.00)</u>	<u>19,523,240.87</u>
Fund balance				
Beginning of year	<u>49,078,167.19</u>	<u>49,078,167.19</u>	<u>29,094,585.32</u>	<u>(19,983,581.87)</u>
Ending Balance	<u>\$ 29,094,585.32</u>	<u>\$ 29,094,585.32</u>	<u>\$ 28,634,244.32</u>	<u>\$ (460,341.00)</u>

SPECIAL REVENUE FUNDS

This section contains the following subsections:

- Special Revenue Fund – Grants and Special Programs Narrative
- Special Revenue Fund – Grants and Special Programs Budget Comparison to Prior Year’s Actual
- Special Revenue Fund – Food Services (“Red Apple Dining”) Narrative
- Special Revenue Fund – Food Services (“Red Apple Dining”) Budget Comparison to Prior Year’s Actual
- Special Revenue Fund – Federal Education Stabilization Narrative
- Special Revenue Fund – Federal Education Stabilization Budget Comparison to Prior Year’s Actual
- Special Revenue Fund – School Internal Funds Narrative
- Special Revenue Fund – School Internal Funds Budget Comparison to Prior Year’s Actual

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 Budget Comparison to Prior Year's Actual For Fiscal Years 2023 and 2024

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Federal direct sources:				
Other federal direct sources	\$ 4,743,033.41	\$ 3,439,643.50	\$ 2,286,831.91	\$ (1,152,811.59)
Total federal direct sources	<u>4,743,033.41</u>	<u>3,439,643.50</u>	<u>2,286,831.91</u>	<u>(1,152,811.59)</u>
Federal through state sources:				
Career and technical education	607,107.65	565,183.00	600,812.65	35,629.65
Title II, Part A	3,106,799.78	536,118.73	2,831,596.66	2,295,477.93
Individuals with disabilities education act	21,365,254.27	13,152,816.36	24,746,316.17	11,593,499.81
Title I, grants to local educational agencies	15,954,183.62	15,883,288.27	15,866,407.35	(16,880.92)
Federal through Local	520,353.37	301,038.61	219,314.76	(81,723.85)
Other federal through state sources	4,456,129.74	6,133,793.09	4,289,483.74	(1,844,309.35)
Total federal through state sources	<u>46,009,828.43</u>	<u>36,572,238.06</u>	<u>48,553,931.33</u>	<u>11,981,693.27</u>
State sources:				
Other miscellaneous state sources	397,265.67	343,501.54	54,334.08	(289,167.46)
Total state sources	<u>397,265.67</u>	<u>343,501.54</u>	<u>54,334.08</u>	<u>(289,167.46)</u>
Local sources:				
Other miscellaneous local	3,617,252.45	2,390,148.39	1,321,376.11	(1,068,772.28)
Total local sources	<u>3,617,252.45</u>	<u>2,390,148.39</u>	<u>1,321,376.11</u>	<u>(1,068,772.28)</u>
Total sources	<u>54,767,379.96</u>	<u>42,745,531.49</u>	<u>52,216,473.43</u>	<u>9,470,941.94</u>
Uses - expenditures				
Instruction				
Salaries	\$ 11,486,519.90	\$ 9,246,553.93	\$ 12,074,492.45	\$ 2,827,938.52
Benefits	4,231,771.18	3,036,949.75	5,166,872.58	2,129,922.83
Purchased Services	2,910,036.86	1,472,616.67	3,825,054.38	2,352,437.71
Materials & Supplies	1,708,269.40	1,207,240.09	1,088,666.62	(118,573.47)
Capital Outlay	3,743,973.33	3,136,535.69	1,130,514.78	(2,006,020.91)
Other	319,879.99	170,029.59	399,357.93	229,328.34
Total Instruction	<u>24,400,450.66</u>	<u>18,269,925.72</u>	<u>23,684,958.74</u>	<u>5,415,033.02</u>
Pupil Personnel Services				
Salaries	6,729,214.22	5,242,198.90	7,266,504.30	2,024,305.40
Benefits	2,282,652.00	1,707,879.89	2,524,634.76	816,754.87
Purchased Services	259,961.21	188,220.22	243,880.99	55,660.77
Materials & Supplies	259,177.28	151,000.22	188,001.47	37,001.25
Capital Outlay	25,259.00	13,342.00	12,864.13	(477.87)
Other	3,996.00	-	3,996.00	3,996.00
Total Pupil Personnel Services	<u>9,560,259.71</u>	<u>7,302,641.23</u>	<u>10,239,881.65</u>	<u>2,937,240.42</u>
Instructional Media Services				
Salaries	-	-	28,875.00	28,875.00
Benefits	-	-	9,660.54	9,660.54
Total Instructional Media Services	<u>-</u>	<u>-</u>	<u>38,535.54</u>	<u>38,535.54</u>
Instructional & Curriculum Development Svcs				
Salaries	2,528,597.89	2,216,286.02	2,876,563.42	660,277.40
Benefits	800,786.22	693,421.98	712,763.36	19,341.38
Purchased Services	667,706.05	133,570.36	622,469.13	488,898.77

Seminole County Public Schools

Special Revenue Fund - Grants & Special Programs Budget Comparison to Prior Year's Actual For Fiscal Years 2023 and 2024

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Materials & Supplies	26,364.77	8,564.69	22,039.33	13,474.64
Capital Outlay	18,510.99	9,555.95	8,955.04	(600.91)
Other	70,802.30	60,362.25	33,256.26	(27,105.99)
Total Instructional & Curriculum Development Svcs	4,112,768.22	3,121,761.25	4,276,046.54	1,154,285.29
Instructional Staff Training Svcs				
Salaries	5,077,935.35	4,373,002.22	4,993,662.51	620,660.29
Benefits	1,548,275.73	1,421,701.69	1,485,145.48	63,443.79
Purchased Services	1,629,759.85	1,205,683.40	1,011,661.71	(194,021.69)
Materials & Supplies	483,889.33	253,631.45	358,177.30	104,545.85
Capital Outlay	1,469.20	(1,780.80)	5,886.44	7,667.24
Other	286,916.03	150,628.65	211,489.38	60,860.73
Total Instructional Staff Training Svcs	9,028,245.49	7,402,866.61	8,066,022.82	663,156.21
Instructional Related Technology				
Benefits	652.68	0.01	652.67	652.66
Total Instructional Related Technology	652.68	0.01	652.67	652.66
General Support Services				
Purchased Services	100,962.75	100,962.75	-	(100,962.75)
Total General Support Services	100,962.75	100,962.75	-	(100,962.75)
General Administration				
Purchased Services	5,176.21	992.13	8,105.48	7,113.35
Other	1,504,848.77	1,252,582.63	1,510,641.03	258,058.40
Total General Administration	1,510,024.98	1,253,574.76	1,518,746.51	265,171.75
School Administration				
Salaries	485,886.01	435,511.71	371,151.80	(64,359.91)
Benefits	145,269.00	134,302.30	106,323.21	(27,979.09)
Purchased Services	93,216.80	75,809.80	17,407.00	(58,402.80)
Materials & Supplies	3,049.50	3,049.50	-	(3,049.50)
Capital Outlay	23,814.77	23,814.77	-	(23,814.77)
Total School Administration	751,236.08	672,488.08	494,882.01	(177,606.07)
Facilities Acquisition and Construction				
Capital Outlay	55,640.07	51,258.05	4,382.02	(46,876.03)
Total Facilities Acquisition and Construction	55,640.07	51,258.05	4,382.02	(46,876.03)
Central Services				
Salaries	2,409.41	2,409.41	72,600.85	70,191.44
Benefits	495.34	495.34	26,636.89	26,141.55
Purchased Services	243,329.56	193,472.08	184,503.24	(8,968.84)
Materials & Supplies	4,385.55	1,848.06	2,587.49	739.43
Capital Outlay	2,396.00	2,088.00	308.00	(1,780.00)
Other	11,234.59	1,500.00	20,781.76	19,281.76
Total Central Services	264,250.45	201,812.89	307,418.23	105,605.34
Pupil Transportation Services				
Salaries	2,217,865.86	2,204,630.57	1,868,694.80	(335,935.77)
Benefits	1,160,439.65	1,087,424.25	1,100,309.84	12,885.59
Purchased Services	301,847.45	224,104.88	160,286.59	(63,818.29)
Energy Services	2,000.00	681.32	3,318.68	2,637.36
Total Pupil Transportation Services	3,682,152.96	3,516,841.02	3,132,609.91	(384,231.11)
Operation of Plant				

Seminole County Public Schools

Special Revenue Fund - Grants & Special Programs Budget Comparison to Prior Year's Actual For Fiscal Years 2023 and 2024

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Purchased Services	90,267.62	21,017.80	69,249.82	48,232.02
Energy Services	3,300.00	2,171.47	1,128.53	(1,042.94)
Total Operation of Plant	93,567.62	23,189.27	70,378.35	47,189.08
Community Services				
Salaries	562,648.51	413,200.30	149,448.21	(263,752.09)
Benefits	209,099.35	154,477.31	54,622.04	(99,855.27)
Purchased Services	156,034.24	100,827.18	55,207.06	(45,620.12)
Energy Services	2,937.49	2,776.93	160.56	(2,616.37)
Materials & Supplies	196,743.55	122,042.10	77,701.45	(44,340.65)
Capital Outlay	26,509.66	4,044.78	22,464.88	18,420.10
Other	53,195.49	30,841.25	22,354.24	(8,487.01)
Total Community Services	1,207,168.29	828,209.85	381,958.44	(446,251.41)
Total uses	54,767,379.96	42,745,531.49	52,216,473.43	9,470,941.94
Net change in fund balance	-	-	-	-
Fund balance				
Beginning of year	-	-	-	-
Ending Balance	\$ -	\$ -	\$ -	\$ -



SEMINOLE COUNTY
PUBLIC SCHOOLS

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Seminole County Public Schools
Special Revenue Fund - Food Service (“Red Apple Dining”)
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 2023-24 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-nine (39) 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 \$2.99, and adult lunches will be \$3.99.

Seminole County Public Schools

Special Revenue Fund - Food Service ("Red Apple Dining") Budget Comparison to Prior Year's Actual For Fiscal Years 2023 and 2024

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Federal through state sources:				
National school lunch program	\$ 31,228,932.47	\$ 29,684,220.50	\$ 26,793,674.22	\$ (2,890,546.28)
Total federal through state sources	<u>31,228,932.47</u>	<u>29,684,220.50</u>	<u>26,793,674.22</u>	<u>(2,890,546.28)</u>
State sources:				
School breakfast supplement	128,045.00	128,045.00	128,000.00	(45.00)
School lunch supplement	165,607.00	165,607.00	165,000.00	(607.00)
Total state sources	<u>293,652.00</u>	<u>293,652.00</u>	<u>293,000.00</u>	<u>(652.00)</u>
Local sources:				
Rental income	968.72	968.72	-	(968.72)
Investment income	599,369.33	599,369.33	10,000.00	(589,369.33)
Food service	11,719,943.70	13,168,803.47	12,966,583.71	(202,219.76)
Revenue from other agencies	478,668.62	15,642.00	575,850.21	560,208.21
Total local sources	<u>12,798,950.37</u>	<u>13,784,783.52</u>	<u>13,552,433.92</u>	<u>(232,349.60)</u>
Total sources	<u>44,321,534.84</u>	<u>43,762,656.02</u>	<u>40,639,108.14</u>	<u>(3,123,547.88)</u>
Uses - expenditures				
Facilities Acquisition and Construction				
Capital Outlay	\$ 1,430.62	\$ 928.40	\$ -	\$ (928.40)
Total Facilities Acquisition and Construction	<u>1,430.62</u>	<u>928.40</u>	<u>-</u>	<u>(928.40)</u>
Food Services				
Salaries	7,231,431.24	6,868,544.98	7,402,776.00	534,231.02
Benefits	3,279,651.25	3,000,283.65	3,712,720.00	712,436.35
Purchased Services	10,064,590.56	8,736,908.99	10,145,463.04	1,408,554.05
Energy Services	1,277,826.33	1,093,179.00	1,001,500.00	(91,679.00)
Materials & Supplies	19,834,414.45	16,696,889.75	20,094,620.24	3,397,730.49
Capital Outlay	8,947,313.36	5,156,910.68	9,781,527.97	4,624,617.29
Other	891,134.79	746,282.94	852,000.00	105,717.06
Total Food Services	<u>51,526,361.98</u>	<u>42,298,999.99</u>	<u>52,990,607.25</u>	<u>10,691,607.26</u>
Total uses	<u>51,527,792.60</u>	<u>42,299,928.39</u>	<u>52,990,607.25</u>	<u>10,690,678.86</u>
Other financing sources				
Transfers out to internal service funds	(17,176.09)	(17,176.09)	-	17,176.09
Total other financing sources	<u>(17,176.09)</u>	<u>(17,176.09)</u>	<u>-</u>	<u>17,176.09</u>
Net change in fund balance	<u>(7,223,433.85)</u>	<u>1,445,551.54</u>	<u>(12,351,499.11)</u>	<u>(13,797,050.65)</u>
Fund balance				
Beginning of year	22,491,728.10	22,491,728.10	23,937,279.64	1,445,551.54
Ending Balance	<u>\$ 15,268,294.25</u>	<u>\$ 23,937,279.64</u>	<u>\$ 11,585,780.53</u>	<u>\$ (12,351,499.11)</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 Budget Comparison to Prior Year's Actual For Fiscal Years 2023 and 2024

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Federal through state sources:				
Individuals with disabilities education act	-	17,028.21	-	(17,028.21)
Education stabilization funds	\$ 106,415,479.24	\$ 46,350,666.82	\$ 60,047,784.21	\$ 13,697,117.39
Total federal through state sources	<u>106,415,479.24</u>	<u>46,367,695.03</u>	<u>60,047,784.21</u>	<u>13,680,089.18</u>
Total sources	<u>106,415,479.24</u>	<u>46,367,695.03</u>	<u>60,047,784.21</u>	<u>13,680,089.18</u>
Uses - expenditures				
Instruction				
Salaries	\$ 14,386,484.38	\$ 7,386,186.78	\$ 7,000,297.60	\$ (385,889.18)
Benefits	3,515,206.47	1,414,576.33	2,100,630.14	686,053.81
Purchased Services	11,433,097.37	3,975,315.87	7,457,781.50	3,482,465.63
Materials & Supplies	14,175,628.17	10,883,003.86	3,292,624.31	(7,590,379.55)
Capital Outlay	9,154,988.88	5,808,862.91	3,346,125.97	(2,462,736.94)
Other	193,581.50	83,063.72	110,517.78	27,454.06
Total Instruction	<u>52,858,986.77</u>	<u>29,551,009.47</u>	<u>23,307,977.30</u>	<u>(6,243,032.17)</u>
Pupil Personnel Services				
Salaries	1,523,159.56	643,681.24	879,478.32	235,797.08
Benefits	305,821.82	150,095.55	155,726.27	5,630.72
Purchased Services	471,234.53	86,669.21	384,565.32	297,896.11
Materials & Supplies	38,137.40	22,845.20	15,292.20	(7,553.00)
Capital Outlay	8,498.00	5,550.00	2,948.00	(2,602.00)
Total Pupil Personnel Services	<u>2,346,851.31</u>	<u>908,841.20</u>	<u>1,438,010.11</u>	<u>529,168.91</u>
Instructional Media Services				
Salaries	40,500.00	2,650.00	37,850.00	35,200.00
Benefits	4,037.51	207.74	3,829.77	3,622.03
Total Instructional Media Services	<u>44,537.51</u>	<u>2,857.74</u>	<u>41,679.77</u>	<u>38,822.03</u>
Instructional & Curriculum Development Svcs				
Salaries	8,194,966.50	3,370,657.32	4,824,309.18	1,453,651.86
Benefits	1,628,501.51	722,671.47	905,830.04	183,158.57
Purchased Services	650,312.42	216,444.92	433,867.50	217,422.58
Materials & Supplies	51,250.00	7,133.24	44,116.76	36,983.52
Capital Outlay	2,196.00	1,516.00	680.00	(836.00)
Total Instructional & Curriculum Development Svcs	<u>10,527,226.43</u>	<u>4,318,422.95</u>	<u>6,208,803.48</u>	<u>1,890,380.53</u>
Instructional Staff Training Svcs				
Salaries	4,014,081.75	1,495,013.55	2,519,068.20	1,024,054.65
Benefits	745,680.57	207,255.74	538,424.83	331,169.09
Purchased Services	544,404.56	39,113.32	505,291.24	466,177.92
Materials & Supplies	11,880.11	-	11,880.11	11,880.11
Capital Outlay	4,852.89	1,486.00	3,366.89	1,880.89
Other	3,059.87	1,877.74	1,182.13	(695.61)
Total Instructional Staff Training Svcs	<u>5,323,959.75</u>	<u>1,744,746.35</u>	<u>3,579,213.40</u>	<u>1,834,467.05</u>
Instructional Related Technology				
Salaries	136,300.00	26,415.00	109,885.00	83,470.00
Benefits	11,349.61	2,084.09	9,265.52	7,181.43
Purchased Services	208,915.00	208,915.00	-	(208,915.00)

Seminole County Public Schools

Special Revenue Funds - ESSER, CARES Act, and GEER Budget Comparison to Prior Year's Actual For Fiscal Years 2023 and 2024

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Total Instructional Related Technology	356,564.61	237,414.09	119,150.52	(118,263.57)
School Board				
Salaries	14,150.00	1,950.00	12,200.00	10,250.00
Benefits	1,175.61	142.03	1,033.58	891.55
Purchased Services	7,001.10	-	7,001.10	7,001.10
Total School Board	22,326.71	2,092.03	20,234.68	18,142.65
General Administration				
Salaries	3,000.00	1,000.00	2,000.00	1,000.00
Benefits	241.80	66.03	175.77	109.74
Other	2,549,617.25	1,135,769.39	1,413,847.86	278,078.47
Total General Administration	2,552,859.05	1,136,835.42	1,416,023.63	279,188.21
School Administration				
Salaries	887,249.00	181,785.90	705,463.10	523,677.20
Benefits	122,287.25	19,007.23	103,280.02	84,272.79
Purchased Services	25,650.53	-	25,650.53	25,650.53
Total School Administration	1,035,186.78	200,793.13	834,393.65	633,600.52
Facilities Acquisition and Construction				
Salaries	38,000.00	350.00	37,650.00	37,300.00
Benefits	3,063.40	27.98	3,035.42	3,007.44
Purchased Services	169,855.17	-	169,855.17	169,855.17
Total Facilities Acquisition and Construction	210,918.57	377.98	210,540.59	210,162.61
Fiscal Services				
Salaries	74,400.00	15,200.00	59,200.00	44,000.00
Benefits	6,184.74	1,206.65	4,978.09	3,771.44
Total Fiscal Services	80,584.74	16,406.65	64,178.09	47,771.44
Food Services				
Salaries	454,150.00	67,650.00	386,500.00	318,850.00
Benefits	36,613.33	5,354.08	31,259.25	25,905.17
Total Food Services	490,763.33	73,004.08	417,759.25	344,755.17
Central Services				
Salaries	511,251.64	174,874.16	336,377.48	161,503.32
Benefits	117,380.67	42,868.78	74,511.89	31,643.11
Purchased Services	170,000.00	-	170,000.00	170,000.00
Total Central Services	798,632.31	217,742.94	580,889.37	363,146.43
Pupil Transportation Services				
Salaries	967,970.00	184,900.00	783,070.00	598,170.00
Benefits	91,743.18	14,645.34	77,097.84	62,452.50
Total Pupil Transportation Services	1,059,713.18	199,545.34	860,167.84	660,622.50
Operation of Plant				
Salaries	1,142,847.00	188,571.61	954,275.39	765,703.78
Benefits	169,975.50	34,155.65	135,819.85	101,664.20
Purchased Services	343,226.33	76,180.59	267,045.74	190,865.15
Materials & Supplies	76,000.00	-	76,000.00	76,000.00
Capital Outlay	705,394.80	239,761.00	465,633.80	225,872.80
Total Operation of Plant	2,437,443.63	538,668.85	1,898,774.78	1,360,105.93
Maintenance of Plant				
Salaries	313,000.00	51,300.00	261,700.00	210,400.00

Seminole County Public Schools

Special Revenue Funds - ESSER, CARES Act, and GEER Budget Comparison to Prior Year's Actual For Fiscal Years 2023 and 2024

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Benefits	25,230.41	4,061.40	21,169.01	17,107.61
Purchased Services	1,793,373.53	438,284.35	1,355,089.18	916,804.83
Capital Outlay	22,448,000.00	5,742,947.68	16,705,052.32	10,962,104.64
Total Maintenance of Plant	<u>24,579,603.94</u>	<u>6,236,593.43</u>	<u>18,343,010.51</u>	<u>12,106,417.08</u>
Administrative Technology Services				
Salaries	53,200.00	6,935.00	46,265.00	39,330.00
Benefits	4,398.05	546.17	3,851.88	3,305.71
Purchased Services	11,327.83	7,563.03	3,764.80	(3,798.23)
Capital Outlay	<u>1,559,727.49</u>	<u>959,041.34</u>	<u>600,686.15</u>	<u>(358,355.19)</u>
Total Administrative Technology Services	<u>1,628,653.37</u>	<u>974,085.54</u>	<u>654,567.83</u>	<u>(319,517.71)</u>
Community Services				
Salaries	56,000.00	7,650.00	48,350.00	40,700.00
Benefits	<u>4,667.25</u>	<u>607.84</u>	<u>4,059.41</u>	<u>3,451.57</u>
Total Community Services	<u>60,667.25</u>	<u>8,257.84</u>	<u>52,409.41</u>	<u>44,151.57</u>
Total uses	<u>106,415,479.24</u>	<u>46,367,695.03</u>	<u>60,047,784.21</u>	<u>13,680,089.18</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Seminole County Public Schools
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 Budget Comparison to Prior Year's Actual For Fiscal Years 2023 and 2024

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
State sources:				
Florida Education Finance Program (FEFP)	\$ 185,048.33	\$ 185,048.33	\$ -	\$ (185,048.33)
Total state sources	<u>185,048.33</u>	<u>185,048.33</u>	<u>-</u>	<u>(185,048.33)</u>
Local sources:				
Rental income	764,508.64	764,508.64	-	(764,508.64)
Charges for services	5,383,517.46	5,383,517.46	-	(5,383,517.46)
Investment income	3,424.54	3,424.54	-	(3,424.54)
Gift, grants, and bequests	1,905,046.60	1,905,046.60	-	(1,905,046.60)
Student fees	69,067.30	69,067.30	-	(69,067.30)
Other fees	458,921.29	458,921.29	-	(458,921.29)
Miscellaneous local	57,984.59	57,984.59	-	(57,984.59)
Other miscellaneous local	5,130,988.19	5,130,988.19	-	(5,130,988.19)
Refund of prior year expenditure	18,201.59	18,201.59	-	(18,201.59)
Collections for lost and damaged	2,501.92	2,501.92	-	(2,501.92)
Total local sources	<u>13,794,162.12</u>	<u>13,794,162.12</u>	<u>-</u>	<u>(13,794,162.12)</u>
Total sources	<u>13,979,210.45</u>	<u>13,979,210.45</u>	<u>-</u>	<u>(13,979,210.45)</u>
Uses - expenditures				
Community Services				
Salaries	\$ 249,695.81	\$ 249,695.81	\$ -	\$ (249,695.81)
Purchased Services	5,714,386.93	5,714,386.93	-	(5,714,386.93)
Energy Services	6,212.11	6,212.11	-	(6,212.11)
Materials & Supplies	14,075,119.31	5,413,610.91	8,658,913.40	3,245,302.49
Capital Outlay	841,682.09	841,682.09	-	(841,682.09)
Other	1,082,886.88	1,082,886.88	-	(1,082,886.88)
Total Community Services	<u>21,969,983.13</u>	<u>13,308,474.73</u>	<u>8,658,913.40</u>	<u>(4,649,561.33)</u>
Total uses	<u>21,969,983.13</u>	<u>13,308,474.73</u>	<u>8,658,913.40</u>	<u>(4,649,561.33)</u>
Other financing sources				
Interfund activity	875.00	(1,720.00)	-	1,720.00
Loss Recoveries	11,832.82	11,832.82	-	(11,832.82)
Total other financing sources	<u>12,707.82</u>	<u>10,112.82</u>	<u>-</u>	<u>(10,112.82)</u>
Net change in fund balance	<u>(7,978,064.86)</u>	<u>680,848.54</u>	<u>(8,658,913.40)</u>	<u>(9,339,761.94)</u>
Fund balance				
Beginning of year	<u>7,978,064.86</u>	<u>7,978,064.86</u>	<u>8,658,913.40</u>	<u>680,848.54</u>
Ending Balance	<u>\$ -</u>	<u>\$ 8,658,913.40</u>	<u>\$ -</u>	<u>\$ (8,658,913.40)</u>



SEMINOLE COUNTY
PUBLIC SCHOOLS

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INTERNAL SERVICE FUNDS

This section contains the following subsections:

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

Seminole County Public Schools
Internal Service Funds
Fiscal Year 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 Budget Comparison to Prior Year's Actual For Fiscal Years 2023 and 2024

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Investment income	\$ 725,948.64	\$ 725,948.64	\$ 16,000.00	\$ (709,948.64)
Revenue from other agencies	6,311,617.61	4,458,739.87	7,042,187.00	2,583,447.13
Other miscellaneous local	10,679.00	10,679.00	-	(10,679.00)
Total local sources	<u>7,048,245.25</u>	<u>5,195,367.51</u>	<u>7,058,187.00</u>	<u>1,862,819.49</u>
Total sources	<u>7,048,245.25</u>	<u>5,195,367.51</u>	<u>7,058,187.00</u>	<u>1,862,819.49</u>
Uses - expenditures				
Operation of Plant				
Salaries	\$ 1,054,949.97	\$ 1,034,726.73	\$ 414,561.00	\$ (620,165.73)
Benefits	276,044.76	268,357.02	142,603.00	(125,754.02)
Purchased Services	8,020,625.23	7,959,587.91	7,132,709.49	(826,878.42)
Materials & Supplies	6,583.96	4,527.11	3,500.00	(1,027.11)
Capital Outlay	34,121.94	33,790.93	3,500.00	(30,290.93)
Other	8,869,401.70	5,949,616.89	7,390,600.00	1,440,983.11
Total Operation of Plant	<u>18,261,727.56</u>	<u>15,250,606.59</u>	<u>15,087,473.49</u>	<u>(163,133.10)</u>
Maintenance of Plant				
Purchased Services	2,055,337.22	2,055,337.22	1,314,693.72	(740,643.50)
Energy Services	7,421.31	7,421.31	-	(7,421.31)
Materials & Supplies	60,884.12	60,884.12	19,826.85	(41,057.27)
Capital Outlay	18,110.65	18,110.65	8,520.00	(9,590.65)
Total Maintenance of Plant	<u>2,141,753.30</u>	<u>2,141,753.30</u>	<u>1,343,040.57</u>	<u>(798,712.73)</u>
Total uses	<u>20,403,480.86</u>	<u>17,392,359.89</u>	<u>16,430,514.06</u>	<u>(961,845.83)</u>
Other financing sources				
Transfers in from general fund	5,359,751.99	5,359,751.99	5,716,103.00	356,351.01
Transfers in from capital outlay funds	97.16	97.16	-	(97.16)
Transfers in from federal funds	17,176.09	17,176.09	-	(17,176.09)
Interfund activity	1,891.15	1,891.15	-	(1,891.15)
Loss Recoveries	122,542.72	122,542.72	-	(122,542.72)
Total other financing sources	<u>5,501,459.11</u>	<u>5,501,459.11</u>	<u>5,716,103.00</u>	<u>214,643.89</u>
Net change in net position	<u>(7,853,776.50)</u>	<u>(6,695,533.27)</u>	<u>(3,656,224.06)</u>	<u>3,039,309.21</u>
Net position				
Beginning of year	<u>20,866,445.15</u>	<u>20,866,445.15</u>	<u>14,170,911.88</u>	<u>(6,695,533.27)</u>
Ending Balance	<u>\$ 13,012,668.65</u>	<u>\$ 14,170,911.88</u>	<u>\$ 10,514,687.82</u>	<u>\$ (3,656,224.06)</u>

Seminole County Public Schools

Internal Service Fund - Printing Services Budget Comparison to Prior Year's Actual For Fiscal Years 2023 and 2024

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Investment income	\$ 24,802.17	\$ 24,802.17	\$ 800.00	\$ (24,002.17)
Revenue from other agencies	1,295,922.72	1,295,922.72	1,300,000.00	4,077.28
Total local sources	<u>1,320,724.89</u>	<u>1,320,724.89</u>	<u>1,300,800.00</u>	<u>(19,924.89)</u>
Total sources	<u>1,320,724.89</u>	<u>1,320,724.89</u>	<u>1,300,800.00</u>	<u>(19,924.89)</u>
Uses - expenditures				
Central Services				
Salaries	\$ 358,302.76	\$ 258,842.91	\$ 510,544.00	\$ 251,701.09
Benefits	168,501.94	112,998.15	213,056.00	100,057.85
Purchased Services	279,928.95	222,380.78	295,871.43	73,490.65
Materials & Supplies	292,796.77	292,796.77	275,000.00	(17,796.77)
Capital Outlay	46,086.01	16,482.78	110,000.00	93,517.22
Other	123,308.46	121,828.46	160,000.00	38,171.54
Total Central Services	<u>1,268,924.89</u>	<u>1,025,329.85</u>	<u>1,564,471.43</u>	<u>539,141.58</u>
Total uses	<u>1,268,924.89</u>	<u>1,025,329.85</u>	<u>1,564,471.43</u>	<u>539,141.58</u>
Other financing uses				
Transfers out to general fund	(60,000.00)	-	(60,000.00)	(60,000.00)
Interfund activity	(689.09)	(689.09)	-	689.09
Total other financing uses	<u>(60,689.09)</u>	<u>(689.09)</u>	<u>(60,000.00)</u>	<u>(59,310.91)</u>
Net change in net position	<u>(8,889.09)</u>	294,705.95	<u>(323,671.43)</u>	<u>(618,377.38)</u>
Net position				
Beginning of year	<u>1,067,352.94</u>	<u>1,067,352.94</u>	<u>1,362,058.89</u>	<u>294,705.95</u>
Ending Balance	<u>\$ 1,058,463.85</u>	<u>\$ 1,362,058.89</u>	<u>\$ 1,038,387.46</u>	<u>\$ (323,671.43)</u>

Seminole County Public Schools

Internal Service Fund - Self Insurance - Health Budget Comparison to Prior Year's Actual For Fiscal Years 2023 and 2024

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Investment income	\$ 1,102,525.07	\$ 1,102,525.07	\$ 100,000.00	\$ (1,002,525.07)
Revenue from other agencies	65,013,947.59	60,463,043.35	66,077,567.00	5,614,523.65
Other miscellaneous local	425,511.27	425,511.27	455,000.00	29,488.73
Total local sources	<u>66,541,983.93</u>	<u>61,991,079.69</u>	<u>66,632,567.00</u>	<u>4,641,487.31</u>
Total sources	<u>66,541,983.93</u>	<u>61,991,079.69</u>	<u>66,632,567.00</u>	<u>4,641,487.31</u>
Uses - expenditures				
Central Services				
Salaries	\$ 512,172.24	\$ 487,767.22	\$ 508,845.00	\$ 21,077.78
Benefits	173,932.50	161,377.31	181,008.00	19,630.69
Purchased Services	5,336,243.10	4,676,334.75	5,310,240.00	633,905.25
Energy Services	37.83	37.83	-	(37.83)
Materials & Supplies	226,888.29	166,930.34	254,814.12	87,883.78
Capital Outlay	20,534.33	11,603.00	80,500.00	68,897.00
Other	62,761,914.30	55,275,994.20	57,485,110.00	2,209,115.80
Total Central Services	<u>69,031,722.59</u>	<u>60,780,044.65</u>	<u>63,820,517.12</u>	<u>3,040,472.47</u>
Total uses	<u>69,031,722.59</u>	<u>60,780,044.65</u>	<u>63,820,517.12</u>	<u>3,040,472.47</u>
Other financing sources				
Interfund activity	(1,202.06)	(1,202.06)	-	1,202.06
Total other financing sources	<u>(1,202.06)</u>	<u>(1,202.06)</u>	<u>-</u>	<u>1,202.06</u>
Net change in net position	<u>(2,490,940.72)</u>	<u>1,209,832.98</u>	<u>2,812,049.88</u>	<u>1,602,216.90</u>
Net position				
Beginning of year	<u>37,995,601.69</u>	<u>37,995,601.69</u>	<u>39,205,434.67</u>	<u>1,209,832.98</u>
Ending Balance	<u>\$ 35,504,660.97</u>	<u>\$ 39,205,434.67</u>	<u>\$ 42,017,484.55</u>	<u>\$ 2,812,049.88</u>

Seminole County Public Schools

Internal Service Fund - Internal Leasing Program Budget Comparison to Prior Year's Actual For Fiscal Years 2023 and 2024

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Investment income	\$ 17,616.53	\$ 17,616.53	\$ -	\$ (17,616.53)
Revenue from other agencies	302,888.41	302,888.41	302,888.41	-
Other miscellaneous local	5,000.00	1,989.00	-	(1,989.00)
Total local sources	<u>325,504.94</u>	<u>322,493.94</u>	<u>302,888.41</u>	<u>(19,605.53)</u>
Total sources	<u>325,504.94</u>	<u>322,493.94</u>	<u>302,888.41</u>	<u>(19,605.53)</u>
Uses - expenditures				
Central Services				
Materials & Supplies	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 3,000.00
Capital Outlay	1,282,764.85	-	475,581.00	475,581.00
Other	222,360.97	196,888.13	209,935.27	13,047.14
Total Central Services	<u>1,508,125.82</u>	<u>196,888.13</u>	<u>688,516.27</u>	<u>491,628.14</u>
Total uses	<u>1,508,125.82</u>	<u>196,888.13</u>	<u>688,516.27</u>	<u>491,628.14</u>
Net change in net position	<u>(1,182,620.88)</u>	<u>125,605.81</u>	<u>(385,627.86)</u>	<u>(511,233.67)</u>
Net position				
Beginning of year	<u>2,233,215.63</u>	<u>2,233,215.63</u>	<u>2,358,821.44</u>	<u>125,605.81</u>
Ending Balance	<u>\$ 1,050,594.75</u>	<u>\$ 2,358,821.44</u>	<u>\$ 1,973,193.58</u>	<u>\$ (385,627.86)</u>

SCHOOL BOARD MEMBERS

Kristine Kraus
Abby Sanchez
Kelley Davis

Autumn Garick
Amy Pennock

SUPERINTENDENT

Serita D. Beamon

Reasonable Accommodation(s)

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



Educational Equity – Notice of Nondiscrimination

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

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

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