



**Seminole County
Public Schools**

BUDGET WORKSHOP

April 26, 2022

2:00 P.M.

AGENDA

- I. Call to Order
- II. Superintendent's Comments
- III. Legislative Lobbyist Update
- IV. Capital Budget (Wilsky)
- V. ESSER Update (Dr. Wyson)
- VI. **General Fund Operating Budget Update (Seis)**
- VII. Board Discussion
- VIII. Adjourn

ESTIMATED REVENUE		FUND	2022-23	2023-24	2024-25	2025-26	2026-27
STATE SOURCES							
1	CHARTER SCHOOLS CAPITAL OUTLAY	340	1,088,057	1,088,057	1,088,057	1,088,057	1,088,057
2	SAFE SCHOOLS/SCHOOL HARDENING	397	400,000	0	0	0	0
3	GRANTS ROLL FORWARD	TBD					
4	SAFE SCHOOLS/SCHOOL HARDENING - CHARTER SCHOOLS	TBD					
5	CO&DS	310	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
6	GASOLINE TAX REFUND	343	85,000	85,000	85,000	85,000	60,000
LOCAL SOURCES							
7	1.5 MIL CAP OUTLAY PROPERTY TAX	36x	65,391,849	68,295,888	71,533,872	74,785,392	78,156,864
8	1/4 CENT SALES TAX	381	24,677,492	25,096,167	12,760,973		
9	IMPACT FEES	348	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
10	INTEREST	340	0	0	0	0	0
11	SUB-TOTAL STATE AND LOCAL SOURCES		\$101,042,398	\$103,965,112	\$94,867,902	\$85,358,449	\$88,704,921
12	BEGINNING FUND BALANCE		40,121,521	\$50,036,121	\$50,673,880	\$14,106,131	\$16,146,997
13	TOTAL EST. REVENUES AND BEGINNING FUND BALANCE		\$141,163,919	\$154,001,233	\$145,541,782	\$99,464,580	\$104,851,918
APPROPRIATIONS AND ENDING FUND BALANCE		PROJ	2022-23	2023-24	2024-25	2025-26	2026-27
SUPPORT GENERAL FUND 100							
14A	ANNUAL MAINTENANCE/OPERATING SUPPORT	0	10,673,124	10,673,124	10,673,124	10,673,124	10,673,124
14B	DISTRICT OPERATING SYSTEM SOFTWARE		4,740,323	4,740,323	4,740,323	4,740,323	4,740,323
14C	PROPERTY INSURANCE						
15	PORTABLE CLASSROOM LEASING & MOVES	4699	250,000	250,000	250,000	250,000	250,000
16	CHARTER SCHOOLS CAPITAL OUTLAY	8005	1,088,057	1,088,057	1,088,057	1,088,057	1,088,057
RECURRING DISTRICT WIDE CAPITAL PROJECTS - MAINTENANCE		PROJ	2022-23	2023-24	2024-25	2025-26	2026-27
17	100 - PAVEMENT	5315	50,000	200,000	200,000	275,000	275,000
18	100 - TRACK/COURT REFURBISHMENT	5361	80,000	60,000	60,000	120,000	120,000
19	100 - PLAYGROUND EWF & MULCH REPLACEMENT	5304	150,000	150,000	150,000	150,000	150,000
20	100 - RETENTION POND REFURBISHMENT	5318	100,000	100,000	100,000	100,000	100,000
21	100 - RISK MANAGEMENT/SIDEWALK (HARDSCAPE) REPAIRS	4270	250,000	250,000	250,000	250,000	250,000
22	200 - LIGHTING UPGRADES	8113	250,000	625,000	625,000	625,000	625,000
23	200 - ELECTRICAL UPGRADES	8114	200,000	400,000	400,000	400,000	400,000
24	200 - SPORT FIELD LIGHTING	8117	350,000	350,000	350,000	350,000	350,000
25	200 - PA PAGING SYSTEM REPLACEMENT	8242	490,000	620,000	620,000	620,000	620,000
26	200 - FIRE ALARM	8244	950,000	2,200,000	1,200,000	2,900,000	2,900,000
27	200 - ELEVATOR REFURBISHMENT	5365	500,000	240,000	240,000	240,000	240,000
28	200 - GENERATORS	5327	30,000	50,000	50,000	50,000	100,000
29	300 - HVAC CONTROLS	8028	625,000	625,000	625,000	750,000	750,000
30	300 - DRINKING FOUNTAINS	8032	50,000	175,000	175,000	175,000	175,000
31	300 - HVAC	8101	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
32	300 - HOT WATER HEATERS	5366/8118	100,000	100,000	100,000	100,000	100,000
33	300 - SEWER LINE REPLACEMENTS & PLUMBING UPGRADES	8119	0	100,000	100,000	700,000	700,000
34	400 - FLOORING	8102	635,000	635,000	650,000	650,000	650,000
35	400 - ROOFING	8104	400,000	400,000	400,000	400,000	1,500,000
36	400 - INTERIOR PAINTING	5362/8105	825,000	750,000	750,000	750,000	750,000
37	400 - EXTERIOR PAINTING	5363	950,000	750,000	750,000	600,000	600,000
38	400 - BLEACHER UPGRADES (Stadiums)	8124	25,000	50,000	50,000	50,000	50,000
39	400 - ELECTRONIC LOCKS	8258	20,000	20,000	20,000	20,000	20,000
40	400 - PE PAVILLION REFURBISHMENT	5316	100,000	100,000	169,000	169,000	182,500
41	DIST - ESE CLASSROOM UPGRADES	8525	150,000	150,000	150,000	150,000	150,000
42	DIST - SECURITY IMPROVEMENTS	8740	1,500,000	1,500,000	1,000,000	1,000,000	1,000,000
RECURRING EXPENDITURES-MAINTENANCE (Operation of Plant)		PROJ	2022-23	2023-24	2024-25	2025-26	2026-27
43	100 - FENCING REPAIRS	5305	150,000	150,000	150,000	150,000	150,000
44	100 - TERMITE TREATMENT	5321	0	35,000	35,000	35,000	35,000
45	200 - BLEACHER REPAIRS (Interior)	5302	130,000	130,000	130,000	130,000	130,000
46	200 - CUSTODIAL EQUIPMENT REPAIRS	5303	100,000	100,000	100,000	100,000	100,000
47	300 - HVAC REPAIRS	5309	2,200,000	2,300,000	2,300,000	2,300,000	2,300,000
48	300 - HYDRANT/BACKFLOW PREVENTER INSPECTIONS & REPAIRS	5301	106,000	106,000	106,000	106,000	106,000
49	300 - IRRIGATION MAINTENANCE & REPAIRS D/W	5310	0	15,000	15,000	15,000	15,000
50	300 - POOL REPAIRS	5317	50,000	50,000	50,000	50,000	50,000
51	400 - LIGHTNING PREVENTION SYSTEM MAINTENANCE	5311	0	100,000	100,000	100,000	100,000
52	400 - FLOOR REPAIRS	5307	50,000	50,000	50,000	50,000	50,000
53	400 - GYMNASIUM FLOORS	5308	66,300	66,300	66,300	66,300	66,300
54	400 - OVERHEAD DOOR DROP TESTING & REPAIR	5314	41,500	41,500	41,500	41,500	41,500
55	400 - ROOF CLEANING MAINTENANCE & REPAIR	5319	100,000	100,000	100,000	100,000	100,000
56	400 - WINDOW REPAIRS D/W	5320	0	0	0	0	0

	RECURRING DISTRICT WIDE EXPENDITURES	PROJ	2022-23	2023-24	2024-25	2025-26	2026-27
57	DIST - CUSTODIAL EQUIPMENT	8320	200,000	200,000	200,000	200,000	100,000
58	DIST - SCHOOL CAPITAL OUTLAY FUNDS	8240	200,000	200,000	200,000	200,000	200,000
59	DIST (600) - ENVIRONMENTAL TESTING & INSPECTIONS	5364	365,000	365,000	365,000	365,000	365,000
60	DIST (600) - FIRE/HEALTH/SAFETY INSPECTIONS & REPAIRS	5306	750,000	750,000	750,000	750,000	750,000
61	DIST (600) - FACILITY ASSESSMENT	8200	75,000	75,000	75,000	75,000	75,000
62	DIST - VEHICLES & MATL HANDLING EQUIPT	8008	55,000	55,000	55,000	55,000	55,000
63	MAINT - VEHICLE LEASING PROGRAM	5322	380,000	400,000	480,000	540,000	540,000
64	MAINT - WORK ORDER SYSTEM	5312	52,531	53,845	55,191	56,570	57,985
65	MAINT - PD TRAINING & CERTIFICATION	5324	20,268	22,294	24,524	26,976	29,674
66	TRANSP - BUS REPLACEMENT	8100	3,375,000	4,050,000	4,050,000	3,800,000	3,800,000
67	TRANSP - BUS GPS/VIDEO/ MISC. EQUIPMENT	8100	150,000	150,000	150,000	150,000	85,000
	DEBT SERVICE	PROJ	2022-23	2023-24	2024-25	2025-26	2026-27
68	2012 A/B, 2014, 2015, 2016A/B, 2021 A/B COPS PAYMENT (1.5 Milage)	TRNSF2	14,451,324	9,016,089	5,865,696	5,861,342	5,845,476
69	2019 COPS PAYMENT (Sales Tax)	TRNSF2					
70	2016C COPS PAYMENT (1.5 Milage)	TRNSF2	1,448,314	1,551,477	471,208	471,201	470,554
71	2016C COPS PAYMENT (Impact Fee)	TRNSF2	8,519,436	9,126,273	2,771,792	2,771,792	2,767,946
	FACILITIES PLANNING	PROJ	2022-23	2023-24	2024-25	2025-26	2026-27
72	MISC. PLANNING	8410	200,000	200,000	200,000	200,000	200,000
73	DISTRICT WIDE RENOVATIONS	8300	650,000	650,000	650,000	650,000	650,000
74	EMERGENCY RADIO IMPROVEMENTS	TBA	500,000	500,000	500,000		
75	PROJECT MANAGEMENT SOFTWARE	8303	53,045	54,636	56,275	57,964	59,703
76	DIST - IMPACT FEE STUDY & FISH AUDIT	8302		100,000			105,000
	TECHNOLOGY PROJECTS	PROJ	2022-23	2023-24	2024-25	2025-26	2026-27
77	IS - TECHNOLOGY UPGRADES/AUGMENTATION	8950	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000
78	IS - MAGNET SCHOOL EQUIPMENT	8810	50,000	50,000	50,000	50,000	50,000
79	IS - CROOMS TECHNOLOGY REPLACEMENT	8031	100,000	100,000	100,000	100,000	100,000
80	IS - COMMUNICATIONS	8109	100,000	100,000	100,000	100,000	100,000
	BUILDING ADDITIONS/REMODELING/RENOVATIONS (1.5 Mil)	PROJ	2022-23	2023-24	2024-25	2025-26	2026-27
81	TRANSPORTATION SERVICES- LIFT REPLACEMENT	TBD		400,000			
82	STADIUM STRUCTURES/BAND STRUCTURES	8222	50,000	50,000	50,000	50,000	50,000
83	BEAR LAKE ELEMENTARY-REPLACEMENT/REMODELING (1962/1988)	8345		2,796,931	13,984,653	11,187,723	
84	WINTER SPRINGS ELEMENTARY-REMODEL 1988 BLDGS 3, 5, 6 & 7	TBD		1,367,540	12,307,859		
85	ALTAMONTE ELEM-REMODEL BLDG 2 (1982) & BLDGS 3 & 4 (1988)	TBD		1,309,209	11,782,882		
86	EASTBROOK ELEMENTARY-REMODEL 1988 BLDGS 2, 4, & 5	TBD			821,464	7,393,173	
87	KEETH ELEMENTARY-REMODEL 1982 BLDG 1	TBD		1,656,369	11,925,855	2,981,463	
88	OLD MIDWAY ELEMENTARY- REMODEL	TBD					
89	MILWEE MIDDLE-REMODEL BLDGS 2, 3, 5, 7, 9, 10, & 11	TBD				2,835,075	14,175,375
90	FOREST CITY ELEMENTARY-REMODEL 1988 BLDGS 2, 4, 5, & 6	TBD					925,477
91	LAKE ORIENTA ELEMENTARY-REMODEL 1988 BLDGS 3, 5, 6, & 7	TBD					707,727
	IMPACT FEE PROJECTS (Increase Capacity)	PROJ	2022-23	2023-24	2024-25	2025-26	2026-27
	SALES TAX PROJECTS (Sales Tax List)	PROJ	2022-23	2023-24	2024-25	2025-26	2026-27
92	PLAYGROUND SURFACES & EQUIPMENT (DISTRICT WIDE)	8122	567,000	283,500	472,500		
93	LAKE HOWELL HIGH-REMODELING/RENOVATIONS	8332	12,271,163	10,000,000			
94	LAWTON ELEMENTARY-ADDITIONS/REMODELING/RENOVATION	8806	7,302,764	5,500,000			
95	ENGLISH ESTATES-REMODELING/ROOFING/HVAC	TBD	916,649	8,249,836			
96	LAKE MARY ELEMENTARY	TBD		2,549,050	22,941,448		
	MISCELLANEOUS	PROJ	2022-23	2023-24	2024-25	2025-26	2026-27
97	PRIOR YEAR CARRYOVER APPROPRIATIONS						
98	PRIOR YEAR CARRYOVER APPROPRIATIONS TRANSFERS						
99	CONTINGENCY	8400	500,000	1,500,000	1,500,000	1,500,000	1,500,000
100	TOTAL APPROPRIATIONS		91,127,798	103,327,353	131,435,651	83,317,583	75,817,721
101	ENDING FUND BALANCE		\$50,036,121	\$50,673,880	\$14,106,131	\$16,146,997	\$29,034,197
102	TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		141,163,919	154,001,233	145,541,782	99,464,580	104,851,918
			2022-23	2023-24	2024-25	2025-26	2026-27
	Total Milage Revenue		\$65,391,849	\$68,295,888	\$71,533,872	\$74,785,392	\$78,156,864
	Estimated Prior Year Carryover		\$5,194,454	\$9,035,517	\$9,712,711	-\$24,003,328	-\$29,763,727
	Total Milage Expenditures		\$61,550,786	\$67,618,694	\$105,249,911	\$80,545,791	\$73,049,775
103	Total 340/36XX/310/343 Balance		9,035,517	9,712,711	-24,003,328	-29,763,727	-24,656,638
	Total Sales Tax Revenue		\$24,677,492	\$25,096,167	\$12,706,973	0	0
	Prior Year Carry Over		\$28,115,201	\$31,735,117	\$30,248,898		
	Total Sales Tax Expenditures		\$21,057,576	\$26,582,386	\$23,413,948	\$0	0
104	Total Sales Tax Balance		\$31,735,117	\$30,248,898	\$19,541,923		
	Estimated Impact Fee Revenue		\$8,000,000	\$8,000,000	\$8,000,000	\$8,000,000	\$8,000,000
	Prior Year Carry Over		\$35,297,138	\$40,564,663	\$40,045,228	\$38,918,956	\$44,147,164
	Total Impact Fee Expenditures (Debt Service)		2,732,475	8,519,435	9,126,272	2,771,792	\$2,771,792
	Total Impact Fee Expenditures (Project)		0	0	0	0	\$1,174,715
105	Total Impact Fee Balance		40,564,663	40,045,228	38,918,956	44,147,164	48,200,657

COVID Related Funding - School Board Update April 26, 2022

Program Title	Major Uses of Funds	Award Date	End Date	District Allocation	FY20	FY21	FY22	FY23	FY24
Coronavirus Aid, Relief, and Economic Security (CARES) Act									
CARES - ESSER I	Educational technology/devices/hotspots; supplemental school-based academic support; supplemental staff for SCVS to support additional FTE; supplemental school nurses (floaters); support devices for ESE students; facilities (HVAC) projects; supplemental custodial staff; curriculum writing to support remote learning; excess virtual course fees	7/20/2020	9/30/2022	9,825,909.00		X	X		
Total ESSER I				9,825,909.00					
CARES - HQ Curriculum for Reading	Provision of supplemental curriculum for reading, K-3	1/22/2021	7/31/2022	461,704.00		X	X		
CARES - Data Informed Support	Staff position to support schools/district leaders in data analysis and action	12/22/2020	10/29/2021	88,000.00		X	X		
CARES - GEER Summer Recovery Program	Direct supplemental academic support for students in grades 1-4	7/30/2020	8/31/2021	940,268.98	X				
CARES - GEER Rising K Program	Direct supplemental academic support for students in kindergarten	7/16/2020	5/31/2021	346,000.00	X				
CARES - GEER Building K12 Infrastructure	Equipment/supplies for Lyman's Construction Trades program	9/4/2020	9/30/2022	146,638.00		X			
CARES - GEER Prevention	Sanitation supplies	9/24/2020	3/30/2021	546,984.00		X			
CARES - GEER K12 Civic Literacy	Print or digital resources aligned to the FDOE required booklet	2/17/2021	6/30/2022	72,932.62		X	X		
CARES - Instructional Continuity Plan	Development of and training on the district's Instructional Continuity Plan	3/29/2021	1/31/2022	130,376.00		X	X		
Total Other CARES				2,732,903.60					
Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act									
CRRSA - ESSER II A - Lump Sum (Advance)	Supplemental instructional resources, digital access to certain instructional materials/support programs, supplemental instructional staff, transportation of meals to schools during closure; acquisition of sanitation supplies/equipment, PPE and desk partitions; facilities (HVAC) projects; technology/devices	5/7/2021	9/30/2023	18,156,754.00		X	X		
CRRSA - ESSER II,B4 - Lump Sum (General)	Supplemental instructional and behavior support staff, supplemental school nurses (floaters), supplemental custodial support to schools, acquisition of sanitation supplies and PPE, SCVS supplemental staff to support additional FTE, program evaluation and systems analyses, COVID disaster relief supplements	9/29/2021	9/30/2023	9,776,713.00			X	X	
CRRSA - ESSER II,B3 - Technology Assistance	District technology infrastructure projects	9/20/2021	9/30/2023	1,967,146.00			X	X	
CRRSA - ESSER II,B2 - Academic Acceleration [†]	Supplemental school-based academic support projects; direct school support for turnaround assistance; staff to support the educational continuity of quarantined students; supplemental ELA/Math resources; excess virtual course fees; additional ACT school day offering	9/3/2021	9/30/2023 [†]	7,868,582.00			X	X	
CRRSA - ESSER II,B1 - Non Enrollment Assistance [†]	Unaccounted student location efforts; school-based tutorial (Summer 2022 district program)	9/13/2021	9/30/2023 [†]	1,573,716.00			X	X	
Total ESSER II				39,342,911.00					
Civic Literacy Excellence Initiative - Civics Curricula	Purchase standards aligned curricula for the middle school civics course and supplemental standards aligned curricula for any grade level	12/27/2021	9/30/2023	243,623.00				X	
K-3 Reading Tutorial	Supports direct student tutoring initiatives (individual and/or small group) in reading for students in kindergarten through Grade 3.	12/29/2021	9/30/2023	1,360,371.00				X	
Career Dual Enrollment Pathways Expansion	Provide support to expand career dual enrollment pathways that lead to credentials of value, including career certifications and industry certifications at the secondary level. Programs of focus: Hospitality and Tourism, Criminal Justice, Emergency Management, Health Sciences, and Principles of Teaching	12/22/2021	9/30/2023	519,110.00			X	X	
Total Other CRRSA				2,123,104.00					
American Rescue Plan (ARP) Act									
ARP - ESSER III - Learning Loss	School-level academic support projects; summer intervention camps; virtual tutorial initiative; Let's Read Seminole Bookmobile expansion; supplemental instructional resources (print/digital); PLC data-informed instructional support; B.E.S.T. Summer Ever - Extended Pre-Plan	3/9/2022	9/30/2024	17,689,932.00			X	X	X

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COVID Related Funding - School Board Update April 26, 2022

Program Title	Major Uses of Funds	Award Date	End Date	District Allocation	FY20	FY21	FY22	FY23	FY24
ARP - ESSER III - General	Direct school support for turnaround assistance; B.E.S.T. Summer Ever - extended pre-plan; school leader extended pre-plan; LSI Trendracker; instructional devices; web content filtering solution for devices; interactive software to enhance learning opportunities; supplemental ELA/Math resources; additional ACT school day offering; online survey and analysis tool; program evaluation; supplemental instructional, behavior support, and security staff, supplemental school nurses (floaters), supplemental custodial support to schools, acquisition of supplemental disinfectant and microfiber towel service for custodians; COVID disaster relief supplements; air quality improvement and HVAC projects	3/9/2022	9/30/2024	70,759,729.00			X	X	X
Total ESSER III				88,449,661.00					
ARP IDEA	Deliver a range of services to address the negative effects of COVID-19 on students with disabilities	3/14/22	9/30/2023	3,790,094.00			X	X	
ARP Homeless Children & Youth	Identify and enroll homeless children and youth, provide identified students with wraparound services to address the challenges of COVID-19, and enable those students to regularly attend school and fully participate in school activities	3/24/2022	9/30/2024	737,945.00			X	X	
Total Other ARP				4,528,039.00					
Child Care and Development Fund - CARES, CRRSA & ARP									
OEL VPK III	VPK classroom support: Supplemental instructional support; PPE for students/staff; educational technology	11/19/2020	N/A	107,236.00		X	X		
OEL VPK IV	VPK classroom support: Summer STEM/Literacy camp; materials and supplies related to literacy and oral language	1/4/2021	N/A	42,750.00		X	X		
OEL VPK V	VPK classroom support: Supplemental instructional support; Summer STEM camp; materials and supplies to support early learning activities	6/28/2021	N/A	205,500.00		X	X		
OEL VPK VI	VPK classroom support: Supplemental instructional support; Summer STEM camp; materials, supplies and equipment to support early learning activities	1/3/2022	N/A	324,388.00			X		
Total CARES/CRRSA/ARP-CCDF				679,874.00					

Notes:

All grants provide equitable allocations to charter schools, per state statute. ESSER I and GEER I funds offer equitable services to private school stakeholders.

Indirect and grant management costs are included in select grants.

† Grant programs to cease upon Governor's signature on the 2023 General Appropriations Act. The language in the proposed state budget reverts two of the ESSER II grants (unenrollment assistance and academic acceleration) back to the state for repackaging in a new grant with a scope that is more limited than the current parameters. The district will not lose these funds, rather, must adjust certain activities to meet the more focused requirements of the new grant.



SEMINOLE COUNTY
PUBLIC SCHOOLS

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FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

COMPONENTS

EDUCATIONAL PROGRAMS AND BUDGETING:

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

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

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

FEFP ADJUSTMENTS:

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

BASE STUDENT ALLOCATION (BSA):

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

DISTRICT COST DIFFERENTIAL (DCD):

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

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

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

CATEGORICAL PROGRAM FUNDS-CLASS SIZE REDUCTION:

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

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

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

DEPARTMENT OF JUVENILE JUSTICE (DJJ):

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

DISCRETIONARY MILLAGE COMPRESSION (0.748 MILLS):

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

EXCEPTIONAL STUDENT EDUCATION (ESE) GUARANTEED ALLOCATION:

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

FLORIDA DIGITAL CLASSROOMS ALLOCATION (Program was Eliminated):

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

FLORIDA TEACHERS CLASSROOM SUPPLY ASSISTANCE:

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

FUNDING COMPRESSION ALLOCATION:

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

INSTRUCTIONAL MATERIALS:

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

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

MENTAL HEALTH ALLOCATION:

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

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

READING INSTRUCTION ALLOCATION:

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

REQUIRED LOCAL EFFORT:

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

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

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

SAFE SCHOOLS:

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

STUDENT TRANSPORTATION:

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

SUPPLEMENTAL ACADEMIC INSTRUCTION:

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

TEACHER SALARY INCREASE ALLOCATION:

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

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

For the 2022-2023 school year, the District will receive an additional teacher salary increase allocation of \$5,724,436.

TURNAROUND SUPPLEMENTAL SERVICES ALLOCATION:

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

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



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

Description	2020-21 Actual Millage Levies	2021-22 Actual Millage Levies	2022-23 Proposed Millage Levies	Difference 2022-23 vs 2021-22	Percent Change
1 Millage Set by Law:					
2 Required Local Effort (RLE)	3.6830	3.5660	3.5460	-0.0200	-0.56%
3 RLE Prior Period Funding Adjustment	0.0030	0.0110	0.0000	-0.0110	-100.00%
4 (A) Total Required Local Effort	3.6860	3.5770	3.5460	-0.0310	-0.87%
5 Discretionary Millage Set by School Board:					
6 Basic Discretionary	0.7480	0.7480	0.7480	0.0000	0.00%
7 Capital Outlay	1.5000	1.5000	1.5000	0.0000	0.00%
8 (B) Total Board Discretionary Levies	2.2480	2.2480	2.2480	0.0000	0.00%
9 Additional Voter Approved Millage:					
10 Additional Operating	0.0000	0.0000	0.0000	0.0000	0.00%
11 Additional Capital Improvement	0.0000	0.0000	0.0000	0.0000	0.00%
12 (C) Total Voted Additional Operating Millage	0.0000	0.0000	0.0000	0.0000	0.00%
13 Total of Levies (A) + (B) + (C)	5.9340	5.8250	5.7940	-0.0310	-0.53%

Note: Proposed Millage Levies are based on the 2022-23 Conference Report

Description	2020-21 Actual Tax Revenues	2021-22 Actual Tax Revenues	2022-23 Estimated Tax Revenue	Difference 2022-23 vs 2021-22	Percent Change
14 Assessed Taxable Value	\$ 41,244,578,185	\$ 43,198,579,162	\$ 45,411,005,981	\$ 2,212,426,819	5.12%
15 Revenue Generated from the following sources:					
16 Millage Set by Law					
17 Required Local Effort (RLE)	145,827,630	147,884,288	154,586,330	6,702,042	
18 RLE Prior Period Funding Adjustment	118,785	456,177	-	(456,177)	
19 (A) Total Required Local Effort	\$ 145,946,415	\$ 148,340,465	\$ 154,586,330	\$ 6,245,865	4.21%
20 Discretionary Millage Set by School Board					
21 Basic Discretionary	29,616,907	31,020,036	32,608,735	1,588,699	
22 Capital Outlay	59,392,193	62,205,954	65,391,849	3,185,895	
23 (B) Total of Board Discretionary Levies	89,009,100	93,225,990	98,000,584	4,774,594	5.12%
24 Additional Voter Approved Millage:					
25 Additional Operating	-	-	-	-	
26 Additional Capital Improvement	-	-	-	-	
27 (C) Total Voted Additional Operating Millage	-	-	-	-	0.00%
28 Total of Levies (A) + (B) + (C)	\$ 234,955,515	\$ 241,566,455	\$ 252,586,914	\$ 11,020,459	4.56%

As section 193.155(1), F.S., provides, beginning in 1995, or the year after the property receives homestead exemption, an annual increase in assessment shall not exceed the lower of the following:

- a. Three percent of the assessed value of the property for the prior year; or
- b. The percentage change in the Consumer Price Index (CPI) for all urban consumers, U.S. city average, all items 1967 = 100 or successor reports* for the preceding calendar year as initially reported by the U.S. Department of Labor, Bureau of Labor Statistics.

The current successor report is the 1982 – 84 = 100 current series.

The CPI change amounts in the chart below are from the year prior to the year listed.

*The percentage changes are rounded to the nearest tenth of a percent. The income limitation amounts are based on the unrounded CPI data.

Save Our Homes Annual Increase

Year	CPI Change*	Cap*
2022	7.0%	3.0%
2021	1.4%	1.4%
2020	2.3%	2.3%
2019	1.9%	1.9%
2018	2.1%	2.1%
2017	2.1%	2.1%
2016	0.7%	0.7%
2015	0.8%	0.8%
2014	1.5%	1.5%
2013	1.7%	1.7%
2012	3.0%	3.0%
2011	1.5%	1.5%
2010	2.7%	2.7%
2009	0.1%	0.1%
2008	4.1%	3.0%
2007	2.5%	2.5%
2006	3.4%	3.0%
2005	3.3%	3.0%
2004	1.9%	1.9%
2003	2.4%	2.4%
2002	1.6%	1.6%
2001	3.4%	3.0%
2000	2.7%	2.7%
1999	1.6%	1.6%
1998	1.7%	1.7%
1997	3.3%	3.0%
1996	2.5%	2.5%
1995	2.7%	2.7%

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

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

Description	2021-22 Actual Millage Levies	2022-23 Proposed Millage Levies	Difference	Percent Change
5 <u>Millage Set by Law -</u>				
6 (A) Required Local Effort	\$ 625.98	\$ 641.83	\$ 15.85	
7 <u>Discretionary Millage Rates Set by School Board</u>				
8 Basic Discretionary	130.90	135.39	4.49	
9 Capital Outlay	262.50	271.50	9.00	
10 (B) Total of Board Discretionary Levies	393.40	406.89	13.49	
11 <u>Additional Voter Approved Millage:</u>				
12 (C) Voted Additional Operating Millage	-	-	-	
13 Total of Levies (A) + (B) + (C)	\$ 1,019.38	\$ 1,048.72	\$ 29.34	2.88%



SEMINOLE COUNTY
PUBLIC SCHOOLS

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

TOTAL UWFTE	2020	2021	2022	2022	2023	Change Between 2022 S2 & 2023 S0
TYPE	Survey 4	Survey 4	Survey 1	Survey 2	Survey 0	
<i>Traditional</i>	63,508.35	54,467.53	59,378.02	60,271.79	60,571.98	300.19
<i>Virtual</i>	894.07	6,157.62	2,327.00	1,905.38	1,500.00	(405.38)
<i>Subtotal</i>	64,402.42	60,625.15	61,705.02	62,177.17	62,071.98	(105.19)
<i>Charter</i>	1,913.17	2,419.87	2,596.02	2,672.48	2,925.04	252.56
<i>Scholarship</i>	985.00	1,170.00	1,663.01	2,755.54	3,256.19	500.65
<i>Undistrib</i>	-	-	1,246.42	0.19	1,648.65	1,648.46
<i>Subtotal</i>	2,898.17	3,589.87	5,505.45	5,428.21	7,829.88	2,401.67
Total	67,300.59	64,215.02	67,210.47	67,605.38	69,901.86	2,296.48
Percentage Change Over Prior Survey		-4.58%		5.28%	3.40%	

Traditional and Virtual School Programs					Total
Change over year	(3,777.27)		1,552.02	(105.19)	(2,330.44)

Note:
Survey 0 is projected FTE based on Department of Education Forecast Model.
Survey 1 is projected based on 5-day enrollment count.

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

Sum of SumOfTOTAL UWFTE				Year	AS OF		
				2020	2021	2022	2023
TYPE	SUB TYPE	CNTR	CENTER DESCR	Final	Final	Current	Current
Traditional	ALT	0281	Hopper Center	23.76	16.38	9.58	13.00
		0311	Endeavor	36.39	39.03	39.01	39.00
		0571	Journeys Academy	95.96	31.19	51.21	209.99
		9207	Homebound Instruction	3.65	2.07	4.09	4.09
		9215	Boys Town	6.66	1.58	2.78	-
		9218	TAPP-Child Care	4.45	1.00		2.78
		9224	Consequence Unit Program	20.94	15.60	19.24	19.24
		9225	Polk Correctional	2.74	3.94	4.00	4.00
		9234	Seminole County Detention Ctr	19.36	8.94	18.22	18.22
		9235	Early Learning Center	77.51	37.27	83.77	83.77
		9705	Extended Day Care Program	0.29	0.20	0.44	0.44
	ALT Total			291.71	157.20	232.34	394.53
	ELEM	0021	Hamilton Elementary	692.50	581.49	667.81	640.01
		0031	Bear Lake Elementary	1,004.91	800.00	876.00	856.00
		0041	English Estates Elementary	762.54	642.18	672.43	679.01
		0051	Geneva Elementary	580.55	480.09	489.66	480.00
		0081	Lake Mary Elementary	908.01	711.18	820.27	776.00
		0091	Longwood Elementary	565.57	476.02	599.42	617.00
		0111	John Evans Elementary	898.62	767.96	849.61	813.00
		0121	Layer Elementary	507.61	452.38	557.94	572.00
		0131	Lawton Elementary	812.20	685.75	768.72	723.01
		0141	Pine Crest Elementary	685.41	601.21	633.16	629.00
		0171	Joan Walker Elementary	742.55	657.46	718.45	707.01
		0202	Casselberry Elementary	670.23	618.10	668.72	640.00
		0231	Wilson Elementary	938.89	824.59	885.04	858.01
		0271	Goldsboro Elementary	855.61	775.11	810.79	831.00
		0301	Midway Elementary	855.17	705.51	754.84	758.00
		0331	Highlands Elementary	600.42	509.07	514.87	496.01
		0361	Rainbow Elementary	781.59	702.31	775.39	764.00
		0391	Winter Springs Elementary	624.27	521.53	555.79	558.01
		0401	Spring Lake Elementary	663.81	485.38	560.05	553.01
		0441	Carillon Elementary	1,006.73	857.01	929.56	855.00
		0502	Forest City Elementary	836.09	684.42	783.34	781.00
		0511	Red Bug Elementary	797.24	687.36	760.11	744.99
		0521	Idyllwilde Elementary	793.14	723.59	764.02	742.00
		0531	Eastbrook Elementary	760.73	638.91	666.43	643.01
		0561	Altamonte Elementary	632.79	537.27	596.91	588.00
		0581	Sabal Point Elementary	918.16	814.34	868.92	827.00
		0591	Woodlands Elementary	808.66	682.41	772.13	761.99
		0601	Lake Orienta Elementary	680.64	561.60	607.37	624.01
		0611	Sterling Park Elementary	845.73	713.95	730.13	716.00
		0651	Wekiva Elementary	815.42	724.68	837.27	826.99
		0661	Keeth Elementary	620.59	528.75	578.80	548.00
		0681	Stenstrom Elementary	653.44	569.37	612.98	610.01
		0691	Heathrow Elementary	826.36	671.44	756.10	752.00
		0701	Partin Elementary	680.12	612.40	616.69	580.00
		0801	Altermese Bentley Elementary	943.86	837.18	929.03	902.00
		0811	Wicklow Elementary School	741.37	653.13	668.79	644.01
		0821	Crystal Lake Elementary	757.49	648.68	660.98	639.01
	ELEM Total			28,269.02	24,143.81	26,318.52	25,735.10
	MIDD	0101	Milwee Middle	1,420.48	1,268.79	1,380.68	1,406.99

Sum of SumOfTOTAL UWFTE				Year	AS OF		
				2020	2021	2022	2023
TYPE	SUB TYPE	CNTR	CENTER DESCR	Final	Final	Current	Current
Traditional	MIDD	0151	Sanford Middle	1,502.11	1,264.81	1,314.43	1,318.00
		0182	Millennium Middle School	1,488.64	1,223.47	1,363.60	1,364.00
		0201	South Seminole Middle	1,080.27	939.12	971.57	1,008.01
		0291	Jackson Heights Middle	1,376.11	1,183.92	1,382.93	1,398.33
		0501	Teague Middle	1,326.17	1,105.75	1,175.24	1,173.00
		0541	Tuskawilla Middle	1,143.96	1,030.52	1,071.07	1,108.01
		0621	Rock Lake Middle	1,039.27	950.98	978.43	958.00
		0671	Greenwood Lakes Middle	972.35	853.52	982.64	1,002.00
		0711	Indian Trails Middle	1,248.75	1,038.36	1,186.97	1,234.99
		0721	Lawton Chiles Middle School	1,340.62	1,111.43	1,249.38	1,256.00
		0731	Markham Woods Middle School	1,079.32	904.05	1,026.69	1,050.00
	MIDD Total			15,018.05	12,874.72	14,083.63	14,277.33
	HIGH	0071	Lake Mary High	2,627.78	2,127.34	2,473.18	2,481.00
		0181	Seminole High	3,839.04	3,621.62	3,927.57	4,000.99
		0251	Crooms Academy	608.52	593.22	610.36	779.00
		0421	Oviedo High	2,203.09	1,831.61	2,105.16	2,187.01
		0431	Lyman High	2,093.43	1,714.33	1,919.33	1,950.01
		0491	Lake Brantley High	2,443.31	2,104.16	2,420.90	2,453.00
		0551	Lake Howell High	2,143.36	1,790.22	2,110.28	2,108.01
		0911	Winter Springs High	1,846.88	1,669.39	1,919.24	1,946.00
		0931	Paul J Hagerty High School	2,124.16	1,839.91	2,151.28	2,260.00
	HIGH Total			19,929.57	17,291.80	19,637.30	20,165.02
Traditional Total				63,508.35	54,467.53	60,271.79	60,571.98
Undistrib	UNDST	9999	Undistributed FTE			0.19	1,648.65
	UNDST Total					0.19	1,648.65
Undistrib Total						0.19	1,648.65
Virtual	VIRT	7004	Virtual School-Secondary	739.18	5,231.29	1,269.23	1,022.99
		7023	Academy of Digital Learning	154.89	926.33	636.15	477.01
	VIRT Total			894.07	6,157.62	1,905.38	1,500.00
Virtual Total				894.07	6,157.62	1,905.38	1,500.00
Charter	ELEM	9228	UCP Charter School	137.43	133.22	129.28	130.00
		ELEM Total			137.43	133.22	129.28
	HIGH	9263	Elevation High School Charter			115.54	200.00
		HIGH Total					115.54
	KTO8	9229	Choices Charter School	685.93	615.95	666.51	667.01
		9233	Galileo School-Gifted Learning	587.42	587.41	584.61	584.01
		9236	Seminole Science Charter Schl	502.39	491.65	484.39	484.01
		9255	Galileo School-Gifted Lrng-Sky		591.64	692.15	860.01
KTO8 Total			1,775.74	2,286.65	2,427.66	2,595.04	
Charter Total				1,913.17	2,419.87	2,672.48	2,925.04
Scholarship	FESP	3518	FES-Students with Unique Abilities	734.00	660.50	633.38	633.38
		3900	FES-Educational Options	251.00	509.50	2,122.16	2,622.81
	FESP Total			985.00	1,170.00	2,755.54	3,256.19
Scholarship Total				985.00	1,170.00	2,755.54	3,256.19
Grand Total				67,300.59	64,215.02	67,605.38	69,901.86



SEMINOLE COUNTY
PUBLIC SCHOOLS

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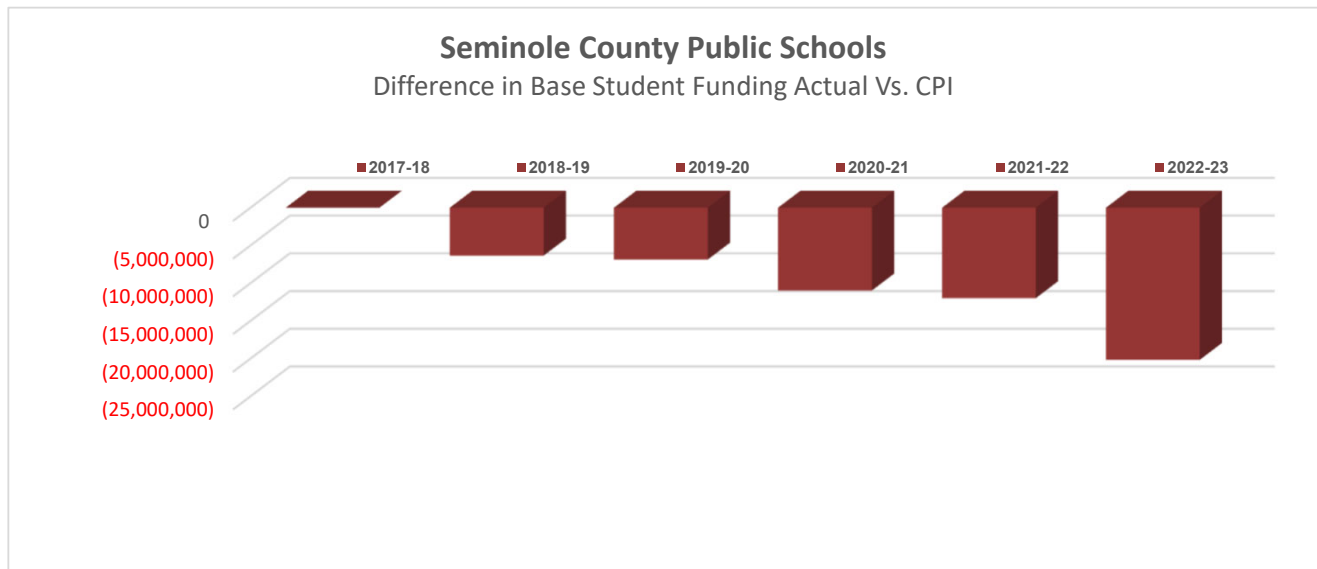
Seminole County Public Schools
Sources - Florida Education Finance Program (FEFP) Basic and Categorical Funds
Fiscal Years 2022 Thru 2023

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)		2021-22 FEFP 2nd Calculation	2021-22 FEFP 3rd Calculation	2022-23 FEFP Conference Calculation	2021-22 FEFP 3rd Calculation Compared to 2021-22 FEFP 2nd Calculation	2022-23 FEFP Conference Calculation Compared to 2021-22 FEFP 2nd Calculation	2022-23 FEFP Conference Calculation Compared to 2021-22 FEFP 3rd Calculation
FEFP ELEMENTS:							
1	UFTE Unweighted-Full-Time-Equivalent Students	67,210.47	67,605.38	69,901.86	394.91	2,691.39	2,296.48
2	WFTE Weighted-Full-Time-Equivalent Students	73,533.93	73,506.67	75,921.97	(27.26)	2,388.04	2,415.30
3	BSA Base Student Allocation (BSA)	\$ 4,372.91	\$ 4,372.91	\$ 4,587.40	\$ -	\$ 214.49	\$ 214.49
4	DCD District Cost Differential (DCD)	0.9950	0.9950	0.9951	-	0.0001	0.0001
5	District's Base Allocation (BSA X DCD)	\$ 4,351.05	\$ 4,351.05	\$ 4,564.92	\$ -	\$ 213.87	\$ 213.87
FEFP BASIC PROGRAM SOURCES:							
Acct	Account Name						
6	3310 FEFP Base Funding (WFTE x BSA x DCD)	\$ 319,949,472	\$ 319,830,862	\$ 346,577,851	\$ (118,609)	\$ 26,628,380	\$ 26,746,989
7	3310 Additional .748 Compression	10,948,586	10,492,355	12,479,579	(456,231)	1,530,993	1,987,224
8	3310 Safe Schools	3,686,879	3,658,874	4,286,458	(28,005)	599,579	627,584
9	3310 Supplemental Academic Instruction (SAI)	16,153,977	15,997,700	16,080,341	(156,277)	(73,636)	82,641
10	3310 Reading Instruction Allocation	2,922,972	2,883,487	3,836,631	(39,485)	913,659	953,144
11	3310 ESE Guaranteed Allocation	20,296,026	20,309,858	21,276,911	13,832	980,885	967,053
12	3310 Student Transportation	11,597,532	13,651,130	15,339,549	2,053,598	3,742,017	1,688,419
13	3310 Instructional Materials	5,688,396	5,687,870	5,860,108	(526)	171,712	172,238
14	3310 Teacher Classroom Supply Assistance	1,292,686	1,292,686	1,276,728	-	(15,958)	(15,958)
15	3310 Digital Classroom Allocation	116,713	116,532	-	(181)	(116,713)	(116,532)
16	3310 Funding Compression Allocation	3,670,176	2,038,153	4,324,716	(1,632,023)	654,540	2,286,563
17	3310 Mental Health Allocation	2,738,380	2,713,340	3,206,786	(25,040)	468,406	493,446
18	3310 Turnaround Supplement Services Allocation	-	-	300,455	-	300,455	300,455
19	3310 Teacher Salary Increase Allocation	12,712,031	12,712,031	18,436,467	-	5,724,436	5,724,436
20	Total FEFP Basic Program Sources	411,773,826	411,384,878	453,282,580	(388,947)	41,508,755	41,897,702
CATEGORICAL AND OTHER PROGRAM SOURCES:							
Acct	Account Name						
21	3355 Class Size Reduction	58,496,097	64,798,484	66,862,941	6,302,387	8,366,844	2,064,457
22	Total Categorical and Other Program Sources	58,496,097	64,798,484	66,862,941	6,302,387	8,366,844	2,064,457
DISCRETIONARY FUNDS SOURCES:							
Acct	Account Name						
23	3411 Discretionary Local Effort 0.748 Mills	31,020,036	31,020,036	32,608,735	-	1,588,699	1,588,699
24	Total FEFP Basic and Categorical Sources (A)	\$ 501,289,959	\$ 507,203,398	\$ 552,754,256	\$ 5,913,440	\$ 51,464,298	\$ 45,550,858
FEFP FUNDING FORMULA BY SOURCE:							
LOCAL SOURCES:							
25	3411 Required Local Effort	\$ 147,884,288	\$ 147,884,288	\$ 154,586,330	\$ -	\$ 6,702,042	\$ 6,702,042
26	3411 Local Discretionary Effort	31,020,036	31,020,036	32,608,735	-	1,588,699	1,588,699
27	Total from Local Sources (B)	\$ 178,904,324	\$ 178,904,324	\$ 187,195,065	\$ -	\$ 8,290,741	\$ 8,290,741
STATE SOURCES:							
28	Total from State Sources ((A)-(B))	\$ 322,385,635	\$ 328,299,074	\$ 365,559,191	\$ 5,913,440	\$ 43,173,557	\$ 37,260,117
PER FULL-TIME-EQUIVALENT (FTE) STUDENT							
29	Average Funding Per Unweighted FTE (UFTE)	\$ 7,458.51	\$ 7,502.41	\$ 7,907.58	\$ 43.90	\$ 449.07	\$ 405.16
30	Average Funding Per Weighted FTE (WFTE)	6,817.12	6,900.10	7,280.56	82.98	463.43	380.46
31	Average Funding Per UFTE wo ESE	7,156.53	7,201.99	7,603.19	45.46	446.66	401.20
32	Average Funding Per UFTE wo Class Size Funding	6,588.17	6,543.93	6,951.05	(44.24)	362.88	407.12

Seminole County Public Schools
Florida Education Finance Program Base Funding Analysis Compared to the Consumer Price index
For School Years from 2017-18 to 2022-23

Tax Year	School Year	CPI	Base Student Allocation	Actual BASE Funding	Funding Per WFTE	BSA Adjusted for CPI	Base Funding Adjusted for CPI	Difference in Base Funding
2017	2017-18	2.10%	4,203.95	303,594,917	6,485.32	4,203.95	303,594,917	0
2018	2018-19	2.10%	4,204.42	304,340,362	6,626.68	4,292.23	310,696,774	(6,356,412)
2019	2019-20	1.90%	4,279.49	312,496,371	6,783.55	4,373.79	319,381,996	(6,885,625)
2020	2020-21	2.30%	4,319.49	306,409,041	7,123.01	4,474.38	317,396,552	(10,987,511)
2021	2021-22	1.40%	4,372.91	319,830,862	6,900.10	4,537.02	331,834,003	(12,003,141)
2022	2022-23	7.00%	4,587.40	346,577,851	7,280.56	4,854.62	366,765,967	(20,188,115)
Total								(56,420,804)

Note: School year 2017-18 is the baseline year used for this analysis.



2022-23 FEFP CONFERENCE CALCULATION STATEWIDE SUMMARY

	2021-22	2021-22	2022-23		
		7% CPI			
	Third Calculation	Anticipated Funding	Conference Calculation	Difference	Percentage Difference
MAJOR FEFP FORMULA COMPONENTS					
Unweighted FTE	2,912,887.37		2,983,464.64	70,577.27	2.42%
Weighted FTE	3,208,129.06		3,277,687.35	69,558.29	2.17%
Base Student Allocation	4,372.91		4,587.40	214.49	4.90%
FEFP DETAIL					
WFTE x BSA x DCD (Base Funding)	14,035,196,104	15,017,659,831	15,038,797,002	1,003,600,898	7.15%
0.748 Mills Discretionary Compression	286,222,675	306,258,262	311,462,994	25,240,319	8.82%
Digital Classroom Allocation	8,000,000	8,560,000	-	(8,000,000)	-100.00%
DJJ Supplemental Allocation	4,814,376	5,151,382	3,461,325	(1,353,051)	-28.10%
ESE Guaranteed Allocation	1,064,584,063	1,139,104,947	1,094,851,200	30,267,137	2.84%
Federally Connected Student Supplement	14,081,975	15,067,713	14,390,179	308,204	2.19%
Funding Compression	47,949,110	51,305,548	68,163,995	20,214,885	42.16%
Instructional Materials Allocation	241,135,805	258,015,311	246,978,361	5,842,556	2.42%
Mental Health Assistance Allocation	120,000,000	128,400,000	140,000,000	20,000,000	16.67%
Reading Allocation	130,000,000	139,100,000	170,000,000	40,000,000	30.77%
Safe Schools Allocation	180,000,000	192,600,000	210,000,000	30,000,000	16.67%
Sparsity Supplement	53,468,748	57,211,560	62,469,312	9,000,564	16.83%
State-Funded Discretionary Contribution	34,236,438	36,632,989	36,373,591	2,137,153	6.24%
Student Transportation	458,641,984	490,746,923	515,009,084	56,367,100	12.29%
Supplemental Academic Instruction	714,704,630	764,733,954	719,314,907	4,610,277	0.65%
Teacher Salary Increase Allocation	550,000,000	588,500,000	800,000,000	250,000,000	45.45%
Teachers Classroom Supply Assistance	54,143,375	57,933,411	54,143,375	-	0.00%
Turnaround Supplemental Services	9,716,655	10,396,821	24,383,050	14,666,395	150.94%
TOTAL FEFP	18,006,895,938	19,267,378,654	19,509,798,375	1,502,902,437	8.35%
STATE CATEGORICAL PROGRAMS					
Class Size Reduction Allocation	2,837,752,505	3,036,395,180	2,896,071,526	58,319,021	2.06%
DISCRETIONARY MILLAGE					
Total 0.748 Mills Discretionary Taxes	1,754,404,499	1,877,212,814	1,888,021,898	133,617,399	7.62%
TOTAL FUNDING	22,599,052,942	24,180,986,648	24,293,891,799	1,694,838,857	7.50%
Total Funds per UFTE	7,758.30	8,301.38	8,142.85	384.55	4.96%
Additional UFTE		70,577.27			
Additional UFTE FEFP Funding		585,888,779			
Total CPI Funding with UFTE Additions		24,766,875,427			
Total Projected Funding as Appropriated by the Legislature		24,293,891,799			
Funding Shortfall		(472,983,628)			

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)			2021-22 FEFP 2nd Calculation	2021-22 FEFP 3rd Calculation	2022-23 FEFP Conference Calculation	2021-22 FEFP 3rd Calculation Compared to 2021-22 FEFP 2nd Calculation	2022-23 FEFP Conference Calculation Compared to 2021-22 FEFP 2nd Calculation	2022-23 FEFP Conference Calculation Compared to 2021-22 FEFP 3rd Calculation
ESTIMATED FEFP HOLDBACKS (BASED ON UFTE MULTIPLIED BY AVERAGE FUNDING PER PROGRAM TYPE)								
33	STATE HOLDBACKS							
34	FESP-UA	Scholarship	\$ 5,200,059	\$ 5,973,537	\$ 14,787,602	\$ 773,478	\$ 9,587,543	\$ 8,814,065
35	FESP-EO	Scholarship	7,318,961	18,008,638	12,305,295	10,689,677	4,986,334	(5,703,343)
36		Total State holdback	12,519,020	23,982,175	27,092,897	11,463,155	14,573,877	3,110,722
	LOCAL HOLDBACKS							
37	*	Charter	19,831,010	20,091,804	23,129,976	260,794	3,298,966	3,038,172
38	*	Undistributed	9,210,282	-	13,036,825	(9,210,282)	3,826,543	13,036,825
39		Total District holdback	29,041,292	20,091,804	36,166,800	(8,949,488)	7,125,508	16,074,996
40	Total Holdbacks		41,560,312	44,073,979	63,259,697	2,513,667	21,699,385	19,185,718
41	Total FEFP Funding for Traditional/Virtual Programs		\$ 459,729,647	\$ 463,129,419	\$ 489,494,559	\$ 3,399,773	\$ 29,764,913	\$ 26,365,140



SEMINOLE COUNTY
PUBLIC SCHOOLS

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The School District of Seminole County, FL
Aggregate Lease Payment Schedule

ORIGINAL DEBT ISSUE	2004A/2012B /2021A		2006A/2014A		New debt issue		2009A	
Debt service Source	Millage (Fund 36X)		Millage (Fund 36X)		Impact Fees (85.47%) and Millage (14.53%)		Millage (Fund 36X)	
SCPS Fund numbers	212		213		219		218	
	2022A	2022A	2021B	2021B	2016C	2016C	2016B	2016B
Period Ending	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
7/1/2023	2,265,000	207,522	225,000	225,361	7,700,000	2,267,750	1,295,000	217,280
7/1/2024	2,295,000	178,983	240,000	221,334	8,795,000	1,882,750	1,325,000	188,272
7/1/2025	2,325,000	150,066	1,660,000	217,038	1,800,000	1,443,000	1,355,000	158,592
7/1/2026	2,355,000	120,771	1,685,000	187,324	1,890,000	1,353,000	1,385,000	128,240
7/1/2027	2,380,000	91,098	1,705,000	157,162	1,980,000	1,258,500	1,415,000	97,216
7/1/2028	2,410,000	61,110	1,730,000	126,643	2,080,000	1,159,500	1,445,000	65,520
7/1/2029	2,440,000	30,744	1,755,000	95,676	2,185,000	1,055,500	1,480,000	33,152
7/1/2030			1,780,000	64,261	2,320,000	946,250		
7/1/2031			1,810,000	32,399	2,430,000	830,250		
7/1/2032					2,565,000	708,750		
7/1/2033					2,690,000	580,500		
7/1/2034					2,830,000	446,000		
7/1/2035					2,970,000	304,500		
7/1/2036					3,120,000	156,000		
	16,470,000	840,294	12,590,000	1,327,196	45,355,000	14,392,250	9,700,000	888,272

1998A/2006A	2006A	2003B
Millage (Fund 36X)	Millage (Fund 36X)	Millage (Fund 36X)

211		217		215				Total
<u>2016A</u>	<u>2016A</u>	<u>2014A</u>	<u>2014A</u>	<u>2012A</u>	<u>2012A</u>	<u>Aggregate</u>	<u>Aggregate</u>	<u>Aggregate Debt</u>
<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Service</u>
5,325,000	121,410	1,255,000	128,500	2,890,000	296,250	20,955,000	3,464,073	24,419,073.00
		1,315,000	65,750	3,035,000	151,750	17,005,000	2,688,839	19,693,838.50
						7,140,000	1,968,696	9,108,695.50
						7,315,000	1,789,335	9,104,334.50
						7,480,000	1,603,976	9,083,976.00
						7,665,000	1,412,773	9,077,772.50
						7,860,000	1,215,072	9,075,071.50
						4,100,000	1,010,511	5,110,511.00
						4,240,000	862,649	5,102,649.00
						2,565,000	708,750	3,273,750.00
						2,690,000	580,500	3,270,500.00
						2,830,000	446,000	3,276,000.00
						2,970,000	304,500	3,274,500.00
						3,120,000	156,000	3,276,000.00
5,325,000	121,410	2,570,000	194,250	5,925,000	448,000	97,935,000	18,211,672	116,146,671.50