



## Seminole County Public Schools Approval to Advertise the 2023-24 Tentative Budget

Florida Statutes, Sections 1011.03 (1), and 200.065, require each school district to advertise its intent to adopt a tentative budget in a newspaper of general circulation within 29 days of receipt of Certification of Value. Not less than two days or more than five days thereafter, the district shall hold a public hearing on the tentative budget.

The advertisement will show the following:

- A. The increase or decrease in the operating budget compared to the prior year.
- B. The millage rates proposed for fiscal year 2023-24.
- C. Stated in dollars: (1) last year's initially proposed tax levy, (2) reductions due to value adjustment board and other assessment changes, (3) the actual property tax levy, (4) this year's proposed tax levy.
- D. A listing of the projects that will be funded with the Capital Improvement Tax Levy.
- E. A summary of budgets proposed for each fund.
- F. The date and time of the Public Hearing on the Tentative Budget, which will be held July 25, 2023 at 5:05 pm.

Items A, B, and C will be completed after the tax roll has been finalized by the Property Appraiser, and the Florida Department of Education has certified the Required Local Effort millage.

Included in this packet is an overview of the proposed millage rates, FEFP comparative analysis, and General Fund estimated revenues and operating budget analyses. The last section is an overview of the 2023-24 preliminary budgets with updated projected beginning fund balances (as of April 30, 2023). The 2023-24 preliminary budgets are being compared to the 2022-23 beginning year board adopted budgets for the following funds:

- General Fund - Extended Day Program (Fund 121)
- General Fund - Maintenance of Plant (Fund 103)
- Debt Service Funds (Fund 2XX)
- Capital Outlay Funds (Fund 3XX)
- Special Revenue Fund - Contract Programs (Fund 400)
- Special Revenue Fund - Federal Education Stabilization Fund (ESSER, CARES Act, and GEER) (Fund 44X)
- Special Revenue Fund - Food Service "Red Apple Dining" (Fund 410)

The presented budgets, along with the other remaining District governmental fund budgets, are still in the development stage. Over the next few weeks in preparation for the required advertisements, the preliminary budgets will be adjusted for the certified Required Local Effort millage that will be received no later than July 19<sup>th</sup> from the Florida Department of Education.



**Seminole County Public Schools**  
**Millage Rates, Assessed Taxable Value, and Levies**  
**Fiscal Years 2022 Thru 2024**

Description	2021-22 Actual Millage Levies	2022-23 Actual Millage Levies	2023-24 Proposed Millage Levies	Difference 2023-24 vs 2022-23	Percent Change
<b>1 Millage Set by Law:</b>					
2 Required Local Effort (RLE)	3.5660	3.2080	3.1940	-0.0140	-0.44%
3 RLE Prior Period Funding Adjustment	0.0110	0.0040	0.0000	-0.0040	-100.00%
<b>4 (A) Total Required Local Effort</b>	<b>3.5770</b>	<b>3.2120</b>	<b>3.1940</b>	<b>-0.0180</b>	<b>-0.56%</b>
<b>5 Discretionary Millage Set by School Board:</b>					
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%
<b>8 (B) Total Board Discretionary Levies</b>	<b>2.2480</b>	<b>2.2480</b>	<b>2.2480</b>	<b>0.0000</b>	<b>0.00%</b>
<b>9 Additional Voter Approved Millage:</b>					
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%
<b>12 (C) Total Voted Additional Operating Millage</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.00%</b>
<b>13 Total of Levies (A) + (B) + (C)</b>	<b>5.8250</b>	<b>5.4600</b>	<b>5.4420</b>	<b>-0.0180</b>	<b>-0.33%</b>

Note: Proposed Millage Levies are based on the 2023-24 Conference Report

Description	2021-22 Actual Tax Revenues	2022-23 Actual Tax Revenues	2023-24 Estimated Tax Revenue	Difference 2023-24 vs 2022-23	Percent Change
<b>14 Assessed Taxable Value</b>	<b>\$ 43,198,579,162</b>	<b>\$ 49,871,451,145</b>	<b>\$ 54,390,126,390</b>	<b>\$ 4,518,675,245</b>	<b>9.06%</b>
<b>15 Revenue Generated from the following sources:</b>					
<b>16 Millage Set by Law</b>					
17 Required Local Effort (RLE)	147,884,288	153,588,111	166,773,181	13,185,070	
18 RLE Prior Period Funding Adjustment	456,177	191,506	-	(191,506)	
<b>19 (A) Total Required Local Effort</b>	<b>\$ 148,340,465</b>	<b>\$ 153,779,617</b>	<b>\$ 166,773,181</b>	<b>\$ 12,993,564</b>	<b>8.45%</b>
<b>20 Discretionary Millage Set by School Board</b>					
21 Basic Discretionary	31,020,036	35,811,692	39,056,462	3,244,770	
22 Capital Outlay	62,205,954	71,814,890	78,321,782	6,506,892	
<b>23 (B) Total of Board Discretionary Levies</b>	<b>93,225,990</b>	<b>107,626,582</b>	<b>117,378,244</b>	<b>9,751,662</b>	<b>9.06%</b>
<b>24 Additional Voter Approved Millage:</b>					
25 Additional Operating	-	-	-	-	
26 Additional Capital Improvement	-	-	-	-	
<b>27 (C) Total Voted Additional Operating Millage</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>28 Total of Levies (A) + (B) + (C)</b>	<b>\$ 241,566,455</b>	<b>\$ 261,406,199</b>	<b>\$ 284,151,425</b>	<b>\$ 22,745,226</b>	<b>8.70%</b>

**Seminole County Public Schools**  
**Impact of Proposed Millage Rates and Levies on Individual Homeowners**  
**Fiscal Years 2023 Thru 2024**

Description	2022-23 Taxable Value	2023-24 Taxable Value	Difference	Percent Change
1 Change in Save Our Homes Consumer Price Index (CPI)		3.00%		
2 Home Assessed Value	\$ 300,000	\$ 309,000	\$ 9,000	3.00%
3 Less Homestead Exemption	25,000	25,000	-	
4 Taxable Value	<b>\$ 275,000</b>	<b>\$ 284,000</b>	<b>\$ 9,000</b>	

Description	2022-23 Actual Millage Levies	2023-24 Proposed Millage Levies	Difference	Percent Change
5 <b>Millage Set by Law -</b>				
6 (A) Required Local Effort	\$ 883.30	\$ 907.10	\$ 23.80	
7 <b>Discretionary Millage Rates Set by School Board</b>				
8 Basic Discretionary	205.70	212.43	6.73	
9 Capital Outlay	412.50	426.00	13.50	
10 (B) Total of Board Discretionary Levies	618.20	638.43	20.23	
11 <b>Additional Voter Approved Millage:</b>				
12 (C) Voted Additional Operating Millage	-	-	-	
13 Total of Levies (A) + (B) + (C)	<b>\$ 1,501.50</b>	<b>\$ 1,545.53</b>	<b>\$ 44.03</b>	2.93%



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

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

Note: Survey 0 is projected FTE.



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

<b>FLORIDA EDUCATION FINANCE PROGRAM (FEFP)</b>		<b>2022-23 FEFP 2nd Calculation</b>	<b>2022-23 FEFP 4th Calculation</b>	<b>2023-24 FEFP Conference Calculation</b>	<b>2022-23 FEFP 4th Calculation Compared to 2022-23 FEFP 2nd Calculation</b>	<b>2023-24 FEFP Conference Calculation Compared to 2022-23 FEFP 2nd Calculation</b>	<b>2023-24 FEFP Conference Calculation Compared to 2022-23 FEFP 4th Calculation</b>
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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)	-	-	801,299	801,299	-
9	3310 Additional .748 Compression	14,491,355	13,340,891	16,327,186	(1,150,464)	1,835,831	2,986,295
10	3310 Safe Schools	4,286,458	4,249,988	5,023,533	(36,470)	737,075	773,545
11	3310 Educational Enrichment Allocation (f.k.a. SA)	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	<b>Total FEFP Basic Program Sources</b>	<b>454,032,575</b>	<b>438,406,746</b>	<b>479,906,992</b>	<b>(15,625,829)</b>	<b>25,874,417</b>	<b>41,500,246</b>

**CATEGORICAL AND OTHER PROGRAM SOURCES:**

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

**DISCRETIONARY FUNDS SOURCES:**

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

**FEFP FUNDING FORMULA BY SOURCE:**

**LOCAL SOURCES:**

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

**STATE SOURCES:**

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

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



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

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

<b>STATE HOLDBACKS</b>							
34							
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	<b>Total State holdback</b>	28,424,964	33,420,211	59,357,551	4,995,247	30,932,587	25,937,340
<b>LOCAL HOLDBACKS</b>							
37	* <i>Charter</i>	22,978,897	23,090,558	25,243,846	111,661	2,264,949	2,153,288
38	* <i>Undistributed</i>	13,908,833	-	-	(13,908,833)	(13,908,833)	-
39	<b>Total District holdback</b>	36,887,730	23,090,558	25,243,846	(13,797,172)	(11,643,884)	2,153,288
40	<b>Total Holdbacks</b>	<b>65,312,694</b>	<b>56,510,769</b>	<b>84,601,397</b>	<b>(8,801,925)</b>	<b>19,288,703</b>	<b>28,090,628</b>
41	<b>Total FEFP Funding for Traditional/Virtual Programs</b>	<b>\$ 491,394,514</b>	<b>\$ 483,580,491</b>	<b>\$ 507,899,692</b>	<b>\$ (7,814,023)</b>	<b>\$ 16,505,178</b>	<b>\$ 24,319,201</b>



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

Source Description	2022-23 FEFP 2nd Calculation	2022-23 FEFP 4th Calculation	2023-24 FEFP Conference Calculation	2022-23 FEFP 4th Calculation Compared to 2022-23 FEFP 2nd Calculation	2023-24 FEFP Conference Calculation Compared to 2022-23 FEFP 2nd Calculation	2023-24 FEFP Conference Calculation Compared to 2022-23 FEFP 4th Calculation		
<b>ESTIMATED REVENUES</b>								
<b>FEDERAL &amp; FEDERAL THROUGH STATE SOURCES:</b>								
Acct	Account Name							
1	3191	ROTC	\$ 600,000	\$ 723,705	\$ 600,000	\$ 123,705	\$ -	\$ (123,705)
2	3202	Medicaid Funding	1,400,000	1,400,000	1,400,000	-	-	-
3	<b>Total Federal &amp; Federal through State Sources</b>		<b>2,000,000</b>	<b>2,123,705</b>	<b>2,000,000</b>	<b>123,705</b>	<b>-</b>	<b>(123,705)</b>
<b>STATE SOURCES:</b>								
Acct	Account Name							
4	3310	Net State FEFP & Categorical Funding	367,307,405	350,691,457	386,671,446	(16,615,948)	19,364,041	35,979,989
5	3310	Family Empowerment Scholarship Program	(28,424,964)	(33,420,211)	(59,357,551)	(4,995,247)	(30,932,587)	(25,937,340)
6	3323	CO & DS	38,225	38,225	38,225	-	-	-
7	3342	State Forest Funds	400	400	400	-	-	-
8	3343	State License Tax	80,000	80,000	80,000	-	-	-
9	3361	School Recognition Funds	4,316,292	4,316,292	-	-	(4,316,292)	(4,316,292)
10	3371	Voluntary Pre-K	2,394,590	2,394,590	2,512,490	-	117,900	117,900
11	3378	Full Service Schools	166,000	166,000	166,000	-	-	-
12	<b>Total State Sources</b>		<b>345,877,948</b>	<b>324,266,753</b>	<b>330,111,010</b>	<b>(21,611,195)</b>	<b>(15,766,938)</b>	<b>5,844,257</b>
<b>LOCAL SOURCES:</b>								
Acct	Account Name							
13	3411	Ad Valorem Taxes	189,399,803	189,399,803	205,829,643	-	16,429,840	16,429,840
14	3411	Prior Period Tax Adjustment	191,506	191,506	-	-	(191,506)	(191,506)
15	3430	Investment Income	200,000	3,103,199	200,000	2,903,199	-	(2,903,199)
16	3471	Pre-K	1,159,400	1,159,400	1,346,400	-	187,000	187,000
17	3494	Federal Indirect	2,000,000	2,000,000	2,500,000	-	500,000	500,000
18	349X	Other Miscellaneous Local	760,010	2,820,699	760,010	2,060,689	-	(2,060,689)
19	<b>Total Local Sources</b>		<b>193,710,719</b>	<b>198,674,607</b>	<b>210,636,053</b>	<b>4,963,888</b>	<b>16,925,334</b>	<b>11,961,446</b>
20	<b>Total Estimated Revenues</b>		<b>541,588,667</b>	<b>525,065,065</b>	<b>542,747,063</b>	<b>(16,523,602)</b>	<b>1,158,396</b>	<b>17,681,998</b>
<b>TRANSFERS IN:</b>								
Acct	Account Name							
21	3650	Transfer from Extended Day Program	1,000,000	1,000,000	1,000,000	-	-	-
22	3672	Transfer from Internal Service Funds-PS	60,000	60,000	60,000	-	-	-
23	<b>Total Transfers In</b>		<b>1,060,000</b>	<b>1,060,000</b>	<b>1,060,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
24	<b>Total Estimated Revenues and Transfers In</b>		<b>\$ 542,648,667</b>	<b>\$ 526,125,065</b>	<b>\$ 543,807,063</b>	<b>\$ (16,523,602)</b>	<b>\$ 1,158,396</b>	<b>\$ 17,681,998</b>

**Seminole County Public Schools**

**GENERAL FUND - RECURRING OPERATING FUND BUDGET SUMMARY**

Fiscal Year Ending June 30, 2024

As of the Conference Report

<b>BEGINNING PROJECTED RECURRING UNASSIGNED FUND BALANCE</b>		<b>AMOUNT</b>	
1	Non-spendable - Inventory	\$ 2,187,996	
2	Unassigned Fund Balance	48,071,701	
3	<b>Total Beginning Recurring Fund Balance</b>	<u>50,259,697</u>	
<b>ESTIMATED RECURRING REVENUES (SOURCES) AND TRANSFERS IN</b>			
<b>Estimated Sources</b>			
4	Federal & Federal Through State Sources	2,000,000	0.4%
5	State Sources	330,111,010	60.8%
6	Local Sources	210,636,053	38.8%
7	<b>Total Estimated Sources</b>	<u>542,747,063</u>	100.0%
<b>Transfers In</b>			
8	General Fund-Extended Day Program	1,000,000	94.3%
9	Internal Service Funds	60,000	5.7%
10	<b>Total Transfers In</b>	<u>1,060,000</u>	100.0%
11	<b>Total Estimated Recurring Revenues and Transfers In</b>	<u>\$ 543,807,063</u>	
<b>CURRENT RECURRING APPROPRIATIONS</b>			
<b>FEFP Basic Programs</b>			
12	Salaries & Benefits (position control)	\$ 428,992,490	77.0%
13	Salary Lapse	(2,573,954)	-0.5%
14	Teacher Salary Increase Allocation	5,260,655	0.9%
15	Schools Base Budget (non-salaries)	2,999,567	0.5%
16	Department Base Budget (non-salaries)	4,637,141	0.8%
17	Line Item Budgets (non-salaries)	64,251,709	11.5%
18	Line Items-SAI	733,195	0.1%
<b>FEFP Pass Through Programs</b>			
19	Charter Schools	25,243,846	4.5%
<b>FEFP Other Programs (non-salaries)</b>			
20	Bonus FTE Programs (AP, IB, IC, and DE)	11,553,407	2.1%
21	Safe Schools Program	4,807,411	0.9%
22	Safe Schools Program-Subsidized	1,315,527	0.2%
23	Reading Instruction Allocation	2,290,088	0.4%
24	Instructional Materials	5,967,434	1.1%
25	Teacher Classroom Supply Assistance	1,253,932	0.2%
<b>Other Programs (non-salaries)</b>			
26	Medicaid Programs	283,538	0.1%
27	<b>Total Current Recurring Appropriations</b>	<u>557,015,986</u>	100.0%
28	Projected Operating Recurring Surplus/(Deficit)	(13,208,923)	
<b>PROJECTED ENDING RECURRING FUND BALANCE</b>			
29	Non Spendable - Inventory	2,187,996	0.4%
30	Unassigned Fund Balance	34,862,778	6.3%
31	<b>Projected Recurring Ending Fund Balance and as a Percent of Revenues</b>	<u>\$ 37,050,774</u>	6.9%

**Seminole County Public Schools**  
**General Fund - Maintenance of Plant Fund Projected Fiscal Year 2024 Budget**  
**Comparison to Current Fiscal Year 2023 Period 10 Budget**

	2023 Current Budget	2024 Beginning Budget	Projected Beginning Budget Compared to Current Budget
<b>Uses - expenditures</b>			
Facilities Acquisition and Construction			
Other	\$ 1,621,881.57	\$ 1,576,999.00	\$ (44,882.57)
Total Facilities Acquisition and Construction	<u>1,621,881.57</u>	<u>1,576,999.00</u>	<u>(44,882.57)</u>
Operation of Plant			
Purchased Services	2,030,480.00	250,000.00	(1,780,480.00)
Capital Outlay	30,817.20	-	(30,817.20)
Total Operation of Plant	<u>2,061,297.20</u>	<u>250,000.00</u>	<u>(1,811,297.20)</u>
Maintenance of Plant			
Salaries	6,461,865.22	6,571,815.00	109,949.78
Benefits	2,625,748.76	2,641,669.00	15,920.24
Purchased Services	14,679,699.48	19,701,016.00	5,021,316.52
Energy Services	190,964.14	-	(190,964.14)
Materials & Supplies	2,283,857.44	2,063,841.00	(220,016.44)
Capital Outlay	59,642.75	-	(59,642.75)
Total Maintenance of Plant	<u>26,301,777.79</u>	<u>30,978,341.00</u>	<u>4,676,563.21</u>
Administrative Technology Services			
Purchased Services	4,929,050.64	4,740,323.00	(188,727.64)
Capital Outlay	156,561.28	-	(156,561.28)
Total Administrative Technology Services	<u>5,085,611.92</u>	<u>4,740,323.00</u>	<u>(345,288.92)</u>
Total uses	<u>35,070,568.48</u>	<u>37,545,663.00</u>	<u>2,475,094.52</u>
<b>Other financing sources</b>			
Transfers in from capital outlay funds	<u>35,103,769.38</u>	<u>37,545,663.00</u>	<u>2,441,893.62</u>
Total other financing sources	<u>35,103,769.38</u>	<u>37,545,663.00</u>	<u>2,441,893.62</u>
Net change in fund balance	<u>33,200.90</u>	<u>-</u>	<u>(33,200.90)</u>
<b>Fund balance</b>			
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Ending Balance	<u>\$ 33,200.90</u>	<u>\$ -</u>	<u>\$ (33,200.90)</u>



**Seminole County Public Schools**  
**General Fund - Extended Day Program Projected Fiscal Year 2024 Budget Comparison**  
**to Current Fiscal Year 2023 Period 10 Budget**

	2023 Current Budget	2024 Beginning Budget	Projected Beginning Budget Compared to Current Budget
<b>Sources - revenues</b>			
Local sources:			
Investment income	\$ 31,300.51	\$ 1,000.00	\$ (30,300.51)
Other fees	3,726,900.00	4,040,000.00	313,100.00
Total local sources	<u>3,758,200.51</u>	<u>4,041,000.00</u>	<u>282,799.49</u>
Total sources	<u>3,758,200.51</u>	<u>4,041,000.00</u>	<u>282,799.49</u>
<b>Uses - expenditures</b>			
Community Services			
Salaries	\$ 328,337.95	\$ 357,723.00	\$ 29,385.05
Benefits	307,037.71	338,362.00	31,324.29
Purchased Services	713,295.82	705,798.00	(7,497.82)
Energy Services	250.00	250.00	-
Materials & Supplies	270,370.35	284,067.00	13,696.65
Capital Outlay	18,612.51	18,990.00	377.49
Other	965,960.32	1,009,725.00	43,764.68
Total Community Services	<u>2,603,864.66</u>	<u>2,714,915.00</u>	<u>111,050.34</u>
Total uses	<u>2,603,864.66</u>	<u>2,714,915.00</u>	<u>111,050.34</u>
<b>Other financing uses</b>			
Interfund activity	(1,000,000.00)	(1,000,000.00)	-
Total other financing uses	<u>(1,000,000.00)</u>	<u>(1,000,000.00)</u>	<u>-</u>
Net change in fund balance	<u>154,335.85</u>	<u>326,085.00</u>	<u>171,749.15</u>
<b>Fund balance</b>			
Beginning of year	<u>940,503.46</u>	<u>1,094,839.31</u>	<u>154,335.85</u>
Ending Balance	<u>\$ 1,094,839.31</u>	<u>\$ 1,420,924.31</u>	<u>\$ 326,085.00</u>

**Seminole County Public Schools**  
**Debt Service Funds Projected Fiscal Year 2024 Budget Comparison to Current Fiscal**  
**Year 2023 Period 10 Budget**

	2023 Current Budget	2024 Beginning Budget	Projected Beginning Budget Compared to Current Budget
<b>Sources - revenues</b>			
State sources:			
CO&DS distribution	\$ 830,730.00	\$ 689,180.00	\$ (141,550.00)
Total state sources	<u>830,730.00</u>	<u>689,180.00</u>	<u>(141,550.00)</u>
Local sources:			
Investment income	309,670.36	750.00	(308,920.36)
Total local sources	<u>309,670.36</u>	<u>750.00</u>	<u>(308,920.36)</u>
Total sources	<u>1,140,400.36</u>	<u>689,930.00</u>	<u>(450,470.36)</u>
<b>Uses - expenditures</b>			
Debt service:			
Principal	\$ 21,628,000.00	\$ 17,567,000.00	\$ (4,061,000.00)
Interest	3,621,803.00	2,816,019.00	(805,784.00)
Other charges	14,106.00	8,500.00	(5,606.00)
Total debt service	<u>25,263,909.00</u>	<u>20,391,519.00</u>	<u>(4,872,390.00)</u>
Total uses	<u>25,263,909.00</u>	<u>20,391,519.00</u>	<u>(4,872,390.00)</u>
<b>Other financing sources</b>			
Transfers in from capital outlay funds	24,546,704.09	19,701,589.00	(4,845,115.09)
Total other financing sources	<u>24,546,704.09</u>	<u>19,701,589.00</u>	<u>(4,845,115.09)</u>
Net change in fund balances	<u>423,195.45</u>	<u>-</u>	<u>(423,195.45)</u>
<b>Fund balances</b>			
Beginning of year	<u>215,452.42</u>	<u>638,647.87</u>	<u>423,195.45</u>
Ending Balance	<u>\$ 638,647.87</u>	<u>\$ 638,647.87</u>	<u>\$ -</u>

**Seminole County Public Schools**  
**Capital Outlay Funds Projected Fiscal Year 2024 Budget Comparison to Current Fiscal**  
**Year 2023 Period 10 Budget**

	2023 Current Budget	2024 Beginning Budget	Projected Beginning Budget Compared to Current Budget
<b>Sources - revenues</b>			
State sources:			
CO&DS distribution	\$ 1,635,052.00	\$ 1,635,052.00	\$ -
Other miscellaneous state sources	2,611,479.15	1,576,999.00	(1,034,480.15)
Total state sources	<u>4,246,531.15</u>	<u>3,212,051.00</u>	<u>(1,034,480.15)</u>
Local sources:			
Ad valorem property taxes	71,814,890.00	76,123,783.00	4,308,893.00
Local sales tax	24,677,492.00	24,677,492.00	-
Investment income	3,188,946.74	-	(3,188,946.74)
Gift, grants, and bequests	629,919.66	-	(629,919.66)
Other miscellaneous local	100,861.75	85,000.00	(15,861.75)
Impact fees	8,000,000.00	8,000,000.00	-
Refund of prior year expenditure	358,147.94	-	(358,147.94)
Total local sources	<u>108,770,258.09</u>	<u>108,886,275.00</u>	<u>116,016.91</u>
Total sources	<u>113,016,789.24</u>	<u>112,098,326.00</u>	<u>(918,463.24)</u>
<b>Uses - expenditures</b>			
Facilities Acquisition and Construction			
Purchased Services	\$ 54,250.06	\$ -	\$ (54,250.06)
Capital Outlay	109,556,434.12	61,372,177.00	(48,184,257.12)
Total Facilities Acquisition and Construction	<u>109,610,684.18</u>	<u>61,372,177.00</u>	<u>(48,238,507.18)</u>
Total uses	<u>109,610,684.18</u>	<u>61,372,177.00</u>	<u>(48,238,507.18)</u>
<b>Other financing uses</b>			
Transfers out to general fund	(35,103,769.38)	(39,562,850.00)	(4,459,080.62)
Transfers out to debt service funds	(24,546,048.09)	(19,695,089.00)	4,850,959.09
Loss Recoveries	3,964,974.05	-	(3,964,974.05)
Total other financing uses	<u>(55,684,843.42)</u>	<u>(59,257,939.00)</u>	<u>(3,573,095.58)</u>
Net change in fund balances	<u>(52,278,738.36)</u>	<u>(8,531,790.00)</u>	<u>43,746,948.36</u>
<b>Fund balances</b>			
Beginning of year	124,205,759.05	71,927,020.69	(52,278,738.36)
Ending Balance	<u>\$ 71,927,020.69</u>	<u>\$ 63,395,230.69</u>	<u>\$ (8,531,790.00)</u>



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

ESTIMATED REVENUE		FUND	2023-24	2024-25	2025-26	2026-27	2027-28
<b>STATE SOURCES</b>							
1	CHARTER SCHOOLS CAPITAL OUTLAY	340	1,576,999	1,576,999	1,576,999	1,576,999	1,576,999
2	SAFE SCHOOLS/SCHOOL HARDENING	397					
3	GRANTS ROLL FORWARD	TBD					
4	SAFE SCHOOLS/SCHOOL HARDENING - CHARTER SCHOOLS	TBD					
5	CO&DS	310	1,635,052	1,635,052	1,635,052	1,635,052	1,635,052
6	GASOLINE TAX REFUND	343	85,000	85,000	85,000	60,000	60,000
<b>LOCAL SOURCES</b>							
8	1.5 MILLAGE CAP OUTLAY PROPERTY TAX	36x	76,123,783	80,691,210	85,532,863	90,664,644	96,104,523
9	1/4 CENT SALES TAX	381	24,677,492	12,760,973			
10	IMPACT FEES	348	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
11	INTEREST	340					
12	<b>SUB-TOTAL STATE AND LOCAL SOURCES</b>		<b>\$112,098,326</b>	<b>\$104,749,234</b>	<b>\$96,829,914</b>	<b>\$101,936,695</b>	<b>\$107,376,574</b>
13	BEGINNING FUND BALANCE		\$71,927,020	\$63,395,230	\$57,955,753	\$44,206,239	\$56,050,039
14	<b>TOTAL EST. REVENUES AND BEGINNING FUND BALANCE</b>		<b>\$184,025,346</b>	<b>\$168,144,464</b>	<b>\$154,785,667</b>	<b>\$146,142,934</b>	<b>\$163,426,613</b>
<b>APPROPRIATIONS AND ENDING FUND BALANCE</b>		<b>PROJ</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>
<b>SUPPORT GENERAL FUND 100</b>							
15	ANNUAL MAINTENANCE & OPERATING SUPPORT	8000	11,277,325	11,723,765	12,518,009	13,125,239	13,764,214
16	DISTRICT OPERATING SYSTEM SOFTWARE	8000	4,740,323	4,740,323	4,740,323	4,740,323	4,740,323
17	PROPERTY INSURANCE	8002	2,017,187	2,017,187	2,017,187	2,017,187	2,017,187
18	PORTABLE CLASSROOM LEASING & MOVES	8001	250,000	250,000	250,000	250,000	250,000
19	CHARTER SCHOOLS CAPITAL OUTLAY 1.5 MILLAGE SHARE						
20	CHARTER SCHOOLS CAPITAL OUTLAY	8005	1,576,999	1,576,999	1,576,999	1,576,999	1,576,999
<b>RECURRING DISTRICT WIDE CAPITAL PROJECTS - MAINTENANCE</b>		<b>PROJ</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>
21	PAVEMENT	5315	200,000	214,000	228,980	228,980	228,980
22	TRACK & OUTDOOR COURT REFURBISHMENT	5361	688,000	300,000	150,000	150,000	150,000
23	PLAYGROUND EWF & MULCH REPLACEMENT	5304	150,000	160,500	170,000	175,000	175,000
24	RETENTION POND REFURBISHMENT	5318	350,000	100,000	110,000	115,000	120,000
25	RISK MANAGEMENT & SAFETY RELATED REPAIRS	4270	325,000	325,000	325,000	325,000	325,000
26	LIGHTING UPGRADES (LED & Occupancy Sensors)	8113	625,000	625,000	625,000	625,000	625,000
27	ELECTRICAL UPGRADES	8114	400,000	425,000	445,000	445,000	445,000
28	SPORT FIELD LIGHTING	8117	350,000	374,500	400,715	400,715	400,715
29	PA PAGING SYSTEM REPLACEMENT	8242	620,000	663,400	709,838	709,838	709,838
30	FIRE ALARM	8244	2,200,000	1,200,000	2,900,000	2,900,000	2,900,000
31	ELEVATOR REFURBISHMENT & MODERNIZATION	5365	800,000	800,000	800,000	800,000	800,000
32	GENERATORS	5327	50,000	53,500	57,245	57,245	57,245
33	HVAC CONTROLS	8028	1,625,000	1,738,750	1,860,462	1,860,462	1,860,462
34	DRINKING FOUNTAINS	8032	175,000	187,250	200,000	200,000	200,000
35	HVAC REPLACEMENTS	8101	14,325,000	15,327,750	16,400,692	16,400,692	16,400,692
36	HOT WATER HEATERS	5366/8118	100,000	107,000	115,000	120,000	120,000
37	SEWER LINE REPLACEMENTS & PLUMBING UPGRADES	8119	100,000	110,000	700,000	700,000	750,000
38	FLOORING REPLACEMENT	8102	635,000	650,000	650,000	650,000	650,000
39	ROOF REPLACEMENT & REPAIRS	8104	400,000	400,000	400,000	1,500,000	1,500,000
40	PAINTING (Interior)	5362/8105	825,000	750,000	800,000	1,040,000	1,175,000
41	PAINTING (Exterior)	5363	950,000	1,050,000	1,150,000	1,150,000	1,150,000
42	BLEACHER UPGRADES & REPAIRS (Exterior)	8124	330,000	353,100	375,000	375,000	375,000
43	ELECTRONIC LOCKS	8258	300,000	321,000	345,000	345,000	345,000
44	PE PAVILLION REFURBISHMENT	5316	100,000	170,000	170,000	182,500	182,500
45	DIST - ESE CLASSROOM UPGRADES	8525	125,000	125,000	130,000	130,000	130,000
46	DIST - SAFETY INITIATIVES	8740	1,675,000	1,100,000	1,000,000	1,000,000	1,000,000
<b>RECURRING EXPENDITURES-MAINTENANCE (Operation of Plant)</b>		<b>PROJ</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>
47	FENCING REPAIRS	5305	200,000	214,000	228,980	228,980	228,980
48	TERMITE TREATMENT	5321	35,000	37,450	40,072	40,072	40,072
49	BLEACHER UPGRADES & REPAIRS (Interior)	5302	1,480,000	250,000	175,000	175,000	175,000
50	CUSTODIAL EQUIPMENT REPAIRS	5303	150,000	160,500	171,735	171,735	171,735
51	HVAC REPAIRS	5309	5,000,000	5,350,000	5,724,500	5,724,500	5,724,500
52	HYDRANT/BACKFLOW PREVENTER INSPECTIONS & REPAIRS	5301	250,000	267,500	286,225	286,225	286,225
53	IRRIGATION MAINTENANCE & REPAIRS D/W	5310	75,000	80,250	85,000	85,000	85,000
54	POOL REPAIRS	5317	125,000	125,000	133,750	133,750	133,750
55	LIGHTNING PROTECTION SYSTEM MAINTENANCE	5311	1,000,000	125,000	145,000	145,000	145,000
56	FLOOR REPAIRS	5307	50,000	53,500	57,245	57,245	57,245
57	GYMNASIUM FLOORS	5308	66,300	70,941	75,907	75,907	75,907
58	OVERHEAD DOOR DROP TESTING & REPAIR	5314	47,500	50,825	54,383	54,383	54,383
59	ROOF CLEANING MAINTENANCE & REPAIR	5319	100,000	107,000	115,000	115,000	115,000
60	WINDOW REPLACEMENT & REPAIRS	5320	500,000	535,000	572,450	612,522	655,398



**Seminole County Public Schools**  
**Special Revenue Fund - Grants & Special Programs Projected Fiscal Year 2024 Budget**  
**Comparison to Current Fiscal Year 2023 Period 10 Budget**

	2023 Current Budget	2024 Beginning Budget	Projected Beginning Budget Compared to Current Budget
<b>Sources - revenues</b>			
Federal direct sources:			
Other federal direct sources	\$ 4,742,921.65	\$ 983,442.00	\$ (3,759,479.65)
Total federal direct sources	<u>4,742,921.65</u>	<u>983,442.00</u>	<u>(3,759,479.65)</u>
Federal through state sources:			
Career and technical education	607,107.65	558,888.00	(48,219.65)
Title II, Part A	2,577,644.93	2,435,554.42	(142,090.51)
Individuals with disabilities education act	25,171,111.44	19,173,150.00	(5,997,961.44)
Title I, grants to local educational agencies	18,879,853.57	13,897,952.73	(4,981,900.84)
Federal through Local	520,353.37	-	(520,353.37)
Other federal through state sources	<u>4,182,258.13</u>	<u>3,145,637.81</u>	<u>(1,036,620.32)</u>
Total federal through state sources	<u>51,938,329.09</u>	<u>39,211,182.96</u>	<u>(12,727,146.13)</u>
State sources:			
Other miscellaneous state sources	<u>397,943.32</u>	-	<u>(397,943.32)</u>
Total state sources	<u>397,943.32</u>	-	<u>(397,943.32)</u>
Local sources:			
Other miscellaneous local	<u>3,840,603.13</u>	-	<u>(3,840,603.13)</u>
Total local sources	<u>3,840,603.13</u>	-	<u>(3,840,603.13)</u>
Total sources	<u>60,919,797.19</u>	<u>40,194,624.96</u>	<u>(20,725,172.23)</u>
<b>Uses - expenditures</b>			
Instruction			
Salaries	\$ 13,650,350.00	\$ 9,834,526.48	\$ (3,815,823.52)
Benefits	5,803,761.93	3,972,051.15	(1,831,710.78)
Purchased Services	2,919,730.80	2,387,634.19	(532,096.61)
Energy Services	1,022.92	-	(1,022.92)
Materials & Supplies	2,030,322.01	587,637.31	(1,442,684.70)
Capital Outlay	3,611,690.33	523,077.14	(3,088,613.19)
Other	<u>238,504.94</u>	<u>249,507.53</u>	<u>11,002.59</u>
Total Instruction	<u>28,255,382.93</u>	<u>17,554,433.80</u>	<u>(10,700,949.13)</u>
Pupil Personnel Services			
Salaries	7,493,240.92	5,779,488.98	(1,713,751.94)
Benefits	2,628,153.13	1,949,862.65	(678,290.48)
Purchased Services	236,336.85	172,140.00	(64,196.85)
Materials & Supplies	300,065.17	79,824.41	(220,240.76)
Capital Outlay	22,427.50	947.13	(21,480.37)
Other	<u>4,496.00</u>	-	<u>(4,496.00)</u>
Total Pupil Personnel Services	<u>10,684,719.57</u>	<u>7,982,263.17</u>	<u>(2,702,456.40)</u>



**Seminole County Public Schools**  
**Special Revenue Fund - Grants & Special Programs Projected Fiscal Year 2024 Budget**  
**Comparison to Current Fiscal Year 2023 Period 10 Budget**

	2023 Current Budget	2024 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Instructional Media Services			
Salaries	800.00	28,875.00	28,075.00
Benefits	158.48	9,660.54	9,502.06
Total Instructional Media Services	958.48	38,535.54	37,577.06
Instructional & Curriculum Development Svcs			
Salaries	2,545,735.64	2,564,251.55	18,515.91
Benefits	835,622.12	605,399.12	(230,223.00)
Purchased Services	703,330.04	90,392.44	(612,937.60)
Materials & Supplies	33,165.05	4,239.25	(28,925.80)
Capital Outlay	26,382.40	-	(26,382.40)
Other	72,310.17	22,816.21	(49,493.96)
Total Instructional & Curriculum Development Svcs	4,216,545.42	3,287,098.57	(929,446.85)
Instructional Staff Training Svcs			
Salaries	5,255,641.81	4,288,729.38	(966,912.43)
Benefits	1,627,360.52	1,358,571.44	(268,789.08)
Purchased Services	1,505,729.19	587,585.26	(918,143.93)
Materials & Supplies	354,836.23	127,919.42	(226,916.81)
Capital Outlay	1,933.40	2,636.44	703.04
Other	529,196.99	75,202.00	(453,994.99)
Total Instructional Staff Training Svcs	9,274,698.14	6,440,643.94	(2,834,054.20)
Instructional Related Technology			
Benefits	652.68	-	(652.68)
Total Instructional Related Technology	652.68	-	(652.68)
General Support Services			
Purchased Services	100,962.75	-	(100,962.75)
Total General Support Services	100,962.75	-	(100,962.75)
General Administration			
Purchased Services	9,293.00	3,921.40	(5,371.60)
Other	1,482,519.70	1,256,315.89	(226,203.81)
Total General Administration	1,491,812.70	1,260,237.29	(231,575.41)
School Administration			
Salaries	512,872.39	320,777.50	(192,094.89)
Benefits	165,835.86	95,356.51	(70,479.35)
Purchased Services	49,569.80	-	(49,569.80)
Materials & Supplies	3,049.50	-	(3,049.50)
Capital Outlay	23,814.77	-	(23,814.77)
Total School Administration	755,142.32	416,134.01	(339,008.31)
Facilities Acquisition and Construction			
Capital Outlay	38,000.00	-	(38,000.00)

**Seminole County Public Schools**  
**Special Revenue Fund - Grants & Special Programs Projected Fiscal Year 2024 Budget**  
**Comparison to Current Fiscal Year 2023 Period 10 Budget**

	2023 Current Budget	2024 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Total Facilities Acquisition and Construction	38,000.00	-	(38,000.00)
Central Services			
Salaries	2,409.52	72,600.85	70,191.33
Benefits	512.07	26,636.89	26,124.82
Purchased Services	225,792.53	134,645.76	(91,146.77)
Materials & Supplies	57,323.37	50.00	(57,273.37)
Capital Outlay	2,396.00	-	(2,396.00)
Other	17,461.00	11,047.17	(6,413.83)
Total Central Services	305,894.49	244,980.67	(60,913.82)
Pupil Transportation Services			
Salaries	2,521,618.35	1,855,459.51	(666,158.84)
Benefits	1,506,515.08	1,027,294.44	(479,220.64)
Purchased Services	103,633.01	82,544.02	(21,088.99)
Energy Services	2,000.00	2,000.00	-
Capital Outlay	120,051.25	-	(120,051.25)
Total Pupil Transportation Services	4,253,817.69	2,967,297.97	(1,286,519.72)
Operation of Plant			
Purchased Services	101,035.52	-	(101,035.52)
Energy Services	10,455.34	-	(10,455.34)
Total Operation of Plant	111,490.86	-	(111,490.86)
Community Services			
Salaries	646,719.20	-	(646,719.20)
Benefits	265,576.22	-	(265,576.22)
Purchased Services	179,844.37	-	(179,844.37)
Energy Services	2,898.68	-	(2,898.68)
Materials & Supplies	233,400.41	3,000.00	(230,400.41)
Capital Outlay	42,943.34	-	(42,943.34)
Other	58,336.94	-	(58,336.94)
Total Community Services	1,429,719.16	3,000.00	(1,426,719.16)
Total uses	60,919,797.19	40,194,624.96	(20,725,172.23)
Net change in fund balance	-	-	-
<b>Fund balance</b>			
Beginning of year	-	-	-
Ending Balance	\$ -	\$ -	\$ -



**Seminole County Public Schools**  
**Special Revenue Fund - Food Service ("Red Apple Dining") Projected Fiscal Year 2024**  
**Budget Comparison to Current Fiscal Year 2023 Period 10 Budget**

	2023 Current Budget	2024 Beginning Budget	Projected Beginning Budget Compared to Current Budget
<b>Sources - revenues</b>			
Federal through state sources:			
National school lunch program	\$ 31,228,932.47	\$ 26,793,674.22	\$ (4,435,258.25)
Total federal through state sources	<u>31,228,932.47</u>	<u>26,793,674.22</u>	<u>(4,435,258.25)</u>
State sources:			
School breakfast supplement	128,000.00	128,000.00	-
School lunch supplement	165,000.00	165,000.00	-
Total state sources	<u>293,000.00</u>	<u>293,000.00</u>	<u>-</u>
Local sources:			
Rental income	630.56	-	(630.56)
Investment income	461,110.43	10,000.00	(451,110.43)
Food service	11,719,943.70	12,966,583.71	1,246,640.01
Revenue from other agencies	478,668.62	575,850.21	97,181.59
Total local sources	<u>12,660,353.31</u>	<u>13,552,433.92</u>	<u>892,080.61</u>
Total sources	<u>44,182,285.78</u>	<u>40,639,108.14</u>	<u>(3,543,177.64)</u>
<b>Uses - expenditures</b>			
Food Services			
Salaries	\$ 7,206,431.24	\$ 7,402,776.00	\$ 196,344.76
Benefits	3,244,553.35	3,687,550.00	442,996.65
Purchased Services	9,851,742.67	9,874,138.00	22,395.33
Energy Services	993,500.00	1,001,500.00	8,000.00
Materials & Supplies	21,681,916.29	18,405,400.00	(3,276,516.29)
Capital Outlay	8,070,743.98	6,700,000.00	(1,370,743.98)
Other	848,083.00	852,000.00	3,917.00
Total Food Services	<u>51,896,970.53</u>	<u>47,923,364.00</u>	<u>(3,973,606.53)</u>
Total uses	<u>51,896,970.53</u>	<u>47,923,364.00</u>	<u>(3,973,606.53)</u>
Net change in fund balance	<u>(7,714,684.75)</u>	<u>(7,284,255.86)</u>	<u>430,428.89</u>
<b>Fund balance</b>			
Beginning of year	22,491,728.10	14,777,043.35	(7,714,684.75)
Ending Balance	<u>\$ 14,777,043.35</u>	<u>\$ 7,492,787.49</u>	<u>\$ (7,284,255.86)</u>

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

	2023 Current Budget	2024 Beginning Budget
<b>Sources - revenues</b>		
Federal through state sources:		
Individuals with disabilities education act	-	-
Education stabilization funds	\$ 110,102,012.08	\$ -
Total federal through state sources	<u>110,102,012.08</u>	<u>-</u>
Total sources	<u>110,102,012.08</u>	<u>-</u>
<b>Uses - expenditures</b>		
Instruction		
Salaries	\$ 16,376,147.37	\$ -
Benefits	4,045,666.17	-
Purchased Services	11,876,570.18	-
Materials & Supplies	14,114,187.53	-
Capital Outlay	8,893,138.76	-
Other	300,728.62	-
Total Instruction	<u>55,606,438.63</u>	<u>-</u>
Pupil Personnel Services		
Salaries	1,501,850.02	-
Benefits	321,055.97	-
Purchased Services	513,084.53	-
Materials & Supplies	35,517.48	-
Capital Outlay	8,498.00	-
Total Pupil Personnel Services	<u>2,380,006.00</u>	<u>-</u>
Instructional Media Services		
Salaries	40,503.54	-
Benefits	4,037.91	-
Total Instructional Media Services	<u>44,541.45</u>	<u>-</u>
Instructional & Curriculum Development Svcs		
Salaries	8,416,562.94	-
Benefits	1,744,845.46	-
Purchased Services	697,464.80	-
Materials & Supplies	51,607.95	-
Capital Outlay	2,547.35	-
Total Instructional & Curriculum Development Svcs	<u>10,913,028.50</u>	<u>-</u>
Instructional Staff Training Svcs		
Salaries	3,849,189.29	-
Benefits	840,410.73	-
Purchased Services	542,818.53	-

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

	2023 Current Budget	2024 Beginning Budget
Materials & Supplies	16,084.53	-
Capital Outlay	10,001.65	-
Other	1,600.00	-
Total Instructional Staff Training Srvcs	<u>5,260,104.73</u>	<u>-</u>
Instructional Related Technology		
Salaries	136,309.32	-
Benefits	11,350.40	-
Purchased Services	208,949.69	-
Total Instructional Related Technology	<u>356,609.41</u>	<u>-</u>
School Board		
Salaries	14,150.85	-
Benefits	1,175.69	-
Purchased Services	7,001.10	-
Total School Board	<u>22,327.64</u>	<u>-</u>
General Administration		
Salaries	3,000.16	-
Benefits	241.81	-
Other	2,706,710.39	-
Total General Administration	<u>2,709,952.36</u>	<u>-</u>
School Administration		
Salaries	1,195,834.36	-
Benefits	122,299.74	-
Purchased Services	25,650.53	-
Total School Administration	<u>1,343,784.63</u>	<u>-</u>
Facilities Acquisition and Construction		
Salaries	38,002.04	-
Benefits	3,063.57	-
Purchased Services	169,855.17	-
Total Facilities Acquisition and Construction	<u>210,920.78</u>	<u>-</u>
Fiscal Services		
Salaries	74,404.81	-
Benefits	6,185.16	-
Total Fiscal Services	<u>80,589.97</u>	<u>-</u>
Food Services		
Salaries	454,178.06	-
Benefits	36,603.48	-
Total Food Services	<u>490,781.54</u>	<u>-</u>
Central Services		
Salaries	564,704.00	-

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

	2023 Current Budget	2024 Beginning Budget
Benefits	138,885.27	-
Purchased Services	170,026.63	-
Total Central Services	873,615.90	-
Pupil Transportation Services		
Salaries	968,055.04	-
Benefits	91,740.57	-
Total Pupil Transportation Services	1,059,795.61	-
Operation of Plant		
Salaries	1,142,953.72	-
Benefits	169,992.21	-
Purchased Services	343,235.73	-
Materials & Supplies	76,011.90	-
Capital Outlay	705,505.29	-
Total Operation of Plant	2,437,698.85	-
Maintenance of Plant		
Salaries	313,017.70	-
Benefits	25,231.83	-
Purchased Services	1,793,616.64	-
Materials & Supplies	85.49	-
Capital Outlay	22,451,516.31	-
Total Maintenance of Plant	24,583,467.97	-
Administrative Technology Services		
Salaries	53,203.01	-
Benefits	4,398.31	-
Purchased Services	50,302.83	-
Capital Outlay	1,559,727.49	-
Total Administrative Technology Services	1,667,631.64	-
Community Services		
Salaries	56,003.57	-
Benefits	4,712.90	-
Total Community Services	60,716.47	-
Total uses	110,102,012.08	-
Net change in fund balances	-	-
<b>Fund balances</b>		
Beginning of year	-	-
Ending Balance	\$ -	\$ -