



Seminole County Public Schools Approval to Advertise the 2019-20 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 with the prior year.
- B. The millage rates proposed for fiscal year 2019-20.
- C. Stated in dollars amounts (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 levy.
- D. A listing of the projects to 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 23, 2019, at 5:15 P.M.

Items A, B, and C will be finalized 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 final section is an overview of the 2019-20 preliminary budgets as compared to the 2018-19 current year board amended budget (as of January 31, 2019) for the following funds:

- General Fund - Extended Day Program (Fund 121)
- Debt Service Funds (Fund 2XX)
- Capital Outlay Funds (Fund 3XX)
- Special Revenue Fund - Contract Programs (Fund 400)
- Special Revenue Fund - Food Service (Fund 410)

The presented budgets, along with the other remaining District governmental fund budgets are still in 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 by July 19th from the Florida Department of Education.



Seminole County Public Schools
Sources - Florida Education Finance Program (FEFP) Basic and Categorical Funds
Fiscal Year 2019-20

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)	2018-19 FEFP 2nd Calculation	2018-19 FEFP 4th Calculation	2019-20 FEFP Conference Report	2019-20 FEFP Conference Report Compared to 2018-19 FEFP 2nd Calculation	2019-20 FEFP Conference Report Compared to 2018-19 FEFP 4th Calculation
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FEFP ELEMENTS:

UFTE	Unweighted-Full-Time-Equivalent Students	67,964.73	67,302.57	67,613.07	(351.66)	310.50
WFTE	Weighted-Full-Time-Equivalent Students	73,415.31	72,822.75	73,459.31	44.00	636.56
BSA	Base Student Allocation	\$ 4,204.42	\$ 4,204.42	\$ 4,279.49	75.07	\$ 75.07
DCD	District Cost Differential	0.9940	0.9940	0.9947	0.0007	0.0007

FEFP BASIC PROGRAM SOURCES:

Acct	Account Name					
3310	FEFP Base Funding (WFTE x BSA x DCD)	\$ 306,838,182	\$ 304,340,362	\$ 312,702,231	\$ 5,864,049	\$ 8,361,869
3310	Additional .748 Compression	9,440,981	9,295,158	9,965,490	524,509	670,332
3310	Safe Schools	3,498,098	3,487,813	3,803,902	305,804	316,089
3310	Supplemental Academic Instruction (SAI)	16,379,802	16,210,549	16,289,733	(90,069)	79,184
3310	Reading Instruction Allocation	2,974,238	2,956,374	2,955,028	(19,210)	(1,346)
3310	ESE Guaranteed Allocation	20,777,918	20,277,095	20,410,573	(367,345)	133,478
3310	Student Transportation	11,385,195	11,037,259	11,081,667	(303,528)	44,408
3310	Instructional Materials	5,442,097	5,242,959	5,368,222	(73,875)	125,263
3310	Teacher Classroom Supply Assistance	1,308,091	1,308,091	1,302,527	(5,564)	(5,564)
3310	Virtual Education Contribution	59,663	57,113	-	(59,663)	(57,113)
3310	Digital Classroom Allocation	1,348,899	1,346,293	295,025	(1,053,874)	(1,051,268)
3310	Funding Compression Allocation	4,765,313	4,790,403	4,361,880	(403,433)	(428,523)
3310	Mental Health Allocation	1,596,390	1,590,240	1,728,659	132,269	138,419
3310	Turnaround Supplement Services Allocation	-	-	728,585	728,585	728,585
3310	Best and Brightest Allocation	-	-	6,577,667	6,577,667	6,577,667
Total FEFP Basic Program Sources		385,814,867	381,939,709	397,571,189	11,756,322	15,631,480

CATEGORICAL PROGRAM SOURCES:

3355	Class Size Reduction	72,466,994	71,934,364	72,291,356	(175,638)	356,992
3344	Discretionary Lottery	119,870	230,560	230,451	110,581	(109)
3361	School Recognition Funds	3,722,473	2,555,719	2,555,719	(1,166,754)	-
Total Categorical Program Sources		76,309,337	74,720,643	75,077,526	(1,231,811)	356,883

DISCRETIONARY FUNDS SOURCES:

3411	Discretionary Local Effort 0.748 Mills	25,912,573	25,912,573	27,210,115	1,297,542	1,297,542
Total FEFP Basic and Categorical Sources		(A) \$ 488,036,777	\$ 482,572,925	\$ 499,858,830	\$ 11,822,053	\$ 17,285,905

FEFP FUNDING FORMULA BY SOURCE:

LOCAL SOURCES:

3411	Required Local Effort	\$ 140,440,605	\$ 140,440,605	\$ 142,416,576	\$ 1,975,971	\$ 1,975,971
3411	Local Discretionary Effort	25,912,573	25,912,573	27,210,115	1,297,542	1,297,542
Total From Local Sources		(B) \$ 166,353,178	\$ 166,353,178	\$ 169,626,691	\$ 3,273,513	\$ 3,273,513

STATE SOURCES:

Total From State Sources ((A)-(B))		\$ 321,683,599	\$ 316,219,747	\$ 330,232,139	\$ 8,548,540	\$ 14,012,392
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\$ Per Unweighted FTE Total	7,180.74	7,170.20	7,392.93	212.20	222.73
\$ Per Weighted FTE Total	6,647.62	6,626.68	6,804.57	156.95	177.89



**Seminole County Public Schools
Revenue Estimates
Fiscal Year 2019-20**

Description	2018-19 FEFP 2nd Calculation	2018-19 FEFP 4th Calculation	2019-20 FEFP Conference Report	2019-20 FEFP Conference Report Compared to 2018-19 FEFP 2nd Calculation	2019-20 FEFP Conference Report Compared to 2018-19 FEFP 4th Calculation
FEDERAL & FEDERAL THROUGH STATE SOURCES:					
Acct Account Name					
3191 ROTC	\$ 554,661	\$ 587,697	\$ 600,000	\$ 45,339	\$ 12,303
3202 Medicaid Funding	1,500,000	1,500,000	1,400,000	(100,000)	(100,000)
3290 Other Federal Through State	-	28,000	-	-	(28,000)
Total Federal & Federal through State Sources	2,054,661	2,115,697	2,000,000	(54,661)	(115,697)
STATE SOURCES:					
Acct Account Name					
3310 Net State FEFP & Categorical Funding	321,683,599	316,219,747	330,232,139	8,548,540	14,012,392
3310 McKay Adjustment	(5,820,000)	(5,728,600)	(5,987,367)	(167,367)	(258,767)
3310 Family Empowerment Scholarship	-	-	(833,183)	(833,183)	(833,183)
3323 CO & DS	37,464	37,464	37,464	-	-
3343 State License Tax	84,000	84,000	78,000	(6,000)	(6,000)
3371 Voluntary Pre-K	1,965,053	1,965,053	2,003,214	38,161	38,161
3378 Full Service Schools	160,000	160,000	160,000	-	-
3390 Misc. State Rev.	52,907	95,577	52,907	-	(42,670)
Total State Sources	318,163,023	312,833,241	325,743,174	7,580,151	12,909,933
LOCAL SOURCES:					
Acct Account Name					
3411 Ad Valorem Taxes	166,353,178	166,353,178	169,626,691	3,273,513	3,273,513
3411 Prior Period Tax Adjustment	381,068	381,068	-	(381,068)	(381,068)
3430 Investment Income	1,341,000	1,341,000	1,416,000	75,000	75,000
3472 Pre-K	1,038,500	1,038,500	1,122,200	83,700	83,700
3494 Federal Indirect	1,603,000	1,603,000	1,650,000	47,000	47,000
349X Other Miscellaneous Local	1,245,200	1,649,865	1,245,200	-	(404,665)
Total Local Sources	171,961,946	172,366,611	175,060,091	3,098,145	2,693,480
TRANSFERS IN:					
Acct Account Name					
3630 Transfer From Capital Outlay Funds	10,323,000	11,279,912	8,563,529	(1,759,471)	(2,716,383)
3610 Transfer From Extended Day Program	2,712,947	2,712,947	2,612,947	(100,000)	(100,000)
3670 Transfer From Internal Service Funds	-	-	4,000,000	4,000,000	4,000,000
Total Transfers In	13,035,947	13,992,859	15,176,476	2,140,529	1,183,617
Total Revenue and Transfers In	\$ 505,215,577	\$ 501,308,408	\$ 517,979,741	\$ 12,764,164	\$ 16,671,333

**Seminole County Public Schools
Proposed Millage Rates & Levies
Fiscal Year 2019-20**

Description	2018-19 Actual Millage Levies	Difference	2019-20 Estimated Millage Levies*	Percent Change
Millage Set by Law:				
(A) Required Local Effort (RLE +Prior Period Funding Adjustment)	<u>4.0650</u>	<u>-0.1500</u>	<u>3.9150</u>	-3.69%
Discretionary Millage Set by School Board:				
Basic Discretionary	0.7480	0.0000	0.7480	0.00%
Capital Outlay	1.5000	0.0000	1.5000	0.00%
(B) Total Board Discretionary Levies	<u>2.2480</u>	<u>0.0000</u>	<u>2.2480</u>	0.00%
Additional Voter Approved Millage:				
(C) Voted Additional Operating Millage	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	0.00%
Total of Levies (A) + (B) + (C)	<u><u>6.3130</u></u>	<u><u>-0.1500</u></u>	<u><u>6.1630</u></u>	-2.38%

* Based on the 2019-20 Conference Report

Description	2018-19 Actual Tax Revenues	Difference	2019-20 Estimated Tax Revenue	Percent Change
Assessed Taxable Value	<u>\$ 36,085,914,308</u>	<u>\$ 1,806,959,218</u>	<u>\$ 37,892,873,526</u>	5.01%
Revenue Generated from the following sources:				
Millage Set by Law				
(A) Required Local Effort	<u>\$ 140,821,673</u>	<u>\$ 1,594,904</u>	<u>\$ 142,416,576</u>	1.13%
Discretionary Millage Set by School Board				
Basic Discretionary	25,912,574	1,297,542	27,210,115	
Capital Outlay	51,963,717	2,602,021	54,565,738	
(B) Total of Board Discretionary Levies	<u>77,876,291</u>	<u>3,899,563</u>	<u>81,775,853</u>	5.01%
Additional Voter Approved Millage:				
(C) Voted Additional Operating Millage	<u>-</u>	<u>-</u>	<u>-</u>	0.00%
Total of Levies (A) + (B) + (C)	<u><u>\$ 218,697,963</u></u>	<u><u>\$ 5,494,466</u></u>	<u><u>\$ 224,192,429</u></u>	2.51%

Seminole County Public Schools
Impact of Proposed Millage Rates & Levies on Individual Homeowners
Fiscal Year 2019-20

Description	2018-19 Taxable Value	Difference	2019-20 Taxable Value	Percent Change
Change in Save Our Homes Consumer Price Index (CPI)			1.90%	
Home Assessed Value	\$ 200,000	\$ 3,800	\$ 203,800	1.90%
Less Homestead Exemption	25,000	-	25,000	
Taxable Value	\$ 175,000	\$ 3,800	\$ 178,800	

Description	2018-19 Actual Millage Levies	Difference	2019-20 Estimated Millage Levies*	Percent Change
Millage Set by Law -				
(A) Required Local Effort	\$ 711.38	\$ (11.38)	\$ 700.00	-1.60%
Discretionary Millage Rates Set by School Board				
Basic Discretionary	130.90	2.84	133.74	2.17%
Capital Outlay	262.50	5.70	268.20	2.17%
(B) Total of Board Discretionary Levies	393.40	8.54	401.94	2.17%
Additional Voter Approved Millage:				
(C) Voted Additional Operating Millage	-	-	-	0.00%
Total of Levies (A) + (B) + (C)	\$ 1,104.78	\$ (2.84)	\$ 1,101.94	-0.26%

General Fund
Operating Budget Analysis
Fiscal Year 2019-20

	Amount
UFTE Projection	67,613.07
Beginning Operating Budget Revenue	505,215,577
Increases (Decreases) in Estimated Revenues	
1 . Federal Sources	(54,661)
2 . State Sources	7,580,151
3 . Local Sources	3,098,145
4 . Transfers In	2,140,529
(a.) Total Estimated Revenue and Transfers In	517,979,741
(b.) Recurring Base Budget	503,163,686
Increases (Decreases) in State Categorical and Restricted Programs	
1 . Safe Schools Allocation	305,804
2 . Reading Instruction Allocation	(19,210)
3 . Instructional Materials Allocation	(73,875)
4 . Teachers Classroom Supply Assistance Program Allocation	(5,564)
5 . Digital Classroom Allocation	(1,053,874)
6 . Discretionary Lottery/School Recognition Allocation	(1,056,173)
7 . VPK & Pre-K Program Changes	121,861
8 . Mental Health Assistance Allocation	132,269
9 . Turnaround Supplement Services Allocation	728,585
10 . Best and Brightest Allocation	6,577,667
11 . Advance Placement, International Baccalaureate Funds & Industry Cert. Allocation	149,515
12 . Charter School FEFP Allocation	767,612
13 . Charter School Capital Outlay Allocation	890,779
(c.) Total Increases in State Categorical and Restricted Programs	7,465,396
Salary & Benefit Improvements (Board High Priority Items)	
1 . Salaries	-
2 . Florida Retirement System (FRS) Contribution Rate Changes	946,000
3 . Health Insurance Cost Increase	3,750,000
(d.) Total Increases Salary & Benefit Improvements	4,696,000

General Fund
Operating Budget Analysis
Fiscal Year 2019-20

Necessary Budget Items Changes- Instructional & Operational

1 . Net Estimated Instructional Staffing Needed Based on Projected Student FTE	321,320
2 . Support Staffing Points Adjustment	57,751
3 . Custodial Services Points	(260,281)
4 . School FTE Budget (<i>Enrollment, Program Weights and Cost of Living Adjustment</i>)	51,874
5 . Utility, Fuel, and Telecommunication	600,000
6 . Property, Casualty, Liability Insurance	597,730
7 . Other Budget Realignments and Adjustments (Net Amount)	221,593
8 . Internal Auditor	175,000
9 . Reclass iReady from Categorical	366,677
10 . District-wide Building & Ground Maintenance	1,349,750

(e.) Total Increases Necessary Budget Items Changes **3,481,413**

Other Recurring Cost Savings

1 . Retirements, Terminations, New Hires, and Restructuring	(1,400,000)
2 . Leave Payouts	(2,000,000)

(f.) Total Other Recurring Cost Savings **(3,400,000)**

Non Recurring Budget Items

1 . District-wide Facilities Assessment / Impact Fees Assessment (<i>Facilities Planning</i>)	395,000
2 . Band & Arts (<i>Middle School</i>)	200,000
3 . Safe School Discretionary Funds	(850,000)

(g.) Total (Decreases) Non Recurring Budget Items **(255,000)**

RECAP

(a.) Total Estimated Revenue and Transfers In	\$ 517,979,741
Non-recurring Funding Compression Allocation	(3,075,284)
<i>Total Recurring Estimated Revenue and Transfers In</i>	514,904,457
(b.) Recurring Base Budget	503,163,686
(c.) Total Increases in State Categorical and Restricted Programs	7,465,396
(d.) Total Increases Salary & Benefit Improvements	4,696,000
(e.) Total Increases Necessary Budget Items Changes	3,481,413
(f.) Total Other Recurring Cost Savings	(3,400,000)
<i>Total Recurring Appropriation Budget</i>	515,406,495
Estimated Recurring Budget (Deficit)	\$ (502,037)
Non-recurring Funding Compression Allocation	3,075,284
(g.) Total (Decreases) Non Recurring Budget Items	(255,000)
Estimated Non Recurring Budget Surplus	\$ 2,820,284
Total Estimated Budget Surplus	\$ 2,318,246

Seminole County Public Schools
General Fund - Extended Day Program
Fiscal Year 2019-20

Beginning Fund Balance and Estimated Revenues:		2018-19	2019-20	Difference
Beginning Fund Balance				
121	Fund Balance	\$ 1,943,491	\$ 1,522,491	\$ (421,000)
Estimated Revenues				
3431	Interest	32,000	51,000	19,000
347X	Revenue	6,040,465	6,040,465	-
Total Estimated Revenues		<u>6,072,465</u>	<u>6,091,465</u>	<u>19,000</u>
Total Beginning Fund Balance and Estimated Revenues		<u>\$ 8,015,956</u>	<u>\$ 7,613,956</u>	<u>\$ (402,000)</u>
Appropriations, Transfers and Ending Fund Balance:		2018-19	2019-20	Difference
Appropriations				
9100-100	Salaries	\$ 303,346	\$ 303,346	\$ -
9100-200	Benefits	426,028	428,032	2,004
9100-300	Purchased services	744,249	730,945	(13,304)
9100-400	Energy services	53,625	53,625	-
9100-500	Materials and supplies	498,454	497,945	(509)
9100-600	Furniture and equipment	12,000	22,000	10,000
9100-700	Other expenditures	1,742,816	1,732,816	(10,000)
Total Appropriations		<u>3,780,518</u>	<u>3,768,709</u>	<u>(11,809)</u>
Transfers				
9700-900	Transfer to Fund 100	<u>2,712,947</u>	<u>2,612,947</u>	<u>(100,000)</u>
Ending Fund Balance:				
121	Fund Balance	<u>1,522,491</u>	<u>1,232,300</u>	<u>(290,191)</u>
Total Appropriations, Transfers and Ending Fund Balance		<u>\$ 8,015,956</u>	<u>\$ 7,613,956</u>	<u>\$ (402,000)</u>



SEMINOLE COUNTY
PUBLIC SCHOOLS

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Seminole County Public Schools
Debt Service Funds
Fiscal Year 2019-20

Beginning Fund Balance, Estimated Revenues, and Transfers In:		2018-19	2019-20	Difference
Beginning Fund Balance				
210	COPs Series 2015A	\$ 29,289	\$ 19,985	\$ (9,305)
211	COPs Series 2016A	30,651	28,413	(2,238)
213	COPs Series 2017A	71,176	22,501	(48,675)
215	COPs Series 2012A	28,027	21,864	(6,163)
216	COPs Series 2012B	22,839	18,912	(3,927)
217	COPs Series 2014A	19,090	13,030	(6,060)
218	COPs Series 2009A/2016B	14,617	10,565	(4,052)
219	COPs Series 2016C	2,252,098	65,214	(2,186,884)
220	SBE Bonds	153,866	153,866	-
Total Beginning Fund Balance		2,621,653	354,349	(2,267,304)
Estimated Revenues				
210-431	Interest Earnings - COPs Series 2015A	10,800	23,900	13,100
211-431	Interest Earnings - COPs Series 2016A	19,400	55,600	36,200
213-431	Interest Earnings - COPs Series 2017A	25,900	-	(25,900)
215-431	Interest Earnings - COPs Series 2012A	14,600	32,500	17,900
216-431	Interest Earnings - COPs Series 2012B	11,900	26,500	14,600
217-431	Interest Earnings - COPs Series 2014A	8,800	19,500	10,700
218-431	Interest Earnings - COPs Series 2009A/2016B	7,000	15,500	8,500
219-431	Interest Earnings - COPs Series 2016C	11,600	61,400	49,800
220-322	CO&DS withheld for SBE Bonds	1,050,040	912,740	(137,300)
Total Estimated Revenues		1,160,040	1,147,640	(12,400)
Transfers In				
210-630	COPs Series 2015A	2,330,621	2,301,971	(28,651)
211-630	COPs Series 2016A	4,192,481	5,361,758	1,169,277
213-630	COPs Series 2017A	5,564,629	(22,301)	(5,586,930)
215-630	COPs Series 2012A	3,166,092	3,131,591	(34,501)
216-630	COPs Series 2012B	2,570,134	2,548,150	(21,984)
217-630	COPs Series 2014A	1,893,745	1,879,675	(14,070)
218-630	COPs Series 2009A/2016B	1,505,679	1,492,491	(13,188)
219-630	COPs Series 2016C	333,386	5,890,316	5,556,930
Total Transfers In From Capital Fund		21,556,767	22,583,650	1,026,883
Total Beginning Fund Balance and Estimated Revenues		\$ 25,338,460	\$ 24,085,639	\$ (1,252,821)

Acronyms:

Certificate of Participation ("COPs")

State Board of Education ("SBE")

Seminole County Public Schools
Debt Service Funds
Fiscal Year 2019-20

Appropriations and Ending Balances:		2018-19	2019-20	Difference
Appropriations				
Redemption of Principal				
210-9200-710	COPs Series 2015A	\$ 2,165,000	\$ 2,220,000	\$ 55,000
211-9200-710	COPs Series 2016A	3,660,000	4,975,000	1,315,000
213-9200-710	COPs Series 2017A	5,570,000	-	(5,570,000)
215-9200-710	COPs Series 2012A	2,400,000	2,495,000	95,000
216-9200-710	COPs Series 2012B	1,650,000	1,740,000	90,000
217-9200-710	COPs Series 2014A	1,030,000	1,085,000	55,000
218-9200-710	COPs Series 2009A/2016B	1,170,000	1,215,000	45,000
219-9200-710	COPs Series 2016C	-	3,485,000	3,485,000
220-9200-710	SBE Bonds	759,000	659,000	(100,000)
Total Redemption of Principal		<u>18,404,000</u>	<u>17,874,000</u>	<u>(530,000)</u>
Payment of Interest				
210-9200-720	COPs Series 2015A	184,621	124,650	(59,971)
211-9200-720	COPs Series 2016A	553,014	469,566	(83,448)
213-9200-720	COPs Series 2017A	67,954	-	(67,954)
215-9200-720	COPs Series 2012A	785,750	689,750	(96,000)
216-9200-720	COPs Series 2012B	934,856	852,356	(82,500)
217-9200-720	COPs Series 2014A	877,500	826,000	(51,500)
218-9200-720	COPs Series 2009A/2016B	343,776	300,496	(43,280)
219-9200-720	COPs Series 2016C	2,527,750	2,527,750	-
220-9200-720	SBE Bonds	291,040	253,740	(37,300)
Total Interest Payments		<u>6,566,261</u>	<u>6,044,308</u>	<u>(521,953)</u>
Payment of Debt Service Administration Expenses				
210-9200-730	COPs Series 2015A	1,105	1,205	100
211-9200-730	COPs Series 2016A	1,105	1,205	100
213-9200-730	COPs Series 2017A	1,250	200	(1,050)
215-9200-730	COPs Series 2012A	1,105	1,205	100
216-9200-730	COPs Series 2012B	1,105	1,205	100
217-9200-730	COPs Series 2014A	1,105	1,205	100
218-9200-730	COPs Series 2009A/2016B	2,955	3,060	105
219-9200-730	COPs Series 2016C	4,120	4,180	60
220-9200-730	SBE Bonds	-	-	-
Total Administration Expenses		<u>13,850</u>	<u>13,465</u>	<u>(385)</u>
Total Appropriations		<u>24,984,111</u>	<u>23,931,773</u>	<u>(1,052,338)</u>
Ending Fund Balances				
210	COPs Series 2015A	19,985	-	(19,985)
211	COPs Series 2016A	28,413	-	(28,413)
213	COPs Series 2017A	22,501	-	(22,501)
215	COPs Series 2012A	21,864	-	(21,864)
216	COPs Series 2012B	18,912	-	(18,912)
217	COPs Series 2014A	13,030	-	(13,030)
218	COPs Series 2009A/2016B	10,565	-	(10,565)
219	COPs Series 2016C	65,214	-	(65,214)
220	SBE Bonds	153,866	153,866	-
Total Ending Fund Balances		<u>354,349</u>	<u>153,866</u>	<u>(200,483)</u>
Total Appropriations and Ending Fund Balances		<u>\$ 25,338,460</u>	<u>\$ 24,085,639</u>	<u>\$ (1,252,821)</u>



SEMINOLE COUNTY
PUBLIC SCHOOLS

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Seminole County Public Schools
Capital Outlay Funds
Fiscal Year 2019-20

Beginning Fund Balance and Estimated Revenues:		2018-19	2019-20	Difference
Beginning Fund Balance				
3XX	Fund Balance	\$ 74,233,417	\$ 37,904,245	\$ (36,329,172)
Estimated Revenues				
State Sources				
	PECO Maintenance	1,134,364	-	(1,134,364)
	Educational Facilities Security Grant	2,371,983	1,250,000	(1,121,983)
	Hazard Mitigation Grant	131,457	-	(131,457)
	Charter School Capital Outlay	890,779	890,779	-
	CO & DS Regular	310,000	310,000	-
	Gas Tax Refund	90,000	88,200	(1,800)
	Total State Revenue	4,928,583	2,538,979	(2,389,604)
Local Sources				
	Sales Tax	18,937,767	19,360,489	422,722
	Interest Income - Various Funds	800,000	800,000	-
	Impact Fees	4,017,581	4,500,000	482,419
	Capital Improvement Tax	51,963,717	54,565,738	2,602,021
	Total Local Revenue	75,719,065	79,226,227	3,507,162
	Total Estimated Revenues	80,647,648	81,765,206	1,117,558
Total Beginning Fund Balance and Estimated Revenues		\$ 154,881,065	\$ 119,669,451	\$ (35,211,614)
Appropriations, Transfers and Ending Fund Balance:		2018-19	2019-20	Difference
Appropriations				
7400-46XX	Capital Projects	\$ 52,751,154	\$ 81,414,463	\$ 28,663,309
	Prior Year Carryover Projects	31,388,987	-	(31,388,987)
	Total Appropriations	84,140,141	81,414,463	(2,725,679)
Transfers Out				
100	General Fund	11,279,912	8,563,529	(2,716,383)
2XX	Debt Service Funds	21,556,767	22,583,650	1,026,883
	Total Transfers	32,836,679	31,147,179	(1,689,500)
Ending Fund Balance				
	Fund Balance	37,904,245	7,107,809	(30,796,436)
Total Appropriations, Transfers and Ending Fund Balance		\$ 154,881,065	\$ 119,669,451	\$ (35,211,614)

Seminole County Public Schools
Five (5) Year Capital Improvement Plan
Fiscal Year 2019-20 Through 2023-24

ESTIMATED REVENUES AND BEGINNING FUND BALANCE	FUND	2019-20	2020-21	2021-22	2022-23	2023-24
STATE SOURCES						
CHARTER SCHOOLS CAPITAL OUTLAY	340	890,779	890,779	890,779	890,779	890,779
SAFE SCHOOLS/SECURITY GRANT PROGRAM	397	1,250,000	-	-	-	-
CO&DS	310	310,000	310,000	310,000	310,000	310,000
GASOLINE TAX REFUND	343	88,200	86,436	84,707	83,013	60,000
LOCAL SOURCES						
1.5 MIL CAP OUTLAY PROPERTY TAX	36x	54,565,738	57,294,025	59,929,550	62,866,098	65,883,671
1/4 CENT SALES TAX	381	19,360,489	19,747,701	20,142,654	20,545,508	20,956,417
IMPACT FEES	348	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000
INTEREST	340	800,000	800,000	800,000	800,000	800,000
TOTAL STATE AND LOCAL SOURCES		81,765,206	83,628,941	86,657,690	89,995,398	93,400,867
BEGINNING FUND BALANCE		37,904,245	7,107,809	7,770,284	19,935,931	13,038,437
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		119,669,451	90,736,750	94,427,974	109,931,329	106,439,304

APPROPRIATIONS AND ENDING FUND BALANCE	PROJ	2019-20	2020-21	2021-22	2022-23	2023-24
SUPPORT GENERAL FUND 100						
ANNUAL MAINTENANCE SUPPORT	TRNSF1	6,073,000	10,073,000	10,073,000	10,073,000	10,073,000
PORTABLE CLASSROOM LEASING	TRNSF1	250,000	250,000	250,000	250,000	250,000
CHARTER SCHOOLS CAPITAL OUTLAY	TRNSF1	890,779	890,779	890,779	890,779	890,779
RECURRING DISTRICT WIDE CAPITAL EXPENDITURES-MAINTENANCE DIVISION						
100 - FENCING UPGRADES	TRNSF1	50,000	50,000	50,000	50,000	50,000
100 - PAVEMENT	8103	275,000	200,000	200,000	200,000	200,000
100 - PLAYGROUND EWF & MULCH REPLACEMENT	8122	150,000	150,000	150,000	150,000	150,000
100 - TRACK/COURT REFURBISHMENT	8112	120,000	95,000	150,000	120,000	60,000
100 - RETENTION POND REFURBISHMENT	8849	100,000	100,000	100,000	100,000	100,000
100 - TERMITE BOND AND TREATMENT	TRNSF1	100,000	100,000	100,000	100,000	100,000
200 - LIGHTING UPGRADES	8113	750,000	750,000	1,125,000	1,125,000	1,125,000
200 - ELECTRICAL UPGRADES	8114	400,000	400,000	400,000	400,000	400,000
200 - ELEVATOR REFURBISHMENT	8818	240,000	240,000	240,000	240,000	240,000
200 - BLEACHER UPGRADES (Interior)	TRNSF1	130,000	130,000	130,000	130,000	130,000
200 - GENERATOR UPGRADES	8116	100,000	100,000	100,000	100,000	100,000
200 - PA PAGING SYSTEM REPLACEMENT	8242	235,000	95,000	200,000	100,000	20,000
200 - FIRE ALARM/EMERGENCY MASS NOTIFICATION	8244	1,200,000	1,500,000	1,500,000	2,000,000	2,500,000
200 - SPORT FIELD LIGHTING	8117	350,000	350,000	350,000	350,000	350,000
300 - HVAC	8101	5,000,000	5,000,000	5,000,000	2,300,000	2,300,000
300 - HVAC CONTROLS	8028	1,000,000	1,000,000	500,000	500,000	500,000
300 - BACKFLOW PREVENTER INSPECTIONS & REPAIRS	TRNSF1	50,000	50,000	50,000	50,000	50,000
300 - DRINKING FOUNTAINS	8032	175,000	175,000	175,000	175,000	175,000
300 - HOT WATER HEATERS	8118	100,000	150,000	150,000	150,000	150,000
300 - SEWER LINE REPLACEMENTS & PLUMBING UPGRADES	8119	200,000	200,000	700,000	700,000	700,000
300 - POOL REPAIRS	TRNSF1	200,000	200,000	200,000	200,000	200,000
300 - IRRIGATION MAINTENANCE & REPAIRS D/W	TRNSF1	15,000	15,000	15,000	15,000	15,000
400 - FLOORING	8102	630,000	630,000	630,000	630,000	630,000
400 - ROOFING	8104	500,000	500,000	1,600,000	1,000,000	1,000,000
400 - ELECTRONIC LOCKS	NEW	500,000	500,000	500,000	500,000	500,000
400 - LIGHTNING PREVENTION SYSTEM MAINTENANCE	TRNSF1	100,000	100,000	100,000	100,000	100,000
400 - INTERIOR PAINTING	8105	600,000	600,000	600,000	600,000	600,000
400 - EXTERIOR PAINTING	8123	600,000	600,000	600,000	600,000	600,000
400 - PE PAVILLION REFURBISHMENT	TRNSF1	160,000	160,000	160,000	100,000	60,000
400 - BLEACHER UPGRADES (Stadiums)	8124	50,000	50,000	50,000	50,000	50,000
400 - WINDOW REPAIRS D/W	TRNSF1	200,000	200,000	250,000	250,000	250,000
400 - OVERHEAD DOOR DROP TESTING & REPAIR	TRNSF1	25,000	25,000	25,000	25,000	25,000
400 - ROOF CLEANING MAINTENANCE & REPAIR	TRNSF1	100,000	100,000	100,000	100,000	100,000
DIST - CUSTODIAL EQUIPMENT	8320	100,000	100,000	100,000	100,000	100,000
DIST - SCHOOL CAPITAL OUTLAY FUNDS	8240	700,000	500,000	500,000	500,000	500,000
DIST - ESE CLASSROOM UPGRADES	8525	150,000	150,000	150,000	150,000	150,000
DIST - SECURITY IMPROVEMENTS	8740	1,800,000	1,500,000	1,500,000	1,500,000	400,000
DIST - VEHICLE LEASING PROGRAM	TRNSF1	95,000	190,000	285,000	380,000	380,000

Seminole County Public Schools
Five (5) Year Capital Improvement Plan
Fiscal Year 2019-20 Through 2023-24

APPROPRIATIONS AND ENDING FUND BALANCE (Continued)	PROJ	2019-20	2020-21	2021-22	2022-23	2023-24
RECURRING DISTRICT WIDE CAPITAL EXPENDITURES-MAINTENANCE DIVISION (Continued)						
DIST - VEHICLES & MATL HANDLING EQUIPT	8008	125,000	70,000	84,000	84,000	55,000
MAINT - VEHICLE GPS SYSTEM	TRNSF1	8,000	8,000	8,000	8,000	8,000
MAINT - WORK ORDER SYSTEM	TRNSF1	100,000	100,000	100,000	100,000	100,000
MAINT - PD TRAINING & CERTIFICATION	TRNSF1	16,750	16,750	16,750	16,750	16,750
TRANSP - PROPANE STATION	NEW	300,000	-	-	-	-
TRANSP - BUS REPLACEMENT	8100	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000
TRANSP - BUS GPS/VIDEO/ MISC. EQUIPMENT UPGRADE & REPL	8100	298,000	65,000	65,000	65,000	65,000
DEBT SERVICE						
COPS PAYMENT	TRNSF2	16,693,334	16,979,678	14,648,806	14,643,296	9,195,128
2016C COPS PAYMENT (Impact Fee)	TRNSF2	5,890,316	3,183,500	3,197,000	3,700,000	3,700,000
FACILITIES PLANNING						
MISC. PLANNING	8410	200,000	200,000	200,000	200,000	200,000
DISTRICT WIDE RENOVATIONS	8300	500,000	500,000	500,000	500,000	500,000
TECHNOLOGY PROJECTS						
IS - TECHNOLOGY UPGRADES/AUGMENTATION	8950	50,000	2,200,000	2,200,000	2,200,000	2,200,000
IS - CLASSROOM PRESENTATION SYSTEMS	6520	-	1,100,000	1,100,000	1,100,000	1,100,000
IS - MAGNET SCHOOL EQUIPMENT	8810	50,000	50,000	50,000	50,000	50,000
IS - CROOMS TECHNOLOGY REPLACEMENT	8031	150,000	150,000	150,000	150,000	150,000
IS - COMMUNICATIONS	8109	100,000	100,000	100,000	100,000	100,000
BUILDING ADDITIONS/REMODELING/RENOVATIONS						
TRANSPORTATION SERVICES - BUS LIFT REPLACEMENT	8815	260,000	260,000	260,000	-	-
25TH PLACE REFURBISHMENT	8325	150,000	-	-	-	-
STADIUM STRUCTURES	TBD	320,000	150,000	150,000	100,000	100,000
LAKE BRANTLEY HIGH-REPLACE BLDG 5. RENOV BLDGS 3 & 4	8163	2,500,000	-	-	-	-
WINTER SPRINGS HIGH SCHOOL TRACK/FIELD DRAINAGE	TBD	300,000	-	-	-	-
CROOMS AOIT-NEW GYM/SITE IMPROVEMENTS	TBD	7,667,990	-	-	-	-
MILWEE MIDDLE-NEW GYM/LOCKER ROOMS/HVAC	TBD	6,635,963	-	-	-	-
CASSELBERRY ELEMENTARY	TBD	1,552,344	13,971,095	-	-	-
SOUTH SEMINOLE MIDDLE-ADDITION/REMODELING/GYM FLOOR	TBD	-	307,779	2,770,015	-	-
BEAR LAKE ELEMENTARY-REPLACEMENT/REMODELING (1962/19	TBD	-	-	1,681,490	15,133,414	-
WINTER SPRINGS ELEMENTARY-REMODEL 1988 BLDGS 3, 5, 6 &	TBD	-	-	705,399	6,348,592	-
ALTAMONTE ELEM-REMODEL BLDG 2 (1982) & BLDGS 3 & 4 (1988)	TBD	-	-	-	848,930	7,640,366
EASTBROOK ELEMENTARY-REMODEL 1988 BLDGS 2, 4, & 5	TBD	-	-	-	821,464	7,393,173
KEETH ELEMENTARY-REMODEL 1982 BLDG 1	TBD	-	-	-	-	1,656,369
MILWEE MIDDLE-REMODEL BLDGS 2, 3, 5, 7, 9, 10, & 11	TBD	-	-	-	-	2,835,075
FOREST CITY ELEMENTARY-REMODEL 1988 BLDGS 2, 4, 5, & 6	TBD	-	-	-	-	925,477
LAKE ORIENTA ELEMENTARY-REMODEL 1988 BLDGS 3, 5, 6, & 7	TBD	-	-	-	-	707,727
SALES TAX PROJECTS						
PLAYGROUND SURFACES & EQUIPMENT (DISTRICT WIDE)	8122	-	-	472,500	567,000	283,500
ROOFING PROJECTS	TBD	2,000,000	2,000,000	-	-	-
PINE CREST SCHOOL OF INNOVATION	8280	27,109,170	-	-	-	-
STENSTROM ELEMENTARY ILC	TBD	8,029,616	-	-	-	-
ELEMENTARY "M" (ADDITIONS & REMODELING)	8190	-	-	-	-	250,000
LYMAN HIGH-VOCATION BUILDINGS 9 & 10	TBD	600,000	8,000,000	-	-	-
CROOMS AOIT-CLASSROOM ADDITION	TBD	191,380	1,722,422	-	-	-
LAKE HOWELL HIGH-REMODELING/RENOVATIONS	TBD	-	1,363,463	12,271,163	-	-
IDYLLWILDE ELEMENTARY-REMODEL BLDG 1 & CAFETERIA	TBD	-	-	231,557	2,084,012	-
LAWTON ELEMENTARY-ADDITIONS/REMODELING/RENOVATION	TBD	-	-	1,281,584	11,534,257	-
BALLOON DEBT SERVICE COPS 2016C	TBD	-	-	-	6,267,750	6,977,750
ENGLISH ESTATES-REMODELING/ROOFING/HVAC	TBD	-	-	-	916,649	8,249,837
LAKE MARY ELEMENTARY	TBD	-	-	-	-	1,677,613
MISCELLANEOUS						
CONTINGENCY	8400	4,000,000	-	-	-	-
TOTAL APPROPRIATIONS		112,561,642	82,966,466	74,492,043	96,892,892	84,710,542
ENDING FUND BALANCE		7,107,809	7,770,284	19,935,931	13,038,437	21,728,762
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		119,669,451	90,736,750	94,427,974	109,931,329	106,439,304

Seminole County Public Schools
Special Revenue Fund - Grants & Special Programs
Fiscal Year 2019-20

Beginning Fund Balance and Estimated Revenues:		2018-19	2019-20	Difference
Beginning Fund Balance				
400	Fund Balance	\$ 0	\$ 0	\$ (0)
Estimated Revenues				
31XX	Federal Direct Sources			
	Magnet school assistance	7,563,946	2,232,902	(5,331,044)
	NAVAIR	8,131	-	(8,131)
	Javits grant (a.k.a. ELEVATE)	548,176	500,000	(48,176)
	Javits grant - roll forward	86,407	-	(86,407)
	Total Federal Direct Sources	8,206,660	2,732,902	(5,473,758)
32XX	Federal Through State Sources			
	Title I	12,785,039	12,689,799	(95,240)
	Title I - roll forward	1,700,000	-	(1,700,000)
	Title II	1,683,037	1,893,776	210,739
	Individuals with disabilities education act	14,269,257	14,587,138	317,881
	Career and technical education	563,522	604,141	40,619
	Other federal through state sources	5,367,243	2,266,238	(3,101,005)
	Total Federal Through State Sources	36,368,098	32,041,092	(4,327,006)
33XX	State Sources			
	Other miscellaneous state sources	1,820,883	-	(1,820,883)
	Total State Sources	1,820,883	-	(1,820,883)
34XX	Local Sources			
	Other local sources	2,686,633	-	(2,686,633)
	Total Local Sources	2,686,633	-	(2,686,633)
	Total Estimated Revenues	49,082,274	34,773,994	(14,308,280)
	Total Beginning Fund Balance and Estimated Revenues	\$ 49,082,274	\$ 34,773,994	\$ (14,308,280)
Appropriations and Ending Fund Balance:		2018-19	2019-20	Difference
Appropriations				
XXXX-100	Salaries	\$ 23,359,771	\$ 16,550,018	\$ (6,809,753)
XXXX-200	Benefits	9,254,463	6,556,637	(2,697,826)
XXXX-300	Purchased services	6,826,342	4,836,352	(1,989,990)
XXXX-400	Energy services	11,797	8,358	(3,439)
XXXX-500	Materials and supplies	2,501,415	1,772,212	(729,203)
XXXX-600	Furniture and equipment	5,090,346	3,606,427	(1,483,919)
XXXX-700	Other expenditures	2,038,140	1,443,989	(594,151)
	Total Appropriations	49,082,274	34,773,994	(14,308,280)
Ending Fund Balance				
	Fund Balance	0	-	(0)
	Total Appropriations and Ending Fund Balance	\$ 49,082,274	\$ 34,773,994	\$ (14,308,280)

Seminole County Public Schools
Special Revenue Fund - Food Service ("Dining Services")
Fiscal Year 2019-20

Beginning Fund Balance and Estimated Revenues:		2018-19	2019-20	Difference
Beginning Fund Balance				
410	Fund Balance	\$ 11,742,309	\$ 5,829,941	\$ (5,912,368)
Estimated Revenues				
Federal Sources				
3261	National School Lunch Act - Lunch	15,451,991	15,831,188	379,197
3262	National School Lunch Act - Breakfast	4,427,665	4,639,250	211,585
3265	USDA commodities	915,000	2,165,000	1,250,000
3267	Summer food service program	500,000	500,000	-
3269	After school snack program	305,000	130,000	(175,000)
3290	National School Lunch Eq Grant	85,859	-	(85,859)
	Total Federal Sources	21,685,515	23,265,438	1,579,923
State Sources				
3337	School breakfast supplement	128,000	128,000	-
3338	School lunch supplement	173,000	173,000	-
	Total State Sources	301,000	301,000	-
Local Sources:				
3431	Interest	131,000	224,000	93,000
3450	Dining service - cash payments	10,894,420	11,893,889	999,469
3482	Revenue from other agencies	490,000	500,000	10,000
	Total Local Sources	11,515,420	12,617,889	1,102,469
	Total Estimated Revenues	33,501,935	36,184,327	2,682,392
Total Beginning Fund Balance and Estimated Revenues		\$ 45,244,244	\$ 42,014,268	\$ (3,229,976)
Appropriations and Ending Fund Balance:		2018-19	2019-20	Difference
Appropriations				
7600-100	Salaries	\$ 6,427,000	\$ 6,691,926	\$ 264,926
7600-200	Benefits	3,049,250	3,158,272	109,022
7600-300	Purchased services	8,294,361	8,753,000	458,639
7600-400	Energy services	916,000	934,000	18,000
7600-500	Materials and supplies	14,533,334	14,803,400	270,066
7600-600	Furniture and equipment	5,557,358	2,435,000	(3,122,358)
7600-700	Other expenditures	637,000	675,000	38,000
	Total Appropriations	39,414,303	37,450,598	(1,963,705)
Ending Fund Balance				
	Fund Balance	5,829,941	4,563,670	(1,266,271)
Total Appropriations and Ending Fund Balance		\$ 45,244,244	\$ 42,014,268	\$ (3,229,976)