



## Seminole County Public Schools Approval to Advertise the 2021-22 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 2021-22.
- 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 27, 2021, 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 2021-22 preliminary budgets with updated projected beginning fund balances (as of April 30, 2021). The 2021-22 preliminary budgets are being compared to the 2020-21 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 - Elementary & Secondary School Emergency Relief II (Fund 443)
- 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 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 2020 Thru 2022**

Description	2019-20 Actual Millage Levies	2020-21 Actual Millage Levies	2021-22 Proposed Millage Levies*	Difference 2021-22 vs 2020-21	Percent Change
<b>1 Millage Set by Law:</b>					
2 Required Local Effort (RLE)	3.8760	3.6830	3.6790	-0.0040	-0.11%
3 RLE Prior Period Funding Adjustment	0.0090	0.0030	0.0000	-0.0030	-100.00%
<b>4 (A) Total Required Local Effort</b>	<b>3.8850</b>	<b>3.6860</b>	<b>3.6790</b>	<b>-0.0070</b>	<b>-0.19%</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>6.1330</b>	<b>5.9340</b>	<b>5.9270</b>	<b>-0.0070</b>	<b>-0.12%</b>

\* Based on the 2021-22 Conference Report

Description	2019-20 Actual Tax Revenues	2020-21 Actual Tax Revenues	2021-22 Estimated Tax Revenue	Difference 2021-22 vs 2020-21	Percent Change
<b>14 Assessed Taxable Value</b>	<b>\$ 38,852,264,071</b>	<b>\$ 41,244,578,185</b>	<b>\$ 41,733,359,392</b>	<b>\$ 488,781,207</b>	<b>1.19%</b>
<b>15 Revenue Generated from the following sources:</b>					
<b>16 Millage Set by Law</b>					
17 Required Local Effort (RLE)	144,567,721	145,827,630	147,395,548	1,567,918	
18 RLE Prior Period Funding Adjustment	335,684	118,785	-	(118,785)	
<b>19 (A) Total Required Local Effort</b>	<b>\$ 144,903,405</b>	<b>\$ 145,946,415</b>	<b>\$ 147,395,548</b>	<b>\$ 1,449,133</b>	<b>0.99%</b>
<b>20 Discretionary Millage Set by School Board</b>					
21 Basic Discretionary	27,899,034	29,616,907	29,967,891	350,984	
22 Capital Outlay	55,947,260	59,392,193	60,096,038	703,845	
<b>23 (B) Total of Board Discretionary Levies</b>	<b>83,846,294</b>	<b>89,009,100</b>	<b>90,063,929</b>	<b>1,054,829</b>	<b>1.19%</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>\$ 228,749,699</b>	<b>\$ 234,955,515</b>	<b>\$ 237,459,477</b>	<b>\$ 2,503,962</b>	<b>1.07%</b>

**Seminole County Public Schools**  
**Impact of Proposed Millage Rates & Levies on Individual Homeowners**  
**Fiscal Years 2021 Thru 2022**

Description	2020-21 Taxable Value	2021-22 Taxable Value	Difference	Percent Change
1 Change in Save Our Homes Consumer Price Index (CPI)		1.40%		
2 Home Assessed Value	\$ 200,000	\$ 202,800	\$ 2,800	1.40%
3 Less Homestead Exemption	25,000	25,000	-	
4 Taxable Value	\$ 175,000	\$ 177,800	\$ 2,800	

Description	2020-21 Actual Millage Levies	2021-22 Proposed Millage Levies*	Difference	Percent Change
5 <u>Millage Set by Law -</u>				
6 (A) Required Local Effort	\$ 645.05	\$ 654.13	\$ 9.08	
7 <u>Discretionary Millage Rates Set by School Board</u>				
8 Basic Discretionary	130.90	132.99	2.09	
9 Capital Outlay	262.50	266.70	4.20	
10 (B) Total of Board Discretionary Levies	393.40	399.69	6.29	
11 <u>Additional Voter Approved Millage:</u>				
12 (C) Voted Additional Operating Millage	-	-	-	
13 Total of Levies (A) + (B) + (C)	\$ 1,038.45	\$ 1,053.82	\$ 15.37	1.48%



**Seminole County Public Schools**  
**Sources - Florida Education Finance Program (FEFP) Basic and Categorical Funds**  
**Fiscal Years 2021 Thru 2022**

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)		2020-21 FEFP 2nd Calculation	2020-21 FEFP 4th Calculation	2021-22 Conference Report	2020-21 FEFP 4th Calculation Compared to 2020-21 FEFP 2nd Calculation	2021-22 Conference Report Compared to 2020-21 FEFP 2nd Calculation	2021-22 Conference Report Compared to 2020-21 FEFP 4th Calculation
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**FEFP ELEMENTS:**

1	UFTE Unweighted-Full-Time-Equivalent Students	67,675.62	65,294.00	67,210.47	(2,381.62)	(465.15)	1,916.47
2	WFTE Weighted-Full-Time-Equivalent Students	74,112.95	71,257.05	73,533.93	(2,855.90)	(579.02)	2,276.88
3	BSA Base Student Allocation (BSA)	\$ 4,319.49	\$ 4,319.49	\$ 4,372.91	\$ -	\$ 53.42	\$ 53.42
4	DCD District Cost Differential (DCD)	0.9955	0.9955	0.9950	-	(0.0005)	(0.0005)
5	District's Base Allocation (BSA X DCD)	\$ 4,300.05	\$ 4,300.05	\$ 4,351.05	\$ -	\$ 51.00	\$ 51.00

**FEFP BASIC PROGRAM SOURCES:**

Acct	Account Name						
6	3310 FEFP Base Funding (WFTE x BSA x DCD)	\$ 318,689,560	\$ 306,409,041	\$ 319,949,472	\$ (12,280,518)	\$ 1,259,912	\$ 13,540,430
7	3310 Emergency Order Funding Adjustment	-	13,721,795	-	13,721,795	-	(13,721,795)
8	3310 Proration to Appropriation	-	(1,393,809)	-	(1,393,809)	-	1,393,809
9	3310 Additional .748 Compression	9,687,765	9,601,483	10,734,856	(86,282)	1,047,091	1,133,373
10	3310 Safe Schools	3,756,086	3,750,871	3,771,886	(5,215)	15,800	21,015
11	3310 Supplemental Academic Instruction (SAI)	16,231,041	15,667,424	16,153,977	(563,617)	(77,064)	486,553
12	3310 Reading Instruction Allocation	2,926,251	2,899,274	2,922,972	(26,977)	(3,279)	23,698
13	3310 ESE Guaranteed Allocation	20,219,256	19,475,940	20,296,026	(743,316)	76,770	820,086
14	3310 Student Transportation	11,386,474	11,386,474	11,597,532	-	211,058	211,058
15	3310 Instructional Materials	5,336,153	5,305,719	5,688,396	(30,434)	352,243	382,677
16	3310 Teacher Classroom Supply Assistance	1,284,792	1,284,792	1,292,686	-	7,894	7,894
17	3310 Digital Classroom Allocation	116,611	116,577	116,713	(34)	102	136
18	3310 Funding Compression Allocation	2,917,335	2,978,655	3,670,176	61,320	752,841	691,521
19	3310 Mental Health Allocation	2,299,719	2,295,258	2,738,380	(4,461)	438,661	443,122
20	3310 Turnaround Supplement Services Allocation	342,715	300,455	300,455	(42,260)	(42,260)	-
21	3310 Teacher Salary Increase Allocation	11,569,887	11,569,887	12,712,031	-	1,142,144	1,142,144
22	<b>Total FEFP Basic Program Sources</b>	<b>406,763,645</b>	<b>405,369,836</b>	<b>411,945,558</b>	<b>(1,393,808)</b>	<b>5,181,913</b>	<b>6,575,721</b>

**CATEGORICAL AND OTHER PROGRAM SOURCES:**

Acct	Account Name						
23	3355 Class Size Reduction	72,577,713	72,577,713	58,496,097	-	(14,081,616)	(14,081,616)
24	<b>Total Categorical and Other Program Sources</b>	<b>72,577,713</b>	<b>72,577,713</b>	<b>58,496,097</b>	<b>-</b>	<b>(14,081,616)</b>	<b>(14,081,616)</b>

**DISCRETIONARY FUNDS SOURCES:**

Acct	Account Name						
25	3411 Discretionary Local Effort 0.748 Mills	29,616,907	29,616,907	29,967,891	-	350,984	350,984
26	<b>Total FEFP Basic and Categorical Sources (A)</b>	<b>\$ 508,958,265</b>	<b>\$ 507,564,456</b>	<b>\$ 500,409,546</b>	<b>\$ (1,393,808)</b>	<b>\$ (8,548,719)</b>	<b>\$ (7,154,911)</b>

**FEFP FUNDING FORMULA BY SOURCE:**

**LOCAL SOURCES:**

27	3411 Required Local Effort	\$ 145,827,630	\$ 145,827,630	\$ 147,395,548	\$ -	\$ 1,567,918	\$ 1,567,918
28	3411 Local Discretionary Effort	29,616,907	29,616,907	29,967,891	-	350,984	350,984
29	<b>Total from Local Sources (B)</b>	<b>\$ 175,444,537</b>	<b>\$ 175,444,537</b>	<b>\$ 177,363,439</b>	<b>\$ -</b>	<b>\$ 1,918,902</b>	<b>\$ 1,918,902</b>

**STATE SOURCES:**

30	<b>Total from State Sources ((A)-(B))</b>	<b>\$ 333,513,728</b>	<b>\$ 332,119,919</b>	<b>\$ 323,046,107</b>	<b>\$ (1,393,808)</b>	<b>\$ (10,467,621)</b>	<b>\$ (9,073,813)</b>
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**PER FULL-TIME-EQUIVALENT (FTE) STUDENT**

31	<b>Average Funding Per Unweighted FTE (UFTE)</b>	<b>\$ 7,520.56</b>	<b>\$ 7,773.52</b>	<b>\$ 7,445.41</b>	<b>\$ 252.97</b>	<b>\$ (75.15)</b>	<b>\$ (328.11)</b>
32	<b>Average Funding Per Weighted FTE (WFTE)</b>	<b>6,867.33</b>	<b>7,123.01</b>	<b>6,805.15</b>	<b>255.67</b>	<b>(62.18)</b>	<b>(317.86)</b>
33	<b>Average Funding Per UFTE wo ESE</b>	<b>7,221.79</b>	<b>7,475.24</b>	<b>7,143.43</b>	<b>253.45</b>	<b>(78.35)</b>	<b>(331.81)</b>
34	<b>Average Funding Per UFTE wo Class Size Funding</b>	<b>6,448.12</b>	<b>6,661.97</b>	<b>6,575.07</b>	<b>213.85</b>	<b>126.95</b>	<b>(86.90)</b>



**Seminole County Public Schools  
General Fund Estimated Revenues  
Fiscal Years 2021 Thru 2022**

Source Description		2020-21 FEFP 2nd Calculation	2020-21 FEFP 4th Calculation	2021-22 Conference Report	2020-21 FEFP 4th Calculation Compared to 2020-21 FEFP 2nd Calculation	2021-22 Conference Report Compared to 2020-21 FEFP 2nd Calculation	2021-22 Conference Report Compared to 2020-21 FEFP 4th Calculation
<b>ESTIMATED REVENUES</b>							
<b>FEDERAL &amp; FEDERAL THROUGH STATE SOURCES:</b>							
Acct	Account Name						
1	3191 ROTC	\$ 600,000	\$ 600,000	\$ 600,000	\$ -	\$ -	\$ -
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>2,000,000</b>	<b>2,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>STATE SOURCES:</b>							
Acct	Account Name						
4	3310 Net State FEFP & Categorical Funding	333,513,728	332,119,919	323,046,107	(1,393,808)	(10,467,621)	(9,073,813)
5	3310 McKay Adjustment	(5,639,364)	(5,137,250)	(4,928,862)	502,114	710,502	208,388
6	3310 Family Empowerment Scholarship	(4,712,939)	(3,320,350)	(5,786,110)	1,392,589	(1,073,171)	(2,465,760)
7	3323 CO & DS	38,208	38,208	38,225	-	17	17
8	3343 State License Tax	78,000	78,000	78,000	-	-	-
9	3371 Voluntary Pre-K	1,961,454	1,250,000	1,817,655	(711,454)	(143,799)	567,655
10	3378 Full Service Schools	166,000	166,000	166,000	-	-	-
11	<b>Total State Sources</b>	<b>325,405,087</b>	<b>325,194,527</b>	<b>314,431,015</b>	<b>(210,559)</b>	<b>(10,974,072)</b>	<b>(10,763,512)</b>
<b>LOCAL SOURCES:</b>							
Acct	Account Name						
12	3411 Ad Valorem Taxes	175,444,537	175,444,537	177,363,439	-	1,918,902	1,918,902
13	3411 Prior Period Tax Adjustment	118,785	118,785	-	-	(118,785)	(118,785)
14	3430 Investment Income	1,733,000	733,000	735,000	(1,000,000)	(998,000)	2,000
15	3471 Pre-K	990,000	990,000	1,122,200	-	132,200	132,200
16	3494 Federal Indirect	1,650,000	1,650,000	1,650,000	-	-	-
17	349X Other Miscellaneous Local	1,217,600	1,217,600	1,217,600	-	-	-
18	<b>Total Local Sources</b>	<b>181,153,922</b>	<b>180,153,922</b>	<b>182,088,239</b>	<b>(1,000,000)</b>	<b>934,317</b>	<b>1,934,317</b>
19	<b>Total Estimated Revenues</b>	<b>508,559,009</b>	<b>507,348,449</b>	<b>498,519,254</b>	<b>(1,210,559)</b>	<b>(10,039,755)</b>	<b>(8,829,195)</b>
<b>TRANSFERS IN:</b>							
Acct	Account Name						
20	3630 Transfer from Capital Outlay Funds	18,713,955	1,456,982	-	(17,256,973)	(18,713,955)	(1,456,982)
21	3610 Transfer from Extended Day Program	1,000,000	1,000,000	1,000,000	-	-	-
22	3674 Transfer from Internal Service Fund-HS	7,500,000	7,500,000	-	-	(7,500,000)	(7,500,000)
23	<b>Total Transfers In</b>	<b>27,213,955</b>	<b>9,956,982</b>	<b>1,000,000</b>	<b>(17,256,973)</b>	<b>(26,213,955)</b>	<b>(8,956,982)</b>
24	<b>Total Estimated Revenues and Transfers In</b>	<b>\$ 535,772,964</b>	<b>\$ 517,305,432</b>	<b>\$ 499,519,254</b>	<b>\$ (18,467,532)</b>	<b>\$ (36,253,710)</b>	<b>\$ (17,786,178)</b>

## Seminole County Public Schools

### GENERAL FUND BUDGET SUMMARY

Fiscal Year Ending June 30, 2022

As of the Conference Report

BEGINNING FUND BALANCE	AMOUNT
1 Non-spendable - Inventory	1,577,782
2 Non-spendable - Prepaid	1,938,816
3 Restricted for State Categorical Programs	9,165,815
4 Restricted for Other Grants and Programs	1,293,563
5 Assigned for Contract Commitments	4,368,027
6 Assigned for Carryover Appropriations	8,969,714
7 Unassigned Fund Balance	40,099,187
<b>8 Total Beginning Fund Balance</b>	<b>67,412,904</b>

ESTIMATED REVENUES AND TRANSFERS IN		
<b>Federal Through State</b>		
9 ROTC	600,000	0.1%
10 Medicaid Funding Reimbursement	1,400,000	0.3%
<b>State and Local FEFP Sources</b>		
11 Florida Education Finance Program (FEFP) Base	309,845,953	62.2%
12 FEFP Bonus Programs (AP, IB, and IC)	10,103,519	2.0%
13 Discretionary Local Effort 0.748 Mills	29,967,891	6.0%
14 Additional .748 Compression	10,734,856	2.2%
15 Class Size Reduction	58,496,097	11.7%
16 Safe Schools	3,771,886	0.8%
17 Supplemental Academic Instruction (SAI)	16,153,977	3.2%
18 Reading Instruction Allocation	2,922,972	0.6%
19 ESE Guaranteed Allocation	20,296,026	4.1%
20 Student Transportation	11,597,532	2.3%
21 Instructional Materials	5,688,396	1.1%
22 Teacher Classroom Supply Assistance	1,292,686	0.3%
23 Digital Classroom Allocation	116,713	0.0%
24 Funding Compression Allocation	3,670,176	0.7%
25 Mental Health Allocation	2,738,380	0.5%
26 Turnaround Supplement Services Allocation	300,455	0.1%
27 Teacher Salary Increase Allocation	12,712,031	2.5%
28 McKay Adjustment	(4,928,862)	-1.0%
29 Family Empowerment Scholarship	(5,786,110)	-1.2%
<b>State Other</b>		
30 CO & DS	38,225	0.0%
31 State License Tax	78,000	0.0%
32 Voluntary Pre-K	1,817,655	0.4%
33 Full Service Schools	166,000	0.0%
<b>Local Other</b>		
34 Investment Income	735,000	0.1%
35 Pre-K	1,122,200	0.2%
36 Federal Indirect	1,650,000	0.3%
37 Other Miscellaneous Local	1,217,600	0.2%
<b>38 Total Estimated Revenues</b>	<b>498,519,254</b>	<b>100.0%</b>
<b>Transfers In</b>		

39	General Fund-Extended Day Program	1,000,000	0.2%
40	<b>Total Transfers In</b>	<b>1,000,000</b>	<b>0.2%</b>
41	<b>Total Estimated Revenues and Transfers In</b>	<b>499,519,254</b>	<b>100.2%</b>

### CURRENT APPROPRIATIONS

<b>FEFP Basic Programs</b>			
42	Salaries & Benefits (position control)	398,228,325	78.8%
43	Salary Lapse	(2,787,598)	-0.6%
44	New Hire Termination Savings	(1,194,685)	-0.2%
45	Teacher Salary Increase Allocation	1,093,723	0.2%
46	Restore Class Size Reduction based on FTE Projection	(7,208,951)	-1.4%
47	Schools Base Budget (non-salaries)	2,661,592	0.5%
48	Department Base Budget (non-salaries)	4,419,251	0.9%
49	Line Item Budgets (non-salaries)	57,283,386	11.3%
50	Line Items-SAI	466,535	0.1%
<b>FEFP Pass Through Programs</b>			
51	Charter Schools	21,048,981	4.2%
52	Undistributed FTE	7,535,139	1.5%
<b>FEFP Other Programs (non-salaries)</b>			
53	Bonus FTE Programs (AP, IB, and IC)	9,338,763	1.8%
54	Safe Schools Program	3,563,709	0.7%
55	Safe Schools Program-Subsidized	2,125,778	0.4%
56	Reading Instruction Allocation	1,281,738	0.3%
57	Instructional Materials	5,388,712	1.1%
58	Teacher Classroom Supply Assistance	1,239,212	0.2%
59	Digital Classroom Allocation	110,271	0.0%
60	Mental Health Allocation	252,451	0.0%
61	Turnaround Supplement Services Allocation	300,455	0.1%
<b>Other Programs</b>			
62	Medicaid Programs	283,538	0.1%
63	Dori Slosburg Drivers Ed	200,000	0.0%
64	<b>Total Current Appropriations</b>	<b>505,630,325</b>	<b>100.0%</b>
65	Projected Operating Surplus/(Deficit)	(6,111,071)	

### PROJECTED ENDING FUND BALANCE

66	Non Spendable - Inventory	1,577,782	0.3%
67	Non-spendable - Prepaid	1,938,816	0.4%
68	Restricted for State Categorical Programs	9,165,815	1.8%
69	Restricted for Other Grants and Programs	1,293,563	0.3%
70	Assigned for Contract Commitments	4,368,027	0.9%
71	Assigned for Carryover Appropriations	8,969,714	1.8%
72	Unassigned Fund Balance	32,988,116	6.6%
73	<b>Total Projected Ending Fund Balance and as a Percent of Revenues</b>	<b>60,301,833</b>	<b>12.1%</b>

**Seminole County Public Schools**  
**General Fund - Maintenance of Plant Fund by Function and Major Object**  
**Fiscal Year 2021-22**

<b>Beginning Fund Balance, Estimated Revenues, and Transfers In:</b>		<b>2020-21</b>	<b>2021-22</b>	<b>Difference</b>
<b>Beginning Fund Balance</b>				
103	Total Beginning Fund Balance	\$ -	\$ -	\$ -
<b>Transfers In</b>				
3630	Transfer from Capital Fund	-	22,223,665	22,223,665
<b>Total Transfers In From Capital Fund</b>		-	22,223,665	22,223,665
<b>Total Beginning Fund Balance, Estimated Revenues, and Transfers In</b>		<u>\$ -</u>	<u>\$ 22,223,665</u>	<u>\$ 22,223,665</u>
<b>Appropriations, Transfers Out, and Ending Fund Balance:</b>		<b>2020-21</b>	<b>2021-22</b>	<b>Difference</b>
<b>Appropriations</b>				
8100-100	Salaries	\$ -	\$ 6,136,331	\$ 6,136,331
8100-200	Benefits	-	2,256,356	2,256,356
8100-300	Purchased services	-	11,108,104	11,108,104
8100-500	Materials and supplies	-	1,220,503	1,220,503
8100-600	Furniture and equipment	-	19,439	19,439
8100-700	Other expenditures	-	1,482,932	1,482,932
<b>Total Appropriations</b>		-	22,223,665	22,223,665
<b>Ending Fund Balance:</b>				
103	Ending Fund Balance	-	-	-
<b>Total Appropriations and Ending Fund Balances</b>		<u>\$ -</u>	<u>\$ 22,223,665</u>	<u>\$ 22,223,665</u>



**Seminole County Public Schools**  
**General Fund - Extended Day Program by Function and Major Object**  
**Fiscal Year 2021-22**

<b>Beginning Fund Balance and Estimated Revenues:</b>		<b>2020-21</b>	<b>2021-22</b>	<b>Difference</b>
<b>Beginning Fund Balance</b>				
121	Total Beginning Fund Balance	\$ 532,688	\$ 331,284	\$ (201,404)
<b>Estimated Revenues</b>				
3431	Interest	15,000	1,000	(14,000)
347X	Revenue	3,020,233	3,512,323	492,090
<b>Total Estimated Revenues</b>		<u>3,035,233</u>	<u>3,513,323</u>	<u>478,090</u>
<b>Total Beginning Fund Balance and Estimated Revenues</b>		<u>\$ 3,567,921</u>	<u>\$ 3,844,607</u>	<u>\$ 276,686</u>
<b>Appropriations, Transfers Out, and Ending Fund Balance:</b>		<b>2020-21</b>	<b>2021-22</b>	<b>Difference</b>
<b>Appropriations</b>				
9100-100	Salaries	\$ 310,377	\$ 297,728	\$ (12,649)
9100-200	Benefits	414,691	300,604	(114,087)
9100-300	Purchased services	384,088	538,399	154,311
9100-400	Energy services	250	250	-
9100-500	Materials and supplies	248,973	249,873	900
9100-600	Furniture and equipment	11,000	11,000	-
9100-700	Other expenditures	867,258	867,258	-
<b>Total Appropriations</b>		<u>2,236,637</u>	<u>2,265,112</u>	<u>28,475</u>
<b>Transfers Out</b>				
910-100	General Fund - Operating Fund	1,000,000	1,000,000	-
<b>Total Transfers Out</b>		<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>
<b>Ending Fund Balance:</b>				
121	Ending Fund Balance	<u>331,284</u>	<u>579,495</u>	<u>248,211</u>
<b>Total Appropriations, Transfers Out, and Ending Fund Balance</b>		<u>\$ 3,567,921</u>	<u>\$ 3,844,607</u>	<u>\$ 276,686</u>

**Seminole County Public Schools**  
**Debt Service Funds by Function and Major Object**  
**Fiscal Year 2021-22**

<b>Beginning Fund Balance, Estimated Revenues, and Transfers In:</b>		<b>2020-21</b>	<b>2021-22</b>	<b>Difference</b>
<b>Beginning Fund Balance</b>				
210	COPs Series 2015A	\$ 18,311	\$ -	\$ (18,311)
211	COPs Series 2016A	11,350	6,654	(4,696)
212	COPs Series 2021A	-	-	-
213	COPs Series 2021B	-	-	-
214	COPs Series 2019A	7,369,727	1,728,774	(5,640,953)
215	COPs Series 2012A	18,150	3,445	(14,705)
216	COPs Series 2012B	12,935	2,883	(10,052)
217	COPs Series 2014A	4,855	4,681	(174)
218	COPs Series 2009A/2016B	15,533	1,608	(13,925)
219	COPs Series 2016C	43,449	6,268	(37,181)
220	SBE Bonds	112,194	112,194	-
<b>Total Beginning Fund Balance</b>		<b>7,606,504</b>	<b>1,866,507</b>	<b>(5,739,997)</b>
<b>Estimated Revenues</b>				
210-431	Interest Earnings - COPs Series 2015A	1,300	-	(1,300)
211-431	Interest Earnings - COPs Series 2016A	3,000	1,600	(1,400)
212-431	Interest Earnings - COPs Series 2021A	-	100	100
213-431	Interest Earnings - COPs Series 2021B	-	100	100
214-431	Interest Earnings - COPs Series 2019A	3,100	1,600	(1,500)
215-431	Interest Earnings - COPs Series 2012A	1,800	900	(900)
216-431	Interest Earnings - COPs Series 2012B	1,400	600	(800)
217-431	Interest Earnings - COPs Series 2014A	1,100	400	(700)
218-431	Interest Earnings - COPs Series 2009A/2016B	800	400	(400)
219-431	Interest Earnings - COPs Series 2016C	1,800	900	(900)
220-322	CO&DS withheld for SBE Bonds	871,530	876,180	4,650
<b>Total Estimated Revenues</b>		<b>885,830</b>	<b>882,780</b>	<b>(3,050)</b>
<b>Transfers In</b>				
210-630	COPs Series 2015A	2,325,382	-	(2,325,382)
211-630	COPs Series 2016A	5,434,380	5,438,017	3,637
212-630	COPs Series 2021A	-	476,574	476,574
213-630	COPs Series 2021B	-	450,661	450,661
214-630	COPs Series 2019A	(1,724,584)	3,924,421	5,649,005
215-630	COPs Series 2012A	3,167,019	3,190,342	23,323
216-630	COPs Series 2012B	2,572,807	2,012,954	(559,853)
217-630	COPs Series 2014A	1,907,443	1,384,901	(522,542)
218-630	COPs Series 2009A/2016B	1,499,122	1,510,625	11,503
219-630	COPs Series 2016C	3,180,678	3,196,514	15,836
<b>Total Transfers In From Capital Fund</b>		<b>18,362,247</b>	<b>21,585,009</b>	<b>3,222,762</b>
<b>Total Beginning Fund Balance, Estimated Revenues, and Transfers In</b>		<b>\$ 26,854,581</b>	<b>\$ 24,334,296</b>	<b>\$ (2,520,285)</b>

Acronyms:

*Certificate of Participation ("COPs")*

*State Board of Education ("SBE")*

**Seminole County Public Schools**  
**Debt Service Funds by Function and Major Object**  
**Fiscal Year 2021-22**

Appropriations and Ending Balances:		2020-21	2021-22	Difference
<b>Appropriations</b>				
<b>Redemption of Principal</b>				
210-9200-710	COPs Series 2015A	\$ 2,280,000	\$ -	\$ (2,280,000)
211-9200-710	COPs Series 2016A	5,090,000	5,205,000	115,000
212-9200-710	COPs Series 2021A	-	210,000	210,000
213-9200-710	COPs Series 2021B	-	220,000	220,000
214-9200-710	COPs Series 2019A	5,490,000	5,575,000	85,000
215-9200-710	COPs Series 2012A	2,620,000	2,755,000	135,000
216-9200-710	COPs Series 2012B	1,820,000	1,915,000	95,000
217-9200-710	COPs Series 2014A	1,140,000	1,200,000	60,000
218-9200-710	COPs Series 2009A/2016B	1,235,000	1,265,000	30,000
219-9200-710	COPs Series 2016C	830,000	885,000	55,000
220-9200-710	SBE Bonds	649,000	687,000	38,000
Total Redemption of Principal		21,154,000	19,917,000	(1,237,000)
<b>Payment of Interest</b>				
210-9200-720	COPs Series 2015A	63,156	-	(63,156)
211-9200-720	COPs Series 2016A	356,136	240,084	(116,052)
212-9200-720	COPs Series 2021A	-	265,212	265,212
213-9200-720	COPs Series 2021B	-	229,299	229,299
214-9200-720	COPs Series 2019A	156,017	78,608	(77,409)
215-9200-720	COPs Series 2012A	565,000	434,000	(131,000)
216-9200-720	COPs Series 2012B	765,356	95,750	(669,606)
217-9200-720	COPs Series 2014A	771,750	188,500	(583,250)
218-9200-720	COPs Series 2009A/2016B	273,280	245,616	(27,664)
219-9200-720	COPs Series 2016C	2,353,500	2,312,000	(41,500)
220-9200-720	SBE Bonds	222,530	189,180	(33,350)
Total Interest Payments		5,526,725	4,278,249	(1,248,476)
<b>Payment of Debt Service Administration Expenses</b>				
Total Administration Expenses		25,750	26,853	1,103
<b>Total Appropriations</b>		26,706,475	24,222,102	(2,484,373)
<b>Ending Fund Balances</b>				
210	COPs Series 2015A	347	-	(347)
211	COPs Series 2016A	1,004	-	(1,004)
212	COPs Series 2021A	-	-	-
213	COPs Series 2021B	-	-	-
214	COPs Series 2019A	991	-	(991)
215	COPs Series 2012A	279	-	(279)
216	COPs Series 2012B	551	-	(551)
217	COPs Series 2014A	118	-	(118)
218	COPs Series 2009A/2016B	-	-	-
219	COPs Series 2016C	32,622	-	(32,622)
220	SBE Bonds	112,194	112,194	-
<b>Total Ending Fund Balances</b>		148,106	112,194	(35,912)
<b>Total Appropriations and Ending Fund Balances</b>		\$ 26,854,581	\$ 24,334,296	\$ (2,520,285)

**Seminole County Public Schools**  
**Capital Outlay Funds by Function and Major Object**  
**Fiscal Year 2021-22**

<b>Beginning Fund Balance and Estimated Revenues:</b>		<b>2020-21</b>	<b>2021-22</b>	<b>Difference</b>
<b>Beginning Fund Balance</b>				
3XX	Fund Balance	\$ 75,320,246	\$ 43,320,673	\$ (31,999,573)
<b>Estimated Revenues</b>				
33XX	<b>State Sources</b>			
	Educational Facilities Security Grant	1,006,257	980,000	(26,257)
	Grants Roll Forward	1,833,469	-	(1,833,469)
	Charter School Capital Outlay	985,895	985,895	-
	CO & DS Regular	985,835	985,835	-
	Gas Tax Refund	86,436	84,707	(1,729)
	<b>Total State Revenue</b>	<u>4,897,892</u>	<u>3,036,437</u>	<u>(1,861,455)</u>
34XX	<b>Local Sources</b>			
	Sales Tax	18,747,701	19,000,000	252,299
	Interest Income - Various Funds	700,000	700,000	-
	Impact Fees	3,000,000	8,000,000	5,000,000
	Capital Improvement Tax	59,392,193	60,096,096	703,903
	<b>Total Local Revenue</b>	<u>81,839,894</u>	<u>87,796,096</u>	<u>5,956,202</u>
	<b>Total Estimated Revenues</b>	<u>86,737,786</u>	<u>90,832,533</u>	<u>4,094,747</u>
<b>Total Beginning Fund Balance and Estimated Revenues</b>		<u>\$ 162,058,032</u>	<u>\$ 134,153,206</u>	<u>\$ (27,904,826)</u>
<b>Appropriations, Transfers Out, and Ending Fund Balance:</b>		<b>2020-21</b>	<b>2021-22</b>	<b>Difference</b>
<b>Appropriations</b>				
7400-6XX	Capital Projects	\$ 54,716,652	\$ 51,043,954	\$ (3,672,698)
7400-6XX	Prior Year Carryover Projects	44,888,052	-	(44,888,052)
9200-730	Debt Service - Other Fees	38,326	-	(38,326)
	<b>Total Appropriations</b>	<u>99,643,030</u>	<u>51,043,954</u>	<u>(48,599,076)</u>
<b>Transfers Out</b>				
910-103	General Fund - Maintenance of Plant Fund	18,713,955	22,223,665	3,509,710
920-2XX	Debt Service Funds	18,362,247	21,585,009	3,222,762
	<b>Total Transfers</b>	<u>37,076,202</u>	<u>43,808,674</u>	<u>6,732,472</u>
<b>Ending Fund Balance</b>				
	Fund Balance	<u>25,338,800</u>	<u>39,300,578</u>	<u>13,961,778</u>
<b>Total Appropriations, Transfers Out, and Ending Fund Balance</b>		<u>\$ 162,058,032</u>	<u>\$ 134,153,206</u>	<u>\$ (27,904,826)</u>

**Seminole County Public Schools**  
**Five (5) Year Capital Improvement Plan**  
**Fiscal Year 2021-22 Through 2025-26**

<b>ESTIMATED REVENUES AND BEGINNING FUND BALANCE</b>		<b>FUND</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
<b>STATE SOURCES</b>							
A	CHARTER SCHOOLS CAPITAL OUTLAY	340	\$ 985,895	\$ 985,895	\$ 985,895	\$ 985,895	\$ 985,895
B	SAFE SCHOOLS/SCHOOL HARDENING	397	900,000	-	-	-	-
C	SAFE SCHOOLS/SCHOOL HARDENING - CHARTER SCHOOLS	397	80,000	-	-	-	-
D	CO&DS	310	985,835	985,835	985,835	985,835	985,835
E	GASOLINE TAX REFUND	343	84,707	83,013	60,000	60,000	60,000
<b>LOCAL SOURCES</b>							
F	1.5 MIL CAP OUTLAY PROPERTY TAX	36x	60,096,096	61,585,920	64,094,832	66,853,584	69,815,376
G	1/4 CENT SALES TAX	381	19,000,000	19,247,000	19,497,000	9,875,000	
H	IMPACT FEES	348	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
I	INTEREST	340	700,000	700,000	700,000	700,000	700,000
<b>TOTAL STATE AND LOCAL SOURCES</b>			90,832,533	91,587,663	94,323,562	87,460,314	80,547,106
J	BEGINNING FUND BALANCE	37x	43,320,673	39,300,578	40,413,541	54,413,459	33,456,022
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE</b>			\$ 134,153,206	\$ 130,888,241	\$ 134,737,103	\$ 141,873,773	\$ 114,003,128
<b>APPROPRIATIONS AND ENDING FUND BALANCE</b>							
<b>SUPPORT GENERAL FUND 100</b>		<b>PROJ</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
K	ANNUAL MAINTENANCE SUPPORT	TRNSF1	\$ 13,003,095	\$ 10,673,124	\$ 10,673,124	\$ 10,673,124	\$ 10,673,124
L	PROPERTY INSURANCE	TRNSF1	4,400,000	-	-	-	-
M	PORTABLE CLASSROOM LEASING	TRNSF1	250,000	250,000	250,000	250,000	250,000
N	CHARTER SCHOOLS CAPITAL OUTLAY	TRNSF1	1,065,895	985,895	985,895	985,895	985,895
<b>RECURRING DISTRICT WIDE CAPITAL EXPENDITURES-MAINTENANCE DIVISION</b>							
O	REPAIRS AND REPLACEMENT OF FACILITIES/EQUIPMENT	MULT	12,697,000	15,335,000	15,635,000	15,035,000	19,570,000
P	PHYSICAL PLANT OPERATIONS	MULT	2,235,000	2,155,000	2,185,000	2,235,000	3,235,000
Q	DISTRICTWIDE PROGRAMS	MULT	4,509,675	6,562,799	5,386,139	5,119,715	5,183,546
<b>DEBT SERVICE</b>							
R	COPS PAYMENT	TRNSF2	14,463,596	14,505,675	9,062,965	5,904,999	5,892,972
S	2019A COPS PAYMENT (Sales Tax)	TRNSF2	3,926,021	-	-	-	-
T	2016C COPS PAYMENT (1.5 Milage)	TRNSF2	462,562	1,448,314	1,551,477	471,208	471,201
U	2016C COPS PAYMENT (Impact Fee)	TRNSF2	2,732,830	8,519,435	9,126,273	2,771,792	2,771,792
<b>FACILITIES PLANNING</b>							
V	DISTRICT PLANNING FUNCTIONS	MULT	651,500	653,045	754,636	656,275	657,964
<b>TECHNOLOGY PROJECTS</b>							
W	TECHNOLOGY PROGRAMS	MULT	1,250,000	3,550,000	3,550,000	3,550,000	3,550,000
<b>BUILDING ADDITIONS/REMODELING/RENOVATIONS</b>							
X	TRANSPORTATION SERVICES - BUS LIFT REPLACEMENT	8815	835,000	-	260,000	-	-
Y	25TH PLACE REFURBISHMENT	8325	750,000	-	-	-	-
Z	STADIUM STRUCTURES	8222	120,000	50,000	50,000	50,000	50,000
AA	CASSELBERRY ELEMENTARY	8536	4,000,000	-	-	-	-
BB	BEAR LAKE ELEMENTARY-REPLACEMENT/REMODELING (1962/19	TBD	-	-	1,681,490	8,407,452	6,725,962
CC	WINTER SPRINGS ELEMENTARY-REMODEL 1988 BLDGS 3, 5, 6 &	TBD	-	-	705,399	6,348,592	-
DD	ALTAMONTE ELEM-REMODEL BLDG 2 (1982) & BLDGS 3 & 4 (1988	TBD	-	-	848,930	7,640,366	-
EE	EASTBROOK ELEMENTARY-REMODEL 1988 BLDGS 2, 4, & 5	TBD	-	-	-	821,464	7,393,173
FF	KEETH ELEMENTARY-REMODEL 1982 BLDG 1	TBD	-	-	1,656,369	11,925,855	2,981,463
GG	MILWEE MIDDLE-REMODEL BLDGS 2, 3, 5, 7, 9, 10, & 11	TBD	-	-	-	-	2,835,075
<b>IMPACT FEE PROJECTS (increase capacity)</b>							
HH	IDYWILDE ELELEMENTARY SCHOOL ILC (SPLIT FUND)	8471	-	7,000,000	-	-	-
II	CHILES MIDDLE SCHOOL CLASSROOM ADDITION	8190	-	-	250,000	10,000,000	-
JJ	CROOMS AOIT-CLASSROOM ADDITION	8418	2,100,000	-	-	-	-
<b>SALES TAX PROJECTS (increase capacity)</b>							
KK	PLAYGROUND SURFACES & EQUIPMENT (DISTRICT WIDE)	8222	472,500	567,000	283,500	472,500	
LL	LAKE HOWELL HIGH-REMODELING/RENOVATIONS	8190	12,271,163	10,000,000	-	-	-
MM	IDYLLWILDE ELEMENTARY-REMODEL BLDG 1 & CAFETERIA	TBD	2,084,012	-	-	-	-
NN	SOUTH SEMINOLE MIDDLE-ADDITION/REMODELING/GYM FLOOR	TBD	2,770,015	-	-	-	-
OO	LAWTON ELEMENTARY-ADDITIONS/REMODELING/RENOVATION	TBD	7,302,764	7,302,764	5,500,000	-	-
PP	ENGLISH ESTATES-REMODELING/ROOFING/HVAC	TBD	-	916,649	8,249,836	-	-
QQ	LAKE MARY ELEMENTARY	TBD	-	-	1,677,612	15,098,513	
<b>MISCELLANEOUS</b>							
RR	PRIOR YEAR CARRYOVER APPROPRIATIONS	MULT	-	-	-	-	-
SS	PRIOR YEAR CARRYOVER APPROPRIATIONS TRANSFERS	TRNSF1	-	-	-	-	-
TT	CONTINGENCY	8400	500,000	-	-	-	-
UU	<b>TOTAL APPROPRIATIONS</b>		94,852,628	90,474,700	80,323,645	108,417,750	73,227,167
VV	ENDING FUND BALANCE	37x	39,300,578	40,413,541	54,413,459	33,456,022	40,775,961
WW	<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		\$ 134,153,206	\$ 130,888,241	\$ 134,737,103	\$ 141,873,773	\$ 114,003,128

**Seminole County Public Schools**  
**Special Revenue Fund - Grants & Special Programs by Major Object**  
**Fiscal Year 2021-22**

<b>Beginning Fund Balance Estimated Revenues:</b>		<b>2020-21</b>	<b>2021-22</b>	<b>Difference</b>
<b>Beginning Fund Balance</b>				
400	Fund Balance	\$ -	\$ -	\$ -
<b>Estimated Revenues</b>				
31XX	<b>Federal Direct Sources</b>			
	Magnet school assistance	\$ 2,200,556	\$ 2,070,799	\$ (129,757)
	Magnet school assistance-roll forward	2,429,704	-	(2,429,704)
	Javits grant - roll forward	332,988	-	(332,988)
	Other	789,544		
	Other - roll forward	392,008		(392,008)
	<b>Total Federal Direct Sources</b>	<b>6,144,800</b>	<b>2,070,799</b>	<b>(3,284,457)</b>
32XX	<b>Federal Through State Sources</b>			
	CARES Funding			
	GEER	733,641	-	(733,641)
	ESSER	9,824,771	-	(9,824,771)
	PreK Program	346,000	-	(346,000)
	Title I programs	12,814,237	11,747,519	(1,066,718)
	Title I - roll forward	3,162,695	-	(3,162,695)
	Title II programs	2,655,909	2,018,997	(636,912)
	Title II - roll forward	584,104	-	(584,104)
	Individuals with disabilities education act (IDEA)	16,836,268	15,011,269	(1,824,999)
	IDEA - roll forward	3,904,466	1,886,622	(2,017,844)
	Career and technical education	144,185	576,738	432,553
	Career and technical education - roll forward	47,991	-	(47,991)
	Other federal through state sources (OFTSS)	1,685,371	2,838,760	1,153,389
	OFTSS - roll forward	1,343,831	74,800	(1,269,031)
	<b>Total Federal Through State Sources</b>	<b>54,083,469</b>	<b>34,154,705</b>	<b>(19,928,764)</b>
33XX	<b>State Sources</b>			
	OMSS - roll forward	205,967	-	(205,967)
	<b>Total State Sources</b>	<b>205,967</b>	<b>-</b>	<b>(205,967)</b>
34XX	<b>Local Sources</b>			
	Other local sources - roll forward	1,426,064	-	(1,426,064)
	<b>Total Local Sources</b>	<b>1,426,064</b>	<b>-</b>	<b>(1,426,064)</b>
	<b>Total Estimated Revenues</b>	<b>61,860,300</b>	<b>36,225,504</b>	<b>(24,845,252)</b>
	<b>Total Beginning Fund Balance and Estimated Revenues</b>	<b>\$ 61,860,300</b>	<b>\$ 36,225,504</b>	<b>\$ (25,634,796)</b>

**Seminole County Public Schools**  
**Special Revenue Fund - Grants & Special Programs by Major Object**  
**Fiscal Year 2021-22**

<b>Appropriations and Ending Fund Balance:</b>	<b>2020-21</b>	<b>2021-22</b>	<b>Difference</b>
<b>Appropriations by Major Account</b>			
XXXX-100 Salaries	\$ 27,716,870	\$ 16,715,876	\$ (11,000,994)
XXXX-200 Benefits	10,506,142	6,361,592	(4,144,550)
XXXX-300 Purchased services	10,554,543	5,407,964	(5,146,579)
XXXX-400 Energy services	3,817	296,841	293,024
XXXX-500 Materials and supplies	4,388,245	2,847,384	(1,540,861)
XXXX-600 Furniture and equipment	6,263,221	3,558,676	(2,704,545)
XXXX-700 Other expenditures	2,427,462	1,037,171	(1,390,291)
<b>Total Appropriations</b>	<b>61,860,300</b>	<b>36,225,504</b>	<b>(25,634,796)</b>
<b>Ending Fund Balance</b>			
400 Fund Balance	-	-	-
<b>Total Appropriations and Ending Fund Balance</b>	<b>\$ 61,860,300</b>	<b>\$ 36,225,504</b>	<b>\$ (25,634,796)</b>

**Seminole County Public Schools**

**Special Revenue Fund - Elementary & Secondary School Emergency Relief Fund (ESSER II) by Major Object  
Fiscal Year 2021-22**

<b>Beginning Fund Balance Estimated Revenues:</b>		<b>2020-21</b>	<b>2021-22</b>	<b>Difference</b>
<b>Beginning Fund Balance</b>				
443	Fund Balance	\$ -	\$ -	\$ -
<b>Estimated Revenues</b>				
32XX	<b>Federal Through State Sources</b>			
	CARES Funding			
	ESSER	-	21,186,157	21,186,157
	Total Federal Through State Sources	-	21,186,157	21,186,157
	<b>Total Estimated Revenues</b>	-	21,186,157	21,186,157
<b>Total Beginning Fund Balance and Estimated Revenues</b>		\$ -	\$ 21,186,157	\$ 21,186,157
<b>Appropriations and Ending Fund Balance:</b>		<b>2020-21</b>	<b>2021-22</b>	<b>Difference</b>
<b>Appropriations by Major Account</b>				
XXXX-100	Salaries	\$ -	\$ 9,776,129	\$ 9,776,129
XXXX-200	Benefits	-	3,720,519	3,720,519
XXXX-300	Purchased services	-	3,162,798	3,162,798
XXXX-400	Energy services	-	173,605	173,605
XXXX-500	Materials and supplies	-	1,665,267	1,665,267
XXXX-600	Furniture and equipment	-	2,081,259	2,081,259
XXXX-700	Other expenditures	-	606,580	606,580
	<b>Total Appropriations</b>	-	21,186,157	21,186,157
<b>Ending Fund Balance</b>				
443	Fund Balance	-	-	-
<b>Total Appropriations and Ending Fund Balance</b>		\$ -	\$ 21,186,157	\$ 21,186,157



**Seminole County Public Schools**  
**Special Revenue Fund - Food Service ("Red Apple Dining") by Function and Major Object**  
**Fiscal Year 2021-22**

<b>Beginning Fund Balance and Estimated Revenues:</b>		<b>2020-21</b>	<b>2021-22</b>	<b>Difference</b>
<b>Beginning Fund Balance</b>				
410	Fund Balance	\$ 7,409,663	\$ 6,558,991	\$ (850,672)
<b>Estimated Revenues</b>				
32XX	<b>Federal Sources</b>			
3261	National School Lunch Act - Lunch	12,520,575	29,493,307	16,972,732
3262	National School Lunch Act - Breakfast	3,422,880	6,129,875	2,706,995
3265	USDA commodities	2,100,000	2,100,000	-
3267	Summer food service program	500,000	575,000	75,000
3269	After school snack program	62,500	80,500	18,000
	Total Federal Sources	<u>18,605,955</u>	<u>38,378,682</u>	<u>19,772,727</u>
33XX	<b>State Sources</b>			
3337	School breakfast supplement	128,000	128,000	-
3338	School lunch supplement	<u>173,000</u>	<u>173,000</u>	<u>-</u>
	Total State Sources	<u>301,000</u>	<u>301,000</u>	<u>-</u>
34XX	<b>Local Sources:</b>			
3431	Interest	120,000	-	(120,000)
3450	Dining service - cash payments	6,750,000	2,657,825	(4,092,175)
3482	Revenue from other agencies	<u>250,000</u>	<u>183,150</u>	<u>(66,850)</u>
	Total Local Sources	<u>7,120,000</u>	<u>2,840,975</u>	<u>(4,279,025)</u>
	<b>Total Estimated Revenues</b>	<u>26,026,955</u>	<u>41,520,657</u>	<u>15,493,702</u>
	<b>Total Beginning Fund Balance and Estimated Revenues</b>	<u>\$ 33,436,618</u>	<u>\$ 48,079,648</u>	<u>\$ 14,643,030</u>
<b>Appropriations and Ending Fund Balance:</b>		<b>2020-21</b>	<b>2021-22</b>	<b>Difference</b>
<b>Appropriations</b>				
7600-100	Salaries	\$ 6,479,297	\$ 6,703,300	\$ 224,003
7600-200	Benefits	3,247,597	3,326,085	78,488
7600-300	Purchased services	6,347,728	8,137,172	1,789,444
7600-400	Energy services	934,000	932,000	(2,000)
7600-500	Materials and supplies	9,999,400	16,954,000	6,954,600
7600-600	Furniture and equipment	250,000	3,227,726	2,977,726
7600-700	Other expenditures	<u>637,000</u>	<u>2,240,374</u>	<u>1,603,374</u>
	<b>Total Appropriations</b>	<u>27,895,022</u>	<u>41,520,657</u>	<u>13,625,635</u>
<b>Ending Fund Balance</b>				
410	Fund Balance	<u>5,541,596</u>	<u>6,558,991</u>	<u>1,017,395</u>
	<b>Total Appropriations and Ending Fund Balance</b>	<u>\$ 33,436,618</u>	<u>\$ 48,079,648</u>	<u>\$ 14,643,030</u>