



Seminole County Public Schools Approval to Advertise the 2022-23 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 2022-23.
- 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 26, 2022, at 5:05 P.M.

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 2022-23 preliminary budgets with updated projected beginning fund balances (as of April 30, 2022). The 2022-23 preliminary budgets are being compared to the 2021-22 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 19th from the Florida Department of Education.



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

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

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

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

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

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

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



SEMINOLE COUNTY
PUBLIC SCHOOLS

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FLORIDA EDUCATION FINANCE PROGRAM (FEFP) COMPONENTS

EDUCATIONAL PROGRAMS AND BUDGETING:

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

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

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

FEFP ADJUSTMENTS:

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

BASE STUDENT ALLOCATION (BSA):

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

DISTRICT COST DIFFERENTIAL (DCD):

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

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

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

CATEGORICAL PROGRAM FUNDS-CLASS SIZE REDUCTION:

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

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

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

DEPARTMENT OF JUVENILE JUSTICE (DJJ):

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

DISCRETIONARY MILLAGE COMPRESSION (0.748 MILLS):

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

EXCEPTIONAL STUDENT EDUCATION (ESE) GUARANTEED ALLOCATION:

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

FLORIDA DIGITAL CLASSROOMS ALLOCATION (Program was Eliminated):

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

FLORIDA TEACHERS CLASSROOM SUPPLY ASSISTANCE:

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

FUNDING COMPRESSION ALLOCATION:

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

INSTRUCTIONAL MATERIALS:

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

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

MENTAL HEALTH ALLOCATION:

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:

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

REQUIRED LOCAL EFFORT:

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

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

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

SAFE SCHOOLS:

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

STUDENT TRANSPORTATION:

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

SUPPLEMENTAL ACADEMIC INSTRUCTION:

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

TEACHER SALARY INCREASE ALLOCATION:

The 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), Florida Statutes.

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

For the 2022-23 school year, the District will receive an additional teacher salary increase allocation of \$5,724,436.

TURNAROUND SUPPLEMENTAL SERVICES ALLOCATION:

The Turnaround Supplemental Services Allocation was created to provide additional funding to school district-managed turnaround schools, schools that earn three consecutive grades below a "C" and schools that improved to a "C" and are no longer in turnaround status.

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

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

TOTAL UWFE	2020	2021	2022	2023	Projected Change	Percent of Total
TYPE	Survey 4	Survey 4	Survey 3	Survey 0		
<i>Traditional</i>	63,508.35	54,467.53	60,411.98	60,571.98	160.00	
<i>Virtual</i>	894.07	6,157.62	1,823.56	1,500.00	(323.56)	
<i>Subtotal</i>	64,402.42	60,625.15	62,235.54	62,071.98	(163.56)	89%
<i>Charter</i>	1,913.17	2,419.87	2,715.71	2,925.04	209.33	
<i>Scholarship</i>	985.00	1,170.00	2,749.50	3,256.19	506.69	
<i>Undistributed</i>	-	-	-	1,648.65	1,648.65	
<i>Subtotal</i>	2,898.17	3,589.87	5,465.21	7,829.88	2,364.67	11%
Total	67,300.59	64,215.02	67,700.75	69,901.86	2,201.11	100%

Note: Survey 0 is projected FTE.



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

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)		2021-22 FEFP 2nd Calculation	2021-22 FEFP 4th Calculation	2022-23 FEFP Conference Calculation	2021-22 FEFP 4th Calculation Compared to 2021-22 FEFP 2nd Calculation	2022-23 FEFP Conference Calculation Compared to 2021-22 FEFP 2nd Calculation	2022-23 FEFP Conference Calculation Compared to 2021-22 FEFP 4th Calculation
FEFP ELEMENTS:							
1	UFTE Unweighted-Full-Time-Equivalent Students	67,210.47	67,700.75	69,901.86	490.28	2,691.39	2,201.11
2	WFTE Weighted-Full-Time-Equivalent Students	73,533.93	73,623.88	75,921.97	89.95	2,388.04	2,298.09
3	BSA Base Student Allocation (BSA)	\$ 4,372.91	\$ 4,372.91	\$ 4,587.40	\$ -	\$ 214.49	\$ 214.49
4	DCD District Cost Differential (DCD)	0.9950	0.9950	0.9951	-	0.0001	0.0001
5	District's Base Allocation (BSA X DCD)	\$ 4,351.05	\$ 4,351.05	\$ 4,564.92	\$ -	\$ 213.87	\$ 213.87
FEFP BASIC PROGRAM SOURCES:							
6	3310 FEFP Base Funding (WFTE x BSA x DCD)	\$ 319,949,472	\$ 320,340,848	\$ 346,577,851	\$ 391,376	\$ 26,628,379	\$ 26,237,003
7	3310 Additional .748 Compression	10,948,586	10,429,301	12,479,579	(519,285)	1,530,993	2,050,278
8	3310 Safe Schools	3,686,879	3,655,027	4,286,458	(31,852)	599,579	631,431
9	3310 Supplemental Academic Instruction (SAI)	16,153,977	15,974,964	16,080,341	(179,013)	(73,636)	105,377
10	3310 Reading Instruction Allocation	2,922,972	2,877,797	3,836,631	(45,175)	913,659	958,834
11	3310 ESE Guaranteed Allocation	20,296,026	20,277,472	21,276,911	(18,554)	980,885	999,439
12	3310 Student Transportation	11,597,532	12,421,481	15,339,549	823,949	3,742,017	2,918,068
13	3310 Instructional Materials	5,688,396	5,655,651	5,860,108	(32,745)	171,712	204,457
14	3310 Teacher Classroom Supply Assistance	1,292,686	1,292,686	1,276,728	-	(15,958)	(15,958)
15	3310 Digital Classroom Allocation	116,713	116,507	-	(206)	(116,713)	(116,507)
16	3310 Funding Compression Allocation	3,670,176	2,038,153	4,324,716	(1,632,023)	654,540	2,286,563
17	3310 Mental Health Allocation	2,738,380	2,707,621	3,206,786	(30,759)	468,406	499,165
18	3310 Turnaround Supplement Services Allocation	-	-	300,455	-	300,455	300,455
19	3310 Teacher Salary Increase Allocation	12,712,031	12,712,031	18,436,467	-	5,724,436	5,724,436
20	Total FEFP Basic Program Sources	411,773,826	410,499,539	453,282,580	(1,274,287)	41,508,754	42,783,041
CATEGORICAL AND OTHER PROGRAM SOURCES:							
21	3355 Class Size Reduction	58,496,097	64,798,484	66,862,941	6,302,387	8,366,844	2,064,457
22	Total Categorical and Other Program Sources	58,496,097	64,798,484	66,862,941	6,302,387	8,366,844	2,064,457
DISCRETIONARY FUNDS SOURCES:							
23	3411 Discretionary Local Effort 0.748 Mills	31,020,036	31,020,036	32,608,735	-	1,588,699	1,588,699
24	Total FEFP, Discretionary, and Categorical Sources	\$ 501,289,959	\$ 506,318,059	\$ 552,754,256	\$ 5,028,100	\$ 51,464,297	\$ 46,436,197
FEFP FUNDING FORMULA BY SOURCE:							
LOCAL SOURCES:							
25	3411 Required Local Effort	\$ 147,884,288	\$ 147,884,288	\$ 154,586,330	\$ -	\$ 6,702,042	\$ 6,702,042
26	3411 Local Discretionary Effort	31,020,036	31,020,036	32,608,735	-	1,588,699	1,588,699
27	Total from Local Sources (B)	\$ 178,904,324	\$ 178,904,324	\$ 187,195,065	\$ -	\$ 8,290,741	\$ 8,290,741
STATE SOURCES:							
28	Total from State Sources ((A)-(B))	\$ 322,385,635	\$ 327,413,735	\$ 365,559,191	\$ 5,028,100	\$ 43,173,556	\$ 38,145,456
PER FULL-TIME-EQUIVALENT (FTE) STUDENT							
29	Average Funding Per Unweighted FTE (UFTE)	\$ 7,458.51	\$ 7,478.77	\$ 7,907.58	\$ 20.26	\$ 449.07	\$ 428.81
30	Average Funding Per Weighted FTE (WFTE)	6,817.12	6,877.09	7,280.56	59.97	463.43	403.47
31	Average Funding Per UFTE wo ESE	7,156.53	7,179.25	7,603.19	22.72	446.66	423.94
32	Average Funding Per UFTE wo Class Size Funding	6,588.17	6,521.63	6,951.05	(66.53)	362.88	429.41



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

Source Description		2021-22 FEFP 2nd Calculation	2021-22 FEFP 4th Calculation	2022-23 FEFP Conference Calculation	2021-22 FEFP 4th Calculation Compared to 2021-22 FEFP 2nd Calculation	2022-23 FEFP Conference Calculation Compared to 2021-22 FEFP 2nd Calculation	2022-23 FEFP Conference Calculation Compared to 2021-22 FEFP 4th Calculation
ESTIMATED REVENUES							
FEDERAL & FEDERAL THROUGH STATE SOURCES:							
Acct	Account Name						
1	3191 ROTC	\$ 600,000	\$ 600,000	\$ 600,000	\$ -	\$ -	\$ -
2	3202 Medicaid Funding	1,400,000	3,040,960	1,400,000	1,640,960	-	(1,640,960)
3	Total Federal & Federal through State Sources	2,000,000	3,640,960	2,000,000	1,640,960	-	(1,640,960)
STATE SOURCES:							
Acct	Account Name						
4	3310 Net State FEFP & Categorical Funding	322,385,635	327,413,735	365,559,191	5,028,100	43,173,556	38,145,456
5	3310 State FEFP Final Adjustments	-	-	-	-	-	-
6	3310 McKay Adjustment	(5,200,059)	(6,105,581)	(15,069,716)	(905,522)	(9,869,657)	(8,964,135)
7	3310 Family Empowerment Scholarship	(7,318,961)	(18,383,295)	(12,420,908)	(11,064,334)	(5,101,947)	5,962,387
8	3310 Adjustments to Class Size Funding	6,828,030	-	-	(6,828,030)	(6,828,030)	-
9	3323 CO & DS	38,225	38,225	38,225	-	-	-
10	3342 State Forest Funds	400	400	400	-	-	-
11	3343 State License Tax	78,000	78,000	80,000	-	2,000	2,000
12	3371 Voluntary Pre-K	1,817,655	2,007,790	2,301,263	190,135	483,608	293,473
13	3378 Full Service Schools	166,000	166,000	166,000	-	-	-
14	Total State Sources	318,794,925	305,215,274	340,654,455	(13,579,651)	21,859,530	35,439,181
LOCAL SOURCES:							
Acct	Account Name						
15	3411 Ad Valorem Taxes	178,904,324	178,904,324	187,195,065	-	8,290,741	8,290,741
16	3411 Prior Period Tax Adjustment	456,177	456,177	-	-	(456,177)	(456,177)
17	3430 Investment Income	735,000	735,000	200,000	-	(535,000)	(535,000)
18	3471 Pre-K	1,122,200	1,183,309	1,159,400	61,109	37,200	(23,909)
19	3494 Federal Indirect	1,650,000	2,295,189	1,650,000	645,189	-	(645,189)
20	3490 Education Rate (E-Rate)	-	2,243,930	-	2,243,930	-	(2,243,930)
21	349X Other Miscellaneous Local	760,010	3,003,940	760,010	2,243,930	-	(2,243,930)
22	Total Local Sources	183,627,711	188,821,869	190,964,475	5,194,158	7,336,764	2,142,606
23	Total Estimated Revenues	504,422,636	497,678,103	533,618,930	(6,744,533)	29,196,294	35,940,827
TRANSFERS IN:							
Acct	Account Name						
24	3610 Transfer from Extended Day Program	1,000,000	1,000,000	1,000,000	-	-	-
25	3672 Transfer from Internal Service Funds-PS	-	50,000	50,000	50,000	50,000	-
26	Total Transfers In	1,000,000	1,050,000	1,050,000	50,000	50,000	-
27	Total Estimated Revenues and Transfers In	\$ 505,422,636	\$ 498,728,103	\$ 534,668,930	\$ (6,694,533)	\$ 29,246,294	\$ 35,940,827

Seminole County Public Schools
GENERAL FUND RECURRING BUDGET SUMMARY
Fiscal Year Ending June 30, 2023
As of the Conference Report

BEGINNING FUND BALANCE	AMOUNT	
1 Non-spendable - Inventory	1,882,672	
2 Unassigned Fund Balance	51,452,795	
3 Total Beginning Fund Balance	<u>53,335,467</u>	
ESTIMATED REVENUES AND TRANSFERS IN		
Federal Through State		
4 ROTC	600,000	0.1%
5 Medicaid Funding Reimbursement	1,400,000	0.3%
State and Local FEFP Sources		
6 Florida Education Finance Program (FEFP) Base	336,865,021	63.0%
7 FEFP Bonus Programs (AP, IB, and IC)	9,712,830	1.8%
8 Additional .748 Compression	12,479,579	2.3%
9 Class Size Reduction	66,862,941	12.5%
10 Safe Schools	4,286,458	0.8%
11 Supplemental Academic Instruction (SAI)	16,080,341	3.0%
12 Reading Instruction Allocation	3,836,631	0.7%
13 ESE Guaranteed Allocation	21,276,911	4.0%
14 Student Transportation	15,339,549	2.9%
15 Instructional Materials	5,860,108	1.1%
16 Teacher Classroom Supply Assistance	1,276,728	0.2%
17 Discretionary Local Effort 0.748 Mills	32,608,735	6.1%
18 Funding Compression Allocation	4,324,716	0.8%
19 Mental Health Allocation	3,206,786	0.6%
20 Turnaround Supplement Services Allocation	300,455	0.1%
21 Teacher Salary Increase Allocation	18,436,467	3.4%
22 McKay Adjustment	(15,069,716)	-2.7%
23 Family Empowerment Scholarship	(12,420,908)	-2.2%
State Other		
24 CO & DS	38,225	0.0%
25 State License Tax	80,400	0.0%
26 Voluntary Pre-K	2,301,263	0.4%
27 Full Service Schools	166,000	0.0%
Local Other		
28 Investment Income	200,000	0.0%
29 Pre-K	1,159,400	0.2%
30 Federal Indirect	1,650,000	0.3%
31 Other Miscellaneous Local	760,010	0.1%
32 Total Estimated Revenues	<u>533,618,930</u>	<u>99.8%</u>
33 General Fund-Extended Day Program	1,000,000	0.2%
34 Internal Service Funds	50,000	0.0%
35 Total Transfers In	<u>1,050,000</u>	<u>0.2%</u>
36 Total Estimated Revenues and Transfers In	<u>534,668,930</u>	<u>100.0%</u>

CURRENT APPROPRIATIONS**FEFP Basic Programs**

37	Salaries & Benefits (position control)	412,824,970	75.7%
38	Salary Lapse	(2,476,950)	-0.5%
39	Teacher Salary Increase Allocation	5,083,228	0.9%
40	Schools Base Budget (non-salaries)	2,849,307	0.5%
41	Department Base Budget (non-salaries)	4,383,933	0.8%
42	Line Item Budgets (non-salaries)	60,727,004	11.1%
43	Line Items-SAI	1,362,095	0.2%

FEFP Pass Through Programs

44	Charter Schools	22,997,457	4.2%
45	Undistributed FTE	13,908,833	2.5%

FEFP Other Programs (non-salaries)

46	Bonus FTE Programs (AP, IB, and IC)	8,690,834	1.6%
47	Safe Schools Program	3,806,325	0.7%
48	Safe Schools Program-Subsidized	2,009,607	0.4%
49	Reading Instruction Allocation	2,316,310	0.4%
50	Instructional Materials	5,210,957	1.0%
51	Teacher Classroom Supply Assistance	1,133,718	0.2%
52	Turnaround Supplement Services Allocation	300,455	0.1%

Other Programs

53	Medicaid Programs	283,538	0.1%
54	Dori Slosberg Drivers Ed	200,000	0.0%

55	Total Current Appropriations	545,611,621	100.0%
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56	Projected Operating Surplus/(Deficit)	(10,942,691)	
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TOTAL PROJECTED ENDING FUND BALANCE AND AS A PERCENT OF REVENUES

57	Non Spendable - Inventory	1,882,672	0.4%
58	Unassigned Fund Balance	40,510,104	7.6%
59	Total Projected Ending Fund Balance and as a Percent of Revenues	42,392,776	7.9%

Seminole County Public Schools
General Fund - Maintenance of Plant Fund Projected Fiscal Year 2023 Budget
Comparison to Current Fiscal Year 2022 Period 10 Budget

	2022 Current Budget	2023 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Uses - expenditures			
Instruction			
Purchased Services	\$ 322,100.00	\$ -	\$ (322,100.00)
Total Instruction	<u>322,100.00</u>	<u>-</u>	<u>(322,100.00)</u>
Instructional Related Technology			
Purchased Services	500,000.00	-	(500,000.00)
Total Instructional Related Technology	<u>500,000.00</u>	<u>-</u>	<u>(500,000.00)</u>
Facilities Acquisition and Construction			
Other	1,153,607.51	1,114,295.00	(39,312.51)
Total Facilities Acquisition and Construction	<u>1,153,607.51</u>	<u>1,114,295.00</u>	<u>(39,312.51)</u>
Operation of Plant			
Purchased Services	3,644,214.00	250,000.00	(3,394,214.00)
Capital Outlay	10,402.00	-	(10,402.00)
Total Operation of Plant	<u>3,654,616.00</u>	<u>250,000.00</u>	<u>(3,404,616.00)</u>
Maintenance of Plant			
Salaries	5,915,183.00	6,409,555.00	494,372.00
Benefits	2,224,043.92	2,598,572.00	374,528.08
Purchased Services	10,881,599.07	9,217,694.00	(1,663,905.07)
Energy Services	299,005.78	-	(299,005.78)
Materials & Supplies	1,970,856.97	1,664,997.00	(305,859.97)
Capital Outlay	91,957.48	-	(91,957.48)
Total Maintenance of Plant	<u>21,382,646.22</u>	<u>19,890,818.00</u>	<u>(1,491,828.22)</u>
Administrative Technology Services			
Purchased Services	2,960,914.00	4,527,273.00	1,566,359.00
Capital Outlay	122,975.00	-	(122,975.00)
Total Administrative Technology Services	<u>3,083,889.00</u>	<u>4,527,273.00</u>	<u>1,443,384.00</u>
Total uses	<u>30,096,858.73</u>	<u>25,782,386.00</u>	<u>(4,314,472.73)</u>
Other financing sources			
Transfers in from capital outlay funds	27,414,737.41	25,782,386.00	(1,632,351.41)
Total other financing sources	<u>27,414,737.41</u>	<u>25,782,386.00</u>	<u>(1,632,351.41)</u>
Net change in fund balance	<u>(2,682,121.32)</u>	<u>-</u>	<u>2,682,121.32</u>
Fund balance			
Beginning of year	2,682,121.32	-	(2,682,121.32)
Ending Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Seminole County Public Schools
General Fund - Extended Day Program Projected Fiscal Year 2023 Budget Comparison
to Current Fiscal Year 2022 Period 10 Budget

	2022 Current Budget	2023 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Sources - revenues			
Local sources:			
Investment income	\$ 1,000.00	\$ 1,000.00	\$ -
Other fees	3,661,419.28	3,726,900.00	65,480.72
Total local sources	<u>3,662,419.28</u>	<u>3,727,900.00</u>	<u>65,480.72</u>
Total sources	<u>3,662,419.28</u>	<u>3,727,900.00</u>	<u>65,480.72</u>
Uses - expenditures			
Community Services			
Salaries	311,346.99	328,122.00	16,775.01
Benefits	288,683.02	326,173.00	37,489.98
Purchased Services	747,251.08	664,845.00	(82,406.08)
Energy Services	250.00	250.00	-
Materials & Supplies	249,292.04	276,050.00	26,757.96
Capital Outlay	12,165.96	11,000.00	(1,165.96)
Other	691,918.78	980,850.00	288,931.22
Total Community Services	<u>2,300,907.87</u>	<u>2,587,290.00</u>	<u>286,382.13</u>
Total uses	<u>2,300,907.87</u>	<u>2,587,290.00</u>	<u>286,382.13</u>
Other financing uses			
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>361,511.41</u>	<u>140,610.00</u>	<u>(220,901.41)</u>
Fund balance			
Beginning of year	<u>212,264.37</u>	<u>573,775.78</u>	<u>361,511.41</u>
Ending Balance	<u>\$ 573,775.78</u>	<u>\$ 714,385.78</u>	<u>\$ 140,610.00</u>



SEMINOLE COUNTY
PUBLIC SCHOOLS

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Seminole County Public Schools
Debt Service Funds Projected Fiscal Year 2023 Budget Comparison to Current Fiscal
Year 2022 Period 10 Budget

	2022 Current Budget	2023 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Sources - revenues			
State sources:			
CO&DS distribution	\$ 876,180.00	\$ 830,730.00	\$ (45,450.00)
Total state sources	<u>876,180.00</u>	<u>830,730.00</u>	<u>(45,450.00)</u>
Local sources:			
Investment income	6,600.00	910.00	(5,690.00)
Total local sources	<u>6,600.00</u>	<u>910.00</u>	<u>(5,690.00)</u>
Total sources	<u>882,780.00</u>	<u>831,640.00</u>	<u>(51,140.00)</u>
Uses - expenditures			
Debt service:			
Principal	19,917,000.00	21,628,000.00	1,711,000.00
Interest	4,278,249.00	3,621,803.00	(656,446.00)
Other charges	132,458.90	13,450.00	(119,008.90)
Total debt service	<u>24,327,707.90</u>	<u>25,263,253.00</u>	<u>935,545.10</u>
Total uses	<u>24,327,707.90</u>	<u>25,263,253.00</u>	<u>935,545.10</u>
Other financing sources			
Transfers in from capital outlay funds	21,585,009.00	24,432,523.00	2,847,514.00
Total other financing sources	<u>21,585,009.00</u>	<u>24,432,523.00</u>	<u>2,847,514.00</u>
Net change in fund balances	<u>(1,859,918.90)</u>	<u>910.00</u>	<u>1,860,828.90</u>
Fund balances			
Beginning of year	1,991,525.72	131,606.82	(1,859,918.90)
Ending Balance	<u>\$ 131,606.82</u>	<u>\$ 132,516.82</u>	<u>\$ 910.00</u>

The School District of Seminole County, FL

Aggregate Certificates of Participation Lease Payment Schedule

ORIGINAL DEBT ISSUE	2004A/2012B /2021A		2006A/2014A		New debt issue		2009A	
Debt service Source	Millage (Fund 36X)		Millage (Fund 36X)		Impact Fees (85.47%) and Millage (14.53%)		Millage (Fund 36X)	
SCPS Fund numbers	212		213		219		218	
	2022A		2021B		2016C		2016B	
Period Ending	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
7/1/2023	2,265,000	207,522	225,000	225,361	7,700,000	2,267,750	1,295,000	217,280
7/1/2024	2,295,000	178,983	240,000	221,333	8,795,000	1,882,750	1,325,000	188,272
7/1/2025	2,325,000	150,066	1,660,000	217,038	1,800,000	1,443,000	1,355,000	158,592
7/1/2026	2,355,000	120,771	1,685,000	187,323	1,890,000	1,353,000	1,385,000	128,240
7/1/2027	2,380,000	91,098	1,705,000	157,162	1,980,000	1,258,500	1,415,000	97,216
7/1/2028	2,410,000	61,110	1,730,000	126,643	2,080,000	1,159,500	1,445,000	65,520
7/1/2029	2,440,000	30,744	1,755,000	95,676	2,185,000	1,055,500	1,480,000	33,152
7/1/2030			1,780,000	64,261	2,320,000	946,250		
7/1/2031			1,810,000	32,399	2,430,000	830,250		
7/1/2032					2,565,000	708,750		
7/1/2033					2,690,000	580,500		
7/1/2034					2,830,000	446,000		
7/1/2035					2,970,000	304,500		
7/1/2036					3,120,000	156,000		
	16,470,000	840,294	12,590,000	1,327,196	45,355,000	14,392,250	9,700,000	888,272

Aggregate State Board of Education Debt Service Payment Schedule

ORIGINAL DEBT ISSUE	2010A	
Debt service Source	CO & DS	
SCPS Fund numbers	220	
	2020A	2020A
Period Ending	Principal	Interest
7/1/2023	673,000	157,730
7/1/2024	562,000	127,180
7/1/2025	562,000	99,080
7/1/2026	522,000	72,540
7/1/2027	564,000	46,440
7/1/2028	608,000	18,240
	3,491,000	521,210

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

211		217		215		Aggregate	Aggregate	Total
<u>2016A</u>	<u>2016A</u>	<u>2014A</u>	<u>2014A</u>	<u>2012A</u>	<u>2012A</u>	<u>Principal</u>	<u>Interest</u>	<u>Aggregate Debt</u>
<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>			<u>Service</u>
5,325,000	121,410	1,255,000	128,500	2,890,000	296,250	20,955,000	3,464,073	24,419,073.00
		1,315,000	65,750	3,035,000	151,750	17,005,000	2,688,838	19,693,838.40
						7,140,000	1,968,696	9,108,695.60
						7,315,000	1,789,334	9,104,334.40
						7,480,000	1,603,976	9,083,976.00
						7,665,000	1,412,773	9,077,772.60
						7,860,000	1,215,072	9,075,071.50
						4,100,000	1,010,511	5,110,511.00
						4,240,000	862,649	5,102,649.00
						2,565,000	708,750	3,273,750.00
						2,690,000	580,500	3,270,500.00
						2,830,000	446,000	3,276,000.00
						2,970,000	304,500	3,274,500.00
						3,120,000	156,000	3,276,000.00
5,325,000	121,410	2,570,000	194,250	5,925,000	448,000	97,935,000	18,211,672	116,146,671.50



SEMINOLE COUNTY
PUBLIC SCHOOLS

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Seminole County Public Schools
Capital Outlay Funds Projected Fiscal Year 2023 Budget Comparison to Current Fiscal
Year 2022 Period 10 Budget

	2022 Current Budget	2023 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Sources - revenues			
State sources:			
CO&DS distribution	\$ 985,835.00	\$ 1,400,000.00	\$ 414,165.00
Other miscellaneous state sources	3,010,150.64	1,514,295.00	(1,495,855.64)
Total state sources	<u>3,995,985.64</u>	<u>2,914,295.00</u>	<u>(1,081,690.64)</u>
Local sources:			
Ad valorem property taxes	62,205,954.00	65,391,849.00	3,185,895.00
Local sales tax	20,000,000.00	24,677,492.00	4,677,492.00
Investment income	142,000.00	-	(142,000.00)
Gift, grants, and bequests	1,295,000.00	-	(1,295,000.00)
Other miscellaneous local	581,857.32	85,000.00	(496,857.32)
Impact fees	16,489,427.42	8,000,000.00	(8,489,427.42)
Refund of prior year expenditure	83,929.62	-	(83,929.62)
Total local sources	<u>100,798,168.36</u>	<u>98,154,341.00</u>	<u>(2,643,827.36)</u>
Total sources	<u>104,794,154.00</u>	<u>101,068,636.00</u>	<u>(3,725,518.00)</u>
Uses - expenditures			
Facilities Acquisition and Construction			
Capital Outlay	<u>103,727,294.37</u>	<u>37,378,649.00</u>	<u>(66,348,645.37)</u>
Total Facilities Acquisition and Construction	<u>103,727,294.37</u>	<u>37,378,649.00</u>	<u>(66,348,645.37)</u>
Pupil Transportation Services			
Purchased Services	<u>1,740.00</u>	-	<u>(1,740.00)</u>
Total Pupil Transportation Services	<u>1,740.00</u>	-	<u>(1,740.00)</u>
Maintenance of Plant			
Purchased Services	<u>108,740.54</u>	-	<u>(108,740.54)</u>
Total Maintenance of Plant	<u>108,740.54</u>	-	<u>(108,740.54)</u>
Total uses	<u>103,837,774.91</u>	<u>37,378,649.00</u>	<u>(66,459,125.91)</u>
Other financing uses			
Transfers out to general fund	(27,414,737.41)	(25,782,386.00)	1,632,351.41
Transfers out to debt service funds	(21,585,009.00)	(24,432,523.00)	(2,847,514.00)
Loss Recoveries	1,396,236.18	-	(1,396,236.18)
Total other financing uses	<u>(47,603,510.23)</u>	<u>(50,214,909.00)</u>	<u>(2,611,398.77)</u>
Net change in fund balances	<u>(46,647,131.14)</u>	<u>13,475,078.00</u>	<u>60,122,209.14</u>
Fund balances			
Beginning of year	<u>95,271,842.83</u>	<u>48,624,711.69</u>	<u>(46,647,131.14)</u>
Ending Balance	<u>\$ 48,624,711.69</u>	<u>\$ 62,099,789.69</u>	<u>\$ 13,475,078.00</u>

Seminole County Public Schools
Five (5) Year Capital Improvement Plan
For Fiscal Years 2023 Through 2027

ID	ESTIMATED REVENUE (SOURCES) AND BEGINNING FUND BALANCE	FUND	2023	2024	2025	2026	2027
STATE SOURCES							
1	CHARTER SCHOOLS CAPITAL OUTLAY	330	\$ 1,114,295	\$ 1,088,057	\$ 1,088,057	\$ 1,088,057	\$ 1,088,057
2	SAFE SCHOOLS/SCHOOL HARDENING	397	400,000				
3	CO&DS	310	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
4	GASOLINE TAX REFUND	343	85,000	85,000	85,000	85,000	60,000
LOCAL SOURCES							
5	1.5 MIL CAP OUTLAY PROPERTY TAX	360	65,391,849	68,295,888	71,533,872	74,785,392	78,156,864
6	1/4 CENT SALES TAX	381	24,677,492	25,096,167	12,760,973		
7	IMPACT FEES	348	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
8	TOTAL STATE AND LOCAL SOURCES		101,068,636	103,965,112	94,867,902	85,358,449	88,704,921
9	BEGINNING FUND BALANCE		48,624,712	62,099,790	80,914,298	69,258,754	78,851,119
10	TOTAL ESTIMATED SOURCES AND BEGINNING FUND BALANCE		\$ 149,693,348	\$ 166,064,902	\$ 175,782,200	\$ 154,617,203	\$ 167,556,040

APPROPRIATIONS, TRANSFERS OUT, AND ENDING FUND BALANCE		PROJ					
SUPPORT GENERAL FUND 100							
11	ANNUAL MAINTENANCE/OPERATING SUPPORT	0000	\$ 10,673,124	\$ 10,673,124	\$ 10,673,124	\$ 10,673,124	\$ 10,673,124
12	DISTRICT OPERATING SYSTEM SOFTWARE (CC 9002 IS)	5674	4,527,273	4,740,323	4,740,323	4,740,323	4,740,323
13	TRANSPORTATION STUDENT TRACKING SOFTWARE (CC 9500)	8202	213,050				
14	PORTABLE CLASSROOM LEASING & MOVES	8001	250,000	250,000	250,000	250,000	250,000
15	CHARTER SCHOOLS CAPITAL OUTLAY	8005	1,114,295	1,088,057	1,088,057	1,088,057	1,088,057
RECURRING DISTRICT WIDE CAPITAL PROJECTS - MAINTENANCE							
16	100 - FENCING REPAIRS	5305	150,000	150,000	150,000	150,000	150,000
17	100 - PAVEMENT	5315	50,000	200,000	200,000	275,000	275,000
18	100 - PLAYGROUND EWF & MULCH REPLACEMENT	5304	150,000	150,000	150,000	150,000	150,000
19	100 - RETENTION POND REFURBISHMENT	5318	100,000	100,000	100,000	100,000	100,000
20	100 - RISK MANAGEMENT/SIDEWALK (HARDSCAPE) REPAIRS	4270	250,000	250,000	250,000	250,000	250,000
21	100 - TERMITE TREATMENT	5321		35,000	35,000	35,000	35,000
22	100 - TRACK/COURT REFURBISHMENT	5361	80,000	60,000	60,000	120,000	120,000
23	200 - BLEACHER REPAIRS (Interior)	5302	130,000	130,000	130,000	130,000	130,000
24	200 - CUSTODIAL EQUIPMENT REPAIRS	5303	100,000	100,000	100,000	100,000	100,000
25	200 - ELECTRICAL UPGRADES	8114	200,000	400,000	400,000	400,000	400,000
26	200 - ELEVATOR REFURBISHMENT	5365	500,000	240,000	240,000	240,000	240,000
27	200 - FIRE ALARM	8244	950,000	2,200,000	1,200,000	2,900,000	2,900,000
28	200 - GENERATORS	5327	30,000	50,000	50,000	50,000	100,000
29	200 - LIGHTING UPGRADES	8113	250,000	625,000	625,000	625,000	625,000
30	200 - PA PAGING SYSTEM REPLACEMENT	8242	490,000	620,000	620,000	620,000	620,000
31	200 - SPORT FIELD LIGHTING	8117	350,000	350,000	350,000	350,000	350,000
32	300 - DRINKING FOUNTAINS	8032	50,000	175,000	175,000	175,000	175,000
33	300 - HOT WATER HEATERS	5366	100,000	100,000	100,000	100,000	100,000
34	300 - HVAC	8101	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
35	300 - HVAC CONTROLS	8028	625,000	625,000	625,000	750,000	750,000
36	300 - HVAC REPAIRS	5309	2,200,000	2,300,000	2,300,000	2,300,000	2,300,000
37	300 - HYDRANT/BACKFLOW PREVENTER INSPECTIONS & REPAIRS	5301	106,000	106,000	106,000	106,000	106,000
38	300 - IRRIGATION MAINTENANCE & REPAIRS D/W	5310		15,000	15,000	15,000	15,000
39	300 - POOL REPAIRS	5317	50,000	50,000	50,000	50,000	50,000
40	300 - SEWER LINE REPLACEMENTS & PLUMBING UPGRADES	8119	-	100,000	100,000	700,000	700,000
41	400 - BLEACHER UPGRADES (Stadiums)	8124	25,000	50,000	50,000	50,000	50,000
42	400 - ELECTRONIC LOCKS	8258	20,000	20,000	20,000	20,000	20,000
43	400 - EXTERIOR PAINTING	5363	950,000	750,000	750,000	600,000	600,000
44	400 - FLOOR REPAIRS	5307	50,000	50,000	50,000	50,000	50,000
45	400 - FLOORING	8102	635,000	635,000	650,000	650,000	650,000
46	400 - GYMNASIUM FLOORS	5308	66,300	66,300	66,300	66,300	66,300
47	400 - INTERIOR PAINTING	5362	825,000	750,000	750,000	750,000	750,000
48	400 - LIGHTNING PREVENTION SYSTEM MAINTENANCE	5311		100,000	100,000	100,000	100,000
49	400 - OVERHEAD DOOR DROP TESTING & REPAIR	5314	41,500	41,500	41,500	41,500	41,500
50	400 - PE PAVILION REFURBISHMENT	5316	100,000	100,000	169,000	169,000	182,500
51	400 - ROOF CLEANING MAINTENANCE & REPAIR	5319	100,000	100,000	100,000	100,000	100,000
52	400 - ROOFING	8104	400,000	400,000	400,000	400,000	1,500,000
53	DIST - ESE CLASSROOM UPGRADES	8525	150,000	150,000	150,000	150,000	150,000
54	DIST - SECURITY IMPROVEMENTS	8740	1,500,000	1,500,000	1,000,000	1,000,000	1,000,000

Seminole County Public Schools
Five (5) Year Capital Improvement Plan
For Fiscal Years 2023 Through 2027

ID	APPROPRIATIONS, TRANSFERS OUT, AND ENDING FUND BALANCE (Continued)	2023	2024	2025	2026	2027
RECURRING DISTRICT WIDE PROJECTS						
55	DIST - CUSTODIAL EQUIPMENT	8320	200,000	200,000	200,000	100,000
56	DIST - SCHOOL CAPITAL OUTLAY FUNDS - Elem Ed	8226	175,000	200,000	200,000	200,000
57	DIST - SCHOOL CAPITAL OUTLAY FUNDS - Elem Ed (Additional)	8227	175,000			
58	DIST - SCHOOL CAPITAL OUTLAY FUNDS - Middle Schools	8228	175,000			
59	DIST - SCHOOL CAPITAL OUTLAY FUNDS - High Schools	8229	175,000			
60	DIST (600) - ENVIRONMENTAL TESTING & INSPECTIONS	5364	365,000	365,000	365,000	365,000
61	DIST (600) - FIRE/HEALTH/SAFETY INSPECTIONS & REPAIRS	5306	750,000	750,000	750,000	750,000
62	DIST (600) - FACILITY ASSESSMENT	8200	75,000	75,000	75,000	75,000
63	DIST - VEHICLES & MATERIAL HANDLING EQUIP	8008	55,000	55,000	55,000	55,000
64	MAINT - VEHICLE LEASING PROGRAM	5322	380,000	400,000	480,000	540,000
65	MAINT - WORK ORDER SYSTEM	5312	52,531	53,845	55,191	56,570
66	MAINT - PD TRAINING & CERTIFICATION	5324	20,268	22,294	24,524	26,976
67	TRANSP - BUS REPLACEMENT	8100	3,375,000	4,050,000	4,050,000	3,800,000
68	TRANSP - BUS GPS/VIDEO/ MISC. EQUIPMENT	8097	150,000	150,000	150,000	85,000
DEBT SERVICE - CERTIFICATES OF PARTICIPATION (COP) PAYMENTS						
69	MILLAGE - COPs 2022A, 2021B, 2016B, 2016A, 2014A, and 2012A	TRNSF2	14,463,523	9,016,089	5,865,696	5,861,342
70	MILLAGE - COP 2016C	TRNSF2	1,448,496	1,551,477	471,208	471,201
71	IMPACT FEES - COP 2016C	TRNSF2	8,520,504	9,126,273	2,771,792	2,771,792
FACILITIES PLANNING						
72	MISC. PLANNING	8410	200,000	200,000	200,000	200,000
73	DISTRICT WIDE RENOVATIONS	8300	650,000	650,000	650,000	650,000
74	EMERGENCY RADIO IMPROVEMENTS	8199	500,000	500,000	500,000	
75	PROJECT MANAGEMENT SOFTWARE	8303	53,045	54,636	56,275	57,964
76	DIST - IMPACT FEE STUDY & FISH AUDIT	8302		100,000		105,000
TECHNOLOGY PROJECTS						
77	IS - TECHNOLOGY UPGRADES/AUGMENTATION	8950	3,300,000	3,300,000	3,300,000	3,300,000
78	IS - MAGNET SCHOOL EQUIPMENT	8810	50,000	50,000	50,000	50,000
79	IS - CROOMS TECHNOLOGY REPLACEMENT	8031	100,000	100,000	100,000	100,000
80	IS - COMMUNICATIONS	8109	100,000	100,000	100,000	100,000
BUILDING ADDITIONS/REMODELING/RENOVATIONS - (Millage 1.5)						
81	TRANSPORTATION SERVICES- LIFT REPLACEMENT	TBD		400,000		
82	STADIUM STRUCTURES/BAND STRUCTURES	8222	50,000	50,000	50,000	50,000
83	BEAR LAKE ELEMENTARY-REPLACEMENT/REMODELING (1962/1988)	8345		2,796,931	13,984,653	11,187,723
84	WINTER SPRINGS ELEMENTARY-REMODEL 1988 BLDGS 3, 5, 6 & 7	TBD				1,367,540
85	ALTAMONTE ELEM-REMODEL BLDG 2 (1982) & BLDGS 3 & 4 (1988)	TBD				1,309,209
86	EASTBROOK ELEMENTARY-REMODEL 1988 BLDGS 2, 4, & 5	TBD				821,464
87	KEETH ELEMENTARY-REMODEL 1982 BLDG 1	TBD		1,656,369	11,925,855	2,981,463
88	MILWEE MIDDLE-REMODEL BLDGS 2, 3, 5, 7, 9, 10, & 11	TBD				2,835,075
SALES TAX PROJECTS (Sales Tax List)						
89	PLAYGROUND SURFACES & EQUIPMENT (DISTRICT WIDE)	8122	567,000	283,500	472,500	
90	LAKE HOWELL HIGH-REMODELING/RENOVATIONS	8332	10,000,000			
91	LAWTON ELEMENTARY-ADDITIONS/REMODELING/RENOVATION	8806	5,500,000			
92	ENGLISH ESTATES-REMODELING/ROOFING/HVAC	8481	916,649	8,249,836		
93	LAKE MARY ELEMENTARY	TBD		2,549,050	22,941,448	
MISCELLANEOUS						
94	CONTINGENCY	8400	500,000	1,500,000	1,500,000	1,500,000
95	TOTAL APPROPRIATIONS AND TRANSFERS OUT		87,593,558	85,150,604	106,523,446	75,766,084
96	ENDING FUND BALANCE		62,099,790	80,914,298	69,258,754	78,851,119
97	TOTAL APPROPRIATIONS, TRANSFERS OUT, AND ENDING FUND BALANCE		\$ 149,693,348	\$ 166,064,902	\$ 175,782,200	\$ 154,617,203
						\$ 167,556,040



SEMINOLE COUNTY
PUBLIC SCHOOLS

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Seminole County Public Schools
Special Revenue Fund - Grants & Special Programs Projected Fiscal Year 2023 Budget
Comparison to Current Fiscal Year 2022 Period 10 Budget

	2022 Current Budget	2023 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Sources - revenues			
Federal direct sources:			
Other federal direct sources	\$ 6,599,193.74	\$ 983,442.00	\$ (5,615,751.74)
Total federal direct sources	<u>6,599,193.74</u>	<u>983,442.00</u>	<u>(5,615,751.74)</u>
Federal through state sources:			
Career and technical education	698,858.29	570,369.00	(128,489.29)
Title II, Part A	2,406,325.33	2,527,105.13	120,779.80
Individuals with disabilities education act	17,258,146.01	15,089,244.00	(2,168,902.01)
Title I, grants to local educational agencies	12,825,033.14	14,103,199.89	1,278,166.75
Federal through Local	647,987.07	-	(647,987.07)
Other federal through state sources	3,364,278.38	2,269,124.41	(1,095,153.97)
Total federal through state sources	<u>37,200,628.22</u>	<u>34,559,042.43</u>	<u>(2,641,585.79)</u>
State sources:			
Other miscellaneous state sources	460,913.58	-	(460,913.58)
Total state sources	<u>460,913.58</u>	<u>-</u>	<u>(460,913.58)</u>
Local sources:			
Miscellaneous local	203,934.00	-	(203,934.00)
Other miscellaneous local	4,058,632.96	-	(4,058,632.96)
Total local sources	<u>4,262,566.96</u>	<u>-</u>	<u>(4,262,566.96)</u>
Total sources	<u>48,523,302.50</u>	<u>35,542,484.43</u>	<u>(12,980,818.07)</u>
Uses - expenditures			
Instruction			
Salaries	10,609,329.59	9,554,879.89	(1,054,449.70)
Benefits	3,962,328.10	3,496,527.00	(465,801.10)
Purchased Services	2,538,583.63	1,814,300.16	(724,283.47)
Energy Services	2,000.00	217.00	(1,783.00)
Materials & Supplies	2,623,399.25	381,813.00	(2,241,586.25)
Capital Outlay	1,665,333.38	417,819.00	(1,247,514.38)
Other	252,992.28	215,797.00	(37,195.28)
Total Instruction	<u>21,653,966.23</u>	<u>15,881,353.05</u>	<u>(5,772,613.18)</u>
Pupil Personnel Services			
Salaries	5,145,229.15	4,589,093.25	(556,135.90)
Benefits	1,675,032.31	1,604,214.00	(70,818.31)
Purchased Services	233,039.88	126,826.00	(106,213.88)
Materials & Supplies	180,396.38	100,377.00	(80,019.38)
Capital Outlay	6,320.30	-	(6,320.30)
Other	4,000.00	-	(4,000.00)
Total Pupil Personnel Services	<u>7,244,018.02</u>	<u>6,420,510.25</u>	<u>(823,507.77)</u>
Instructional & Curriculum Development Svcs			
Salaries	1,936,559.82	1,557,474.00	(379,085.82)
Benefits	626,161.09	519,604.00	(106,557.09)
Purchased Services	814,096.73	91,978.00	(722,118.73)
Materials & Supplies	41,444.70	13,010.00	(28,434.70)
Capital Outlay	16,743.84	3,466.00	(13,277.84)
Other	92,884.07	35,508.00	(57,376.07)

Seminole County Public Schools
Special Revenue Fund - Grants & Special Programs Projected Fiscal Year 2023 Budget
Comparison to Current Fiscal Year 2022 Period 10 Budget

	2022 Current Budget	2023 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Total Instructional & Curriculum Development Srvcs	3,527,890.25	2,221,040.00	(1,306,850.25)
Instructional Staff Training Srvcs			
Salaries	5,107,000.31	4,514,263.13	(592,737.18)
Benefits	1,494,933.13	1,587,627.00	92,693.87
Purchased Services	952,464.19	456,378.00	(496,086.19)
Materials & Supplies	207,568.01	43,917.00	(163,651.01)
Capital Outlay	4,655.00	5,529.00	874.00
Other	338,606.24	39,854.00	(298,752.24)
Total Instructional Staff Training Srvcs	8,105,226.88	6,647,568.13	(1,457,658.75)
Instructional Related Technology			
Salaries	64,471.98	-	(64,471.98)
Benefits	18,682.78	-	(18,682.78)
Total Instructional Related Technology	83,154.76	-	(83,154.76)
General Support Services			
Purchased Services	43,776.00	-	(43,776.00)
Total General Support Services	43,776.00	-	(43,776.00)
School Board			
Purchased Services	9,695.00	-	(9,695.00)
Total School Board	9,695.00	-	(9,695.00)
General Administration			
Purchased Services	4,834.00	-	(4,834.00)
Materials & Supplies	225.00	-	(225.00)
Other	1,346,293.27	937,757.00	(408,536.27)
Total General Administration	1,351,352.27	937,757.00	(413,595.27)
School Administration			
Salaries	587,772.16	314,300.00	(273,472.16)
Benefits	165,995.88	94,740.00	(71,255.88)
Purchased Services	147,778.95	-	(147,778.95)
Capital Outlay	13,451.00	-	(13,451.00)
Total School Administration	914,997.99	409,040.00	(505,957.99)
Central Services			
Salaries	9,150.00	-	(9,150.00)
Benefits	2,072.96	-	(2,072.96)
Purchased Services	309,517.38	142,171.00	(167,346.38)
Materials & Supplies	44,440.70	147.00	(44,293.70)
Capital Outlay	3,690.18	-	(3,690.18)
Other	10,764.00	2,038.00	(8,726.00)
Total Central Services	379,635.22	144,356.00	(235,279.22)
Pupil Transportation Services			
Salaries	2,051,496.09	1,735,743.00	(315,753.09)
Benefits	1,207,414.72	1,102,125.00	(105,289.72)
Purchased Services	89,320.00	42,992.00	(46,328.00)
Total Pupil Transportation Services	3,348,230.81	2,880,860.00	(467,370.81)
Operation of Plant			
Purchased Services	214,804.31	-	(214,804.31)
Energy Services	7,183.83	-	(7,183.83)
Capital Outlay	40,000.00	-	(40,000.00)

Seminole County Public Schools
Special Revenue Fund - Grants & Special Programs Projected Fiscal Year 2023 Budget
Comparison to Current Fiscal Year 2022 Period 10 Budget

	2022 Current Budget	2023 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Total Operation of Plant	261,988.14	-	(261,988.14)
Community Services			
Salaries	732,965.85	-	(732,965.85)
Benefits	280,680.40	-	(280,680.40)
Purchased Services	214,135.31	-	(214,135.31)
Energy Services	2,700.21	-	(2,700.21)
Materials & Supplies	221,386.20	-	(221,386.20)
Capital Outlay	94,832.18	-	(94,832.18)
Other	52,670.78	-	(52,670.78)
Total Community Services	1,599,370.93	-	(1,599,370.93)
Total uses	48,523,302.50	35,542,484.43	(12,980,818.07)
Net change in fund balance	-	-	-
Fund balance			
Beginning of year	-	-	-
Ending Balance	\$ -	\$ -	\$ -



SEMINOLE COUNTY
PUBLIC SCHOOLS

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Seminole County Public Schools
Special Revenue Fund - Food Service ("Red Apple Dining") Projected Fiscal Year 2023
Budget Comparison to Current Fiscal Year 2022 Period 10 Budget

	2022 Current Budget	2023 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Sources - revenues			
Federal through state sources:			
National school lunch program	\$ 41,582,250.00	\$ 24,921,062.34	\$ (16,661,187.66)
Total federal through state sources	<u>41,582,250.00</u>	<u>24,921,062.34</u>	<u>(16,661,187.66)</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	825.74	-	(825.74)
Investment income	8,000.00	6,000.00	(2,000.00)
Food service	3,608,433.97	11,719,943.70	8,111,509.73
Revenue from other agencies	226,000.00	478,668.62	252,668.62
Other miscellaneous local	6,887.57	-	(6,887.57)
Total local sources	<u>3,850,147.28</u>	<u>12,204,612.32</u>	<u>8,354,465.04</u>
Total sources	<u>45,725,397.28</u>	<u>37,418,674.66</u>	<u>(8,306,722.62)</u>
Uses - expenditures			
Food Services			
Salaries	6,476,563.62	7,203,300.00	726,736.38
Benefits	3,334,957.20	3,215,629.00	(119,328.20)
Purchased Services	9,416,319.88	8,934,000.00	(482,319.88)
Energy Services	991,800.00	993,500.00	1,700.00
Materials & Supplies	16,010,362.41	17,605,400.00	1,595,037.59
Capital Outlay	5,943,610.47	3,950,000.00	(1,993,610.47)
Other	1,420,616.00	1,520,596.00	99,980.00
Total Food Services	<u>43,594,229.58</u>	<u>43,422,425.00</u>	<u>(171,804.58)</u>
Total uses	<u>43,594,229.58</u>	<u>43,422,425.00</u>	<u>(171,804.58)</u>
Net change in fund balance	<u>2,131,167.70</u>	<u>(6,003,750.34)</u>	<u>(8,134,918.04)</u>
Fund balance			
Beginning of year	10,481,557.43	12,612,725.13	2,131,167.70
Ending Balance	<u>\$ 12,612,725.13</u>	<u>\$ 6,608,974.79</u>	<u>\$ (6,003,750.34)</u>



SEMINOLE COUNTY
PUBLIC SCHOOLS

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Seminole County Public Schools
Special Revenue Funds - ESSER, CARES Act, and GEER Projected
Fiscal Year 2023 Budget Comparison to Current Fiscal Year 2022 Period
10 Budget

	2022 Current Budget	2023 Beginning Budget
Sources - revenues		
Federal through state sources:		
Education stabilization funds	\$ 128,489,295.74	\$ -
Total federal through state sources	<u>128,489,295.74</u>	<u>-</u>
Total sources	<u>128,489,295.74</u>	<u>-</u>
Uses - expenditures		
Instruction		
Salaries	21,056,004.03	-
Benefits	5,589,646.31	-
Purchased Services	15,627,189.53	-
Materials & Supplies	18,286,224.52	-
Capital Outlay	4,014,123.64	-
Other	834,984.66	-
Total Instruction	<u>65,408,172.69</u>	<u>-</u>
Pupil Personnel Services		
Salaries	2,253,851.86	-
Benefits	461,797.46	-
Purchased Services	710,374.83	-
Materials & Supplies	263,612.87	-
Capital Outlay	2,948.00	-
Total Pupil Personnel Services	<u>3,692,585.02</u>	<u>-</u>
Instructional Media Services		
Salaries	62,914.50	-
Benefits	5,062.65	-
Total Instructional Media Services	<u>67,977.15</u>	<u>-</u>
Instructional & Curriculum Development Svcs		
Salaries	7,955,511.39	-
Benefits	1,638,500.75	-
Purchased Services	776,053.34	-
Materials & Supplies	475.00	-
Capital Outlay	2,574.00	-
Total Instructional & Curriculum Development Svcs	<u>10,373,114.48</u>	<u>-</u>
Instructional Staff Training Svcs		
Salaries	3,182,258.61	-
Benefits	674,802.73	-
Purchased Services	509,161.82	-
Materials & Supplies	7,760.02	-
Capital Outlay	5,148.00	-
Other	5,600.00	-
Total Instructional Staff Training Svcs	<u>4,384,731.18</u>	<u>-</u>
Instructional Related Technology		
Salaries	167,492.50	-
Benefits	13,458.73	-
Purchased Services	221,450.00	-

Seminole County Public Schools
Special Revenue Funds - ESSER, CARES Act, and GEER Projected
Fiscal Year 2023 Budget Comparison to Current Fiscal Year 2022 Period
10 Budget

	2022 Current Budget	2023 Beginning Budget
Capital Outlay	293,800.00	-
Total Instructional Related Technology	<u>696,201.23</u>	<u>-</u>
School Board		
Salaries	10,600.00	-
Benefits	843.20	-
Purchased Services	7,000.00	-
Total School Board	<u>18,443.20</u>	<u>-</u>
General Administration		
Salaries	240,500.00	-
Benefits	65,402.26	-
Purchased Services	227.00	-
Materials & Supplies	250.00	-
Other	3,740,088.35	-
Total General Administration	<u>4,046,467.61</u>	<u>-</u>
School Administration		
Salaries	1,980,644.22	-
Benefits	263,728.67	-
Purchased Services	26,998.07	-
Other	236.25	-
Total School Administration	<u>2,271,607.21</u>	<u>-</u>
Facilities Acquisition and Construction		
Salaries	38,675.00	-
Benefits	2,838.47	-
Purchased Services	171,065.56	-
Total Facilities Acquisition and Construction	<u>212,579.03</u>	<u>-</u>
Fiscal Services		
Salaries	59,700.00	-
Benefits	4,787.38	-
Total Fiscal Services	<u>64,487.38</u>	<u>-</u>
Food Services		
Salaries	532,971.25	-
Benefits	42,865.85	-
Total Food Services	<u>575,837.10</u>	<u>-</u>
Central Services		
Salaries	747,104.03	-
Benefits	223,760.27	-
Purchased Services	194,049.58	-
Materials & Supplies	1,000.00	-
Total Central Services	<u>1,165,913.88</u>	<u>-</u>
Pupil Transportation Services		
Salaries	961,540.00	-
Benefits	77,705.47	-
Total Pupil Transportation Services	<u>1,039,245.47</u>	<u>-</u>
Operation of Plant		
Salaries	2,362,397.87	-
Benefits	360,622.33	-
Purchased Services	1,222,259.20	-

Seminole County Public Schools
Special Revenue Funds - ESSER, CARES Act, and GEER Projected
Fiscal Year 2023 Budget Comparison to Current Fiscal Year 2022 Period
10 Budget

	2022 Current Budget	2023 Beginning Budget
Materials & Supplies	1,869,545.75	-
Capital Outlay	1,253.45	-
Total Operation of Plant	<u>5,816,078.60</u>	<u>-</u>
Maintenance of Plant		
Salaries	225,000.00	-
Benefits	18,229.88	-
Purchased Services	1,934,312.25	-
Materials & Supplies	352,333.76	-
Capital Outlay	23,890,549.00	-
Total Maintenance of Plant	<u>26,420,424.89</u>	<u>-</u>
Administrative Technology Services		
Salaries	37,400.00	-
Benefits	2,995.66	-
Purchased Services	285,376.06	-
Capital Outlay	1,862,341.44	-
Total Administrative Technology Services	<u>2,188,113.16</u>	<u>-</u>
Community Services		
Salaries	43,800.00	-
Benefits	3,516.46	-
Total Community Services	<u>47,316.46</u>	<u>-</u>
Total uses	<u>128,489,295.74</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>
Fund balances		
Beginning of year	<u>-</u>	<u>-</u>
Ending Balance	<u>\$ -</u>	<u>\$ -</u>

Seminole County Public Schools
Special Revenue Fund - School Internal Funds Projected Fiscal Year
2023 Budget Comparison to Current Fiscal Year 2022 Period 10 Budget

	2022 Current Budget	2023 Beginning Budget
Sources - revenues		
State sources:		
Florida Education Finance Program (FEFP)	\$ 3,101.21	\$ -
Total state sources	<u>3,101.21</u>	<u>-</u>
Local sources:		
Rental income	455,962.68	-
Charges for services	3,689,199.05	-
Investment income	9,370.31	-
Gift, grants, and bequests	1,381,988.99	-
Student fees	11,350.23	-
Other fees	349,832.46	-
Miscellaneous local	454,603.18	-
Other miscellaneous local	3,840,945.44	-
Refund of prior year expenditure	18,944.72	-
Collections for lost and damaged	13,480.00	-
Total local sources	<u>10,225,677.06</u>	<u>-</u>
Total sources	<u>10,228,778.27</u>	<u>-</u>
Uses - expenditures		
Instruction		
Salaries	109,550.83	-
Purchased Services	1,391,829.10	-
Materials & Supplies	10,327,517.51	-
Capital Outlay	214,388.73	-
Other	673,650.21	-
Total Instruction	<u>12,716,936.38</u>	<u>-</u>
Pupil Personnel Services		
Materials & Supplies	2,031.11	-
Total Pupil Personnel Services	<u>2,031.11</u>	<u>-</u>
Instructional Media Services		
Purchased Services	392.08	-
Materials & Supplies	52,513.69	-
Capital Outlay	2,393.12	-
Other	695.05	-
Total Instructional Media Services	<u>55,993.94</u>	<u>-</u>
Instructional Related Technology		
Capital Outlay	3,609.18	-
Total Instructional Related Technology	<u>3,609.18</u>	<u>-</u>
School Administration		
Purchased Services	10,753.07	-
Materials & Supplies	48,206.16	-
Capital Outlay	19,013.71	-
Other	28,836.36	-
Total School Administration	<u>106,809.30</u>	<u>-</u>
Facilities Acquisition and Construction		
Capital Outlay	96,067.96	-
Total Facilities Acquisition and Construction	<u>96,067.96</u>	<u>-</u>

Seminole County Public Schools
Special Revenue Fund - School Internal Funds Projected Fiscal Year
2023 Budget Comparison to Current Fiscal Year 2022 Period 10 Budget

	2022 Current Budget	2023 Beginning Budget
Fiscal Services		
Purchased Services	9,172.23	-
Materials & Supplies	1,662.19	-
Total Fiscal Services	10,834.42	-
Operation of Plant		
Salaries	5,214.62	-
Purchased Services	59,091.41	-
Energy Services	1,464.30	-
Materials & Supplies	39,551.82	-
Capital Outlay	9,090.21	-
Total Operation of Plant	114,412.36	-
Community Services		
Salaries	55,723.33	-
Purchased Services	1,326,546.29	-
Energy Services	388.04	-
Materials & Supplies	1,681,021.18	-
Capital Outlay	145,829.43	-
Other	1,016,076.66	-
Total Community Services	4,225,584.93	-
Total uses	17,332,279.58	-
Other financing sources		
Loss Recoveries	5,701.72	-
Total other financing sources	5,701.72	-
Net change in fund balance	(7,097,799.59)	-
Fund balance		
Beginning of year	7,097,799.59	-
Ending Balance	\$ -	\$ -