



The School District of Osceola County, FL

2021-22 Superintendent's Proposed Budget

School Board Members

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Chair

Terry Castillo
Vice Chair

Julius Melendez

Jon Arguello

Robert Bass

Dr. Debra Pace
Superintendent

Sarah E. Graber, CPA, CGFO
Chief Finance Officer

Jose Gonzalez
Director of Budget

OUR MISSION: INSPIRING ALL LEARNERS TO REACH THEIR HIGHEST
POTENTIAL AS RESPONSIBLE, PRODUCTIVE CITIZENS.



While this past school year was unlike any we've ever experienced, we haven't lost sight that each and every one of our students deserves the chance and has the right to explore his or her amazing potential. For 134 years, the Osceola School District has been entrusted to steer the educational pathways of our community's children. The Osceola County School Board has continued that honored tradition by placing students at the center of everything we do.

Driving our success throughout the district is our Strategic Plan, which is comprised of five goals – Academic Success, Talent Management, Fiscal Responsibility, Community Engagement and Governance, and School Safety and Security. These goals serve as the foundation for our comprehensive vision for continuous improvement. The Osceola County School Board, my leadership team, and countless individuals have contributed to this plan, and it is our entire group of over 8,000 dedicated educators and staff who carry out the important goals and associated strategies that we have in place to drive high-quality work.

Academic success continues to be our district's number one priority. Ensuring that each and every child is college or career ready and that every child has the opportunity to reach his or her fullest potential is most definitely our charge. As an important major economic driver of Osceola County, the Osceola County School District is committed to providing quality programs and relevant 21st century curriculum to all the families in the district. This along with high-quality teachers, engaged students, and involved parents and community members all contribute to our efforts to help our students achieve their dreams.

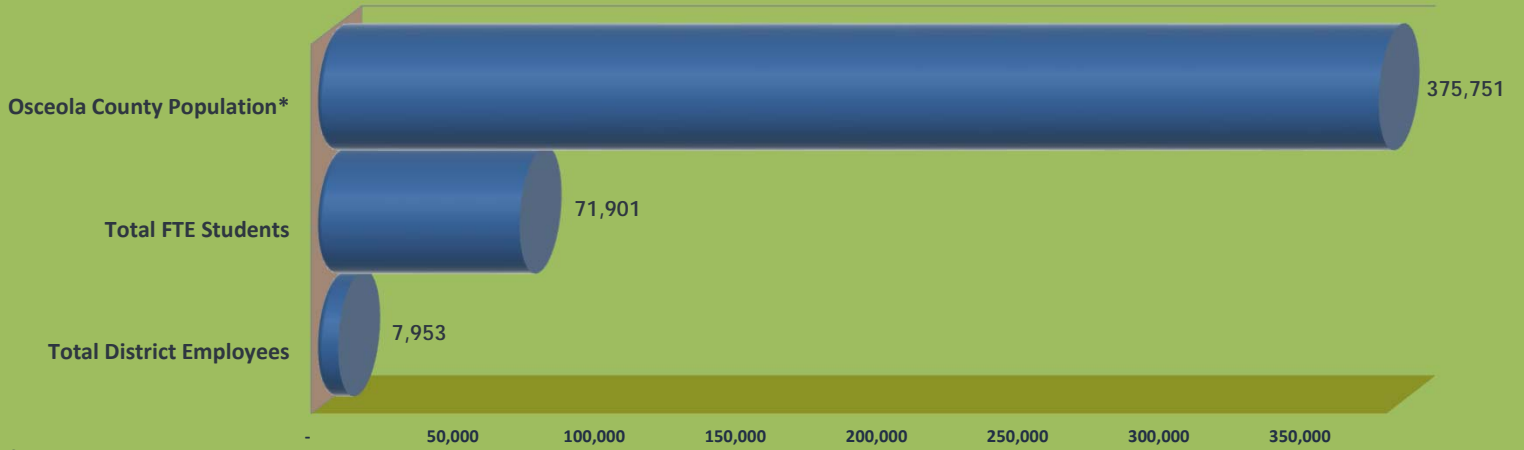
It is our privilege to serve your family as we pursue educational excellence in Osceola County. The Osceola County School Board and I are grateful for your support and trust, and we look forward to our continued partnership this coming year. It is my commitment to continue to work tirelessly to make our schools places where your child wants to come each and every day to challenge themselves, to grow, and to reach all that they can achieve as learners.

A handwritten signature in cursive script, reading "Debra B. Pace". The ink is dark and the signature is fluid and legible.

Dr. Debra Pace
Superintendent

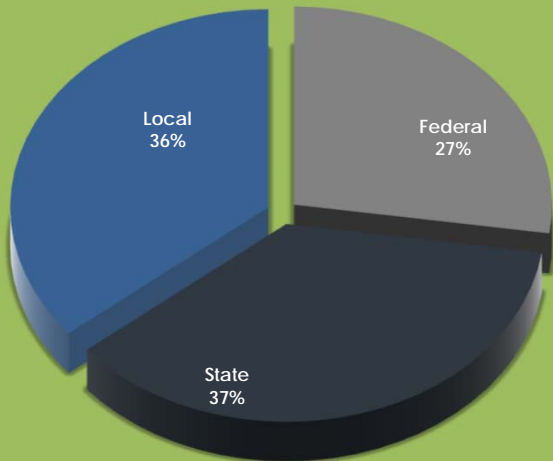


District Overview



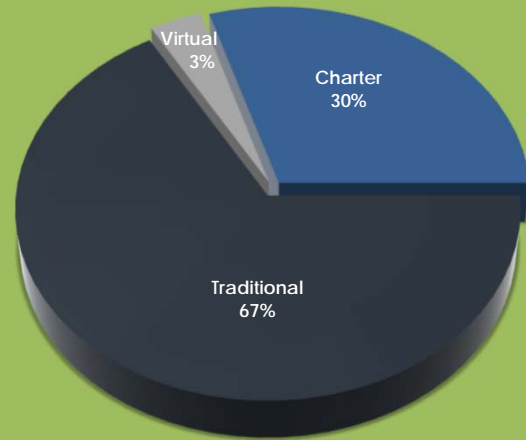
*U.S. Census Bureau Data

Funding Sources



Federal State Local

Schools by Type



Traditional Virtual Charter

Operating Budget by Category

SCHOOL INSTRUCTION AND SUPPORT	\$ 532,325,178
Instruction	417,344,036
Pupil Personnel Services	28,459,013
Instructional Media Services	5,139,882
Instructional and Curriculum Development Svcs	15,849,008
Instructional Staff Training Services	8,761,884
Instruction Related Technology	4,886,028
School Administration	25,978,616
Pupil Transportation Services	25,906,711
OPERATIONS	\$ 66,459,157
Facilities Acquisition and Construction	13,536,032
Food Services	2,649
Operation of Plant	41,287,745
Maintenance of Plant	11,632,731
OTHER	\$ 25,533,553
School Board	1,448,761
General Administration	1,914,461
Fiscal Services	2,441,722
Central Services	9,190,725
Administrative Technology Services	4,939,313
Community Services	5,598,571
Debt Service	

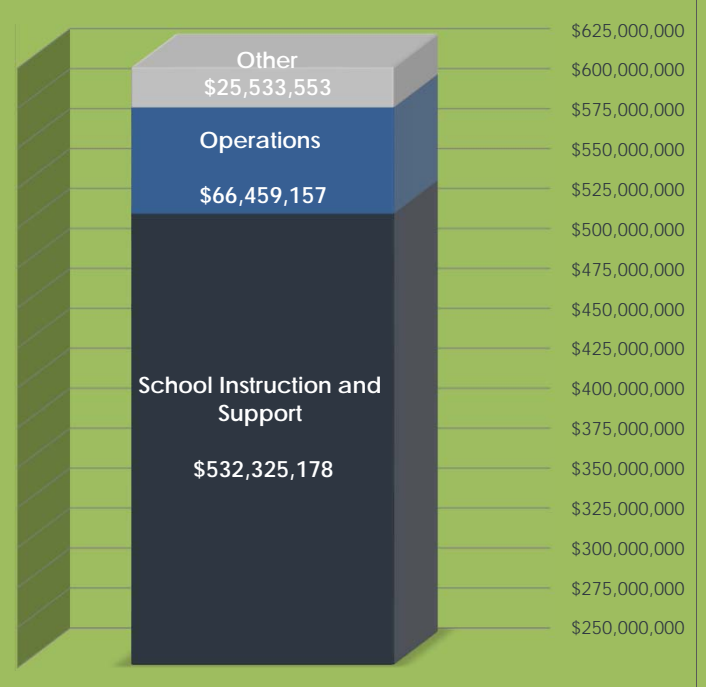


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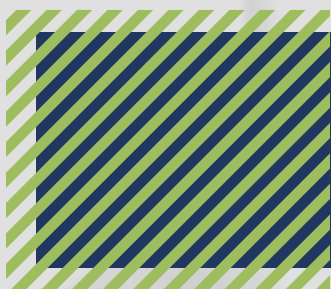
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Introduction



THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA**Budget Timeline**

DATE	DAY	DESCRIPTION
2/2/2021	Tuesday	Board Workshop - Budget Planning
3/2/2021	Tuesday	Beginning of State Legislative Session
4/30/2021	Friday	End of State Legislative Session
6/1/2021	Tuesday	Board Workshop - General and Capital Funds
7/1/2021	Thursday	Property Appraiser Certifies Taxable Value
7/12/2021	Monday	DOE Certifies RLE Tax Rate and Releases Second FEFP Calculation
7/13/2021	Tuesday	Board Meeting - Tentative Budget Presented to Board
7/29/2021	Thursday	Advertise to Adopt Tentative Budget
8/3/2021	Tuesday	Public Hearing to Adopt Tentative Budget and Millage
8/6/2021	Friday	Certify Tentative Millage Rate - Notify Property Appraiser
8/24/2021	Tuesday	Deadline for Property Appraiser to Mail out Proposed Tax Notices
9/7/2021	Tuesday	Public Hearing to Adopt Final Budget and Millage
9/10/2021	Friday	District Summary Budget and Supporting Documents DUE to DOE
9/10/2021	Friday	Certify Final Millage Rate - Notify Property Appraiser, Tax Collector and Department of Revenue
10/6/2021	Wednesday	TRIM Compliance Packet DUE to Department of Revenue

BUDGET CONVENTIONS

ASSIGNED FUND BALANCE:

Unrestricted fund balance in the General Fund is assigned for the following purposes in the priority listed. Any remaining fund balance is unassigned. Items 1 and 2 are included as carryover appropriations each year.

1. Assigned for Contract Commitments – The amount needed to pay the balance of outstanding purchase orders
2. Assigned for Carryover Appropriations – The unspent balances in specific programs that carry forward due to internal policy rather than external requirements, e.g. facility use fees
3. Assigned for Projected Operating Deficit – To fund any projected operating deficit for the next year

NON-SALARY BUDGETS:

Schools are allocated non-salary funds on a per student basis. These are budgeted at the school's discretion to cover non-salary operating costs of the school and may be transferred between accounts as necessary. Allowable expenses include supplies, equipment, substitutes, overtime, travel, repairs, communications and maintenance.

Departments are allocated non-salary funds on a per employee basis. These are budgeted at the department's discretion to cover non-salary operating costs of the department and may be moved between accounts as necessary. Allowable expenses include supplies, equipment, overtime, travel, and communications.

Other non-salary budgets in the General Fund are controlled by project number and restricted for designated purposes. These budgets are controlled by the Budget Department and cannot be adjusted by schools or other departments. Expenses from these budgets are reviewed to ensure reasonableness, allowability and compliance with the designated purpose. Examples of these non-salary budget appropriations are the Research-Based Reading Instruction Allocation, Instructional Materials Allocation, Supplemental Academic Instruction (SAI) funding and line items.

Non-salary budgets for grants in the Special Revenue Fund are managed by project managers within the department receiving the grant. The Special Programs Department monitors the reasonableness and allowability of expenses from these sources to ensure compliance with applicable Federal, State and Local regulations.

OVERTIME:

Overtime is recorded in three different categories:

- Straight overtime for hours worked between the employee's regularly scheduled hours per week (37.5 hours for most employees, 25 hours for bus drivers and attendants) and 40 hours per week.
- Extra pay for time worked in an assignment different from the employee's normal job.
- Time and one-half overtime for hours worked over 40 hours per week.

Overtime is normally not included in salary budgets, but is paid from the non-salary allocations of schools and departments. The average salary for bus drivers and attendants, however, includes overtime and is included in the original salary budget.

REIMBURSEMENTS:

Reimbursements frequently occur within the budget when salary or non-salary expenditures are originally incurred in one fund or department and are later charged to another fund or department, either directly or as an overhead cost allocation. In these cases, reimbursement accounts are normally used in the fund or department where the original charge occurred in order to maintain accounting of the original cost. Such cost reimbursements would allow the gross expenditures in a fund or department to exceed the budget by the amount of the expenditures reallocated to other funds or departments. The net expenditures in every fund or department will be covered by the appropriations approved by the Board. Reimbursements typically occur, for example, in the Transportation Department for field trips charged to schools, in the Facilities and Maintenance Departments for costs later charged to Capital Projects, and in other departments for overhead costs allocated to charter schools.

RESTRICTED FUND BALANCE:

The unspent balances in federal, state, and local grant programs are restricted by external authorities for specific purposes. These are reported as restrictions of beginning fund balance and included as carryover appropriations in the current year.

RESTRICTED NET ASSETS:

In the Internal Service Fund, the balance of unspent appropriations is restricted for the administration and support of the District's group health and life self-insurance and the casualty insurance programs. These amounts are reported as restricted net assets.

SALARY BUDGETS:

Salary budgets include salaries, FICA/social security, retirement, and board insurance contributions for all allocated positions.

Position control is a function of the Budget Department. Therefore, position allocations and salary budgets cannot be changed by schools or other departments. There must be an allocated position for any employee to be hired and paid.

The cost per allocated position is based on the actual current salary of the employee assigned to that position. The cost of vacant positions is estimated based on the average salaries of employees currently filling similar positions. Bus driver and bus attendant salaries are budgeted at average cost, including overtime.

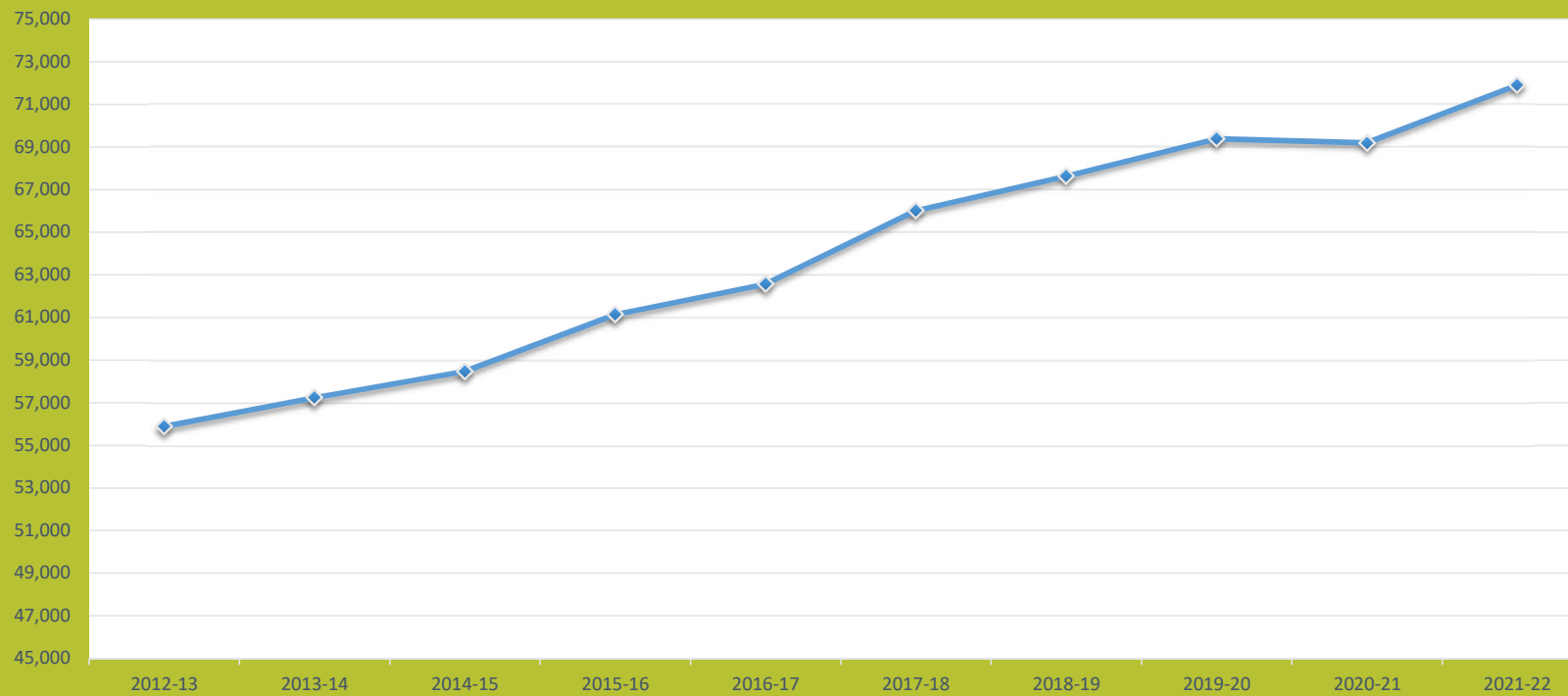
UNASSIGNED FUND BALANCE:

Unassigned fund balance in the General Fund is allocated for the following purposes in the priority listed.

1. Unassigned – 6% Minimum per Board – Six percent (6%) of the total revenues and incoming transfers in the General Fund per School Board rule 7.10.
2. Unassigned Fund Balance – Any remaining fund balance not assigned, committed or restricted for other purposes.

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
FTE - HISTORICAL AND PROJECTED OVERVIEW - FROM 2012 TO 2022

Unweighted FTE (UFTE)



	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Unweighted FTE (UFTE)	55,881	57,239	58,465	61,141	62,561	66,010	67,632	69,378	69,195	71,901
Percentage Change	3.12%	2.43%	2.14%	4.58%	2.32%	5.51%	2.46%	2.58%	-0.26%	3.91%

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA

INITIAL FTE PROJECTIONS BY SCHOOL - 2021-22

CENTER	NAME	2020-21 4TH CALC	2021-22 PROJECTION	CHANGE
0401	BOGGY CREEK ELEMENTARY SCHOOL	590.70	586.50	(4.20)
0061	CENTRAL AVENUE ELEMENTARY SCHOOL	587.20	613.34	26.14
0957	CHESTNUT ELEMENTARY SCHOOL FOR SCIENCE AND ENGINEERING	646.58	646.37	(0.21)
0851	CYPRESS ELEMENTARY SCHOOL	496.04	508.22	12.18
0831	DEERWOOD ELEMENTARY SCHOOL	517.53	521.68	4.15
0961	EAST LAKE ELEMENTARY SCHOOL	832.86	826.54	(6.32)
0931	FLORA RIDGE ELEMENTARY SCHOOL	873.66	917.62	43.96
0011	HARMONY COMMUNITY SCHOOL	757.30	767.03	9.73
0501	HICKORY TREE ELEMENTARY SCHOOL	564.15	575.40	11.25
0071	HIGHLANDS ELEMENTARY SCHOOL	661.60	666.10	4.50
0042	KISSIMMEE ELEMENTARY SCHOOL	868.78	886.57	17.79
0300	KOA ELEMENTARY SCHOOL	541.03	541.94	0.91
0801	LAKEVIEW ELEMENTARY SCHOOL	634.08	638.00	3.92
0271	MICHIGAN AVENUE ELEMENTARY SCHOOL	734.42	726.43	(7.99)
0701	MILL CREEK ELEMENTARY SCHOOL	706.43	750.76	44.33
0043	NARCOOSSEE ELEMENTARY SCHOOL	1,063.80	1,084.78	20.98
0933	NEPTUNE ELEMENTARY SCHOOL	946.60	954.11	7.51
0904	PARTIN SETTLEMENT ELEMENTARY SCHOOL	769.35	800.46	31.11
0811	PLEASANT HILL ELEMENTARY SCHOOL	731.34	733.45	2.11
0901	POINCIANA ACADEMY OF FINE ARTS	579.70	591.49	11.79
0301	REEDY CREEK ELEMENTARY SCHOOL	836.25	834.42	(1.83)
0111	ST. CLOUD ELEMENTARY SCHOOL	841.06	805.93	(35.13)
0958	SUNRISE ELEMENTARY SCHOOL	913.89	941.29	27.40
0101	THACKER AVENUE ELEMENTARY FOR INTERNATIONAL STUDIES	676.42	671.92	(4.50)
0321	VENTURA ELEMENTARY SCHOOL	772.90	766.53	(6.37)
Subtotal Elementary Schools		18,143.67	18,356.88	213.21
0091	DENN JOHN MIDDLE SCHOOL	945.09	966.73	21.64
0041	DISCOVERY INTERMEDIATE SCHOOL	1,018.20	1,017.42	(0.78)
0252	HARMONY MIDDLE SCHOOL	1,031.89	883.82	(148.07)
0341	HORIZON MIDDLE SCHOOL	1,346.70	1,340.76	(5.94)
0251	KISSIMMEE MIDDLE SCHOOL	1,393.24	1,407.52	14.28
0040	NARCOOSSEE MIDDLE SCHOOL	1,220.26	1,223.79	3.53
0311	NEPTUNE MIDDLE SCHOOL	1,006.87	1,008.60	1.73
0821	PARKWAY MIDDLE SCHOOL	850.37	830.63	(19.74)
0272	ST. CLOUD MIDDLE SCHOOL	1,248.92	1,253.95	5.03
Subtotal Middle Schools		10,061.54	9,933.22	(128.32)
0902	CELEBRATION HIGH SCHOOL	2,430.09	2,498.88	68.79
0601	GATEWAY HIGH SCHOOL	1,611.20	1,709.57	98.37
0922	HARMONY HIGH SCHOOL	2,076.92	2,156.38	79.46
0842	LIBERTY HIGH SCHOOL	1,719.37	1,783.61	64.24
0962	NEOCITY ACADEMY	303.21	410.30	107.09
0081	OSCEOLA HIGH SCHOOL	2,132.06	2,225.81	93.75
0841	POINCIANA HIGH SCHOOL	2,200.53	2,221.71	21.18
0862	PROFESSIONAL & TECHNICAL HIGH SCHOOL	463.92	465.14	1.22
0201	ST. CLOUD HIGH SCHOOL	1,943.78	1,960.52	16.74
0005	TOHOPEKALIGA	2,119.53	2,213.32	93.79
9003	ZENITH ACCELERATED ACADEMY	481.68	466.69	(14.99)
Subtotal High Schools		17,482.29	18,111.93	629.64
0991	CANOE CREEK K8	619.27	845.66	226.39
0711	CELEBRATION SCHOOL	1,426.09	1,607.96	181.87
9036	NEW BEGINNINGS EDUCATION CENTER	193.65	193.89	0.24
0921	OSCEOLA COUNTY SCHOOL FOR THE ARTS	924.43	959.59	35.16
0302	WESTSIDE K-8 SCHOOL	1,872.82	1,827.59	(45.23)
Subtotal Multi-Level Schools		5,036.26	5,434.69	398.43
9041	HOSPITAL/HOMEBOUND PROGRAM	8.36	16.67	8.31
9020	OASIS RESIDENTIAL CENTER	19.86	29.69	9.83
0859	OSCEOLA REGIONAL JUVENILE COMMITMENT FACILITY	53.44	65.07	11.63
7004	OSCEOLA VIRTUAL FRANCHISE (SECONDARY)	429.35	438.13	8.78
7001	OSCEOLA VIRTUAL INSTRUCTION PROGRAM	314.75	356.27	41.52
7006	OSCEOLA VIRTUAL INSTRUCTION (COURSE OFFERINGS)	0.00	0.00	0.00
Subtotal Alternative Schools		825.76	905.83	80.07

CENTER	NAME	2020-21 4TH CALC	2021-22 PROJECTION	CHANGE
0981	AMERICAN CLASSICAL CHARTER ACADEMY	276.82	305.83	29.01
0932	BELLALAGO CHARTER ACADEMY	1,221.93	1,226.36	4.43
0184	BRIDGEPREP ACADEMY OSCEOLA COUNTY	573.71	577.55	3.84
0131	BRIDGEPREP ACADEMY ST. CLOUD	0.00	350.00	350.00
0192	CREATIVE INSPIRATION JOURNEY SCHOOL OF ST CLOUD	340.57	450.00	109.43
0153	FLORIDA CYBER CHARTER ACADEMY AT OSCEOLA	955.51	966.12	10.61
0863	FOUR CORNERS CHARTER SCHOOL	1,017.48	1,024.34	6.86
0152	FOUR CORNERS UPPER SCHOOL	1,294.54	1,307.57	13.03
0866	KISSIMMEE CHARTER ACADEMY	660.25	652.32	(7.93)
0182	LINCOLN-MARTI CHARTER SCHOOLS(OSCEOLA CAMPUS)	65.13	59.35	(5.78)
0959	MAIN STREET HIGH SCHOOL	219.67	222.46	2.79
0202	MATER ACADEMY AT ST CLOUD	268.47	274.11	5.64
0971	MATER ACADEMY PREPARATORY HIGH SCHOOL.	139.74	231.15	91.41
0163	MATER BRIGHTON LAKES	878.14	873.51	(4.63)
0185	MATER PALMS ACADEMY	817.82	806.78	(11.04)
0853	NEW DIMENSIONS HIGH SCHOOL	448.05	454.43	6.38
0181	OSCEOLA SCIENCE CHARTER SCHOOL	1,014.92	1,200.92	186.00
0881	P. M. WELLS CHARTER ACADEMY	724.20	714.94	(9.26)
0191	RENAISSANCE CHARTER SCHOOL AT BOGGY CREEK	578.39	576.82	(1.57)
0149	RENAISSANCE CHARTER SCHOOL AT POINCIANA	857.85	845.66	(12.19)
0171	RENAISSANCE CHARTER SCHOOL AT TAPESTRY	1,415.21	1,405.45	(9.76)
0183	SPORTS LEADERSHIP ARTS MANAGEMENT (SLAM)	142.23	165.17	22.94
0162	ST. CLOUD PREPARATORY ACADEMY	501.39	479.17	(22.22)
0900	UCP OSCEOLA CHARTER SCHOOL	193.43	214.70	21.27
0155	VICTORY CHARTER SCHOOL	604.21	606.87	2.66
0203	VICTORY CHARTER SCHOOL K-5	250.22	248.44	(1.78)
Subtotal Charter Schools		15,459.88	16,240.01	780.13
3518	MCKAY SCHOLARSHIP/SCHOOL OF ENROLLMENT	920.00	920.34	0.34
3900	FAMILY EMPOWERMENT SCHOLARSHIP PROGRAM	1,265.50	1,288.77	23.27
Subtotal Choice Schools		2,185.50	2,209.11	23.61
9000	UNDISTRIBUTED	0.00	709.19	709.19
Subtotal Undistributed		0.00	709.19	709.19
GRAND TOTAL		69,194.90	71,900.86	2,705.96



CERTIFICATION OF SCHOOL TAXABLE VALUE

DR-420S
R. 5/13
Rule 12D-16.002, FAC
Effective 5/13
Provisional

Year : 2021	County : OSCEOLA
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Name of School District :
SCHOOL DISTRICT OF OSCEOLA COUNTY

SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT

1.	Current year taxable value of real property for operating purposes	\$	34,877,934,422	(1)
2.	Current year taxable value of personal property for operating purposes	\$	1,623,516,861	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	5,650,365	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	36,507,101,648	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	1,665,601,276	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	34,841,500,372	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	33,838,741,997	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		(8)

SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :		Date :	
	Electronically Certified by Property Appraiser		6/30/2021 8:52 AM	

SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER

Local board millage includes discretionary and capital outlay.				
9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>	3.7780	per \$1,000	(9)
10.	Prior year local board millage levy <i>(All discretionary millages)</i>	2.2480	per \$1,000	(10)
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$	127,842,767	(11)
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	76,069,492	(12)
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	203,912,259	(13)
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	3.6693	per \$1,000	(14)
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.1833	per \$1,000	(15)
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	3.7530	per \$1,000	(16)
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	E. Additional Voted Millage
	1.5000	0.7480	0.0000	
		Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>		(17)
		2.2480	per \$1,000	

18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$ 137,011,152	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 82,067,965	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$ 219,079,117	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>	2.28 %	(21)
22.	Current year total proposed rate as a percent change of rolled-back rate <i>{{(Line 16 plus Line 17) divided by (Line 14 plus Line 15)}, minus 1}, multiplied by 100</i>	2.54 %	(22)

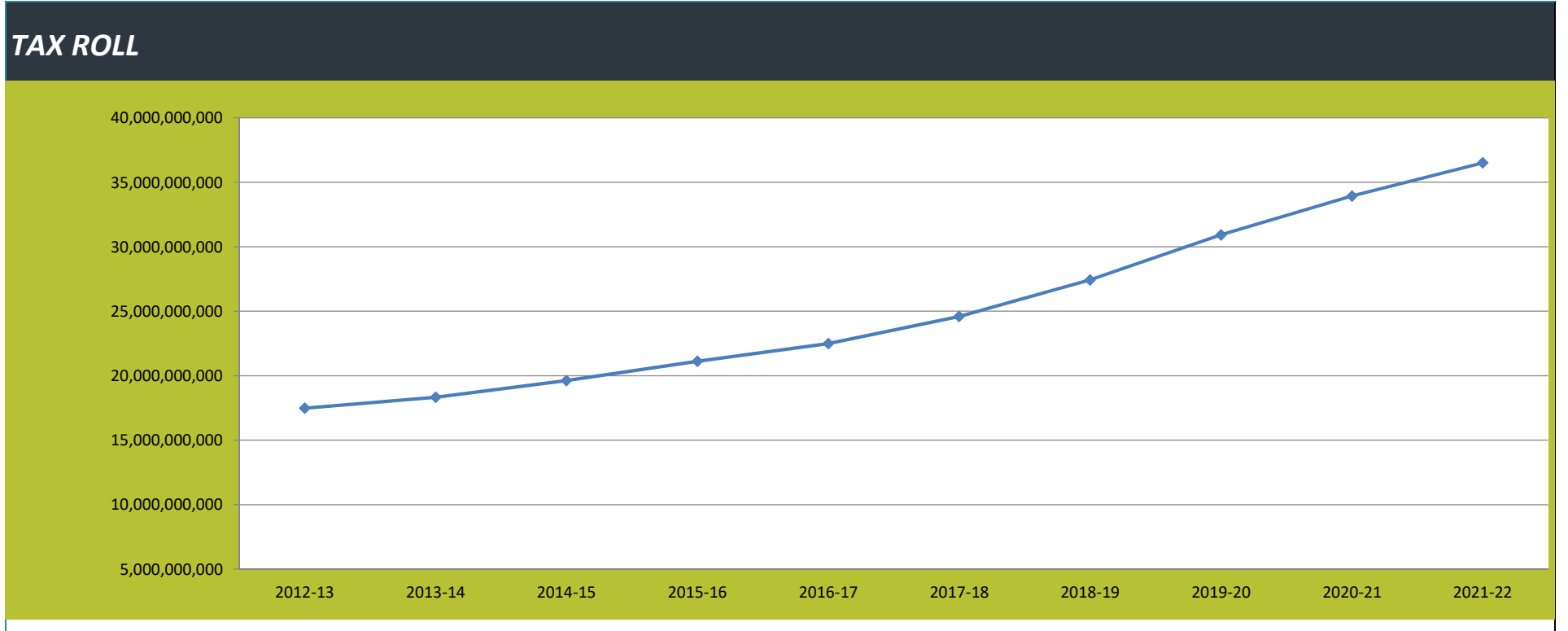
Final public budget hearing	Date : 9/7/2021	Time : 5:30 PM	Place : 817 Bill Beck Blvd, Kissimmee, FL 34744
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S I G N H E R E	Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer :		Date :	
	Title : Dr. Debra Pace, Superintendent		Contact Name And Contact Title : Sarah E. Graber, CHIEF BUSINESS & FINANCE OFFICER	
	Mailing Address : SDOC ADMINISTRATION CENTER		Physical Address : 817 BILL BECK BLVD	
	City, State, Zip : KISSIMMEE, FL 34744		Phone Number : 407.870.4823	Fax Number : 407.518.2906

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
TAX MILLAGE AND LEVY - HISTORICAL AND PROJECTED

Millage History	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Required Local Effort (RLE)	5.054	5.261	5.104	5.009	4.643	4.501	4.161	3.984	3.761	3.753
RLE Prior Period Adjustment	0.021	0.000	0.023	0.004	0.014	0.000	0.002	0.008	0.017	0.000
Discretionary	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748
Supplemental Discretionary	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Subtotal Operating	5.823	6.009	5.875	5.761	5.405	5.249	4.911	4.740	4.526	4.501
Capital Outlay	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
Debt Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total	7.323	7.509	7.375	7.261	6.905	6.749	6.411	6.240	6.026	6.001

Percentage Change	-1.8%	2.5%	-1.8%	-1.5%	-4.9%	-2.3%	-5.0%	-2.7%	-3.4%	-0.4%
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Tax Roll History	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Final Tax Roll	17,486,188,635	18,327,239,420	19,627,447,692	21,129,933,005	22,494,745,613	24,597,378,050	27,418,836,008	30,918,572,157	33,938,986,737	36,507,101,648
Percentage Change	-7.45%	4.81%	7.09%	7.66%	6.46%	9.35%	11.47%	12.76%	9.77%	7.57%
Total Tax Levy	128,051,359	137,619,241	144,752,427	153,424,444	155,326,218	166,007,704	175,782,158	192,931,890	204,516,334	219,079,117
Percentage Change	-7.45%	7.47%	5.18%	5.99%	1.24%	6.88%	5.89%	9.76%	6.00%	7.12%

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FUNDING COMPARISON

Line	DESCRIPTION	2021	2022	Change	% Change
		Fourth Calculation	Conference Report		
1	Unweighted FTE				
2	Traditional	51,549.52	52,742.56	1,193.04	2.31%
3	Charter	15,459.88	16,146.20	686.32	4.44%
4	McKay	920.00	920.34	0.34	0.04%
5	Family Empowerment	1,265.50	1,288.77	23.27	1.84%
6	Undistributed	0.00	803.00	803.00	n/a
7	Total Unweighted FTE	69,194.90	71,900.86	2,705.96	3.91%
8	Total Weighted FTE	75,571.41	78,828.42	3,257.01	4.31%
9	Weighted to Unweighted FTE Ratio	1.0922	1.0963	0.0042	0.38%
10	Tax Roll - School Taxable Value	33,938,986,737	35,897,226,663	1,958,239,926	5.77%
11	Required Local Effort Millage	3.761	3.753	(0.008)	-0.21%
12	Prior Period Adjustment Millage	0.017	0.000	(0.017)	-100.00%
13	Basic Discretionary Millage	0.748	0.748	0.000	0.00%
14	Total Millage	4.526	4.501	(0.025)	-0.55%
15	Base Student Allocation	4,319.49	4,372.91	53.42	1.24%
16	District Cost Differential	0.9890	0.9888	(0.0002)	-0.02%
17	BSA * DCD	4,271.98	4,323.93	51.96	1.22%
18	FEFP Detail				
19	Base FEFP (WFTE x BSA x DCD)	322,839,221	340,848,839	18,009,618	5.58%
20	0.748 Mills Discretionary Compression	17,190,089	17,765,983	575,894	3.35%
21	DJ Supplemental Allocation	65,974	70,117	4,143	6.28%
22	Safe Schools	3,778,510	3,826,766	48,256	1.28%
23	ESE Guaranteed Allocation	20,907,074	21,681,225	774,151	3.70%
24	Supplemental Academic Instruction (SAI)	15,181,819	15,868,808	686,989	4.53%
25	Instructional Materials	5,630,176	6,407,922	777,746	13.81%
26	Student Transportation	12,236,144	12,463,165	227,021	1.86%
27	Teacher Classroom Supply Assistance Prog	1,353,887	1,382,898	29,011	2.14%
28	Reading Allocation	3,048,572	3,106,391	57,819	1.90%
29	Digital Classrooms Allocation	117,567	117,879	312	0.27%
30	Virtual Education Contribution	0	0	0	n/a
31	Mental Health Allocation	2,426,411	2,922,503	496,092	20.45%
32	Funding Compression Allocation	3,729,136	5,341,846	1,612,710	43.25%
33	Best & Brightest Teacher/Principal Allocation	0	0	0	n/a
34	Florida Classroom Teacher Compensation	12,106,399	13,542,392	1,435,993	11.86%
35	Total FEFP	420,610,979	445,346,734	24,735,755	5.88%
36	Adjustments				
37	Required Local Effort Taxes	(122,538,748)	(129,333,400)	(6,794,652)	5.54%
38	Proration to Funds Available	(1,482,513)	0	1,482,513	-100.00%
39	Total Adjustments	(124,021,261)	(129,333,400)	(5,312,139)	4.28%
40	Net State FEFP	296,589,718	316,013,334	19,423,616	6.55%
41	Lottery Funds				
42	Discretionary Lottery	0	0	0	n/a
43	School Recognition	0	0	0	n/a
44	Total Lottery Funding	0	0	0	n/a
45	State Categorical Programs				
46	Class Size Reduction	76,538,873	71,611,395	(4,927,478)	-6.44%
47	Total State Funding	373,128,591	387,624,729	14,496,138	3.89%
48	Local Funding:				
49	Required Local Effort	122,538,748	129,333,400	6,794,652	5.54%
50	.748 Mills Discretionary Tax	24,370,908	25,777,081	1,406,173	5.77%
51	Total Local Funding	146,909,656	155,110,481	8,200,825	5.58%
52	Total State and Local Funding*	520,038,247	542,735,210	22,696,963	4.36%
53	\$ Per Unweighted FTE Total*	7,515.56	7,548.38	32.82	0.44%
54	\$ Per Weighted FTE Total	6,881.42	6,885.02	3.60	0.05%

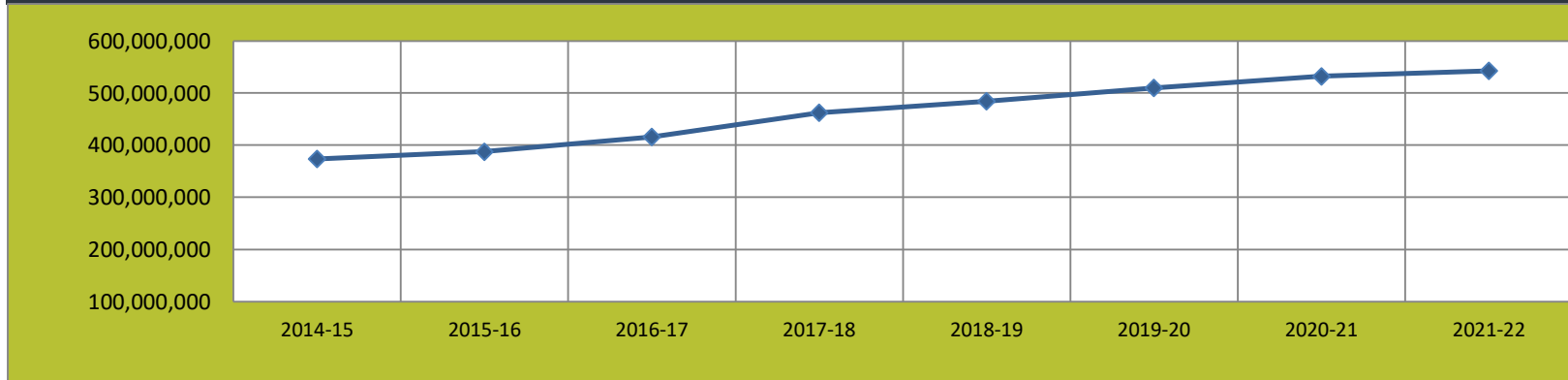
***2021 Funding Impact of of EO-07**

Emergency Order Funding Adjustment	\$	12,039,795.0
Adjusted Total State and Local Funding	\$	532,078,042.0
Adjusted \$ per Unweighted FTE	\$	7,689.56

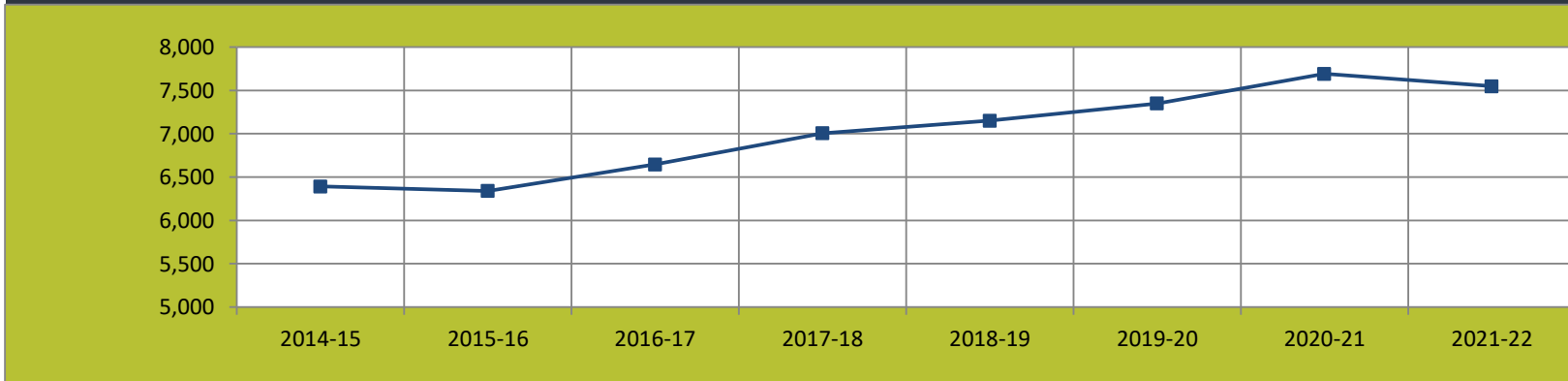
THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
TOTAL AND PER FTE FUNDING - HISTORICAL AND PROJECTED

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
	Final	Final	Final	Final	Final	Final	4th FEFP Calc*	Projection
Total Funding	373,647,023	387,651,506	415,958,062	462,397,943	484,304,635	509,887,770	532,078,042	542,735,210
\$ Per Student	6,391	6,340	6,646	7,005	7,151	7,349	7,690	7,548
UFTE	58,465	61,141	62,592	66,010	67,724	69,378	69,195	71,901

Total FEFP Funding



FEFP Revenue Per Student



***Total Funding for the 2020-21 4th FEFP Calculation includes the \$12.0 million Emergency Order Funding Adjustment.**

2021-2022 FEFP CONFERENCE REPORT
Total Funding per Student

Rank	District	Total Funding per FTE
1	Monroe	10,238.76
2	Jefferson	9,540.59
3	Collier	9,235.46
4	Liberty	8,744.58
5	Sarasota	8,581.89
6	Walton	8,565.45
7	Franklin	8,552.94
8	Gilchrist	8,469.17
9	Glades	8,457.32
10	Gulf	8,352.28
11	Calhoun	8,330.76
12	Palm Beach	8,309.26
13	Lafayette	8,256.24
14	Martin	8,252.04
15	Washington	8,231.19
16	Hamilton	8,212.57
17	Bradford	8,183.82
18	Sumter	8,179.53
19	Charlotte	8,112.34
20	Levy	8,094.79
21	Holmes	8,072.14
22	Taylor	8,059.82
23	Lee	8,011.96
24	Jackson	7,972.25
25	Dixie	7,962.19
26	Pinellas	7,947.36
27	Gadsden	7,943.10
28	Union	7,931.67
29	Indian River	7,901.44
30	Dade	7,892.55
31	Madison	7,885.24
32	De Soto	7,856.77
33	Okaloosa	7,843.48
34	Bay	7,822.12
35	Nassau	7,794.29
36	Baker	7,788.46
37	Broward	7,785.41
38	Putnam	7,773.16
39	Orange	7,764.68
40	St. Lucie	7,764.42
41	St. Johns	7,749.47
42	Okeechobee	7,738.40
43	Duval	7,726.33
44	Manatee	7,705.95
45	Pasco	7,705.28
46	Leon	7,700.60
47	Wakulla	7,699.72
48	Hillsborough	7,699.27
49	Brevard	7,691.65
50	Citrus	7,678.39
51	Santa Rosa	7,637.66
52	Hernando	7,635.53
53	Escambia	7,634.24
54	Clay	7,622.66
55	Columbia	7,621.19
56	Flagler	7,614.47
57	Hardee	7,613.12
58	Marion	7,605.20
59	Lake	7,566.67
60	Polk	7,555.50
61	Osceola	7,548.38
62	Highlands	7,534.37
63	Alachua	7,525.64
64	Suwannee	7,525.20
65	Volusia	7,506.33
66	Seminole	7,445.41
67	Hendry	7,135.85

FLORIDA EDUCATION FINANCE PROGRAM (FEFP) COMPONENTS

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:

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 2021-22 fiscal year, the base student allocation is \$4,372.91.

BASE FUNDING:

Base Funding is derived from the product of the weighted FTE (WFTE) students, multiplied by the Base Student Allocation and the District Cost Differential. For the 2021-22 fiscal year, the District's base funding per WFTE is \$4,323.93.

CATEGORICAL PROGRAM FUNDS:

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, Florida Statutes (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.

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.

DECLINING ENROLLMENT SUPPLEMENT:

The declining enrollment supplement is determined by comparing the unweighted FTE (UFTE) for the current year to the UFTE of the prior year. In those districts where there is a decline in UFTE, 25 percent of the decline is multiplied by the prior-year base funding per UFTE.

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 FTE (UFTE) that is less than the state average amount per UFTE, the school district shall receive a discretionary millage compression supplement that, when added to the funds generated by the district's 0.748 mill levy, shall be equal to the state average as provided in Section 1011.62(5), F.S.

DISTRICT COST DIFFERENTIAL:

Section 1011.62(2), F.S., requires the Commissioner to annually compute district cost differentials (DCDs) 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 2021-22 fiscal year, the DCD is 0.9888.

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. Funding is calculated based on a different methodology for exceptional students that are in a support level of 4 or 5.

FLORIDA DIGITAL CLASSROOMS ALLOCATION:

H.B. 5101 created the Florida Digital Classrooms Allocation to support efforts to improve student performance outcomes by integrating technology in classroom teaching and learning. The District must adopt a district digital classrooms plan and submit the plan to the Department of Education for approval on an annual basis.

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 unweighted FTE student enrollment.

FUNDING COMPRESSION ALLOCATION:

For the 2021-22 fiscal year, a non-recurring Funding Compression Allocation provides funding for school districts and developmental research schools whose total funds per FTE in the prior fiscal year were less than the statewide average.

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.

Effective July 1, 2014, districts must spend at least 50% of this allocation to purchase digital instructional materials.

MENTAL HEALTH ALLOCATION:

The Mental Health Assistance Allocation provides funding to school districts to help establish or expand school based mental health care. At least 90 percent of this allocation must be spent to provide mental health assessment, diagnosis, intervention, treatment and recovery services to students with one or more mental health or co-occurring substance abuse diagnosis and students at high risk of such diagnoses; and to coordinate such services with a student's primary care provider and the student's other mental health providers.

RESEARCH-BASED READING INSTRUCTION ALLOCATION:

The Research-based Reading Instruction Allocation is designed to create a K-12 comprehensive, district-wide system of research-based reading instruction. The District uses these funds to support Reading Coach salaries, summer reading camp and other reading-based professional development. Effective July 1, 2016, 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 fiscal 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.

Since the 2016-17 fiscal year, the State Legislature has 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. Funds must be used exclusively for employing or contracting for safe school officers, established or assigned under Section 1006.12, F.S.

SCHOOL RECOGNITION PROGRAM FUNDS & DISCRETIONARY LOTTERY:

The State Legislature has the authority to appropriate for school recognition funds and district discretionary lottery funds. The first priority is to fund the Florida School Recognition Program, which is authorized by Section 1008.36, F.S. The Florida School Recognition Program provides monetary awards to schools that earn an “A” grade, improve at least one performance grade from the previous year, or sustain the previous year’s improvement of more than one letter grade. The funds can be used for nonrecurring bonuses to the faculty and staff, nonrecurring expenditures for educational equipment or materials, or for temporary personnel to assist the school in maintaining or improving student performance.

SPARSITY SUPPLEMENT:

The FEFP recognizes the relatively higher operating cost of smaller districts due to sparse student population. This index is computed by dividing the FTE of the district by the number of permanent senior high school centers (not to exceed three). By Appropriations Act proviso, participation is limited to districts of 20,000 or fewer FTE.

STUDENT TRANSPORTATION:

The Student Transportation allocation provides for safe and efficient transportation services in school districts to support student learning. The formula for allocating the funds is outlined in Section 1011.68, F.S., and contains the following provisions in the state allocation for student transportation: 1) students with special transportation needs earn a higher rate of funding than base students; 2) base funding for each district is established by the district's proportionate share of the total statewide students eligible for transportation; and 3) indices are applied that modify the base funding amount to reward more efficient bus utilization, compensate for rural population density, and adjust funding based on the cost of living. The funds are to be distributed based on the formula in Section 1011.68, F.S. The formula currently provides funding to support less than 50% of the District’s total transportation costs.

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, district-wide professional development, the Elementary Swim Program, ESE Summer School and other curriculum enhancement and assessment tools.

Part of this funding, together with funds provided through the Research-Based Reading Instruction Allocation and other available funds, shall be used by districts with one or more of the 300 lowest performing schools based on the state reading assessment to provide an additional hour of instruction beyond the normal school day for each day of the entire school year for intensive reading instruction for the students in each of these schools. Students enrolled

in these schools who have level 5 reading assessment scores may choose to participate in the additional hour of instruction on an optional basis. The District does not have any schools in this category.

VIRTUAL EDUCATION CONTRIBUTION:

The virtual education contribution shall be allocated pursuant to the formula provided in Section 1011.62(11), F.S. to ensure that virtual schools receive no less than the funding per student prescribed in statute. The contribution for the 2021-22 fiscal year is based on funding of \$5,230 per FTE.

TEACHER SALARY INCREASE ALLOCATION:

The Legislature may annually provide in the Florida Education Finance Program a Teacher Salary Increase Allocation to assist school districts in their recruitment and retention of classroom teachers and other instructional personnel. The amount of the allocation shall be specified in the General Appropriations Act and will be based on the school district's proportionate share of the base FEFP allocation. The funds must be used 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, to at least \$47,500, or to the maximum amount achievable based on the allocation and as specified in the General Appropriations Act.

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

POLICY FOR EXPENDITURE OF LOTTERY FUNDS

SCHOOL RECOGNITION FUNDS	\$ 0
DISCRETIONARY LOTTERY FUNDS	\$ 0

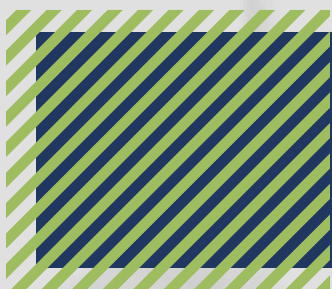
Enhancement for the 2021-22 school year is defined as the expenditure of available Lottery dollars for the following purposes:

1. To provide School Recognition funds to qualifying schools;
2. To provide discretionary funding to School Advisory Councils to be used in support of the School Improvement Plan;
3. To continue programs which were previously funded through state funds;
4. To supplement partially funded state programs;
5. To provide start up supplies, books and equipment for new facilities and programs.

BUDGET SUMMARY - ALL FUNDS
SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE OSCEOLA COUNTY SCHOOL DISTRICT ARE 25.3%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.
FISCAL YEAR 2021-22

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:			PROPOSED MILLAGE LEVIES		
Required Local Effort (Including Prior Period Funding Adjustment Millage)	3.7530	Discretionary Critical Needs (Operating)	0.0000	NOT SUBJECT TO 10-MILL CAP:	
Local Capital Improvement (Capital Outlay)	1.5000	Additional Millage Not to Exceed 4 Years (Operating)	0.0000	Operating or Capital Not to Exceed 2 Years	0.0000
Discretionary Operating	0.7480			Debt Service	0.0000
Discretionary Capital Improvement	0.0000			TOTAL MILLAGE	6.0010

ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	PERMANENT FUND	TOTAL ALL FUNDS
Federal sources	2,570,000	297,974,385	2,215,107	-	-	-	302,759,492
State sources	397,286,096	453,306	630,850	8,976,162	-	-	407,346,414
Local sources	168,514,593	1,687,419	1,042,029	164,566,542	62,877,010	-	398,687,593
TOTAL SOURCES	\$ 568,370,689	\$ 300,115,110	\$ 3,887,986	\$ 173,542,704	\$ 62,877,010	\$ -	\$ 1,108,793,499
Transfers In	23,899,196	-	37,684,822	-	-	-	61,584,018
Fund Balances/Reserves/Net Assets	89,391,404	19,960,093	26,896,122	393,638,266	17,539,340	-	547,425,225
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 681,661,289	\$ 320,075,203	\$ 68,468,930	\$ 567,180,970	\$ 80,416,350	\$ -	\$ 1,717,802,742
EXPENDITURES							
Instruction	417,344,036	216,521,959	-	-	-	-	633,865,995
Pupil Personnel Services	28,459,013	5,061,207	-	-	-	-	33,520,220
Instructional Media Services	5,139,882	132,194	-	-	-	-	5,272,076
Instructional and Curriculum Development Services	15,849,008	12,312,422	-	-	-	-	28,161,430
Instructional Staff Training Services	8,761,884	8,563,816	-	-	-	-	17,325,700
Instruction Related Technology	4,886,028	15,479,369	-	-	-	-	20,365,397
School Board	1,448,761	-	-	-	-	-	1,448,761
General Administration	1,914,461	1,378,715	-	-	-	-	3,293,176
School Administration	25,978,616	6,235	-	-	-	-	25,984,851
Facilities Acquisition and Construction	13,536,032	-	-	252,792,533	-	-	266,328,565
Fiscal Services	2,441,722	-	-	-	-	-	2,441,722
Food Services	2,649	44,187,587	-	-	-	-	44,190,236
Central Services	9,190,725	795,307	-	-	62,712,010	-	72,698,042
Pupil Transportation Services	25,906,711	613,574	-	-	-	-	26,520,285
Operation of Plant	41,287,745	1,203,936	-	-	-	-	42,491,681
Maintenance of Plant	11,632,731	36,829	-	-	-	-	11,669,560
Administrative Technology Services	4,939,313	42,518	-	-	-	-	4,981,831
Community Services	5,598,571	1,400,294	-	-	-	-	6,998,865
Debt Services	-	-	39,279,544	-	-	-	39,279,544
TOTAL EXPENDITURES	\$ 624,317,888	\$ 307,735,962	\$ 39,279,544	\$ 252,792,533	\$ 62,712,010	\$ -	\$ 1,286,837,937
Transfers Out	-	-	-	61,584,018	-	-	61,584,018
Fund Balances/Reserves/Net Assets	57,343,401	12,339,241	29,189,386	252,804,419	17,704,340	-	369,380,787
TOTAL APPROPRIATED EXPENDITURES	\$ 681,661,289	\$ 320,075,203	\$ 68,468,930	\$ 567,180,970	\$ 80,416,350	\$ -	\$ 1,717,802,742
TRANSFERS, RESERVES & BALANCES	\$ 681,661,289	\$ 320,075,203	\$ 68,468,930	\$ 567,180,970	\$ 80,416,350	\$ -	\$ 1,717,802,742



Resolutions



Resolution Number 22-XXX

RESOLUTION ADOPTING TENTATIVE MILLAGE RATES

WHEREAS, the School Board of Osceola County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates for the fiscal year July 1, 2021 to June 30, 2022; and

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Osceola County School Board adopted the tentative millage rates for fiscal year 2021-2022 in the amounts of:

	Tentative Millage Levy	Proposed Amount to be Raised
Required Local Effort (RLE)	3.753	131,530,706
Prior Period Adjustment	0.000	-
Total RLE	3.753	131,530,706
Capital Outlay	1.500	52,570,226
Discretionary Operating	0.748	26,215,020
Total Millage	6.001	210,315,952

The total millage rate to be levied exceeds the roll-back rate by 2.54 percent.

NOW THEREFORE, BE IT RESOLVED:

That the Osceola County School Board, adopted each tentative millage rate for the fiscal year July 1, 2021 to June 30, 2022, on August 3, 2021, by separate vote prior to adopting the tentative budget.

Chairman

August 3, 2021

Resolution Number 22-XXX

RESOLUTION ADOPTING TENTATIVE BUDGET

A RESOLUTION OF THE OSCEOLA COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2021-2022.

WHEREAS, the School Board of Osceola County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates and a tentative budget for the fiscal year July 1, 2021 to June 30, 2022; and

WHEREAS, the Osceola County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2021-2022.

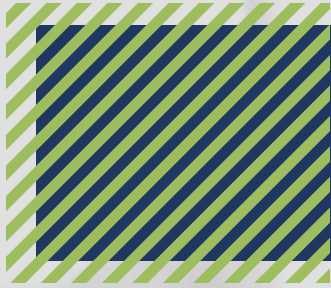
WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Osceola County School Board adopted the tentative millage rates and the budget in the amount of **\$1,717,802,742** for fiscal year 2021-2022.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of Osceola County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Osceola County as a tentative budget for the categories indicated for the fiscal year July 1, 2021 to June 30, 2022.

Chairman

August 3, 2021



Advertisements



NOTICE OF BUDGET HEARING

The Osceola County School Board will soon consider a
budget for 2021-22.

A public hearing to make a **DECISION**
on the budget **AND TAXES** will be held on:

August 3, 2021

5:30 p.m.

at

School District of Osceola County Administration Center

817 Bill Beck Boulevard

Kissimmee, Florida

NOTICE OF PROPOSED TAX INCREASE

The Osceola County School Board will soon consider a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy.....	\$204,516,334
B. Less tax reductions due to Value Adjustment Board and other assessment changes.....	\$ 604,075
C. Actual property tax levy.....	\$203,912,259

This year's proposed tax levy.....\$ 219,079,117

A portion of the tax levy is required under state law in order for the school board to receive **\$316,013,334** in state education grants.

The required portion has **increased** by **2.28** percent, and represents approximately **six tenths** of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing on the tax increase to be held on August 3, 2021 at 5:30 p.m., at:

School District of Osceola County Administration Center
817 Bill Beck Boulevard
Kissimmee, Florida 34744

A DECISION on the proposed tax increase and the budget will be made at this hearing.

BUDGET SUMMARY
SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE OSCEOLA COUNTY SCHOOL DISTRICT ARE 25.3%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.
FISCAL YEAR 2021-22

<u>PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:</u>			<u>PROPOSED MILLAGE LEVIES</u>		
Required Local Effort (Including Prior Period Funding Adjustment Millage)	3.7530	Discretionary Critical Needs (Operating)	0.0000	<u>NOT SUBJECT TO 10-MILL CAP:</u>	
Local Capital Improvement (Capital Outlay)	1.5000	Additional Millage Not to Exceed 4 Years (Operating)	0.0000	Operating or Capital Not to Exceed 2 Years	0.0000
Discretionary Operating	0.7480			Debt Service	0.0000
Discretionary Capital Improvement	0.0000			TOTAL MILLAGE	6.0010

<u>ESTIMATED REVENUES:</u>	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	TOTAL ALL FUNDS
Federal sources	2,570,000	297,974,385	2,215,107				302,759,492
State sources	397,286,096	453,306	630,850	8,976,162			407,346,414
Local sources	168,514,593	1,687,419	1,042,029	164,566,542			335,810,583
TOTAL SOURCES	\$568,370,689	\$300,115,110	\$3,887,986	\$173,542,704	\$0	\$0	\$1,045,916,489
Transfers In	23,899,196		37,684,822				61,584,018
Fund Balances/Reserves/Net Assets	89,391,404	19,960,093	26,896,122	393,638,266			529,885,885
TOTAL REVENUES, TRANSFERS & BALANCES	\$681,661,289	\$320,075,203	\$68,468,930	\$567,180,970	\$0	\$0	\$1,637,386,392
EXPENDITURES							
Instruction	417,344,036	216,521,959					633,865,995
Pupil Personnel Services	28,459,013	5,061,207					33,520,220
Instructional Media Services	5,139,882	132,194					5,272,076
Instructional and Curriculum Development Services	15,849,008	12,312,422					28,161,430
Instructional Staff Training Services	8,761,884	8,563,816					17,325,700
Instruction Related Technology	4,886,028	15,479,369					20,365,397
School Board	1,448,761						1,448,761
General Administration	1,914,461	1,378,715					3,293,176
School Administration	25,978,616	6,235					25,984,851
Facilities Acquisition and Construction	13,536,032			252,792,533			266,328,565
Fiscal Services	2,441,722						2,441,722
Food Services	2,649	44,187,587					44,190,236
Central Services	9,190,725	795,307					9,986,032
Pupil Transportation Services	25,906,711	613,574					26,520,285
Operation of Plant	41,287,745	1,203,936					42,491,681
Maintenance of Plant	11,632,731	36,829					11,669,560
Administrative Technology Services	4,939,313	42,518					4,981,831
Community Services	5,598,571	1,400,294					6,998,865
Debt Services			39,279,544				39,279,544
TOTAL EXPENDITURES	\$624,317,888	\$307,735,962	\$39,279,544	\$252,792,533	\$0	\$0	\$1,224,125,927
Transfers Out				61,584,018			61,584,018
Fund Balances/Reserves/Net Assets	57,343,401	12,339,241	29,189,386	252,804,419			351,676,447
TOTAL APPROPRIATED EXPENDITURES	\$681,661,289	\$320,075,203	\$68,468,930	\$567,180,970	\$0	\$0	\$1,637,386,392
TRANSFERS, RESERVES & BALANCES	\$681,661,289	\$320,075,203	\$68,468,930	\$567,180,970	\$0	\$0	\$1,637,386,392

The tentative, adopted, and/or final budgets are on file in the office of the above mentioned taxing authority as a public record.

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The Osceola County School Board will soon consider a measure to continue to impose a 1.5 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the School Board's proposed tax of 4.501 mills for operating expenses and is proposed solely at the discretion of the School Board.

THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE.

The capital outlay tax will generate approximately \$52,570,226 to be used for the following projects:

CONSTRUCTION AND REMODELING

District-wide locations
Site acquisitions and project management

MAINTENANCE, RENOVATION, AND REPAIR

District-wide: Access, bollards, carpentry, ceiling, corrections to health and safety code violations, covered walkways, chillers, cyclical renovations, drainage, electrical, elevators, emergency maintenance, fencing, flooring, gutters, HVAC systems, handrail, lighting, lockers, marquee signs, modular renovation, network, painting and wall covering, parking and site improvements, piping and plumbing, playground replacement equipment, portable replacements and repairs, portable moves and installations, preventative maintenance, restroom refurbishment, roofing, safety and security modifications and equipment, sidewalks, signage, storm shutters, structural modifications, track and field repairs, trash compactors, walls and windows.
Transfer to the General Fund for maintenance, renovation, and repairs

MOTOR VEHICLE PURCHASES

Purchase of 32 school buses; purchase of motor vehicles used for the maintenance or operation of plants

NEW AND REPLACEMENT EQUIPMENT, COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE

Purchase of district-wide furniture, equipment, technology, computers and tablets
Enterprise resource software acquired via purchase/license/maintenance fees or lease agreements

PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE-PURCHASE AGREEMENT

Annual master lease payments for various facilities, renovations
Debt service on certificates of participation

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

Elementary school at Bellalago, district-wide educational facilities

PAYMENTS OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES, RULES AND REGULATIONS

Removal of hazardous waste

PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT

Insurance premiums on district facilities

PAYMENTS OF COST OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

Leasing of portable buildings

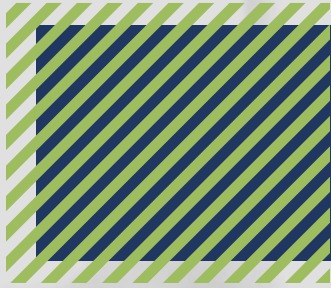
PAYMENTS OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

New construction

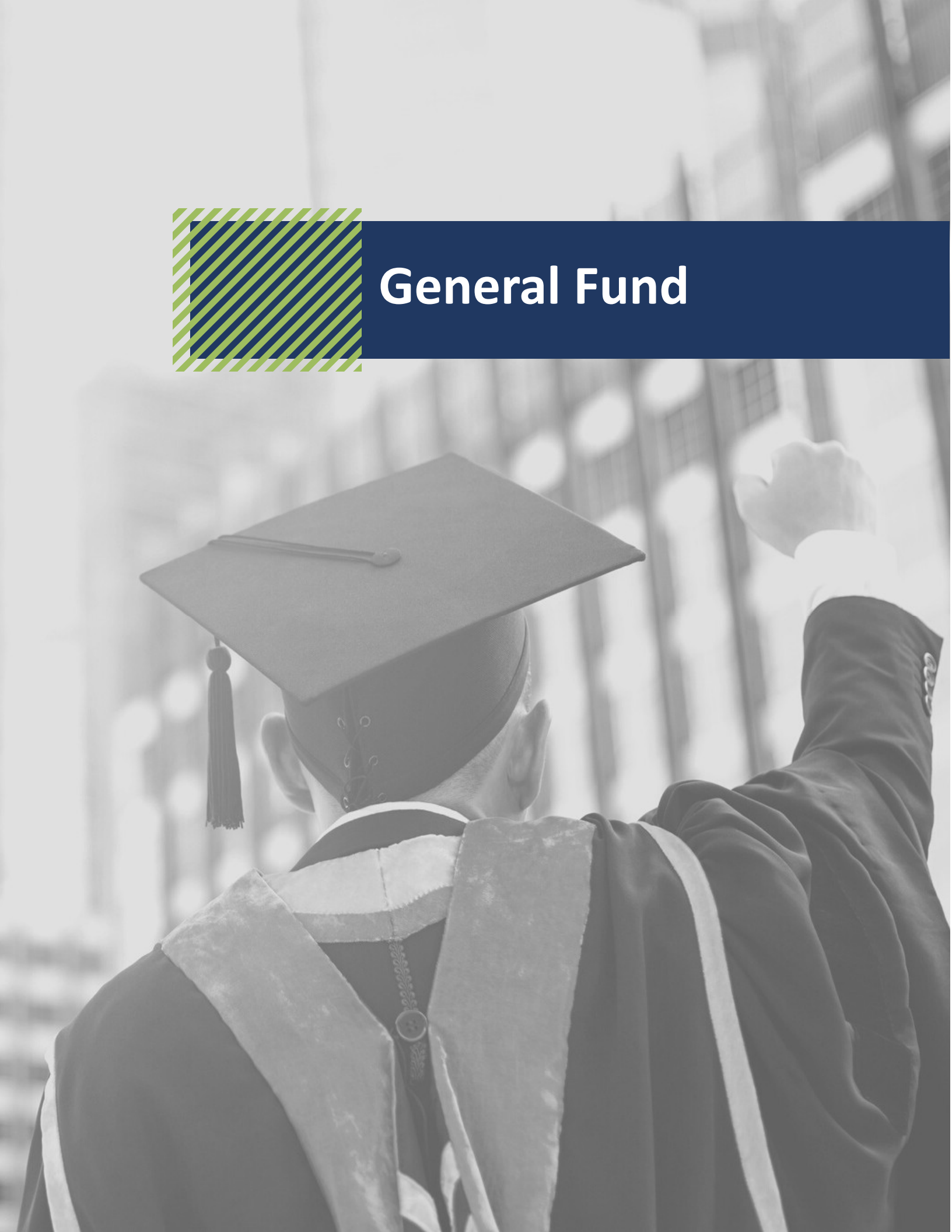
All concerned citizens are invited to a public hearing to be held on August 3, 2021, at 5:30 p.m. at:

School District of Osceola County Administration Center
817 Bill Beck Boulevard
Kissimmee, FL 34744

A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.



General Fund



FUND 100

GENERAL FUND BUDGET

This fund is often referred to as the Operating Budget.

The major revenue sources for the General Fund are the Florida Education Finance Program (FEFP) and local discretionary taxes. Other significant revenue sources are Medicaid, Workforce Development, Voluntary Pre-Kindergarten, and transfers from the Capital Projects Fund.

Appropriations include most of the District's salaries and benefits, utilities, supplies, technology, transportation costs, and other operating expenses. The District has more discretion in appropriating General Fund revenues than other funds. However, even within the General Fund, much of the revenue is restricted for specified purposes (e.g., Reading, Supplemental Academic Instruction, Safe Schools, Mental Health, Teachers Classroom Supply Assistance Program, School Recognition).

Fund balances in the General Fund are the District's reserves against revenue shortfalls, emergencies, and other unplanned needs.

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
GENERAL FUND LONG RANGE FORECAST

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
1 % Change in FEFP Funding per Student	2.08%	2.74%	4.67%	-1.84%	1.00%	1.00%	1.00%	1.00%
2 Beginning Fund Balance	68.4	68.9	77.9	89.4	90.5	90.8	87.4	79.2
3 Revenues	537.4	551.2	550.7	592.3	605.7	617.6	630.0	647.9
4 Projected Expenditures	536.8	542.2	539.2	591.2	605.4	621.0	638.2	656.2
5 Operating Surplus/(Deficit)	0.5	9.0	11.5	1.1	0.3	-3.4	-8.2	-8.3
6 Total Ending Fund Balance	68.9	77.9	89.4	90.5	90.8	87.4	79.2	70.9
Ending Fund Balance by Category:								
7 Nonspendable	2.4	3.2	2.9	2.9	2.9	2.9	2.9	2.9
8 Restricted	15.4	20.0	24.7	24.7	20.7	18.7	16.7	14.7
9 Assigned	6.9	4.9	8.4	8.4	9.6	14.4	14.5	8.9
10 Unassigned 6% Board Policy Reserve	32.2	33.1	33.0	35.5	36.3	37.1	37.8	38.9
11 Unassigned	12.0	16.7	20.4	19.0	21.3	14.3	7.3	5.5
12 Total Ending Fund Balance	68.9	77.9	89.4	90.5	90.8	87.4	79.2	70.9
13 Financial Condition Ratio *	9.5%	10.1%	11.5%	10.6%	11.1%	10.6%	9.3%	8.1%

Assumptions:

- Average FTE student growth of 2% in FY 2023-2026
- No salary increases in FY 2024-2026
- Capital transfer reductions in FY 2023-25

**Assigned and Unassigned Fund Balance as a % of Expenditures*

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

GENERAL FUND BUDGET SUMMARY

Fiscal Year Ending June 30, 2022

As of the Conference Report

BEGINNING FUND BALANCE		
1 Non-spendable - Inventory	2,875,285	
2 Restricted for State Categorical Programs	17,383,414	
3 Restricted for Other Grants and Programs	7,334,452	
4 Assigned for Contract Commitments	3,317,595	
5 Assigned for Carryover Appropriations	5,121,724	
6 Assigned for Projected Operating Deficit	-	
7 Unassigned - 6% Minimum per Board	33,000,000	
8 Unassigned Fund Balance	<u>20,358,934</u>	
9 Total Beginning Fund Balance	<u>89,391,404</u>	
ESTIMATED REVENUES		
10 Florida Education Finance Program	316,013,334	53.4%
11 District School Taxes	155,110,481	26.2%
12 Class Size Reduction	71,611,395	12.1%
13 Transfer From Capital Projects	23,899,196	4.0%
14 Miscellaneous Local	6,994,112	1.2%
15 Workforce Development	6,731,307	1.1%
16 Child Care Fees	2,791,600	0.5%
17 Voluntary Pre-K Program	2,570,000	0.4%
18 Medicaid Reimbursement	2,000,000	0.3%
19 Adult Education Fees	1,650,000	0.3%
20 Rent/ Facilities Use Fees	763,400	0.1%
21 Interest On Investments	750,000	0.1%
22 R.O.T.C.	570,000	0.1%
23 Gifts, Grants, and Bequests	305,000	0.1%
24 State License Tax	165,000	0.0%
25 Insurance Loss Recovery	100,000	0.0%
26 Workforce Performance Based Incentives	87,000	0.0%
27 Miscellaneous State	70,560	0.0%
28 Tax Redemptions	50,000	0.0%
29 CO&DS Withheld For Admin Expense	<u>37,500</u>	<u>0.0%</u>
32 Total Estimated Revenues	<u>592,269,885</u>	100.0%
APPROPRIATIONS		
33 Salaries and Benefits	372,449,275	63.0%
34 Charter Schools	123,923,617	21.0%
35 Categoricals/Restricted Programs	22,595,066	3.8%
36 Line Items Non-Salary	21,212,665	3.6%
37 School and Department Non-Salary	15,075,390	2.6%
38 Utilities and Fuel	14,935,000	2.5%
39 Family Empowerment Scholarship Program	8,684,033	1.5%
40 McKay Scholarship Program	6,528,176	1.1%
41 Holdback - Undistributed FTE	<u>5,757,481</u>	<u>1.0%</u>
42 Current Appropriations	<u>591,160,704</u>	100.0%
43 Projected Operating Surplus/(Deficit)	<u>1,109,182</u>	
44 Carryover Appropriations	<u>33,157,185</u>	
45 Total Appropriations	<u>624,317,889</u>	
PROJECTED ENDING FUND BALANCE		
46 Non Spendable - Inventory	2,875,285	
47 Restricted for State Categorical Programs	-	
48 Restricted for Other Grants and Programs	-	
49 Assigned for Contract Commitments	-	
50 Assigned for Carryover Appropriations	-	
51 Assigned for Projected Operating Deficit	-	
52 Unassigned - 6% Reserve per Board	35,500,000	
53 Unassigned Fund Balance	<u>18,968,116</u>	
54 Total Projected Ending Fund Balance	<u>57,343,401</u>	

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
GENERAL FUND - ESTIMATED REVENUES AND BEGINNING FUND BALANCE

Source	ACCT. NO.	2021-22 Tentative	2020-21 Budget	Difference
FEDERAL:				
ROTC	191	570,000.00	495,000.00	75,000.00
Medicaid Reimbursement	202	2,000,000.00	2,000,000.00	-
Total Federal		2,570,000.00	2,495,000.00	75,000.00
STATE:				
Florida Education Finance Program*	310	316,013,334.00	300,506,445.00	15,506,889.00
Workforce Development	315	6,731,307.00	7,200,085.00	(468,778.00)
Workforce Development Performance Incentives	317	87,000.00	159,000.00	(72,000.00)
CO & DS Withheld for Administrative Expense	323	37,500.00	37,500.00	-
State License Tax	343	165,000.00	165,000.00	-
Discretionary Lottery Funds	344	-	-	-
Class Size Reduction	355	71,611,395.00	76,538,873.00	(4,927,478.00)
School Recognition Funds	361	-	-	-
Voluntary Prekindergarten	371	2,570,000.00	2,625,000.00	(55,000.00)
Miscellaneous State*	399	70,560.00	67,520.00	3,040.00
Total State		397,286,096.00	387,299,423.00	9,986,673.00
LOCAL:				
District School Tax - Required Local Effort (RLE)	411	129,333,400.00	122,538,748.00	6,794,652.00
District School Tax - RLE Prior Period Adjustment	411	-	553,884.00	(553,884.00)
District School Tax - Discretionary Millage	411	25,777,081.00	24,370,908.00	1,406,173.00
Tax Redemptions	421	50,000.00	75,000.00	(25,000.00)
Facility Use Fees/Rent	425	763,400.00	628,400.00	135,000.00
Interest, Including Profit on Investments	43X	750,000.00	750,000.00	-
Gifts, Grants, & Bequests*	440	305,000.00	474,734.60	(169,734.60)
Adult Education Fees	46X	1,650,000.00	1,650,000.00	-
Pre-K Early Intervention Fees	472	291,600.00	417,960.00	(126,360.00)
School Aged Child Care Fees	473	2,500,000.00	3,200,000.00	(700,000.00)
Bus Fees	491	10,000.00	20,000.00	(10,000.00)
Bus Fees School Activities	492	10,000.00	50,000.00	(40,000.00)
Sale of Surplus Property	493	100,000.00	100,000.00	-
Federal Indirect Cost	494, 499	3,500,000.00	1,250,000.00	2,250,000.00
Miscellaneous Local Sources*	495	3,374,112.45	2,701,179.04	672,933.41
Insurance Loss Recovery	741	100,000.00	125,000.00	(25,000.00)
Total Local		168,514,593.45	158,905,813.64	9,608,779.81
OTHER SOURCES:				
Transfers In*	6X0	23,899,196.00	23,030,390.00	868,806.00
Total Other Sources		23,899,196.00	23,030,390.00	868,806.00
TOTAL EST REVENUE & OTHER SOURCES		592,269,885.45	571,730,626.64	20,539,258.81
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable - Inventory	2711	2,875,285.00	3,175,284.45	(299,999.45)
Restricted for State Categorical Programs **	2723	17,383,414.00	12,139,409.09	5,244,004.91
Restricted for Other Grants and Programs **	2729	7,334,452.00	7,925,231.07	(590,779.07)
Assigned for Contract Commitments **	2749	3,317,595.00	1,515,006.74	1,802,588.26
Assigned for Carryover Appropriations **	2749	5,121,724.00	3,381,485.90	1,740,238.10
Assigned for Projected Operating Deficit	2749	-	-	-
Unassigned - 6% Minimum per Board	2750	33,000,000.00	33,100,000.00	(100,000.00)
Unassigned	2750	20,358,933.62	16,708,925.72	3,650,007.90
Total Beginning Fund Balance	27XX	89,391,403.62	77,945,342.97	11,446,060.65
TOTAL EST REVENUE AND BEGINNING FD BAL		681,661,289.07	649,675,969.61	31,985,319.46

* See Detail

** Included in Carryover Appropriations

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

GENERAL FUND - ESTIMATED REVENUE DETAIL

Object Number	Source	SubSource	Project Number	2021-22 Tentative	2020-21 Budget	Difference
310	Florida Education Finance Prog	Digital Learning Allocation		117,879.00	117,504.00	375.00
310	Florida Education Finance Prog	Discretionary Tax Compression		17,765,983.00	17,047,178.00	718,805.00
310	Florida Education Finance Prog	DJJ Supplement		70,117.00	68,396.00	1,721.00
310	Florida Education Finance Prog	ESE Guarantee		21,681,225.00	21,512,975.00	168,250.00
310	Florida Education Finance Prog	Funding Compression Allocation		5,341,846.00	3,650,956.00	1,690,890.00
310	Florida Education Finance Prog	Instructional Materials		6,407,922.00	6,145,009.00	262,913.00
310	Florida Education Finance Prog	Mental Health Allocation		2,922,503.00	2,418,018.00	504,485.00
310	Florida Education Finance Prog	Reading		3,106,391.00	3,056,613.00	49,778.00
310	Florida Education Finance Prog	Safe Schools		3,826,766.00	3,768,698.00	58,068.00
310	Florida Education Finance Prog	Supplemental Academic Instruction		15,868,808.00	15,701,357.00	167,451.00
310	Florida Education Finance Prog	Teacher Salary Allocation		13,542,392.00	12,106,399.00	1,435,993.00
310	Florida Education Finance Prog	Teacher Classroom Supply Assistance		1,382,898.00	1,353,887.00	29,011.00
310	Florida Education Finance Prog	Transportation		12,463,165.00	12,236,144.00	227,021.00
310	Florida Education Finance Prog	Unrestricted FEFP		211,515,439.00	216,830,200.00	(5,314,761.00)
Total Florida Education Finance Prog				316,013,334.00	300,506,445.00	-
399	Misc State	Criminal Justice Academy Grant	13629X1	70,560.00	67,520.00	3,040.00
Total Misc State				70,560.00	67,520.00	3,040.00
440	Gifts/Grants	American Institute for Research	1460301	-	175,000.00	(175,000.00)
440	Gifts/Grants	Mycfe4schools Prog Donations	1400091	25,000.00	25,000.00	-
440	Gifts/Grants	Valencia Readiness/Transition	14626XX	280,000.00	273,484.60	6,515.40
440	Gifts/Grants	Other Misc Gifts/Grants	0000000	-	1,250.00	(1,250.00)
Total Gifts/Grants				305,000.00	474,734.60	(169,734.60)
495	Misc Local	ALCO Reimbursement-OCJ Instructor	1400041	15,000.00	15,000.00	-
495	Misc Local	Bellalago Management Fee	1009011	1,000,000.00	1,000,000.00	-
495	Misc Local	Dell Purchase Rebates	1400071	575,000.00	200,000.00	375,000.00
495	Misc Local	Dori Slosberg Traffic Educ Fnd	1400141	200,000.00	175,000.00	25,000.00
495	Misc Local	Educ Liaison Salary-CBC Of CFL	1400169	55,231.86	54,897.46	334.40
495	Misc Local	Employee Childcare	1900801	30,000.00	30,000.00	-
495	Misc Local	E-Rate Network	1101651	624,208.00	436,142.00	188,066.00
495	Misc Local	FDLRS-IDEA	1260601	14,000.00	30,000.00	(16,000.00)
495	Misc Local	Fiscal Agent Fee	1400111	40,000.00	40,000.00	-
495	Misc Local	OCEA President's Salary Reimbursement	1461701	100,672.59	85,139.58	15,533.01
495	Misc Local	P-Card Rebates	1400331	500,000.00	400,000.00	100,000.00
495	Misc Local	Promotions/Public Relations (Waste Connections)	1400201	200,000.00	200,000.00	-
495	Misc Local	Salaries Reimb From Internal	1000201	20,000.00	35,000.00	(15,000.00)
Total Misc Local				3,374,112.45	2,701,179.04	672,933.41
630	Transfers from Capital	Charter Capital (PECO)	1350314	7,976,162.00	7,399,013.00	577,149.00
630	Transfers from Capital	Maintenance (95% FUNC 8100)	1093401	8,629,825.00	8,470,997.00	158,828.00
630	Transfers from Capital	Other Maintenance Line Items	1010000	2,141,199.00	2,112,000.00	29,199.00
630	Transfers from Capital	Portable Rental	1932301	1,900,000.00	2,100,000.00	(200,000.00)
630	Transfers from Capital	Property Casualty Insurance	1010731	3,252,010.00	2,948,380.00	303,630.00
Total Transfers from Capital				23,899,196.00	23,030,390.00	868,806.00

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
GENERAL FUND - APPROPRIATIONS AND ENDING FUND BALANCE

Use	ACCT. NO.	2021-22 Tentative	2020-21 Budget	Difference
APPROPRIATIONS				
Instruction	5000	417,344,036.04	393,169,941.85	24,174,094.19
Pupil Personnel Services	6100	28,459,012.69	28,013,934.82	445,077.87
Instructional Media Services	6200	5,139,881.78	5,035,972.64	103,909.14
Instructional & Curriculum Development Services	6300	15,849,008.07	15,759,280.09	89,727.98
Instructional Staff Training Services	6400	8,761,884.31	7,284,920.54	1,476,963.77
Instruction Related Technology	6500	4,886,027.95	4,879,849.19	6,178.76
Board of Education	7100	1,448,761.49	1,297,603.93	151,157.56
General Administration	7200	1,914,460.56	1,891,261.14	23,199.42
School Administration	7300	25,978,616.09	25,931,455.08	47,161.01
Facilities Acquisition & Construction	7400	13,536,031.90	11,658,621.14	1,877,410.76
Fiscal Services	7500	2,441,722.49	2,420,539.81	21,182.68
Food Services	7600	2,649.03	5,835.22	(3,186.19)
Central Services	7700	9,190,724.53	8,462,321.44	728,403.09
Pupil Transportation Services	7800	25,906,711.05	24,974,345.90	932,365.15
Operation of Plant	7900	41,287,744.85	41,071,315.03	216,429.82
Maintenance of Plant	8100	11,632,731.26	10,931,475.00	701,256.26
Administrative Technology Services	8200	4,939,313.20	4,802,540.17	136,773.03
Community Services	9100	5,598,570.59	3,824,486.03	1,774,084.56
Debt Service	9200	-	-	-
Total Appropriations		<u>624,317,887.88</u>	<u>591,415,699.02</u>	<u>32,902,188.86</u>
OTHER USES:				
Transfers Out	9700	-	-	-
Total Other Financing Uses		<u>-</u>	<u>-</u>	<u>-</u>
CURRENT APPROPRIATIONS AND OTHER USES		<u>624,317,887.88</u>	<u>591,415,699.02</u>	<u>32,902,188.86</u>
ESTIMATED REVENUES LESS CURRENT APPROPRIATIONS		<u>1,109,182.57</u>	<u>5,276,060.42</u>	<u>(4,166,877.85)</u>
ESTIMATED REVENUES LESS TOTAL APPROPRIATIONS		<u>(32,048,002.43)</u>	<u>(19,685,072.38)</u>	<u>(12,362,930.05)</u>
FUND BALANCE AT END OF YEAR:				
Nonspendable - Inventory	2711	2,875,285.00	3,175,284.45	(299,999.45)
Restricted for State Categorical Programs **	2723	-	-	-
Restricted for Other Grants and Programs **	2729	-	-	-
Assigned for Contract Commitments **	2749	-	-	-
Assigned for Carryover Appropriations **	2749	-	-	-
Assigned for Projected Operating Deficit	2749	-	-	-
Unassigned - 6% Minimum per Board	2750	35,500,000.00	34,300,000.00	1,200,000.00
Unassigned	2750	18,968,116.19	20,784,986.14	(1,816,869.95)
Total Ending Fund Balance	27XX	<u>57,343,401.19</u>	<u>58,260,270.59</u>	<u>(916,869.40)</u>
TOTAL APPROPRIATIONS AND ENDING FUND BAL		<u>624,317,887.88</u>	<u>591,415,699.02</u>	<u>32,902,188.86</u>

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SUPPLEMENTAL ACADEMIC INSTRUCTION (SAI) FUNDING - 2021-22

Description	ACCT. NO.	2021-22		
		New Funding	Carryover	Total Funding
ESTIMATED REVENUE:				
Supplemental Academic Instruction (SAI) - FEFP	310	15,868,808.00	-	15,868,808.00
TOTAL ESTIMATED REVENUE		15,868,808.00	-	15,868,808.00
APPROPRIATIONS:				
Holdbacks				
Charter School Allocations	1700004/D	3,370,981.00	-	3,370,981.00
McKay Scholarship Deduction	1700004/K	203,123.05	-	203,123.05
Family Empowerment Scholarship Deduction	1700004/F	284,436.09	-	284,436.09
Undist FTE Holdback	1700004/U	156,520.21	-	156,520.21
SAI Reserves	1700005	1,651,633.41	-	1,651,633.41
Total Holdbacks		5,666,693.77	-	5,666,693.77
Salaries				
Classroom Instructional Salaries	1700009	6,268,622.16	-	6,268,622.16
Reading Coach Salaries	1710009	1,243,379.32	-	1,243,379.32
Impact Lab Teacher Salaries	1720009	582,241.39	-	582,241.39
IB Program Salaries - CHS, GHS, PWMS	1760129	195,307.67	-	195,307.67
Behavior Specialist - 21st CCLC Match	1761019	31,355.57	-	31,355.57
Pending Salary Adjustments	1700007	166,418.12	-	166,418.12
Lapse	1700008	(200,000.00)	-	(200,000.00)
Total Salaries		8,287,324.23	-	8,287,324.23
Non-salary Program Allocations				
REMEDATION-ELEMENTARY	1730011	100,000.00	-	100,000.00
REMEDATION-MIDDLE	1730021	54,000.00	-	54,000.00
REMEDATION-HIGH	1730031	60,000.00	-	60,000.00
SUMMER ENRICHMENT - HS	1740051	5,000.00	-	5,000.00
SUMMER ENRICHMENT - MS	1740061	10,000.00	-	10,000.00
FINE ARTS ENHANCEMENT	1760511	38,000.00	-	38,000.00
CTE VOCATIONAL PROGRAM SUPPORT	1760801	218,500.00	-	218,500.00
SAT TESTING	1760901	20,790.00	-	20,790.00
ELEM CURRICULUM SUPPORT	1761011	236,000.00	-	236,000.00
MIDDLE SCHOOL CURRICULUM SUPPORT	1761021	155,000.00	-	155,000.00
HIGH SCHOOL CURRICULUM SUPPORT	1761031	132,000.00	-	132,000.00
JCF AFTER SCHOOL TUTORING	1761051	14,500.00	-	14,500.00
OSC DUKE TIP COURSES	1761121	6,000.00	-	6,000.00
GIFTED EDUCATION K-12	1762111	111,000.00	-	111,000.00
TEXTBOOK ADOPTION K-12	1762411	8,000.00	-	8,000.00
COLLEGE READINESS	1763221	6,000.00	-	6,000.00
ODYSSEY OF THE MIND	1763951	40,000.00	-	40,000.00
COLLEGE BOARD	1763961	610,000.00	-	610,000.00
PLC - K-12	1790301	5,000.00	-	5,000.00
ESOL SUMMER MONITORING	1790401	18,000.00	-	18,000.00
REAL LIFE ACADEMIC EXPERIENCE	1790721	16,000.00	-	16,000.00
ROTC - SAI	1790911	1,000.00	-	1,000.00
PBIS K-12	1790941	50,000.00	-	50,000.00
Total Non-salary Program Allocations		1,914,790.00	0.00	1,914,790.00
TOTAL APPROPRIATIONS		15,868,808.00	0.00	15,868,808.00

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

READING ALLOCATION FUNDING - 2021-22

Description	ACCT. NO.	2021-22		
		New Funding	Estimated Carryover	Total
ESTIMATED REVENUE:				
Reading Categorical - FEFP	310	3,106,391.00	345,000.00	3,451,391.00
TOTAL ESTIMATED REVENUE		3,106,391.00	345,000.00	3,451,391.00
APPROPRIATIONS:				
Holdbacks				
Charter School Allocations	1800004	669,425.00	-	669,425.00
Virtual Charter	1800004	-	-	-
Family Empowerment Scholarship	1800004	55,679.65	-	55,679.65
Undist FTE Holdback	1800004	30,639.54	-	30,639.54
Reserves	1800005	-	-	-
Total Holdbacks		755,744.19	-	755,744.19
Salaries				
Reading Coach Salaries	1800009	2,139,051.82	-	2,139,051.82
Total Salaries		2,139,051.82	-	2,139,051.82
Non-salary Program Allocations				
Other Reading Programs (Reserve)	1800001	2,094.99	42,987.00	45,081.99
Summer Reading Camp-Grade 3	1810011	80,000.00	0.00	80,000.00
ELA Materials-Elementary	1810111	45,000.00	-	45,000.00
Methods of Writing-Elementary	1830011	-	142,513.00	142,513.00
ELA Curriculum Support - Elementary	1830111	84,500.00	-	84,500.00
ELA Curriculum Support - Middle School	1830121	-	61,000.00	61,000.00
ELA Curriculum Support - High School	1830131	-	70,500.00	70,500.00
Sunshine State Readers - Elementary	1831011	-	10,000.00	10,000.00
Sunshine State Readers - Middle School	1831021	-	9,000.00	9,000.00
Sunshine State Readers - High School	1831031	-	9,000.00	9,000.00
Total Program Allocations		211,594.99	345,000.00	556,594.99
TOTAL APPROPRIATIONS		3,106,391.00	345,000.00	3,451,391.00

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

SAFE SCHOOL FUNDING - 2021-22

Description	SROs	1514501 FEFP SAFE SCHOOLS	1016271 LINE ITEM SUPPLEMENT	TOTAL COST
ESTIMATED FUNDING:				
New Funding		3,826,766.00	877,350.00	4,704,116.00
Carryover		0.00	0.00	0.00
TOTAL ESTIMATED FUNDING		3,826,766.00	877,350.00	4,704,116.00
APPROPRIATIONS:				
Holdbacks				
Charter Undist FTE Holdback		52,807.00	0.00	52,807.00
Charter Distribution		812,913.00	0.00	812,913.00
Total Holdbacks	26	865,720.00	0.00	865,720.00
School Resource Officers - St. Cloud Police Dept				
Canoe Creek Elementary	1	46,500.00	0.00	46,500.00
Lakeview Elementary	1	46,500.00	0.00	46,500.00
Michigan Avenue Elementary	1	46,500.00	0.00	46,500.00
Neptune Elementary	1	46,500.00	0.00	46,500.00
St. Cloud Elementary	1	46,500.00	0.00	46,500.00
St. Cloud High	2	93,000.00	0.00	93,000.00
St. Cloud Middle	1	46,500.00	0.00	46,500.00
Floater	1	46,500.00	0.00	46,500.00
Supervisor SRO	1	46,500.00	0.00	46,500.00
Total St. Cloud Police Dept	10	465,000.00	0.00	465,000.00
School Resource Officers - Kissimmee Police Dept				
Central Avenue Elementary	1	46,500.00	0.00	46,500.00
Cypress Elementary	1	46,500.00	0.00	46,500.00
Denn John Middle	1	46,500.00	0.00	46,500.00
Flora Ridge Elementary	1	46,500.00	0.00	46,500.00
Highlands Elementary	1	46,500.00	0.00	46,500.00
Kissimmee Elementary	1	46,500.00	0.00	46,500.00
Kissimmee Middle	1	46,500.00	0.00	46,500.00
Mill Creek Elementary	1	46,500.00	0.00	46,500.00
Osceola High	2	93,000.00	0.00	93,000.00
Thacker Avenue Elementary	1	46,500.00	0.00	46,500.00
Sergeants	1	46,500.00	0.00	46,500.00
Floater (SDOC Commitment for the new SY)	1	46,500.00	0.00	46,500.00
Total Kissimmee Police Dept	13	604,500.00	0.00	604,500.00
School Resource Officers - Osceola County Sheriff				
Boggy Creek Elementary	1	46,500.00	0.00	46,500.00
Celebration High	2	93,000.00	0.00	93,000.00
Celebration K-8	1	46,500.00	0.00	46,500.00
Chestnut Elementary	1	46,500.00	0.00	46,500.00
Deerwood Elementary	1	46,500.00	0.00	46,500.00
Discovery 6-8	1	46,500.00	0.00	46,500.00
East Lake Elementary	1	46,500.00	0.00	46,500.00
Gateway High	2	93,000.00	0.00	93,000.00
Harmony Community	1	46,500.00	0.00	46,500.00
Harmony Middle	1	46,500.00	0.00	46,500.00
Harmony High	2	93,000.00	0.00	93,000.00
Hickory Tree Elementary	1	46,500.00	0.00	46,500.00
Horizon Middle	1	46,500.00	0.00	46,500.00
Koa Elementary	1	46,500.00	0.00	46,500.00
Liberty High	2	93,000.00	0.00	93,000.00
Narcoossee Elementary	1	46,500.00	0.00	46,500.00
Narcoossee Middle	1	46,500.00	0.00	46,500.00
Neocity Academy	1	46,500.00	0.00	46,500.00
Neptune Middle	1	46,500.00	0.00	46,500.00
New Beginnings	1	46,500.00	0.00	46,500.00
Osceola County School for the Arts	2	93,000.00	0.00	93,000.00
Parkway Middle	1	46,500.00	0.00	46,500.00
Partin Settlement Elementary	1	46,500.00	0.00	46,500.00
PATHS	1	46,500.00	0.00	46,500.00
Pleasant Hill Elementary	1	46,500.00	0.00	46,500.00
Poinciana Academy Of Fine Arts	1	46,500.00	0.00	46,500.00
Poinciana High	2	93,000.00	0.00	93,000.00
Reedy Creek Elementary	1	46,500.00	0.00	46,500.00
Sunrise Elementary	1	46,500.00	0.00	46,500.00

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

SAFE SCHOOL FUNDING - 2021-22

Description	SROs	1514501 FEFP SAFE SCHOOLS	1016271 LINE ITEM SUPPLEMENT	TOTAL COST
Tohopekaliga High School	2	93,000.00	0.00	93,000.00
Ventura Elementary	1	46,500.00	0.00	46,500.00
Westside K-8	1	46,500.00	0.00	46,500.00
Zenith	1	46,500.00	0.00	46,500.00
Sergeants/Floaters	7	31,546.00	293,955.00	325,501.00
Total Osceola County Sheriff	47	1,891,546.00	293,955.00	2,185,501.00
Other Initiatives				
FASRO Training Registrations		0.00	28,000.00	28,000.00
Vector Solutions		0.00	27,904.00	27,904.00
Mutualink/Rave Panic Button		0.00	61,177.00	61,177.00
Navigate 360		0.00	129,495.00	129,495.00
Summer Bridge SROs		0.00	306,819.00	306,819.00
Campus Optics		0.00	30,000.00	30,000.00
Total Other Initiatives		0.00	583,395.00	583,395.00
Total Traditional School Appropriations	70	2,961,046.00	877,350.00	3,838,396.00
TOTAL APPROPRIATIONS	96	3,826,766.00	877,350.00	4,704,116.00

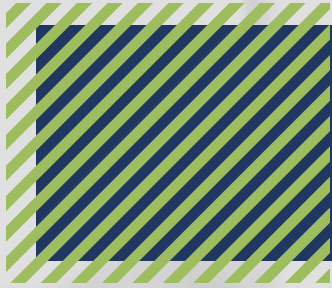
THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
2021-22 LINE ITEM ALLOCATIONS

	ADMINISTRATOR	PROJECT	DESCRIPTION	FUNDING	2020-21	2021-22	INCREASE/ DECREASE
					BUDGET	RECOMMENDED FUNDING	
1	ARBY CREACH	1014911	PHYSICALS FOR BUS DRIVERS	FEFP	60,000.00	60,000.00	0.00
2		1015481	TRANSPORTATION SUMMER PAY	CARES	50,000.00	0.00	(50,000.00)
3		1015591	TRANSP RADIO COMM & FCC LIC	FEFP	81,625.00	92,771.00	11,146.00
4		1016491	TRANSP ROUTING MGMT SYSTEM	FEFP	88,000.00	121,800.00	33,800.00
5		1017241	ALC SCHOOLS TRANSPORTATION	FEFP	50,000.00	50,000.00	0.00
6		1017251	FIELD TRIP SOFTWARE	FEFP	19,900.00	10,800.00	(9,100.00)
7		1017311	FUEL MANAGEMENT SYSTEM	FEFP	0.00	12,672.00	12,672.00
8	BELINDA REYES	101231?	NEW TEACHER MENTOR	CARES	10,582.00	0.00	(10,582.00)
9		101502?	ENVIRONMENTAL CENTER	FEFP	77,531.00	82,531.00	5,000.00
10	CHUNDRA EVENS	1010521	RENTAL OF FACILITIES (GRAD)	FEFP	92,970.00	100,000.00	7,030.00
11		1010871	CERTIFIED ATHLETIC TRAINING	FEFP	20,000.00	20,000.00	0.00
12		1011521	ATHLETIC OFFICIALS & REFEREES	FEFP	200,000.00	200,000.00	0.00
13		1015261	MIDDLE SCHOOL ATHLETICS	FEFP	75,000.00	75,000.00	0.00
14		1015441	POOL RENTAL AND HEATING	FEFP	50,000.00	50,000.00	0.00
15		1015551	WEATHER MONITORING	FEFP	19,410.00	19,410.00	0.00
16		1015621	SUMMER OPS-ATHLETIC DIRECTORS	FEFP	13,000.00	13,000.00	0.00
17		1016971	CONCUSSIONS	FEFP	15,600.00	16,100.00	500.00
18		1017121	ATHLETIC CAAP CERT SOFTWARE	FEFP	40,000.00	40,000.00	0.00
19		1017131	ATHLETICS ECG STUDY	FEFP	4,000.00	2,000.00	(2,000.00)
20		1017191	SUPPLEMENTAL MATH INSTRUCTION	FEFP	360,000.00	360,000.00	0.00
21		1017261	HIGH SCH CURR PROF DEVELOPMENT	CARES	50,902.00	0.00	(50,902.00)
22	DANA SCHAFFER	1011501	PUBLICATIONS & ADVERTISING	LOCAL	50,000.00	0.00	(50,000.00)
23		1014771	BLACKBOARD WEBSITE, APP, EMERGENCY NOTIFCN SYSTEM	FEFP	69,872.00	137,985.00	68,113.00
24		1014921	CRIMINAL HISTORY BACKGROUND CHECKS FOR VOLUNTEERS	FEFP	53,000.00	50,000.00	(3,000.00)
25		1016741	BUSINESS PARTNER RECOGNITION	LOCAL	14,000.00	14,000.00	0.00
26		1017011	LET'S TALK ONLINE SERVICE PTFM	FEFP	154,000.00	160,000.00	6,000.00
27		1017221	REMIND	FEFP	104,303.00	114,733.00	10,430.00
28	DARYLA BUNGO	1016391	PSYCHOED EVAL INSTRUM PROTOCOL	FEFP	43,904.00	47,087.00	3,183.00
29	EDWARD PARKER	1010471	OVERTIME FOR NEW FACIL SET-UP	CAP REIMB	10,000.00	10,000.00	0.00
30		1010501	POSTAGE & UPS-CO	FEFP	40,000.00	40,000.00	0.00
31		1010741	XEROX PAPER & COPY CHARGES CO	FEFP	20,807.00	10,000.00	(10,807.00)
32	JANICE FRANCESCHI	1014981	PROFESSIONAL DEV ACTIVITIES	FEFP	149,751.00	140,000.00	(9,751.00)
33		1017211	iOBSERVATION	FEFP	100,000.00	105,000.00	5,000.00
34	JEFFERY ARNOTT	1016601	ADOBE SOFTWARE - CTE	FEFP	50,000.00	52,980.00	2,980.00
35		1017111	INTERNSHIP STIPENDS	FEFP	0.00	50,000.00	50,000.00
36	JOHN BOYD	1010361	LEGISLATIVE CONSULTANT (RUTLEDGE-ECENIA, formerly MIXON)	FEFP	18,600.00	18,600.00	0.00
37		1010451	OCEA/ TEAMSTERS LEAVE (SUBS)	FEFP	2,500.00	2,500.00	0.00
38		1011491	NEGOTIATION TEAM	FEFP	7,000.00	8,105.00	1,105.00
39		1012671	SCHOOL BOARD POLICY MANUAL	FEFP	5,500.00	5,500.00	0.00
40	LAUREN HADDOX	1010051	ATHLETIC INSURANCE	FEFP	246,320.00	246,320.00	0.00
41		1010331	INSURANCE REIMBURSEMENT	FEFP	30,989.00	100,000.00	69,011.00
42		1010731	PROPERTY CASUALTY INSURANCE	FEFP	2,948,380.00	3,252,010.00	303,630.00
43		1011481	PUBLIC OFFICIAL BONDS	FEFP	1,290.00	270.00	(1,020.00)
44		1012111	W/C SELF-INSURER ASSESSMENT	FEFP	36,000.00	40,000.00	4,000.00
45		1012121	FLOOD INSURANCE	FEFP	43,865.00	45,000.00	1,135.00
46		1015181	STATE & FEDERAL LABOR LAW POST	FEFP	5,000.00	5,000.00	0.00
47		1015421	WORKERS COMPENSATION INSURANCE	FEFP	2,083,429.00	2,100,000.00	16,571.00
48		1016231	FUEL STORAGE TANK REG FEE	FEFP	600.00	600.00	0.00
49	LEAH TORRES	1015101	TESTING PRINTER/SCANNER MAINT	FEFP	8,123.00	9,123.00	1,000.00
50		1016101	SUMMER END OF COURSE (EOC)	FEFP	7,050.00	14,000.00	6,950.00
51		1016581	EOC- PERT MATH	FEFP	20,000.00	20,000.00	0.00
52		1016801	HEADPHONES FOR COMPUTERS	FEFP	16,125.00	16,125.00	0.00
53		1017271	POST SEC DATA & EQUITY PD & SPT	FEFP	6,950.00	8,500.00	1,550.00
54	MARC CLINCH	1010101	SOFTWARE(EBLDR), CONSULT FEES	FEFP	161,423.00	116,182.00	(45,241.00)
55	MICHAEL ALLEN	1011071	BAND & CHORUS SUPPORT	FEFP	174,834.00	163,000.00	(11,834.00)
56	PETER STRAKER	1010541	SACS ANNUAL DUES-SCHOOLS	FEFP	68,400.00	68,400.00	0.00
57		1010601	SUPERINTENDENT'S SAC MEETINGS, TRNG & SUPPORT	LOCAL	2,000.00	2,250.00	250.00
58		1016081	ADMINISTRATOR'S ACADEMY	LOCAL	25,000.00	27,085.00	2,085.00
59		1016981	STRATEGIC SIP TRAINING	FEFP	5,914.00	5,921.00	7.00
60	PETER THORNE	1013381	MICROFILMING/SCANNING	FEFP	38,502.00	38,502.00	0.00
61		1017161	KRONOS	FEFP	260,100.00	266,941.00	6,841.00
62		1017181	BUSINESS PROCESS IMPROVEMENTS	FEFP	91,496.00	47,000.00	(44,496.00)
63		101723?	CFEED	FEFP	380,869.00	373,657.00	(7,212.00)
64	RANDY SHUTTERA	1010111	CONTINGENCY FOR MAJOR MAINT	FEFP	1,082,121.00	800,000.00	(282,121.00)
65		1010221	BACKFLOW INSPECTIONS & REPAIR	FEFP	140,000.00	85,435.00	(54,565.00)
66		1010251	CHILLER MAINT AGREEMENT/REPAIR	FEFP	252,546.00	247,600.00	(4,946.00)
67		1010261	INSPECTION/BLEACHERS & STAIRS	FEFP	28,000.00	0.00	(28,000.00)
68		1010411	MAINTENANCE-COUNTY OFFICE	FEFP	65,000.00	65,000.00	0.00
69		101061?	TEAMSTER UNION CONTRACT ALLOW	FEFP	299,800.00	139,000.00	(160,800.00)
70		1010711	HVAC PREVENTIVE MAINT & FILTER	FEFP	150,000.00	300,000.00	150,000.00
71		1010801	INSPECTION-FIRE ALARM,EXT HOOD	FEFP	230,777.00	258,540.00	27,763.00
72		1010821	TERMITE TREATMENTS	FEFP	25,000.00	25,000.00	0.00
73		1010831	SPRINKLER SYS INSPECT & REPAIR	FEFP	70,000.00	87,935.00	17,935.00
74		1014881	ELEVATOR/ CHAIRLIFT INSPECTION	FEFP	50,000.00	47,028.00	(2,972.00)
75		101531?	INFECTIOUS DISEASE PREVENTION	CARES	1,336,400.00	0.00	(1,336,400.00)
76		1016061	AED INSPECTION & MAINTENANCE	FEFP	22,500.00	15,000.00	(7,500.00)
77		1016161	GENERATOR REPAIR/MAINTENANCE	FEFP	8,250.00	10,000.00	1,750.00
78		1016181	SAFETY & SECURITY UPGRD/MAINT	FEFP	50,000.00	101,470.00	51,470.00
79		101627?	SUPPLEMENTAL SAFE SCHOOLS	FEFP	243,535.00	877,350.00	633,815.00
80		1016371	FIRE EXTINGUISHER INSPECTIONS	FEFP	87,515.00	75,000.00	(12,515.00)
81		1016381	WATER TREATMENT SVCS	FEFP	35,000.00	30,691.00	(4,309.00)
82		1016921	FLORIDA STERLING ANNUAL CONF	FEFP	12,200.00	0.00	(12,200.00)

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
2021-22 LINE ITEM ALLOCATIONS

	ADMINISTRATOR	PROJECT	DESCRIPTION	FUNDING	2020-21	2021-22	INCREASE/ DECREASE
					BUDGET	RECOMMENDED FUNDING	
83	RANDY SHUTTERA	1016991	STAGE/ CURTAINS RIGGING	FEFP	20,000.00	20,000.00	0.00
84		1017081	GLOBAL POSITIONING SYSTEM	FEFP	55,000.00	31,329.00	(23,671.00)
85		1017151	SCHOOL DUDE - ENERGY MGR PRGM	FEFP	10,300.00	10,000.00	(300.00)
86		1017201	ENERGY STAR CERTIFICATION	FEFP	15,000.00	0.00	(15,000.00)
87		1017321	DAS RADIOS	FEFP	0.00	11,475.00	11,475.00
88	RHONDA BLAKE	1011031	DDP & REDISTRICTING	FEFP	17,689.00	13,770.00	(3,919.00)
89		1016621	EDUCATIONAL PLANT SURVEY	FEFP	41,925.00	46,575.00	4,650.00
90		1016841	REAL ESTATE AND DUE DILIGENCE	FEFP	171,305.00	110,000.00	(61,305.00)
91	SARAH GRABER	1010681	TERMINAL PAY	FEFP	2,500,000.00	2,800,000.00	300,000.00
92		1011821	ACTUARIAL SERVICES	FEFP	12,500.00	3,500.00	(9,000.00)
93		1014991	LONG-TERM SUBS > 10 DAYS	FEFP	800,000.00	700,000.00	(100,000.00)
94		1015221	START UP SUPPLIES NEW SCHOOLS	FEFP	307,670.00	0.00	(307,670.00)
95		1016531	ERP SOFTWARE ENHANCEMENT	FEFP	10,000.00	21,600.00	11,600.00
96	SCOTT CLARK	1015051	PRINT SHOP HARDWARE & SOFTWARE	FEFP	16,250.00	18,481.00	2,231.00
97		1015641	PINNACLE SCHEDULER	FEFP	25,000.00	26,251.00	1,251.00
98		1016201	DESTINY SOFTWARE IMPL & MAINT	FEFP	16,000.00	98,161.00	82,161.00
99		1016431	ELECTRONIC RESOURCES	FEFP	128,665.00	288,832.00	160,167.00
100		1016591	OFFICE 365 STAFF TRAINING	FEFP	6,000.00	5,924.00	(76.00)
101		1017001	ISAFE SUBSCRIPTION	FEFP	4,700.00	4,700.00	0.00
102		1017031	MEDIA SPECIALIST EXTRA	FEFP	35,000.00	68,437.00	33,437.00
103	SHANA RAFALSKI	1016261	CHOICE PROGRAMS	LOCAL	43,630.00	58,000.00	14,370.00
104	SHAWN WOODSELL	1010081	COMPUTER MAINT CONTRACT-SCHLS	FEFP	110,000.00	80,000.00	(30,000.00)
105		1010651	PHONE SYSTEM MAINT DIST-WIDE	FEFP	34,000.00	37,500.00	3,500.00
106		1010661	INTERCOM & SEC SYS REP DIST-WD	FEFP	60,000.00	100,000.00	40,000.00
107		1010671	DIST WIDE TELECOMMUNICATIONS	FEFP	487,527.00	661,897.00	174,370.00
108		1010961	NETWORK SOFTWARE & MAINT	FEFP	189,900.00	154,400.00	(35,500.00)
109		1015451	MICROSOFT SUPPORT SERVICES	FEFP	72,000.00	90,000.00	18,000.00
110		1016891	ERATE OVERTIME	FEFP	60,000.00	60,000.00	0.00
111		1017041	TECHNOLOGY INTERNS	FEFP	85,000.00	100,000.00	15,000.00
112	SUPERINTENDENT	1010091	LOBBYING EFFORTS (OLE)	FEFP	150,000.00	120,000.00	(30,000.00)
113		101035?	LEGAL FEES	FEFP	602,086.00	650,000.00	47,914.00
114		1015381	SUMMER OPS-GUIDANCE COUNSELORS	FEFP	157,200.00	157,200.00	0.00
115		1015681	BOARD MEETING MGMT/EQUIPMENT	FEFP	21,652.00	20,000.00	(1,652.00)
116		1015691	DISTRICT MEMBERSHIP DUES	FEFP	60,000.00	60,000.00	0.00
117		1016031	DISTRICT & COMMUNITY EVENTS	LOCAL	220,000.00	220,000.00	0.00
118		1016051	PROMOTIONS & PUBLIC RELATIONS	LOCAL	100,000.00	100,000.00	0.00
119		1016281	BOARD MEMBER EXPENSES-LOCAL	LOCAL	10,000.00	30,000.00	20,000.00
120		1016701	FOOTSTEPS TO BRILLIANCE PART	LOCAL	5,000.00	5,000.00	0.00
121		1017171	CULTURE SURVEYS	FEFP	85,300.00	85,300.00	0.00
122	TAMMY OTTERSON	1010701	UNEMPLOYMENT CLAIMS	FEFP	145,000.00	75,000.00	(70,000.00)
123		1010891	RECRUITMENT	FEFP	404,500.00	539,500.00	135,000.00
124		1010911	FRONTLINE SUBSTITUTE ABSENCE MANAGEMENT SYSTEM	FEFP	40,372.00	42,330.00	1,958.00
125		1010991	FINGERPRINTING	FEFP	240,000.00	200,000.00	(40,000.00)
126		1014901	EAP PROGRAM	FEFP	198,528.00	130,416.00	(68,112.00)
127		1015521	DIFFERENTIATED PAY	FEFP	10,000.00	0.00	(10,000.00)
128		1015671	ATHLETIC COACH SUPPL-NON EMPL	FEFP	266,425.00	276,275.00	9,850.00
129		1010901	AMERICAN WITH DISABILITIES ACT (ADA) ACCOMODATION	AMERICAN WITH DISABILITIES ACT (ADA) ACCOMODATION	0.00	2,000.00	2,000.00
130	TOM PHELPS	1014971	ADMIN COMPLEX SECURITY	FEFP	5,920.00	7,000.00	1,080.00
131		1015471	BUS MONITORS	FEFP	25,000.00	30,000.00	5,000.00
132		1016511	VISION QUEST	FEFP	40,000.00	40,000.00	0.00
133	ULYSSES VAZQUEZ	1011011	IBM COMPUTER SYSTEM-ANN PMT	FEFP	39,216.00	28,206.00	(11,010.00)
134		1014631	TAPE VAULTING, DATA PROJECT	FEFP	32,805.00	35,000.00	2,195.00
135		1014751	MIS SOFTWARE MAINTENANCE	FEFP	35,589.00	25,728.00	(9,861.00)
136		1016441	SHAREPOINT LICENSE & SUPPORT	FEFP	10,000.00	10,000.00	0.00
137		1017301	AS400/COBOL/TERMS SUPPORT	FEFP	0.00	191,100.00	191,100.00
138		1017331	ED-FI MEMBERSHIP	FEFP	0.00	5,000.00	5,000.00
139	YULING LIU	1012151	ANNUAL AUDITS & ADVISORY SERVICES	FEFP	396,680.00	249,500.00	(147,180.00)
140		1012301	BANK FEES & FORMS	FEFP	1,890.00	2,000.00	110.00
141		1012431	CO & DS ADMIN EXPENSE	CO&DS	37,500.00	40,000.00	2,500.00
142		1014251	IMPACT FEE STUDY	FEFP	80,660.00	0.00	(80,660.00)
143	TOTAL				21,879,444.00	21,420,896.00	(458,548.00)

	2020-21 BUDGET	2021-22 RECOMMENDED	INCREASE/ DECREASE
FEFP	19,914,430.00	20,914,561.00	1,000,131.00
CAP REIMB	10,000.00	10,000.00	0.00
CARES	1,447,884.00	0.00	(1,447,884.00)
LOCAL	469,630.00	456,335.00	(13,295.00)
CO&DS	37,500.00	40,000.00	2,500.00
TOTAL	21,879,444.00	21,420,896.00	(458,548.00)



Debt Service Fund



FUND 200

DEBT SERVICE FUND BUDGET

This fund is used to account for the accumulation of resources for, and the payment of, long-term debt principal, interest, and related costs. Funding sources, as projected in the attached statement, consist of the following:

- Federal direct subsidy related to Qualified School Construction Bonds.
- State Capital Outlay and Debt Service allocations used to retire bonds issued on behalf of the District by the State.
- The Board's share of the one-cent local option sales tax levied by the county used to retire revenue bonds.
- The half-cent capital outlay sales surtax used to retire revenue bonds.
- Lease payments from Four Corners Charter School, Inc. used to retire Certificates of Participation issued to construct the Four Corners facilities.
- Transfers from capital projects funds used to retire Certificates of Participation and obligations to the Bellalago Educational Facilities Benefit District.

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
DEBT SERVICE FUND - ESTIMATED REVENUES AND BEGINNING FUND BALANCE

Source	Account Number	2021-22 Tentative	2020-21 Budget	Difference
FEDERAL:				
Federal Direct QSCB Subsidy	199	2,215,107.00	2,210,409.00	4,698.00
Total Federal		<u>2,215,107.00</u>	<u>2,210,409.00</u>	<u>4,698.00</u>
STATE:				
CO & DS withheld for SBE/COBI Bonds	322	630,850.00	704,067.20	(73,217.20)
Total State		<u>630,850.00</u>	<u>704,067.20</u>	<u>(73,217.20)</u>
LOCAL:				
Lease Payments and Other	425	1,042,028.75	1,028,794.32	13,234.43
Total Local		<u>1,042,028.75</u>	<u>1,028,794.32</u>	<u>13,234.43</u>
OTHER SOURCES:				
Transfers In	630	37,684,821.86	29,628,122.40	8,056,699.46
Proceeds/Premium on Refunding Bonds	700	-		-
Total Other Sources		<u>37,684,821.86</u>	<u>29,628,122.40</u>	<u>8,056,699.46</u>
TOTAL ESTIMATED REVENUE & OTHER SOURCES		<u>41,572,807.61</u>	<u>33,571,392.92</u>	<u>8,001,414.69</u>
Restricted for Debt Service	2725	26,896,122.40	24,598,788.15	2,297,334.25
Total Beginning Fund Balance		<u>26,896,122.40</u>	<u>24,598,788.15</u>	<u>2,297,334.25</u>
TOTAL EST REVENUE AND BEGINNING FD BAL		<u>68,468,930.01</u>	<u>58,170,181.07</u>	<u>10,298,748.94</u>

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
DEBT SERVICE FUND - APPROPRIATIONS AND ENDING FUND BALANCE

Use	Account Number	2021-22 Tentative	2020-21 Budget	Difference
Redemption of Principal	9271	30,221,453.34	22,731,210.92	7,490,242.42
Interest	9272	9,010,120.63	8,499,242.75	510,877.88
Dues and Fees	9273	47,970.00	43,605.00	4,365.00
Total Debt Service Appropriations		39,279,543.97	31,274,058.67	8,005,485.30
OTHER USES:				
Transfers Out	9793	-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		39,279,543.97	31,274,058.67	8,005,485.30
ESTIMATED REVENUE LESS APPROPRIATIONS		2,293,263.64	2,297,334.25	(4,070.61)
FUND BALANCE AT END OF YEAR:				
Restricted for Debt Service	2725	29,189,386.04	26,896,122.40	2,293,263.64
Total Ending Fund Balance		29,189,386.04	26,896,122.40	2,293,263.64
TOTAL APPROPRIATIONS AND ENDING FD BAL		68,468,930.01	58,170,181.07	10,298,748.94

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
DEBT SERVICES FUND - ESTIMATED REVENUES AND APPROPRIATIONS BY FUND

Source	Account Number	210 SBE Bonds	2A2 2015 Sales Tax Bonds	2A4 2017 Sales Tax Bonds	2A5 2017 Capital Outlay Sales Tax Bonds	2A6 2020 Capital Outlay Sales Tax Bonds	298 Bellalago EFBD	299 2010 COP	29B 2013 COP
CURRENT BALANCE		68,425.00	-	-	-	-	-	25,855,934.90	-
Est Additional Receipts		-	-	-	-	-	-	-	-
(Est Additional Expenditures)		-	-	-	-	-	-	-	-
BEGINNING FUND BALANCE		68,425.00	-	-	-	-	-	25,855,934.90	-
ESTIMATED REVENUE:									
FEDERAL DIRECT QSCBs	0199	-	-	-	-	-	-	2,215,107.00	-
CO&DS	0322	630,850.00	-	-	-	-	-	-	-
TAXES	0412	-	-	-	-	-	-	-	-
LOCAL SALES TAX	0418	-	-	-	-	-	-	-	-
LEASE	0425	-	-	-	-	-	-	-	-
TRANSFERS IN	0630	-	3,609,594.60	2,971,636.00	7,031,846.00	8,062,453.00	926,669.12	2,786,761.64	3,878,737.50
BOND PROCEEDS	0700	-	-	-	-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		630,850.00	3,609,594.60	2,971,636.00	7,031,846.00	8,062,453.00	926,669.12	5,001,868.64	3,878,737.50
TOTAL ESTIMATED REVENUES AND BEGINNING FD BAL		699,275.00	3,609,594.60	2,971,636.00	7,031,846.00	8,062,453.00	926,669.12	30,857,803.54	3,878,737.50
APPROPRIATIONS:									
PRINCIPAL	7100	549,000.00	3,272,000.00	2,820,000.00	5,120,000.00	6,970,000.00	470,453.34	-	2,715,000.00
INTEREST	7200	81,850.00	335,394.60	148,006.00	1,908,126.00	1,089,308.00	456,215.78	2,696,490.00	1,158,862.50
DUES & FEES	7300	-	2,200.00	3,630.00	3,720.00	3,145.00	-	12,115.00	4,875.00
COST OF ISSUANCE	7301	-	-	-	-	-	-	-	-
PAYMENTS TO REFUNDING BOND ESCROW AGENT	7600	-	-	-	-	-	-	-	-
TRANSFERS OUT	9300	-	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS & OTHER USES		630,850.00	3,609,594.60	2,971,636.00	7,031,846.00	8,062,453.00	926,669.12	2,708,605.00	3,878,737.50
ESTIMATED REVENUE LESS APPROPRIATIONS		-	-	-	-	-	-	2,293,263.64	-
FUND BALANCE AT END OF YEAR:									
RESTRICTED	275200	68,425.00	-	-	-	-	-	28,149,198.54	-
ENDING FUND BALANCE		68,425.00	-	-	-	-	-	28,149,198.54	-
TOTAL APPROPRIATIONS AND ENDING FD BAL		699,275.00	3,609,594.60	2,971,636.00	7,031,846.00	8,062,453.00	926,669.12	30,857,803.54	3,878,737.50

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
DEBT SERVICES FUND - ESTIMATED REVENUES AND APPROPRIATIONS BY FUND

Source	Account Number	29C 2014 COP	29D 2015 COP	29E 2017 COP	29F 2020 COP	Total COPs	Grand Total
CURRENT BALANCE		-	971,762.50	-	-	26,827,697.40	26,896,122.40
Est Additional Receipts		-	-	-	-	-	-
(Est Additional Expenditures)		-	-	-	-	-	-
BEGINNING FUND BALANCE		-	971,762.50	-	-	26,827,697.40	26,896,122.40
ESTIMATED REVENUE:							
FEDERAL DIRECT QSCBs	0199	-	-	-	-	2,215,107.00	2,215,107.00
CO&DS	0322	-	-	-	-	-	630,850.00
TAXES	0412	-	-	-	-	-	-
LOCAL SALES TAX	0418	-	-	-	-	-	-
LEASE	0425	-	1,042,028.75	-	-	1,042,028.75	1,042,028.75
TRANSFERS IN	0630	85,732.00	-	6,711,325.00	1,620,067.00	15,082,623.14	37,684,821.86
BOND PROCEEDS	0700	-	-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		85,732.00	1,042,028.75	6,711,325.00	1,620,067.00	18,339,758.89	41,572,807.61
TOTAL ESTIMATED REVENUES AND BEGINNING FD BAL		85,732.00	2,013,791.25	6,711,325.00	1,620,067.00	45,167,456.29	68,468,930.01
APPROPRIATIONS:							
PRINCIPAL	7100	-	945,000.00	5,780,000.00	1,580,000.00	11,020,000.00	30,221,453.34
INTEREST	7200	80,752.00	92,448.75	926,415.00	36,252.00	4,991,220.25	9,010,120.63
DUES & FEES	7300	4,980.00	4,580.00	4,910.00	3,815.00	35,275.00	47,970.00
COST OF ISSUANCE	7301	-	-	-	-	-	-
PAYMENTS TO REFUNDING BOND ESCROW AGENT	7600	-	-	-	-	-	-
TRANSFERS OUT	9300	-	-	-	-	-	-
TOTAL APPROPRIATIONS & OTHER USES		85,732.00	1,042,028.75	6,711,325.00	1,620,067.00	16,046,495.25	39,279,543.97
ESTIMATED REVENUE LESS APPROPRIATIONS		-	-	-	-	2,293,263.64	2,293,263.64
FUND BALANCE AT END OF YEAR:							
RESTRICTED	275200	-	971,762.50	-	-	29,120,961.04	29,189,386.04
ENDING FUND BALANCE		-	971,762.50	-	-	29,120,961.04	29,189,386.04
TOTAL APPROPRIATIONS AND ENDING FD BAL		85,732.00	2,013,791.25	6,711,325.00	1,620,067.00	45,167,456.29	68,468,930.01

School District of Osceola County, FL Future Debt Service Payments As of 06/30/2021	210 SBE Bonds	2A2 2015 Sales Tax Bd	2A4 2017 Sales Tax Bd	2A5 2017 Capital Outlay Sales Tax Bonds	2A6 2020 Capital Outlay Sales Tax Bonds	298 Bellalago EFBD	2A8 2010 COP
PROJECTS FUNDED	Various Projects	Refunding portion of 2007A Sales Tax Bond	Refunding portion of 2007B Sales Tax Bond	Various Maintenance & Renovation Projects	Various Maintenance & Renovation Projects	Bellalago Charter School	Renovations: Osceola High, Thacker Avenue Elementary, Highlands Elementary 0.858 (net of subsidy)*
INTEREST RATE	3.0 - 5.0	1.99	1.72	2.76	1.52	1.0 - 4.6	
PRINCIPAL AMOUNT OUTSTANDING	1,809,000.00	16,854,000.00	8,605,000.00	71,695,000.00	75,150,000.00	7,820,993.77	40,500,000.00

Principal & Interest Payments Due in:

2022	630,850.00	3,607,394.60	2,968,006.00	7,028,126.00	8,059,308.00	926,669.12	486,081.00
2023	554,400.00	3,622,281.80	2,964,502.00	7,024,882.00	8,107,186.00	924,878.42	486,081.00
2024	393,850.00	3,629,577.00	2,970,224.00	7,027,636.00	8,108,050.00	923,835.22	486,081.00
2025	271,950.00	6,939,399.60		7,021,319.00	8,107,242.00	913,628.43	486,081.00
2026	158,550.00			7,020,862.00	8,104,762.00	914,075.02	486,081.00
2027				7,021,058.00	8,105,572.00	904,846.17	40,986,081.00
2028				7,016,838.00	8,104,634.00	895,895.88	
2029				7,013,133.00	8,106,910.00	882,733.47	
2030				7,009,805.00	8,102,400.00	876,146.21	
2031				7,011,647.00	8,101,104.00	869,739.99	
2032				7,008,521.00		853,032.37	
2033				7,005,358.00		842,449.75	
2034						15,000.00	
TOTAL:	2,009,600.00	17,798,653.00	8,902,732.00	84,209,185.00	81,007,168.00	10,742,930.05	43,416,486.00

*Principal and interest payments shown for the 2010 COP's are net of an annual federal direct subsidy of \$2,186,919

School District of Osceola County, FL Future Debt Service Payments As of 06/30/2021	2A7 2013 COP	2B1 2014 COP	2B2 2015 COP	2B3 2017 COP	29F 2020 COP	Total COPs	Total Debt
PROJECTS FUNDED	Refunding 2004A COP	Refunding remaining portion of 2004A COP, 2004B COP and 2004C COP	Refunding 2005 COP	Refunding 2007 COP	Refunding 2009 COP		
INTEREST RATE	2.5 - 5.0	2.24	2.67	2.10	0.76		
PRINCIPAL AMOUNT OUTSTANDING	25,085,000.00	3,605,000.00	3,935,000.00	44,115,000.00	4,770,000.00	122,010,000.00	303,943,993.77

Principal & Interest Payments Due in:

2022	3,873,862.50	80,752.00	1,037,448.75	6,706,415.00	1,616,252.00	13,800,811.25	37,021,164.97
2023	3,870,262.50	80,752.00	1,036,883.50	6,705,035.00	1,614,244.00	13,793,258.00	36,991,388.22
2024	3,874,262.50	80,752.00	1,035,650.75	6,706,135.00	1,612,160.00	13,795,041.25	36,848,213.47
2025	3,871,012.50	80,752.00	1,038,683.75	8,439,610.00		13,916,139.25	37,169,678.28
2026	2,755,512.50	80,752.00		9,554,025.00		12,876,370.50	29,074,619.52
2027	2,752,950.00	80,752.00		9,556,560.00		53,376,343.00	69,407,819.17
2028	9,560,249.99	3,685,752.00				13,246,001.99	29,263,369.87
2029						0.00	16,002,776.47
2030						0.00	15,988,351.21
2031						0.00	15,982,490.99
2032						0.00	7,861,553.37
2033						0.00	7,847,807.75
2034						0.00	15,000.00
TOTAL:	30,558,112.49	4,170,264.00	4,148,666.75	47,667,780.00	4,842,656.00	134,803,965.24	339,474,233.29

Debt Capacity Analysis - Capital Outlay Millage

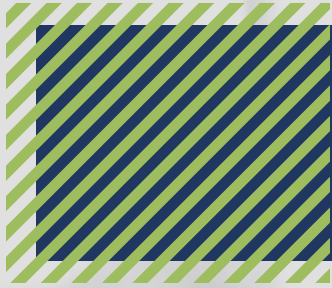
Estimated Revenue		2022	2023	2024	2025	2026
Tax Roll		38,602,271,393	41,304,430,390	44,154,436,087	47,112,783,305	49,468,422,470
Millage		1.5	1.5	1.5	1.5	1.5
Total Tax (Tax Roll * Millage * Collection)	0.96	55,587,270.81	59,478,379.76	63,582,387.97	67,842,407.96	71,234,528.36

Debt Service Appropriations	SERIES	CHARGE ID	FACTORS					
COP 2009 Debt Service	A	*		-	-	-	-	-
COP 2010 Debt Service	A	*		5,001,868.64	5,001,868.64	5,001,868.64	4,997,868.64	4,997,868.64
COP 2010 Debt Service	A	QSCB Subsidy	1	(2,215,107.00)	(2,215,107.00)	(2,215,107.00)	(2,215,107.00)	(2,215,107.00)
COP 2013 Debt Service	A	*		3,878,737.50	3,875,137.50	3,879,137.50	3,875,887.50	2,760,387.50
COP 2014 Debt Service	A	*		85,732.00	85,732.00	85,732.00	85,732.00	85,732.00
COP 2015 Debt Service	A	*		1,042,028.75	1,041,463.50	1,040,230.75	1,043,263.75	-
COP 2017 Debt Service	A	*		6,711,325.00	6,709,945.00	6,711,045.00	8,444,520.00	9,558,935.00
COP 2020 Debt Service	A	*		1,620,067.00	1,618,059.00	1,617,225.00	-	-
Bellalago Benefit District	PF	*		926,669.12	924,878.42	923,835.22	913,628.43	914,075.02
Total Debt Service Needs				17,051,321.01	17,041,977.06	17,043,967.11	17,145,793.32	16,101,891.16

Estimated Debt Service Capacity	38,535,949.80	42,436,402.70	46,538,420.86	50,696,614.64	55,132,637.20
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Millage Required to Meet Debt Service Needs	0.460	0.430	0.402	0.379	0.339
Millage Available for Capital Expenditures	1.040	1.070	1.098	1.121	1.161

Percent Indebted	30.7%	28.7%	26.8%	25.3%	22.6%
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Capital Projects Fund



FUND 300

CAPITAL PROJECTS FUND BUDGET

This fund reports the revenue and expenditures for construction and renovations of school buildings and grounds. Funds are accounted for by source and year of appropriation.

The Board also generates capital revenue by levying capital outlay taxes. By law, this tax millage is limited to 1.5 mills and is currently set at the maximum.

The District receives impact fees charged against new residential construction.

Based on an inter-local agreement with local governmental entities, the District receives 25% of the revenue generated through the one-cent infrastructure sales surtax levied by the county through 2025.

Through a voter-approved referendum, the District also receives revenue from a half-cent school surtax.

Public Education Capital Outlay funds (PECO) are derived from utility taxes throughout the state and are allocated by the Legislature each year. PECO funds provide for maintenance and renovation of existing facilities and health and safety needs.

Capital Outlay (CO) and Debt Service (DS) revenues are derived from motor vehicle license tag fees.

State funds must be expended on capital outlay projects in accordance with state regulations. These regulations require recommendation of a school plant survey which must be conducted at least every five years.

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SUMMARY PROPOSED FIVE YEAR CAPITAL OUTLAY PLAN

	2021-22	2022-23	2023-24	2024-25	2025-26
BEGINNING FUND BALANCE & ESTIMATED REVENUES					
BEGINNING FUND BALANCE					
Capacity	\$ 122,209,298	\$ 188,983,722	\$ 151,906,918	\$ 211,985,313	\$ 286,159,928
Carryover - Capacity	52,085,395	-	-	-	-
Non-Capacity	120,185,990	63,820,697	88,426,904	97,535,604	131,459,941
Carryover - Non-Capacity	99,157,583	-	-	-	-
Total Beginning Fund Balance	393,638,266	252,804,420	240,333,821	309,520,917	417,619,869
ESTIMATED REVENUES					
Capacity Sources	67,774,424	70,123,195	72,578,396	75,174,615	77,867,579
Non-Capacity Sources	105,768,280	111,339,335	116,988,173	122,812,665	128,643,388
Total Estimated Revenues	173,542,704	181,462,530	189,566,569	197,987,280	206,510,967
Total Beginning Fund Balance & Estimated Revenues	\$ 567,180,970	\$ 434,266,950	\$ 429,900,390	\$ 507,508,196	\$ 624,130,835
APPROPRIATIONS & PROJECTED ENDING FUND BALANCE					
APPROPRIATIONS					
Capacity	53,085,395	107,200,000	12,500,000	1,000,000	1,000,000
Non-Capacity	261,291,156	86,733,129	107,879,473	88,888,328	82,123,695
Total Appropriations	314,376,551	193,933,129	120,379,473	89,888,328	83,123,695
PROJECTED ENDING FUND BALANCE					
Capacity	188,983,722	151,906,918	211,985,313	286,159,928	363,027,506
Non-Capacity	63,820,697	88,426,904	97,535,604	131,459,941	177,979,634
Total Ending Fund Balance	252,804,419	240,333,821	309,520,917	417,619,869	541,007,140
Total Appropriations & Projected Ending Fund Balance	\$ 567,180,970	\$ 434,266,950	\$ 429,900,390	\$ 507,508,196	\$ 624,130,835

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
PROPOSED FIVE YEAR CAPITAL OUTLAY PLAN - CAPACITY

	2021-22	2022-23	2023-24	2024-25	2025-26
BEGINNING FUND BALANCE & ESTIMATED REVENUES					
BEGINNING FUND BALANCE					
Restricted for Capital Projects	\$ 122,209,298	\$ 188,983,722	\$ 151,906,918	\$ 211,985,313	\$ 286,159,928
Restricted for Carryover Appropriations	52,085,395	-	-	-	-
Total Beginning Fund Balance	174,294,693	188,983,722	151,906,918	211,985,313	286,159,928
ESTIMATED REVENUES					
Impact Fees	67,275,000	69,629,625	72,066,662	74,588,995	77,199,610
Flora Ridge EFBD	334,336	341,023	347,844	354,801	361,897
Interest	165,088	152,547	163,890	230,819	306,072
Total Estimated Revenues	67,774,424	70,123,195	72,578,396	75,174,615	77,867,579
Total Beginning Fund Balance & Estimated Revenues	\$ 242,069,117	\$ 259,106,918	\$ 224,485,313	\$ 287,159,928	\$ 364,027,506
APPROPRIATIONS AND ENDING FUND BALANCE					
APPROPRIATIONS					
MIDDLE SCHOOLS					
K-8'S					
"AA" Kindred (opening August 2024)	-	34,700,000	3,500,000	-	-
"BB" Knightsbridge (opening August 2024)	-	35,000,000	4,000,000	-	-
"CC" Sunbridge (opening August 2024)	-	36,500,000	4,000,000	-	-
Total New School Projects	-	106,200,000	11,500,000	-	-
OTHER CAPACITY PROJECTS					
Buses	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Other Capacity Projects	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
CARRYOVER					
"A" Celebration Island	27,100,145				
"AA" Kindred K-8	4,597,875				
"BB" Knightsbridge K-8	3,000,000				
"CC" Sunbridge K-8	3,000,000				
Canoe Creek K-8	3,557,851				
Harmony Middle School	11,100				
Land Purchases	3,279,009				
Poinciana Business Academy	4,705				
School Buses	1,001,708				
Unallocated	6,533,002				
Total Carryover	52,085,395	-	-	-	-
Total Appropriations	53,085,395	107,200,000	12,500,000	1,000,000	1,000,000
Annual Surplus/(Deficiency)	14,689,029	(37,076,805)	60,078,396	74,174,615	76,867,579
PROJECTED ENDING FUND BALANCE					
Restricted for Capital Projects	188,983,722	151,906,918	211,985,313	286,159,928	363,027,506
Total Ending Fund Balance	188,983,722	151,906,918	211,985,313	286,159,928	363,027,506
Total Appropriations & Projected Ending Fund Balance	\$ 242,069,117	\$ 259,106,918	\$ 224,485,313	\$ 287,159,928	\$ 364,027,506

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
PROPOSED FIVE YEAR CAPITAL OUTLAY PLAN - NON-CAPACITY

	2021-22	2022-23	2023-24	2024-25	2025-26
BEGINNING FUND BALANCE & ESTIMATED REVENUES					
BEGINNING FUND BALANCE					
Restricted for Capital Projects	\$ 120,185,990	\$ 63,820,697	\$ 88,426,904	\$ 97,535,604	131,459,941
Restricted for Carryover Appropriations	99,157,583				
Total Beginning Fund Balance	219,343,573	63,820,697	88,426,904	97,535,604	131,459,941
ESTIMATED REVENUES					
CO&DS Flowthrough	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
1.5 Mill CO TAX	51,622,094	55,287,263	59,157,371	63,239,230	67,476,258
1/4 Cent Infrastructure Sales Surtax	15,000,000	15,660,485	16,245,237	16,816,279	17,339,228
1/2 Cent School Capital Outlay Surtax	30,000,000	31,320,970	32,490,474	33,632,558	34,678,456
La Rosa Field Naming Rights Revenue	10,000	10,000	10,000	10,000	10,000
Charter Capital	7,976,162	7,976,162	7,976,162	7,976,162	7,976,162
Interest	160,024	84,455	108,929	138,436	163,284
Total Estimated Revenues	105,768,280	111,339,335	116,988,173	122,812,665	128,643,388
Total Beginning Fund Balance & Estimated Revenues	\$ 325,111,853	\$ 175,160,032	\$ 205,415,077	\$ 220,348,269	\$ 260,103,329
APPROPRIATIONS AND ENDING FUND BALANCE					
APPROPRIATIONS					
RECURRING PROJECTS					
Athletic Facilities	120,000	120,000	120,000	120,000	120,000
Charter Capital (Tsf to General Fund)	7,976,162	7,976,162	7,976,162	7,976,162	7,976,162
General School Facilities Operations (Reimb to General Fund)	2,093,555	2,114,491	2,135,635	2,156,992	2,156,992
General School Maintenance Line Items (Tsf to General Fund)	2,039,729	2,060,126	2,080,728	2,101,535	2,101,535
General School Maintenance Salaries (Tsf to General Fund)	8,629,825	8,716,123	8,803,284	8,891,317	8,980,231
General School Security Line Item (Tsf to General Fund)	101,470	102,485	103,510	104,545	104,545
Health & Safety	950,000	950,000	950,000	950,000	950,000
Portable Installation (Includes technology)	300,000	300,000	300,000	300,000	300,000
Portable Rent (Tsf to General Fund)	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
Property Casualty Insurance (Tsf to General Fund)	3,252,010	3,252,010	3,252,010	3,252,010	3,252,010
Safety and Security	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
School Buses	3,250,000	3,250,000	3,250,000	3,250,000	3,250,000
Student Computers	-	-	-	3,000,000	3,000,000
Technology Infrastructure	8,536,000	6,500,000	6,500,000	6,500,000	6,500,000
White Fleet	300,000	300,000	300,000	300,000	300,000
Total Recurring Projects	40,448,751	38,541,397	38,671,329	41,802,561	41,891,474
RENOVATION/REMODELING PROJECTS					
Comprehensive Renovations- Gateway High School	74,000,000	-	-	-	-
Cyclical Capital Renewal	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Maintenance and Renovation - Deferred Maintenance	4,500,000	5,000,000	5,000,000	5,000,000	5,000,000
Neptune Elementary School Traffic Solution	1,500,000	-	-	-	-
Total Renovation/Remodeling	84,000,000	9,000,000	9,000,000	9,000,000	9,000,000
DEBT SERVICE					
Repay LOANS - Long Term (COPs) (Total)	15,082,623	15,075,635	15,079,901	15,188,901	15,187,816
Repay LOANS - Long Term (Sales Tax Revenue Bonds)	21,675,530	21,691,218	21,704,407	21,983,147	15,130,239
Repay LOANS - EFBD	926,669	924,878	923,835	913,628	914,075
Total Debt Service	37,684,822	37,691,732	37,708,144	38,085,676	31,232,130
OTHER NON-CAPACITY PROJECTS					
Transportation East	-	1,500,000	22,500,000	-	-
Total Other Projects	-	1,500,000	22,500,000	-	-
CARRYOVER					
RECURRING PROJECTS					
Athletic Facilities - High Schools	103,698				
Health & Safety	1,926,996				
Cyclical Capital Renewal	6,069,328				
Maintenance and Renovation - Deferred Maintenance	13,896,202				
Portable Installation (Includes Technology)	701,704				
Safety & Security	1,833,299				
School Buses Replacement	6,734				
Student Computers	441,232				
Technology Infrastructure	4,888,140				
White Fleet	218,809				
Unallocated Future Projects	1,723,517				
RENOVATION/REMODELING PROJECTS					
Canoe Creek K-8 Renovation	13,482,561				
Comprehensive Renovations- Denn John Middle School	61,390				
Comprehensive Renovations- Gateway High School	3,379,770				
Comprehensive Renovations- Michigan Avenue Elementary	1,777,988				
Comprehensive Renovations- Osceola County School for the Arts	2,000,000				
Comprehensive Renovations-Reedy Creek Elementary	1,983,767				
Comprehensive Renovations- St. Cloud Middle School	6,130,357				
Horizon Middle School Ancillary Transportation Renovation	500,000				
Land	7,049,985				
Neptune Bus Loop	645,000				
OCSA Bus Loop & Road Extension	4,000,000				
Osceola Virtual School	110,141				
oTECH Welding Project	3,290,919				
Space Reconfigurations	836,046				
Transportation Facility	22,100,000				
Total Carryover	99,157,583	-	-	-	-
Total Appropriations	261,291,156	86,733,129	107,879,473	88,888,328	82,123,695
Annual Surplus/(Deficiency)	(155,522,876)	24,606,206	9,108,700	33,924,337	46,519,693
PROJECTED ENDING FUND BALANCE					
Restricted for Capital Projects	63,820,697	88,426,904	97,535,604	131,459,941	177,979,634
Total Ending Fund Balance	63,820,697	88,426,904	97,535,604	131,459,941	177,979,634
Total Appropriations & Projected Ending Fund Balance	\$ 325,111,853	\$ 175,160,032	\$ 205,415,077	\$ 220,348,269	\$ 260,103,329

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

CAPITAL PROJECTS FUND - ESTIMATED REVENUES AND BEGINNING FUND BALANCE

Source	ACCT. NO.	2021-22 Tentative	2020-21 Budget	Difference
STATE:				
Capital Outlay & Debt Service	321	1,000,000.00	1,000,000.00	-
Interest on Undistributed CO&DS	325	-	-	-
PECO	391	-	-	-
Charter Capital	397	7,976,162.00	7,399,013.00	577,149.00
Other Miscellaneous State	399	-	-	-
Total State		<u>8,976,162.00</u>	<u>8,399,013.00</u>	<u>577,149.00</u>
LOCAL:				
Capital Outlay Tax (1.5 Mills)	413	51,622,094.00	48,872,141.00	2,749,953.00
Infrastructure Sales Surtax	418	15,000,000.00	14,535,301.00	464,699.00
School Capital Sales Surtax	419	30,000,000.00	29,070,602.00	929,398.00
Interest	431	325,112.00	202,410.00	122,702.00
Grants	440	-	-	-
Miscellaneous	495	344,336.00	260,000.00	84,336.00
Impact Fees	496	67,275,000.00	50,000,000.00	17,275,000.00
Total Local		<u>164,566,542.00</u>	<u>142,940,454.00</u>	<u>21,626,088.00</u>
OTHER SOURCES:				
Transfers In	620	-	-	-
Other Financing Sources	730	-	-	-
Total Other Sources		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ESTIMATED REVENUE & OTHER SOURCES		<u>173,542,704.00</u>	<u>151,339,467.00</u>	<u>22,203,237.00</u>
FUND BALANCE AT BEGINNING OF YEAR:				
Restricted for Capital Projects	2726	393,638,265.59	260,951,110.94	132,687,154.65
Total Beginning Fund Balance		<u>393,638,265.59</u>	<u>260,951,110.94</u>	<u>132,687,154.65</u>
TOTAL EST REVENUE AND BEGINNING FD BAL		<u>567,180,969.59</u>	<u>412,290,577.94</u>	<u>154,890,391.65</u>

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
CAPITAL PROJECTS FUND - APPROPRIATIONS AND ENDING FUND BALANCE

Use	ACCT. NO.	2021-22 Tentative	2020-21 Budget	Difference
APPROPRIATIONS:				
Library Books	6100	22,760.91	70,276.72	(47,515.81)
Audio-Visual Materials	6200	220.00	40,700,323.03	(40,700,103.03)
Buildings and Additions	6300	163,423,424.90	80,990,977.39	82,432,447.51
Furniture, Fixtures and Equipment	6400	14,884,728.71	18,050,884.51	(3,166,155.80)
Vehicle Purchase	6500	5,777,251.40	20,543,455.50	(14,766,204.10)
Land	6600	10,328,993.50	6,747,812.19	3,581,181.31
Site Improvements	6700	5,868,148.11	54,962,103.63	(49,093,955.52)
Remodeling and Renovations	6800	52,196,068.62	2,214,310.22	49,981,758.40
Computer Software	6900	290,936.57	-	290,936.57
Fees	7300	-	-	-
Total Function 7400 Appropriations		<u>252,792,532.72</u>	<u>224,280,143.19</u>	<u>28,512,389.53</u>
OTHER USES:				
To General Fund	9100	23,899,196.00	23,030,390.00	868,806.00
To Debt Service Fund	9200	37,684,821.86	29,628,122.40	8,056,699.46
Total Other Financing Uses		<u>61,584,017.86</u>	<u>52,658,512.40</u>	<u>8,925,505.46</u>
TOTAL APPROPRIATIONS AND OTHER USES		<u>314,376,550.58</u>	<u>276,938,655.59</u>	<u>37,437,894.99</u>
ESTIMATED REVENUES LESS APPROPRIATIONS		<u>(140,833,846.58)</u>	<u>(125,599,188.59)</u>	<u>(15,234,657.99)</u>
FUND BALANCE AT END OF YEAR:				
Restricted for Capital Projects	2726	252,804,419.01	135,351,922.35	117,452,496.66
Total Ending Fund Balance		<u>252,804,419.01</u>	<u>135,351,922.35</u>	<u>117,452,496.66</u>
TOTAL APPROPRIATIONS AND ENDING FD BAL		<u>567,180,969.59</u>	<u>412,290,577.94</u>	<u>154,890,391.65</u>

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
CAPITAL PROJECTS FUND - ESTIMATED REVENUES AND BEGINNING FUND BALANCE

Source	ACCT. NO.	380 Flora Ridge EFBD	390 Capital Projects LCIF	393 Infrastructure Sales Surtax	394 School Capital Sales Surtax	3A6 School Capital Sales Tax Bonds
STATE:						
Capital Outlay & Debt Service	321					
PECO	391					
Charter Capital	397					
Miscellaneous	399					
Total State		-	-	-	-	-
LOCAL:						
Capital Outlay Tax (1.5 Mills)	413					
Infrastructure Sales Surtax	418			15,000,000.00		
School Capital Sales Surtax	419				30,000,000.00	
Interest	431					
Miscellaneous	495	334,336.00	10,000.00			
Impact Fees	496					
Total Local		334,336.00	10,000.00	15,000,000.00	30,000,000.00	-
OTHER SOURCES:						
Transfers In	620	-	-	-	-	-
Total Other Sources		-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		334,336.00	10,000.00	15,000,000.00	30,000,000.00	
FUND BALANCE AT BEGINNING OF YEAR:						
Restricted for Capital Projects	2726	1,241,037.91	3,777,568.47	31,690,975.53	75,493,572.91	63,104,937.87
Total Beginning Fund Balance		1,241,037.91	3,777,568.47	31,690,975.53	75,493,572.91	63,104,937.87
TOTAL EST REVENUE AND BEGINNING FD BAL		1,575,373.91	3,787,568.47	46,690,975.53	105,493,572.91	63,104,937.87

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
CAPITAL PROJECTS FUND - ESTIMATED REVENUES AND BEGINNING FUND BALANCE

Source	ACCT. NO.	3A7 Charter Capital	360 CO & DS	37X CO TAX	39I Educational Impact Fees	Total
STATE:						
Capital Outlay & Debt Service	321		1,000,000.00			1,000,000.00
PECO	391					-
Charter Capital	397	7,976,162.00				7,976,162.00
Miscellaneous	399					-
Total State		7,976,162.00	1,000,000.00	-	-	8,976,162.00
LOCAL:						
Capital Outlay Tax (1.5 Mills)	413			51,622,094.00		51,622,094.00
Infrastructure Sales Surtax	418					15,000,000.00
School Capital Sales Surtax	419					30,000,000.00
Interest	431			160,024.00	165,088.00	325,112.00
Miscellaneous	495					344,336.00
Impact Fees	496				67,275,000.00	67,275,000.00
Total Local		-	-	51,782,118.00	67,440,088.00	164,566,542.00
OTHER SOURCES:						
Transfers In	620	-	-	-	-	-
Total Other Sources		-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		7,976,162.00	1,000,000.00	51,782,118.00	67,440,088.00	173,542,704.00
FUND BALANCE AT BEGINNING OF YEAR:						
Restricted for Capital Projects	2726	-	5,627,828.39	39,648,690.19	173,053,654.32	393,638,265.59
Total Beginning Fund Balance		-	5,627,828.39	39,648,690.19	173,053,654.32	393,638,265.59
TOTAL EST REVENUE AND BEGINNING FD BAL		7,976,162.00	6,627,828.39	91,430,808.19	240,493,742.32	567,180,969.59

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
CAPITAL PROJECTS FUND - APPROPRIATIONS AND ENDING FUND BALANCE

Use	ACCT. NO.	380 Flora Ridge EFBD	390 Capital Projects LCIF	393 Infrastructure Sales Surtax	394 School Capital Sales Surtax	3A6 School Capital Sales Tax Bonds
APPROPRIATIONS:						
Library Books	6100			21,160	1,601	
Audio-Visual Materials	6200			108.90	111.10	
Buildings and Additions	6300			23,986,419.78	33,256,761.35	53,620,216.77
Furniture, Fixtures and Equipment	6400			961,322.16	422,875.98	37,800.73
Vehicle Purchase	6500			518,809.40		
Land	6600		200,000.00			
Site Improvements	6700		2,950,000.00	1,380,475.90	646,068.13	45,924.79
Remodeling and Renovations	6800		54,150.37	6,736,605.93	14,464,133.80	8,822,306.90
Computer Software	6900			310.50	118,148.12	
Fees	7300					
Total Function 7400 Appropriations		-	3,204,150.37	33,605,212.09	48,909,699.87	62,526,249.19
OTHER USES:						
To General Fund	9100					
To Debt Service Fund	9200			6,581,230.60	15,094,299.00	
Total Other Financing Uses		-	-	6,581,230.60	15,094,299.00	-
TOTAL APPROPRIATIONS AND OTHER USES		-	3,204,150.37	40,186,442.69	64,003,998.87	62,526,249.19
ESTIMATED REVENUES LESS APPROPRIATIONS		334,336.00	(3,194,150.37)	(25,186,442.69)	(34,003,998.87)	(62,526,249.19)
FUND BALANCE AT END OF YEAR:						
Restricted for Capital Projects	2726	1,575,373.91	583,418.10	6,504,532.84	41,489,574.04	578,688.68
Total Ending Fund Balance		1,575,373.91	583,418.10	6,504,532.84	41,489,574.04	578,688.68
TOTAL APPROPRIATIONS AND ENDING FD BAL		1,575,373.91	3,787,568.47	46,690,975.53	105,493,572.91	63,104,937.87

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
CAPITAL PROJECTS FUND - APPROPRIATIONS AND ENDING FUND BALANCE

Use	ACCT. NO.	3A7 Charter Capital	360 CO & DS	37X CO TAX	391 Educational Impact Fees	Total
APPROPRIATIONS:						
Library Books	6100					22,760.91
Audio-Visual Materials	6200					220.00
Buildings and Additions	6300			7,000,000.00	45,560,027.00	163,423,424.90
Furniture, Fixtures and Equipment	6400			12,517,533.96	945,195.88	14,884,728.71
Vehicle Purchase	6500			3,256,734.00	2,001,708.00	5,777,251.40
Land	6600			6,849,985.00	3,279,008.50	10,328,993.50
Site Improvements	6700			845,679.29		5,868,148.11
Remodeling and Renovations	6800		2,708,654.12	18,110,762.16	1,299,455.34	52,196,068.62
Computer Software	6900			172,477.95		290,936.57
Fees	7300					-
Total Function 7400 Appropriations		-	2,708,654.12	48,753,172.36	53,085,394.72	252,792,532.72
OTHER USES:						
To General Fund	9100	7,976,162.00		15,923,034.00		23,899,196.00
To Debt Service Fund	9200			16,009,292.26		37,684,821.86
Total Other Financing Uses		7,976,162.00	-	31,932,326.26	-	61,584,017.86
TOTAL APPROPRIATIONS AND OTHER USES		7,976,162.00	2,708,654.12	80,685,498.62	53,085,394.72	314,376,550.58
ESTIMATED REVENUES LESS APPROPRIATIONS		-	(1,708,654.12)	(28,903,380.62)	14,354,693.28	(140,833,846.58)
FUND BALANCE AT END OF YEAR:						
Restricted for Capital Projects	2726	-	3,919,174.27	10,745,309.57	187,408,347.60	252,804,419.01
Total Ending Fund Balance		-	3,919,174.27	10,745,309.57	187,408,347.60	252,804,419.01
TOTAL APPROPRIATIONS AND ENDING FD BAL		7,976,162.00	6,627,828.39	91,430,808.19	240,493,742.32	567,180,969.59

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

SAFETY & SECURITY - CARRYOVER

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE
S&S BURGLAR SYSTEMS				
COUNTY-WIDE	\$ 6,000.00	\$ 5,009.22	\$ -	\$ 990.78
S&S FENCING/GATES				
KISSIMMEE ELEMENTARY SCHOOL	25,000.00	2,408.00	22,219.85	372.15
KISSIMMEE MIDDLE SCHOOL	2,000.00	559.30		1,440.70
NARCOOSSEE MIDDLE SCHOOL	30,000.00			30,000.00
POINCIANA ACADEMY OF FINE ARTS	16,745.74	14,478.58		2,267.16
WESTSIDE K-8 SCHOOL	5,000.00	4,805.42		194.58
S&S LOCKS				
COUNTY-WIDE	53,446.90	50,185.61	2,659.54	601.75
S&S TECHNOLOGY				
COUNTY-WIDE	215,450.00	103,100.00	24,360.00	87,990.00
SAFETY & SECURITY				
COUNTY-WIDE	934,984.26			934,984.26
S&S WINDOWS				
ADULT LEARNING CENTER	30,060.00	10,700.00	19,360.00	
BELLALAGO CHARTER ACADEMY	3,175.00		3,175.00	
BOGGY CREEK ELEMENTARY	4,014.60	3,405.20	609.40	
CENTRAL AVENUE ELEMENTARY	1,050.00		1,050.00	
COUNTY-WIDE	141,018.25	115,531.25		25,487.00
DEERWOOD ELEMENTARY	2,080.00		2,080.00	
DENN JOHN MIDDLE SCHOOL	53,971.92		53,971.92	
DISCOVERY 6-8	5,225.00		5,225.00	
EAST LAKE ELEMENTARY SCHOOL	19,513.62		19,513.62	
FLORA RIDGE ELEMENTARY	31,061.86		31,061.86	
GATEWAY HIGH SCHOOL	29,575.60	18,523.00	11,052.60	
HARMONY COMMUNITY SCHOOL (K-8)	2,684.40		2,684.40	
HARMONY MIDDLE SCHOOL	27,455.70	1,825.00	25,630.70	
HICKORY TREE ELEMENTARY	500.00		500.00	
HIGHLANDS ELEMENTARY	1,300.00		1,300.00	
HORIZON MIDDLE SCHOOL	3,516.40		3,516.40	
KISSIMMEE ELEMENTARY SCHOOL	1,457.85		1,457.85	
KOA ELEMENTARY	550.00			550.00
LIBERTY HIGH SCHOOL	5,948.40		5,948.40	
MICHIGAN AVENUE ELEMENTARY	64,774.56		64,774.56	
NARCOOSSEE ELEMENTARY SCHOOL	1,865.32		1,865.32	
NARCOOSSEE MIDDLE SCHOOL	4,475.00		4,475.00	
NEOCITY ACADEMY	1,661.60			1,661.60
NEPTUNE ELEMENTARY	29,620.42		28,327.42	1,293.00
NEPTUNE MIDDLE SCHOOL	1,420.20		1,420.20	
NEW BEGINNINGS	2,072.00		2,072.00	
PLEASANT HILL ELEMENTARY	2,889.00	1,575.00	1,314.00	
POINCIANA ACADEMY OF FINE ARTS	91,212.40	41,862.40		49,350.00
POINCIANA HIGH SCHOOL	11,435.20		11,435.20	
ST. CLOUD ELEMENTARY	6,603.60		6,603.60	
ST. CLOUD HIGH SCHOOL	64,340.80	57,310.00	7,030.80	
ST. CLOUD MIDDLE SCHOOL	34,923.07		34,923.07	
SUNRISE ELEMENTARY	1,284.20		1,284.20	
THACKER AVE ELEM INTL STUDIES	23,032.00	5,052.00	17,980.00	
THE OSC CNTY SCH FOR THE ARTS	4,673.20	1,209.00	3,464.20	
VENTURA ELEMENTARY	1,123.20	973.20		150.00
WESTSIDE K-8 SCHOOL	34,702.69	32,250.29	2,452.40	

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE
ZENITH	1,125.00		1,125.00	
OSCEOLA VIRTUAL SCHOOL	2,858.00		2,858.00	
CANOE CREEK K8	325.00			325.00
GATE POWER				
HIGHLANDS ELEMENTARY	20,000.00	7,735.30		12,264.70
MILL CREEK ELEMENTARY	10,000.00	231.33	9,700.00	68.67
S&S BLDG FIXTURES				
NEOCITY ACADEMY	12,148.75	11,948.75		200.00
S&S LOBBY MODIFICATIONS				
EAST LAKE ELEMENTARY SCHOOL	12,451.00		12,451.00	
FLORA RIDGE ELEMENTARY	18,030.00		18,030.00	
HARMONY HIGH SCHOOL	12,346.00		12,346.00	
HORIZON MIDDLE SCHOOL	11,583.00		11,583.00	
KISSIMMEE MIDDLE SCHOOL	15,870.00		15,870.00	
KOA ELEMENTARY	18,400.00		18,400.00	
LAKEVIEW ELEMENTARY	17,251.00		17,251.00	
MILL CREEK ELEMENTARY	17,251.00		17,251.00	
NARCOOSSEE ELEMENTARY SCHOOL	12,821.00		12,821.00	
NEPTUNE ELEMENTARY	7,223.00		7,223.00	
NEPTUNE MIDDLE SCHOOL	14,899.00	9,922.00	4,977.00	
PLEASANT HILL ELEMENTARY	20,787.00		20,787.00	
POINCIANA HIGH SCHOOL	17,346.00		17,346.00	
ST. CLOUD ELEMENTARY	14,428.00		14,428.00	
SUNRISE ELEMENTARY	20,775.00		20,775.00	
VENTURA ELEMENTARY	21,087.00	-	21,087.00	-
Grand Total	\$ 2,333,898.71	\$ 500,599.85	\$ 683,107.51	\$ 1,150,191.35
Carryover (Encumbered & Committed plus available)				\$ 1,833,299

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SAFETY AND SECURITY - NEW ITEMS

Project Details / Equipment	Request
Burglar Alarms	\$ 350,000
Equipment	150,000
Fencing/Gates	150,000
Locks/Access Control	100,000
Window Film	250,000
Total	\$ <u>1,000,000</u>

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

TECHNOLOGY - CARRYOVER

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE
STUDENT COMPUTERS				
COUNTY-WIDE	\$ 443,412.35	\$ 2,180.00	\$ 440,840.00	\$ 392.35
	Carryover (Encumbered & Committed plus available)			\$ 441,232
TECHNOLOGY INFRASTRUCTURE				
RETROFIT				
COUNTY-WIDE	46,244.44	46,244.44		
POINCIANA HIGH SCHOOL	963,880.00	26,240.00	35,638.39	902,001.61
TECHNOLOGY SERVICES	2,701,571.40	2,058,905.23	562,931.68	79,734.49
WESTSIDE K-8 SCHOOL	237,000.00	13,465.00	4,871.06	218,663.94
MEDIA & INSTRUCTION	2,524,000.00	30,184.00	144,475.00	2,349,341.00
ENTERPRISE SOFTWARE				
TECHNOLOGY SERVICES	2,038,242.64	1,906,118.64		132,124.00
MEDIA & INSTRUCTION	187,800.00	187,760.97		39.03
E-RATE EQUIP/INFRA				
TECHNOLOGY SERVICES	500,000.00	41,679.81	39,009.96	419,310.23
	\$ 9,198,738.48	\$ 4,310,598.09	\$ 786,926.09	\$ 4,101,214.30
	Carryover (Encumbered & Committed plus available)			\$ 4,888,140

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

TECHNOLOGY- NEW ITEMS

Project / Equipment	Technology Group	Request
Enterprise Software		
Asset Management Software	Media	\$ 85,000
Enterprise Electronic Resources	Media	150,000
iSeries (TERMS)	Information Systems	35,000
LIIS Software Maintenance	Information Systems	428,000
Microsoft EES	Information Systems	855,000
Network Enterprise Software	Infrastructure/Security	987,000
Security Information and event mgt software (SIEM)	Infrastructure/Security	50,000
Infrastructure/Equipment		
Armis Device Security	Infrastructure	170,000
Cabling/Fiber	Infrastructure	1,500,000
Data Center UPS/AC	Infrastructure	176,000
eRate Match	Infrastructure	500,000
Identity Services Engine (ISE) / Prime	Infrastructure	16,000
Intercom Systems	Intercom	300,000
Secondary Site Equipment	Infrastructure	634,000
Sound Systems	Intercom	80,000
Switches, Access Points, & UPS	Infrastructure	1,800,000
Voice Gateways	Telephony	430,000
Media Technology		
Document Cameras	Media	150,000
Instructional Devices Storage	Media	425,000
Total		\$ 8,536,000

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

CYCLICAL CAPITAL - CARRYOVER

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE
ATHLETIC FACILITIES				
POINCIANA HIGH SCHOOL	\$ 46,736.00			\$ 46,736.00
BATHROOM RENOVATIONS				
HARMONY HIGH SCHOOL	36,588.00		11,970.00	24,618.00
BUS LOOP				
CELEBRATION K-8	25,460.00		25,460.00	
CHILLER REPLACEMENT/REPAIR				
ADMINISTRATIVE CENTER	315,000.00	34,213.17	134,477.02	146,309.81
DISTRIBUTED ANTENNA SYSTEMS			-	
CELEBRATION K-8	378,612.00	150,637.20	227,974.78	0.02
CHESTNUT ELEM SCIENCE & ENGIN	101,629.00	9,312.88	92,315.26	0.86
HARMONY COMMUNITY SCHOOL (K-8)	141,229.00	47,886.91	93,341.77	0.32
HARMONY HIGH SCHOOL	348,345.41	154,251.25	194,094.16	
HICKORY TREE ELEMENTARY	280,978.00	50,208.27	230,769.56	0.17
LAKEVIEW ELEMENTARY	207,304.34	76,018.29	131,286.05	
NARCOOSSEE MIDDLE SCHOOL	291,688.00	109,235.20	182,452.46	0.34
POINCIANA ACADEMY OF FINE ARTS	271,950.00	113,617.85	158,295.71	36.44
ST. CLOUD HIGH SCHOOL	315,521.32	134,323.91	181,197.41	
WESTSIDE K-8 SCHOOL	170,596.20	61,861.50	108,734.70	
ELECTRICAL				
CHESTNUT ELEM SCIENCE & ENGIN	3,494.00	1,627.45	1,866.55	
OSCEOLA TECHNICAL COLLEGE	13,095.00	1,445.00		11,650.00
TOHOPEKALIGA HIGH SCHOOL	110,400.00			110,400.00
MEDIA & INSTRUCTION	11,772.72	11,772.72		
ELECTRICAL/PLUMBING				
NEOCITY ACADEMY	7,033.00		4,299.35	2,733.65
oTECH ST CLOUD CAMPUS-OTCS	23,225.00		1,778.26	21,446.74
ENTRANCE				
CYPRESS ELEMENTARY	2,600.00			2,600.00
FENCING				
KOA ELEMENTARY	23,657.90	23,656.08		1.82
FIELD OR TRACK				
CELEBRATION HIGH SCHOOL	450,939.00			450,939.00
FIRE SUPPRESSION SYSTEM				
PURCHASING/WAREHOUSE	419,870.00			419,870.00
MACHINE INSTALLATION				
HARMONY HIGH SCHOOL	31,238.00		24,000.00	7,238.00
MAINT/RENOV				
COUNTY-WIDE	1,419,034.09			1,419,034.09
PARKING LOT				
NEOCITY ACADEMY	1,700.00	542.34		1,157.66
oTECH ST CLOUD CAMPUS-OTCS	2,921.00	1,815.23	1,105.77	
PARTITIONS				
KISSIMMEE ELEMENTARY SCHOOL	2,484.00	657.22		1,826.78
PLAYGROUND				
BOGGY CREEK ELEMENTARY	43,952.28	43,952.28		
HICKORY TREE ELEMENTARY	50,000.00	46,949.20	56.18	2,994.62
NARCOOSSEE ELEMENTARY SCHOOL	156,199.00	1,799.00		154,400.00
REMODELING				
VOLUNTARY PREK-REJE	187,990.42	20,736.20	7,000.00	160,254.22
RENOVATION				
CELEBRATION K-8	61,946.00		61,945.80	0.20
REPLACE GYM FLOOR				

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE
HORIZON MIDDLE SCHOOL	188,500.00		188,500.00	
POINCIANA HIGH SCHOOL	18,601.75		5,591.75	13,010.00
ROOFING				
ADMINISTRATIVE CENTER	330,000.00		28,190.00	301,810.00
PROFESSIONAL DEVELOPMENT	524,237.80		23,358.31	500,879.49
SIDEWALKS				
HARMONY COMMUNITY SCHOOL (K-8)	26,925.00	4,435.44		22,489.56
SITE DRAINAGE				
POINCIANA HIGH SCHOOL	779,522.11	695,313.94		84,208.17
THE OSC CNTY SCH FOR THE ARTS	9,797.00	3,797.00		6,000.00
WALL				
HARMONY HIGH SCHOOL	21,621.00			21,621.00
WELL				
ELEM CURRICULUM & INSTRUCTION	15,000.00	-	12,890.00	2,110.00
Grand Total	\$ 7,869,393.34	\$ 1,800,065.53	\$ 2,132,950.85	\$ 3,936,376.96
			Carryover (Encumbered & Committed plus available)	\$ 6,069,328

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

CYCLICAL CAPITAL - NEW ITEMS

Project	Estimated Cost
Secure lobbies	\$ 800,000
Distributed Antenna Systems (DAS)	1,200,000
Contingency/Reserve for new projects	<u>2,000,000</u>
Total	<u>\$ 4,000,000</u>

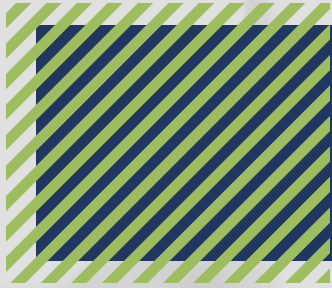
THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
DEFERRED MAINTENANCE - CARRYOVER

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE
AC UNITS				
NEPTUNE MIDDLE SCHOOL	\$ 100,000.00		\$ 28,766.00	\$ 71,234.00
AIR HANDLER UNITS				
LAKEVIEW ELEMENTARY	525,000.00		29,310.00	495,690.00
ATHLETIC FACILITIES				
OSCEOLA HIGH SCHOOL	9,000.00	9,000.00		
POINCIANA HIGH SCHOOL	98,581.25	29,500.00		69,081.25
BLEACHERS				
POINCIANA HIGH SCHOOL	100,000.00	72,754.00		27,246.00
BOILER				
REEDY CREEK ELEMENTARY	40,000.00	12,110.97	636.30	27,252.73
BUILDING AUTOMATION SYSTEMS				
ST. CLOUD HIGH SCHOOL	357,000.00	259,178.62	96,971.38	850.00
CANOPY				
HORIZON MIDDLE SCHOOL	7,380.26	7,380.26		
CARPET REPLACEMENT				
CELEBRATION K-8	300,000.00		295,305.98	4,694.02
CHESTNUT ELEM SCIENCE & ENGIN	300,000.00		299,342.56	657.44
CYPRESS ELEMENTARY	36,132.05	36,132.05		
HARMONY COMMUNITY SCHOOL (K-8)	325,000.00		284,891.05	40,108.95
KISSIMMEE MIDDLE SCHOOL	71,808.76	71,808.76		
MILL CREEK ELEMENTARY	400,000.00		313,437.48	86,562.52
NARCOOSSEE ELEMENTARY SCHOOL	300,000.00		265,661.10	34,338.90
NEPTUNE ELEMENTARY	16,107.30	16,107.30		
POINCIANA HIGH SCHOOL	120,000.00		104,574.03	15,425.97
CHILLER REPLACEMENT/REPAIR				
CELEBRATION HIGH SCHOOL	233,850.13	232,029.13	1,821.00	
CENTRAL AVENUE ELEMENTARY	568,781.00	532,816.64	12,037.00	23,927.36
CYPRESS ELEMENTARY	390.51	390.51		
FLORA RIDGE ELEMENTARY	314,579.12	290,548.45	800.00	23,230.67
NARCOOSSEE MIDDLE SCHOOL	275,000.00	767.90	264,255.45	9,976.65
PARTIN SETTLEMENT ELEMENTARY	554,617.20	466,471.70	51,807.50	36,338.00
POINCIANA HIGH SCHOOL	409,750.22	204,452.75	3,400.00	201,897.47
CONCRETE WORK				
NARCOOSSEE ELEMENTARY SCHOOL	1,383.23	1,383.23		
FENCING				
LAKEVIEW ELEMENTARY	10,335.72	10,335.72		
FIELD OR TRACK				
LIBERTY HIGH SCHOOL	465,947.00	254,343.64	140,909.50	70,693.86
FLOORING				
DISCOVERY 6-8	32,723.05			32,723.05
KOA ELEMENTARY	121,442.70	121,442.70		
FOOTBALL FIELD TURF				
OSCEOLA HIGH SCHOOL	150,000.00		99,840.00	50,160.00
FUEL SYSTEMS				
TRANSPORTATION	264,644.54		264,644.54	
GREENHOUSE				
HORIZON MIDDLE SCHOOL	25,000.00	9,676.70	15,323.30	
GUTTERS				
BOGGY CREEK ELEMENTARY	10,000.00	4,709.08	28.68	5,262.24
CYPRESS ELEMENTARY	50,000.00	4,918.36	6,909.45	38,172.19
DISCOVERY 6-8	93,271.94	93,271.94		
HVAC REPAIR/REPLACEMENT				
ADULT LEARNING CENTER	24,000.00			24,000.00
CENTRAL AVENUE ELEMENTARY	40,000.00			40,000.00
HORIZON MIDDLE SCHOOL	3,258,375.98	29,291.25	3,229,084.73	
KISSIMMEE MIDDLE SCHOOL	3,246,675.64	23,124.00	3,223,551.64	
NEPTUNE MIDDLE SCHOOL	50,000.00			50,000.00
PARKWAY MIDDLE SCHOOL	40,000.00			40,000.00
oTECH POINCIANA CAMPUS-OTCP	35,864.81	35,864.81		
oTECH ST CLOUD CAMPUS-OTCS	6,000.00			6,000.00
LIGHTING				

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE
CENTRAL AVENUE ELEMENTARY	30,000.00	24,483.08	1,794.45	3,722.47
POINCIANA HIGH SCHOOL	1,288,092.69	1,190,133.58	54,757.40	43,201.71
MAINT/RENOV				
COUNTY-WIDE	1,337,544.91			1,337,544.91
MARQUEE				
REEDY CREEK ELEMENTARY	13,489.00	13,489.00		
MILLWORK				
CYPRESS ELEMENTARY	80,000.00			80,000.00
PAINT				
CELEBRATION K-8	97,347.50		97,347.50	
CHESTNUT ELEM SCIENCE & ENGIN	80,000.00		65,888.00	14,112.00
CYPRESS ELEMENTARY	35,035.62	35,035.62		
HARMONY COMMUNITY SCHOOL (K-8)	67,850.00		67,850.00	
HIGHLANDS ELEMENTARY	100,000.00		58,000.00	42,000.00
NARCOOSSEE ELEMENTARY SCHOOL	80,000.00		59,000.00	21,000.00
NEW BEGINNINGS	80,000.00		52,000.00	28,000.00
PARKING LOT				
ADULT LEARNING CENTER	20,000.00	6,469.47	206.09	13,324.44
NEPTUNE ELEMENTARY	20,000.00	7,357.14	726.13	11,916.73
NEW BEGINNINGS	20,000.00			20,000.00
PAVING				
POINCIANA HIGH SCHOOL	200,000.00			200,000.00
PLAYGROUND				
CENTRAL AVENUE ELEMENTARY	60,000.00	47,425.43	45.30	12,529.27
DEERWOOD ELEMENTARY	200,000.00	3,973.31	115,858.69	80,168.00
LAKEVIEW ELEMENTARY	50,000.00			50,000.00
ST. CLOUD ELEMENTARY	75,000.00	23,373.00		51,627.00
THACKER AVE ELEM INTL STUDIES	75,000.00		75,000.00	
PLUMBING REPAIRS				
DISCOVERY 6-8	500,000.00		18,400.00	481,600.00
ROOFING				
COUNTY-WIDE	50,000.00	21,564.09	28,435.91	
SIDEWALKS				
CANOE CREEK CHARTER ACADEMY	101,360.00	56,045.48		45,314.52
SITE DRAINAGE				
CELEBRATION HIGH SCHOOL	7,899.02	7,899.02		
STAGE RIGGING				
CELEBRATION K-8	6,175.75		6,175.75	
CENTRAL AVENUE ELEMENTARY	2,018.00		2,018.00	
COUNTY-WIDE	34,964.93			34,964.93
DEERWOOD ELEMENTARY	14,068.39		14,068.39	
HARMONY COMMUNITY SCHOOL (K-8)	4,400.50		4,400.50	
KISSIMMEE ELEMENTARY SCHOOL	7,905.00		7,905.00	
KISSIMMEE MIDDLE SCHOOL	6,806.50		6,806.50	
ST. CLOUD ELEMENTARY	3,660.93		3,660.93	
WINDOW BLINDS				
DEERWOOD ELEMENTARY	26,000.00	-	26,000.00	-
Grand Total	\$ 18,163,261.15	\$ 4,267,058.69	\$ 9,799,653.21	\$ 4,096,549.25
			Carryover (Encumbered & Committed plus available)	\$ 13,896,202

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
DEFERRED MAINTENANCE - NEW ITEMS

Facility	Project	Estimated Cost
Celebration K8	Boiler # 2 repairs	\$ 15,000
Deerwood Elementary	HVAC Controls & Controllers	75,000
Denn John Middle	Gym Lighting still has 72 (T12)	25,000
Flora Ridge Elementary	Interior Painting	80,000
Hickory Tree Elementary	HVAC Controls & Controllers	250,000
Highlands Elementary	Flooring for Music, Band and Media	60,000
Kissimmee Middle	Window blinds	65,000
Lakeview Elementary	Replace controls	250,000
Lakeview Elementary	Paint interior and exterior trim	100,000
Lakeview Elementary	Replace all carpet including PE	325,000
Liberty High School	Football field turf replacement	150,000
Mill Creek Elementary	Playground behind building 10	60,000
Mill Creek Elementary	Playground by small shed	60,000
Osceola High	Correct inadequate ventilation 2nd floor; low cooling load	650,000
oTECH (Simpson Rd)	HVAC Controls and Controllers	170,000
Partin Settlement Elementary	HVAC Controls and Controllers	250,000
Pleasant Hill Elementary	Cooling Tower	100,000
Poinciana Academy of Fine Arts	Large Playground	175,000
Professional and Technical HS	HVAC Controls and Controllers	200,000
Ross Jeffries	Building 12 roof	150,000
School Nutrition Services	Roof replacement for portable 118 & 121	40,000
St. Cloud High	Compactor	22,000
Sunrise Elementary	Two chillers	600,000
Tohopekaliga High	Drainage athletic area	100,000
County-wide	Turf equipment	150,000
County-wide	Stage Rigging	75,000
Contingency/Reserve		303,000
	Total	\$ 4,500,000



Special Revenue Fund



FUND 400

SPECIAL REVENUE FUND BUDGET

The Special Revenue Fund is comprised of three major sections: Food Service, Special Revenue-Other (Federal Grants) and Special Revenue-CARES, CRRSA and ARP.

The Food Service Fund reflects revenues and expenditures of the District's school nutrition services (SNS) program. Federal reimbursements and local collections are the primary revenue sources which support this program, as well as some State support. The District does not subsidize the school nutrition services program from any other funding sources.

Funds in the Special Revenue-Other section account for the District's Federal entitlements and competitive grants.

The Special Revenue-CARES, CRRSA and ARP section accounts for Federal COVID relief received through the Coronavirus Aid, Relief and Economic Security (CARES) Act, the Coronavirus Response and Relief Supplemental Appropriation (CRRSA) Act, and the American Rescue Plan (ARP) Act.

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (COMBINED) - ESTIMATED REVENUES

Source	ACCT. NO.	2021-22 Tentative	2020-21 Budget	Difference
FEDERAL:				
Other Federal Direct	190	544,759.70	459,507.49	85,252.21
Miscellaneous Federal Direct	199	1,400,000.00	4,115,725.89	(2,715,725.89)
Vocational Education Act	201	1,491,674.26	1,006,028.58	485,645.68
Teacher and Principal Training	225	3,592,831.85	4,006,240.71	(413,408.86)
Individuals with Disabilities Education Act, PL94-142	230	17,141,297.24	16,465,313.14	675,984.10
Title I Targeted Assistance	240	28,022,257.80	25,127,806.50	2,894,451.30
Adult General Education	251	954,092.92	878,453.24	75,639.68
National School Lunch Act Lunch	261	23,767,406.00	21,200,000.00	2,567,406.00
National School Lunch Act Breakfast	262	6,638,426.00	6,800,000.00	(161,574.00)
National School Lunch Act Snack	263	440,906.00	475,000.00	(34,094.00)
U.S.D.A Commodities	265	2,982,000.00	3,050,402.00	(68,402.00)
Summer Feeding	267	597,271.00	600,000.00	(2,729.00)
Education Stabilization Funds	27?	199,062,607.02	17,338,128.01	181,724,479.01
Other Federal Through State	290	7,524,794.16	4,921,670.95	2,603,123.21
Emergency Immigrant	293	3,814,060.71	2,790,163.80	1,023,896.91
Total Federal		297,974,384.66	109,234,440.31	188,739,944.35
STATE:				
School Breakfast Supplement	337	187,806.00	202,584.00	(14,778.00)
Food Service Supplement	338	265,500.00	247,416.00	18,084.00
Total State		453,306.00	450,000.00	3,306.00
LOCAL:				
Interest, Including Profit on Investments	43X	300,000.00	300,000.00	0.00
Food Service Sales	450	1,302,419.00	1,199,341.00	103,078.00
Miscellaneous Local Sources	495	85,000.00	100,000.00	(15,000.00)
Total Local		1,687,419.00	1,599,341.00	88,078.00
OTHER SOURCES:				
Transfers In	610	0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		300,115,109.66	111,283,781.31	188,831,328.35
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	1,550,526.06	1,550,526.06	0.00
Restricted for Grants and Programs	2729	18,409,567.48	11,231,645.67	7,177,921.81
Assigned for Other Programs	2749	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Beginning Fund Balance		19,960,093.54	12,782,171.73	7,177,921.81
TOTAL EST REVENUE AND BEGINNING FD BAL		320,075,203.20	124,065,953.04	196,009,250.16

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (COMBINED) - SUMMARY OF APPROPRIATIONS AND FUND BALANCE

Use	ACCT. NO.	2021-22 Tentative	2020-21 Budget	Difference
Instruction	5000	216,521,959.26	55,033,438.38	161,488,520.88
Pupil Personnel Services	6100	5,061,207.10	3,770,331.18	1,290,875.92
Instructional Media	6200	132,193.61	266,779.71	(134,586.10)
Instruction and Curriculum Development	6300	12,312,422.34	8,270,007.04	4,042,415.30
Instructional Staff Training	6400	8,563,815.47	5,372,653.84	3,191,161.63
Instruction Related Technology	6500	15,479,369.19	118,724.23	15,360,644.96
General Administration	7200	1,378,715.02	1,824,440.40	(445,725.38)
School Administration	7300	6,234.82	7,592.17	(1,357.35)
Food Services	7600	44,187,586.82	39,375,507.48	4,812,079.34
Central Services	7700	795,307.20	648,895.22	146,411.98
Pupil Transportation	7800	613,574.14	268,601.08	344,973.06
Operation of Plant	7900	1,203,936.23	37,980.00	1,165,956.23
Maintenance of Plant	8100	36,828.87	52,900.37	(16,071.50)
Administrative Technology Services	8200	42,518.29	31,312.17	11,206.12
Community Services	9100	1,400,294.12	1,400,000.00	294.12
Total Appropriations		307,735,962.48	116,479,163.27	191,256,799.21
OTHER USES:				
Transfers Out	9700	0.00	0.00	0.00
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		307,735,962.48	116,479,163.27	191,256,799.21
ESTIMATED REVENUES LESS APPROPRIATIONS		(7,620,852.82)	(5,195,381.96)	(2,425,470.86)
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	1,550,526.06	1,550,526.06	0.00
Restricted for Grants and Programs	2729	10,788,714.66	6,036,263.71	4,752,450.95
Assigned for Other Programs	2749	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Ending Fund Balance		12,339,240.72	7,586,789.77	4,752,450.95
TOTAL APPROPRIATIONS AND ENDING FD BAL		320,075,203.20	124,065,953.04	196,009,250.16

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (FOOD SERVICE) - ESTIMATED REVENUES

Source	ACCT. NO.	2021-22 Tentative	2020-21 Budget	Difference
FEDERAL:				
National School Lunch Act Lunch	261	23,767,406.00	21,200,000.00	2,567,406.00
National School Lunch Act Breakfast	262	6,638,426.00	6,800,000.00	(161,574.00)
National School Lunch Act Snack	263	440,906.00	475,000.00	(34,094.00)
U.S.D.A Commodities	265	2,982,000.00	3,050,402.00	(68,402.00)
Summer Feeding	267	597,271.00	600,000.00	(2,729.00)
Total Federal		34,426,009.00	32,125,402.00	2,300,607.00
STATE:				
School Breakfast Supplement	337	187,806.00	202,584.00	(14,778.00)
Food Service Supplement	338	265,500.00	247,416.00	18,084.00
Total State		453,306.00	450,000.00	3,306.00
LOCAL:				
Interest, Including Profit on Investments	43X	300,000.00	300,000.00	0.00
Food Service Sales	450	1,302,419.00	1,199,341.00	103,078.00
Miscellaneous Local Sources	495	85,000.00	100,000.00	(15,000.00)
Total Local		1,687,419.00	1,599,341.00	88,078.00
OTHER SOURCES:				
Transfers In	610	0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		36,566,734.00	34,174,743.00	2,391,991.00
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	1,550,526.06	1,550,526.06	0.00
Restricted for Grants and Programs	2729	18,409,567.48	11,231,645.67	7,177,921.81
Assigned for Other Programs	2749	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Beginning Fund Balance		19,960,093.54	12,782,171.73	7,177,921.81
TOTAL EST REVENUE AND BEGINNING FD BAL		56,526,827.54	46,956,914.73	9,569,912.81

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (FOOD SERVICE) - SUMMARY OF APPROPRIATIONS AND FUND BALANCE

Use	ACCT. NO.	2021-22 Tentative	2020-21 Budget	Difference
FOOD SERVICE (Function 7600)				
Salaries	100	8,134,144.93	9,824,338.59	(1,690,193.66)
Salaries-Overtime	102	262,000.00	262,000.00	0.00
Retirement	210	906,914.33	1,007,233.61	(100,319.28)
Social Security	220	646,262.24	777,561.50	(131,299.26)
Group Insurance	230	2,465,846.76	3,125,030.79	(659,184.03)
Workers' Compensation	240	240,000.00	240,000.00	0.00
Purchased Service	310	32,000.00	32,000.00	0.00
Technology Related Prof. and Technical Svcs.	319	80,000.00	80,000.00	0.00
Travel	330	37,135.00	37,135.00	0.00
Administrative Travel	331	11,250.00	11,250.00	0.00
Repairs and Maintenance	350	162,890.00	161,970.00	920.00
Technology Related Repairs and Maintenance	359	42,529.30	40,000.00	2,529.30
Rentals	360	5,500.00	2,000.00	3,500.00
Technology Related Rentals	369	71,732.25	70,000.00	1,732.25
Garbage & Trash/Other	381	200.00	200.00	0.00
Postage	371	300.00	300.00	0.00
Telephone and Data Comm	379	2,099.50	1,850.00	249.50
Other Purchased Services	390	118,187.55	108,000.00	10,187.55
Other Tech Related Purchased Services	399	44,200.00	44,200.00	0.00
Natural Gas	410	7,600.00	7,600.00	0.00
Propane or Bottled Gas	420	69,489.20	26,910.00	42,579.20
Gasoline	450	19,000.00	19,000.00	0.00
Diesel Fuel	460	6,500.00	6,500.00	0.00
Supplies	510	2,137,741.66	2,476,110.75	(338,369.09)
Technology Related Supplies	519	36,000.00	36,000.00	0.00
Repair Parts	550	5,100.00	5,100.00	0.00
Food	570	9,976,343.35	9,544,635.68	431,707.67
USDA Donated Foods	580	2,983,000.00	3,051,402.00	(68,402.00)
Other Materials and Supplies	590	6,472.50	0.00	6,472.50
Budget Reserves	593	3,580,996.00	1,000,000.00	2,580,996.00
Pest Control	595	25,660.00	25,660.00	0.00
Furniture, Fixtures & Equipment (prop. rec.)	641	206,016.16	161,339.96	44,676.20
Furniture, Fixtures & Equipment (no prop. rec.)	642	103,299.80	97,500.00	5,799.80
Capitalized Computer Equipment	643	75,000.00	75,000.00	0.00
Non-capitalized Computer Equipment	644	484,650.00	282,000.00	202,650.00
Technology Related Capitalized FF&E	648	90,000.00	90,000.00	0.00
Technology Related Non Capitalized FF&E	649	26,399.99	30,530.99	(4,131.00)
Motor Vehicles Other Than Buses	652	252,000.00	1,209,713.86	(957,713.86)
Remodeling & Renovations	680	100,000.00	100,000.00	0.00
Remodeling Capitalized	681	6,929,010.79	5,059,802.23	1,869,208.56
Non-Capitalized Remodel & Renovate	682	3,563,915.51	50.00	3,563,865.51
Capitalized Software	691	10.00	10.00	0.00
Non-capitalized Software	692	200.00	200.00	0.00
Dues and Fees	730	26,990.00	26,990.00	0.00
Other Personnel Services	750	207,000.00	207,000.00	0.00
Misc Exp/Indirect Cost	79?	6,000.00	6,000.00	0.00
Total Appropriations		<u>44,187,586.82</u>	<u>39,370,124.96</u>	<u>4,817,461.86</u>
OTHER USES:				
Transfers Out	9700	0.00	0.00	0.00
Total Other Financing Uses		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL APPROPRIATIONS AND OTHER USES		<u>44,187,586.82</u>	<u>39,370,124.96</u>	<u>4,817,461.86</u>
ESTIMATED REVENUE LESS APPROPRIATIONS		<u>(7,620,852.82)</u>	<u>(5,195,381.96)</u>	<u>(2,425,470.86)</u>
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	1,550,526.06	1,550,526.06	0.00
Restricted for Grants and Programs	2729	10,788,714.66	6,036,263.71	4,752,450.95
Assigned for Other Programs	2749	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Ending Fund Balance		<u>12,339,240.72</u>	<u>7,586,789.77</u>	<u>4,752,450.95</u>
TOTAL APPROPRIATIONS AND ENDING FD BAL		<u>56,526,827.54</u>	<u>46,956,914.73</u>	<u>9,569,912.81</u>

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (OTHER) - ESTIMATED REVENUES

Source	ACCT. NO.	2021-22 Tentative	2020-21 Budget	Difference
FEDERAL:				
Other Federal Direct	190	544,759.70	459,507.49	85,252.21
Miscellaneous Federal Direct	199	1,400,000.00	4,069,371.00	(2,669,371.00)
Vocational Education Act	201	1,491,674.26	1,006,028.58	485,645.68
Teacher and Principal Training	225	3,592,831.85	4,006,240.71	(413,408.86)
Individuals with Disabilities Education Act, PL94-142	230	17,141,297.24	16,465,313.14	675,984.10
Title I Targeted Assistance	240	28,022,257.80	25,127,806.50	2,894,451.30
Adult General Education	251	954,092.92	878,453.24	75,639.68
Other Federal Through State	290	7,274,158.22	4,921,670.95	2,352,487.27
Emergency Immigrant	293	3,814,060.71	2,790,163.80	1,023,896.91
Total Federal		64,235,132.70	59,724,555.41	4,510,577.29
OTHER SOURCES:				
Transfers In	610	0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		64,235,132.70	59,724,555.41	4,510,577.29
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	0.00	0.00	0.00
Restricted for Grants and Programs	2729	0.00	0.00	0.00
Assigned for Other Programs	2749	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Beginning Fund Balance		0.00	0.00	0.00
TOTAL EST REVENUE AND BEGINNING FD BAL		64,235,132.70	59,724,555.41	4,510,577.29

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (OTHER) - SUMMARY OF APPROPRIATIONS AND FUND BALANCE

Use	ACCT. NO.	2021-22 Tentative	2020-21 Budget	Difference
Instruction	5000	39,919,366.86	38,538,274.19	1,381,092.67
Pupil Personnel Services	6100	3,620,517.37	3,770,331.18	(149,813.81)
Instructional Media	6200	132,193.61	266,779.71	(134,586.10)
Instruction and Curriculum Development	6300	10,470,124.66	8,186,167.68	2,283,956.98
Instructional Staff Training	6400	6,303,306.91	5,372,653.84	930,653.07
Instruction Related Technology	6500	120,966.09	118,724.23	2,241.86
General Administration	7200	967,677.87	1,201,825.05	(234,147.18)
School Administration	7300	6,234.82	7,592.17	(1,357.35)
Food Services	7600	0.00	5,382.52	(5,382.52)
Central Services	7700	625,680.99	648,895.22	(23,214.23)
Pupil Transportation	7800	599,485.50	85,737.08	513,748.42
Operation of Plant	7900	0.00	37,980.00	(37,980.00)
Maintenance of Plant	8100	36,828.87	52,900.37	(16,071.50)
Administrative Technology Services	8200	32,455.03	31,312.17	1,142.86
Community Services	9100	1,400,294.12	1,400,000.00	294.12
Total Appropriations		<u>64,235,132.70</u>	<u>59,724,555.41</u>	<u>4,510,577.29</u>
OTHER USES:				
Transfers Out	9700	0.00	0.00	0.00
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		<u>64,235,132.70</u>	<u>59,724,555.41</u>	<u>4,510,577.29</u>
ESTIMATED REVENUES LESS APPROPRIATIONS		<u>0.00</u>	<u>0.00</u>	<u>(0.00)</u>
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	0.00	0.00	0.00
Restricted for Grants and Programs	2729	0.00	0.00	0.00
Assigned for Other Programs	2749	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Ending Fund Balance		<u>0.00</u>	<u>0.00</u>	<u>(0.00)</u>
TOTAL APPROPRIATIONS AND ENDING FD BAL		<u>64,235,132.70</u>	<u>59,724,555.41</u>	<u>4,510,577.29</u>

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (OTHER) - ESTIMATED REVENUE BY FUND

Source	ACCT. NO.	420 Fed-State	421 Pell Grants	422 Federal Direct	Total
FEDERAL:					
Other Federal Direct	190	60,309.77	0.00	484,449.93	544,759.70
Miscellaneous Federal Direct	199	0.00	1,400,000.00	0.00	1,400,000.00
Vocational Education Act	201	1,491,674.26	0.00	0.00	1,491,674.26
Teacher and Principal Training	225	3,592,831.85	0.00	0.00	3,592,831.85
Individuals with Disabilities Education Act, PL94-142	230	17,141,297.24	0.00	0.00	17,141,297.24
Title I Targeted Assistance	240	28,022,257.80	0.00	0.00	28,022,257.80
Adult General Education	251	954,092.92	0.00	0.00	954,092.92
Other Federal Through State	290	7,274,158.22	0.00	0.00	7,274,158.22
Emergency Immigrant	293	3,814,060.71	0.00	0.00	3,814,060.71
Total Federal		62,350,682.77	1,400,000.00	484,449.93	64,235,132.70
OTHER SOURCES:					
Transfers In	610	0.00	0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		62,350,682.77	1,400,000.00	484,449.93	64,235,132.70
FUND BALANCE AT BEGINNING OF YEAR:					
Nonspendable-Inventory	2711	0.00	0.00	0.00	0.00
Restricted for Grants and Programs	2729	0.00	0.00	0.00	0.00
Assigned for Other Programs	2749	0.00	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00	0.00
Total Beginning Fund Balance		0.00	0.00	0.00	0.00
TOTAL EST REVENUE AND BEGINNING FD BAL		62,350,682.77	1,400,000.00	484,449.93	64,235,132.70

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (OTHER) - SUMMARY OF APPROPRIATIONS AND FUND BALANCE BY FUND

Use	ACCT. NO.	420 Fed-State	421 Pell Grants	422 Federal Direct	Total
Instruction	5000	39,778,109.36	0.00	141,257.50	39,919,366.86
Pupil Personnel Services	6100	3,300,757.94	0.00	319,759.43	3,620,517.37
Instructional Media	6200	132,193.61	0.00	0.00	132,193.61
Instruction and Curriculum Development	6300	10,470,124.66	0.00	0.00	10,470,124.66
Instructional Staff Training	6400	6,297,306.91	0.00	6,000.00	6,303,306.91
Instruction Related Technology	6500	120,966.09	0.00	0.00	120,966.09
General Administration	7200	950,244.87	0.00	17,433.00	967,677.87
School Administration	7300	6,234.82	0.00	0.00	6,234.82
Central Services	7700	625,680.99	0.00	0.00	625,680.99
Pupil Transportation	7800	599,485.50	0.00	0.00	599,485.50
Maintenance of Plant	8100	36,828.87	0.00	0.00	36,828.87
Administrative Technology Services	8200	32,455.03	0.00	0.00	32,455.03
Community Services	9100	294.12	1,400,000.00	0.00	1,400,294.12
TOTAL APPROPRIATIONS AND OTHER USES		<u>62,350,682.77</u>	<u>1,400,000.00</u>	<u>484,449.93</u>	<u>64,235,132.70</u>
ESTIMATED REVENUES LESS APPROPRIATIONS		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
FUND BALANCE AT END OF YEAR:					
Nonspendable-Inventory	2711	0.00	0.00	0.00	0.00
Restricted for Grants and Programs	2729	0.00	0.00	0.00	0.00
Assigned for Other Programs	2749	0.00	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00	0.00
Total Ending Fund Balance		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL APPROPRIATIONS AND ENDING FD BAL		<u>62,350,682.77</u>	<u>1,400,000.00</u>	<u>484,449.93</u>	<u>64,235,132.70</u>

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (CARES ACT) - ESTIMATED REVENUES - 2021-22

Source	ACCT. NO.	2021-22 Tentative	2020-21 Budget	Difference
FEDERAL:				
Miscellaneous Federal Direct	199	0.00	46,354.89	(46,354.89)
Cares Act - Education Stabilization	271	198,073,932.31	16,547,364.01	181,526,568.30
Cares Act - CTE K12 Infrastructure	272	922,178.33	497,564.00	424,614.33
Cares Act - Child Care Fund	273	66,496.38	293,200.00	(226,703.62)
Other Federal Through State	290	250,635.94	0.00	250,635.94
Total Federal		199,313,242.96	17,384,482.90	181,928,760.06
OTHER SOURCES:				
Transfers In	610	0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		199,313,242.96	17,384,482.90	181,928,760.06
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	0.00	0.00	0.00
Restricted for Grants and Programs	2729	0.00	0.00	0.00
Assigned for Other Programs	2749	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Beginning Fund Balance		0.00	0.00	0.00
TOTAL EST REVENUE AND BEGINNING FD BAL		199,313,242.96	17,384,482.90	181,928,760.06

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (CARES ACT) - SUMMARY OF APPROPRIATIONS AND FUND BALANCE - 2021-22

Use	ACCT. NO.	2021-22 Tentative	2020-21 Budget	Difference
Instruction	5000	176,602,592.40	16,495,164.19	160,107,428.21
Pupil Personnel Services	6100	1,440,689.73	0.00	1,440,689.73
Instruction and Curriculum Development	6300	1,842,297.68	83,839.36	1,758,458.32
Instructional Staff Training	6400	2,260,508.56	0.00	2,260,508.56
Instruction Related Technology	6500	15,358,403.10	0.00	15,358,403.10
General Administration	7200	411,037.15	622,615.35	(211,578.20)
Central Services	7700	169,626.21	0.00	169,626.21
Pupil Transportation	7800	14,088.64	182,864.00	(168,775.36)
Operation of Plant	7900	1,203,936.23	0.00	1,203,936.23
Administrative Technology Services	8200	10,063.26	0.00	10,063.26
TOTAL APPROPRIATIONS AND OTHER USES		199,313,242.96	17,384,482.90	181,928,760.06
ESTIMATED REVENUES LESS APPROPRIATIONS		0.00	0.00	0.00
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	0.00	0.00	0.00
Restricted for Grants and Programs	2729	0.00	0.00	0.00
Assigned for Other Programs	2749	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Ending Fund Balance		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FD BAL		199,313,242.96	17,384,482.90	181,928,760.06

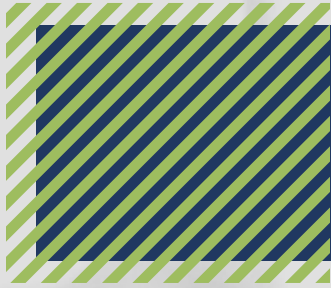
THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (CARES ACT) - ESTIMATED REVENUES BY FUND - 2021-22

Source	ACCT. NO.	441 ESSER I	442 Other CARES	443 ESSER II	444 Other CRRSA	445 ESSER III	Total
FEDERAL:							
Cares Act - Education Stabilization	271	1,542,357.46	362,695.67	60,168,879.18	0.00	136,000,000.00	196,531,574.85
Cares Act - CTE K12 Infrastructure	272	0.00	123,090.33	0.00	799,088.00	0.00	922,178.33
Cares Act - Child Care Fund	273	0.00	66,496.38	0.00	0.00	0.00	66,496.38
Other Federal Through State	290	0.00	250,635.94	0.00	0.00	0.00	250,635.94
Total Federal		1,542,357.46	802,918.32	60,168,879.18	799,088.00	136,000,000.00	199,313,242.96
OTHER SOURCES:							
Transfers In	610	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		1,542,357.46	802,918.32	60,168,879.18	799,088.00	136,000,000.00	197,770,885.50
FUND BALANCE AT BEGINNING OF YEAR:							
Nonspendable-Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for Grants and Programs	2729	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for Other Programs	2749	0.00	0.00	0.00	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00	0.00	0.00	0.00
Total Beginning Fund Balance		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EST REVENUE AND BEGINNING FD BAL		1,542,357.46	802,918.32	60,168,879.18	799,088.00	136,000,000.00	197,770,885.50

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

SPECIAL REVENUE FUNDS (CARES ACT) - SUMMARY OF APPROPRIATIONS AND FUND BALANCE BY FUND - 2021-22

Use	ACCT. NO.	441 ESSER I	442 Other CARES	443 ESSER II	444 Other CRRSA	445 ESSER III	Total
Instruction	5000	37,170.52	702,150.42	46,162,972.95	799,088.00	128,901,210.51	176,602,592.40
Pupil Personnel Services	6100	87,613.86	0.00	1,353,075.87	0.00	0.00	1,440,689.73
Instruction and Curriculum Development	6300	479,521.45	24,622.15	1,118,066.60	0.00	220,087.48	1,842,297.68
Instructional Staff Training	6400	440,012.63	5,896.54	447,255.39	0.00	1,367,344.00	2,260,508.56
Instruction Related Technology	6500	65,794.54	0.00	9,781,250.55	0.00	5,511,358.01	15,358,403.10
General Administration	7200	411,037.15	0.00	0.00	0.00	0.00	411,037.15
Central Services	7700	0.00	65,349.21	104,277.00	0.00	0.00	169,626.21
Pupil Transportation	7800	9,188.64	4,900.00	0.00	0.00	0.00	14,088.64
Operation of Plant	7900	1,955.41	0.00	1,201,980.82	0.00	0.00	1,203,936.23
Administrative Technology Services	8200	10,063.26	0.00	0.00	0.00	0.00	10,063.26
TOTAL APPROPRIATIONS AND OTHER USES		1,542,357.46	802,918.32	60,168,879.18	799,088.00	136,000,000.00	199,313,242.96
ESTIMATED REVENUES LESS APPROPRIATIONS		0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCE AT END OF YEAR:							
Nonspendable-Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for Grants and Programs	2729	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for Other Programs	2749	0.00	0.00	0.00	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00	0.00	0.00	0.00
Total Ending Fund Balance		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FD BAL		1,542,357.46	802,918.32	60,168,879.18	799,088.00	136,000,000.00	199,313,242.96



Internal Service Fund



FUND 700

INTERNAL SERVICE FUND BUDGET

This fund records the premium revenue and expenditures associated with the District's self-insured group health and life insurance program and casualty insurance programs.

The premium revenue in the Health & Life Insurance Trust Fund is from Board contributions for employee coverage, deductions for dependent coverage, and contributions by retirees for post-employment coverage. The expenditures of this fund are for claims payments, insurance premiums, and professional/technical services.

The District maintains a stand-alone insurance program for workers compensation and property casualty. The District is also self-insured for auto and general liability risk. All of these are accounted for in a separate casualty internal service fund.

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
INTERNAL SERVICE FUNDS COMBINED - ESTIMATED REVENUES

Source	ACCT. NO.	2021-22 Tentative	2020-21 Budget*	Difference
LOCAL:				
Premiums	484	62,877,010.00	64,686,609.00	(1,809,599.00)
Total Local		<u>62,877,010.00</u>	<u>64,686,609.00</u>	<u>(1,809,599.00)</u>
OTHER SOURCES:				
Transfers In		-	-	-
Total Other Sources		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ESTIMATED REVENUE & OTHER SOURCES		<u>62,877,010.00</u>	<u>64,686,609.00</u>	<u>(1,809,599.00)</u>
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets		17,539,339.58	13,939,339.58	3,600,000.00
Total Beginning Net Assets		<u>17,539,339.58</u>	<u>13,939,339.58</u>	<u>3,600,000.00</u>
TOTAL EST REVENUE AND BEGINNING NET ASSETS		<u>80,416,349.58</u>	<u>78,625,948.58</u>	<u>1,790,401.00</u>

* Pending final budget amendments

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
INTERNAL SERVICE FUNDS COMBINED - SUMMARY OF APPROPRIATIONS AND NET ASSETS

Use	ACCT. NO.	2021-22 Tentative	2020-21 Budget*	Difference
GROUP INSURANCE APPROPRIATIONS:				
	7770			
Professional & Technical Services	3100	10,367,504.00	7,120,125.00	3,247,379.00
Insurance & Bond Premiums	3200	3,884,506.00	3,336,684.00	547,822.00
Supplies	5100	1,000,000.00	500,000.00	500,000.00
Furniture, Fixtures, & Equipment	6400	50,000.00	100,000.00	(50,000.00)
Claims Expense	7700	47,300,000.00	50,554,000.00	(3,254,000.00)
Depreciation Expense	7800	110,000.00	110,000.00	-
Total Group Insurance Appropriations		62,712,010.00	61,720,809.00	991,201.00
OTHER USES:				
Transfers Out		-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		62,712,010.00	61,720,809.00	991,201.00
ESTIMATED REVENUES LESS APPROPRIATIONS		165,000.00	2,965,800.00	(2,800,800.00)
NET ASSETS AT END OF YEAR:				
Restricted Net Assets		17,704,339.58	16,905,139.58	799,200.00
Total Ending Net Assets		17,704,339.58	16,905,139.58	799,200.00
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		80,416,349.58	78,625,948.58	1,790,401.00

* Pending final budget amendments

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
HEALTH AND LIFE INSURANCE TRUST FUND - ESTIMATED REVENUES

Source	ACCT. NO.	2021-22 Tentative	2020-21 Budget*	Difference
LOCAL:				
Premiums	484			
Employer	001	48,650,000.00	49,829,800.00	(1,179,800.00)
Employee	070	7,600,000.00	8,250,000.00	(650,000.00)
Retiree/LOA	071	1,250,000.00	1,500,000.00	(250,000.00)
COBRA	072	25,000.00	75,000.00	(50,000.00)
Total Local		<u>57,525,000.00</u>	<u>59,654,800.00</u>	<u>(2,129,800.00)</u>
OTHER SOURCES:				
Transfers In		-	-	-
Total Other Sources		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ESTIMATED REVENUE & OTHER SOURCES		<u>57,525,000.00</u>	<u>59,654,800.00</u>	<u>(2,129,800.00)</u>
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets		13,850,945.32	10,250,945.32	3,600,000.00
Total Beginning Net Assets		<u>13,850,945.32</u>	<u>10,250,945.32</u>	<u>3,600,000.00</u>
TOTAL EST REVENUE AND BEGINNING NET ASSETS		<u>71,375,945.32</u>	<u>69,905,745.32</u>	<u>1,470,200.00</u>

* Pending final budget amendments

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
HEALTH AND LIFE INSURANCE TRUST FUND - SUMMARY OF APPROPRIATIONS AND NET ASSETS

Use	ACCT. NO.	2021-22 Tentative	2020-21 Budget*	Difference
HEALTH & LIFE INS APPROPRIATIONS:				
	7770			
Professional & Technical Services	3100	9,950,000.00	6,650,000.00	3,300,000.00
Insurance & Bond Premiums	3200	850,000.00	675,000.00	175,000.00
Supplies	5100	1,000,000.00	500,000.00	500,000.00
Furniture, Fixtures, & Equipment	6400	50,000.00	100,000.00	(50,000.00)
Claims Expense	7700	45,000,000.00	48,654,000.00	(3,654,000.00)
Depreciation Expense	7800	110,000.00	110,000.00	-
Total Health & Life Ins Appropriations		56,960,000.00	56,689,000.00	271,000.00
OTHER USES:				
Transfers Out		-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		56,960,000.00	56,689,000.00	271,000.00
ESTIMATED REVENUES LESS APPROPRIATIONS		565,000.00	2,965,800.00	(2,400,800.00)
NET ASSETS AT END OF YEAR:				
Restricted Net Assets		14,415,945.32	13,216,745.32	1,199,200.00
Total Ending Net Assets		14,415,945.32	13,216,745.32	1,199,200.00
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		71,375,945.32	69,905,745.32	1,470,200.00

* Pending final budget amendments

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
CASUALTY INSURANCE LOSS FUND - ESTIMATED REVENUES

Source	ACCT. NO.	2021-22 Tentative	2020-21 Budget*	Difference
LOCAL:				
Premiums	484			
- Property & Casualty		3,252,010.00	2,948,380.00	303,630.00
- Workers Compensation		2,100,000.00	2,083,429.00	16,571.00
Total Local		5,352,010.00	5,031,809.00	320,201.00
OTHER SOURCES:				
Transfers In		-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		5,352,010.00	5,031,809.00	320,201.00
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets		3,688,394.26	3,688,394.26	-
Total Beginning Net Assets		3,688,394.26	3,688,394.26	-
TOTAL EST REVENUE AND BEGINNING NET ASSETS		9,040,404.26	8,720,203.26	320,201.00

* Pending final budget amendments

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
CASUALTY INSURANCE LOSS FUND - SUMMARY OF APPROPRIATIONS AND NET ASSETS

Use	ACCT. NO.	2021-22 Tentative	2020-21 Budget*	Difference
CASUALTY INSURANCE APPROPRIATIONS:				
	7770			
Professional & Technical Services	3100	417,504.00	470,125.00	(52,621.00)
Insurance & Bond Premiums	3200	3,034,506.00	2,661,684.00	372,822.00
Claims Expense	7700	2,300,000.00	1,900,000.00	400,000.00
Total Casualty Insurance Appropriations		5,752,010.00	5,031,809.00	720,201.00
OTHER USES:				
Transfers Out		-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		5,752,010.00	5,031,809.00	720,201.00
ESTIMATED REVENUES LESS APPROPRIATIONS		(400,000.00)	-	(400,000.00)
NET ASSETS AT END OF YEAR:				
Restricted Net Assets		3,288,394.26	3,688,394.26	(400,000.00)
Total Ending Net Assets		3,288,394.26	3,688,394.26	(400,000.00)
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		9,040,404.26	8,720,203.26	320,201.00

* Pending final budget amendments