



The School District of Osceola County

School Board Members

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Dr. Debra P. Pace
Superintendent

Sarah Graber
Chief Business & Finance Officer

Jose Gonzalez
Director of Budget

2019-2020

Tentative Budget

Our Mission: Inspiring all learners to reach their highest potential as responsible, productive citizens.

Every Child, Every Chance, Every Day!



While the excitement for a new school year builds, our focus in the Osceola School District remains constant. We believe in each and every student, and we aim to show it by providing our best efforts to our entire student population of 68,000 children every day.

Academic Success, Talent Management, Fiscal Responsibility, Community Engagement/Governance, and Safe and Caring Learning Environments are the goal areas established by the Osceola County School Board, which serve as the foundation for our comprehensive vision and new 2019-2022 strategic plan. Driving our successes throughout the district are dedicated and caring educators and staff whose focus and priorities are all in the right places – supporting our children as they become the productive citizens we know they can be. Over the last three years, the district has seen tremendous success in strengthening pathways for our academically-talented students, as well as our career and technical education pathways that are preparing students for a wide range of high-wage, high-skill, and high-demand careers in the real world.

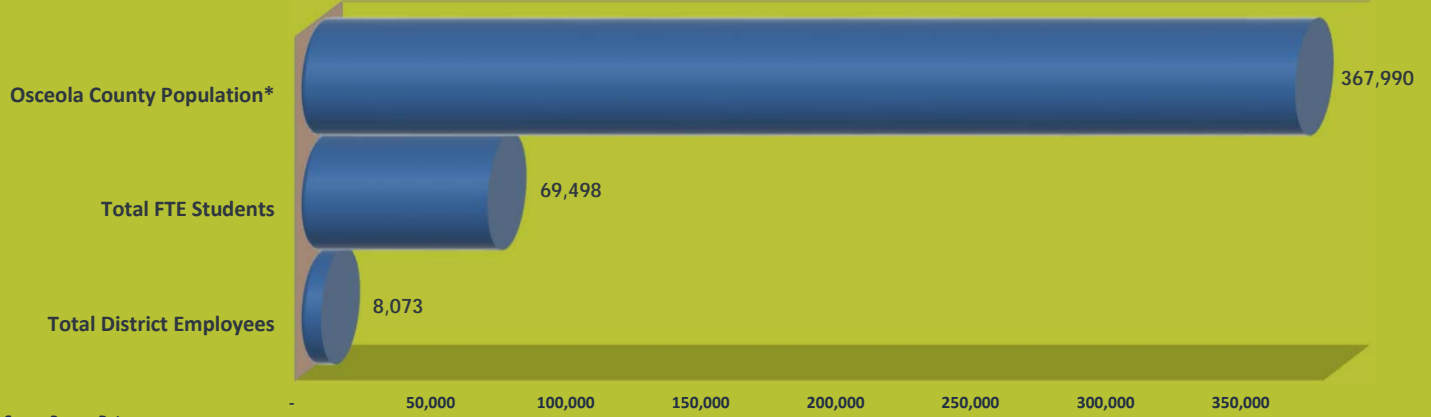
I am proud that two new school campuses will open this year providing high-quality learning environments for students: Harmony Middle School and NeoCity Academy. In August, we will implement our new three-tiered school start times that will provide the much-needed improvement in the efficiency and service of our school bus fleet. With safe schools being a top priority, we will continue to have dedicated School Resource Officers on every campus across the district thanks to partnerships with all three local governmental entities and law enforcement agencies. In addition, the School Board's Mental Health Plan will extend support to our students both inside and outside of school.

It is our privilege to serve your family as we pursue educational excellence in Osceola County. The School Board and I are grateful for your support, and we look forward to your continued partnership with us in the coming year. I pledge that we will 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 black ink that reads "Debra B. Pace". The signature is fluid and cursive.

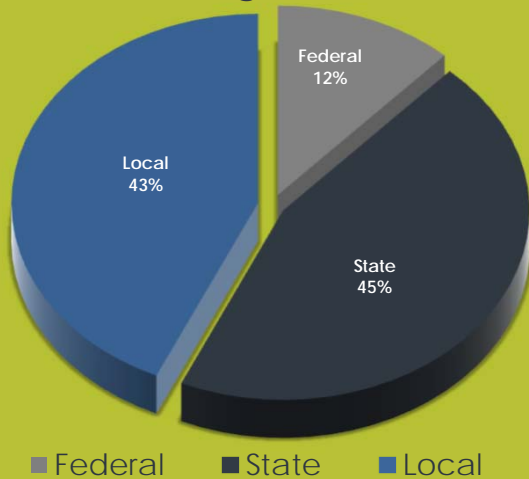
Dr. Debra Pace, Superintendent

District Overview

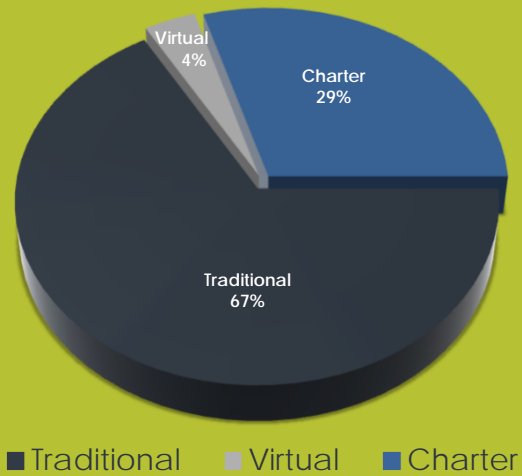


*U.S. Census Bureau Data

Funding Sources



Schools by Type



Operating Budget by Category

SCHOOL INSTRUCTION AND SUPPORT

Instruction	377,517,659
Pupil Personnel Services	27,704,709
Instructional Media Services	5,344,888
Instructional and Curriculum Development Svcs	14,932,614
Instructional Staff Training Services	6,279,111
Instruction Related Technology	5,050,338
School Administration	27,803,696
Pupil Transportation Services	24,965,430
Total	\$ 489,598,445

OPERATIONS

Facilities Acquisition and Construction	5,831,474
Food Services	183,189
Operation of Plant	40,340,398
Maintenance of Plant	10,415,196
Total	\$ 56,770,257

OTHER

School Board	1,497,830
General Administration	1,785,804
Fiscal Services	2,461,991
Central Services	8,848,164
Administrative Technology Services	5,799,936
Community Services	6,543,597
Debt Service	-
Total	\$ 26,937,322

TOTAL

\$ 573,306,024

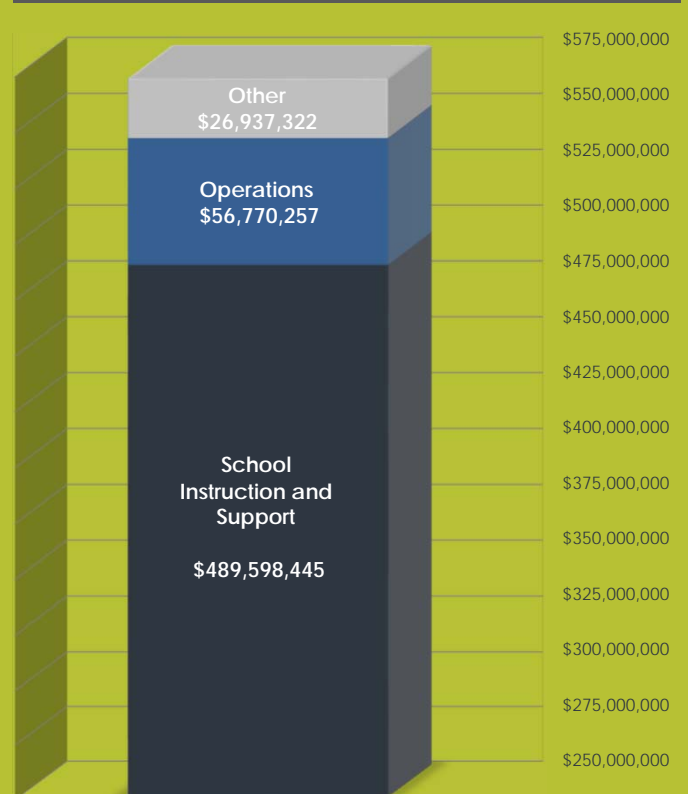


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Introduction

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA**BUDGET TIMELINE**

DATE	DAY	DESCRIPTION
02/19/19	Tuesday	Board Workshop - Budget Planning
03/05/19	Tuesday	Beginning of State Legislative Session
05/04/19	Saturday	End of State Legislative Session
05/04/19	Saturday	FEFP Conference Report Released
06/04/19	Tuesday	Board Workshop - General and Capital Funds
07/01/19	Monday	Property Appraiser Certifies Taxable Value
07/15/19	Monday	DOE Certifies RLE Tax Rate and Releases Second FEFP Calculation
07/16/19	Tuesday	Board Meeting - Tentative Budget Presented to Board
07/28/19	Sunday	Advertise to Adopt Tentative Budget
07/30/19	Tuesday	Public Hearing to Adopt Tentative Budget and Millage
07/31/19	Wednesday	Certify Tentative Millage Rate - Notify Property Appraiser
08/24/19	Saturday	Deadline for Property Appraiser to Mail out Proposed Tax Notices
09/10/19	Tuesday	Public Hearing to Adopt Final Budget and Millage
09/13/19	Friday	District Summary Budget Online and Supporting Documents to DOE
09/13/19	Friday	Certify Final Millage Rate - Notify Property Appraiser, Tax Collector and Department of Revenue
10/09/19	Wednesday	Deadline to Submit TRIM Compliance Packet 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.

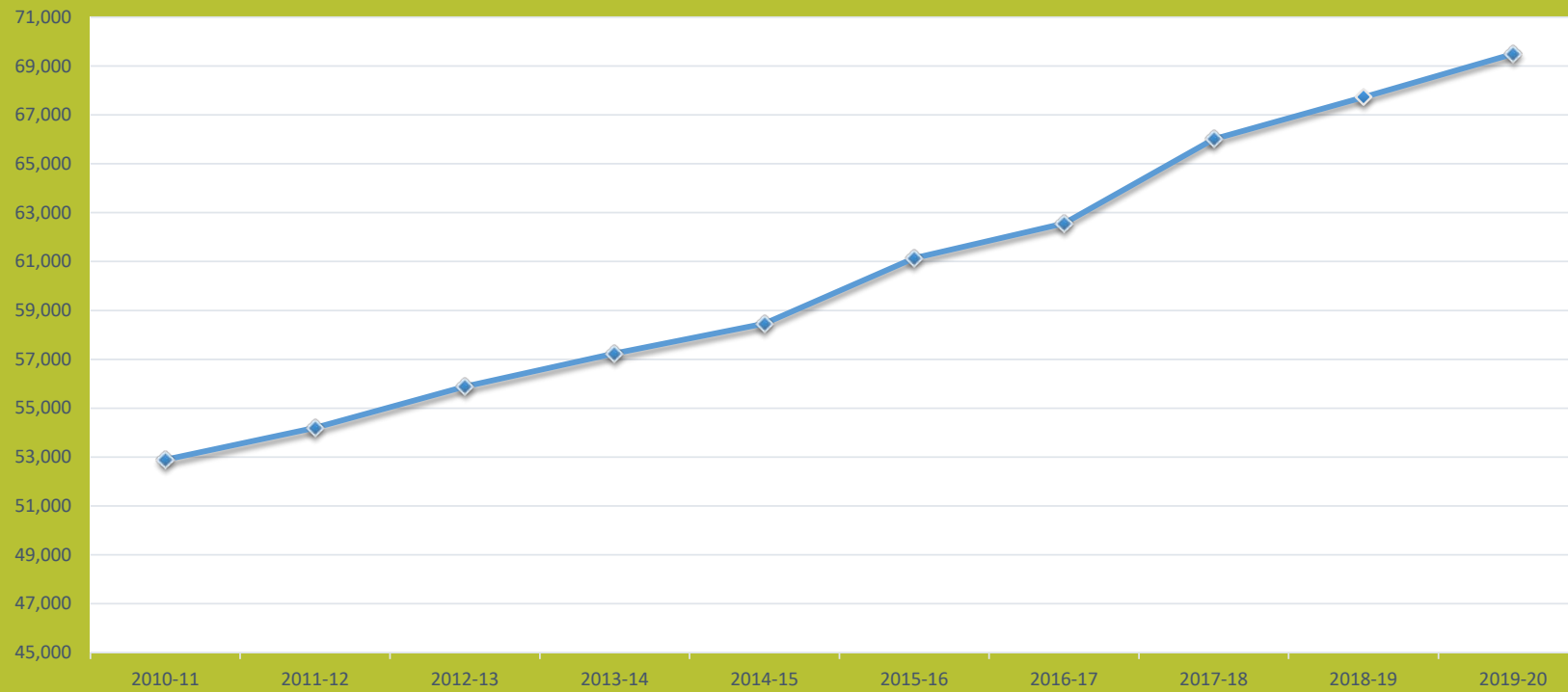
UNASSIGNED FUND BALANCE:

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

Unweighted FTE (UFTE)



	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Unweighted FTE (UFTE)	52,893	54,193	55,881	57,239	58,465	61,141	62,561	66,010	67,724	69,498
Percentage Change	2.79%	2.46%	3.12%	2.43%	2.14%	4.58%	2.32%	5.51%	2.60%	2.62%

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA

INITIAL FTE PROJECTIONS BY SCHOOL

CENTER	NAME	2018-19 4TH CALC	2019-20 PROJECTION	CHANGE
0401	BOGGY CREEK ELEMENTARY	672.83	664.14	(8.69)
0061	CENTRAL AVENUE ELEMENTARY	644.84	599.84	(45.00)
0957	CHESTNUT ELEM SCIENCE & ENGIN	686.94	662.72	(24.22)
0851	CYPRESS ELEMENTARY	608.88	580.43	(28.45)
0831	DEERWOOD ELEMENTARY	549.47	530.86	(18.61)
0961	EAST LAKE ELEMENTARY	927.75	896.27	(31.48)
0931	FLORA RIDGE ELEMENTARY	1,086.45	1,122.47	36.02
0011	HARMONY COMMUNITY SCHOOL	1,061.98	857.87	(204.11)
0501	HICKORY TREE SCHOOL	966.04	1,043.19	77.15
0071	HIGHLANDS ELEMENTARY	813.81	765.91	(47.90)
0042	KISSIMMEE ELEMENTARY SCHOOL	985.40	994.09	8.69
0300	KOA ELEMENTARY SCHOOL	622.12	591.53	(30.59)
0801	LAKEVIEW ELEMENTARY	686.47	651.43	(35.04)
0271	MICHIGAN AVENUE ELEMENTARY	631.51	601.76	(29.75)
0701	MILL CREEK ELEMENTARY	882.41	865.22	(17.19)
0043	NARCOOSSEE ELEMENTARY	1,067.37	1,108.20	40.83
0933	NEPTUNE ELEMENTARY	999.55	1,002.59	3.04
0904	PARTIN SETTLEMENT ELEMENTARY	837.81	817.62	(20.19)
0811	PLEASANT HILL ELEMENTARY	763.38	732.46	(30.92)
0901	POINCIANA ACADEMY OF FINE ARTS	593.04	565.49	(27.55)
0301	REEDY CREEK ELEMENTARY	1,048.73	1,054.65	5.92
0111	ST. CLOUD ELEMENTARY SCHOOL	979.24	967.64	(11.60)
0958	SUNRISE ELEMENTARY	863.88	877.90	14.02
0101	THACKER AVE ELEM INTL STUDIES	812.33	813.01	0.68
0321	VENTURA ELEMENTARY	831.48	829.41	(2.07)
Subtotal Elementary Schools		20,623.71	20,196.73	(426.98)
0091	DENN JOHN MIDDLE SCHOOL	962.54	1,069.62	107.08
0041	DISCOVERY INTERMEDIATE 6-8	951.51	875.14	(76.37)
0252	HARMONY MIDDLE SCHOOL	0.00	966.00	966.00
0341	HORIZON MIDDLE SCHOOL	1,331.17	1,398.54	67.37
0251	KISSIMMEE MIDDLE SCHOOL	1,348.41	1,400.26	51.85
0040	NARCOOSSEE MIDDLE SCHOOL	1,302.37	1,182.60	(119.77)
0311	NEPTUNE MIDDLE SCHOOL	1,328.76	1,136.25	(192.51)
0821	PARKWAY MIDDLE SCHOOL	955.83	994.45	38.62
0272	ST. CLOUD MIDDLE SCHOOL	1,450.57	1,322.29	(128.28)
Subtotal Middle Schools		9,631.16	10,345.16	714.00
0005	TOHOPEKILAGA HIGH SCHOOL	2,166.02	2,336.91	170.89
0962	NEOCITY ACADEMY	99.34	212.79	113.45
0902	CELEBRATION HIGH SCHOOL	2,528.15	2,656.23	128.08
0601	GATEWAY HIGH SCHOOL	1,632.07	1,599.67	(32.40)
0922	HARMONY HIGH SCHOOL	1,856.63	1,918.60	61.97
0842	LIBERTY HIGH SCHOOL	1,945.03	1,848.37	(96.66)
0081	OSCEOLA HIGH SCHOOL	2,355.88	2,406.08	50.20
0862	PATHS AT TECO	501.04	540.86	39.82
0841	POINCIANA HIGH SCHOOL	2,022.16	1,990.27	(31.89)
0201	ST. CLOUD HIGH SCHOOL	2,064.14	2,133.74	69.60
9003	ZENITH SCHOOL	456.03	464.83	8.80
Subtotal High Schools		17,626.49	18,108.37	481.88
0711	CELEBRATION SCHOOL (KG-8)	1,493.85	1,562.82	68.97
9036	NEW BEGINNINGS	227.38	169.68	(57.70)
0921	OSCEOLA CNTY SCH FOR THE ARTS	876.52	897.97	21.45
0302	WESTSIDE SCHOOL (K-8)	1,637.81	1,642.77	4.96
Subtotal Multi-Level Schools		4,235.56	4,273.23	37.67
9041	HOSPITAL/HOMEBOUND	26.55	25.55	(1.00)
9020	OASIS ADOLESCENT CAMPUS	28.50	25.75	(2.75)
0859	OSCEOLA CO COMMITMENT FACILITY	66.10	63.61	(2.49)
7004	OSCEOLA SECONDARY VIRTUAL	416.52	435.73	19.21
7001	OSCEOLA VIRTUAL INSTRUCTION	68.16	74.14	5.98
7006	OSCEOLA VIRTUAL INSTRUCTION	3.50	10.98	7.48
Subtotal Alternative Schools		609.33	635.77	26.44

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA

INITIAL FTE PROJECTIONS BY SCHOOL

CENTER	NAME	2018-19 4TH CALC	2019-20 PROJECTION	CHANGE
0981	AMERICAN CLASSICAL CHARTER ACADEMY	0.00	120.00	120.00
0155	AVANT GARDE ACADEMY	555.73	523.52	(32.21)
0161	AVANT GARDE ACADEMY K8 OSCEOLA	266.53	258.85	(7.68)
0932	BELLALAGO CHARTER ACADEMY	1,452.56	1,477.72	25.16
0184	BRIDGE PREP ACADEMY OF OSCEOLA	443.24	444.02	0.78
0916	CANOE CREEK CHARTER ACADEMY	483.17	478.88	(4.29)
0192	CREATIVE INSPIRATION JOURNEY SCHOOL OF ST. CLOUD	0.00	80.00	80.00
0153	FLORIDA CYBER CHARTER ACADEMY AT OSCEOLA	916.83	912.54	(4.29)
0863	FOUR CORNERS CHARTER SCHOOL	977.45	976.32	(1.13)
0152	FOUR CORNERS UPPER SCHOOL	1,082.25	1,085.01	2.76
0866	KISSIMMEE CHARTER ACADEMY	777.41	776.60	(0.81)
0182	LINCOLN-MARTI CHARTER SCHOOLS	60.48	71.84	11.36
0959	MAIN STREET HIGH SCHOOL	333.87	326.02	(7.85)
0202	MATER ACADEMY AT ST. CLOUD	94.12	105.71	11.59
0971	MATER ACADEMY PREP HIGH	0.00	30.00	30.00
0163	MATER BRIGHTON LAKES	935.77	928.78	(6.99)
0185	MATER PALMS ACADEMY	542.69	546.20	3.51
0853	NEW DIMENSIONS HIGH SCHOOL	453.58	448.85	(4.73)
0181	OSCEOLA SCIENCE CHARTER SCHOOL	457.46	523.62	66.16
0881	P. M. WELLS CHARTER ACADEMY	685.41	667.75	(17.66)
0191	RENAISSANCE CHARTER SCHOOL AT BOGGY CREEK	450.36	488.95	38.59
0149	RENAISSANCE CHARTER SCHOOL AT POINCIANA	852.58	846.15	(6.43)
0171	RENAISSANCE CHARTER SCHOOL AT TAPESTRY	1,400.28	1,389.25	(11.03)
0183	SPORTS LEADERSHIP AND MANAGEMENT ACADEMY(SLAM)	86.14	106.53	20.39
0162	ST. CLOUD PREPARATORY ACADEMY	525.38	527.05	1.67
0200	TRADE LOGISTICS AVIATION ACADEMY	74.77	0.00	(74.77)
0900	UCP OSCEOLA CHARTER SCHOOL	165.55	180.97	15.42
Subtotal Charter Schools		14,073.61	14,321.11	247.50
3518	MCKAY SCHOLARSHIP	924.50	951.77	27.27
Subtotal McKay Schools		924.50	951.77	27.27
9000	UNDISTRIBUTED	0.00	665.88	665.88
Subtotal McKay Schools		0.00	665.88	665.88
GRAND TOTAL		67,724.36	69,498.02	1,773.66



CERTIFICATION OF SCHOOL TAXABLE VALUE

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

Year : 2019	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	\$	29,265,756,955	(1)
2.	Current year taxable value of personal property for operating purposes	\$	1,648,014,050	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	4,801,152	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	30,918,572,157	(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.)	\$	1,424,044,046	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	29,494,528,111	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	27,357,737,264	(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		6/26/2019 8:13 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>	4.1630	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>	\$	113,890,260	(11)
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	61,500,193	(12)
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	175,390,453	(13)
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	3.8614	per \$1,000	(14)
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.0851	per \$1,000	(15)
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	3.9920	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>		2.2480 per \$1,000

18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$ 123,426,940	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 69,504,950	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$ 192,931,890	(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>	3.38 %	(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>	4.94 %	(22)

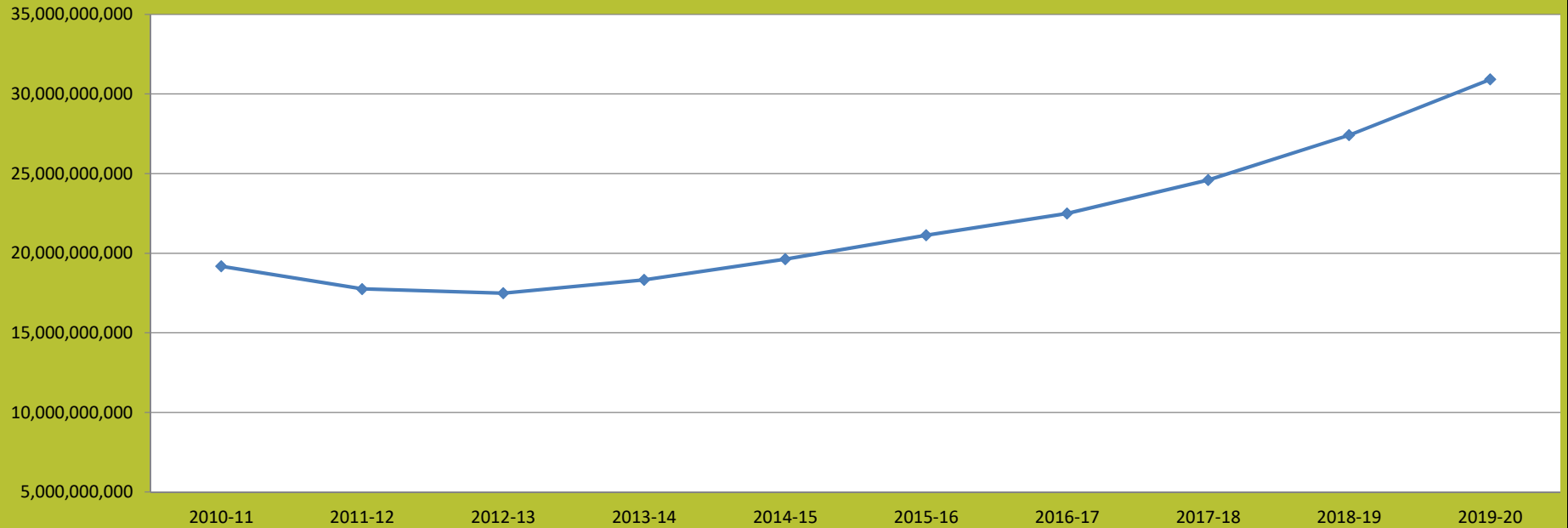
Final public budget hearing	Date : 9/10/2019	Time : 5:30 PM	Place : School District Administration Center, 817 Bill Beck Blvd, Kissimmee, FL 34744
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S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best 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 : 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	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Required Local Effort (RLE)	5.175	5.300	5.054	5.261	5.104	5.009	4.643	4.501	4.161	3.984
RLE Prior Period Adjustment	0.042	0.029	0.021	0.000	0.023	0.004	0.014	0.000	0.002	0.008
Discretionary	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748
Supplemental Discretionary	0.250	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Subtotal Operating	6.215	6.077	5.823	6.009	5.875	5.761	5.405	5.249	4.911	4.740
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	7.715	7.577	7.323	7.509	7.375	7.261	6.905	6.749	6.411	6.240
Percentage Change	2.0%	-1.8%	-3.4%	2.5%	-1.8%	-1.5%	-4.9%	-2.3%	-5.0%	-2.7%

TAX ROLL



Tax Roll History	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Final Tax Roll	19,181,131,226	17,752,827,760	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
Percentage Change	-15.81%	-7.45%	-1.50%	4.81%	7.09%	7.66%	6.46%	9.35%	11.47%	12.76%
Total Tax Levy	145,335,431	134,513,176	128,051,359	137,619,241	144,752,427	153,424,444	155,326,218	166,007,704	175,782,158	192,931,890
Percentage Change	-17.31%	-7.45%	-4.80%	7.47%	5.18%	5.99%	1.24%	6.88%	5.89%	9.76%

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FUNDING COMPARISON
(Best and Brightest Allocation Included)

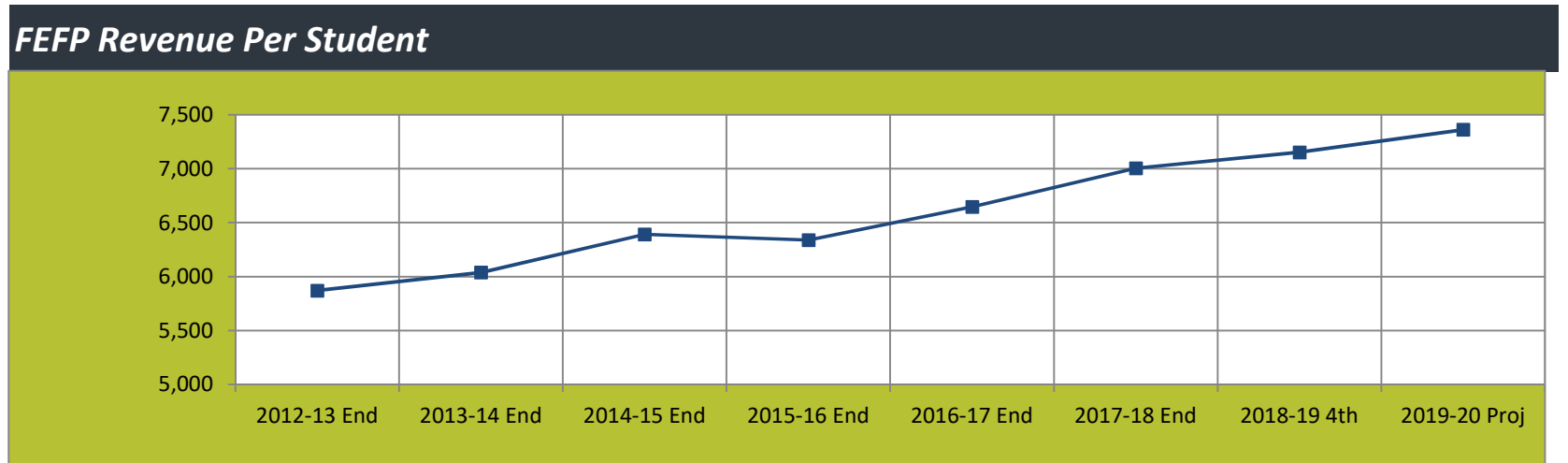
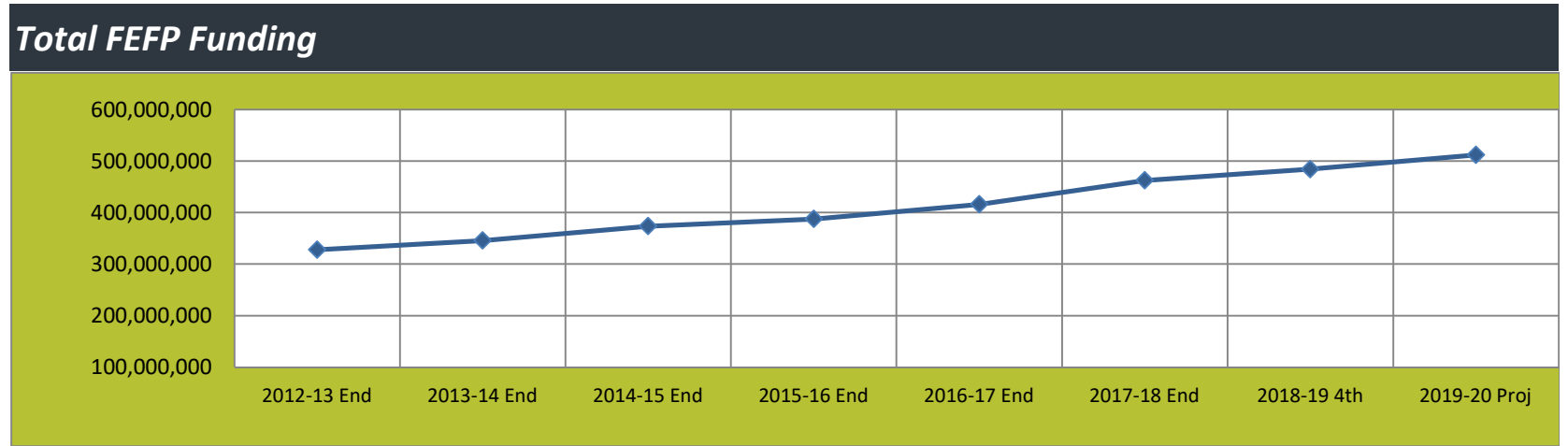
Line	DESCRIPTION	2019	2020	Change	% Change
		Fourth Calculation	Second Calculation		
1	Unweighted FTE				
2	Traditional	52,726.25	53,559.26	833.01	1.58%
3	Charter	14,073.61	14,461.11	387.50	2.75%
4	McKay	924.50	951.77	27.27	2.95%
5	Undistributed	0.00	525.88	525.88	n/a
6	Total Unweighted FTE	67,724.36	69,498.02	1,773.66	2.62%
7	Total Weighted FTE	73,818.32	75,982.30	2,163.98	2.93%
8	Weighted to Unweighted FTE Ratio	1.0900	1.0933	0.0033	0.30%
9	Tax Roll - School Taxable Value	27,418,836,008	30,918,572,157	3,499,736,149	12.76%
10	Required Local Effort Millage	4.161	3.984	(0.177)	-4.25%
11	Prior Period Adjustment Millage	0.002	0.008	0.006	300.00%
12	Basic Discretionary Millage	0.748	0.748	0.000	0.00%
13	Total Millage	4.911	4.740	(0.171)	-3.48%
14	Base Student Allocation	4,204.42	4,279.49	75.07	1.79%
15	District Cost Differential	0.9868	0.9878	0.0010	0.10%
16	BSA * DCD	4,148.92	4,227.28	78.36	1.89%
17	FEFP Detail				
18	Base FEFP (WFTE x BSA x DCD)	306,266,426	321,198,474	14,932,048	4.88%
19	Best & Brightest Teacher/Principal Allocation	0	6,753,668	6,753,668	n/a
20	0.748 Mills Discretionary Compression	15,739,819	16,400,838	661,019	4.20%
21	DJJ Supplemental Allocation	81,309	83,343	2,034	2.50%
22	Safe Schools	3,357,099	3,683,427	326,328	9.72%
23	ESE Guaranteed Allocation	19,929,665	20,552,909	623,244	3.13%
24	Supplemental Academic Instruction (SAI)	14,858,363	15,310,682	452,319	3.04%
25	Instructional Materials	5,863,867	6,046,038	182,171	3.11%
26	Student Transportation	11,818,938	11,870,543	51,605	0.44%
27	Teachers Lead Program	1,335,616	1,338,840	3,224	0.24%
28	Reading Allocation	2,974,356	3,032,193	57,837	1.94%
29	Digital Classrooms Allocation	1,351,597	296,281	(1,055,316)	-78.08%
30	Virtual Education Contribution	76,039	0	(76,039)	-100.00%
31	Mental Health Allocation	1,599,580	1,774,063	174,483	10.91%
32	Funding Compression Allocation	4,933,820	4,712,261	(221,559)	-4.49%
33	Total FEFP	390,186,494	413,053,560	22,867,066	5.86%
34	Adjustments				
35	Required Local Effort Taxes	(109,526,186)	(118,252,408)	(8,726,222)	7.97%
36	Proration to Funds Available	0	0	0	n/a
37	Total Adjustments	(109,526,186)	(118,252,408)	(8,726,222)	7.97%
38	Net State FEFP	280,660,308	294,801,152	14,140,844	5.04%
39	Lottery Funds				
40	Discretionary Lottery	232,019	236,712	4,693	2.02%
41	School Recognition	1,352,819	1,352,819	0	0.00%
42	Total Lottery Funding	1,584,838	1,589,531	4,693	0.30%
43	State Categorical Programs				
44	Class Size Reduction	72,844,385	74,820,167	1,975,782	2.71%
45	Total State Funding	355,089,531	371,210,850	16,121,319	4.54%
46	Local Funding:				
47	Required Local Effort	109,526,186	118,252,408	8,726,222	7.97%
48	.748 Mills Discretionary Tax	19,688,918	22,202,008	2,513,090	12.76%
49	Total Local Funding	129,215,104	140,454,416	11,239,312	8.70%
50	Total State and Local Funding	484,304,635	511,665,266	27,360,631	5.65%
51	\$ Per Unweighted FTE Total	7,151.11	7,362.30	211.19	2.95%
52	\$ Per Weighted FTE Total	6,560.76	6,734.01	173.25	2.64%

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FUNDING COMPARISON
(Best and Brightest Allocation Excluded)

Line	DESCRIPTION	2019	2020	Change	% Change
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5	Undistributed	0.00	525.88	525.88	n/a
6	Total Unweighted FTE	67,724.36	69,498.02	1,773.66	2.62%
7	Total Weighted FTE	73,818.32	75,982.30	2,163.98	2.93%
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12	Basic Discretionary Millage	0.748	0.748	0.000	0.00%
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23	Supplemental Academic Instruction (SAI)	14,858,363	15,310,682	452,319	3.04%
24	Instructional Materials	5,863,867	6,046,038	182,171	3.11%
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29	Virtual Education Contribution	76,039	0	(76,039)	-100.00%
30	Mental Health Allocation	1,599,580	1,774,063	174,483	10.91%
31	Funding Compression Allocation	4,933,820	4,712,261	(221,559)	-4.49%
32	Total FEFP	390,186,494	406,299,892	16,113,398	4.13%
33	Adjustments				
34	Required Local Effort Taxes	(109,526,186)	(118,252,408)	(8,726,222)	7.97%
35	Proration to Funds Available	0	0	0	n/a
36	Total Adjustments	(109,526,186)	(118,252,408)	(8,726,222)	7.97%
37	Net State FEFP	280,660,308	288,047,484	7,387,176	2.63%
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39	Discretionary Lottery	232,019	236,712	4,693	2.02%
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41	Total Lottery Funding	1,584,838	1,589,531	4,693	0.30%
42	State Categorical Programs				
43	Class Size Reduction	72,844,385	74,820,167	1,975,782	2.71%
44	Total State Funding	355,089,531	364,457,182	9,367,651	2.64%
45	Local Funding:				
46	Required Local Effort	109,526,186	118,252,408	8,726,222	7.97%
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48	Total Local Funding	129,215,104	140,454,416	11,239,312	8.70%
49	Total State and Local Funding	484,304,635	504,911,598	20,606,963	4.25%
50	\$ Per Unweighted FTE Total	7,151.11	7,265.12	114.01	1.59%
51	\$ Per Weighted FTE Total	6,560.76	6,645.12	84.36	1.29%

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

	2012-13 End	2013-14 End	2014-15 End	2015-16 End	2016-17 End	2017-18 End	2018-19 4th	2019-20 Proj
Total Funding	328,058,898	345,639,365	373,647,023	387,651,506	415,958,062	462,397,943	484,304,635	511,665,266
\$ Per Student	5,871	6,038	6,391	6,340	6,646	7,005	7,151	7,362
UFTE	55,881	57,239	58,465	61,141	62,592	66,010	67,724	69,498



**2019-2020 FEFP SECOND CALCULATION
Total Funding per Student**

Rank	District	Total Funding per FTE
1	Monroe	10,031.94
2	Jefferson	9,774.98
3	Collier	8,949.79
4	Liberty	8,806.89
5	Hamilton	8,638.00
6	Franklin	8,630.97
7	Glades	8,411.96
8	Lafayette	8,367.67
9	Gulf	8,360.00
10	Gilchrist	8,359.04
11	Sarasota	8,324.75
12	Calhoun	8,316.91
13	Walton	8,306.44
14	Martin	8,156.71
15	Bradford	8,122.77
16	Palm Beach	8,093.17
17	Washington	8,086.88
18	Levy	8,011.09
19	Taylor	7,991.23
20	Madison	7,985.96
21	Gadsden	7,966.69
22	Holmes	7,923.76
23	Dixie	7,914.30
24	Sumter	7,913.94
25	Union	7,904.24
26	Hendry	7,888.71
27	Charlotte	7,870.66
28	Jackson	7,864.20
29	Dade	7,808.32
30	Lee	7,806.58
31	DeSoto	7,791.35
32	Indian River	7,755.63
33	Putnam	7,750.27
34	Pinellas	7,748.60
35	Baker	7,733.43
36	Okaloosa	7,700.67
37	Nassau	7,693.31
38	Bay	7,678.29
39	Wakulla	7,668.54
40	Okeechobee	7,657.64
41	Broward	7,644.54
42	Orange	7,632.22
43	St. Johns	7,631.19
44	Duval	7,616.30
45	Hillsborough	7,597.36
46	Leon	7,590.63
47	Escambia	7,580.95
48	St. Lucie	7,580.54
49	Brevard	7,577.02
50	Pasco	7,575.41
51	Clay	7,555.56
52	Santa Rosa	7,548.89
53	Manatee	7,543.15
54	Hernando	7,527.18
55	Columbia	7,521.49
56	Suwannee	7,497.49
57	Hardee	7,484.57
58	Citrus	7,472.70
59	Alachua	7,463.36
60	Polk	7,433.58
61	Lake	7,433.51
62	Volusia	7,433.22
63	Flagler	7,419.10
64	Seminole	7,397.30
65	Highlands	7,385.94
66	Marion	7,379.83
67	Osceola	7,362.30

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 2019-20 fiscal year, the base student allocation is \$4,279.49.

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 2019-20 fiscal year, the District's base funding per WFTE is \$4,227.28.

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 2019-20 fiscal year, the DCD is 0.9878.

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 2019-20 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 2019-20 fiscal year is based on funding of \$5,230 per FTE.

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

POLICY FOR EXPENDITURE OF LOTTERY FUNDS

SCHOOL RECOGNITION FUNDS **\$1,352,819**

DISCRETIONARY LOTTERY FUNDS **\$ 236,712**

Enhancement for the 2019-20 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 11.5%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.
FISCAL YEAR 2019-20

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:			PROPOSED MILLAGE LEVIES		
Required Local Effort (Including Prior Period Funding Adjustment Millage)	3.9920	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	6.2400

ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	PERMANENT FUND	TOTAL ALL FUNDS
Federal sources	2,980,933	97,285,640	2,186,919	-	-	-	102,453,492
State sources	381,120,390	478,000	691,850	7,467,783	-	-	389,758,023
Local sources	153,297,217	1,649,600	1,041,992	153,916,237	65,135,771	-	375,040,817
TOTAL SOURCES	\$ 537,398,540	\$ 99,413,240	\$ 3,920,761	\$ 161,384,020	\$ 65,135,771	\$ -	\$ 867,252,332
Transfers In	16,185,517	-	29,766,961	-	-	-	45,952,478
Fund Balances/Reserves/Net Assets	68,950,316	25,965,951	18,300,645	227,070,968	13,428,573	-	353,716,453
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 622,534,373	\$ 125,379,191	\$ 51,988,367	\$ 388,454,988	\$ 78,564,344	\$ -	\$ 1,266,921,263
EXPENDITURES							
Instruction	377,517,659	37,841,248	-	-	-	-	415,358,907
Pupil Personnel Services	27,704,709	3,729,425	-	-	-	-	31,434,134
Instructional Media Services	5,344,888	235,468	-	-	-	-	5,580,356
Instructional and Curriculum Development Services	14,932,614	9,845,882	-	-	-	-	24,778,496
Instructional Staff Training Services	6,279,111	6,359,246	-	-	-	-	12,638,357
Instruction Related Technology	5,050,338	112,133	-	-	-	-	5,162,471
School Board	1,497,830	-	-	-	-	-	1,497,830
General Administration	1,785,804	899,674	-	-	-	-	2,685,478
School Administration	27,803,696	47,643	-	-	-	-	27,851,339
Facilities Acquisition and Construction	5,831,474	-	-	229,840,215	-	-	235,671,689
Fiscal Services	2,461,991	-	-	-	-	-	2,461,991
Food Services	183,189	46,442,607	-	-	-	-	46,625,796
Central Services	8,848,164	479,559	-	-	65,527,541	-	74,855,264
Pupil Transportation Services	24,965,430	143,450	-	-	-	-	25,108,880
Operation of Plant	40,340,398	887	-	-	-	-	40,341,285
Maintenance of Plant	10,415,196	45,066	-	-	-	-	10,460,262
Administrative Technology Services	5,799,936	30,257	-	-	-	-	5,830,193
Community Services	6,543,597	1,400,000	-	-	-	-	7,943,597
Debt Services	-	-	31,375,873	-	-	-	31,375,873
TOTAL EXPENDITURES	\$ 573,306,024	\$ 107,612,545	\$ 31,375,873	\$ 229,840,215	\$ 65,527,541	\$ -	\$ 1,007,662,198
Transfers Out	-	-	-	45,952,478	-	-	45,952,478
Fund Balances/Reserves/Net Assets	49,228,349	17,766,646	20,612,494	112,662,295	13,036,803	-	213,306,587
TOTAL APPROPRIATED EXPENDITURES	\$ 622,534,373	\$ 125,379,191	\$ 51,988,367	\$ 388,454,988	\$ 78,564,344	\$ -	\$ 1,266,921,263

Resolutions

Resolution Number 20-001

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, 2019 to June 30, 2020; 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 2019-2020 in the amounts of:

	Tentative Millage Levy	Proposed Amount to be Raised
Required Local Effort (RLE)	3.984	118,252,408
Prior Period Adjustment	0.008	237,455
Total RLE	3.992	118,489,863
Capital Outlay	1.500	44,522,744
Discretionary Operating	0.748	22,202,008
Total Millage	6.240	185,214,615

The total millage rate to be levied exceeds the roll-back rate by 4.94 percent.

NOW THEREFORE, BE IT RESOLVED:

That the Osceola County School Board, adopted each tentative millage rate for the fiscal year July 1, 2019 to June 30, 2020, on July 30, 2019 by separate vote prior to adopting the tentative budget.

Chairman

July 30, 2019

Resolution Number 20-002

RESOLUTION ADOPTING TENTATIVE BUDGET

A RESOLUTION OF THE OSCEOLA COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2019-2020.

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, 2019 to June 30, 2020; and

WHEREAS, the Osceola County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2019-2020.

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 **\$1,266,921,263** for fiscal year 2019-2020.

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, 2019 to June 30, 2020.

Chairman

July 30, 2019

Advertisements

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..... \$175,782,158
- B. Less tax reductions due to Value Adjustment Board
and other assessment changes..... \$ 391,705
- C. Actual property tax levy..... \$175,390,453

This year's proposed tax levy.....\$ 192,931,890

A portion of the tax levy is required under state law in order for the school board to receive **\$294,801,152** in state education grants.

The required portion has **increased** by **3.38** 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 July 30, 2019 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 11.5%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.
FISCAL YEAR 2019-20

<u>PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:</u>			<u>PROPOSED MILLAGE LEVIES</u>		
Required Local Effort (Including Prior Period Funding Adjustment Millage)	3.9920	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	6.2400

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	TOTAL ALL FUNDS
ESTIMATED REVENUES:							
Federal sources	2,980,933	97,285,640	2,186,919				102,453,492
State sources	381,120,390	478,000	691,850	7,467,783			389,758,023
Local sources	153,297,217	1,649,600	1,041,992	153,916,237			309,905,046
TOTAL SOURCES	\$537,398,540	\$99,413,240	\$3,920,761	\$161,384,020	\$0	\$0	\$802,116,561
Transfers In	16,185,517		29,766,961				45,952,478
Fund Balances/Reserves/Net Assets	68,950,316	25,965,951	18,300,645	227,070,968			340,287,880
TOTAL REVENUES, TRANSFERS & BALANCES	\$622,534,373	\$125,379,191	\$51,988,367	\$388,454,988	\$0	\$0	\$1,188,356,919
EXPENDITURES							
Instruction	377,517,659	37,841,248					415,358,907
Pupil Personnel Services	27,704,709	3,729,425					31,434,134
Instructional Media Services	5,344,888	235,468					5,580,356
Instructional and Curriculum Development Services	14,932,614	9,845,882					24,778,496
Instructional Staff Training Services	6,279,111	6,359,246					12,638,357
Instruction Related Technology	5,050,338	112,133					5,162,471
School Board	1,497,830						1,497,830
General Administration	1,785,804	899,674					2,685,478
School Administration	27,803,696	47,643					27,851,339
Facilities Acquisition and Construction	5,831,474			229,840,215			235,671,689
Fiscal Services	2,461,991						2,461,991
Food Services	183,189	46,442,607					46,625,796
Central Services	8,848,164	479,559					9,327,723
Pupil Transportation Services	24,965,430	143,450					25,108,880
Operation of Plant	40,340,398	887					40,341,285
Maintenance of Plant	10,415,196	45,066					10,460,262
Administrative Technology Services	5,799,936	30,257					5,830,193
Community Services	6,543,597	1,400,000					7,943,597
Debt Services			31,375,873				31,375,873
TOTAL EXPENDITURES	\$573,306,024	\$107,612,545	\$31,375,873	\$229,840,215	\$0	\$0	\$942,134,657
Transfers Out				45,952,478			45,952,478
Fund Balances/Reserves/Net Assets	49,228,349	17,766,646	20,612,494	112,662,295			200,269,784
TOTAL APPROPRIATED EXPENDITURES							
TRANSFERS, RESERVES & BALANCES	\$622,534,373	\$125,379,191	\$51,988,367	\$388,454,988	\$0	\$0	\$1,188,356,919

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 4.740 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 \$44,522,744 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 July 30, 2019, at 5:30 p.m. at:

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

	2017-18	2018-19	2019-20	2020-21	2021-22
1 % Change in FEFP Funding per Student	1.70%	2.09%	2.87%	1.36%	1.34%
2 Beginning Fund Balance	67.4	68.4	68.9	70.5	72.8
3 Revenues	491.3	536.7	553.6	574.1	595.3
4 Projected Expenditures	490.3	536.2	551.9	571.9	592.5
5 Operating Surplus/(Deficit)	1.0	0.5	1.6	2.2	2.9
6 Total Ending Fund Balance	68.4	68.9	70.5	72.8	75.6
Ending Fund Balance by Category:					
7 Nonspendable	2.5	2.5	2.5	2.5	2.5
8 Restricted & Assigned	21.8	21.3	21.3	21.3	21.3
9 Unassigned 6% Board Policy Reserve	29.5	32.2	33.2	34.4	35.7
10 Unassigned	14.6	12.9	13.5	14.6	16.1
11 Total Ending Fund Balance	68.4	68.9	70.5	72.8	75.6
12 Total Unassigned as a % of Revenue	9.0%	8.4%	8.5%	8.6%	8.7%

Assumptions:

- Continued FTE student growth of 3%
- \$100 per student funding increase in FY 2021 and 2022
- Salary increase in 2019-20

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

GENERAL FUND BUDGET SUMMARY

Fiscal Year Ending June 30, 2020

As of the Second Calculation

BEGINNING FUND BALANCE

1 Non-spendable - Inventory	2,452,971
2 Restricted for State Categorical Programs	9,674,883
3 Restricted for Other Grants and Programs	6,111,561
4 Assigned for Contract Commitments	693,482
5 Assigned for Carryover Appropriations	4,832,750
6 Assigned for Projected Operating Deficit	-
7 Unassigned - 6% Minimum per Board	32,200,000
8 Unassigned Fund Balance	<u>12,984,669</u>
9 Total Beginning Fund Balance	<u><u>68,950,316</u></u>

ESTIMATED REVENUES

10 Florida Education Finance Program	0310	294,801,152	53.3%
11 District School Taxes	0411	140,691,871	25.4%
12 Class Size Reduction	0355	74,820,167	13.5%
13 Transfer From Capital Projects	0630	16,185,517	2.9%
14 Workforce Development	0315	6,663,695	1.2%
15 Miscellaneous Local	049?	5,205,235	0.9%
16 Child Care Fees	047?	3,563,528	0.6%
17 Voluntary Pre-K Program	0371	2,680,223	0.5%
18 Medicaid Reimbursement	0202	2,500,000	0.5%
19 Adult Education Fees	046?	1,700,000	0.3%
20 School Recognition Funds	0361	1,352,819	0.2%
21 Interest On Investments	043?	750,000	0.1%
22 Rent/ Facilities Use Fees	0425	613,400	0.1%
23 Gifts, Grants, and Bequests	0440	528,183	0.1%
24 R.O.T.C.	0191	480,933	0.1%
25 Discretionary Lottery	0344	236,712	0.0%
26 Miscellaneous State	0399	223,122	0.0%
27 State License Tax	0343	165,000	0.0%
28 Workforce Performance Based Incentives	0317	140,000	0.0%
29 Insurance Loss Recovery	0741	125,000	0.0%
30 Tax Redemptions	0421	120,000	0.0%
31 CO&DS Withheld For Admin Expense	0323	37,500	0.0%
32 Misc Federal through State	0299	-	0.0%
31 Transfer from Special Revenue	0640	-	0.0%
32 Total Estimated Revenues		<u>553,584,056</u>	100.0%

APPROPRIATIONS

33 Salaries and Benefits	1	356,330,637	64.6%
34 Charter & Choice Schools	2	104,566,571	18.9%
35 Categoricals/Restricted Programs	3	29,532,251	5.4%
36 Line Items Non-Salary	4	20,698,342	3.7%
37 Utilities and Fuel	5	17,300,000	3.1%
38 School and Department Non-Salary	6	14,271,460	2.6%
39 McKay Scholarship Program	7	5,654,089	1.0%
40 Holdback - Undistributed FTE	8	<u>3,639,997</u>	<u>0.7%</u>
41 Current Appropriations		551,993,348	100.0%
42 Projected Operating Surplus/(Deficit)		<u>1,590,708</u>	
43 Carryover Appropriations		<u>21,312,676</u>	
44 Total Appropriations		<u>573,306,024</u>	

PROJECTED ENDING FUND BALANCE

45 Non Spendable - Inventory	2,452,971
46 Restricted for State Categorical Programs	-
47 Restricted for Other Grants and Programs	-
48 Assigned for Contract Commitments	-
49 Assigned for Carryover Appropriations	-
50 Assigned for Projected Operating Deficit	-
51 Unassigned - 6% Reserve per Board	33,200,000
52 Unassigned Fund Balance	<u>13,575,378</u>
53 Total Projected Ending Fund Balance	<u><u>49,228,348</u></u>

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

Source	ACCT. NO.	2019-20 Tentative	2018-19 Budget	Difference
FEDERAL:				
ROTC	191	480,933.00	560,000.00	(79,067.00)
Medicaid Reimbursement	202	2,500,000.00	2,500,000.00	-
Miscellaneous Federal through State*	299	-	4,992,094.00	(4,992,094.00)
Total Federal		2,980,933.00	8,052,094.00	(5,071,161.00)
STATE:				
Florida Education Finance Program*	310	294,801,152.00	288,822,372.00	5,978,780.00
Workforce Development	315	6,663,695.00	6,024,049.37	639,645.63
Workforce Development Performance Incentives	317	140,000.00	140,000.00	-
CO & DS Withheld for Administrative Expense	323	37,500.00	38,000.00	(500.00)
State License Tax	343	165,000.00	150,000.00	15,000.00
Discretionary Lottery Funds	344	236,712.00	122,731.00	113,981.00
Class Size Reduction	355	74,820,167.00	74,938,252.00	(118,085.00)
School Recognition Funds	361	1,352,819.00	2,044,828.00	(692,009.00)
Voluntary Prekindergarten	371	2,680,223.00	2,546,428.00	133,795.00
Miscellaneous State*	399	223,122.00	3,219,037.00	(2,995,915.00)
Total State		381,120,390.00	378,045,697.37	3,074,692.63
LOCAL:				
District School Tax - RLE	411	118,252,408.00	109,526,186.00	8,726,222.00
- Prior Period Adjustment	411	237,455.00	52,644.00	184,811.00
- Discretionary	411	22,202,008.00	19,688,918.00	2,513,090.00
Tax Redemptions	421	120,000.00	120,000.00	-
Facility Use Fees/Rent	425	613,400.00	653,400.00	(40,000.00)
Interest, Including Profit on Investments	43X	750,000.00	500,000.00	250,000.00
Gifts, Grants, & Bequests*	440	528,182.86	517,200.00	10,982.86
Adult Education Fees	46X	1,700,000.00	1,725,000.00	(25,000.00)
Pre-K Early Intervention Fees	472	363,528.00	388,800.00	(25,272.00)
School Aged Child Care Fees	473	3,200,000.00	3,000,000.00	200,000.00
Bus Fees	491	20,000.00	300,000.00	(280,000.00)
Bus Fees School Activities	492	100,000.00	100,000.00	-
Sale of Surplus Property	493	100,000.00	75,000.00	25,000.00
Federal Indirect Cost	494, 499	1,250,000.00	1,200,000.00	50,000.00
Miscellaneous Local Sources*	495	3,735,234.59	3,149,507.38	585,727.21
Insurance Loss Recovery	741	125,000.00	100,000.00	25,000.00
Total Local		153,297,216.45	141,096,655.38	12,200,561.07
OTHER SOURCES:				
Transfers In*	6X0	16,185,517.00	11,697,064.63	4,488,452.37
Total Other Sources		16,185,517.00	11,697,064.63	4,488,452.37
TOTAL EST REVENUE & OTHER SOURCES		553,584,056.45	538,891,511.38	14,692,545.07
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable - Inventory	2711	2,452,970.83	2,504,820.43	(51,849.60)
Restricted for State Categorical Programs **	2723	9,674,882.88	10,284,928.06	(610,045.18)
Restricted for Other Grants and Programs **	2729	6,111,561.32	5,620,141.30	491,420.02
Assigned for Contract Commitments **	2749	693,481.64	2,020,377.22	(1,326,895.58)
Assigned for Carryover Appropriations **	2749	4,832,750.26	3,941,695.10	891,055.16
Assigned for Projected Operating Deficit	2749	-	-	-
Unassigned - 6% Minimum per Board	2750	32,200,000.00	29,500,000.00	2,700,000.00
Unassigned	2750	12,984,669.34	14,579,630.06	(1,594,960.72)
Total Beginning Fund Balance	27XX	68,950,316.27	68,451,592.17	498,724.10
TOTAL EST REVENUE AND BEGINNING FD BAL		622,534,372.72	607,343,103.55	15,191,269.17

* See Detail

** Included in Carryover Appropriations

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

GENERAL FUND - ESTIMATED REVENUE DETAIL

Object Number	Source	SubSource	Project Number	2019-20 Tentative	2018-19 Budget	Difference
199	Misc Federal through State	Federal Emergency Impact Aid	1200011	-	4,992,094.00	(4,992,094.00)
Total Misc Federal through State				-	4,992,094.00	(4,992,094.00)
310	FEFP	Best and Brightest Allocation		6,753,668.00	-	6,753,668.00
310	FEFP	Digital Learning Allocation		296,281.00	1,366,762.00	
310	FEFP	Discretionary Tax Compression		16,400,838.00	16,409,111.00	(8,273.00)
310	FEFP	DJJ Supplement		83,343.00	86,918.00	(3,575.00)
310	FEFP	ESE Guarantee		20,552,909.00	18,783,795.00	1,769,114.00
310	FEFP	Funding Compression Allocation		4,712,261.00	5,028,020.00	(315,759.00)
310	FEFP	Instructional Materials		6,046,038.00	6,270,967.00	(224,929.00)
310	FEFP	Mental Health Allocation		1,774,063.00	1,627,877.00	146,186.00
310	FEFP	Reading		3,032,193.00	3,042,467.00	(10,274.00)
310	FEFP	Safe Schools		3,683,427.00	3,404,424.00	279,003.00
310	FEFP	Supplemental Academic Instruction		15,310,682.00	15,280,255.00	30,427.00
310	FEFP	Tchr Classroom Supply Assistance		1,338,840.00	1,335,616.00	3,224.00
310	FEFP	Transportation		11,870,543.00	11,480,041.00	390,502.00
310	FEFP	Unrestricted FEFP		202,946,066.00	204,634,062.00	(1,687,996.00)
310	FEFP	Virtual Education Contribution		-	72,057.00	(72,057.00)
Total FEFP				294,801,152.00	288,822,372.00	7,049,261.00
399	Misc State	Criminal Justice Grant	13629X1	66,560.00	62,475.00	4,085.00
399	Misc State	District Instr Leadership & Fac Dev	13616X1	156,562.00	156,562.00	-
399	Misc State	Florida's Best & Brightest Scholarship	13618X1	-	3,000,000.00	(3,000,000.00)
Total Misc State				223,122.00	3,219,037.00	(2,995,915.00)
440	Gifts/Grants	Mycfe4schools Prog Donations	1400091	25,000.00	25,000.00	-
440	Gifts/Grants	Valencia Foundation-CFEED	14624X1	239,700.00	239,700.00	-
440	Gifts/Grants	Valencia Readiness/Transition	14626XX	263,482.86	252,500.00	10,982.86
Total Gifts/Grants				528,182.86	517,200.00	10,982.86
495	Misc Local	Advertising Revenue	1400451	150,000.00	94,664.40	55,335.60
495	Misc Local	Bellalago Management Fee	1009011	1,000,000.00	1,000,000.00	-
495	Misc Local	Dell Purchase Rebates	1400071	150,000.00	140,000.00	10,000.00
495	Misc Local	Dori Slosberg Traffic Educ Fnd	1400141	230,000.00	175,000.00	55,000.00
495	Misc Local	Educ Liaison Salary-CBC Of CFL	1400169	56,089.75	54,630.95	1,458.80
495	Misc Local	Education Foundation Support	1912601	-	69,618.51	(69,618.51)
495	Misc Local	Employee Childcare	1900801	5,000.00	-	5,000.00
495	Misc Local	E-Rate Network	1101651	1,221,624.00	950,000.00	271,624.00
495	Misc Local	FDLRS-IDEA	1260601	30,000.00	30,000.00	-
495	Misc Local	Fiscal Agent Fee	1400111	40,000.00	40,000.00	-
495	Misc Local	OCEA President's Salary	1461701	97,520.84	95,593.52	1,927.32
495	Misc Local	P-Card Rebates	1400331	500,000.00	250,000.00	250,000.00
495	Misc Local	Promotions/Pub Rel-Waste Serv	1400201	220,000.00	220,000.00	-
495	Misc Local	Salaries Reimb From Internal	1000201	35,000.00	30,000.00	5,000.00
Total Misc Local				3,735,234.59	3,149,507.38	585,727.21
630	Transfers In	Charter Capital (PECO)	1350314	6,467,783.00	2,359,721.00	4,108,062.00
630	Transfers In	Charter Capital (Capital Millage)	1350324	-	-	-
630	Transfers In	Line Items	101XXXX	-	-	-
630	Transfers In	Maintenance (95% func 8100)	1093401	7,617,734.00	7,243,768.00	373,966.00
630	Transfers In	Portable Rental	1932301	2,100,000.00	1,850,000.00	250,000.00
630	Transfers In	Property Casualty Insurance	1010731	-	-	-
640	Transfers In	Footsteps 2 Brilliance	1010000	-	243,575.63	(243,575.63)
Total Transfers In				16,185,517.00	11,697,064.63	4,488,452.37

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

Use	ACCT. NO.	2019-20 Tentative	2018-19 Budget	Difference
APPROPRIATIONS				
Instruction	5000	377,517,658.81	371,028,065.89	6,489,592.92
Pupil Personnel Services	6100	27,704,708.92	26,905,759.77	798,949.15
Instructional Media Services	6200	5,344,888.10	5,173,438.93	171,449.17
Instructional & Curriculum Development Services	6300	14,932,613.71	14,633,683.12	298,930.59
Instructional Staff Training Services	6400	6,279,111.29	6,391,176.85	(112,065.56)
Instruction Related Technology	6500	5,050,338.01	4,877,967.12	172,370.89
Board of Education	7100	1,497,830.22	1,466,654.35	31,175.87
General Administration	7200	1,785,803.90	1,730,501.16	55,302.74
School Administration	7300	27,803,695.65	27,158,215.22	645,480.43
Facilities Acquisition & Construction	7400	5,831,474.34	5,696,433.57	135,040.77
Fiscal Services	7500	2,461,991.06	2,480,585.09	(18,594.03)
Food Services	7600	183,188.72	213,943.97	(30,755.25)
Central Services	7700	8,848,164.56	8,342,735.84	505,428.72
Pupil Transportation Services	7800	24,965,429.85	24,361,182.93	604,246.92
Operation of Plant	7900	40,340,398.11	37,520,990.17	2,819,407.94
Maintenance of Plant	8100	10,415,195.98	10,300,577.09	114,618.89
Administrative Technology Services	8200	5,799,935.89	6,111,454.39	(311,518.50)
Community Services	9100	6,543,596.79	5,619,223.37	924,373.42
Debt Service	9200	-	243,575.63	(243,575.63)
Total Appropriations		<u>573,306,023.91</u>	<u>560,256,164.46</u>	<u>13,049,859.45</u>
OTHER USES:				
Transfers Out	9700	-	-	-
Total Other Financing Uses		<u>-</u>	<u>-</u>	<u>-</u>
CURRENT APPROPRIATIONS AND OTHER USES		<u>573,306,023.91</u>	<u>560,256,164.46</u>	<u>13,049,859.45</u>
ESTIMATED REVENUES LESS CURRENT APPROPRIATIONS		<u>1,590,708.64</u>	<u>502,488.60</u>	<u>1,088,220.04</u>
ESTIMATED REVENUES LESS TOTAL APPROPRIATIONS		<u>(19,721,967.46)</u>	<u>(21,364,653.08)</u>	<u>1,642,685.62</u>
FUND BALANCE AT END OF YEAR:				
Nonspendable - Inventory	2711	2,452,970.83	2,504,820.43	(51,849.60)
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	33,200,000.00	32,300,000.00	900,000.00
Unassigned	2750	13,575,377.98	12,282,118.66	1,293,259.32
Total Ending Fund Balance	27XX	<u>49,228,348.81</u>	<u>47,086,939.09</u>	<u>2,141,409.72</u>
TOTAL APPROPRIATIONS AND ENDING FUND BAL		<u>622,534,372.72</u>	<u>607,343,103.55</u>	<u>15,191,269.17</u>

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

READING ALLOCATION FUNDING

Description	ACCT. NO.	2019-20		
		New Funding	Carryover	Total Funding
1 ESTIMATED REVENUE:				
2 Reading Categorical - FEFP	310	3,032,193.00	116,172.69	3,148,365.69
3 TOTAL ESTIMATED REVENUE		3,032,193.00	116,172.69	3,148,365.69
4 APPROPRIATIONS:				
5 Holdbacks				
6 Charter School Allocations	1800004	591,123.00	-	591,123.00
7 Virtual Charter	1800004	62,539.00	-	62,539.00
8 Undist FTE Holdback	1800004	22,944.00	-	22,944.00
9 Total Holdbacks		676,606.00	-	676,606.00
10 Salaries				
11 Reading Coach Salaries	1800009	1,954,273.53	-	1,954,273.53
12 Pending Salary Adjustments	1800007	48,856.84	-	48,856.84
13 Total Salaries		2,003,130.37	-	2,003,130.37
14 Non-salary Program Allocations				
15 Other Reading Programs (Reserve)	1800001	-	-	-
16 Summer Reading Camp-Grade 3	1810011	50,000.00	-	50,000.00
17 ELA Materials-Elementary	1810111	45,000.00	-	45,000.00
18 Methods of Writing-Elementary	1830011	94,456.63	62,172.69	156,629.32
19 Methods of Reading-Elementary	1830111	40,000.00	40,000.00	80,000.00
20 Methods Of Reading-Middle School	1830121	56,500.00	-	56,500.00
21 Methods Of Reading-High School	1830131	66,500.00	-	66,500.00
22 Sunshine State Readers-Elementary	1831011	-	6,000.00	6,000.00
23 Sunshine State Readers-Middle School	1831021	-	4,000.00	4,000.00
24 Sunshine State Readers-High School	1831031	-	4,000.00	4,000.00
25 Total Non-salary Program Allocations		352,456.63	116,172.69	468,629.32
26 TOTAL APPROPRIATIONS		3,032,193.00	116,172.69	3,148,365.69

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

Description	ACCT. NO.	2019-20		
		New Funding	Carryover	Total
1 ESTIMATED FUNDING:				
2 Supplemental Academic Instruction (SAI) - FEFP	310	15,310,682.00	464,129.39	15,774,811.39
3 TOTAL ESTIMATED FUNDING		15,310,682.00	464,129.39	15,774,811.39
4 APPROPRIATIONS:				
5 Holdbacks				
6 Charter School Allocations	1700004	2,984,803.00	-	2,984,803.00
7 McKay Scholarship Deduction	1700004	209,679.00	-	209,679.00
8 Undist FTE Holdback	1700004	115,853.00	-	115,853.00
9 Total Holdbacks		3,310,335.00	-	3,310,335.00
10 Salaries				
11 SAI Classroom Salaries	1700009	5,858,739.39	-	5,858,739.39
12 Reading Coach Salaries	1710009	1,174,847.78	-	1,174,847.78
13 Impact Lab Teacher Salaries	1720009	616,432.82	-	616,432.82
14 IB Program Salaries - CHS, GHS, PWMS	1760129	175,421.31	-	175,421.31
15 Pending Salary Adjustments	1700007	208,767.88	-	208,767.88
16 Lapse	1700008	(200,000.00)	-	(200,000.00)
17 Total Salaries		7,834,209.18	-	7,834,209.18
18 Non-salary Program Allocations				
19 SAI RESERVES	1700001	112,142.29	0.00	112,142.29
20 REMEDIATION-ELEMENTARY	1730011	75,000.00	11,000.00	86,000.00
21 REMEDIATION-MIDDLE	1730021	100,000.00	19,000.00	119,000.00
22 REMEDIATION-HIGH	1730031	120,000.00	24,000.00	144,000.00
23 SUMMER BRIDGE-STEAM ELEMENTARY	1740041	-	20,000.00	20,000.00
24 SUMMER ENRICHMENT - HS	1740051	60,000.00	-	60,000.00
25 SUMMER ENRICHMENT - MS	1740061	60,000.00	-	60,000.00
26 ELEMENTARY SWIM PROGRAM	1760211	95,280.53	4,719.47	100,000.00
27 FINE ARTS ENHANCEMENT	1760511	30,000.00	12,225.92	42,225.92
28 CTE VOCATIONAL PROGRAM SUPPORT	1760801	150,000.00	65,000.00	215,000.00
29 SAT 10 GRADE 3 TESTING	1760901	10,000.00	8,000.00	18,000.00
30 ELEM CURRICULUM SUPPORT	1761011	100,000.00	67,684.00	167,684.00
31 MIDDLE SCHOOL CURRICULUM SUPPORT	1761021	61,000.00	50,000.00	111,000.00
32 HIGH SCHOOL CURRICULUM SUPPORT	1761031	80,000.00	42,000.00	122,000.00
33 OSC DUKE TIP COURSES	1761121	-	6,000.00	6,000.00
34 PLATO LABS	1761221	236,700.00	-	236,700.00
35 GIFTED EDUCATION K-12 (PD)	1762111	20,000.00	11,000.00	31,000.00
36 AVID K-12	1762221	377,000.00	-	377,000.00
37 TEXTBOOK ADOPTION K12 (COMBINED ELEM,MID, HIGH)	1762411	-	5,000.00	5,000.00
38 IREADY K-8	1762511	625,000.00	-	625,000.00

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

	Description	ACCT. NO.	2019-20		
			New Funding	Carryover	Total
39	COLLEGE/CAREER COUNSELING	1763221	-	6,000.00	6,000.00
40	ACHIEVE 3000 - MIDDLE SCHOOL	1763521	358,015.00	-	358,015.00
41	ELEMENTARY AND MIDDLE SCHOOL IB SUPPORT	1763941	-	5,000.00	5,000.00
42	ODYSSEY OF THE MIND	1763951	10,000.00	30,000.00	40,000.00
43	COLLEGE BOARD LI - SAI	1763961	400,000.00	-	400,000.00
44	CARNEGIE LEARNING	1763981	180,000.00	-	180,000.00
45	NAVIANCE (HIGH SCHOOLS)	1763991	100,000.00	-	100,000.00
46	PLC - K-12	1790301	-	3,500.00	3,500.00
47	ESOL SUMMER MONITORING	1790401	-	18,000.00	18,000.00
48	REAL LIFE ACADEMIC EXPERIENCE	1790721	-	13,000.00	13,000.00
49	ROTC - SAI	1790911	-	1,000.00	1,000.00
50	TEENENGAGEMENT	1790931	49,000.00	-	49,000.00
51	PBIS K-12	1790941	20,000.00	17,000.00	37,000.00
52	FORMATIVE ASSESSMENTS K-12	1790961	30,000.00	25,000.00	55,000.00
53	ELLEVATION	NEW	250,000.00	-	250,000.00
54	CORE CONNECTIONS	NEW	296,000.00	-	296,000.00
55	SCHOOL CITY	NEW	161,000.00	-	161,000.00
56	Total Non-salary Program Allocations		4,166,137.82	464,129.39	4,630,267.21
57	TOTAL APPROPRIATIONS		15,310,682.00	464,129.39	15,774,811.39

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SAFE SCHOOL FUNDING

Description	SROs	1514501	1016271	TOTAL COST
		FEFP SAFE SCHOOLS	LINE ITEM SUPPLEMENT	
1 ESTIMATED FUNDING:				
2 New Funding		3,683,427.00	447,998.00	4,131,425.00
3 Carryover		0.00	0.00	0.00
4 TOTAL ESTIMATED FUNDING		3,683,427.00	447,998.00	4,131,425.00
5 APPROPRIATIONS:				
6 Holdbacks				
7 Undist FTE Holdback		27,384.00	0.00	27,384.00
8 McKay Scholarship Deduction		0.00	0.00	0.00
9 Total Holdbacks		27,384.00	0.00	27,384.00
10 Charter School Allocations				
	31	723,188.00	0.00	723,188.00
11 Salaries				
12 Director		0.00	127,758.40	127,758.40
13 Coordinator		0.00	104,094.60	104,094.60
		0.00	231,853.00	231,853.00
14 School Resource Officers - St. Cloud Police Dept				
15 Lakeview Elementary	1	45,000.00	0.00	45,000.00
16 Michigan Avenue Elementary	1	45,000.00	0.00	45,000.00
17 Neptune Elementary	1	45,000.00	0.00	45,000.00
18 St. Cloud Elementary	1	45,000.00	0.00	45,000.00
19 St. Cloud High	2	90,000.00	0.00	90,000.00
20 St. Cloud Middle	1	45,000.00	0.00	45,000.00
21 Sergeants/Floaters	1	45,000.00	0.00	45,000.00
22 Total St. Cloud Police Dept	8	360,000.00	0.00	360,000.00
23 School Resource Officers - Kissimmee Police Dept				
24 Central Avenue Elementary	1	45,000.00	0.00	45,000.00
25 Cypress Elementary	1	45,000.00	0.00	45,000.00
26 Denn John Middle	1	45,000.00	0.00	45,000.00
27 Flora Ridge Elementary	1	45,000.00	0.00	45,000.00
28 Highlands Elementary	1	45,000.00	0.00	45,000.00
29 Kissimmee Elementary	1	45,000.00	0.00	45,000.00
30 Kissimmee Middle	1	45,000.00	0.00	45,000.00
31 Mill Creek Elementary	1	45,000.00	0.00	45,000.00
32 Osceola High	2	90,000.00	0.00	90,000.00
33 Thacker Avenue Elementary	1	45,000.00	0.00	45,000.00
34 Sergeants/Floaters	1	45,000.00	0.00	45,000.00
35 Total Kissimmee Police Dept	12	540,000.00	0.00	540,000.00
36 School Resource Officers - Osceola County Sheriff				
37 Boggy Creek Elementary	1	45,000.00	0.00	45,000.00
38 Celebration High	2	90,000.00	0.00	90,000.00
39 Celebration K-8	1	45,000.00	0.00	45,000.00
40 Chestnut Elementary	1	45,000.00	0.00	45,000.00
41 Deerwood Elementary	1	45,000.00	0.00	45,000.00
42 Discovery 6-8	1	45,000.00	0.00	45,000.00
43 East Lake Elementary	1	45,000.00	0.00	45,000.00
44 Gateway High	2	90,000.00	0.00	90,000.00
45 Harmony Community	1	45,000.00	0.00	45,000.00
46 Harmony Middle	1	45,000.00	0.00	45,000.00
47 Harmony High	2	90,000.00	0.00	90,000.00
48 Hickory Tree Elementary	1	45,000.00	0.00	45,000.00
49 Horizon Middle	1	45,000.00	0.00	45,000.00
50 Koa Elementary	1	45,000.00	0.00	45,000.00
51 Liberty High	2	90,000.00	0.00	90,000.00
52 Narcoossee Elementary	1	45,000.00	0.00	45,000.00

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SAFE SCHOOL FUNDING

Description	SROs	1514501	1016271	TOTAL COST
		FEFP SAFE SCHOOLS	LINE ITEM SUPPLEMENT	
53 Narcoossee Middle	1	45,000.00	0.00	45,000.00
54 Neocity Academy	1	45,000.00	0.00	45,000.00
55 Neptune Middle	1	45,000.00	0.00	45,000.00
56 New Beginnings	2	90,000.00	0.00	90,000.00
57 Osceola County School for the Arts	2	90,000.00	0.00	90,000.00
58 Parkway Middle	1	45,000.00	0.00	45,000.00
59 Partin Settlement Elementary	1	45,000.00	0.00	45,000.00
60 PATHS	1	45,000.00	0.00	45,000.00
61 Pleasant Hill Elementary	1	45,000.00	0.00	45,000.00
62 Poinciana Academy Of Fine Arts	1	45,000.00	0.00	45,000.00
63 Poinciana High	2	90,000.00	0.00	90,000.00
64 Reedy Creek Elementary	1	45,000.00	0.00	45,000.00
65 Sunrise Elementary	1	45,000.00	0.00	45,000.00
66 Tohopekaliga High School	2	90,000.00	0.00	90,000.00
67 Ventura Elementary	1	45,000.00	0.00	45,000.00
68 Westside K-8	1	45,000.00	0.00	45,000.00
69 Zenith	1	45,000.00	0.00	45,000.00
70 Sergeants/Floaters	7	187,855.00	127,145.00	315,000.00
71 Incidentals/Training/Mutuallink	0	0.00	89,000.00	89,000.00
72 Total Osceola County Sheriff	48	2,032,855.00	216,145.00	2,249,000.00
73 Total Traditional Schools	68	2,932,855.00	447,998.00	3,380,853.00
74 TOTAL APPROPRIATIONS	99	3,683,427.00	447,998.00	4,131,425.00

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
LINE ITEM ALLOCATIONS

LINE	ADMINISTRATOR	PROJECT	DESCRIPTION	FUNDING	RECOMMENDED FUNDING
1	ARBY CREACH	1015481	TRANSPORTATION SUMMER PAY	FEFP	100,000
2		1015591	TRANSP RADIO COMMUNICATIONS	FEFP	116,000
3		1016491	TRANSPORTATION ROUTING MANAGEMENT SYSTEM	FEFP	80,000
4	CARMEN BALGOBIN	1016261	CHOICE PROGRAMS MARKETING	LOCAL	35,600
5	DANA SCHAFER	1011501	PUBLICATIONS & ADVERTISING	LOCAL	50,000
6		1014771	EMERGENCY NOTIFICATION SYSTEM (IRIS)	FEFP	142,811
7		1014921	CHOICE POINT CRIMINAL HISTORY	FEFP	53,000
8		1017011	LET'S TALK ONLINE SERVICE	FEFP	154,000
9	DARYLA BUNGO	1016391	PSYCHOEDUCATIONAL EVALUATION INSTRUMENTS PROTOCOLS	FEFP	69,000
10	EDWARD PARKER	1010471	OVERTIME FOR FACIL SET-UP	FEFP	10,000
11		1010501	POSTAGE & UPS-CO	FEFP	40,000
12		1010741	XEROX PAPER & COPY CHARGES CO	FEFP	14,000
13	JANE RESPESS	1015021	ENVIRONMENTAL CENTER	FEFP	17,500
14		1015029	ENVIRONMENTAL CENTER SALARY	FEFP	23,521
15	JANICE FRANCESCHI	1012311	NEW TEACHER MENTOR	FEFP	32,000
16		1014981	PROFESSIONAL DEV ACTIVITIES	FEFP	125,000
17	JOHN BOYD	1010361	LEGISLATIVE CONSULTANT (MIXON)	FEFP	18,600
18		1010451	OCTA/TEAMSTERS LEAVE (SUBS)	FEFP	2,500
19		1011491	NEGOTIATION TEAM	FEFP	7,000
20		1012671	SCHOOL BOARD POLICY MANUAL	FEFP	5,500
21	KAREN COMBS	1015401	SUMMER OPS-OASIS AND COMMITMENT	FEFP	20,000
22	LAURA RHINEHART	1010521	RENTAL OF FACILITIES (GRAD)	FEFP	86,500
23		1010871	CERTIFIED ATHLETIC TRAINING	FEFP	20,000
24		1011521	ATHLETIC OFFICIALS & REFEREES	FEFP	160,000
25		1015261	MIDDLE SCHOOL ATHLETICS	FEFP	75,000
26		1015441	POOL RENTAL AND HEATING	FEFP	45,000
27		1015551	WEATHER MONITORING	FEFP	19,410
28		1015621	SUMMER OPS - ATHLETIC DIRECTORS	FEFP	22,700
29		1016301	GIFTED CONSULTANT SERVICES	FEFP	50,000
30		1016771	COLLEGE BOARD AP/SAT	FEFP	22,968
31		1016971	CONCUSSIONS	FEFP	14,000
32		1017121	ATHLETIC CAAP CERTIFICATION SOFTWARE	FEFP	45,000
33		1017131	ATHLETICS ECG STUDY	FEFP	8,000
34	LEAH TORRES	1015101	TESTING PRINTER/SCANNER MAINT	FEFP	8,123
35		1016101	SUMMER END OF COURSE (EOC) RETAKES	FEFP	14,649
36		1016581	EOC-PERT MATH	FEFP	18,739
37		1016801	HEADPHONES FOR COMPUTERS	FEFP	16,125
38	LISA LYNCH	1012151	AUDITS AND ADVISORY SERVICES	FEFP	250,000
39		1012301	FINANCE PRINTED MATERIALS & ANALYSIS	FEFP	2,500
40		1012431	CO & DS ADMIN EXPENSE	CO&DS	37,500
41	MARC CLINCH	1010101	SOFTWARE (EBUILDER), CONSULT FEES	FEFP	151,598
42		1016881	ZHA CONSULTING (CONSTRUCTION) SERVICES	FEFP	109,200
43	MELANIE STEFANOWICZ	1016601	ADOBE - SOFTWARE	FEFP	39,360
44	MICHAEL ALLEN	1011071	FINE ARTS SUPPORT	FEFP	171,600
45	PETER STRAKER	1010541	SACS ANNUAL DUES-SCHOOLS	FEFP	67,200
46		1010601	SAC MEETINGS, TRNG & SUPPORT	LOCAL	2,000
47		1016081	ADMINISTRATOR'S ACADEMY	LOCAL	25,000
48		1016981	STRATEGIC SIP TRAINING	FEFP	5,800
49	PETER THORNE	1017181	BUSINESS PROCESS MAPPING	FEFP	150,000
50	RANDY SHUTTERA	1010111	CONTINGENCY FOR MAJOR MAINT	FEFP	600,000
51		1010221	BACKFLOW INSPECTIONS & REPAIR	FEFP	100,000
52		1010251	CHILLER MAINT AGREEMENT/REPAIR	FEFP	150,000
53		1010411	MAINTENANCE-COUNTY OFFICE	FEFP	65,000
54		1010611	TEAMSTER UNION CONTRACT ALLOWANCE	FEFP	102,500
55		1010711	HVAC PREVENTIVE MAINT & FILTER	FEFP	150,000
56		1010801	INSPECTION-FIRE ALARM,EXT HOOD	FEFP	160,000
57		1010821	TERMITE TREATMENTS	FEFP	25,000
58		1010831	FIRE SPRINKLER SYSTEM INSPECTIONS	FEFP	50,000

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
LINE ITEM ALLOCATIONS

LINE	ADMINISTRATOR	PROJECT	DESCRIPTION	FUNDING	RECOMMENDED FUNDING
59	RANDY SHUTTERA	1014881	ELEVATOR PREVENTATIVE MAINT & SERVICE	FEFP	50,000
60		1016061	AED INSPECTION AND MAINTENANCE	FEFP	4,500
61		1016161	GENERATOR REPAIR/MAINT COUNTYWIDE	FEFP	3,500
62		1016181	SAFETY & SECURITY EQUIPMENT/SOFTWARE	FEFP	50,000
63		1016271	SUPPLEMENTAL SAFE SCHOOLS	FEFP	453,098
64		1016371	FIRE EXTINGUISHER INSPECTIONS, REPAIR & REPLACEMENT	FEFP	70,000
65		1016381	WATER TREATMENT SVCS	FEFP	12,000
66		1016821	ACT STUDENT EMPLOYMENT	FEFP	10,000
67		1016921	FLORIDA STERLING PROGRAM	FEFP	12,500
68		1016991	STAGE RIGGING	FEFP	20,000
69	1017081	GLOBAL POSITIONING SYSTEM	FEFP	55,000	
70	1017151	SCHOOL DUDE - ENERGY MANAGER PROGRAM	FEFP	20,000	
71	1017161	KRONOS TIMEKEEPING	FEFP	250,000	
72	RHONDA BLAKE	1011031	DDP AND REDISTRICTING	FEFP	18,672
73	1016841	PROPERTY APPRAISAL	FEFP	15,000	
74	RICK HENSLEY	1010051	ATHLETIC INSURANCE	FEFP	246,320
75	1010331	INSURANCE REIMBURSEMENTS	FEFP	25,000	
76	1010731	PROPERTY CASUALTY INSURANCE	FEFP	2,715,971	
77	1011481	PUBLIC OFFICIAL BONDS	FEFP	306	
78	1011821	ACTUARIAL SERVICES	FEFP	3,500	
79	1012111	W/C SELF-INSURER ASSESSMENT	FEFP	65,000	
80	1012121	FLOOD INSURANCE	FEFP	36,625	
81	1015181	STATE & FEDERAL LABOR LAW POST	FEFP	5,000	
82	1015421	WORKERS COMPENSATION INSURANCE	FEFP	2,200,000	
83	1016231	FUEL STORAGE TANK REGISTRATION FEE	FEFP	600	
84	RUSSELL HOLMES	1010081	COMPUTER MAINT SCHOOLS	FEFP	95,000
85	1010651	PHONE SYSTEM DIST-WIDE	FEFP	30,000	
86	1010661	INTERCOM REPAIRS DIST-WIDE	FEFP	75,000	
87	1010671	DIST WIDE TELECOMMUNICATIONS	FEFP	616,000	
88	1010961	NETWORK HRDWR & SFTWR & MAINT	FEFP	741,900	
89	1015451	MICROSOFT EES	FEFP	658,000	
90	1016891	ERATE OVERTIME	FEFP	60,000	
91	1017041	TECHNOLOGY INTERNS	FEFP	64,000	
92	SARAH GRABER	1010681	TERMINAL PAY	FEFP	2,800,000
93	1014991	LONG-TERM SUBS > 10 DAYS	FEFP	1,000,000	
94	1015221	START UP SUPPLIES NEW SCHOOLS	FEFP	250,000	
95	1016531	SERVER UTILITY & MISC SOFTWARE PURCHASES	FEFP	25,000	
96	SCOTT CLARK	1015051	PRINT SHOP HARDWARE & SOFTWARE	FEFP	17,330
97	1015641	FOCUS GRADEBOOK	FEFP	25,000	
98	1016201	DESTINY RESOURCE MGMT MAINTENANCE	FEFP	86,000	
99	1016431	ELECTRONIC RESOURCES	FEFP	315,297	
100	1016591	OFFICE 365 STAFF TRAINING	FEFP	12,539	
101	1017001	ISAFE SUBSCRIPTION	FEFP	4,700	
102	1017031	MEDIA SPECIALIST EXTRA	FEFP	35,000	
103	SUPERINTENDENT	1010091	LOBBYING EFFORTS	FEFP	120,000
104	1010351	LEGAL FEES	FEFP	550,000	
105	1015381	SUMMER OPS-GUIDANCE COUNSELORS	FEFP	250,000	
106	1015681	BOARD MEETING MGMT/EQUIPMENT	FEFP	20,000	
107	1015691	DISTRICT MEMBERSHIP DUES	FEFP	65,000	
108	1016031	DISTRICT & COMMUNITY EVENTS	LOCAL	220,000	
109	1016051	PROMOTIONS & PUBLIC RELATIONS	LOCAL	100,000	
110	1016281	BOARD MEMBER EXPENSES	LOCAL	10,000	
111	1016701	FOOTSTEPS TO BRILLANCE	LOCAL	5,000	
112	1016761	STRATEGIC PLANNING SUPPORT	FEFP	40,000	
113	1017171	CULTURE SURVEYS	FEFP	100,000	
114	TAMMY OTTERSON	1010701	UNEMPLOYMENT CLAIMS	FEFP	125,000
115	1010891	RECRUITMENT	FEFP	685,000	
116	1010911	TSSI SUBSTITUTE CALLING SYSTEM	FEFP	38,505	

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
LINE ITEM ALLOCATIONS

LINE	ADMINISTRATOR	PROJECT	DESCRIPTION	FUNDING	RECOMMENDED FUNDING
117	TAMMY OTTERSON	1010991	FINGERPRINTING	FEFP	240,000
118		1014901	EAP PROGRAM	FEFP	132,152
119		1015521	DIFFERENTIATED PAY	FEFP	10,000
120	TOM PHELPS	1015671	ATHLETIC COACHING SUPPL - NON-EMP	FEFP	266,425
121		1014971	ADMIN COMPLEX SECURITY	FEFP	5,000
122	ULYSSES VAZQUEZ	1015471	BUS MONITORS	FEFP	25,000
123		1011011	IBM COMPUTER SYSTEM-ANN PMT	FEFP	11,903
124		1013381	MICROFILMING/SCANNING	FEFP	38,502
125		1014631	TAPE VAULTING, DATA PROJECT	FEFP	31,242
126		1014751	MIS SOFTWARE MAINTENANCE	FEFP	33,894
127		1015001	COMP OPERATIONS SUPP & MAINT	FEFP	8,794
128		1016441	SHAREPOINT LICENSE & SUPPORT	FEFP	9,097
129		1016451	LIIS SOFTWARE MAINTENANCE	FEFP	397,522
130	Grand Total				20,947,898

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	2019-20 Tentative	2018-19 Budget	Difference
FEDERAL:				
Federal Direct QSCB Subsidy	199	2,186,919.00	2,193,966.00	(7,047.00)
Total Federal		<u>2,186,919.00</u>	<u>2,193,966.00</u>	<u>(7,047.00)</u>
STATE:				
CO & DS withheld for SBE/COBI Bonds	322	691,850.00	761,297.87	(69,447.87)
Total State		<u>691,850.00</u>	<u>761,297.87</u>	<u>(69,447.87)</u>
LOCAL:				
Sales Tax	418	-	-	-
Lease Payments and Other	425	1,041,991.75	1,056,764.99	(14,773.24)
Interest on Investments (incl. net change)	430	-	-	-
Total Local		<u>1,041,991.75</u>	<u>1,056,764.99</u>	<u>(14,773.24)</u>
OTHER SOURCES:				
Transfers In	630	29,766,960.58	29,720,300.85	46,659.73
Proceeds/Premium on Refunding Bonds	700	-	-	-
Total Other Sources		<u>29,766,960.58</u>	<u>29,720,300.85</u>	<u>46,659.73</u>
TOTAL ESTIMATED REVENUE & OTHER SOURCES		<u>33,687,721.33</u>	<u>33,732,329.71</u>	<u>(44,608.38)</u>
Restricted for Debt Service	2725	18,300,645.03	15,955,649.50	2,344,995.53
Total Beginning Fund Balance		<u>18,300,645.03</u>	<u>15,955,649.50</u>	<u>2,344,995.53</u>
TOTAL EST REVENUE AND BEGINNING FD BAL		<u>51,988,366.36</u>	<u>49,687,979.21</u>	<u>2,300,387.15</u>

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

Use	Account Number	2019-20 Tentative	2018-19 Budget	Difference
Redemption of Principal	9271	21,981,361.48	21,331,583.73	649,777.75
Interest	9272	9,347,920.79	10,007,210.45	(659,289.66)
Dues and Fees	9273	46,590.00	48,540.00	(1,950.00)
Cost of Issuance	9273	-	-	-
Payments to Refunding Bond Escrow Agent	9276	-	-	-
Total Debt Service Appropriations		31,375,872.27	31,387,334.18	(11,461.91)
OTHER USES:				
Transfers Out	9793	-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		31,375,872.27	31,387,334.18	(11,461.91)
ESTIMATED REVENUE LESS APPROPRIATIONS		2,311,849.06	2,344,995.53	(33,146.47)
FUND BALANCE AT END OF YEAR:				
Restricted for Debt Service	2725	20,612,494.09	18,300,645.03	2,311,849.06
Total Ending Fund Balance		20,612,494.09	18,300,645.03	2,311,849.06
TOTAL APPROPRIATIONS AND ENDING FD BAL		51,988,366.36	49,687,979.21	2,300,387.15

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	298 Bellalago EFBD	2A9 2009 COP	2A8 2010 COP
CURRENT BALANCE		68,425.00	-	-	-	-	-	17,260,457.53
Est Additional Receipts		-	-	-	-	-	-	-
(Est Additional Expenditures)		-	-	-	-	-	-	-
BEGINNING FUND BALANCE		68,425.00	-	-	-	-	-	17,260,457.53
ESTIMATED REVENUE:								
FEDERAL DIRECT QSCBs	0199	-	-	-	-	-	-	2,186,919.00
CO&DS	0322	691,850.00	-	-	-	-	-	-
TAXES	0412	-	-	-	-	-	-	-
LOCAL SALES TAX	0418	-	-	-	-	-	-	-
LEASE	0425	-	-	-	-	-	-	-
TRANSFERS IN	0630	-	3,594,816.80	2,969,926.00	7,035,628.00	930,540.22	1,725,505.00	2,833,935.06
BOND PROCEEDS	0700	-	-	-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		691,850.00	3,594,816.80	2,969,926.00	7,035,628.00	930,540.22	1,725,505.00	5,020,854.06
TOTAL ESTIMATED REVENUES AND BEGINNING FD BAL		760,275.00	3,594,816.80	2,969,926.00	7,035,628.00	930,540.22	1,725,505.00	22,281,311.59
APPROPRIATIONS:								
PRINCIPAL	7100	555,000.00	3,131,000.00	2,725,000.00	4,850,000.00	395,361.48	1,400,000.00	-
INTEREST	7200	136,850.00	461,321.80	242,606.00	2,183,298.00	535,178.74	320,375.00	2,696,490.00
DUES & FEES	7300	-	2,495.00	2,320.00	2,330.00	-	5,130.00	12,515.00
COST OF ISSUANCE	7301	-	-	-	-	-	-	-
PAYMENTS TO REFUNDING BOND ESCROW AGENT	7600	-	-	-	-	-	-	-
TRANSFERS OUT	9300	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS & OTHER USES		691,850.00	3,594,816.80	2,969,926.00	7,035,628.00	930,540.22	1,725,505.00	2,709,005.00
ESTIMATED REVENUE LESS APPROPRIATIONS		-	-	-	-	-	-	2,311,849.06
FUND BALANCE AT END OF YEAR:								
RESTRICTED	275200	68,425.00	-	-	-	-	-	19,572,306.59
ENDING FUND BALANCE		68,425.00	-	-	-	-	-	19,572,306.59
TOTAL APPROPRIATIONS AND ENDING FD BAL		760,275.00	3,594,816.80	2,969,926.00	7,035,628.00	930,540.22	1,725,505.00	22,281,311.59

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

Source	Account Number	2A7 2013 COP	2B1 2014 COP	2B2 2015 COP	2B3 2017 COP	Total COPs	Grand Total
CURRENT BALANCE		-	-	971,762.50	-	18,232,220.03	18,300,645.03
Est Additional Receipts		-	-	-	-	-	-
(Est Additional Expenditures)		-	-	-	-	-	-
BEGINNING FUND BALANCE		-	-	971,762.50	-	18,232,220.03	18,300,645.03
ESTIMATED REVENUE:							
FEDERAL DIRECT QSCBs	0199	-	-	-	-	2,186,919.00	2,186,919.00
CO&DS	0322	-	-	-	-	-	691,850.00
TAXES	0412	-	-	-	-	-	-
LOCAL SALES TAX	0418	-	-	-	-	-	-
LEASE	0425	-	-	1,041,991.75	-	1,041,991.75	1,041,991.75
TRANSFERS IN	0630	3,883,257.50	85,852.00	-	6,707,500.00	15,236,049.56	29,766,960.58
BOND PROCEEDS	0700	-	-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		3,883,257.50	85,852.00	1,041,991.75	6,707,500.00	18,464,960.31	33,687,721.33
TOTAL ESTIMATED REVENUES AND BEGINNING FD BAL		3,883,257.50	85,852.00	2,013,754.25	6,707,500.00	36,697,180.34	51,988,366.36
APPROPRIATIONS:							
PRINCIPAL	7100	2,490,000.00	-	895,000.00	5,540,000.00	10,325,000.00	21,981,361.48
INTEREST	7200	1,387,962.50	80,752.00	141,576.75	1,161,510.00	5,788,666.25	9,347,920.79
DUES & FEES	7300	5,295.00	5,100.00	5,415.00	5,990.00	39,445.00	46,590.00
COST OF ISSUANCE	7301	-	-	-	-	-	-
PAYMENTS TO REFUNDING BOND ESCROW AGENT	7600	-	-	-	-	-	-
TRANSFERS OUT	9300	-	-	-	-	-	-
TOTAL APPROPRIATIONS & OTHER USES		3,883,257.50	85,852.00	1,041,991.75	6,707,500.00	16,153,111.25	31,375,872.27
ESTIMATED REVENUE LESS APPROPRIATIONS		-	-	-	-	2,311,849.06	2,311,849.06
FUND BALANCE AT END OF YEAR:							
RESTRICTED	275200	-	-	971,762.50	-	20,544,069.09	20,612,494.09
ENDING FUND BALANCE		-	-	971,762.50	-	20,544,069.09	20,612,494.09
TOTAL APPROPRIATIONS AND ENDING FD BAL		3,883,257.50	85,852.00	2,013,754.25	6,707,500.00	36,697,180.34	51,988,366.36

School District of Osceola County, FL Future Debt Service Payments As of 06/30/2019	210 SBE Bonds	2A2 2015 Sales Tax Bd	2A4 2017 Sales Tax Bd	2A5 2017 Capital Outlay Sales Tax Bonds	298 Bellalago EFBD	2A9 2009 COP
PROJECTS FUNDED	Various Projects	Refunding portion of 2007A Sales Tax Bond	Refunding portion of 2007B Sales Tax Bond	Various Maintenance & Renovation Projects	Bellalago Charter School	Poinciana High, Horizon Middle, Kissimmee Elem, Osceola High Additions
INTEREST RATE	3.0 - 5.0	1.99	1.72	2.76	1.0 - 4.6	3.0 - 5.0
PRINCIPAL AMOUNT OUTSTANDING	2,924,000.00	23,182,000.00	14,105,000.00	81,530,000.00	8,649,566.17	7,615,000.00

Principal & Interest Payments Due in:

2020	691,850.00	3,592,321.80	2,967,606.00	7,033,298.00	930,540.22	1,720,375.00
2021	690,850.00	3,596,014.90	2,970,736.00	7,032,575.00	928,872.77	1,724,375.00
2022	608,800.00	3,607,394.60	2,968,006.00	7,028,126.00	926,669.12	1,724,150.00
2023	554,400.00	3,622,281.80	2,964,502.00	7,024,882.00	924,878.42	1,724,550.00
2024	393,850.00	3,629,577.00	2,970,224.00	7,027,636.00	923,835.22	1,722,187.50
2025	271,950.00	6,939,399.60		7,021,319.00	913,628.43	
2026	158,550.00			7,020,862.00	914,075.02	
2027				7,021,058.00	904,846.17	
2028				7,016,838.00	895,895.88	
2029				7,013,133.00	882,733.47	
2030				7,009,805.00	876,146.21	
2031				7,011,647.00	869,739.99	
2032				7,008,521.00	853,032.37	
2033				7,005,358.00	842,449.75	
2034					15,000.00	
TOTAL:	3,370,250.00	24,986,989.70	14,841,074.00	98,275,058.00	12,602,343.04	8,615,637.50

*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 06/30/2019	2A8 2010 COP	2A7 2013 COP	2B1 2014 COP	2B2 2015 COP	2B3 2017 COP	Total COPs	Total Debt
PROJECTS FUNDED	Renovations: Osceola High, Thacker Avenue Elementary, Highlands Elementary 0.858	Refunding 2004A COP	Refunding remaining portion of 2004A COP, 2004B COP and 2004C COP	Refunding 2005 COP	Refunding 2007 COP		
INTEREST RATE	(net of subsidy)*	2.5 - 5.0	2.24	2.67	2.10		
PRINCIPAL AMOUNT OUTSTANDING	40,500,000.00	30,190,000.00	3,605,000.00	5,750,000.00	55,310,000.00	142,970,000.00	273,360,566.17

Principal & Interest Payments Due in:

2020	509,571.00	3,877,962.50	80,752.00	1,036,576.75	6,701,510.00	13,926,747.25	29,142,363.27
2021	509,571.00	3,878,462.50	80,752.00	1,037,346.50	6,700,170.00	13,930,677.00	29,149,725.67
2022	509,571.00	3,873,862.50	80,752.00	1,037,448.75	6,706,415.00	13,932,199.25	29,071,194.97
2023	509,571.00	3,870,262.50	80,752.00	1,036,883.50	6,705,035.00	13,927,054.00	29,017,998.22
2024	509,571.00	3,874,262.50	80,752.00	1,035,650.75	6,706,135.00	13,928,558.75	28,873,680.97
2025	509,571.00	3,871,012.50	80,752.00	1,038,683.75	8,439,610.00	13,939,629.25	29,085,926.28
2026	509,571.00	2,755,512.50	80,752.00		9,554,025.00	12,899,860.50	20,993,347.52
2027	41,009,571.00	2,752,950.00	80,752.00		9,556,560.00	53,399,833.00	61,325,737.17
2028		9,560,249.99	3,685,752.00			13,246,001.99	21,158,735.87
2029						0.00	7,895,866.47
2030						0.00	7,885,951.21
2031						0.00	7,881,386.99
2032						0.00	7,861,553.37
2033						0.00	7,847,807.75
2034						0.00	15,000.00
TOTAL:	44,576,568.00	38,314,537.49	4,331,768.00	6,222,590.00	61,069,460.00	163,130,560.99	317,206,275.73

Debt Capacity Analysis - Capital Outlay Millage

Estimated Revenue		2020	2021	2022	2023	2024
Tax Roll		30,918,572,157	33,268,383,641	35,830,049,181	38,481,472,821	41,252,138,864
Millage		1.5	1.5	1.5	1.5	1.5
Total Tax (Tax Roll * Millage * Collection)	0.96	44,522,743.91	47,906,472.44	51,595,270.82	55,413,320.86	59,403,079.96

Debt Service Appropriations	SERIES	CHARGE ID	FACTORS					
COP 2009 Debt Service	A	*		1,725,505.00	1,729,505.00	1,729,280.00	1,729,680.00	1,727,317.50
COP 2010 Debt Service	A	*		5,020,854.06	5,020,854.06	5,020,854.06	5,020,854.06	5,020,854.06
COP 2010 Debt Service	A	QSCB Subsidy	1	(2,186,919.00)	(2,186,919.00)	(2,186,919.00)	(2,186,919.00)	(2,186,919.00)
COP 2013 Debt Service	A	*		3,883,257.50	3,883,757.50	3,879,157.50	3,875,557.50	3,879,557.50
COP 2014 Debt Service	A	*		85,852.00	85,852.00	85,852.00	85,852.00	85,852.00
COP 2015 Debt Service	A	*		1,041,991.75	1,042,761.50	1,042,863.75	1,042,298.50	1,041,065.75
COP 2017 Debt Service	A	*		6,707,500.00	6,706,160.00	6,712,405.00	6,711,025.00	6,712,125.00
Bellalago Benefit District	PF	*		930,540.22	928,872.77	926,669.12	924,878.42	923,835.22
Total Debt Service Needs				17,208,581.53	17,210,843.83	17,210,162.43	17,203,226.48	17,203,688.03

Estimated Debt Service Capacity	27,314,162.38	30,695,628.61	34,385,108.39	38,210,094.38	42,199,391.93
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Millage Required to Meet Debt Service Needs	0.580	0.539	0.500	0.466	0.434
Millage Available for Capital Expenditures	0.920	0.961	1.000	1.034	1.066

Percent Indebted	38.7%	35.9%	33.4%	31.0%	29.0%
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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

	2019-20	2020-21	2021-22	2022-23	2023-24
BEGINNING FUND BALANCE & ESTIMATED REVENUES					
BEGINNING FUND BALANCE					
Capacity	\$ 22,416,860	\$ 42,263,126	\$ 55,493,126	\$ 62,384,376	\$ 91,435,270
Carryover - Capacity	35,926,829	-	-	-	-
Non-Capacity	62,655,641	70,399,170	107,355,512	150,126,878	198,874,095
Carryover - Non-Capacity	106,071,637	-	-	-	-
Total Beginning Fund Balance	227,070,967	112,662,296	162,848,638	212,511,254	290,309,365
ESTIMATED REVENUES					
Capacity Sources	59,421,266	52,580,000	54,491,250	56,550,894	58,926,150
Non-Capacity Sources	101,962,754	107,029,035	112,945,310	119,017,731	125,341,463
Total Estimated Revenues	161,384,020	159,609,035	167,436,560	175,568,625	184,267,613
Total Beginning Fund Balance & Estimated Revenues	388,454,987	272,271,331	330,285,198	388,079,879	474,576,978
APPROPRIATIONS & PROJECTED ENDING FUND BALANCE					
APPROPRIATIONS					
Capacity	75,501,829	39,350,000	47,600,000	27,500,000	1,000,000
Non-Capacity	200,290,863	70,072,693	70,173,944	70,270,514	70,388,259
Total Appropriations	275,792,692	109,422,693	117,773,944	97,770,514	71,388,259
PROJECTED ENDING FUND BALANCE					
Capacity	42,263,126	55,493,126	62,384,376	91,435,270	149,361,420
Non-Capacity	70,399,170	107,355,512	150,126,878	198,874,095	253,827,299
Total Ending Fund Balance	112,662,296	162,848,638	212,511,254	290,309,365	403,188,719
Total Appropriations & Projected Ending Fund Balance	\$ 388,454,987	\$ 272,271,331	\$ 330,285,198	\$ 388,079,879	\$ 474,576,978

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

	Encumbered Carryover	Unencumbered Carryover	2019-20	2020-21	2021-22	2022-23	2023-24
BEGINNING FUND BALANCE & ESTIMATED REVENUES							
BEGINNING FUND BALANCE							
Restricted for Capital Projects			\$ 22,416,860	\$ 42,263,126	\$ 55,493,126	\$ 62,384,376	\$ 91,435,270
Restricted for Carryover Appropriations			35,926,829	-	-	-	-
Total Beginning Fund Balance			58,343,689	42,263,126	55,493,126	62,384,376	91,435,270
ESTIMATED REVENUES							
Impact Fees			50,000,000	51,750,000	53,561,250	55,435,894	57,376,150
Celebration - Developer Funding Obligation			8,579,266	-	-	-	-
Flora Ridge EFBD			250,000	250,000	250,000	250,000	250,000
Interest			592,000	580,000	680,000	865,000	1,300,000
Total Estimated Revenues			59,421,266	52,580,000	54,491,250	56,550,894	58,926,150
Total Beginning Fund Balance & Estimated Revenues			117,764,955	94,843,126	109,984,376	118,935,270	150,361,420
APPROPRIATIONS & ENDING FUND BALANCE							
APPROPRIATIONS							
NEW SCHOOL PROJECTS							
ELEMENTARY SCHOOLS							
Elementary A - Celebration Island Village			15,500,000	-	-	-	-
Elementary C - Old Hickory Tree			-	-	2,000,000	26,500,000	-
K-8'S							
Kindred			4,100,000	18,100,000	18,100,000	-	-
Westside (Yates)			7,400,000	20,250,000	20,250,000	-	-
HIGH SCHOOLS							
Poinciana High School Wing Addition (Business)			9,700,000	-	-	-	-
Total New School Projects			36,700,000	38,350,000	40,350,000	26,500,000	-
OTHER CAPACITY PROJECTS							
Buses			1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Land Purchases			1,875,000	-	6,250,000	-	-
Total Other Capacity Projects			2,875,000	1,000,000	7,250,000	1,000,000	1,000,000
CARRYOVER							
Celebration Island Village Elementary	318,758	9,050,361	9,369,119				
Harmony Middle School	6,702,382	3,045,590	9,747,972				
Kindred K-8	-	497,875	497,875				
Land (Yates Road)	-	5,625,000	5,625,000				
NeoCity Academy	8,225,318	922,716	9,148,034				
Tohopekaliga High School	228,123	721,039	949,162				
Unallocated	-	589,667	589,667				
Total Carryover	15,474,581	20,452,248	35,926,829	-	-	-	-
Total Appropriations			75,501,829	39,350,000	47,600,000	27,500,000	1,000,000
Annual Surplus/(Deficiency)			(16,080,563)	13,230,000	6,891,250	29,050,894	57,926,150
PROJECTED ENDING FUND BALANCE							
Restricted for Capital Projects			42,263,126	55,493,126	62,384,376	91,435,270	149,361,420
Total Ending Fund Balance			42,263,126	55,493,126	62,384,376	91,435,270	149,361,420
Total Appropriations & Ending Fund Balance			\$ 117,764,955	\$ 94,843,126	\$ 109,984,376	\$ 118,935,270	\$ 150,361,420

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

	Encumbered Carryover	Unencumbered Carryover	2019-20	2020-21	2021-22	2022-23	2023-24
BEGINNING FUND BALANCE & ESTIMATED REVENUES							
BEGINNING FUND BALANCE							
Restricted for Capital Projects			\$ 62,655,641	\$ 70,399,170	\$ 107,355,512	\$ 150,126,878	\$ 198,874,095
Restricted for Carryover Appropriations			106,071,637	-	-	-	-
Total Beginning Fund Balance			168,727,278	70,399,170	107,355,512	150,126,878	198,874,095
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			44,522,744	47,906,472	51,595,271	55,413,321	59,403,080
1/4 Cent Infrastructure Sales Surtax			16,217,409	16,864,960	17,470,752	18,067,209	18,670,200
1/2 Cent School Capital Outlay Surtax			32,434,818	33,729,920	34,941,504	36,134,418	37,340,400
La Rosa Field Naming Rights Revenue			10,000	10,000	10,000	10,000	10,000
Charter Capital (PECO)			6,467,783	6,467,783	6,467,783	6,467,783	6,467,783
Interest			1,310,000	1,049,900	1,460,000	1,925,000	2,450,000
Total Estimated Revenues			101,962,754	107,029,035	112,945,310	119,017,731	125,341,463
Total Beginning Fund Balance & Estimated Revenues			270,690,032	177,428,205	220,300,822	269,144,609	324,215,558
APPROPRIATIONS AND ENDING FUND BALANCE							
APPROPRIATIONS							
RECURRING PROJECTS							
Athletic Facilities			120,000	120,000	120,000	120,000	120,000
Buses - Replacement			3,250,000	3,250,000	3,250,000	3,250,000	3,250,000
Charter Capital (PECO) (Tsf to General Fund)			6,467,783	6,467,783	6,467,783	6,467,783	6,467,783
General School Maintenance Salaries (Tsf to General Fund)			7,617,734	7,693,911	7,770,850	7,848,559	7,927,045
General Schools Facilities Operations (Reimb to General Fund)			1,969,748	1,989,445	2,009,340	2,029,433	2,049,728
Health & Safety			950,000	950,000	950,000	950,000	950,000
Portable Installation (Includes technology)			1,000,000	300,000	300,000	300,000	300,000
Portable Rent (Tsf to General Fund)			2,100,000	2,100,000	2,100,000	2,100,000	2,100,000
Safety and Security			1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Student Computers			3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Technology Infrastructure			2,480,000	1,325,000	1,325,000	1,325,000	1,325,000
Technology Infrastructure - 1/2 Cent Sales Tax Projects			1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
White Fleet			300,000	300,000	300,000	300,000	300,000
Total Recurring Projects			32,055,265	30,296,140	30,392,973	30,490,775	30,589,555
RENOVATION/REMODELING PROJECTS							
Classroom Space Reconfigurations (including FF&E)			1,000,000	-	-	-	-
Comprehensive Renovations- St. Cloud Middle School			4,552,000	-	-	-	-
Cyclical Capital Renewal			4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Kissimmee Middle Site Plan Modification			800,000	-	-	-	-
Maintenance and Renovation - Deferred Maintenance			7,000,000	6,000,000	6,000,000	6,000,000	6,000,000
Neptune Middle School Bus Loop			645,000	-	-	-	-
Total Renovation/Remodeling			17,997,000	10,000,000	10,000,000	10,000,000	10,000,000
DEBT SERVICE							
Repay LOANS - Long Term (COPs) (Total)			15,236,050	15,239,210	15,240,630	15,236,050	15,238,787
Repay LOANS - Long Term (Sales Tax Revenue Bonds)			13,600,371	13,608,471	13,613,672	13,618,811	13,636,082
Repay LOANS - EFBF			930,540	928,873	926,669	924,878	923,835
Total Debt Service			29,766,961	29,776,553	29,780,970	29,779,739	29,798,704
OTHER NON-CAPACITY PROJECTS							
Ancillary Transportation Facilities			4,000,000	-	-	-	-
Land			10,400,000	-	-	-	-
Total Other Projects			14,400,000	-	-	-	-
CARRYOVER							
RECURRING PROJECTS							
Athletic Facilities - High Schools	7,770	77,999	85,769				
Health & Safety	171,057	1,233,194	1,404,251				
Cyclical Capital Renewal	1,406,866	5,938,151	7,345,017				
Maintenance and Renovation - Deferred Maintenance	2,923,466	12,255,998	15,179,464				
Portable Installation (Includes Technology)	8,410	293,600	302,010				
Safety & Security	70,847	2,573,017	2,643,864				
Student Computers	507,450	370,045	877,495				
Technology Infrastructure	697,132	667,387	1,364,519				
White Fleet	38,366	211,037	249,403				
Unallocated Future Projects	-	42,542	42,542				
RENOVATION/REMODELING PROJECTS							
Comprehensive Renovations- Denn John Middle School	21,881,713	6,323,161	28,204,874				
Comprehensive Renovations- Gateway High School	2,280	1,926,719	1,928,999				
Comprehensive Renovations- Michigan Avenue Elementary	6,863,617	1,988,148	8,851,765				
Comprehensive Renovations- Osceola County School for the Arts	-	2,000,000	2,000,000				
Comprehensive Renovations- St. Cloud Middle School	27,523,853	3,900,429	31,424,282				
Flora Ridge Elementary Space Reconfiguration	146,637	-	146,637				
Harmony Agricultural Building	41,244	18,679	59,923				
Horizon Middle School Ancillary Transportation Renovation	-	500,000	500,000				
Land	-	1,993,456	1,993,456				
Liberty High School Space Reconfiguration	6,770	222,169	228,939				
Maintenance Building Renovation	105,837	35,925	141,762				
Neptune Elementary Space Reconfiguration	150,802	-	150,802				
oTECH St. Cloud (East) Remodeling	51,091	5,189	56,280				
Partin Settlement Elementary Space Reconfiguration	150,129	-	150,129				
Space Reconfigurations	-	275,000	275,000				
St. Cloud Elementary Space Reconfiguration	153,678	9,545	163,223				
Tohopekaliga High School - Road Improvement	301,232	-	301,232				
Total Carryover	63,210,247	42,861,390	106,071,637	-	-	-	-
Total Appropriations			200,290,863	70,072,693	70,173,944	70,270,514	70,388,259
Annual Surplus/(Deficiency)			(98,328,109)	36,956,342	42,771,366	48,747,217	54,953,204
PROJECTED ENDING FUND BALANCE							
Restricted for Capital Projects			70,399,170	107,355,512	150,126,878	198,874,095	253,827,299
Total Ending Fund Balance			70,399,170	107,355,512	150,126,878	198,874,095	253,827,299
Total Appropriations & Ending Fund Balance			\$ 270,690,032	\$ 177,428,205	\$ 220,300,822	\$ 269,144,609	\$ 324,215,558

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

Source	ACCT. NO.	2019-20 Tentative	2018-19 Budget	Difference
STATE:				
Capital Outlay & Debt Service	321	1,000,000.00	950,000.00	50,000.00
PECO	391	-	703,425.00	(703,425.00)
Charter Capital	397	6,467,783.00	2,359,721.00	4,108,062.00
Total State		<u>7,467,783.00</u>	<u>4,013,146.00</u>	<u>3,454,637.00</u>
LOCAL:				
Capital Outlay Tax (1.5 Mills)	413	44,522,744.00	39,483,124.00	5,039,620.00
County Local Sales Tax	418	16,217,409.00	15,754,508.00	462,901.00
School District Local Sales Tax	419	32,434,818.00	31,509,016.00	925,802.00
Interest	431	1,902,000.00	814,068.00	1,087,932.00
Miscellaneous	495	8,839,266.00	3,717,000.00	5,122,266.00
Impact Fees	496	50,000,000.00	41,923,654.00	8,076,346.00
Total Local		<u>153,916,237.00</u>	<u>133,201,370.00</u>	<u>20,714,867.00</u>
TOTAL ESTIMATED REVENUE & OTHER SOURCES		<u>161,384,020.00</u>	<u>137,214,516.00</u>	<u>24,169,504.00</u>
FUND BALANCE AT BEGINNING OF YEAR:				
Restricted for Capital Projects	2726	227,070,967.57	200,901,190.48	26,169,777.09
Total Beginning Fund Balance		<u>227,070,967.57</u>	<u>200,901,190.48</u>	<u>26,169,777.09</u>
TOTAL EST REVENUE AND BEGINNING FD BAL		<u>388,454,987.57</u>	<u>338,115,706.48</u>	<u>50,339,281.09</u>

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

Use	ACCT. NO.	2019-20 Tentative	2018-19 Budget	Difference
APPROPRIATIONS:				
Library Books	6100	14,029.90	234,979.21	(220,949.31)
Audio-Visual Materials	6200	17,700.49	67,487.48	(49,786.99)
Buildings and Additions	6300	140,713,864.97	171,002,546.87	(30,288,681.90)
Furniture, Fixtures and Equipment	6410-20	3,907,229.68	5,777,004.69	(1,869,775.01)
Computer Equipment	6430-40	10,757,583.66	3,774,117.32	6,983,466.34
Vehicle Purchase	6510	4,799,403.00	7,180,718.00	(2,381,315.00)
Land	6600	19,893,455.50	1,993,455.50	17,900,000.00
Site Improvements	6700	1,867,204.42	953,171.35	914,033.07
Remodeling and Renovations	6800	47,847,382.85	41,084,940.28	6,762,442.57
Computer Software	6900	22,360.30	11,206.82	11,153.48
Total Function 7400 Appropriations		<u>229,840,214.77</u>	<u>232,079,627.52</u>	<u>(2,239,412.75)</u>
OTHER USES:				
To General Fund	9100	16,185,517.00	11,453,489.00	4,732,028.00
To Debt Service Fund	9200	29,766,960.58	29,720,300.85	46,659.73
Total Other Financing Uses		<u>45,952,477.58</u>	<u>41,173,789.85</u>	<u>4,778,687.73</u>
TOTAL APPROPRIATIONS AND OTHER USES		<u>275,792,692.35</u>	<u>273,253,417.37</u>	<u>2,539,274.98</u>
ESTIMATED REVENUES LESS APPROPRIATIONS		<u>(114,408,672.35)</u>	<u>(136,038,901.37)</u>	<u>21,630,229.02</u>
FUND BALANCE AT END OF YEAR:				
Restricted for Capital Projects	2726	112,662,295.22	64,862,289.11	47,800,006.11
Total Ending Fund Balance		<u>112,662,295.22</u>	<u>64,862,289.11</u>	<u>47,800,006.11</u>
TOTAL APPROPRIATIONS AND ENDING FD BAL		<u>388,454,987.57</u>	<u>338,115,706.48</u>	<u>50,339,281.09</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	3A1 Sales Tax Bond Proceeds	3A7 Charter Capital
STATE:							
Capital Outlay & Debt Service	321	-	-	-	-	-	-
PECO	391	-	-	-	-	-	-
Charter Capital	397	-	-	-	-	-	6,467,783.00
Miscellaneous	399	-	-	-	-	-	-
Total State			-	-	-	-	6,467,783.00
LOCAL:							
Capital Outlay Tax (1.5 Mills)	413	-	-	-	-	-	-
County Local Sales Tax	418	-	-	16,217,409.00	-	-	-
School District Local Sales Tax	419	-	-	-	32,434,818.00	-	-
Interest	431	-	-	-	-	-	-
Miscellaneous	495	250,000.00	10,000.00	-	-	-	-
Impact Fees	496	-	-	-	-	-	-
Total Local		250,000.00	10,000.00	16,217,409.00	32,434,818.00	-	-
OTHER SOURCES:							
Transfers In	620	-	-	-	-	-	-
Total Other Sources		-	-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		250,000.00	10,000.00	16,217,409.00	32,434,818.00	-	6,467,783.00
FUND BALANCE AT BEGINNING OF YEAR:							
Restricted for Capital Projects	2726	693,275.18	3,210,401.65	24,100,374.61	55,209,444.34	40,786,905.69	-
Total Beginning Fund Balance		693,275.18	3,210,401.65	24,100,374.61	55,209,444.34	40,786,905.69	-
TOTAL EST REVENUE AND BEGINNING FD BAL		943,275.18	3,220,401.65	40,317,783.61	87,644,262.34	40,786,905.69	6,467,783.00

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

Source	ACCT. NO.	34S 2019 PECO	360 CO & DS	37 2016-2019 CO TAX	37T 2020 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	-	-		-		6,467,783.00
Miscellaneous	399	-	-		-		-
Total State		-	1,000,000.00		-	-	7,467,783.00
LOCAL:							
Capital Outlay Tax (1.5 Mills)	413	-	-		44,522,744.00	-	44,522,744.00
County Local Sales Tax	418	-	-		-	-	16,217,409.00
School District Local Sales Tax	419	-	-		-	-	32,434,818.00
Interest	431	-	-		1,310,000.00	592,000.00	1,902,000.00
Miscellaneous	495	-	-		-	8,579,266.00	8,839,266.00
Impact Fees	496	-	-		-	50,000,000.00	50,000,000.00
Total Local		-	-		45,832,744.00	59,171,266.00	153,916,237.00
OTHER SOURCES:							
Transfers In	620	-	-		-	-	-
Total Other Sources		-	-		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		-	1,000,000.00	-	45,832,744.00	59,171,266.00	161,384,020.00
FUND BALANCE AT BEGINNING OF YEAR:							
Restricted for Capital Projects	2726	710,103.09	2,554,011.75	42,156,037.24	-	57,650,414.02	227,070,967.57
Total Beginning Fund Balance		710,103.09	2,554,011.75	42,156,037.24	-	57,650,414.02	227,070,967.57
TOTAL EST REVENUE AND BEGINNING FD BAL		710,103.09	3,554,011.75	42,156,037.24	45,832,744.00	116,821,680.02	388,454,987.57

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	3A1 Sales Tax Bond Proceeds	3A7 Charter Capital
APPROPRIATIONS:							
Library Books	6100					495.30	
Audio-Visual Materials	6200					951.52	
Buildings and Additions	6300		301,231.98	4,500,000.00	37,349,364.32	36,132,095.13	
Furniture, Fixtures and Equipment	6410-20			5,189.30		942,880.46	
Computer Equipment	6430-90			118,972.60	1,431,374.66	552,466.15	
Vehicle Purchase	6510			549,403.00			
Land	6600		200,000.00				
Site Improvements	6700				66,913.19	65,469.70	
Remodeling and Renovations	6800		70,375.37	2,443,014.99	23,961,058.77	3,091,048.43	
Computer Software	6900					1,499.00	
Fees	7300						
Total Function 7400 Appropriations		-	571,607.35	7,616,579.89	62,808,710.94	40,786,905.69	-
OTHER USES:							
To General Fund	9100						6,467,783.00
To Debt Service Fund	9200			6,564,742.80	7,035,628.00		
Total Other Financing Uses		-	-	6,564,742.80	7,035,628.00	-	6,467,783.00
TOTAL APPROPRIATIONS AND OTHER USES		-	571,607.35	14,181,322.69	69,844,338.94	40,786,905.69	6,467,783.00
ESTIMATED REVENUES LESS APPROPRIATIONS		250,000.00	(561,607.35)	2,036,086.31	(37,409,520.94)	(40,786,905.69)	-
FUND BALANCE AT END OF YEAR:							
Restricted for Capital Projects	2726	943,275.18	2,648,794.30	26,136,460.92	17,799,923.40	-	-
Total Ending Fund Balance		943,275.18	2,648,794.30	26,136,460.92	17,799,923.40	-	-
TOTAL APPROPRIATIONS AND ENDING FD BAL		943,275.18	3,220,401.65	40,317,783.61	87,644,262.34	40,786,905.69	6,467,783.00

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

Use	ACCT. NO.	34S 2019 PECO	360 CO & DS	37 2016-2019 CO TAX	37T 2020 CO TAX	39I Educational Impact Fees	Total
APPROPRIATIONS:							
Library Books	6100					13,534.60	14,029.90
Audio-Visual Materials	6200					16,748.97	17,700.49
Buildings and Additions	6300			183,543.17		62,247,630.37	140,713,864.97
Furniture, Fixtures and Equipment	6410-20			32,910.31		2,926,249.61	3,907,229.68
Computer Equipment	6430-90			7,523,892.32		1,130,877.93	10,757,583.66
Vehicle Purchase	6510			3,250,000.00		1,000,000.00	4,799,403.00
Land	6600			1,793,455.50	10,400,000.00	7,500,000.00	19,893,455.50
Site Improvements	6700			1,678,562.53		56,259.00	1,867,204.42
Remodeling and Renovations	6800	710,103.09	2,173,112.15	9,427,083.63	5,381,919.35	589,667.07	47,847,382.85
Computer Software	6900					20,861.30	22,360.30
Fees	7300						-
Total Function 7400 Appropriations		710,103.09	2,173,112.15	23,889,447.46	15,781,919.35	75,501,828.85	229,840,214.77
OTHER USES:							
To General Fund	9100			2,100,000.00	7,617,734.00		16,185,517.00
To Debt Service Fund	9200			16,166,589.78			29,766,960.58
Total Other Financing Uses		-	-	18,266,589.78	7,617,734.00	-	45,952,477.58
TOTAL APPROPRIATIONS AND OTHER USES		710,103.09	2,173,112.15	42,156,037.24	23,399,653.35	75,501,828.85	275,792,692.35
ESTIMATED REVENUES LESS APPROPRIATIONS		(710,103.09)	(1,173,112.15)	(42,156,037.24)	22,433,090.65	(16,330,562.85)	(114,408,672.35)
FUND BALANCE AT END OF YEAR:							
Restricted for Capital Projects	2726	-	1,380,899.60	-	22,433,090.65	41,319,851.17	112,662,295.22
Total Ending Fund Balance		-	1,380,899.60	-	22,433,090.65	41,319,851.17	112,662,295.22
TOTAL APPROPRIATIONS AND ENDING FD BAL		710,103.09	3,554,011.75	42,156,037.24	45,832,744.00	116,821,680.02	388,454,987.57

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SAFETY & SECURITY - CARRYOVER

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED	AVAILABLE
S&S BURGLAR SYSTEMS				
DENN JOHN MIDDLE SCHOOL	\$ 2,042.95	\$ 414.00	\$ 1,120.00	\$ 508.95
GATEWAY HIGH SCHOOL	2,042.95	414.00	1,120.00	508.95
PATHS	2,608.70	414.00	2,194.70	-
S&S FENCING/GATES				
CELEBRATION K-8	24,626.37	24,528.97	-	97.40
CENTRAL AVENUE ELEMENTARY	8,607.50	8,166.10	-	441.40
GATEWAY HIGH SCHOOL	20,000.00	-	12,814.90	7,185.10
HICKORY TREE ELEMENTARY	30,000.00	69.10	24,121.50	5,809.40
HIGHLANDS ELEMENTARY	92,099.19	57,099.19	-	35,000.00
PARKWAY MIDDLE SCHOOL	20,000.00	-	-	20,000.00
ROSS E. JEFFRIES CAMPUS	56,361.40	29,448.21	12,725.09	14,188.10
S&S LOCKS				
COUNTY-WIDE	2,711,755.92	216,554.14	6,022.80	2,489,178.98
S&S VIDEO SURVEILLANCE				
COUNTY-WIDE	184,919.97	183,350.42	1,569.55	-
NEOCITY ACADEMY	4,057.56	-	4,057.56	-
S&S SIDEWALKS				
DISCOVERY 6-8	5,200.00	-	5,101.30	98.70
TOTAL	\$ 3,164,322.51	\$ 520,458.13	\$ 70,847.40	\$ 2,573,016.98

Carryover	\$ 2,643,864.38
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THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SAFETY AND SECURITY - NEW ITEMS

Project / Equipment	Estimated Cost
Burglar Alarms	\$ 50,000
Camera Upgrades	100,000
Equipment Replacement	50,000
Fencing	100,000
Lobby Modifications	550,000
Locks	150,000
Total	\$ 1,000,000

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
TECHNOLOGY - CARRYOVER

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE
TECHNOLOGY INFRASTRUCTURE				
COUNTY-WIDE	3,759,835.48	2,395,316.00	697,132.00	667,387.48
			Carryover	\$1,364,519.48

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
TECHNOLOGY INFRASTRUCTURE - NEW ITEMS

Technology Group	Project / Equipment	Estimated Cost
Enterprise	Dell Enclosure	\$ 150,000
	iSeries (TERMS)	25,000
	SAN	50,000
	Servers	50,000
Infrastructure	Cabling/Fiber - Poinciana HS	1,000,000
	Data Center UPS/AC	10,000
	eRate Match	500,000
	ISE/Prime	250,000
	SIEM	250,000
	Switches and Access Points	730,000
	UPS (IDF/MDF)	150,000
Intercom	Intercom Systems	404,000
	Sound Systems	75,000
Telephony	Telephones	136,000
	Total	\$ <u>3,780,000</u>

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

CYCLICAL CAPITAL - CARRYOVER

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED	AVAILABLE
ATHLETIC FACILITIES				
HARMONY HIGH SCHOOL	\$ 160,882.68	\$ 106,882.68	\$ 19,293.00	\$ 34,707.00
NARCOOSSEE MIDDLE SCHOOL	41,947.44	-	16,660.50	25,286.94
BIKE RACKS				
NARCOOSSEE MIDDLE SCHOOL	49,000.00	142.08	-	48,857.92
CHILLER REPLACEMENT				
ADMINISTRATIVE CENTER	275,000.00	-	-	275,000.00
LIBERTY HIGH SCHOOL	1,243,186.00	598,388.00	549,120.00	95,678.00
CONCRETE WORK				
NEPTUNE MIDDLE SCHOOL	10,203.25	2,069.75	-	8,133.50
ELECTRICAL				
TRANSPORTATION	17,000.00	-	-	17,000.00
GUTTERS				
POINCIANA HIGH SCHOOL	114,155.37	11,240.64	10,175.57	92,739.16
HVAC REPAIR/REPLACEMENT				
NARCOOSSEE MIDDLE SCHOOL	777,490.71	149,994.00	-	627,496.71
LIGHTING REBATE				
COUNTY-WIDE	22,684.37	-	-	22,684.37
MAINT/RENOV				
COUNTY-WIDE	2,806,653.62	-	-	2,806,653.62
PARKING LOT REPAIRS				
ADMINISTRATIVE CENTER	273,155.72	198,155.72	-	75,000.00
HARMONY HIGH SCHOOL	159,260.00	32,713.84	6,383.16	120,163.00
PARTIN SETTLEMENT ELEMENTARY	2,985.00	-	2,985.00	-
ST. CLOUD HIGH SCHOOL	18,029.00	-	-	18,029.00
THE OSC CNTY SCH FOR THE ARTS	17,257.68	-	3,765.00	13,492.68
PAVING				
DEERWOOD ELEMENTARY	354,448.18	23,970.00	297,365.50	33,112.68
OSCEOLA TECHNICAL COLLEGE	488,333.00	11,775.00	31,213.00	445,345.00
PLAYGROUND				
CELEBRATION K-8	450,000.00	10,504.00	345,512.30	93,983.70
NARCOOSSEE ELEMENTARY SCHOOL	40,000.00	250.00	-	39,750.00
RENOVATION				
PARKWAY MIDDLE SCHOOL	437,931.63	307,184.01	68,564.57	62,183.05
REPAIR/REPAINT				
TRANSPORTATION	30,000.00	-	-	30,000.00
RETROFIT				
TRANSPORTATION	10,110.43	-	10,110.43	-
ROAD				
NARCOOSSEE ELEMENTARY SCHOOL	206,600.00	-	27,902.56	178,697.44
ROOFING				
ADMINISTRATIVE CENTER	330,000.00	-	-	330,000.00
SIDEWALKS				
HARMONY MIDDLE SCHOOL	180,000.00	85,869.20	-	94,130.80
SIGNAGE				
COUNTY-WIDE	23,000.00	-	13,000.00	10,000.00
FACILITIES	3,100.00	339.58	-	2,760.42
SITE DRAINAGE				
NEPTUNE ELEMENTARY	34,120.00	-	-	34,120.00
POINCIANA HIGH SCHOOL	202,327.00	26,450.00	4,815.00	171,062.00
TANKS				
TRANSPORTATION	132,084.32	-	-	132,084.32
TOTAL	\$ 8,910,945.40	\$ 1,565,928.50	\$ 1,406,865.59	\$ 5,938,151.31

Carryover	\$ 7,345,016.90
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THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

CYCLICAL CAPITAL - NEW ITEMS

Facility	Project	Estimated Cost
Facilities	Security features	\$ 3,100
Harmony Community	Water fountain install	14,600
Harmony High School	Parking lot repair	384,900
Koa Elementary	Conference room flooring	400
Narcoossee Elementary	Playground equipment	154,400
Narcoossee Elementary	Extend concrete to covered play & walkways	30,200
Narcoossee Middle School	Bike racks install	59,200
Neptune Middle School	Sidewalk between buildings	27,900
Osceola County School for the Arts	Sink, faucet, and hose install	6,700
Osceola County School for the Arts	Water fountain removal	2,800
oTECH	Administration sign	24,200
Professional and Technical HS	Doors	11,600
Poinciana High School	Gutters replacement	415,200
Transportation	Electrical circuit installs	17,000
Warehouse	Storage	240,000
District-wide	Contingency and reserve	2,607,800
	Total	\$ 4,000,000

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

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE
ATHLETIC FACILITIES				
CELEBRATION HIGH SCHOOL	\$ 70,000.00	\$ -	\$ -	\$ 70,000.00
POINCIANA HIGH SCHOOL	105,000.00	-	8,890.00	96,110.00
CARPET REPLACEMENT				
DEERWOOD ELEMENTARY	450,000.00	-	449,373.25	626.75
PARKWAY MIDDLE SCHOOL	300,000.00	-	257,671.54	42,328.46
CHILLER REPLACEMENT				
CELEBRATION HIGH SCHOOL	1,400,000.00	-	109,730.00	1,290,270.00
CENTRAL AVENUE ELEMENTARY	588,030.00	-	-	588,030.00
KISSIMMEE ELEMENTARY SCHOOL	455,000.00	11,840.00	414,241.00	28,919.00
KISSIMMEE MIDDLE SCHOOL	66,253.46	66,253.46	-	-
LIBERTY HIGH SCHOOL	156,814.00	84,457.18	28,672.82	43,684.00
NARCOOSSEE MIDDLE SCHOOL	275,000.00	-	-	275,000.00
POINCIANA ACADEMY OF FINE ARTS	648,900.00	13,340.00	514,768.00	120,792.00
POINCIANA HIGH SCHOOL	3,058,886.93	4,307.50	49,448.93	3,005,130.50
ELECTRICAL				
PERFORMING ARTS CENTER	90,793.55	85,272.00	4,416.00	1,105.55
FLOORING				
DISCOVERY 6-8	125,000.00	-	92,800.00	32,200.00
GUTTERS				
KISSIMMEE ELEMENTARY SCHOOL	80,000.00	-	70,500.00	9,500.00
PARTIN SETTLEMENT ELEMENTARY	117,000.00	112,000.00	5,000.00	-
ST. CLOUD ELEMENTARY	80,000.00	-	-	80,000.00
HVAC REPAIR/REPLACEMENT				
CELEBRATION K-8	170,000.00	112,421.41	50,250.00	7,328.59
HORIZON MIDDLE SCHOOL	835,000.00	-	-	835,000.00
KISSIMMEE ELEMENTARY SCHOOL	20,586.22	20,586.22	-	-
KISSIMMEE MIDDLE SCHOOL	901,487.11	66,487.11	-	835,000.00
LAKEVIEW ELEMENTARY	275,000.00	-	-	275,000.00
LIBERTY HIGH SCHOOL	325,000.00	112,555.00	12,445.00	200,000.00
LIGHTING				
CELEBRATION K-8	43,560.00	-	22,466.00	21,094.00
CENTRAL AVENUE ELEMENTARY	30,000.00	-	-	30,000.00
DEERWOOD ELEMENTARY	60,600.00	-	-	60,600.00
HICKORY TREE ELEMENTARY	21,667.55	21,667.55	-	-
KISSIMMEE MIDDLE SCHOOL	199,750.00	199,750.00	-	-
POINCIANA HIGH SCHOOL	1,500,000.00	6,550.00	206,168.60	1,287,281.40
MAINT/RENOV				
COUNTY-WIDE	2,361,200.80	-	-	2,361,200.80
PAVING				
DEERWOOD ELEMENTARY	150,000.00	-	-	150,000.00
POINCIANA HIGH SCHOOL	200,000.00	-	-	200,000.00
PLUMBING REPAIRS				
NARCOOSSEE MIDDLE SCHOOL	3,860.10	3,860.10	-	-
OSCEOLA TECHNICAL COLLEGE	100,000.00	-	-	100,000.00
REPAIR/REPAINT				
CELEBRATION HIGH SCHOOL	200,000.00	-	165,000.00	35,000.00
DEERWOOD ELEMENTARY	70,000.00	4,257.45	48,457.00	17,285.55
PARKWAY MIDDLE SCHOOL	81,273.00	-	81,273.00	-
ROOFING				
NEPTUNE MIDDLE SCHOOL	323,680.00	13,657.84	309,420.00	602.16
POINCIANA ACADEMY OF FINE ARTS	179,384.00	-	22,475.00	156,909.00
TOTAL	\$16,118,726.72	\$939,262.82	\$2,923,466.14	\$12,255,997.76

Carryover	\$15,179,463.90
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THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
DEFERRED MAINTENANCE - NEW ITEMS

Facility	Project	Estimated Cost
Adult Learning Center Osceola	Repaint exterior entire school	\$ 55,000
Boggy Creek Elementary	Gutter repairs	10,000
Celebration High School	Design, drawings for water drainage between blds	50,000
Deerwood Elementary School	Replace all ceiling fans, approx 250	50,000
Discovery Intermediate School	Gutter replacement entire school	175,000
District-wide	Roofing assessments all roofs	50,000
District-wide	HVAC Thermostat Replacement for DX Equipment	200,000
East Lake Elementary School	Remove compactor, reconfigure space for dumpsters	20,000
East Lake Elementary School	Recarpet entire school	50,000
East Lake Elementary School	Repaint exterior entire school	130,000
Flora Ridge Elementary School	Replace chiller and pumps	550,000
Harmony Community School	Restripe parking lots	25,000
Hickory Tree Elementary School	Restripe parking lots	25,000
Horizon Middle School	Replace all air handlers	1,500,000
Horizon Middle School	Pressure wash and seal all buildings	75,000
Horizon Middle School	Restripe parking lots	25,000
Kissimmee Middle School	Replace all air handlers	1,500,000
Kissimmee Middle School	Pressure wash and seal all buildings	60,000
Kissimmee Middle School	Repaint interior and exterior, doors,rails,trim	180,000
KOA Elementary School	Remove compactor, reconfigure space for dumpsters	30,000
Lakeview Elementary School	Repair and restripe parking lots	50,000
Lakeview Elementary School	Fix drainage by dumpsters	40,000
Liberty High School	Restripe parking lots	55,000
Mill Creek Elementary School	Repaint building 10 exterior	30,000
Narcoossee Middle School	Repaint exterior entire school	130,000
Narcoossee Middle School	Gutter replacement entire school	175,000
New Beginnings School	Restripe parking lots	20,000
Osceola High School	Restripe parking lots	20,000
oTECH	Restripe parking lots	20,000
Partin Settlement Elementary School	Replace chillers	550,000
St Cloud Elementary School	Remove compactor, reconfigure space for dumpsters	20,000
St Cloud Elementary School	Repaint interior school	80,000
St Cloud Elementary School	Recarpet entire school	50,000
St Cloud High School	HVAC control replacement	275,000
Sunrise Elementary School	Repaint interior school	130,000
Sunrise Elementary School	Recarpet entire school	150,000
Transportation	Fuel system replacement	300,000
Ventura Elementary School	Replace all ceiling fans, approx 170	40,000
	Contingency	105,000
	Total	\$ 7,000,000

Special Revenue Fund

FUND 400

SPECIAL REVENUE FUND BUDGET

The Special Revenue Fund is comprised of two major sections: Food Service and Special Revenue-Other (Federal Grants).

The Food Service Fund reflects revenues and expenditures of the District's food service program. Federal reimbursements and local collections are the primary revenue sources which support this program. Some State support is also provided. The District does not subsidize the food service program from any other funding sources.

The Special Revenue-Other Fund accounts for federal entitlements and competitive grants.

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

Source	ACCT. NO.	2019-20 Tentative	2018-19 Budget	Difference
FEDERAL:				
Other Federal Direct	190	4,051,732.42	2,991,805.71	1,059,926.71
Miscellaneous Federal Direct	199	1,613,644.00	1,400,000.00	213,644.00
Vocational Education Act	201	922,249.12	844,868.24	77,380.88
Race to the Top	214	0.00	0.00	0.00
Teacher and Principal Training	225	2,971,676.31	3,131,712.33	(160,036.02)
Math and Science Partnerships	226	0.00	0.00	0.00
Individuals with Disabilities Education Act, PL94-142	230	17,103,451.09	15,383,561.48	1,719,889.61
Title I Targeted Assistance	240	27,311,135.56	25,991,525.04	1,319,610.52
Adult General Education	251	801,381.74	718,159.18	83,222.56
National School Lunch Act Lunch	261	24,600,000.00	25,000,000.00	(400,000.00)
National School Lunch Act Breakfast	262	7,900,000.00	8,000,000.00	(100,000.00)
National School Lunch Act Snack	263	550,000.00	600,000.00	(50,000.00)
Child Care Program	264	0.00	0.00	0.00
U.S.D.A Commodities	265	2,565,702.00	2,487,022.00	78,680.00
Summer Feeding	267	500,000.00	700,000.00	(200,000.00)
Other Federal Through State	290	4,034,652.18	4,159,697.97	(125,045.79)
Emergency Immigrant	293	2,360,015.15	1,924,077.35	435,937.80
Total Federal		97,285,639.57	93,332,429.30	3,953,210.27
STATE:				
School Breakfast Supplement	337	218,000.00	230,708.00	(12,708.00)
Food Service Supplement	338	260,000.00	255,033.00	4,967.00
Miscellaneous State Sources	399	0.00	0.00	0.00
Total State		478,000.00	485,741.00	(7,741.00)
LOCAL:				
Interest, Including Profit on Investments	43X	153,000.00	97,000.00	56,000.00
Gifts, Grants and Bequests	440	0.00	0.00	0.00
Food Service Sales	450	1,396,600.00	1,557,500.00	(160,900.00)
Adult Gen Educ Course Fee/GED	461	0.00	0.00	0.00
Pre-K Early Intervention	472	0.00	0.00	0.00
School-Aged Child Care Fees	473	0.00	0.00	0.00
Miscellaneous Local Sources	495	100,000.00	60,000.00	40,000.00
Total Local		1,649,600.00	1,714,500.00	(64,900.00)
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		99,413,239.57	95,532,670.30	3,880,569.27
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	1,077,716.68	974,140.85	103,575.83
Restricted for Grants and Programs	2729	24,888,234.20	18,648,918.89	6,239,315.31
Assigned for Other Programs	2749	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Beginning Fund Balance		25,965,950.88	19,623,059.74	6,342,891.14
TOTAL EST REVENUE AND BEGINNING FD BAL		125,379,190.45	115,155,730.04	10,223,460.41

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

Use	ACCT. NO.	2019-20 Tentative	2018-19 Budget	Difference
Instruction	5000	37,841,248.43	33,928,515.53	3,912,732.90
Pupil Personnel Services	6100	3,729,425.16	4,353,504.40	(624,079.24)
Instructional Media	6200	235,468.24	237,616.80	(2,148.56)
Instruction and Curriculum Development	6300	9,845,881.90	7,741,330.80	2,104,551.10
Instructional Staff Training	6400	6,359,246.01	6,509,052.53	(149,806.52)
Instruction Related Technology	6500	112,132.70	136,553.44	(24,420.74)
General Administration	7200	899,674.25	890,408.45	9,265.80
School Administration	7300	47,642.82	6,504.35	41,138.47
Facilities Acquisition and Construction	7400	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	46,442,607.16	39,530,598.31	6,912,008.85
Central Services	7700	479,558.53	485,484.11	(5,925.58)
Pupil Transportation	7800	143,450.10	548,050.97	(404,600.87)
Operation of Plant	7900	886.72	637.25	249.47
Maintenance of Plant	8100	45,066.09	34,528.92	10,537.17
Administrative Technology Services	8200	30,256.62	29,644.12	612.50
Community Services	9100	1,400,000.00	1,400,000.00	0.00
Debt Service	9200	0.00	0.00	0.00
Total Appropriations		<u>107,612,544.73</u>	<u>95,832,429.98</u>	<u>11,780,114.75</u>
OTHER USES:				
Transfers Out	9700	0.00	243,575.63	(243,575.63)
Total Other Financing Uses		<u>-</u>	<u>243,575.63</u>	<u>(243,575.63)</u>
TOTAL APPROPRIATIONS AND OTHER USES		<u>107,612,544.73</u>	<u>96,076,005.61</u>	<u>11,536,539.12</u>
ESTIMATED REVENUES LESS APPROPRIATIONS		<u>(8,199,305.16)</u>	<u>(543,335.31)</u>	<u>(7,655,969.85)</u>
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	1,077,716.68	974,140.85	103,575.83
Restricted for Grants and Programs	2729	16,688,929.04	18,105,583.58	(1,416,654.54)
Assigned for Other Programs	2749	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Ending Fund Balance		<u>17,766,645.72</u>	<u>19,079,724.43</u>	<u>(1,313,078.71)</u>
TOTAL APPROPRIATIONS AND ENDING FD BAL		<u>125,379,190.45</u>	<u>115,155,730.04</u>	<u>10,223,460.41</u>

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

Source	ACCT. NO.	2019-20 Tentative	2018-19 Budget	Difference
FEDERAL:				
Other Federal Direct	190	0.00	0.00	0.00
Miscellaneous Federal Direct	199	0.00	0.00	0.00
Vocational Education Act	201	0.00	0.00	0.00
Race to the Top	214	0.00	0.00	0.00
Safe and Drug Free Schools	227	0.00	0.00	0.00
Individuals with Disabilities Education Act, PL94-142	230	0.00	0.00	0.00
Title I Targeted Assistance	240	0.00	0.00	0.00
Adult General Education	251	0.00	0.00	0.00
National School Lunch Act Lunch	261	24,600,000.00	25,000,000.00	(400,000.00)
National School Lunch Act Breakfast	262	7,900,000.00	8,000,000.00	(100,000.00)
National School Lunch Act Snack	263	550,000.00	600,000.00	(50,000.00)
Child Care Program	264	0.00	0.00	0.00
U.S.D.A Commodities	265	2,565,702.00	2,487,022.00	78,680.00
Cash in Lieu of Commodities	266	0.00	0.00	0.00
Summer Feeding	267	500,000.00	700,000.00	(200,000.00)
Other Federal Through State	290	0.00	0.00	0.00
Emergency Immigrant	293	0.00	0.00	0.00
Total Federal		36,115,702.00	36,787,022.00	(671,320.00)
STATE:				
School Breakfast Supplement	337	218,000.00	230,708.00	(12,708.00)
Food Service Supplement	338	260,000.00	255,033.00	4,967.00
Miscellaneous State Sources	399	0.00	0.00	0.00
Total State		478,000.00	485,741.00	(7,741.00)
LOCAL:				
Interest, Including Profit on Investments	43X	153,000.00	97,000.00	56,000.00
Gifts, Grants and Bequests	440	0.00	0.00	0.00
Food Service Sales	450	1,396,600.00	1,557,500.00	(160,900.00)
Pre-K Early Intervention	472	0.00	0.00	0.00
School-Aged Child Care Fees	473	0.00	0.00	0.00
Miscellaneous Local Sources	495	100,000.00	60,000.00	40,000.00
Total Local		1,649,600.00	1,714,500.00	(64,900.00)
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		38,243,302.00	38,987,263.00	(743,961.00)
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	1,077,716.68	974,140.85	103,575.83
Restricted for Grants and Programs	2729	24,888,234.20	18,648,918.89	6,239,315.31
Assigned for Other Programs	2749	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Beginning Fund Balance		25,965,950.88	19,623,059.74	6,342,891.14
TOTAL EST REVENUE AND BEGINNING FD BAL		64,209,252.88	58,610,322.74	5,598,930.14

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

Use	ACCT. NO.	2019-20 Tentative	2018-19 Budget	Difference
FOOD SERVICE (Function 7600)				
Salaries	100	10,144,164.10	10,123,564.45	20,599.65
Salaries-Overtime	102	279,000.00	327,000.00	(48,000.00)
Retirement	210	882,210.79	863,207.12	19,003.67
Social Security	220	801,028.61	804,452.46	(3,423.85)
Group Insurance	230	3,222,012.46	3,119,926.65	102,085.81
Workers' Compensation	240	200,000.00	200,000.00	0.00
Purchased Service	310	12,000.00	14,000.00	(2,000.00)
Fingerprinting	311	0.00	0.00	0.00
Drug Testing	312	0.00	0.00	0.00
Technology Related Prof. and Technical Svcs.	319	100,000.00	0.00	100,000.00
Insurance & Bond Premiums	320	0.00	0.00	0.00
Travel	330	34,200.00	29,150.00	5,050.00
Administrative Travel	331	520.00	1,100.00	(580.00)
Field Trips-Instruction	339	0.00	0.00	0.00
Repairs and Maintenance	350	153,620.00	157,845.00	(4,225.00)
Technology Related Repairs and Maintenance	359	50,000.00	0.00	50,000.00
Rentals	360	3,000.00	46,999.14	(43,999.14)
Technology Related Rentals	369	64,200.00	0.00	64,200.00
Communications	370	0.00	3,900.00	(3,900.00)
Garbage & Trash/Other	381	3,000.00	3,000.00	0.00
Postage	371	900.00	150.00	750.00
Telephone and Data Comm	379	3,000.00	0.00	3,000.00
Other Purchased Services	390	138,000.00	36,952.00	101,048.00
Other Tech Related Purchased Services	399	38,000.00	0.00	38,000.00
Natural Gas	410	9,100.00	12,000.00	(2,900.00)
Propane or Bottled Gas	420	40,000.00	48,310.00	(8,310.00)
Electricity	430	9,000.00	9,000.00	0.00
Gasoline	450	18,050.00	14,450.00	3,600.00
Diesel Fuel	460	11,450.00	11,610.00	(160.00)
Supplies	510	2,410,470.37	2,511,550.97	(101,080.60)
Technology Related Supplies	519	20,000.00	0.00	20,000.00
Repair Parts	550	10,000.00	10,000.00	0.00
Tires and Tubes	560	0.00	1,000.00	(1,000.00)
Food	570	12,469,400.00	13,236,000.00	(766,600.00)
USDA Donated Foods	580	2,566,202.00	2,487,022.00	79,180.00
Pest Control	595	21,200.00	20,640.00	560.00
AV Material	622	0.00	150.00	(150.00)
Bldgs & Fixed Equipment	630	0.00	0.00	0.00
Furniture, Fixtures & Equipment (prop. rec.)	641	636,584.00	426,000.00	210,584.00
Furniture, Fixtures & Equipment (no prop. rec.)	642	280,916.00	210,656.17	70,259.83
Capitalized Computer Equipment	643	30,000.00	200,000.00	(170,000.00)
Non-capitalized Computer Equipment	644	70,000.00	75,137.90	(5,137.90)
Technology Related Capitalized FF&E	648	0.00	0.00	0.00
Technology Related Non Capitalized FF&E	649	100,399.99	0.00	100,399.99
Motor Vehicles Other Than Buses	652	613,606.00	576,786.00	36,820.00
Improvements Other Than Buildings	670	0.00	0.00	0.00
Offsite-Improvements Other Than Buildings	671	6,206.95	0.00	6,206.95
Remodeling & Renovations	680	100,000.00	5,500.00	94,500.00
Remodeling Capitalized	681	10,555,755.89	3,603,288.45	6,952,467.44
Non-Capitalized Remodel & Renovate	682	5,000.00	10,500.00	(5,500.00)
Capitalized Software	691	10.00	10.00	0.00
Non-capitalized Software	692	800.00	800.00	0.00
Dues and Fees	730	19,800.00	18,690.00	1,110.00
Other Personnel Services	750	303,800.00	305,250.00	(1,450.00)
Misc Exp/Indirect Cost	790	6,000.00	5,000.00	1,000.00
Misc Technology Related	799	0.00	0.00	0.00
Total Appropriations		<u>46,442,607.16</u>	<u>39,530,598.31</u>	<u>6,912,008.85</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>46,442,607.16</u>	<u>39,530,598.31</u>	<u>6,912,008.85</u>
ESTIMATED REVENUE LESS APPROPRIATIONS		<u>(8,199,305.16)</u>	<u>(543,335.31)</u>	<u>(7,655,969.85)</u>
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	1,077,716.68	974,140.85	103,575.83
Restricted for Grants and Programs	2729	16,688,929.04	18,105,583.58	(1,416,654.54)
Assigned for Other Programs	2749	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Ending Fund Balance		<u>17,766,645.72</u>	<u>19,079,724.43</u>	<u>(1,313,078.71)</u>
TOTAL APPROPRIATIONS AND ENDING FD BAL		<u>64,209,252.88</u>	<u>58,610,322.74</u>	<u>5,598,930.14</u>

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

Source	ACCT. NO.	2019-20 Tentative	2018-19 Budget	Difference
FEDERAL:				
Head Start	130	0.00	0.00	0.00
Civil Rights Act Title IV	140	0.00	0.00	0.00
Emergency School Assistance	161	0.00	0.00	0.00
Community Action Program	180	0.00	0.00	0.00
Other Federal Direct	190	4,051,732.42	2,991,805.71	1,059,926.71
ROTC	191	0.00	0.00	0.00
Miscellaneous Federal Direct	199	1,613,644.00	1,400,000.00	213,644.00
Vocational Education Act	201	922,249.12	844,868.24	77,380.88
State Fiscal Stabilization, K-12	210	0.00	0.00	0.00
State Fiscal Stabilization, Workforce Dev	211	0.00	0.00	0.00
State Fiscal Stabilization, Voluntary Pre-K	212	0.00	0.00	0.00
Race to the Top	214	0.00	0.00	0.00
Education Jobs Fund	215	0.00	0.00	0.00
Workforce Investment Act	220	0.00	0.00	0.00
Teacher and Principal Training	225	2,971,676.31	3,131,712.33	(160,036.02)
Math and Science Partnerships	226	0.00	0.00	0.00
Safe and Drug Free Schools	227	0.00	0.00	0.00
Individuals with Disabilities Education Act, PL94-142	230	17,103,451.09	15,383,561.48	1,719,889.61
Title I Targeted Assistance	240	27,311,135.56	25,991,525.04	1,319,610.52
Adult General Education	251	801,381.74	718,159.18	83,222.56
Higher Education Act	252	0.00	0.00	0.00
Vocational Rehabilitation	253	0.00	0.00	0.00
National School Lunch Act Lunch	261	0.00	0.00	0.00
National School Lunch Act Breakfast	262	0.00	0.00	0.00
National School Lunch Act Snack	263	0.00	0.00	0.00
U.S.D.A Commodities	265	0.00	0.00	0.00
Cash in Lieu of Commodities	266	0.00	0.00	0.00
Summer Feeding	267	0.00	0.00	0.00
Nutrition Education and Training Program	268	0.00	0.00	0.00
Innovative Education Program Strategies	270	0.00	0.00	0.00
Other Federal Through State	290	4,034,652.18	4,159,697.97	(125,045.79)
Emergency Immigrant	293	2,360,015.15	1,924,077.35	435,937.80
Total Federal		<u>61,169,937.57</u>	<u>56,545,407.30</u>	<u>4,624,530.27</u>
STATE:				
Categorical State Sources	330	0.00	0.00	0.00
School Breakfast Supplement	337	0.00	0.00	0.00
Food Service Supplement	338	0.00	0.00	0.00
Miscellaneous State Sources	399	0.00	0.00	0.00
Total State		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
LOCAL:				
Interest, Including Profit on Investments	43X	0.00	0.00	0.00
Food Service Sales	450	0.00	0.00	0.00
Adult Gen Educ Course Fee/GED	461	0.00	0.00	0.00
Pre-K Early Intervention	472	0.00	0.00	0.00
School-Aged Child Care Fees	473	0.00	0.00	0.00
Miscellaneous Local Sources	495	0.00	0.00	0.00
Total Local		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
OTHER SOURCES:				
Transfers In	610	0.00	0.00	0.00
Total Other Sources		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ESTIMATED REVENUE & OTHER SOURCES		<u>61,169,937.57</u>	<u>56,545,407.30</u>	<u>4,624,530.27</u>
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		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL EST REVENUE AND BEGINNING FD BAL		<u>61,169,937.57</u>	<u>56,545,407.30</u>	<u>4,624,530.27</u>

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

Use	ACCT. NO.	2019-20 Tentative	2018-19 Budget	Difference
Instruction	5000	37,841,248.43	33,928,515.53	3,912,732.90
Pupil Personnel Services	6100	3,729,425.16	4,353,504.40	(624,079.24)
Instructional Media	6200	235,468.24	237,616.80	(2,148.56)
Instruction and Curriculum Development	6300	9,845,881.90	7,741,330.80	2,104,551.10
Instructional Staff Training	6400	6,359,246.01	6,509,052.53	(149,806.52)
Instruction Related Technology	6500	112,132.70	136,553.44	(24,420.74)
General Administration	7200	899,674.25	890,408.45	9,265.80
School Administration	7300	47,642.82	6,504.35	41,138.47
Facilities Acquisition and Construction	7400	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00
Central Services	7700	479,558.53	485,484.11	(5,925.58)
Pupil Transportation	7800	143,450.10	548,050.97	(404,600.87)
Operation of Plant	7900	886.72	637.25	249.47
Maintenance of Plant	8100	45,066.09	34,528.92	10,537.17
Administrative Technology Services	8200	30,256.62	29,644.12	612.50
Community Services	9100	1,400,000.00	1,400,000.00	0.00
Debt Service	9200	0.00	0.00	0.00
Total Appropriations		<u>61,169,937.57</u>	<u>56,301,831.67</u>	<u>4,868,105.90</u>
OTHER USES:				
Transfers Out	9700	0.00	243,575.63	(243,575.63)
Total Other Financing Uses		<u>-</u>	<u>243,575.63</u>	<u>(243,575.63)</u>
TOTAL APPROPRIATIONS AND OTHER USES		<u>61,169,937.57</u>	<u>56,545,407.30</u>	<u>4,624,530.27</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>61,169,937.57</u>	<u>56,545,407.30</u>	<u>4,624,530.27</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:					
Head Start	130	0.00	0.00	0.00	0.00
Civil Rights Act Title IV	140	0.00	0.00	0.00	0.00
Emergency School Assistance	161	0.00	0.00	0.00	0.00
Community Action Program	180	0.00	0.00	0.00	0.00
Other Federal Direct	190	(55.58)	0.00	4,051,788.00	4,051,732.42
Miscellaneous Federal Direct	199	213,644.00	1,400,000.00	0.00	1,613,644.00
Vocational Education Act	201	922,249.12	0.00	0.00	922,249.12
Race to the Top	214	0.00	0.00	0.00	0.00
Education Jobs Fund	215	0.00	0.00	0.00	0.00
Workforce Investment Act	220	0.00	0.00	0.00	0.00
Teacher and Principal Training	225	2,971,676.31	0.00	0.00	2,971,676.31
Math and Science Partnerships	226	0.00	0.00	0.00	0.00
Safe and Drug Free Schools	227	0.00	0.00	0.00	0.00
Individuals with Disabilities Education Act, PL94-142	230	17,103,451.09	0.00	0.00	17,103,451.09
Title I Targeted Assistance	240	27,311,135.56	0.00	0.00	27,311,135.56
Adult General Education	251	801,381.74	0.00	0.00	801,381.74
National School Lunch Act Lunch	261	0.00	0.00	0.00	0.00
National School Lunch Act Breakfast	262	0.00	0.00	0.00	0.00
National School Lunch Act Snack	263	0.00	0.00	0.00	0.00
U.S.D.A Commodities	265	0.00	0.00	0.00	0.00
Summer Feeding	267	0.00	0.00	0.00	0.00
Other Federal Through State	290	4,034,652.18	0.00	0.00	4,034,652.18
Emergency Immigrant	293	2,360,015.15	0.00	0.00	2,360,015.15
Total Federal		<u>55,718,149.57</u>	<u>1,400,000.00</u>	<u>4,051,788.00</u>	<u>61,169,937.57</u>
STATE:					
School Breakfast Supplement	337	0.00	0.00	0.00	0.00
Food Service Supplement	338	0.00	0.00	0.00	0.00
Miscellaneous State Sources	399	0.00	0.00	0.00	0.00
Total State		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
LOCAL:					
Interest, Including Profit on Investments	43X	0.00	0.00	0.00	0.00
Food Service Sales	450	0.00	0.00	0.00	0.00
Pre-K Early Intervention	472	0.00	0.00	0.00	0.00
School-Aged Child Care Fees	473	0.00	0.00	0.00	0.00
Miscellaneous Local Sources	495	0.00	0.00	0.00	0.00
Total Local		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
OTHER SOURCES:					
Transfers In	610	0.00	0.00	0.00	0.00
Total Other Sources		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ESTIMATED REVENUE & OTHER SOURCES		<u>55,718,149.57</u>	<u>1,400,000.00</u>	<u>4,051,788.00</u>	<u>61,169,937.57</u>
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		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL EST REVENUE AND BEGINNING FD BAL		<u>55,718,149.57</u>	<u>1,400,000.00</u>	<u>4,051,788.00</u>	<u>61,169,937.57</u>

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	36,600,900.89	0.00	1,240,347.54	37,841,248.43
Pupil Personnel Services	6100	2,740,954.55	0.00	988,470.61	3,729,425.16
Instructional Media	6200	235,468.24	0.00	0.00	235,468.24
Instruction and Curriculum Development	6300	9,845,881.90	0.00	0.00	9,845,881.90
Instructional Staff Training	6400	4,627,661.32	0.00	1,731,584.69	6,359,246.01
Instruction Related Technology	6500	112,132.70	0.00	0.00	112,132.70
General Administration	7200	809,633.28	0.00	90,040.97	899,674.25
School Administration	7300	47,618.08	0.00	24.74	47,642.82
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00
Food Service	7600	0.00	0.00	0.00	0.00
Central Services	7700	478,239.08	0.00	1,319.45	479,558.53
Pupil Transportation	7800	143,450.10	0.00	0.00	143,450.10
Operation of Plant	7900	886.72	0.00	0.00	886.72
Maintenance of Plant	8100	45,066.09	0.00	0.00	45,066.09
Administrative Technology Services	8200	30,256.62	0.00	0.00	30,256.62
Community Services	9100	0.00	1,400,000.00	0.00	1,400,000.00
Debt Service	9200	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS AND OTHER USES		55,718,149.57	1,400,000.00	4,051,788.00	61,169,937.57
ESTIMATED REVENUES LESS APPROPRIATIONS		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
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		0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FD BAL		55,718,149.57	1,400,000.00	4,051,788.00	61,169,937.57

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.	2019-20 Tentative	2018-19 Budget*	Difference
FEDERAL:				
Total Federal		-	-	-
STATE:				
Total State		-	-	-
LOCAL:				
Interest	431	40,000.00	55,000.00	(15,000.00)
Premiums	484	65,095,771.00	61,528,815.00	3,566,956.00
Total Local		65,135,771.00	61,583,815.00	3,566,956.00
OTHER SOURCES:				
Transfers In		-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		65,135,771.00	61,583,815.00	3,566,956.00
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets		13,428,573.09	15,383,505.06	(1,954,931.97)
Total Beginning Net Assets		13,428,573.09	15,383,505.06	(1,954,931.97)
TOTAL EST REVENUE AND BEGINNING NET ASSETS		78,564,344.09	76,967,320.06	1,612,024.03

* Pending final budget amendments

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

Use	ACCT. NO.	2019-20 Tentative	2018-19 Budget*	Difference
GROUP INSURANCE APPROPRIATIONS:	7770			
Professional & Technical Services	3100	6,266,994.00	5,465,000.00	801,994.00
Insurance & Bond Premiums	3200	3,290,361.00	2,780,215.00	510,146.00
Supplies	5100	5,000.00	5,000.00	-
Furniture, Fixtures, & Equipment	6400	-	-	-
Claims Expense	7700	55,855,186.00	59,775,000.00	(3,919,814.00)
Depreciation Expense	7800	110,000.00	110,000.00	-
Total Group Insurance Appropriations		65,527,541.00	68,135,215.00	(2,607,674.00)
OTHER USES:				
Transfers Out		-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		65,527,541.00	68,135,215.00	(2,607,674.00)
ESTIMATED REVENUES LESS APPROPRIATIONS		(391,770.00)	(6,551,400.00)	6,159,630.00
NET ASSETS AT END OF YEAR:				
Restricted Net Assets		13,036,803.09	8,832,105.06	4,204,698.03
Total Ending Net Assets		13,036,803.09	8,832,105.06	4,204,698.03
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		78,564,344.09	76,967,320.06	1,597,024.03

* Pending final budget amendments

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

Source	ACCT. NO.	2019-20 Tentative	2018-19 Budget*	Difference
FEDERAL:				
Total Federal		-	-	-
STATE:				
Total State		-	-	-
LOCAL:				
Interest	431	15,000.00	50,000.00	(35,000.00)
Premiums	484			
Employer	001	49,829,800.00	46,065,600.00	3,764,200.00
Employee	070	8,750,000.00	9,391,000.00	(641,000.00)
Retiree/LOA	071	1,500,000.00	1,632,000.00	(132,000.00)
COBRA	072	100,000.00	70,000.00	30,000.00
Total Local		60,194,800.00	57,208,600.00	2,986,200.00
OTHER SOURCES:				
Transfers In		-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		60,194,800.00	57,208,600.00	2,986,200.00
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets		9,734,737.09	10,521,021.65	(786,284.56)
Total Beginning Net Assets		9,734,737.09	10,521,021.65	(786,284.56)
TOTAL EST REVENUE AND BEGINNING NET ASSETS		69,929,537.09	67,729,621.65	2,199,915.44

* 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.	2019-20 Tentative	2018-19 Budget*	Difference
HEALTH & LIFE INS APPROPRIATIONS:				
	7770			
Professional & Technical Services	3100	5,849,490.00	5,150,000.00	699,490.00
Insurance & Bond Premiums	3200	908,080.00	800,000.00	108,080.00
Supplies	5100	5,000.00	5,000.00	-
Furniture, Fixtures, & Equipment	6400	-	-	-
Claims Expense	7700	53,739,000.00	57,700,000.00	(3,961,000.00)
Depreciation Expense	7800	110,000.00	110,000.00	-
Total Health & Life Ins Appropriations		60,611,570.00	63,765,000.00	(3,153,430.00)
OTHER USES:				
Transfers Out		-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		60,611,570.00	63,765,000.00	(3,153,430.00)
ESTIMATED REVENUES LESS APPROPRIATIONS		(416,770.00)	(6,556,400.00)	6,139,630.00
NET ASSETS AT END OF YEAR:				
Restricted Net Assets		9,317,967.09	3,964,621.65	5,353,345.44
Total Ending Net Assets		9,317,967.09	3,964,621.65	5,353,345.44
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		69,929,537.09	67,729,621.65	2,199,915.44

* Pending final budget amendments

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

Source	ACCT. NO.	2019-20 Tentative	2018-19 Budget*	Difference
FEDERAL:				
Total Federal		-	-	-
STATE:				
Total State		-	-	-
LOCAL:				
Interest	431	25,000.00	5,000.00	20,000.00
Premiums	484			
- Property & Casualty		2,715,971.00	2,171,915.00	544,056.00
- Workers Compensation		2,200,000.00	2,198,300.00	1,700.00
Total Local		4,940,971.00	4,375,215.00	565,756.00
OTHER SOURCES:				
Transfers In		-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		4,940,971.00	4,375,215.00	565,756.00
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets		3,693,836.00	4,862,483.41	(1,168,647.41)
Total Beginning Net Assets		3,693,836.00	4,862,483.41	(1,168,647.41)
TOTAL EST REVENUE AND BEGINNING NET ASSETS		8,634,807.00	9,237,698.41	(602,891.41)

* Pending final budget amendments

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

Use	ACCT. NO.	2019-20 Tentative	2018-19 Budget*	Difference
CASUALTY INSURANCE APPROPRIATIONS:				
	7770			
Professional & Technical Services	3100	417,504.00	315,000.00	102,504.00
Insurance & Bond Premiums	3200	2,382,281.00	1,980,215.00	402,066.00
Claims Expense	7700	2,116,186.00	2,075,000.00	41,186.00
Total Casualty Insurance Appropriations		4,915,971.00	4,370,215.00	545,756.00
OTHER USES:				
Transfers Out		-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		4,915,971.00	4,370,215.00	545,756.00
ESTIMATED REVENUES LESS APPROPRIATIONS		25,000.00	5,000.00	20,000.00
NET ASSETS AT END OF YEAR:				
Restricted Net Assets		3,718,836.00	4,867,483.41	(1,148,647.41)
Total Ending Net Assets		3,718,836.00	4,867,483.41	(1,148,647.41)
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		8,634,807.00	9,237,698.41	(602,891.41)

* Pending final budget amendments