



The School District of Osceola County, Florida

SUPERINTENDENT'S PROPOSED BUDGET 2017-18

School Board Members

Kelvin Soto, *Chair*

Ricky Booth, *Vice Chair*

Clarence Thacker

Tim Weisheyer

Jay Wheeler

Dr. Debra P. Pace

Superintendent

Sarah Graber

Chief Business & Finance Officer

Jose Gonzalez

Director of Budget

**School Board Meeting
July 18, 2017**

**Inspiring all learners to reach their highest potential as responsible,
productive citizens.**

AN EQUAL OPPORTUNITY EMPLOYER

A Letter from the Superintendent



The 2017-2018 school year marks an exciting time for the Osceola School District. Our district continues to maintain a strategic focus on providing the highest quality of educational experience for all children within a framework of economic responsibility to the citizens of Osceola County. It is through the strongest collaboration amongst School Board members, staff, students, parents, and the community that we will take student achievement to new heights this year.

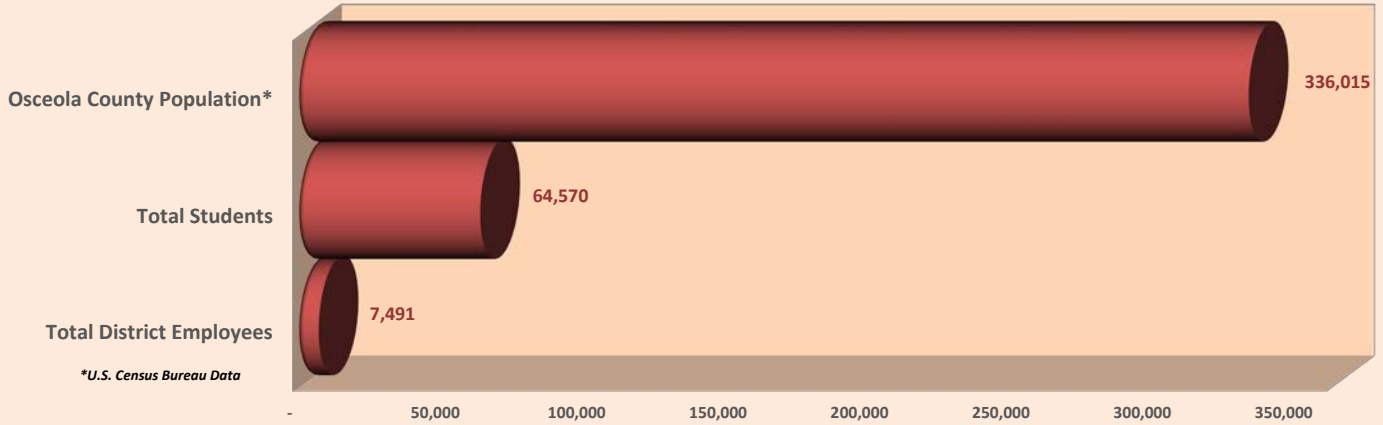
As we work towards continuous improvement, I firmly believe that all students are capable of learning and achieving high standards. Hundreds of stakeholders have joined me in providing input into the goals that will drive our efforts this school year in the areas of academic success, talent management, fiscal responsibility, community engagement, and governance.

Our commitment to preparing our students for college and careers is unwavering, and engaging our community for the purpose of increased student achievement has never been more important. For more information about our fully-accredited school district, please visit us online at www.osceolaschools.net. I also encourage you to visit our schools to see first-hand the outstanding offerings and learning environments that are in place that contribute to all of our students' successes.

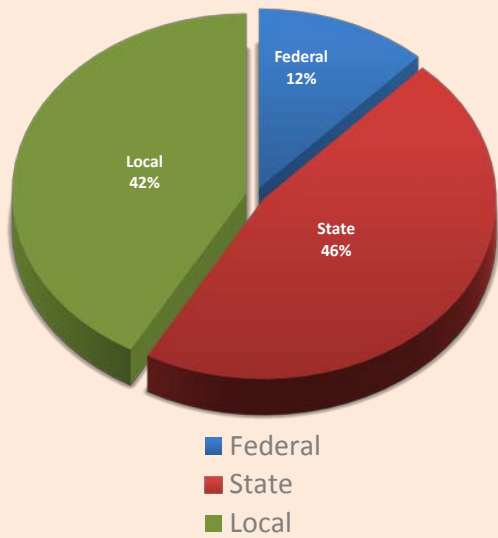
A handwritten signature in black ink that reads "Debra P. Pace". The signature is written in a cursive, flowing style.

Dr. Debra Pace
Superintendent

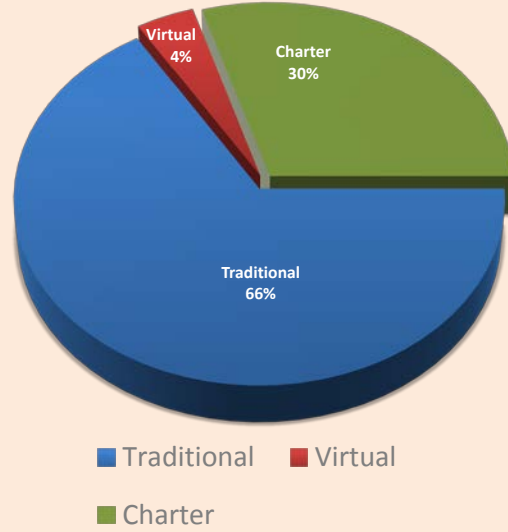
THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
DISTRICT OVERVIEW - 2017-18



Funding Sources



Schools by Type



Operating Budget by Category

SCHOOL INSTRUCTION AND SUPPORT

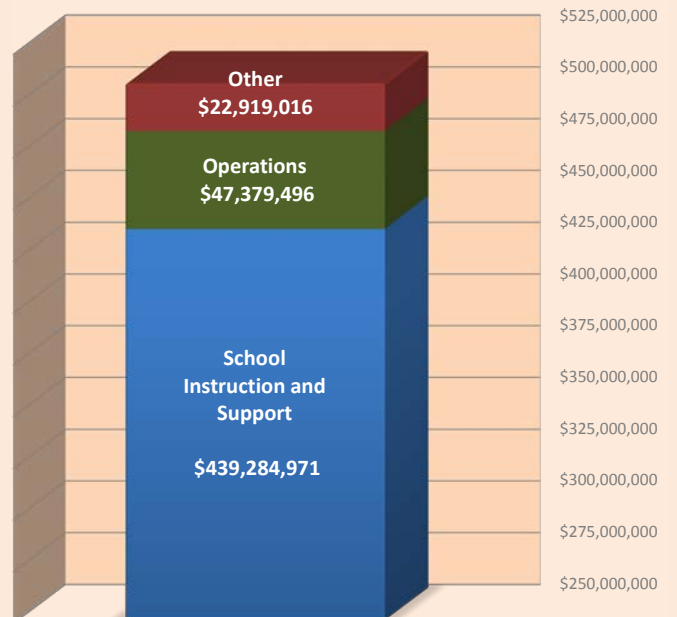
Instruction	\$ 347,709,713
Pupil Personnel Services	22,289,498
Instructional Media Services	4,618,226
Instructional and Curriculum Development Services	10,442,418
Instructional Staff Training Services	5,872,175
Instruction Related Technology	4,175,185
School Administration	24,302,992
Pupil Transportation Services	19,874,764

OPERATIONS

Facilities Acquisition and Construction	5,065,423
Food Services	148,645
Operation of Plant	32,960,179
Maintenance of Plant	9,205,249

OTHER

School Board	1,792,877
General Administration	1,782,655
Fiscal Services	2,144,325
Central Services	7,967,059
Administrative Technology Services	4,208,385
Community Services	4,782,119
Debt Service	241,598



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INTRODUCTION

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA

BUDGET TIMELINE - 2017-18

DATE	DAY	DESCRIPTION
06/05/17	Monday	Conference Report Released -House Bill 3A
06/30/17	Friday	Property Appraiser Certifies Taxable Value on Form DR-420S.
07/14/17	Friday	DOE Certifies RLE Tax Rate and Releases 2nd FEFP Calculation
07/18/17	Tuesday	Board Meeting - Tentative Budget Presented to Board
07/27/17	Thursday	Advertise to Adopt Tentative Budget
08/01/17	Tuesday	Public Hearing to Adopt Tentative Budget and Millage
08/02/17	Wednesday	Form DR 420S to Property Appraiser
08/23/17	Wednesday	Deadline for Property Appraiser to Mail out Proposed Tax Notices
09/05/17	Tuesday	Public Hearing to Adopt Final Budget and Millage
09/08/17	Friday	District Summary Budget Online and Supporting Documents to DOE
09/08/17	Friday	ESE 524 to Property Appraiser, Tax Collector and DOR
10/04/17	Wednesday	Compliance Package to Dept. of Revenue, including DR 487 and DR 422

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.

BUDGET SUMMARY - ALL FUNDS
SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE OSCEOLA COUNTY SCHOOL DISTRICT ARE 2.5%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.
FISCAL YEAR 2017-18

<u>PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:</u>			<u>PROPOSED MILLAGE LEVIES</u>		
Required Local Effort (Including Prior Period Funding Adjustment Millage)	4.5110	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	6.7590

<u>ESTIMATED REVENUES:</u>	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	PERMANENT FUND	TOTAL ALL FUNDS
Federal sources	2,476,000	83,935,001	2,186,919	-	-	-	88,597,920
State sources	338,252,103	451,000	968,625	4,908,292	-	-	344,580,020
Local sources	134,794,782	2,717,000	1,048,168	115,457,376	57,006,253	-	311,023,579
TOTAL SOURCES	\$ 475,522,885	\$ 87,103,001	\$ 4,203,712	\$ 120,365,668	\$ 57,006,253	\$ -	\$ 744,201,519
Transfers In	15,050,353	-	24,247,560	-	3,000,000	-	42,297,913
Fund Balances/Reserves/Net Assets	67,541,828	19,951,113	14,956,021	204,288,603	18,098,847	-	324,836,412
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 558,115,066	\$ 107,054,114	\$ 43,407,293	\$ 324,654,271	\$ 78,105,100	\$ -	\$ 1,111,335,844
<u>EXPENDITURES</u>							
Instruction	347,709,713	35,092,139	-	-	-	-	382,801,853
Pupil Personnel Services	22,289,498	2,058,050	-	-	-	-	24,347,547
Instructional Media Services	4,618,226	216,567	-	-	-	-	4,834,794
Instructional and Curriculum Development Services	10,442,418	6,635,365	-	-	-	-	17,077,784
Instructional Staff Training Services	5,872,175	3,471,608	-	-	-	-	9,343,783
Instruction Related Technology	4,175,185	223,200	-	-	-	-	4,398,385
School Board	1,792,877	-	-	-	-	-	1,792,877
General Administration	1,782,655	249,170	-	-	-	-	2,031,825
School Administration	24,302,992	14,839	-	-	-	-	24,317,831
Facilities Acquisition and Construction	5,065,423	-	-	236,586,060	-	-	241,651,483
Fiscal Services	2,144,325	-	-	-	-	-	2,144,325
Food Services	148,645	44,841,858	-	-	-	-	44,990,503
Central Services	7,967,059	225,054	-	-	63,936,033	-	72,128,146
Pupil Transportation Services	19,874,764	274,943	-	-	-	-	20,149,706
Operation of Plant	32,960,179	240	-	-	-	-	32,960,419
Maintenance of Plant	9,205,249	41,840	-	-	-	-	9,247,089
Administrative Technology Services	4,208,385	29,409	-	-	-	-	4,237,793
Community Services	4,782,119	1,400,000	-	-	-	-	6,182,119
Debt Services	241,598	-	26,739,415	-	-	-	26,981,013
TOTAL EXPENDITURES	\$ 509,583,483	\$ 94,774,283	\$ 26,739,415	\$ 236,586,060	\$ 63,936,033	\$ -	\$ 931,619,274
Transfers Out	3,000,000	243,576	-	39,054,337	-	-	42,297,913
Fund Balances/Reserves/Net Assets	45,531,583	12,036,255	16,667,878	49,013,874	14,169,067	-	137,418,657
TOTAL APPROPRIATED EXPENDITURES	\$ 558,115,066	\$ 107,054,114	\$ 43,407,293	\$ 324,654,271	\$ 78,105,100	\$ -	\$ 1,111,335,844

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA

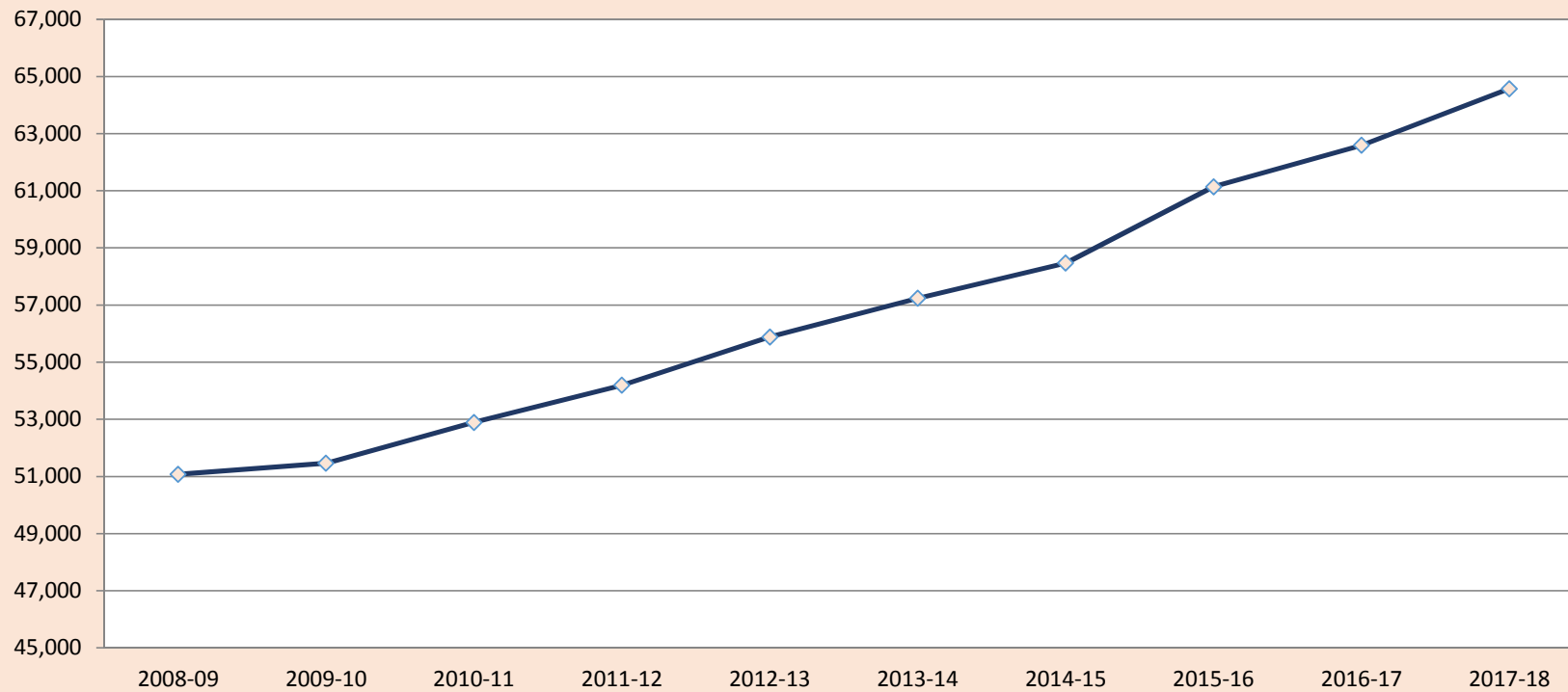
INITIAL FTE PROJECTIONS BY SCHOOL - 2017-18

CENTER	NAME	2016-17 4TH CALC	2017-18 PROJECTION	CHANGE
0401	BOGGY CREEK ELEMENTARY	650.84	624.95	(25.89)
0061	CENTRAL AVENUE ELEMENTARY	635.12	611.34	(23.78)
0957	CHESTNUT ELEM SCIENCE & ENGIN	676.78	670.05	(6.73)
0851	CYPRESS ELEMENTARY	753.20	753.83	0.63
0831	DEERWOOD ELEMENTARY	571.22	569.49	(1.73)
0961	EAST LAKE ELEMENTARY	1,045.90	979.89	(66.01)
0931	FLORA RIDGE ELEMENTARY	863.63	942.60	78.97
0501	HICKORY TREE SCHOOL	807.21	870.93	63.72
0071	HIGHLANDS ELEMENTARY	821.41	832.89	11.48
0042	KISSIMMEE ELEMENTARY SCHOOL	936.56	957.86	21.30
0300	KOA ELEMENTARY SCHOOL	684.46	685.80	1.34
0801	LAKEVIEW ELEMENTARY	688.91	694.44	5.53
0271	MICHIGAN AVENUE ELEMENTARY	642.10	648.16	6.06
0701	MILL CREEK ELEMENTARY	988.53	954.15	(34.38)
0043	NARCOOSSEE ELEMENTARY	926.01	886.26	(39.75)
0933	NEPTUNE ELEMENTARY	972.69	978.35	5.66
0904	PARTIN SETTLEMENT ELEMENTARY	799.49	764.39	(35.10)
0811	PLEASANT HILL ELEMENTARY	822.81	802.45	(20.36)
0901	POINCIANA ACADEMY OF FINE ARTS	658.21	645.00	(13.21)
0301	REEDY CREEK ELEMENTARY	975.24	937.75	(37.49)
0111	ST. CLOUD ELEMENTARY SCHOOL	968.61	985.55	16.94
0958	SUNRISE ELEMENTARY	890.60	890.86	0.26
0101	THACKER AVE ELEM INTL STUDIES	846.43	840.78	(5.65)
0321	VENTURA ELEMENTARY	882.52	882.67	0.15
Subtotal Elementary Schools		19,508.48	19,410.46	(98.02)
0091	DENN JOHN MIDDLE SCHOOL	827.32	813.77	(13.55)
0041	DISCOVERY INTERMEDIATE 6-8	981.15	982.87	1.72
0341	HORIZON MIDDLE SCHOOL	1,273.18	1,296.45	23.27
0251	KISSIMMEE MIDDLE SCHOOL	1,194.28	1,200.87	6.59
0040	NARCOOSSEE MIDDLE SCHOOL	1,176.94	1,203.45	26.51
0311	NEPTUNE MIDDLE SCHOOL	1,441.71	1,500.95	59.24
0821	PARKWAY MIDDLE SCHOOL	860.12	906.98	46.86
0272	ST. CLOUD MIDDLE SCHOOL	1,257.73	1,329.96	72.23
Subtotal Middle Schools		9,012.43	9,235.30	222.87
0902	CELEBRATION HIGH SCHOOL	2,406.62	2,531.98	125.36
0601	GATEWAY HIGH SCHOOL	2,468.41	2,431.45	(36.96)
0922	HARMONY HIGH SCHOOL	2,145.41	2,327.20	181.79
0842	LIBERTY HIGH SCHOOL	1,967.32	1,932.45	(34.87)
0081	OSCEOLA HIGH SCHOOL	2,677.71	2,698.68	20.97
0862	PATHS AT TECO	555.05	542.00	(13.05)
0841	POINCIANA HIGH SCHOOL	1,718.42	1,802.39	83.97
0201	ST. CLOUD HIGH SCHOOL	2,261.48	2,224.52	(36.96)
9003	ZENITH SCHOOL	488.51	492.94	4.43
Subtotal High Schools		16,688.93	16,983.62	294.69
0711	CELEBRATION SCHOOL (KG-8)	1,391.79	1,432.21	40.42
0011	HARMONY COMMUNITY SCHOOL K-8	953.76	983.04	29.28
9036	NEW BEGINNINGS	242.58	245.30	2.72
0921	OSCEOLA CNTY SCH FOR THE ARTS	950.49	960.73	10.24
0302	WESTSIDE SCHOOL K-8	1,497.24	1,466.90	(30.34)
Subtotal Multi-Level Schools		5,035.86	5,088.17	52.31
9020	OASIS ADOLESCENT CAMPUS	27.53	30.26	2.73
9041	HOSPITAL/HOMEBOUND	19.56	21.25	1.69
0859	OSCEOLA CO COMMITMENT FACILITY	42.16	37.51	(4.65)
7004	OSCEOLA SECONDARY VIRTUAL	343.92	373.79	29.87
7001	OSCEOLA VIRTUAL INSTRUCTION	51.96	56.70	4.74
7006	OSCEOLA VIRTUAL INSTRUCTION	2.44	1.41	(1.03)
Subtotal Alternative Schools		487.57	520.92	33.35

CENTER	NAME	2016-17 4TH CALC	2017-18 PROJECTION	CHANGE
0149	RENAISSANCE CHARTER SOUTH	1,020.23	1,069.12	48.89
0155	AVANT GARDE	706.12	737.60	31.48
0162	ST. CLOUD PREPARATORY	505.47	514.47	9.00
0932	BELLALAGO CHARTER ACADEMY KG-8	1,301.49	1,326.58	25.09
0916	CANOE CREEK CHARTER (KG-8)	555.42	586.77	31.35
0153	FLORIDA VIRTUAL ACADEMY	117.97	120.95	2.98
0863	FOUR CORNERS CHARTER ELEM (KG-5)	999.00	1,027.99	28.99
0152	FOUR CORNERS CHARTER MIDDLE	767.92	785.60	17.68
0866	KISSIMMEE CHARTER (KG-8)	773.69	794.42	20.73
0959	MAVERICKS HIGH SCHOOL	480.93	443.46	(37.47)
0853	NEW DIMENSIONS HIGH SCHOOL	431.34	429.63	(1.71)
0881	P M WELLS CHARTER (KG-8)	742.54	783.78	41.24
0900	UCP SCHOOL BIRTH-5 YEARS	113.26	117.67	4.41
0161	AVANT GARDE ACADEMY K-8	337.18	360.18	23.00
0163	BRIGHTON LAKES CHARTER SCHOOL	765.41	821.93	56.52
0171	REINASSANCE CHARTER SCHOOL @ TAPESTRY	1,078.41	1,109.00	30.59
0172	FOUR CORNERS CHARTER HIGH	0.00	0.00	0.00
0177	ST CLOUD PREP HIGH	0.00	50.00	50.00
0181	OSCEOLA SCIENCE CHARTER SCHOOL	219.99	258.97	38.98
0182	LINCOLN MARTI CHARTER SCHOOL	2.50	33.16	30.66
0185	MATER ACADEMY @ POINCIANA	0.00	200.00	200.00
0191	RENAISSANCE CHARTER SCHOOL @ BOGGY CREEK	0.00	175.00	175.00
9999	NEW CHARTER SCHOOLS	0.00	0.00	0.00
Subtotal Charter Schools		10,918.87	11,746.29	827.42
3518	MCKAY SCHOLARSHIP	940.00	1,025.22	85.22
Subtotal McKay Schools		940.00	1,025.22	85.22
9000	UNDISTRIBUTED	0.00	560.00	560.00
Subtotal McKay Schools		0.00	560.00	560.00
GRAND TOTAL		62,592.14	64,569.98	1,977.84

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
FTE - HISTORICAL AND PROJECTED OVERVIEW - FROM 2008 TO 2018

Unweighted FTE (UFTE)



	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Unweighted FTE (UFTE)	51,071	51,459	52,893	54,193	55,881	57,239	58,465	61,141	62,592	64,570
Percentage Change	-1.62%	0.76%	2.79%	2.46%	3.12%	2.43%	2.14%	4.58%	2.37%	3.16%



CERTIFICATION OF SCHOOL TAXABLE VALUE

Reset Form

Print Form

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

Year : 2017	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	\$	23,222,579,361	(1)
2.	Current year taxable value of personal property for operating purposes	\$	1,370,168,044	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	4,630,645	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	24,597,378,050	(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.)	\$	914,395,170	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	23,682,982,880	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	22,495,710,115	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(8)

SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :		Date :	
	Electronically Certified by Property Appraiser		6/30/2017 9:23 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>	4.6570	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>	\$	104,762,522	(11)
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	50,570,356	(12)
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	155,332,878	(13)
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	4.4235	per \$1,000	(14)
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.1353	per \$1,000	(15)
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	4.5110	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	(17)

18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$ 110,958,772	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 55,294,906	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$ 166,253,678	(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>	1.98 %	(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>	3.05 %	(22)

Final public budget hearing	Date :	Time :	Place :
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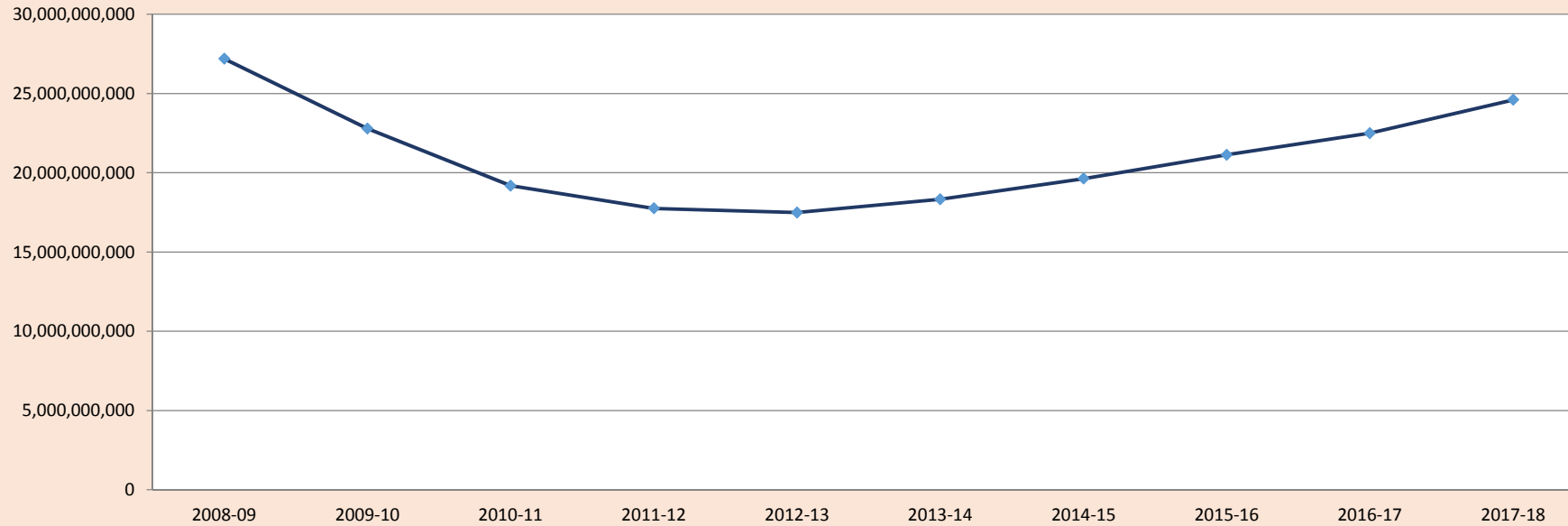
S I G N H E R E	Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer :		Date :	
	Title : Dr. Debra Pace, Superintendent		Contact Name And Contact 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

Continued on page 3

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
TAX MILLAGE AND LEVY - HISTORICAL AND PROJECTED OVERVIEW - FROM 2008 TO 2018

Millage History	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Required Local Effort (RLE)	5.059	5.165	5.175	5.300	5.054	5.261	5.104	5.009	4.643	4.511
RLE Prior Period Adjustment	0.000	0.000	0.042	0.029	0.021	0.000	0.023	0.004	0.014	0.000
Discretionary	0.498	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748
Supplemental Discretionary	0.206	0.250	0.250	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Subtotal Operating	5.763	6.163	6.215	6.077	5.823	6.009	5.875	5.761	5.405	5.259
Capital Outlay	1.750	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	7.513	7.663	7.715	7.577	7.323	7.509	7.375	7.261	6.905	6.759
Percentage Change	-3.3%	2.0%	0.7%	-1.8%	-3.4%	2.5%	-1.8%	-1.5%	-4.9%	-2.1%

FINAL TAX ROLL



Tax Roll History	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Final Tax Roll	27,185,791,325	22,781,942,148	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
Percentage Change	3.02%	-16.20%	-15.81%	-7.45%	-1.50%	4.81%	7.09%	7.66%	6.46%	9.35%
Total Tax Levy	204,246,850	174,578,023	147,982,427	134,513,176	128,051,359	137,619,241	144,752,427	153,424,444	155,326,218	166,253,678
Percentage Change	-41.00%	-14.53%	-15.23%	-9.10%	-4.80%	7.47%	5.18%	5.99%	1.24%	7.04%

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

Line	DESCRIPTION	2017	2018	Change	% Change
		Fourth Calculation	Conf Report-House Bill 3A		
1	Unweighted FTE				
2	Traditional	50,733.27	51,238.47	505.20	1.00%
3	Charter	10,918.87	11,746.29	827.42	7.58%
4	McKay	940.00	1,025.22	85.22	9.07%
5	Undistributed	0.00	560.00	560.00	n/a
6	Total Unweighted FTE	62,592.14	64,569.98	1,977.84	3.16%
12	Total Weighted FTE	67,627.03	70,514.53	2,887.49	4.27%
13	Weighted to Unweighted FTE Ratio	1.0804	1.0921	0.0116	1.08%
14	Tax Roll - School Taxable Value	22,494,745,613	24,295,094,205	1,800,348,592	8.00%
15	Required Local Effort Millage	4.643	4.511	(0.132)	-2.84%
16	Prior Period Adjustment Millage	0.014	0.000	(0.014)	-100.00%
17	Basic Discretionary Millage	0.748	0.748	0.000	0.00%
18	Critical Needs Operating Discretionary	0.000	0.000	0.000	n/a
19	Total Millage	5.405	5.259	(0.146)	-2.70%
20	Base Student Allocation	4,160.71	4,203.95	43.24	1.04%
21	District Cost Differential	0.9855	0.9839	(0.0016)	-0.16%
22	BSA * DCD	4,100.38	4,136.27	35.89	0.88%
23	FEFP Detail				
24	Base FEFP (WFTE x BSA x DCD)	277,296,543	291,666,881	14,370,338	5.18%
25	0.748 Mills Discretionary Compression	12,624,209	14,127,266	1,503,057	11.91%
26	0.250 Mills Discretionary Compression	0	0	0	n/a
27	DJJ Supplemental Allocation	53,950	47,518	(6,432)	-11.92%
28	Safe Schools	1,074,456	1,090,209	15,753	1.47%
29	ESE Guaranteed Allocation	17,480,735	17,769,828	289,093	1.65%
30	Supplemental Academic Instruction (SAI)	13,414,370	13,880,962	466,592	3.48%
31	Instructional Materials	5,298,972	5,588,840	289,868	5.47%
32	Student Transportation	11,336,153	11,435,779	99,626	0.88%
33	Teachers Lead Program	1,029,040	1,045,573	16,533	1.61%
34	Reading Allocation	2,775,361	2,848,674	73,313	2.64%
35	Teacher Salaries & Benefits	0	0	0	n/a
36	Merit Award Program	0	0	0	n/a
37	Digital Classrooms Allocation	1,481,886	1,504,321	22,435	1.51%
38	Virtual Education Contribution	108,953	52,848	(56,105)	-51.49%
39	Additional Allocation	17,254	0	(17,254)	-100.00%
40	Total FEFP	343,991,882	361,058,699	17,066,817	4.96%
41	Adjustments				
42	Required Local Effort Taxes	(100,265,380)	(105,211,363)	(4,945,983)	4.93%
43	Federal Fiscal Stabilization Fund	0	0	0	n/a
44	Proration to Funds Available	(163,101)	0	163,101	-100.00%
45	Proration for Veto	0	0	0	n/a
46	Total Adjustments	(100,428,481)	(105,211,363)	(4,782,882)	4.76%
47	Net State FEFP	243,563,401	255,847,336	12,283,935	5.04%
48	Lottery Funds				
49	Discretionary Lottery	1,043,346	1,072,550	29,204	2.80%
50	School Recognition	1,393,754	1,393,754	0	0.00%
51	Total Lottery Funding	2,437,100	2,466,304	29,204	1.20%
52	State Categorical Programs				
53	Class Size Reduction	68,549,881	70,399,656	1,849,775	2.70%
54	Total State Funding	314,550,382	328,713,296	14,162,914	4.50%
55	Local Funding:				
56	Required Local Effort	100,265,380	105,211,363	4,945,983	4.93%
57	.748 Mills Discretionary Tax	16,153,027	17,445,821	1,292,794	8.00%
58	.25 Mills Critical Needs Discretionary Tax	0	0	0	n/a
59	Total Local Funding	116,418,407	122,657,184	6,238,777	5.36%
60	Total State and Local Funding	430,968,789	451,370,480	20,401,691	4.73%
61	\$ Per Unweighted FTE Total	6,885.35	6,990.41	105.06	1.53%
62	\$ Per Weighted FTE Total	6,372.73	6,401.10	28.37	0.45%

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, arithmetical 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 2017-18 fiscal year, the base student allocation is \$4,203.95.

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 2017-18 fiscal year, the Base Funding per WFTE is \$4,136.27.

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.

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 2017-18 fiscal year, the DCD is 0.9839.

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:

The Florida Digital Classrooms Allocation was created to support efforts to improve student performance outcomes by integrating technology in classroom teaching and learning. The District must spend funds from this allocation to acquire E-rate eligible items and services, purchase devices and provide professional development to enhance the use of technology for digital instructional strategies.

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.

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.

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.

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

SAFE SCHOOLS:

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

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.

VIRTUAL EDUCATION CONTRIBUTION:

The virtual education contribution shall be allocated pursuant to the formula provided in Section 1011.62(11), F.S. The contribution for the 2017-18 fiscal year is based on \$5,230 per FTE student in virtual programs.

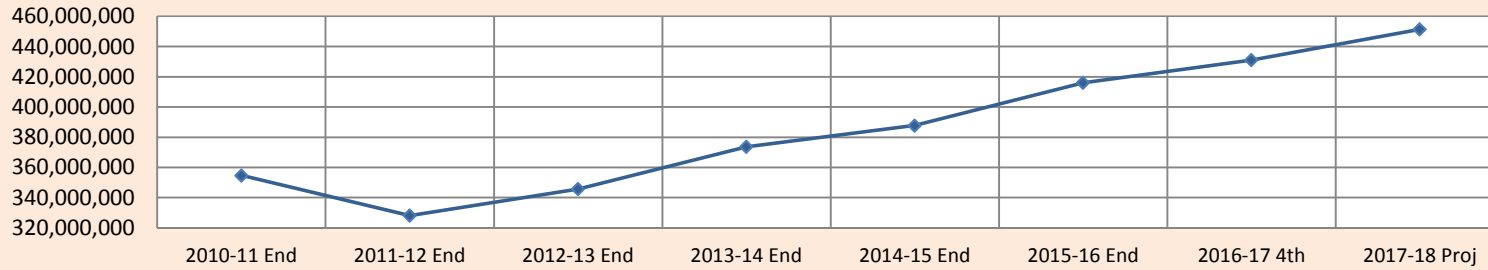
0.748 MILLS DISCRETIONARY COMPRESSION:

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.

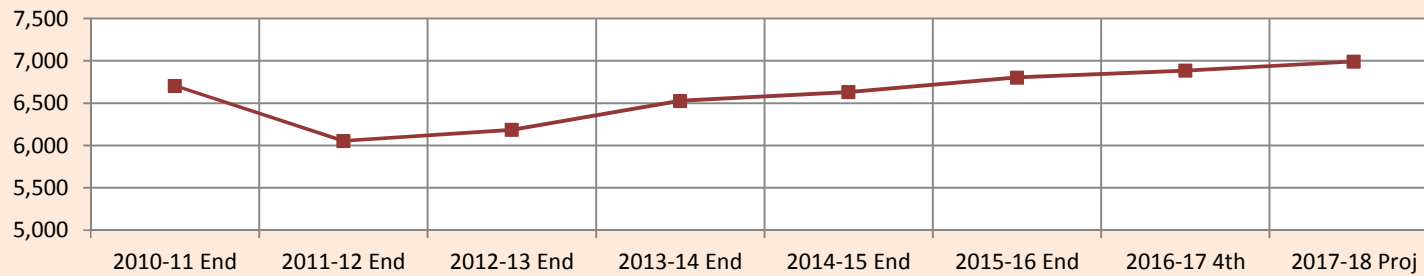
THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
TOTAL AND PER FTE FUNDING - HISTORICAL AND PROJECTED OVERVIEW - FROM 2011 TO 2018

	2010-11 End	2011-12 End	2012-13 End	2013-14 End	2014-15 End	2015-16 End	2016-17 4th	2017-18 Proj
Total Funding	354,653,303	328,058,898	345,639,365	373,647,023	387,651,506	415,958,062	430,968,789	451,370,480
\$ Per Student	6,705	6,054	6,185	6,528	6,631	6,803	6,885	6,990
UFTE	52,893	54,193	55,881	57,239	58,465	61,141	62,592	64,570

Total FEFP Funding



FEFP Revenue Per Student



THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
POLICY FOR EXPENDITURE OF LOTTERY FUNDS – 2017-18

THE AMOUNT OF DISCRETIONARY LOTTERY FUNDS = \$ 1,072,550

THE AMOUNT OF SCHOOL RECOGNITION FUNDS = \$ 1,393,754

Enhancement for the 2017-18 school year is defined as the expenditure of Lottery dollars for the following purposes:

1. To provide school recognition funds to qualifying schools;
2. To provide up to \$5 per UFTE, if funds are available, in school improvement funds to be allocated by the School Advisory Committee;
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.



RESOLUTIONS

Resolution Number 18-XXX

RESOLUTION ADOPTING TENTATIVE MILLAGE RATES

WHEREAS, the School Board of Osceola County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates for the fiscal year July 1, 2017 to June 30, 2018; 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 2017-2018 in the amounts of:

	Tentative Millage Levy	Proposed Amount to be Raised
Required Local Effort (RLE)	4.511	106,520,421
Prior Period Adjustment	0.000	-
Total RLE	4.511	106,520,421
Capital Outlay	1.500	35,420,224
Discretionary Operating	0.748	17,662,885
Total Millage	6.759	159,603,530

NOW THEREFORE, BE IT RESOLVED:

That the Osceola County School Board, adopted each tentative millage rate for the fiscal year July 1, 2017 to June 30, 2018, on August 1, 2017 by separate vote prior to adopting the tentative budget.

Chairman

August 1, 2017

Resolution Number 18-XXX

RESOLUTION ADOPTING TENTATIVE BUDGET

A RESOLUTION OF THE OSCEOLA COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2017-2018.

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, 2017 to June 30, 2018; and

WHEREAS, the Osceola County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2017-2018.

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 **\$1,111,335,844** for fiscal year 2017-18.

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, 2017 to June 30, 2018.

Chairman

August 1, 2017



ADVERTISEMENTS

NOTICE OF BUDGET HEARING

The Osceola County School Board will soon consider a
budget for 2017-18.

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

August 1, 2017

5:30 p.m.

at

Osceola County School District Administration Center

817 Bill Beck Boulevard

Kissimmee, Florida

NOTICE OF PROPOSED TAX INCREASE

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

Last year's property tax levy:

A. Initially proposed tax levy.....	\$155,326,218
B. Less tax reductions due to Value Adjustment Board and other assessment changes.....	\$ (6,660)
C. Actual property tax levy.....	\$155,332,878

This year's proposed tax levy.....\$166,253,678

A portion of the tax levy is required under state law in order for the school board to receive **\$255,847,336** in state education grants.

The required portion has **increased** by **1.98** percent, and represents approximately **seven tenths** of the total proposed taxes.

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

All concerned citizens are invited to a public hearing on the tax increase to be held on August 1, 2017, 5:30 p.m., at:

Osceola County School District 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 2.5%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.
FISCAL YEAR 2017-18

<u>PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:</u>			<u>PROPOSED MILLAGE LEVIES</u>		
			<u>NOT SUBJECT TO 10-MILL CAP:</u>		
Required Local Effort (Including Prior Period Funding Adjustment Millage)	4.5110	Discretionary Critical Needs (Operating)	0.0000	Operating or Capital Not to Exceed 2 Years	0.0000
Local Capital Improvement (Capital Outlay)	1.5000	Additional Millage Not to Exceed 4 Years (Operating)	0.0000	Debt Service	0.0000
Discretionary Operating	0.7480			TOTAL MILLAGE	6.7590
Discretionary Capital Improvement	0.0000				

<u>ESTIMATED REVENUES:</u>	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	TOTAL ALL FUNDS
Federal sources	2,476,000	83,935,001	2,186,919				88,597,920
State sources	338,252,103	451,000	968,625	4,908,292			344,580,020
Local sources	134,794,782	2,717,000	1,048,168	115,457,376			254,017,326
TOTAL SOURCES	\$475,522,885	\$87,103,001	\$4,203,712	\$120,365,668	\$0	\$0	\$687,195,266
Transfers In	15,050,353		24,247,560				39,297,913
Fund Balances/Reserves/Net Assets	67,541,828	19,951,113	14,956,021	204,288,603			306,737,565
TOTAL REVENUES, TRANSFERS & BALANCES	\$558,115,066	\$107,054,114	\$43,407,293	\$324,654,271	\$0	\$0	\$1,033,230,744
<u>EXPENDITURES</u>							
Instruction	347,709,713	35,092,139					382,801,853
Pupil Personnel Services	22,289,498	2,058,050					24,347,547
Instructional Media Services	4,618,226	216,567					4,834,794
Instructional and Curriculum Development Services	10,442,418	6,635,365					17,077,784
Instructional Staff Training Services	5,872,175	3,471,608					9,343,783
Instruction Related Technology	4,175,185	223,200					4,398,385
School Board	1,792,877						1,792,877
General Administration	1,782,655	249,170					2,031,825
School Administration	24,302,992	14,839					24,317,831
Facilities Acquisition and Construction	5,065,423			236,586,060			241,651,483
Fiscal Services	2,144,325						2,144,325
Food Services	148,645	44,841,858					44,990,503
Central Services	7,967,059	225,054					8,192,113
Pupil Transportation Services	19,874,764	274,943					20,149,706
Operation of Plant	32,960,179	240					32,960,419
Maintenance of Plant	9,205,249	41,840					9,247,089
Administrative Technology Services	4,208,385	29,409					4,237,793
Community Services	4,782,119	1,400,000					6,182,119
Debt Services	241,598		26,739,415				26,981,013
TOTAL EXPENDITURES	\$509,583,483	\$94,774,283	\$26,739,415	\$236,586,060	\$0	\$0	\$867,683,241
Transfers Out	3,000,000	243,576		39,054,337			42,297,913
Fund Balances/Reserves/Net Assets	45,531,583	12,036,255	16,667,878	49,013,874			123,249,590
TOTAL APPROPRIATED EXPENDITURES	\$558,115,066	\$107,054,114	\$43,407,293	\$324,654,271	\$0	\$0	\$1,033,230,744
TRANSFERS, RESERVES & BALANCES	\$558,115,066	\$107,054,114	\$43,407,293	\$324,654,271	\$0	\$0	\$1,033,230,744

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 5.259 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 \$35,420,224 to be used for the following projects:

CONSTRUCTION AND REMODELING:

Various new construction and remodeling projects as listed in the Educational Plant Survey
Site acquisitions and project management

MAINTENANCE, RENOVATION, AND REPAIR:

Arrival & drop-off access upgrade
Carpentry upgrades
Ceiling repairs
Corrections to health and safety code violations
Covered walkways
District-wide cyclical renovations
District-wide heating, ventilation and air conditioning installation and repairs
District-wide security modifications
Drainage improvements
Electrical, data and communication upgrades/retrofit
Elevators
Flooring, locker and window replacements
General school and district-wide facility maintenance
General school safety modifications and equipment
Heating, ventilation and air conditioning
Handrail modifications
Install fencing/sidewalk/safety wall
Marquee signs
Network technology & technology retrofits
Painting and wall covering
Parking area repairs and expansion
Piping and plumbing repairs
Playground replacement equipment
Portable classrooms replacement, repairs and set up costs
Replace Restroom refurbishment
Roof and gutter repairs and replacement
Safety door and entryway remodeling
Storm shutter hardware replacement
Track and field repairs
Transfers to the General Fund for maintenance and equipment

MOTOR VEHICLE PURCHASES:

Purchase of fourteen (14) school buses

Purchase of motor vehicles used for the maintenance or operation of plants and equipment

NEW AND REPLACEMENT EQUIPMENT, COMPUTERS, ENTERPRISE RESOURCE SOFTWARE, AND S. 1011.71(2), F.S., ELIGIBLE EXPENDITURES IN SUPPORT OF DIGITAL CLASSROOMS PLANS PURSUANT TO S. 1011.62(12), F.S.:

District-wide furniture and equipment

Educational technology equipment

Enterprise technology

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

Annual master lease payments for various facilities and renovations

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES:

Annual lease payments of portable buildings, classrooms and classroom space

Elementary school at Bellalago

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 TO CHARTER SCHOOLS

Required distributions to charter schools pursuant to HB 7069

All concerned citizens are invited to a public hearing to be held on August 1, 2017 at 5:30 p.m. at the Osceola County School District Administrative Center, 817 Bill Beck Boulevard, Kissimmee, Florida.

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

FUND 100

GENERAL FUND

FUND 1XX

GENERAL FUND BUDGET

This budget 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 Workforce Development Funds, Voluntary Pre-Kindergarten Funds, and transfers from Capital Projects Funds.

Appropriations include most of the District’s salaries and benefits, utilities, supplies, 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, Teachers Classroom Supply Assistance Program, School Recognition, etc.).

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

Totals are subject to rounding variances

	2015-16	2016-17	2017-18	2018-19	2019-20
1 FEFP % change per Student	2.61%	1.21%	1.53%	0.47%	0.47%
2 Beginning Fund Balance	66.4	66.5	67.5	68.5	69.4
3 Revenues	445.7	458.6	490.6	506.2	522.4
4 Projected Expenditures	445.6	457.6	489.6	505.3	521.5
5 Operating Surplus/(Loss)	0.1	1.0	1.0	0.9	0.8
6 Total Ending Fund Balance	66.5	67.5	68.5	69.4	70.2
Ending Fund Balance by Category:					
7 Nonspendable	2.5	2.5	2.5	2.5	2.5
8 Restricted & Assigned	23.0	23.0	23.0	23.0	23.0
9 Unassigned 6% Board Policy Reserve	26.7	27.5	29.4	30.4	31.3
10 Unassigned	14.3	14.5	13.6	13.5	13.4
11 Total Ending Fund Balance	66.5	67.5	68.5	69.4	70.2
12 Total Unassigned as a % of Revenue	9.2%	9.2%	8.8%	8.7%	8.6%

Assumptions:

- Minimal increase in per student funding in 2018-19 and 2019-20
- Continued FTE student growth of 3% each year
- 1.5% salary increase in 2017-18

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
GENERAL FUND BUDGET SUMMARY
Fiscal Year Ending June 30, 2018
As of the Conf Report-House Bill 3A

BEGINNING FUND BALANCE		
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1	Non-spendable - Inventory	2,504,747
2	Restricted for State Categorical Programs	10,598,719
3	Restricted for Other Grants and Programs	6,086,382
4	Assigned for Contract Commitments	1,355,065
5	Assigned for Carryover Appropriations	4,983,923
6	Assigned for Projected Operating Deficit	-
7	Unassigned - 6% Minimum per Board	27,500,000
8	Unassigned Fund Balance	14,512,992
9	Total Beginning Fund Balance	67,541,828

ESTIMATED REVENUES		
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10	Florida Education Finance Program	255,847,336	52.2%
11	District School Taxes	122,657,184	25.0%
12	Class Size Reduction	70,399,656	14.4%
13	Transfer From Capital Projects	14,806,777	3.0%
14	Workforce Development	6,212,626	1.3%
15	Miscellaneous Local	5,066,598	1.0%
16	Child Care Fees	3,072,600	0.6%
17	Voluntary Pre-K Program	2,492,478	0.5%
18	Adult Education Fees	2,050,000	0.4%
19	Medicaid Reimbursement	2,000,000	0.4%
20	School Recognition Funds	1,393,754	0.3%
21	Discretionary Lottery	1,072,550	0.2%
22	Rent/ Facilities Use Fees	813,400	0.2%
23	Interest On Investments	550,000	0.1%
24	Miscellaneous State	505,703	0.1%
25	R.O.T.C.	476,000	0.1%
26	Gifts, Grants, and Bequests	365,000	0.1%
27	Transfer from Special Revenue	243,576	0.0%
28	State License Tax	150,000	0.0%
29	Workforce Performance Based Incentives	140,000	0.0%
30	Tax Redemptions	120,000	0.0%
31	Insurance Loss Recovery	100,000	0.0%
30	CO&DS Withheld For Admin Expense	38,000	0.0%
31	Total Estimated Revenues	490,573,238	100.0%

APPROPRIATIONS		
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32	Salaries and Benefits	318,702,628	65.1%
33	Charter & Choice Schools	82,176,128	16.8%
34	Categoricals/Restricted Programs	27,062,971	5.5%
35	Line Items Non-Salary	18,923,827	3.9%
36	Utilities and Fuel	15,861,000	3.2%
37	School and Department Non-Salary	15,725,887	3.2%
38	McKay Scholarship Program	6,338,284	1.3%
39	Holdback - Undistributed FTE	4,768,670	1.0%
40	Current Appropriations	489,559,395	100.0%
41	Projected Operating Surplus/(Deficit)	1,013,843	
42	Carryover Appropriations	23,024,089	
43	Total Appropriations	512,583,483	

PROJECTED ENDING FUND BALANCE		
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44	Non Spendable - Inventory	2,504,747
45	Restricted for State Categorical Programs	-
46	Restricted for Other Grants and Programs	-
47	Assigned for Contract Commitments	-
48	Assigned for Carryover Appropriations	-
49	Assigned for Projected Operating Deficit	-
50	Unassigned - 6% Reserve per Board	29,400,000
51	Unassigned Fund Balance	13,626,836
52	Total Projected Ending Fund Balance	45,531,583

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

Source	ACCT. NO.	2017-18 Tentative	2016-17 Budget	Difference
FEDERAL:				
ROTC	191	476,000.00	588,000.00	(112,000.00)
Medicaid Reimbursement	202	2,000,000.00	2,000,000.00	-
Total Federal		<u>2,476,000.00</u>	<u>2,588,000.00</u>	<u>(112,000.00)</u>
STATE:				
Florida Education Finance Program*	310	255,847,336.00	245,908,784.00	9,938,552.00
Workforce Development	315	6,212,626.00	6,181,717.00	30,909.00
Workforce Development Performance Incentives	317	140,000.00	50,000.00	90,000.00
CO & DS Withheld for Administrative Expense	323	38,000.00	38,000.00	-
State License Tax	343	150,000.00	150,000.00	-
Discretionary Lottery Funds	344	1,072,550.00	-	1,072,550.00
Class Size Reduction	355	70,399,656.00	68,451,595.00	1,948,061.00
School Recognition Funds	361	1,393,754.00	1,883,620.00	(489,866.00)
Voluntary Prekindergarten	371	2,492,478.00	2,489,919.00	2,559.00
Miscellaneous State*	399	505,703.00	1,259,005.74	(753,302.74)
Total State		<u>338,252,103.00</u>	<u>326,412,640.74</u>	<u>11,839,462.26</u>
LOCAL:				
District School Tax - RLE	411	105,211,363.00	100,265,380.00	4,945,983.00
- Prior Period Adjustment	411	-	302,329.00	(302,329.00)
- Discretionary	411	17,445,821.00	16,153,027.00	1,292,794.00
Tax Redemptions	421	120,000.00	120,000.00	-
Facility Use Fees/Rent	425	813,400.00	795,000.00	18,400.00
Interest, Including Profit on Investments	43X	550,000.00	800,000.00	(250,000.00)
Gifts, Grants, & Bequests*	440	365,000.00	695,000.00	(330,000.00)
Adult Education Fees	46X	2,050,000.00	1,850,000.00	200,000.00
Pre-K Early Intervention Fees	472	372,600.00	356,400.00	16,200.00
School Aged Child Care Fees	473	2,700,000.00	2,500,000.00	200,000.00
Bus Fees	491	300,000.00	300,000.00	-
Bus Fees School Activities	492	150,000.00	150,000.00	-
Sale of Surplus Property	493	50,000.00	50,000.00	-
Federal Indirect Cost	494, 499	1,200,000.00	1,100,000.00	100,000.00
Miscellaneous Local Sources*	495	3,366,598.44	3,108,904.82	257,693.62
Refund of Prior Year's Expenditure	497	-	-	-
Lost and Damaged Textbooks	498	-	-	-
Sale of Equipment	733	-	-	-
Insurance Loss Recovery	741	100,000.00	100,000.00	-
Total Local		<u>134,794,782.44</u>	<u>128,646,040.82</u>	<u>6,148,741.62</u>
OTHER SOURCES:				
Transfers In*	6X0	15,050,352.63	13,716,712.90	1,333,639.73
Total Other Sources		<u>15,050,352.63</u>	<u>13,716,712.90</u>	<u>1,333,639.73</u>
TOTAL EST REVENUE & OTHER SOURCES		<u>490,573,238.07</u>	<u>471,363,394.46</u>	<u>19,209,843.61</u>
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable - Inventory	2711	2,504,747.05	2,504,747.05	-
Restricted for State Categorical Programs **	2723	10,598,719.17	13,733,296.02	(3,134,576.85)
Restricted for Other Grants and Programs **	2729	6,086,382.31	4,423,024.74	1,663,357.57
Assigned for Contract Commitments **	2749	1,355,064.50	891,404.53	463,659.97
Assigned for Carryover Appropriations **	2749	4,983,922.55	3,953,322.39	1,030,600.16
Assigned for Projected Operating Deficit	2749	-	-	-
Unassigned - 6% Minimum per Board	2750	27,500,000.00	26,700,000.00	800,000.00
Unassigned	2750	14,512,992.42	14,310,743.30	202,249.12
Total Beginning Fund Balance	27XX	<u>67,541,828.00</u>	<u>66,516,538.03</u>	<u>1,025,289.97</u>
TOTAL EST REVENUE AND BEGINNING FD BAL		<u>558,115,066.07</u>	<u>537,879,932.49</u>	<u>20,235,133.58</u>

* See Detail

** Included in Carryover Appropriations

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

GENERAL FUND - ESTIMATED REVENUE DETAIL

Object Number	Source	SubSource	Project Number	2017-18 Tentative	2016-17 Budget	Difference
310	FEFP	Compression Adjustment		14,127,266.00	12,816,239.00	1,311,027.00
310	FEFP	Digital Learning Allocation		1,504,321.00	1,488,440.00	15,881.00
310	FEFP	DJJ Supplement		47,518.00	24,898.00	22,620.00
310	FEFP	ESE Guarantee		17,769,828.00	17,679,467.00	90,361.00
310	FEFP	Instructional Materials		5,588,840.00	5,395,490.00	193,350.00
310	FEFP	Reading		2,848,674.00	2,792,053.00	56,621.00
310	FEFP	Safe Schools		1,090,209.00	1,077,433.00	12,776.00
310	FEFP	Supplemental Academic Instruction		13,880,962.00	13,533,174.00	347,788.00
310	FEFP	Tchr Classroom Supply Assistance		1,045,573.00	1,029,040.00	16,533.00
310	FEFP	Transportation		11,435,779.00	11,431,196.00	4,583.00
310	FEFP	Unrestricted FEFP		186,455,518.00	178,536,164.00	7,919,354.00
310	FEFP	Virtual Education Contribution		52,848.00	105,190.00	(52,342.00)
Total FEFP				255,847,336.00	245,908,784.00	9,938,552.00
399	Misc State	AVID Grant	13613X1	-	38,178.74	(38,178.74)
399	Misc State	Criminal Justice Grant	13629X1	54,203.00	54,203.00	-
399	Misc State	Florida's Best & Brightest Scholarship	13618X1	450,000.00	750,000.00	(300,000.00)
399	Misc State	Project Connect	13636X1	1,500.00	-	1,500.00
399	Misc State	Standard Student Attire Incentive	13617X1	-	416,624.00	(416,624.00)
Total Misc State				505,703.00	1,259,005.74	(753,302.74)
440	Gifts/Grants	County Comm STEM Funding	14607XX	-	315,000.00	(315,000.00)
440	Gifts/Grants	Mycfe4schools Prog Donations	14000XX	25,000.00	25,000.00	-
440	Gifts/Grants	Osc Cnty Comm Betterment Grant	13620XX	-	15,000.00	(15,000.00)
440	Gifts/Grants	Valencia Readiness/Transition	14626XX	340,000.00	340,000.00	-
Total Gifts/Grants				365,000.00	695,000.00	(330,000.00)
495	Misc Local	Bellalago Management Fee	10090XX	1,000,000.00	1,000,000.00	-
495	Misc Local	Brighthouse Licensing Agreement	14002XX	-	20,000.00	(20,000.00)
495	Misc Local	Certification Fees	04950XX	50,000.00	50,000.00	-
495	Misc Local	Dell Purchase Rebates	14000XX	100,000.00	100,000.00	-
495	Misc Local	Dori Slosberg Traffic Educ Fnd	14001XX	369,221.74	337,104.83	32,116.91
495	Misc Local	Drug Testing	10148XX	30,000.00	30,000.00	-
495	Misc Local	Educ Liaison Salary-CBC Of CFL	14001XX	53,796.10	-	53,796.10
495	Misc Local	Education Foundation Support	19126XX	174,290.40	163,159.59	11,130.81
495	Misc Local	E-Rate Network	11016XX	1,000,000.00	950,000.00	50,000.00
495	Misc Local	FDLRS-IDEA	12606XX	30,000.00	-	30,000.00
495	Misc Local	Fingerprinting	10109XX	75,000.00	75,000.00	-
495	Misc Local	Fiscal Agent Fee	14001XX	40,000.00	40,000.00	-
495	Misc Local	OCEA President's Salary	14617XX	94,290.20	93,640.40	649.80
495	Misc Local	P-Card Rebates	14003XX	100,000.00	30,000.00	70,000.00
495	Misc Local	Promotions/Pub Rel-Waste Serv	14002XX	220,000.00	220,000.00	-
495	Misc Local	Salaries Reimb From Internal	10002XX	30,000.00	-	30,000.00
Total Misc Local				3,366,598.44	3,108,904.82	257,693.62
630	Transfers In	Charter Capital (PECO)	1350314	3,330,746.00	1,979,502.00	1,351,244.00
630	Transfers In	Charter Capital (Capital Millage)	1350324	3,240,211.00	-	3,240,211.00
630	Transfers In	Line Items	101XXXX	-	1,498,000.00	(1,498,000.00)
630	Transfers In	Maintenance (95% func 8100)	1093401	6,385,820.00	6,205,963.00	179,857.00
630	Transfers In	Portable Rental	1932301	1,850,000.00	1,600,000.00	250,000.00
630	Transfers In	Property Casualty Insurance	1010731	-	2,189,600.00	(2,189,600.00)
640	Transfers In	Footsteps 2 Brilliance	1010000	243,575.63	243,647.90	(72.27)
Total Transfers In				15,050,352.63	13,716,712.90	1,333,639.73

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

Use	ACCT. NO.	2017-18 Tentative	2016-17 Budget	Difference
APPROPRIATIONS				
Instruction	5000	347,709,713.45	335,148,183.09	12,561,530.36
Pupil Personnel Services	6100	22,289,497.84	22,394,484.56	(104,986.72)
Instructional Media Services	6200	4,618,226.40	4,520,054.49	98,171.91
Instructional & Curriculum Development Services	6300	10,442,418.25	10,406,324.30	36,093.95
Instructional Staff Training Services	6400	5,872,175.06	5,670,448.02	201,727.04
Instruction Related Technology	6500	4,175,184.97	4,212,758.89	(37,573.92)
Board of Education	7100	1,792,876.54	1,750,000.00	42,876.54
General Administration	7200	1,782,654.61	1,690,012.88	92,641.73
School Administration	7300	24,302,991.72	24,432,003.25	(129,011.53)
Facilities Acquisition & Construction	7400	5,065,422.63	4,643,897.32	421,525.31
Fiscal Services	7500	2,144,324.53	2,145,059.91	(735.38)
Food Services	7600	148,644.91	150,000.00	(1,355.09)
Central Services	7700	7,967,058.58	7,644,276.91	322,781.67
Pupil Transportation Services	7800	19,874,763.67	19,782,911.41	91,852.26
Operation of Plant	7900	32,960,179.39	32,318,789.83	641,389.56
Maintenance of Plant	8100	9,205,249.36	8,476,731.95	728,517.41
Administrative Technology Services	8200	4,208,384.63	4,169,700.29	38,684.34
Community Services	9100	4,782,119.26	3,914,722.69	867,396.57
Debt Service	9200	241,597.60	243,647.90	(2,050.30)
Total Appropriations		<u>509,583,483.40</u>	<u>493,714,007.69</u>	<u>15,869,475.71</u>
OTHER USES:				
Transfers Out	9700	3,000,000.00	-	3,000,000.00
Total Other Financing Uses		<u>3,000,000.00</u>	<u>-</u>	<u>3,000,000.00</u>
CURRENT APPROPRIATIONS AND OTHER USES		<u>512,583,483.40</u>	<u>493,714,007.69</u>	<u>18,869,475.71</u>
ESTIMATED REVENUES LESS CURRENT APPROPRIATIONS		<u>1,013,843.20</u>	<u>650,434.45</u>	<u>363,408.75</u>
ESTIMATED REVENUES LESS TOTAL APPROPRIATIONS		<u>(22,010,245.33)</u>	<u>(22,350,613.23)</u>	<u>340,367.90</u>
FUND BALANCE AT END OF YEAR:				
Nonspendable - Inventory	2711	2,504,747.05	2,504,747.05	-
Restricted for State Categorical Programs **	2723	-	13,733,296.02	(13,733,296.02)
Restricted for Other Grants and Programs **	2729	-	4,423,024.74	(4,423,024.74)
Assigned for Contract Commitments **	2749	-	891,404.53	(891,404.53)
Assigned for Carryover Appropriations **	2749	-	3,953,322.39	(3,953,322.39)
Assigned for Projected Operating Deficit	2749	-	-	-
Unassigned - 6% Minimum per Board	2750	29,400,000.00	26,700,000.00	2,700,000.00
Unassigned	2750	13,626,835.62	14,310,743.30	(683,907.68)
Total Ending Fund Balance	27XX	<u>45,531,582.67</u>	<u>44,165,924.80</u>	<u>1,365,657.87</u>
TOTAL APPROPRIATIONS AND ENDING FUND BAL		<u>558,115,066.07</u>	<u>537,879,932.49</u>	<u>20,235,133.58</u>

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
READING ALLOCATION FUNDING - 2017-18

Description	ACCT. NO.	2017-18		
		New Funding	Carryover	Total
ESTIMATED REVENUE:				
Reading Categorical - FEFP	310	2,848,674.00	99,050.78	2,947,724.78
TOTAL ESTIMATED REVENUE		2,848,674.00	99,050.78	2,947,724.78
APPROPRIATIONS:				
Holdbacks				
Undist FTE Holdback	1800004	24,706.00	-	24,706.00
Virtual Charter	1800004	5,059.00	-	5,059.00
Charter School Allocations	1800004	502,445.00	-	502,445.00
Total Holdbacks		532,210.00	-	532,210.00
Salaries				
Pending Salary Adjustments	1800007	28,851.12	-	28,851.12
Reading Coach Salaries	1800009	1,923,407.99	-	1,923,407.99
Total Salaries		1,952,259.11	-	1,952,259.11
Non-salary Program Allocations				
Other Reading Programs	1800001	6,801.83	-	-
Summer Reading Camp-Grade 3	1810011	150,000.00	-	150,000.00
ELA Materials-Elementary	1810111	45,000.00	-	45,000.00
Methods of Writing-Elementary	1830011	37,000.00	-	37,000.00
ELA Support-Elementary	1830111	100,000.00	-	100,000.00
ELA Support-Middle School	1830121	-	58,226.92	58,226.92
ELA Support-High School	1830131	17,403.06	40,823.86	58,226.92
Sunshine State Readers-Elementary	1831011	4,000.00	-	4,000.00
Sunshine State Readers-Middle School	1831021	2,000.00	-	2,000.00
Sunshine State Readers-High School	1831031	2,000.00	-	2,000.00
Total Program Allocations		364,204.89	99,050.78	456,453.84
TOTAL APPROPRIATIONS		2,848,674.00	99,050.78	2,940,922.95

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SUPPLEMENTAL ACADEMIC INSTRUCTION (SAI) FUNDING - 2017-18

Description	ACCT. NO.	2017-18		
		New Funding	Carryover	Total
ESTIMATED FUNDING:				
Supplemental Academic Instruction (SAI) - FEFP	310	13,880,962.00	251,952.70	14,132,914.70
TOTAL ESTIMATED FUNDING		13,880,962.00	251,952.70	14,132,914.70
APPROPRIATIONS:				
Holdbacks				
Charter School Allocations	1700004	2,493,118.00	-	2,493,118.00
McKay Scholarship Deduction	1700004	-	-	-
Undist FTE Holdback	1700004	120,400.00	-	120,400.00
Total Holdbacks		2,613,518.00	-	2,613,518.00
Salaries				
SAI Class Size Reduction Salaries	1700009	5,625,630.58	-	5,625,630.58
Reading Coach Salaries	1710009	1,013,881.42	-	1,013,881.42
Impact Lab Teacher Salaries	1720009	550,525.18	-	550,525.18
IB Program Salaries - CHS, GHS, PWMS	1760129	182,536.84	-	182,536.84
Pending Salary Adjustments	1700007	110,588.61	-	110,588.61
Lapse	1700008	(150,000.00)	-	(150,000.00)
Total Salaries		7,333,162.63	-	7,333,162.63
Non-salary Program Allocations				
OTHER SAI PROGRAMS	1700001	240,249.79		240,249.79
REMEDICATION-ELEMENTARY	1730011	127,000.00	-	127,000.00
REMEDICATION-MIDDLE	1730021	113,000.00	-	113,000.00
REMEDICATION-HIGH	1730031	138,000.00	-	138,000.00
SUMMER BRIDGE - STEAM (Elementary)	1740041	17,136.58	58,863.42	76,000.00
SUMMER ENRICHMENT - HS	1740051	50,000.00	-	50,000.00
SUMMER ENRICHMENT - MS	1740061	50,000.00	-	50,000.00
ELEMENTARY SWIM PROGRAM	1760211	70,000.00	50,000.00	120,000.00
MATH CURRICULUM SUPPORT-ELEM	1760411	30,000.00	10,000.00	40,000.00
MATH CURRICULUM SUPPORT-MIDDLE	1760421	-	30,000.00	30,000.00
FINE ARTS ENHANCEMENT	1760511	30,000.00	-	30,000.00
CTE VOCATIONAL PROGRAM SUPPORT	1760801	150,000.00	-	150,000.00
SUMMER INST FOR ESOL TRAINING	1761041	25,000.00	-	25,000.00
PLATO LABS	1761221	266,000.00	-	266,000.00
AVID - ELEMENTARY	1762211	101,000.00	-	101,000.00
AVID 6-12	1762221	200,000.00	-	200,000.00
TEXTBOOK ADOPTION K12 (COMBINED ELEM,MID, HIGH)	1762411	6,000.00	-	6,000.00
iREADY K-8	1762511	1,121,895.00	-	1,121,895.00
GRADE CAM	1762531	99,500.00	-	99,500.00
FLORIDA STANDARDS FOR LEADERS K-12	1763401	20,000.00	-	20,000.00
ACHIEVE 3000 - MIDDLE SCHOOL	1763521	235,000.00	-	235,000.00
ELEMENTARY AND MIDDLE SCHOOL IB SUPPORT	1763941	50,000.00	-	50,000.00
ODYSSEY OF THE MIND	1763951	45,000.00	-	45,000.00
COLLEGE BOARD LI - SAI	1763961	400,000.00	-	400,000.00

Description	ACCT. NO.	2017-18		
		New Funding	Carryover	Total
SCIENCE CURRICULUM SUPPORT-ELEMENTARY	1760711	24,000.00	-	24,000.00
SCIENCE CURRICULUM SUPPORT-MIDDLE	1760721	5,000.00	-	5,000.00
SAT 10 GRADE 3 TESTING	1760901	60,000.00	-	60,000.00
ELEM CURRICULUM SUPPORT (All Areas)	1761011	75,000.00	-	75,000.00
MIDDLE SCHOOL CURRICULUM SUPPORT (All Areas)	1761021	63,000.00	-	63,000.00
HIGH SCHOOL CURRICULUM SUPPORT (All Areas)	1761031	26,000.00	40,000.00	66,000.00
OSC DUKE TIP COURSES	1761121	500.00	-	500.00
DUAL LANGUAGE SCHOOLS	1761901	2,500.00	-	2,500.00
GIFTED EDUCATION K-12 (PD)	1762111	25,000.00	-	25,000.00
SOCIAL STUDIES ELEMENTARY	1762311	5,000.00	-	5,000.00
SOCIAL STUDIES -MIDDLE	1762321	2,500.00	-	2,500.00
FINE ARTS-SECONDARY	1762821	5,500.00	-	5,500.00
COLLEGE/CAREER COUNSELING	1763221	3,500.00	-	3,500.00
PLC - K-12	1790301	20,000.00	3,089.28	23,089.28
MATH CURRICULUM SUPPORT - HIGH	1763971		60,000.00	60,000.00
ESOL SUMMER MONITORING	1790401	18,000.00	-	18,000.00
REAL LIFE ACADEMIC EXPERIENCE	1790721	11,000.00	-	11,000.00
ROTC - SAI	1790911	3,000.00	-	3,000.00
Total Non-salary Program Allocations		3,934,281.37	251,952.70	4,186,234.07
TOTAL APPROPRIATIONS		\$ 13,880,962.00	\$ 251,952.70	\$ 14,132,914.70

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA

LINE ITEM BUDGET ALLOCATION 2017-18

				2018
ADMINISTRATOR	PROJ NO	PROJECT DESCRIPTION	SOURCE	RECOMMENDED FUNDING
1 Belinda Reyes	1016941	FLVS BLENDED LEARNING COMMUNITY	FEFP	64,080.00
2 Beth Rattie	1015401	SUMMER OPS-OASIS AND COMMITMENT	FEFP	75,000.00
3 Dana Schafer	1011501	PUBLICATIONS & ADVERTISING	LOCAL	70,000.00
4	1013351	PARENT GUIDE/CALENDAR	FEFP	28,000.00
5	1014771	EMERGENCY NOTIFICATION SYSTEM	FEFP	142,811.00
6	1014921	CHOICE POINT CRIMINAL HISTORY	FEFP	53,000.00
7	1016741	BUSINESS PARTNERS LUNCHEON	LOCAL	5,000.00
8 Daryla Bungo	1016391	PSYCHOEDUCATIONAL EVALUATION INSTRUMENTS PROTOCOLS	FEFP	46,000.00
9 Jane Respass	1015021	ENVIRONMENTAL CENTER	FEFP	20,000.00
10	1015281	STIPENDS FOR PRE-PLANNING TRNG	FEFP	2,000.00
11 Janice Franceschi	1012311	NEW TEACHER MENTOR	FEFP	55,000.00
12	1014981	PROFESSIONAL DEV ACTIVITIES	FEFP	140,000.00
13	1015361	PROFESSIONAL DEV OPS CONTRACTS	FEFP	5,000.00
14	1016081	ADMINISTRATOR'S ACADEMY	FEFP	2,500.00
15 Janine Jarvis	1010541	SACS ANNUAL DUES-SCHOOLS	FEFP	78,011.78
16	1010601	SAC MEETINGS, TRNG & SUPPORT	FEFP	3,704.42
17	1015101	TESTING PRINTER/SCANNER MAINT	FEFP	8,843.24
18	1016101	SUMMER END OF COURSE (EOC) RETAKES	FEFP	11,000.00
19	1016581	EOC-PERT MATH	FEFP	19,658.50
20	1016801	HEADPHONES FOR COMPUTERS	FEFP	20,501.25
21	1016981	STRATEGIC SCHOOL IMPROVEMENT PLANNING TRAINING	FEFP	14,000.00
22 John Boyd	1010361	LEGISLATIVE CONSULTANT (MIXON)	FEFP	30,000.00
23	1010451	OCTA/TEAMSTERS LEAVE (SUBS)	FEFP	2,500.00
24	1011491	NEGOTIATION TEAM	FEFP	7,500.00
25	1012671	SCHOOL BOARD POLICY MANUAL	FEFP	5,500.00
26 Ken DeBord	1010051	ATHLETIC INSURANCE	FEFP	247,730.00
27	1010331	INSURANCE CLAIM DEDUCTIBLE	FEFP	25,000.00
28	1010731	PROPERTY CASUALTY INSURANCE	FEFP	2,215,033.00
29	1010901	LIGHT DUTY/ADA ACCOMODATIONS	FEFP	1,000.00
30	1011481	PUBLIC OFFICIAL BONDS	FEFP	306.00
31	1011821	ACTUARIAL SERVICES	FEFP	2,000.00
32	1011851	TAX SHELTER PLAN ADMIN	FEFP	45,000.00
33	1012111	W/C SELF-INSURER ASSESSMENT	FEFP	70,000.00
34	1012121	FLOOD INSURANCE	FEFP	25,000.00
35	1015181	STATE & FEDERAL LABOR LAW POST	FEFP	5,000.00
36	1015421	WORKERS COMPENSATION INSURANCE	FEFP	2,115,000.00
37	1016231	FUEL STORAGE TANK REGISTRATION FEE	FEFP	600.00
38 Laura Rhinehart	1010521	RENTAL OF FACILITIES (GRAD)	FEFP	86,500.00
39	1016301	GIFTED CONSULTANT SERVICES	FEFP	60,000.00
40 Marc Clinch	1010101	SOFTWARE (EBUILDER), CONSULT FEES	FEFP	132,000.00
41	1016881	ZHA CONSULTING (CONSTRUCTION) SERVICES	FEFP	216,200.00
42 Melanie Stefanowicz	1015271	EMPLOYEE CHAPERONES STUDENT TRAVEL	FEFP	2,500.00
43	1016601	ADOBE - SOFTWARE	FEFP	57,375.00
44	1016961	DESTINATION GRADUATION	FEFP	7,000.00
45 Michael Allen	1011071	FINE ARTS SUPPORT	FEFP	166,480.00
46	1016671	POSITIVE BEHAVIOR SUPPORT	FEFP	7,000.00
47	1016791	AVID SUPPORT	FEFP	32,500.00
48 Migdalia Gonzalez	1012151	AUDITS AND ADVISORY SERVICES	FEFP	128,000.00
49	1012301	FINANCE PRINTED MATERIALS & ANALYSIS	FEFP	6,000.00
50	1012431	CO & DS ADMIN EXPENSE	CO&DS	37,500.00

					2018
ADMINISTRATOR	PROJ NO	PROJECT DESCRIPTION	SOURCE	RECOMMENDED FUNDING	
51	Pete Thorne	1011011	IBM COMPUTER SYSTEM-ANN PMT	FEFP	10,796.00
52		1013381	MICROFILMING/SCANNING	FEFP	82,442.00
53		1014631	TAPE VAULTING, DATA PROJECT	FEFP	28,337.00
54		1014751	MIS SOFTWARE MAINTENANCE	FEFP	43,500.00
55		1015001	COMP OPERATIONS SUPP & MAINT	FEFP	21,530.00
56		1015041	RECORDS MGMT OPERATIONS	FEFP	10,250.00
57		1016441	SHAREPOINT LICENSE & SUPPORT	FEFP	8,251.00
58	Randy Shuttera	1010111	CONTINGENCY FOR MAJOR MAINT	FEFP	600,000.00
59		1010221	BACKFLOW INSPECTIONS & REPAIR	FEFP	75,000.00
60		1010251	CHILLER MAINT AGREEMENT/REPAIR	FEFP	250,000.00
61		1010411	MAINTENANCE-COUNTY OFFICE	FEFP	75,000.00
62		1010611	TEAMSTER UNION CONTRACT ALLOWANCE	FEFP	98,000.00
63		1010711	HVAC PREVENTIVE MAINT & FILTER	FEFP	150,000.00
64		1010801	INSPECTION-FIRE ALARM,EXT HOOD	FEFP	120,000.00
65		1010831	FIRE SPRINKLER SYSTEM INSPECTIONS	FEFP	60,000.00
66		1011221	RETENTION PONDS-CLEAN/MAINT	FEFP	13,000.00
67		1012251	REFRIGERANT RECOVERY	FEFP	5,000.00
68		1014881	ELEVATOR PREVENTATIVE MAINT & SERVICE	FEFP	36,000.00
69		1016061	AED INSPECTION AND MAINTENANCE	FEFP	4,000.00
70		1016161	GENERATOR REPAIR/MAINT COUNTYWIDE	FEFP	10,000.00
71		1016181	SECURITY SYSTEM REPAIRS DIST-WIDE	FEFP	200,000.00
72		1016201	DESTINY RESOURCE MGMT MAINTENANCE	FEFP	85,773.50
73		1016271	SUPPLEMENTAL SAFE SCHOOLS	FEFP	540,000.00
74		1016371	FIRE EXTINGUISHER INSPECTIONS, REPAIR & REPLACEMENT	FEFP	75,000.00
75		1016381	WATER TREATMENT SVCS	FEFP	30,000.00
76		1016641	ENVIRONMENTAL DRINKING WATER TESTING	FEFP	1,000.00
77		1016821	ACT STUDENT EMPLOYMENT	FEFP	35,000.00
78		1016951	AED REPLACEMENT	FEFP	77,000.00
79		1016991	STAGE RIGGING	FEFP	75,000.00
80	Rhonda Blake	1011031	DDP AND REDISTRICTING	FEFP	34,625.00
81		1016621	EDUCATIONAL PLANT SURVEY	FEFP	15,223.60
82		1016841	PROPERTY APPRAISAL	FEFP	15,500.00
83	Robert Curran	1016451	LIIS SOFTWARE MAINTENANCE	FEFP	356,212.65
84	Russell Holmes	1010081	COMPUTER MAINT SCHOOLS	FEFP	85,000.00
85		1010651	PHONE SYSTEM DIST-WIDE	FEFP	27,000.00
86		1010661	INTERCOM REPAIRS DIST-WIDE	FEFP	75,000.00
87		1010671	DIST WIDE TELECOMMUNICATIONS	FEFP	296,833.20
88		1010961	NETWORK HRDWR & SFTWR & MAINT	FEFP	573,900.00
89		1011341	COMPUTER BASED TRAINING OT	FEFP	12,000.00
90		1015451	MICROSOFT EES	FEFP	564,000.00
91		1016891	ERATE OVERTIME	FEFP	75,000.00
92	Sarah Graber	1010681	TERMINAL PAY	FEFP	2,500,000.00
93		1014991	LONG-TERM SUBS > 10 DAYS	FEFP	850,000.00
94		1016921	FLORIDA STERLING PROGRAM	FEFP	20,000.00
95	Scott Clark	1015051	PRINT SHOP HARDWARE & SOFTWARE	FEFP	19,500.00
96		1015641	FOCUS GRADEBOOK	FEFP	27,452.39
97		1016431	ELECTRONIC RESOURCES	FEFP	472,714.56
98		1016591	OFFICE 365 STAFF TRAINING	FEFP	10,562.40
99		1017001	ISAFE SUBSCRIPTION	FEFP	4,700.00
100		1017031	MEDIA SPECIALIST-EXTRA PAY	FEFP	56,400.00
101	Shawn Tucker	1015481	TRANSPORTATION SUMMER PAY	FEFP	175,000.00
102		1015591	TRANSP RADIO COMMUNICATIONS	FEFP	45,000.00

				2018	
ADMINISTRATOR	PROJ NO	PROJECT DESCRIPTION	SOURCE	RECOMMENDED FUNDING	
103	Shawn Tucker	1016491	TRANSPORTATION ROUTING MANAGEMENT SYSTEM	FEFP	85,864.00
104	Sonia Esposito	1016261	CHOICE PROGRAMS MARKETING	FEFP	20,000.00
105	Stacey Mcmillian	1010471	OVERTIME FOR FACIL SET-UP	FEFP	30,000.00
106		1010501	POSTAGE & UPS-CO	FEFP	50,000.00
107		1010741	XEROX PAPER & COPY CHARGES CO	FEFP	15,000.00
108		1010821	TERMITE TREATMENTS	FEFP	20,000.00
109	Superintendent	1010091	LOBBYING EFFORTS	FEFP	120,000.00
110		1010351	LEGAL FEES	FEFP	1,000,000.00
111		1015381	SUMMER OPS-GUIDANCE COUNSELORS	FEFP	267,600.00
112		1015681	BOARD MEETING MGMT/EQUIPMENT	FEFP	9,000.00
113		1015691	DISTRICT MEMBERSHIP DUES	FEFP	65,000.00
114		1016031	FOUNDATION SUPPORT - WASTE MGMT	LOCAL	220,000.00
115		1016051	PROMOTIONS & PUBLIC RELATIONS	LOCAL	79,500.00
116		1016281	BOARD MEMBER EXPENSES	LOCAL	15,000.00
117		1016701	FOOTSTEPS TO BRILLANCE	FEFP	35,000.00
118		1016751	HUMAN CAPITAL ACADEMY	FEFP	53,300.00
119		1016931	TRIPOD EDUCATION PARTNERS	FEFP	49,000.00
120	Tammy Otterson	1010701	UNEMPLOYMENT CLAIMS	FEFP	186,000.00
121		1010891	RECRUITMENT	FEFP	74,062.00
122		1010911	TSSI SUBSTITUTE CALLING SYSTEM	FEFP	31,101.20
123		1010991	FINGERPRINTING	FEFP	175,000.00
124		1014901	EAP PROGRAM	FEFP	125,160.00
125		1015521	DIFFERENTIATED PAY	FEFP	10,000.00
126		1015671	ATHLETIC COACHING SUPPL - NON-EMP	FEFP	120,000.00
127	Tom Phelps	1010871	CERTIFIED ATHLETIC TRAINING	FEFP	17,500.00
128		1011521	ATHLETIC OFFICIALS & REFEREES	FEFP	169,750.00
129		1014971	ADMIN COMPLEX SECURITY	FEFP	13,500.00
130		1015441	POOL RENTAL AND HEATING	FEFP	35,000.00
131		1015471	BUS MONITORS	FEFP	35,000.00
132		1015551	WEATHER MONITORING	FEFP	4,500.00
133		1015621	SUMMER OPS - ATHLETIC DIRECTORS	FEFP	18,152.30
134		1016511	VISION QUEST	FEFP	30,000.00
135		1016971	CONCUSSIONS	FEFP	13,000.00
Grand Total					\$ 18,923,826.99

FUND 2XX

DEBT SERVICE FUND

FUND 2XX

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, sales tax revenue bonds, 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	ACCT. NO.	2017-18 Budget	2016-17 Budget	Difference
FEDERAL:				
Federal Direct QSCB Subsidy	199	2,186,919	2,349,000	(162,081)
Total Federal		<u>2,186,919</u>	<u>2,349,000</u>	<u>(162,081)</u>
STATE:				
CO & DS withheld for SBE/COBI Bonds	322	968,625	1,263,679	(295,054)
Total State		<u>968,625</u>	<u>1,263,679</u>	<u>(295,054)</u>
LOCAL:				
Sales Tax	418	-	13,282,126	(13,282,126)
Lease Payments and Other	425	1,048,168	1,059,582	(11,414)
Interest on Investments (incl. net change)	430	-	-	-
Total Local		<u>1,048,168</u>	<u>14,341,708</u>	<u>(13,293,540)</u>
OTHER SOURCES:				
Transfers In	630	24,247,560	21,372,470	2,875,090
Proceeds/Premium on Refunding Bonds	700	-	-	-
Total Other Sources		<u>24,247,560</u>	<u>21,372,470</u>	<u>2,875,090</u>
TOTAL ESTIMATED REVENUE & OTHER SOURCES		<u>28,451,272</u>	<u>39,326,857</u>	<u>(10,875,585)</u>
Restricted for Debt Service	2752	14,956,021	12,293,204	2,662,816
Total Beginning Fund Balance		<u>14,956,021</u>	<u>12,293,204</u>	<u>2,662,816</u>
TOTAL EST REVENUE AND BEGINNING FD BAL		<u>43,407,293</u>	<u>51,620,062</u>	<u>(8,212,769)</u>

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

Use	ACCT. NO.	2017-18 Budget	2016-17 Budget	Difference
Redemption of Principal	9271	16,283,476	18,842,501	(2,559,025)
Interest	9272	10,308,046	10,931,141	(623,095)
Legal Fees	9231	-	-	-
Dues and Fees	9273	45,500	44,500	1,000
Cost of Issuance	9273	102,393	-	102,393
Payments to Refunding Bond Escrow Agent	9276	-	-	-
Total Debt Service Appropriations		26,739,415	29,818,142	(3,078,727)
OTHER USES:				
Transfers Out	9793	-	6,315,647	(6,315,647)
Total Other Financing Uses		-	6,315,647	(6,315,647)
TOTAL APPROPRIATIONS AND OTHER USES		26,739,415	36,133,789	(9,394,374)
ESTIMATED REVENUE LESS APPROPRIATIONS		1,711,857	3,193,068	(1,481,211)
FUND BALANCE AT END OF YEAR:				
Restricted for Debt Service	2752	16,667,878	15,486,273	1,181,605
Total Ending Fund Balance		16,667,878	15,486,273	1,181,605
TOTAL APPROPRIATIONS AND ENDING FD BAL		43,407,293	51,620,062	(8,212,769)

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

DEBT SERVICES FUND - ESTIMATED REVENUES AND APPROPRIATIONS BY FUND

Source	ACCT. NO.	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		102,813	740,202	-	-	-	-	13,158,214
Est Additional Receipts		-	-	-	-	-	-	-
(Est Additional Expenditures)		-	-	-	-	-	-	-
BEGINNING FUND BALANCE		102,813	740,202	-	-	-	-	13,158,214
ESTIMATED REVENUE:								
FEDERAL DIRECT QSCBs	0199	-	-	-	-	-	-	2,186,919
CO&DS	0322	968,625	-	-	-	-	-	-
TAXES	0412	-	-	-	-	-	-	-
LOCAL SALES TAX	0418	-	-	-	-	-	-	-
LEASE	0425	-	-	-	-	-	-	-
TRANSFERS IN	0630	-	2,834,495	2,982,582	2,120,000	925,276	3,777,975	2,970,130
BOND PROCEEDS	0700	-	-	-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		968,625	2,834,495	2,982,582	2,120,000	925,276	3,777,975	5,157,049
TOTAL ESTIMATED REVENUES AND BEGINNING FD BAL		1,071,438	3,574,697	2,982,582	2,120,000	925,276	3,777,975	18,315,263
APPROPRIATIONS:								
PRINCIPAL	7100	763,000	2,989,000	2,635,000	-	311,476	3,200,000	-
INTEREST	7200	205,625	581,697	320,106	2,116,000	613,800	572,975	2,696,490
DUES & FEES	7300	-	4,000	4,000	4,000	-	5,000	8,500
COST OF ISSUANCE	7301	-	-	23,476	-	-	-	-
PAYMENTS TO REFUNDING BOND ESCROW AGENT	7600	-	-	-	-	-	-	-
TRANSFERS OUT	9300	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS & OTHER USES		968,625	3,574,697	2,982,582	2,120,000	925,276	3,777,975	2,704,990
ESTIMATED REVENUE LESS APPROPRIATIONS		(0)	(740,202)	-	-	-	-	2,452,059
FUND BALANCE AT END OF YEAR:								
RESTRICTED	275200	102,813	-	-	-	-	-	15,610,273
ENDING FUND BALANCE		102,813	-	-	-	-	-	15,610,273
TOTAL APPROPRIATIONS AND ENDING FD BAL		1,071,438	3,574,697	2,982,582	2,120,000	925,276	3,777,975	18,315,263

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

Source	ACCT. NO.	2A7 2013 COP	2B1 2014 COP	2B2 2015 COP	2B3 2017 COP	Total COPs	Grand Total
CURRENT BALANCE		-	-	954,791	-	14,113,005	14,956,021
Est Additional Receipts		-	-	-	-	-	-
(Est Additional Expenditures)		-	-	-	-	-	-
BEGINNING FUND BALANCE		-	-	954,791	-	14,113,005	14,956,021
ESTIMATED REVENUE:							
FEDERAL DIRECT QSCBs	0199	-	-	-	-	2,186,919	2,186,919
CO&DS	0322	-	-	-	-	-	968,625
TAXES	0412	-	-	-	-	-	-
LOCAL SALES TAX	0418	-	-	-	-	-	-
LEASE	0425	-	-	1,048,168	-	1,048,168	1,048,168
TRANSFERS IN	0630	4,022,463	1,894,152	-	2,720,487	15,385,207	24,247,560
BOND PROCEEDS	0700	-	-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		4,022,463	1,894,152	1,048,168	2,720,487	18,620,294	28,451,272
TOTAL ESTIMATED REVENUES AND BEGINNING FD BAL		4,022,463	1,894,152	2,002,960	2,720,487	32,733,300	43,407,293
APPROPRIATIONS:							
PRINCIPAL	7100	2,385,000	1,730,000	855,000	1,415,000	9,585,000	16,283,476
INTEREST	7200	1,632,463	159,152	188,168	1,221,570	6,470,818	10,308,046
DUES & FEES	7300	5,000	5,000	5,000	5,000	33,500	45,500
COST OF ISSUANCE	7301	-	-	-	78,917	78,917	102,393
PAYMENTS TO REFUNDING BOND ESCROW AGENT	7600	-	-	-	-	-	-
TRANSFERS OUT	9300	-	-	-	-	-	-
TOTAL APPROPRIATIONS & OTHER USES		4,022,463	1,894,152	1,048,168	2,720,487	16,168,235	26,739,415
ESTIMATED REVENUE LESS APPROPRIATIONS		-	-	-	-	2,452,059	1,711,857
FUND BALANCE AT END OF YEAR:							
RESTRICTED	275200	-	-	954,791	-	16,565,065	16,667,878
ENDING FUND BALANCE		-	-	954,791	-	16,565,065	16,667,878
TOTAL APPROPRIATIONS AND ENDING FD BAL		4,022,463	1,894,152	2,002,960	2,720,487	32,733,300	43,407,293

School District of Osceola County, FL Future Debt Service Payments As of 06/30/2017	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 Bd	Refunding portion of 2007B Sales Tax Bd	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	4,435,000.00	29,231,000.00	19,420,000.00	86,250,000.00	9,312,626.09	14,130,000.00

Principal & Interest Payments Due in:

2018	968,625.00	3,570,696.90	2,955,106.33	2,116,000.00	925,276.18	3,772,975.00
2019	797,112.50	3,582,215.80	2,968,702.00	7,035,364.00	926,090.38	3,767,975.00
2020	709,506.25	3,592,321.80	2,967,606.00	7,033,298.00	930,540.22	1,720,375.00
2021	709,362.50	3,596,014.90	2,970,736.00	7,032,575.00	928,872.77	1,724,375.00
2022	627,037.50	3,607,394.60	2,968,006.00	7,028,126.00	926,669.12	1,724,150.00
2023	573,412.50	3,622,281.80	2,964,502.00	7,024,882.00	924,878.42	1,724,550.00
2024	410,637.50	3,629,577.00	2,970,224.00	7,027,636.00	923,835.22	1,722,187.50
2025	288,481.25	6,939,399.60		7,021,319.00	913,628.43	
2026	177,862.50			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:	5,262,037.50	32,139,902.40	20,764,882.33	107,426,422.00	14,453,709.60	16,156,587.50

*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 06/30/2017	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	Refunding 2004A COP	Refunding remaining portion of 2004A COP; 2004B COP and 2004C COP	Refunding 2005 COP	Refunding 2007 COP		
INTEREST RATE	0.858 (net of subsidy)*	2.5 - 5.0	2.24	2.67	2.10		
PRINCIPAL AMOUNT OUTSTANDING	40,500,000.00	35,080,000.00	7,105,000.00	7,475,000.00	58,170,000.00	162,460,000.00	311,108,626.09

Principal & Interest Payments Due in:

2018	509,571.00	4,017,462.50	1,889,152.00	1,043,168.25	2,636,570.00	13,868,898.75	24,404,603.16
2019	509,571.00	4,018,212.50	1,890,400.00	1,035,139.50	2,636,855.00	13,858,153.00	29,167,637.68
2020	509,571.00	3,877,962.50	80,752.00	1,036,576.75	6,701,510.00	13,926,747.25	29,160,019.52
2021	509,571.00	3,878,462.50	80,752.00	1,037,346.50	6,700,170.00	13,930,677.00	29,168,238.17
2022	509,571.00	3,873,862.50	80,752.00	1,037,448.75	6,706,415.00	13,932,199.25	29,089,432.47
2023	509,571.00	3,870,262.50	80,752.00	1,036,883.50	6,705,035.00	13,927,054.00	29,037,010.72
2024	509,571.00	3,874,262.50	80,752.00	1,035,650.75	6,706,135.00	13,928,558.75	28,890,468.47
2025	509,571.00	3,871,012.50	80,752.00	1,038,683.75	8,439,610.00	13,939,629.25	29,102,457.53
2026	509,571.00	2,755,512.50	80,752.00		9,554,025.00	12,899,860.50	21,012,660.02
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:	45,595,710.00	46,350,212.49	8,111,320.00	8,300,897.75	66,342,885.00	190,857,612.74	370,904,566.57

Debt Capacity Analysis - Capital Outlay Millage

Estimated Revenue	2018	2019	2020	2021	2022	
Tax Roll	24,597,378,050	25,827,246,953	27,118,609,300	28,474,539,765	29,613,521,356	
Millage	1.5	1.5	1.5	1.5	1.5	
Total Tax (Tax Roll * Millage * Collection)	0.96	35,420,224.39	37,191,235.61	39,050,797.39	41,003,337.26	42,643,470.75

Debt Service Appropriations	SERIES	CHARGE ID	2018	2019	2020	2021	2022
COP 2009 Debt Service	A	*	3,776,892.14	3,771,892.14	1,725,042.14	1,728,292.14	1,728,067.14
COP 2010 Debt Service	A	*	5,225,449.78	5,225,449.78	5,227,699.78	5,225,449.78	5,225,449.78
COP 2010 Debt Service	A	QSCB Subsidy	(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	*	4,024,130.54	4,023,380.54	3,883,130.54	3,883,630.54	3,879,030.54
COP 2014 Debt Service	A	*	1,892,712.10	1,895,342.62	84,444.62	84,444.62	84,444.62
COP 2015 Debt Service	A	*	1,046,811.00	1,038,782.25	1,040,219.50	1,042,239.25	1,041,091.50
COP 2017 Debt Service	A	*	2,636,570.00	2,636,855.00	6,701,510.00	6,700,170.00	6,706,415.00
Bellalago Benefit District	PF	*	925,276.18	926,090.38	930,540.22	928,872.77	926,669.12
Total Debt Service Needs			17,340,922.74	17,330,873.71	17,405,667.80	17,406,180.10	17,404,248.70

Estimated Debt Service Capacity	18,079,301.65	19,860,361.90	21,645,129.59	23,597,157.16	25,239,222.05
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Millage Required to Meet Debt Service Needs	0.734	0.699	0.669	0.637	0.612
Millage Available for Capital Expenditures	0.766	0.801	0.831	0.863	0.888

Percent Indebted	49.0%	46.6%	44.6%	42.5%	40.8%
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FUND 3XX

CAPITAL PROJECTS FUND

FUND 3XX

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.

The District receives a portion of the one-cent infrastructure sales tax levied by the county. Based on an inter-local agreement the District receives 25% of the revenue generated through 2025.

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

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.

The majority of funds must be expended on Capital Outlay Projects in accordance with State Board 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**

	2017-18	2018-19	2019-2020	2020-21	2021-22
BEGINNING FUND BALANCE & ESTIMATED REVENUES					
BEGINNING FUND BALANCE					
Capacity	14,509,297	15,232,476	15,552,431	46,688,749	63,954,564
Carryover - Capacity	55,131,157	-	-	-	-
Non-Capacity	103,178,092	33,781,398	51,702,002	74,627,947	100,405,177
Carryover - Non-Capacity	31,470,057	-	-	-	-
Total Beginning Fund Balance	204,288,603	49,013,875	67,254,433	121,316,696	164,359,741
ESTIMATED REVENUES					
Capacity Sources	38,123,179	43,719,954	51,011,318	44,765,815	46,994,133
Non-Capacity Sources	82,242,489	85,726,831	89,335,120	92,926,542	96,214,202
Total Estimated Revenues	120,365,668	129,446,785	140,346,438	137,692,357	143,208,334
Total Beginning Fund Balance & Estimated Revenues	324,654,271	178,460,660	207,600,871	259,009,053	307,568,076
APPROPRIATIONS & PROJECTED ENDING FUND BALANCE					
APPROPRIATIONS					
Capacity	92,531,157	43,400,000	19,875,000	27,500,000	27,500,000
Non-Capacity	183,109,240	67,806,227	66,409,174	67,149,312	67,801,248
Total Appropriations	275,640,397	111,206,227	86,284,174	94,649,312	95,301,248
PROJECTED ENDING FUND BALANCE					
Capacity	15,232,476	15,552,431	46,688,749	63,954,564	83,448,696
Non-Capacity	33,781,398	51,702,002	74,627,947	100,405,177	128,818,131
Total Ending Fund Balance	49,013,874	67,254,433	121,316,696	164,359,741	212,266,828
Total Appropriations & Projected Ending Fund Balance	324,654,271	178,460,660	207,600,871	259,009,053	307,568,076

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

	Encumb Carryover	Unencumb Carryover	2017-18	2018-19	2019-20	2020-21	2021-22
BEGINNING FUND BALANCE & ESTIMATED REVENUES							
BEGINNING FUND BALANCE							
Restricted for Capital Projects			14,509,297	15,232,476	15,552,431	46,688,749	63,954,564
Restricted for Carryover Appropriations			55,131,157	-	-	-	-
Total Beginning Fund Balance			69,640,454	15,232,476	15,552,431	46,688,749	63,954,564
ESTIMATED REVENUES							
Impact Fees			37,745,722	39,821,737	42,011,933	44,322,589	46,760,331
Celebration - Developer Funding Obligation			-	3,500,000	8,579,266	-	-
Interest			377,457	398,217	420,119	443,226	233,802
Total Estimated Revenues			38,123,179	43,719,954	51,011,318	44,765,815	46,994,133
Total Beginning Fund Balance & Estimated Revenues			107,763,633	58,952,431	66,563,749	91,454,564	110,948,696
APPROPRIATIONS & ENDING FUND BALANCE							
APPROPRIATIONS							
NEW SCHOOL PROJECTS							
ELEMENTARY SCHOOLS							
Elementary A - Celebration Island Village			-	10,000,000	15,000,000	-	-
Elementary C - Old Hickory Tree			-	-	2,000,000	26,500,000	-
MIDDLE SCHOOLS							
Middle School AA - Harmony			6,000,000	26,000,000	-	-	-
HIGH SCHOOLS							
High School - Boggy Creek Area			30,000,000	-	-	-	-
High School - STEM Choice			500,000	6,500,000	-	-	-
Total New School Projects			36,500,000	42,500,000	17,000,000	26,500,000	-
OTHER CAPACITY PROJECTS							
Buses - New			900,000	900,000	1,000,000	1,000,000	1,000,000
Land Purchases			-	-	1,875,000	-	6,250,000
Total Other Capacity Projects			900,000	900,000	2,875,000	1,000,000	7,250,000
CARRYOVER							
Buses - New	800,000	-	800,000				
Celebration High School Space Reconfiguration	114,903	-	114,903				
Discovery Intermediate Space Reconfiguration	1,157,679	22,920	1,180,599				
High School - Boggy Creek Area	40,485,019	3,284,268	43,769,287				
Middle School AA - Harmony	836,905	1,783,305	2,620,210				
Poinciana High School Wing Addition	5,226,165	-	5,226,165				
Westside K8 Renovation	1,238,517	181,476	1,419,993				
Total Carryover	49,859,188	5,271,969	55,131,157	-	-	-	-
Total Appropriations			92,531,157	43,400,000	19,875,000	27,500,000	27,500,000
Annual Surplus/(Deficiency)			(54,407,978)	319,954	31,136,318	17,265,815	19,494,133
PROJECTED ENDING FUND BALANCE							
Restricted for Capital Projects			15,232,476	15,552,431	46,688,749	63,954,564	83,448,696
Total Ending Fund Balance			15,232,476	15,552,431	46,688,749	63,954,564	83,448,696
Total Appropriations & Ending Fund Balance			107,763,633	58,952,431	66,563,749	91,454,564	110,948,696

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

	Encumb Carryover	Unencumb Carryover	2017-18	2018-19	2019-20	2020-21	2021-22
BEGINNING FUND BALANCE & ESTIMATED REVENUES							
BEGINNING FUND BALANCE							
Restricted for Capital Projects			103,178,092	33,781,398	51,702,002	74,627,947	100,405,177
Restricted for Carryover Appropriations			31,470,057	-	-	-	-
Total Beginning Fund Balance			134,648,149	33,781,398	51,702,002	74,627,947	100,405,177
ESTIMATED REVENUES							
CO&DS Flowthrough			911,866	911,866	911,866	911,866	911,866
1.5 Mill CO TAX			35,420,224	37,191,236	39,050,797	41,003,337	42,643,471
1/4 Cent Infrastructure Sales Surtax			13,853,257	14,421,241	14,998,090	15,538,022	16,081,852
1/2 Cent School Capital Outlay Surtax			27,706,514	28,842,482	29,996,181	31,076,043	32,163,705
PECO Regular			665,680	665,680	665,680	665,680	665,680
Charter Capital (PECO)			3,330,746	3,330,746	3,330,746	3,330,746	3,330,746
Interest			354,202	363,581	381,760	400,848	416,882
Total Estimated Revenues			82,242,489	85,726,831	89,335,120	92,926,542	96,214,202
Total Beginning Fund Balance & Estimated Revenues			216,890,638	119,508,229	141,037,122	167,554,489	196,619,379
APPROPRIATIONS AND ENDING FUND BALANCE							
APPROPRIATIONS							
REOCCURRING PROJECTS							
Athletic Facilities			105,000	120,000	120,000	120,000	120,000
Buses - Replacement			1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Charter Capital (PECO) (Tsf to General Fund)			3,330,746	3,330,746	3,330,746	3,330,746	3,330,746
Charter Capital (1.5 Mill CO Tax) (Tsf to General Fund)			3,240,211	3,721,878	4,259,681	4,859,649	5,441,865
General School Maintenance Salaries (Tsf to General Fund)			6,385,820	6,449,678	6,514,175	6,579,317	6,645,110
General Schools Facilities Operations (Reimb to General Fund)			2,088,846	2,088,846	2,088,846	2,088,846	2,088,846
Health & Safety			950,000	950,000	950,000	950,000	950,000
Portable Installation (Includes technology)			1,150,000	1,000,000	1,000,000	1,000,000	1,000,000
Portable Rent (Tsf to General Fund)			1,850,000	1,850,000	1,850,000	1,850,000	1,850,000
Safety and Security			1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
School Computers			1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Technology Infrastructure			1,325,000	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
Total Reoccurring Projects			24,825,623	25,236,149	25,838,448	26,503,558	27,151,567
RENOVATION/REMODELING PROJECTS							
Comprehensive Renovations - Denn John Middle School			34,200,000	-	-	-	-
Comprehensive Renovations- Michigan Avenue Elementary School			22,300,000	-	-	-	-
Comprehensive Renovations- St. Cloud Middle School			33,600,000	-	-	-	-
Comprehensive Renovations- Gateway High School			2,000,000	-	-	-	-
Comprehensive Renovations- Osceola County School for the Arts			-	2,000,000	-	-	-
Cyclical Capital Renewal			4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Maintenance and Renovation - Deferred Maintenance			6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
Maintenance Building Renovation			466,000	-	-	-	-
Total Renovation/Remodeling			102,566,000	12,000,000	10,000,000	10,000,000	10,000,000
DEBT SERVICE							
Repay LOANS - Long Term (COPs) (Total)			15,385,207	16,055,818	16,045,072	16,113,666	16,117,596
Repay LOANS - Long Term (Sales Tax Revenue Bonds)			7,937,076	13,588,080	13,595,024	13,603,124	13,605,324
Repay LOANS - EFB			925,276	926,090	930,540	928,873	926,669
Total Debt Service			24,247,560	30,569,988	30,570,636	30,645,663	30,649,590
CARRYOVER							
RECURRING PROJECTS							
Athletic Facilities - High Schools	11,105	48,498	59,603				
Buses - Replacement	1,111,000	-	1,111,000				
Health & Safety	171,218	868,466	1,039,684				
Cyclical Capital Renewal	1,067,127	2,939,508	4,006,635				
Maintenance and Renovation - Deferred Maintenance	3,890,894	4,065,337	7,956,231				
Portable Installation (Includes Technology)	60,600	4,178,891	4,239,491				
School Computers	661,960	783,647	1,445,607				
Technology Infrastructure	860,718	562,303	1,423,021				
Unallocated Future Projects	-	302,527	302,527				
RENOVATION/REMODELING PROJECTS							
Denn John Middle School Comprehensive Renovation	8,479	1,973,973	1,982,452				
Harmony Agricultural Building	20,522	487,223	507,745				
High School - Boggy Creek Area - Road Improvement	492,587	-	492,587				
Horizon Middle School Ancillary Transportation Renovation	-	250,000	250,000				
Land Purchase Ancillary Facilities	7,717	1,992,283	2,000,000				
Maintenance Building Renovation	-	39,915	39,915				
Michigan Avenue Elementary Comprehensive Renovation	15,139	1,784,440	1,799,579				
Narcoosee Middle Culinary Upgrade	23,985	16,015	40,000				
Poinciana HS Space Reconfiguration	342,106	-	342,106				
St. Cloud Middle School Comprehensive Renovation	1,969	2,274,370	2,276,339				
Admin Warehouse Expansion	155,535	-	155,535				
Total Carryover	8,902,661	22,567,396	31,470,057				
Total Appropriations			183,109,240	67,806,227	66,409,174	67,149,312	67,801,248
Annual Surplus/(Deficiency)			(100,866,751)	17,920,604	22,925,946	25,777,230	28,412,954
PROJECTED ENDING FUND BALANCE							
Restricted for Capital Projects			33,781,398	51,702,002	74,627,947	100,405,177	128,818,131
Total Ending Fund Balance			33,781,398	51,702,002	74,627,947	100,405,177	128,818,131
Total Appropriations & Ending Fund Balance			216,890,638	119,508,229	141,037,122	167,554,489	196,619,379

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

Source	ACCT. NO.	2017-18 Budget	2016-17 Budget	Difference
STATE:				
Capital Outlay & Debt Service	321	911,866.00	711,560.00	200,306.00
Interest on Undistributed CO&DS	325	-	-	-
PECO	391	665,680.00	982,904.00	(317,224.00)
Charter Capital	397	3,330,746.00	1,979,502.00	1,351,244.00
Other Miscellaneous State	399	-	4,000,000.00	(4,000,000.00)
Total State		<u>4,908,292.00</u>	<u>7,673,966.00</u>	<u>(2,765,674.00)</u>
LOCAL:				
Capital Outlay Tax (1.5 Mills)	413	35,420,224.00	32,392,434.00	3,027,790.00
County Local Sales Tax	418	13,853,257.00	-	13,853,257.00
School District Local Sales Tax	419	27,706,514.00	-	27,706,514.00
Interest	431	731,659.00	681,703.00	49,956.00
Grants	440	-	-	-
Miscellaneous	495	-	-	-
Impact Fees	496	37,745,722.00	35,777,936.00	1,967,786.00
Total Local		<u>115,457,376.00</u>	<u>68,852,073.00</u>	<u>46,605,303.00</u>
OTHER SOURCES:				
Transfers In	620	-	6,315,647.34	(6,315,647.34)
Other Financing Sources	730	-	-	-
Total Other Sources		<u>-</u>	<u>6,315,647.34</u>	<u>(6,315,647.34)</u>
TOTAL ESTIMATED REVENUE & OTHER SOURCES		<u>120,365,668.00</u>	<u>82,841,686.34</u>	<u>37,523,981.66</u>
FUND BALANCE AT BEGINNING OF YEAR:				
Restricted for Capital Projects	2726	204,288,603.00	80,113,738.00	124,174,865.00
Total Beginning Fund Balance		<u>204,288,603.00</u>	<u>80,113,738.00</u>	<u>124,174,865.00</u>
TOTAL EST REVENUE AND BEGINNING FD BAL		<u>324,654,271.00</u>	<u>162,955,424.34</u>	<u>161,698,846.66</u>

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

Use	ACCT. NO.	2017-18 Budget	2016-17 Budget	Difference
APPROPRIATIONS:				
Audio-Visual Materials	6200	-	-	-
Buildings and Additions	6300	185,786,506.00	66,194,687.00	119,591,819.00
Furniture, Fixtures and Equipment	6410-20	281,614.00	94,510.00	187,104.00
Computer Equipment	6430-40	5,972,884.00	3,098,184.00	2,874,700.00
Vehicle Purchase	6510	3,911,000.00	1,953,960.00	1,957,040.00
Land Purchase	6600	2,000,000.00	1,878,400.00	121,600.00
Site Improvements	6700	357,824.00	1,381,084.00	(1,023,260.00)
Remodeling and Renovations	6800	38,251,857.00	19,888,617.00	18,363,240.00
Computer Software	6900	24,375.00	205,950.00	(181,575.00)
Fees	7300	-	-	-
Total Function 7400 Appropriations		<u>236,586,060.00</u>	<u>94,695,392.00</u>	<u>141,890,668.00</u>
OTHER USES:				
To General Fund	9100	14,806,777.00	13,473,065.00	1,333,712.00
To Debt Service Fund	9200	24,247,560.00	21,372,469.99	2,875,090.01
Total Other Financing Uses		<u>39,054,337.00</u>	<u>34,845,534.99</u>	<u>4,208,802.01</u>
TOTAL APPROPRIATIONS AND OTHER USES		<u>275,640,397.00</u>	<u>129,540,926.99</u>	<u>146,099,470.01</u>
ESTIMATED REVENUES LESS APPROPRIATIONS		<u>(155,274,729.00)</u>	<u>(46,699,240.65)</u>	<u>(108,575,488.35)</u>
FUND BALANCE AT END OF YEAR:				
Restricted for Capital Projects	2726	49,013,874.00	33,414,497.35	15,599,376.65
Total Ending Fund Balance		<u>49,013,874.00</u>	<u>33,414,497.35</u>	<u>15,599,376.65</u>
TOTAL APPROPRIATIONS AND ENDING FD BAL		<u>324,654,271.00</u>	<u>162,955,424.34</u>	<u>161,698,846.66</u>

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

Source	ACCT. NO.	390 Capital Projects LCIF	393 Infrastructure Sales Surtax	394 School Capital Sales Surtax	3A1 Sales Tax Bond Proceeds	3A7 Charter Capital	34Q 2017 PECO	34R 2018 PECO	360 CO & DS
STATE:									
Capital Outlay & Debt Service	321	-	-	-	-	-	-	-	911,866.00
PECO	391	-	-	-	-	-	-	665,680.00	-
Charter Capital	397	-	-	-	-	3,330,746.00	-	-	-
Miscellaneous	399	-	-	-	-	-	-	-	-
Total State		-	-	-	-	3,330,746.00	-	665,680.00	911,866.00
LOCAL:									
Capital Outlay Tax (1.5 Mills)	413	-	-	-	-	-	-	-	-
County Local Sales Tax	418	-	13,853,257.00	-	-	-	-	-	-
School District Local Sales Tax	419	-	-	27,706,514.00	-	-	-	-	-
Interest	431	-	-	-	-	-	-	-	-
Miscellaneous	495	-	-	-	-	-	-	-	-
Impact Fees	496	-	-	-	-	-	-	-	-
Total Local		-	13,853,257.00	27,706,514.00	-	-	-	-	-
OTHER SOURCES:									
Transfers In	620	-	-	-	-	-	-	-	-
Total Other Sources		-	-	-	-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		-	13,853,257.00	27,706,514.00	-	3,330,746.00	-	665,680.00	911,866.00
FUND BALANCE AT BEGINNING OF YEAR:									
Restricted for Capital Projects	2726	3,081,071.00	6,086,608.00	8,411,058.00	86,146,990.00	-	5,010.00	-	-
Total Beginning Fund Balance		3,081,071.00	6,086,608.00	8,411,058.00	86,146,990.00	-	5,010.00	-	-
TOTAL EST REVENUE AND BEGINNING FD BAL		3,081,071.00	19,939,865.00	36,117,572.00	86,146,990.00	3,330,746.00	5,010.00	665,680.00	911,866.00

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

Source	ACCT. NO.	37P 2016 CO TAX	37Q 2017 CO TAX	37R 2018 CO TAX	39N 2015 Impact Fees	39P 2016 Impact Fees	39T 2017 Impact Fees	39R 2018 Impact Fees	Total
STATE:									
Capital Outlay & Debt Service	321	-	-	-	-	-	-	-	911,866.00
PECO	391	-	-	-	-	-	-	-	665,680.00
Charter Capital	397	-	-	-	-	-	-	-	3,330,746.00
Miscellaneous	399	-	-	-	-	-	-	-	-
Total State		-	-	-	-	-	-	-	4,908,292.00
LOCAL:									
Capital Outlay Tax (1.5 Mills)	413	-	-	35,420,224.00	-	-	-	-	35,420,224.00
County Local Sales Tax	418	-	-	-	-	-	-	-	13,853,257.00
School District Local Sales Tax	419	-	-	-	-	-	-	-	27,706,514.00
Interest	431	-	-	354,202.00	-	-	-	377,457.00	731,659.00
Miscellaneous	495	-	-	-	-	-	-	-	-
Impact Fees	496	-	-	-	-	-	-	37,745,722.00	37,745,722.00
Total Local		-	-	35,774,426.00	-	-	-	38,123,179.00	115,457,376.00
OTHER SOURCES:									
Transfers In	620	-	-	-	-	-	-	-	-
Total Other Sources		-	-	-	-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		-	-	35,774,426.00	-	-	-	38,123,179.00	120,365,668.00
FUND BALANCE AT BEGINNING OF YEAR:									
Restricted for Capital Projects	2726	4,774,263.00	26,143,149.00	-	9,462,136.00	24,987,722.00	35,190,596.00	-	204,288,603.00
Total Beginning Fund Balance		4,774,263.00	26,143,149.00	-	9,462,136.00	24,987,722.00	35,190,596.00	-	204,288,603.00
TOTAL EST REVENUE AND BEGINNING FD BAL		4,774,263.00	26,143,149.00	35,774,426.00	9,462,136.00	24,987,722.00	35,190,596.00	38,123,179.00	324,654,271.00

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

Use	ACCT. NO.	390 Capital Projects LCIF	393 Infrastructure Sales Surtax	394 School Capital Sales Surtax	3A1 Sales Tax Bond Proceeds	3A7 Charter Capital	34Q 2017 PECO	34R 2018 PECO	360 CO & DS
APPROPRIATIONS:									
Audio-Visual Materials	6200								
Buildings and Additions	6300	492,587.00	398,317.00	7,628,201.00	86,146,990.00				
Furniture, Fixtures and Equipment	6410-20		6,297.00						
Computer Equipment	6430-40		420,084.00	1,393,638.00					
Vehicle Purchase	6510								
Land Purchase	6600								
Site Improvements	6700		5,000.00	110,000.00					
Remodeling and Renovations	6800	84,134.00	1,208,396.00	18,686,397.00				60,969.00	911,866.00
Computer Software	6900		7,680.00						
Fees	7300								
Total Function 7400 Appropriations		576,721.00	2,045,774.00	27,818,236.00	86,146,990.00	-	-	60,969.00	911,866.00
OTHER USES:									
To General Fund	9100					3,330,746.00			
To Debt Service Fund	9200		5,817,076.00	2,120,000.00					
Total Other Financing Uses		-	5,817,076.00	2,120,000.00	-	3,330,746.00	-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		576,721.00	7,862,850.00	29,938,236.00	86,146,990.00	3,330,746.00	-	60,969.00	911,866.00
ESTIMATED REVENUES LESS APPROPRIATIONS		(576,721.00)	5,990,407.00	(2,231,722.00)	(86,146,990.00)	-	-	604,711.00	-
FUND BALANCE AT END OF YEAR:									
Restricted for Capital Projects	2726	2,504,350.00	12,077,015.00	6,179,336.00	-	-	5,010.00	604,711.00	-
Total Ending Fund Balance		2,504,350.00	12,077,015.00	6,179,336.00	-	-	5,010.00	604,711.00	-
TOTAL APPROPRIATIONS AND ENDING FD BAL		3,081,071.00	19,939,865.00	36,117,572.00	86,146,990.00	3,330,746.00	5,010.00	665,680.00	911,866.00

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

Use	ACCT. NO.	37P 2016 CO TAX	37Q 2017 CO TAX	37R 2018 CO TAX	39N 2015 Impact Fees	39P 2016 Impact Fees	39T 2017 Impact Fees	39R 2018 Impact Fees	Total
APPROPRIATIONS:									
Audio-Visual Materials	6200								-
Buildings and Additions	6300	326,666.00	1,068,173.00	2,088,846.00	6,698,891.00	23,761,536.00	26,992,610.00	30,183,689.00	185,786,506.00
Furniture, Fixtures and Equipment	6410-20	1,587.00	8,427.00		231,024.00	29,279.00	5,000.00		281,614.00
Computer Equipment	6430-40	115,452.00	1,302,357.00	2,325,000.00	353,429.00	62,924.00			5,972,884.00
Vehicle Purchase	6510	11,000.00	1,100,000.00	1,100,000.00	800,000.00			900,000.00	3,911,000.00
Land Purchase	6600	2,000,000.00							2,000,000.00
Site Improvements	6700	141,835.00	94,214.00		2,000.00	4,775.00			357,824.00
Remodeling and Renovations	6800	2,163,728.00	6,871,233.00	5,759,134.00	1,376,792.00	1,129,208.00			38,251,857.00
Computer Software	6900	13,995.00	2,700.00						24,375.00
Fees	7300								-
Total Function 7400 Appropriations		4,774,263.00	10,447,104.00	11,272,980.00	9,462,136.00	24,987,722.00	26,997,610.00	31,083,689.00	236,586,060.00
OTHER USES:									
To General Fund	9100		11,476,031.00						14,806,777.00
To Debt Service Fund	9200			16,310,484.00					24,247,560.00
Total Other Financing Uses		-	11,476,031.00	16,310,484.00	-	-	-	-	39,054,337.00
TOTAL APPROPRIATIONS AND OTHER USES		4,774,263.00	21,923,135.00	27,583,464.00	9,462,136.00	24,987,722.00	26,997,610.00	31,083,689.00	275,640,397.00
ESTIMATED REVENUES LESS APPROPRIATIONS		(4,774,263.00)	(21,923,135.00)	8,190,962.00	(9,462,136.00)	(24,987,722.00)	(26,997,610.00)	7,039,490.00	(155,274,729.00)
FUND BALANCE AT END OF YEAR:									
Restricted for Capital Projects	2726	-	4,220,014.00	8,190,962.00	-	-	8,192,986.00	7,039,490.00	49,013,874.00
Total Ending Fund Balance		-	4,220,014.00	8,190,962.00	-	-	8,192,986.00	7,039,490.00	49,013,874.00
TOTAL APPROPRIATIONS AND ENDING FD BAL		4,774,263.00	26,143,149.00	35,774,426.00	9,462,136.00	24,987,722.00	35,190,596.00	38,123,179.00	324,654,271.00



The School District of Osceola County, FL
Safety, Security and Emergency Management Department
Projects for FY 2017-2018 - Sales Tax Funded

Project Details / Equipment	Budget Request
Fence	\$ 66,000.00
Mutual Link Software	194,000.00
School Check-In	66,000.00
Kaba Locks	82,000.00
Burgular Alarms	220,000.00
Camera Upgrades	372,000.00
Total	\$ 1,000,000.00

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
TECHNOLOGY INFRASTRUCTURE CARRYOVER 2017-18

PROJECT DESCRIPTION	PROJECT NUMBER	SCHOOL/LOCATION	FACILITY NUMBER	ENCUMBERED & COMMITTED	AVAILABLE BALANCE
TECHNOLOGY INFRASTRUCTURE	3002861	TECHNOLOGY	9209	860,718	562,303
SUB TOTAL				860,718	562,303
GRAND TOTAL				860,718	\$ 562,303
					<u>1,423,021</u>



The School District of Osceola County, FL
Information Technology Department
Technology Infrastructure Projects for FY 2017-2018

Technology Group	Project Details / Equipment	Budget Request
Telephony	Telephones	136,000
	Host Servers	123,000
Infrastructure	Switches and Access Points	551,000
	eRate Capital Match	650,000
	ISE/Prime	260,000
	Web Filter	250,000
Enterprise	Servers	50,000
	SAN	50,000
	Dell Enclosure	150,000
Computer Support	UPS (IDF/MDF)	150,000
Intercom	Intercom Systems	255,000
	Total	\$2,625,000

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
MAINTENANCE & RENOVATION CARRYOVER 2017-18
CYCLICAL CAPITAL RENEWAL**

PROJECT DESCRIPTION	PROJECT NUMBER	SCHOOL/LOCATION	FACILITY NUMBER	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE BALANCE
BATHROOM RENOVATIONS	3202321	MILL CREEK ELEMENTARY	0701	243,196.00	7,530.00	201,090.01	34,575.99
		NEPTUNE MIDDLE SCHOOL	0311	60,000.00	-	-	60,000.00
CARPET REPLACEMENT	3202161	PARTIN SETTLEMENT ELEMENTARY	0904	262,872.60	-	261,264.13	1,608.47
DOORS/DOOR HARDWARE	3201041	ADMINISTRATIVE CENTER	9408	15,000.00	-	13,472.20	1,527.80
		BOGGY CREEK ELEMENTARY	0401	25,000.00	-	-	25,000.00
DRIVEWAY/PARKING LOT RESURFACE	3202151	ADMINISTRATIVE CENTER	9408	77,935.00	2,935.00	-	75,000.00
		NARCOOSSEE MIDDLE SCHOOL	0040	35,000.00	-	-	35,000.00
HVAC REPAIR/REPLACEMENT	3202301	ADMINISTRATIVE CENTER	9408	6,000.00	-	-	6,000.00
INTERCOM/SPEAKER SYSTEMS	3202571	KISSIMMEE ELEMENTARY SCHOOL	0042	25,000.00	-	12,361.23	12,638.77
LIGHTING	3202431	COUNTY-WIDE	9505	3,950.60	1,828.83	1,171.16	950.61
		LIBERTY HIGH SCHOOL	0842	9,756.90	9,756.90	-	-
MAINT/RENOV	3200001	COUNTY-WIDE	9505	1,249,907.93	-	-	1,249,907.91
		MAINTENANCE	9403	33,133.71	-	-	33,133.71
PLAYGROUND	3202191	KISSIMMEE ELEMENTARY SCHOOL	0042	130,000.00	-	93,723.70	36,276.30
REMODELING	3203001	LAKEVIEW ELEMENTARY	0801	10,000.00	-	8,074.10	1,925.90
RENOVATION	3203301	DENN JOHN MIDDLE SCHOOL	0091	20,000.00	-	-	20,000.00
	3203401	POINCIANA HIGH SCHOOL	0841	46,684.51	12,684.51	-	34,000.00
ROOFING	3202281	BOGGY CREEK ELEMENTARY	0401	146.07	146.07	-	-
		CELEBRATION K-8	0711	3,260.86	37.64	3,223.22	-
		COUNTY-WIDE	9505	115,000.00	-	-	115,000.00
		DEERWOOD ELEMENTARY	0831	50,000.00	-	-	50,000.00
		LIBERTY HIGH SCHOOL	0842	17,000.00	-	-	17,000.00
		ROSS E. JEFFRIES CAMPUS	9005	130,000.00	10,590.00	84,875.00	34,535.00
		THE OSC CNTY SCH FOR THE ARTS	0921	400,000.00	22,230.00	287,610.00	90,160.00
SECURITY MODIFICATIONS	3201021	DENN JOHN MIDDLE SCHOOL	0091	30,000.00	-	-	30,000.00
		THE OSC CNTY SCH FOR THE ARTS	0921	220,000.00	-	-	220,000.00
SIGNAGE	3202631	COUNTY-WIDE	9505	10,000.00	-	-	10,000.00
		RISK & BENEFITS	9506	1,862.00	-	1,862.00	-
SITE DRAINAGE	3202121	VENTURA ELEMENTARY	0321	35,218.20	33,989.45	1,228.75	-
TECHNOLOGY INSTALLATION	3200861	POINCIANA HIGH SCHOOL	0841	1,779.32	-	-	1,779.32
VIDEO SURVEILLIANCE	3202781	THE OSC CNTY SCH FOR THE ARTS	0921	10,000.00	-	-	10,000.00
WINDOW BLINDS	3202621	POINCIANA HIGH SCHOOL	0841	40,000.00	-	20,042.73	19,957.27
		REEDY CREEK ELEMENTARY	0301	20,000.00	-	2,278.76	17,721.24
FIELD REPAIRS	3202111	ST. CLOUD HIGH SCHOOL	0201	190,000.00	-	-	190,000.00
DINING	3201011	LIBERTY HIGH SCHOOL	0842	112,974.00	-	16,485.00	96,489.00
		ST. CLOUD HIGH SCHOOL	0201	215,181.00	-	16,485.00	198,696.00
BUS LOOP	3202641	GATEWAY HIGH SCHOOL	0601	50,000.00	-	5,426.00	44,574.00
		NEPTUNE MIDDLE SCHOOL	0311	20,904.00	-	20,904.00	-
FIRE ALARM	3200751	LAKEVIEW ELEMENTARY	0801	130,000.00	-	-	130,000.00
STORM/SEWER LIFT STATIONS	3207101	CELEBRATION HIGH SCHOOL	0902	3,927.50	3,927.50	-	-
OFFICE RENOVATION	3202141	FACILITIES	9404	20,032.10	20,032.10	-	-
AC UNITS	3202371	HORIZON MIDDLE SCHOOL	0341	35,000.00	-	24,982.22	10,017.78
GENERAL REPAIRS	3202171	CELEBRATION K-8	0711	4,996.00	-	4,996.00	-
		HORIZON MIDDLE SCHOOL	0341	3,135.00	1,530.00	1,605.00	-
SEWER LINES	3202711	MAINTENANCE	9403	10,000.00	-	10,000.00	-
Grand Total				\$ 4,133,853.30	\$ 127,218.00	\$ 1,093,160.21	\$ 2,913,475.07

Carryover \$ 4,006,635.30

Encumbrances 1,067,126.99
Committed (work orders) & Available 2,939,508.29
Carryover \$ 4,006,635.28



**The School District of Osceola County, FL
Facilities Division and Maintenance Department
Cyclical Capital Renewal Projects for FY 2017-2018**

Facility	Project Details	Budget Request
Boggy Creek Elementary-Covered Walkway Install	Finish covering the sidewalk from building 5 to main building.	\$ 150,596.11
Deerwood Elementary-Parking Area Resurfacing	The front parking lot needs to be entirely resurfaced.	86,463.43
Horizon Middle School-HZMS Gym Floor	The material would be Prefabricated sport surface 6mm or (8mm @ \$1.25 per S/F more) supplied by Mondo or equal. Would include painting of 1 main basketball court and 1 main volleyball court, corner markings for 2 practice basketball courts and corner marking for 2 practice volleyball courts. Also to include school name "Horizon" on West side baseline and "Eagles" on East side baseline, and center mascot logo (water jet or painted) located within the 12' center circle. Replace the existing cover plates with new chrome cover plates and leave the sleeves as is. Building inside dimensions 107' x 112' rough estimate from Southeastern Surfaces & Equipment Inc. \$120,000 for the 6mm.	182,928.41
Human Services-NCMS-NCMS Athletic Field	Stadium field at Narcoossee Middle School needs new SOD and potentially needs to be leveled.	82,680.49
Koa Elementary-Drinking Fountain Install	Install regular and handicap drinking fountain in the cafeteria between the 2 restrooms, near the custodial closet (water source) so we may provide drinking water in the cafeteria as required by nutrition services.	7,908.00
Lakeview Elementary-Door Replacement and/or Re-Key	The campus has never been re-keyed. In reviewing lock down procedures it has been noticed that some quads have matching keys, many handles move in opposite directions, and there is inconsistent latching for many doors. (Hard to open, close, or key issues).	372,330.00
Lakeview Elementary-Replace Fence and Gates	Replace the existing fences and gates (3) with an option that is more secure.	17,000.00
Liberty High School-Baseball Scoreboard	Installation of new scoreboards purchased by LHS that have been delivered to the school. Contractor is to remove existing Baseball score board from Structural I beam and duplicate installation method, to include Welding mounting brackets to steel upright and fasten scoreboard to mounting brackets with approved bolts, washers and nuts. Duplicate side bracing with matching steel. The scoreboard needs to be wired directly to the 120v A.C. provided at the location. Existing Score board will be turned over to the Athletic Director. Engineering might be needed to verify existing structure will meet current wind load demands. Structure might require redesign to verify that the foundation and steel will meet building code.	25,323.00
Liberty High School-Basketball Scoreboard	Installation of scoreboard purchased by LHS, and has been delivered to the school. Remove existing scoreboard at Gym area near the office and replace with One -108"x60"x6", 135lbs. new wireless scoreboard provided by Liberty H.S. (already in storage at School) Existing Scoreboard is fastened to the wall and has 120V outlet approximately 10' away. The scoreboard needs to be located so it will not interfere with the Gym Camera, and a scissor lift will have to be used due to the height of scoreboard.	8,000.00



**The School District of Osceola County, FL
Facilities Division and Maintenance Department
Cyclical Capital Renewal Projects for FY 2017-2018**

Facility	Project Details	Budget Request
Liberty High School-Softball Scoreboard	Installation of softball scoreboard purchased by LHS that has now been delivered. Contractor is to remove existing Softball scoreboard from Structural I beam and duplicate installation method, to include Welding mounting brackets to steel upright and fasten scoreboard to mounting brackets with approved bolts, washers and nuts. Duplicate side bracing with matching steel. The scoreboard needs to be wired directly to the 120v A.C. provided at the location. Existing Score board will be turned over to the Athletic Director. Engineering might be needed to verify existing structure will meet current wind load demands. Structure might require redesign to verify that the foundation and steel will meet building code.	25,323.00
Narcoossee Middle School-Courtyard Sidewalk	Remove Approximately 80 shrubs. Widen sidewalk near gate 2' (15') each side. than widen right side to flag pole 2' foot (98')and from Flag pole to open area widen sidewalk 2' (66') Light poles and Palm trees will not be touched.	6,756.95
Narcoossee Middle School-Covered Area for Bus/Car Loop	First area is to install additional covered area for the car loop area , the size of the area to be cover is 14' X 65' to cover benches for inclement weather. Second area is to cover bench area in front of the school for bus riders , the size of the area to be cover is 17' X 65'.	103,285.04
Narcoossee Middle School-Gym Noise Dampeners	Install noise dampeners on gym walls- sporting events and assemblies school wide. FACILITIES OBSERVATION: There are some sound attenuation panels on the east and west sides of the gym. There is also room to install more panels on all 4 sides. Rounded up to 30k based on approximately 2152 sq. ft. of sound panels. Per the estimators following comments: \$10.00 per SF for labor, material and equipment to install sound attenuation panels, fiberglass, Dacron covered, inner aluminum frame, wall mounted, 4' x 8' x 1-1/2" thick; add 30% contingency to cover unknowns & access, etc. for a total of \$13.00 per SF. 2152 sq. ft. x \$13.00 per sq. ft. = \$27,976.00 rounded up to 30k for budgeting purposes.	30,000.00
Narcoossee Middle School-Outside Basketball Concrete Court	Add cement behind gym between basketball court and sidewalk near building 7. There is only one exit from building 7 to main campus reason for the 2 areas needed cemented to relived congestion. Area near the gym can be a trip hazard. Randall has enclosed a estimate and I have enclosed a picture of the areas that needed to be done.	3,708.49
Narcoossee Middle School-Sidewalk extension from bldg 3 to bldg 7	Continue the sidewalk from behind building 3 (Core Classrooms) to the sidewalk at building 7. Randall have enclosed a estimate what it would cost and I have enclosed a picture of the area that Principal would like the new sidewalk. Sidewalk is 140' long x 5' wide x 4" thick.	3,359.39
Narcoossee Middle School-Stage Curtains	Replace stage curtains- all ripped and dirty.	29,285.51
Narcoossee Middle-Covered Walkway Installs	Install additional covered area for the car loop area where students are dropped off and picked up. Install another canopy at the front of the school for bus riders.	98,514.01
Narcoossee Middle-Emergency Lights Install- Cafeteria	Install emergency lighting in cafeteria.	29,968.04
Narcoossee Middle-HVAC VAV Controllers Replacement	Replace the VAV controllers to all classrooms and offices on the whole campus.	827,366.71



**The School District of Osceola County, FL
Facilities Division and Maintenance Department
Cyclical Capital Renewal Projects for FY 2017-2018**

Facility	Project Details	Budget Request
Narcoossee Middle-Noise Panel Installs-Gym	Install noise panels on walls in gym.	98,060.00
Neptune Elementary-Bathroom Light Switch Replacement	Switch light switches to automatic especially in kindergarten and 1st grade Could be done by maintenance.	4,134.00
Neptune Elementary-Water Issue Correction- North field	North side need to be re-graded , and sod area so it slope away from building.	34,120.00
Neptune Middle-Door Handle Replacement/Repair	The classroom door handles are in need of replacement and/or repair.	300,966.84
Osceola County School For the Arts- Replace Carpet with VCT- Faculty Lounge	Remove existing carpet and install VCT. Approximately 500 sq. ft.	3,740.38
Parkway Middle School-Exterior lighting	Campus is in need of exterior lighting or light pole between 600 building and gymnasium. Have lots of activities with outside groups who rent gym but no lighting is in this area. FACILITIES REVIEW: 4/7/17 This request is legitimate and can be accomplished in several manners. Maintenance could install a breaker in Panel B, mezzanine, run conduit to install (2) LED wall packs on Bldg. 12, one could use a electrical trade vendor to install the same or one could have KUA install a concrete or decorative pole with light fixture with two lights. Two inch PVC pipe would have to be installed to accomplish this task. There would be a monthly charge on the electric bill but there would be no maintenance of said light fixture.	6,268.67
Parkway Middle School-P.E. Locker room light renovation	Replace the light fixtures in the boys and girls Physical Education Locker Rooms with LED light fixtures and review the proposed options.	45,871.96
Parkway Middle-HVAC Install- Locker Rooms	To have a/c put into the boys and girls locker rooms.	142,348.00
Parkway Middle-Restroom Renovation- Bldg 200	To renovate bathrooms in the cafeteria to meet the standards of the newly renovated bathrooms in the 300, 400 buildings.	80,690.00
Pleasant Hill Elementary-Repave Parking and Road	All parking and road areas need repaving and to be restriped. Most of the lines in the parking lot are faded out and barely recognizable.	134,997.95
Poinciana High-Gutters Replacement	Replace all gutters throughout the school.	114,155.37
REJE- Roof Replacement-Extended Day	Remove existing LWIC. Repair LWIC. Remove existing edge flashing, curb flashings , sleeper curbs and stack flashings. Replace damage or deteriorated perimeter wood blocking. Replace existing roof drains with new 4" diameter size to match existing. Lower drain and install 4'x4' sump sloping at 3/4" per foot to drain. Patch areas where AC units were located. Power vents to remain on existing curbs with adequate height and be removed and reinstalled for new flashings. Sanitation vents shall be raised to 8" minimum. Loose lay separator sheet along LWIC and mechanically fasten a new single-ply membrane thru the sheet to the metal roof deck below. Install pre-finished aluminum edge metal and fully adhere edge and curb flashings.	80,419.76
Transportation St. Cloud-Underground Fuel Tank Removals	Remove existing underground fuel tanks (unleaded and diesel tanks) at the St. Cloud facility and replace above ground system.	132,084.32
	Subtotal	\$ 3,268,653.83
	Contingency	731,346.17
	Total	\$ 4,000,000.00

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
MAINTENANCE & RENOVATION CARRYOVER 2017-18
SALES TAX PROJECTS**

PROJECT DESCRIPTION	PROJECT NUMBER	SCHOOL/LOCATION	FACILITY NUMBER	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE BALANCE
CARPET REPLACEMENT	3202161	CENTRAL ELEMENTARY	0061	199,998.73	9,998.73	189,993.00	7.00
		HARMONY HIGH SCHOOL	0922	175,000.00	-	134,344.71	40,655.29
		NARCOOSSEE MIDDLE SCHOOL	0040	110,000.00	43,163.69	41,955.60	24,880.71
		NEPTUNE MIDDLE SCHOOL	0311	300,000.00	-	-	300,000.00
		POINCIANA ELEMENTARY SCHOOL	0901	321,123.03	46,123.03	200,893.15	74,106.85
DRIVEWAY/PARKING LOT RESURFACE	3202151	BOGGY CREEK ELEMENTARY	0401	220,000.00	-	-	220,000.00
FENCING	3202311	HIGHLANDS ELEMENTARY	0071	25,000.00	-	-	25,000.00
		NEPTUNE MIDDLE SCHOOL	0311	50,000.00	-	46,066.26	3,933.74
		THE OSC CNTY SCH FOR THE ARTS	0921	20,000.00	-	19,245.20	754.80
		WESTSIDE K-8 SCHOOL	0302	15,000.00	-	-	15,000.00
FLOOR TILE	3202271	NARCOOSSEE MIDDLE SCHOOL	0040	30,000.00	-	25,400.00	4,600.00
		PLEASANT HILL ELEMENTARY	0811	10,000.00	-	9,750.00	250.00
		REEDY CREEK ELEMENTARY	0301	275,000.00	-	273,335.50	1,664.50
		VENTURA ELEMENTARY	0321	15,334.38	-	15,334.38	-
HVAC REPAIR/REPLACEMENT	3202301	DISCOVERY 6-8	0041	400,000.00	-	-	400,000.00
		HARMONY COMMUNITY SCHOOL (K-8)	0011	90,000.00	16,931.81	20,574.99	52,493.20
		HICKORY TREE ELEMENTARY	0501	22,000.00	10,575.00	11,425.00	-
		ROSS E. JEFFRIES CAMPUS	9005	47,000.00	-	-	47,000.00
MAINT/RENOV	3200001	COUNTY-WIDE	9505	276,144.39	-	-	276,144.39
PLUMBING REPAIRS	3202701	CELEBRATION K-8	0711	50,000.00	24,719.82	22,765.88	2,514.30
		HICKORY TREE ELEMENTARY	0501	30,000.00	-	9,060.00	20,940.00
REPAIR/REPAINT	3202131	BOGGY CREEK ELEMENTARY	0401	10,000.00	-	3,715.00	6,285.00
		FLORA RIDGE ELEMENTARY	0931	50,000.00	-	29,806.00	20,194.00
		HARMONY HIGH SCHOOL	0922	319,967.36	129,967.36	185,473.00	4,527.00
		HICKORY TREE ELEMENTARY	0501	10,000.00	-	8,073.00	1,927.00
		HORIZON MIDDLE SCHOOL	0341	118,686.52	18,686.52	83,866.08	16,133.92
		KOA ELEMENTARY	0300	50,000.00	-	-	50,000.00
		LAKEVIEW ELEMENTARY	0801	10,000.00	1,268.47	8,731.53	-
		LIBERTY HIGH SCHOOL	0842	175,000.00	-	121,294.00	53,706.00
		NEPTUNE MIDDLE SCHOOL	0311	50,000.00	-	33,559.00	16,441.00
		POINCIANA ELEMENTARY SCHOOL	0901	60,000.00	-	34,270.00	25,730.00
		ROSS E. JEFFRIES CAMPUS	9005	15,000.00	-	6,495.00	8,505.00
		ST. CLOUD ELEMENTARY	0111	10,000.00	-	9,987.60	12.40
		VENTURA ELEMENTARY	0321	100,000.00	-	67,990.00	32,010.00
ROOFING	3202281	DEERWOOD ELEMENTARY	0831	205,000.00	4,010.00	12,800.00	188,190.00
SECURITY MODIFICATIONS	3201021	GATEWAY HIGH SCHOOL	0601	79,000.00	-	-	79,000.00
		HARMONY HIGH SCHOOL	0922	81,000.00	-	-	81,000.00
FIRE ALARM	3200751	PARTIN SETTLEMENT ELEMENTARY	0904	35,000.00	5,793.75	25,966.74	3,239.51
		POINCIANA ELEMENTARY SCHOOL	0901	67,015.00	-	7,015.00	60,000.00
GUTTERS	3202261	GATEWAY HIGH SCHOOL	0601	60,000.00	-	19,880.00	40,120.00
		KISSIMMEE ELEMENTARY SCHOOL	0042	80,000.00	-	70,500.00	9,500.00
OFFICE RENOVATION	3202141	GATEWAY HIGH SCHOOL	0601	15,000.00	3,357.35	11,642.65	-
		CAREER & TECHNICAL EDUCATION	9502	15,000.00	5,925.69	-	9,074.31
CHILLER REPLACEMENT	3202361	CELEBRATION K-8	0711	850,000.00	46,920.00	122,524.00	680,556.00
		GATEWAY HIGH SCHOOL	0601	700,200.00	46,213.26	226,548.50	427,438.24
		HORIZON MIDDLE SCHOOL	0341	550,000.00	17,900.00	334,511.00	197,589.00
		KISSIMMEE MIDDLE SCHOOL	0251	550,000.00	17,900.00	334,511.00	197,589.00
ROOFING REPLACEMENT	3217531	CELEBRATION K-8	0711	1,096,611.00	82.03	1,076,106.16	20,422.81
GENERAL REPAIRS	3202171	KISSIMMEE MIDDLE SCHOOL	0251	27,270.00	-	27,270.00	-
		PARKWAY MIDDLE SCHOOL	0821	9,600.00	285.42	9,314.58	-
LOCKERS	3202401	NARCOOSSEE MIDDLE SCHOOL	0040	190,000.00	-	61,111.81	128,888.19
REPLACE GYM FLOOR	3202381	DISCOVERY 6-8	0041	27,945.00	-	-	27,945.00
BUILDING FIXTURES	3202531	PARKWAY MIDDLE SCHOOL	0821	110,000.00	2,842.18	107,157.82	-
Grand Total				\$ 8,408,895.41	\$ 452,664.11	\$ 4,060,263.14	\$ 3,895,968.16

Carryover 7,956,231.30

Encumbrances 3,890,893.54
Committed (work orders) & Available 4,065,337.76
Carryover 7,956,231.30



The School District of Osceola County, FL
Facilities Division and Maintenance Department
Deferred Maintenance Projects for FY 2017-2018 - Sales Tax Funded

Facility	Project Details		Budget Request
Celebration High	HVAC	Controls - obsolete or unsupported	\$ 365,000.00
Celebration High	Football Press Box	ADA chair elevator needs to be replaced for football field	70,000.00
Celebration High	Flooring	Carpet - aged & worn - needs cyclical replacement	145,000.00
Celebration K-8	HVAC	Controls - obsolete or unsupported	120,000.00
Celebration K-8	Lighting	Covered walkways - not working & filling with water	6,000.00
Celebration K-8	Covered Walkways	All covered walkways need to be resealed at building attachment - they leak constantly down walls	15,000.00
Central Avenue Elementary	Interior Painting	Cyclical maintenance	60,000.00
Central Avenue Elementary	HVAC	Chillers - aged & deteriorating - upsize two new chillers	588,030.00
Chestnut Elementary	Paving	Lines are not visible	20,000.00
Chestnut Elementary	Exterior Painting	Cyclical maintenance	50,000.00
Chestnut Elementary	Roofs	Gutters are rusted and leaking	80,000.00
Cypress Elementary	Parking Lot Lighting	Poles need to be straightened - they are leaning	10,000.00
Deerwood Elementary	Building Lighting	Exterior, emergency, & exit - needs repairs/replaced	60,600.00
Deerwood Elementary	Plumbing	Campus plumbing needs repair/replacement	20,500.00
Deerwood Elementary	Paving	Parking lot needs to be resurfaced	150,000.00
Discovery Intermediate	Ceiling Fans	Aged - weight not supported & not working	22,500.00
Discovery Intermediate	Exit Lights	Aged & not working	16,000.00
Discovery Intermediate	Plumbing	Locker room sinks - need new countertops & sinks	4,000.00
Discovery Intermediate	Athletic Courts	Outside basketball - damaged and cracked	70,000.00
Discovery Intermediate	Flooring	Carpet - aged & worn - needs cyclical replacement	95,000.00
Discovery Intermediate	Interior Painting	Cyclical maintenance	120,000.00
Harmony Community	Exterior Painting	Cyclical maintenance	50,000.00
Hickory Tree Elementary	Ceiling Fans	Fans are aged & not working properly	25,500.00
Hickory Tree Elementary	Lighting	Covered walkway lighting	23,500.00
Hickory Tree Elementary	Covered Walkways	All covered walkways connecting buildings have major leaks where covered walkways connect to buildings	5,000.00
Hickory Tree Elementary	Interior Painting	Cyclical maintenance	60,000.00
Horizon Middle	Plumbing	Locker rooms & group restrooms - need new countertops & sinks	4,000.00
Kissimmee Elementary	HVAC	Controls - obsolete or unsupported	160,000.00
Kissimmee Middle	HVAC	DX Units - obsolete/no parts	60,000.00
Kissimmee Middle	Lighting	Exterior, parking, & T12 room lighting	87,500.00
Kissimmee Middle	Sinks	Locker rooms & group restrooms - need new countertops & sinks	28,000.00
Lakeview Elementary	HVAC	Modular bard units	30,000.00
Liberty High	HVAC	Controls - obsolete or unsupported	325,000.00
Liberty High	Lighting	Emergency, exit, & exterior	60,000.00
Liberty High	Water Fountains	Not working in need of repairs/replacement	60,000.00
Maintenance Saint Cloud	HVAC	Aged - in need of replacement	10,000.00
Narcoossee Elementary	Exterior Painting	Cyclical maintenance	50,000.00
Narcoossee Middle	HVAC	Controls - obsolete or unsupported	250,000.00
Narcoossee Middle	Sinks	Locker rooms - need new countertops & sinks	4,000.00
Neptune Elementary	Exterior Painting	Cyclical maintenance	50,000.00
Neptune Middle	Interior Painting	Cyclical maintenance	100,000.00
Neptune Middle	Roofs	Sixth grade center - constant roof leaks	239,612.00
New Beginnings	Exterior Painting	Cyclical maintenance	40,000.00
Parkway Middle	Athletic Building	Gym insulation deteriorating	25,000.00
Parkway Middle	Doors	Roll up doors need to be replaced campus wide	10,000.00
Partin Settlement Elementary	Roofs	Gutters are rusted & leaking	80,000.00
Pleasant Hill Elementary	Cabinets	Sink cabinets - aged & deteriorating	50,000.00
Poinciana Academy	HVAC	Chillers - aged at end of life expectancy - needs cyclical replacement	648,900.00
Poinciana Academy	Roofs	Modular buildings 9 - constant roof leaks	179,384.00
Poinciana High	Paving	In need of repairs & resurfacing	200,000.00
Poinciana High	Baseball Press Box	ADA chair elevator needs to be replaced for football field	35,000.00
Poinciana High	HVAC	Design for Chiller replacement	155,000.00
Reedy Creek Elementary	Covered Play	Rusted - deteriorating paint - in need of refinishing	10,000.00
Saint Cloud Elementary	Exterior Painting	Cyclical maintenance	50,000.00
Sunrise Elementary	Lighting	Exterior & emergency in need of repairs/replaced	55,000.00
Sunrise Elementary	Exterior Painting	Cyclical maintenance	50,000.00
Sunrise Elementary	Roofs	Gutters are rusted & leaking	80,000.00
Thacker Avenue Elementary	Drainage	Need to add drain in front of cafeteria - water building up & running into cafeteria	8,000.00
Transportation Kissimmee	Concrete	Driveway by fuel tanks - severely cracked & uneven	80,000.00
Ventura Elementary	HVAC	VFDs & DX units are aged - in need of replacement	45,000.00
Ventura Elementary	Covered Play	Rusted - deteriorating paint - in need of refinishing - 2017 funded summer project	10,000.00
		Subtotal	\$ 5,581,026.00
		Contingency	418,974.00
		Total	\$ 6,000,000.00

FUND 4XX

SPECIAL REVENUE FUND

FUND 4XX

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 - 2017-18

Source	ACCT. NO.	2017-18 Budget	2016-17 Budget	Difference
FEDERAL:				
Other Federal Direct	190	6,576.20	29,789.44	(23,213.24)
Miscellaneous Federal Direct	199	1,400,000.00	1,400,000.00	0.00
Vocational Education Act	201	1,021,960.91	799,838.27	222,122.64
Race to the Top	214	0.00	0.00	0.00
Teacher and Principal Training	225	2,816,241.42	465,848.06	2,350,393.36
Math and Science Partnerships	226	354,170.04	1,001,580.17	(647,410.13)
Individuals with Disabilities Education Act, PL94-142	230	14,923,134.63	12,147,260.33	2,775,874.30
Title I Targeted Assistance	240	24,320,863.28	23,792,575.69	528,287.59
Adult General Education	251	770,390.85	683,373.44	87,017.41
National School Lunch Act Lunch	261	23,000,000.00	22,000,000.00	1,000,000.00
National School Lunch Act Breakfast	262	7,400,000.00	7,300,000.00	100,000.00
National School Lunch Act Snack	263	426,000.00	425,000.00	1,000.00
Child Care Program	264	0.00	60,000.00	(60,000.00)
U.S.D.A Commodities	265	2,400,000.00	2,300,000.00	100,000.00
Summer Feeding	267	533,000.00	850,000.00	(317,000.00)
Other Federal Through State	290	2,775,011.51	4,978,940.58	(2,203,929.07)
Emergency Immigrant	293	1,787,652.03	1,668,801.53	118,850.50
Total Federal		83,935,000.87	79,908,007.51	4,026,993.36
STATE:				
School Breakfast Supplement	337	214,000.00	198,000.00	16,000.00
Food Service Supplement	338	237,000.00	240,000.00	(3,000.00)
Miscellaneous State Sources	399	0.00	0.00	0.00
Total State		451,000.00	438,000.00	13,000.00
LOCAL:				
Interest, Including Profit on Investments	43X	82,000.00	55,000.00	27,000.00
Gifts, Grants and Bequests	440	0.00	0.00	0.00
Food Service Sales	450	2,628,000.00	2,947,000.00	(319,000.00)
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	7,000.00	7,000.00	0.00
Total Local		2,717,000.00	3,009,000.00	(292,000.00)
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		87,103,000.87	83,355,007.51	3,747,993.36
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	974,140.85	974,140.85	0.00
Restricted for Grants and Programs	2729	18,976,972.07	13,942,947.77	5,034,024.30
Assigned for Other Programs	2749	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Beginning Fund Balance		19,951,112.92	14,917,088.62	5,034,024.30
TOTAL EST REVENUE AND BEGINNING FD BAL		107,054,113.79	98,272,096.13	8,782,017.66

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (COMBINED) - SUMMARY OF APPROPRIATIONS AND FUND BALANCE - 2017-18

Use	ACCT. NO.	2017-18 Budget	2016-17 Budget	Difference
Instruction	5000	35,092,139.24	28,206,493.17	6,885,646.07
Pupil Personnel Services	6100	2,058,049.61	2,503,176.80	(445,127.19)
Instructional Media	6200	216,567.11	209,335.03	7,232.08
Instruction and Curriculum Development	6300	6,635,365.42	8,246,966.29	(1,611,600.87)
Instructional Staff Training	6400	3,471,608.41	4,359,615.06	(888,006.65)
Instruction Related Technology	6500	223,200.42	294,187.35	(70,986.93)
General Administration	7200	249,170.29	795,944.49	(546,774.20)
School Administration	7300	14,839.36	12,250.00	2,589.36
Facilities Acquisition and Construction	7400	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	44,841,857.64	37,978,306.97	6,863,550.67
Central Services	7700	225,054.44	370,627.54	(145,573.10)
Pupil Transportation	7800	274,942.79	246,109.70	28,833.09
Operation of Plant	7900	239.80	0.00	239.80
Maintenance of Plant	8100	41,839.57	44,657.83	(2,818.26)
Administrative Technology Services	8200	29,408.78	34,996.35	(5,587.57)
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>94,774,282.88</u>	<u>84,702,666.58</u>	<u>10,071,616.30</u>
OTHER USES:				
Transfers Out	9700	243,575.63	243,647.90	(72.27)
Total Other Financing Uses		<u>243,575.63</u>	<u>243,647.90</u>	<u>(72.27)</u>
TOTAL APPROPRIATIONS AND OTHER USES		<u>95,017,858.51</u>	<u>84,946,314.48</u>	<u>10,071,544.03</u>
ESTIMATED REVENUES LESS APPROPRIATIONS		<u>(7,914,857.64)</u>	<u>(1,591,306.97)</u>	<u>(6,323,550.67)</u>
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	974,140.85	974,140.85	0.00
Restricted for Grants and Programs	2729	11,062,114.43	12,351,640.80	(1,289,526.37)
Assigned for Other Programs	2749	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Ending Fund Balance		<u>12,036,255.28</u>	<u>13,325,781.65</u>	<u>(1,289,526.37)</u>
TOTAL APPROPRIATIONS AND ENDING FD BAL		<u>107,054,113.79</u>	<u>98,272,096.13</u>	<u>8,782,017.66</u>

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (FOOD SERVICE) - ESTIMATED REVENUES - 2017-18

Source	ACCT. NO.	2017-18 Budget	2016-17 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	23,000,000.00	22,000,000.00	1,000,000.00
National School Lunch Act Breakfast	262	7,400,000.00	7,300,000.00	100,000.00
National School Lunch Act Snack	263	426,000.00	425,000.00	1,000.00
Child Care Program	264	0.00	60,000.00	(60,000.00)
U.S.D.A Commodities	265	2,400,000.00	2,300,000.00	100,000.00
Cash in Lieu of Commodities	266	0.00	5,000.00	(5,000.00)
Summer Feeding	267	533,000.00	850,000.00	(317,000.00)
Other Federal Through State	290	0.00	0.00	0.00
Emergency Immigrant	293	0.00	0.00	0.00
Total Federal		33,759,000.00	32,940,000.00	819,000.00
STATE:				
School Breakfast Supplement	337	214,000.00	198,000.00	16,000.00
Food Service Supplement	338	237,000.00	240,000.00	(3,000.00)
Miscellaneous State Sources	399	0.00	0.00	0.00
Total State		451,000.00	438,000.00	13,000.00
LOCAL:				
Interest, Including Profit on Investments	43X	82,000.00	55,000.00	27,000.00
Gifts, Grants and Bequests	440	0.00	0.00	0.00
Food Service Sales	450	2,628,000.00	2,947,000.00	(319,000.00)
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	7,000.00	7,000.00	0.00
Total Local		2,717,000.00	3,009,000.00	(292,000.00)
OTHER SOURCES:				
Transfers In	610	0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		36,927,000.00	36,387,000.00	540,000.00
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	974,140.85	974,140.85	0.00
Restricted for Grants and Programs	2729	18,976,972.07	13,942,947.77	5,034,024.30
Assigned for Other Programs	2749	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Beginning Fund Balance		19,951,112.92	14,917,088.62	5,034,024.30
TOTAL EST REVENUE AND BEGINNING FD BAL		56,878,112.92	51,304,088.62	5,574,024.30

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (FOOD SERVICE) - SUMMARY OF APPROPRIATIONS AND FUND BALANCE - 2017-18

Use	ACCT. NO.	2017-18 Budget	2016-17 Budget	Difference
FOOD SERVICE (Function 7600)				
Salaries	100	9,180,028.87	9,315,099.17	(135,070.30)
Salaries-Overtime	102	455,100.00	472,500.00	(17,400.00)
Retirement	210	748,058.32	727,495.63	20,562.69
Social Security	220	730,272.11	741,605.24	(11,333.13)
Group Insurance	230	3,076,508.90	2,942,112.10	134,396.80
Workers' Compensation	240	200,000.00	200,000.00	0.00
Purchased Service	310	20,000.00	45,059.18	(25,059.18)
Insurance & Bond Premiums	320	0.00	0.00	0.00
Travel	330	36,965.00	32,960.00	4,005.00
Administrative Travel	331	1,800.00	1,200.00	600.00
Repairs and Maintenance	350	220,162.54	183,917.36	36,245.18
Rentals	360	28,800.00	25,120.00	3,680.00
Communications	370	4,180.10	5,500.00	(1,319.90)
Postage	371	250.00	400.00	(150.00)
Other Purchased Services	390	189,400.00	178,000.00	11,400.00
Natural Gas	410	9,170.00	12,500.00	(3,330.00)
Propane or Bottled Gas	420	67,717.89	76,313.56	(8,595.67)
Electricity	430	9,000.00	10,000.00	(1,000.00)
Gasoline	450	11,027.27	9,250.00	1,777.27
Diesel Fuel	460	9,138.01	8,150.00	988.01
Supplies	510	2,230,948.90	2,106,335.20	124,613.70
Periodicals	530	0.00	0.00	0.00
Grease and Oil/Other	540	0.00	0.00	0.00
Repair Parts	550	10,500.00	5,000.00	5,500.00
Tires and Tubes	560	0.00	0.00	0.00
Food	570	12,399,125.67	13,157,632.01	(758,506.34)
USDA Donated Foods	580	2,400,000.00	2,300,000.00	100,000.00
Other Materials and Supplies	590	0.00	42,500.00	(42,500.00)
Budget Reserves	593	689,915.80	0.00	689,915.80
Pest Control	595	20,300.00	21,450.00	(1,150.00)
AV Material	622	0.00	0.00	0.00
Bldgs & Fixed Equipment	630	0.00	0.00	0.00
Furniture, Fixtures & Equipment (prop. rec.)	641	433,078.84	606,290.44	(173,211.60)
Furniture, Fixtures & Equipment (no prop. rec.)	642	100,029.66	146,060.00	(46,030.34)
Capitalized Computer Equipment	643	195,580.00	500,000.00	(304,420.00)
Non-capitalized Computer Equipment	644	40,000.00	500,000.00	(460,000.00)
Motor Vehicles Other Than Buses	652	176,000.00	155,426.00	20,574.00
Improvements Other Than Buildings	670	0.00	0.00	0.00
Remodeling & Renovations	680	1,000.00	10.00	990.00
Remodeling Capitalized	681	10,910,489.76	2,801,507.96	8,108,981.80
Non-Capitalized Remodel & Renovate	682	0.00	109,323.12	(109,323.12)
Capitalized Software	691	100.00	200,000.00	(199,900.00)
Non-capitalized Software	692	100.00	88,970.00	(88,870.00)
Dues and Fees	730	12,110.00	19,620.00	(7,510.00)
Other Personnel Services	750	214,000.00	226,000.00	(12,000.00)
Misc Exp/Indirect Cost	790	6,500.00	5,000.00	1,500.00
Total Appropriations		44,841,857.64	37,978,306.97	6,863,550.67
OTHER USES:				
Transfers Out	9700	0.00	0.00	0.00
Total Other Financing Uses		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND OTHER USES		44,841,857.64	37,978,306.97	6,863,550.67
ESTIMATED REVENUE LESS APPROPRIATIONS		(7,914,857.64)	(1,591,306.97)	(6,323,550.67)
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	974,140.85	974,140.85	0.00
Restricted for Grants and Programs	2729	11,062,114.43	12,351,640.80	(1,289,526.37)
Assigned for Other Programs	2749	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Ending Fund Balance		12,036,255.28	13,325,781.65	(1,289,526.37)
TOTAL APPROPRIATIONS AND ENDING FD BAL		56,878,112.92	51,304,088.62	5,574,024.30

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (OTHER) - ESTIMATED REVENUES - 2017-18

Source	ACCT. NO.	2017-18 Budget	2016-17 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	6,576.20	29,789.44	(23,213.24)
ROTC	191	0.00	0.00	0.00
Miscellaneous Federal Direct	199	1,400,000.00	1,400,000.00	0.00
Vocational Education Act	201	1,021,960.91	799,838.27	222,122.64
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	2,816,241.42	465,848.06	2,350,393.36
Math and Science Partnerships	226	354,170.04	1,001,580.17	(647,410.13)
Safe and Drug Free Schools	227	0.00	0.00	0.00
Individuals with Disabilities Education Act, PL94-142	230	14,923,134.63	12,147,260.33	2,775,874.30
Title I Targeted Assistance	240	24,320,863.28	23,792,575.69	528,287.59
Adult General Education	251	770,390.85	683,373.44	87,017.41
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	2,775,011.51	4,978,940.58	(2,203,929.07)
Emergency Immigrant	293	1,787,652.03	1,668,801.53	118,850.50
Total Federal		50,176,000.87	46,968,007.51	3,207,993.36
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		0.00	0.00	0.00
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		0.00	0.00	0.00
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		50,176,000.87	46,968,007.51	3,207,993.36
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	0.00	0.00	0.00
Restricted for Grants and Programs	2729	0.00	0.00	0.00
Assigned for Other Programs	2749	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Beginning Fund Balance		0.00	0.00	0.00
TOTAL EST REVENUE AND BEGINNING FD BAL		50,176,000.87	46,968,007.51	3,207,993.36

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (OTHER) - SUMMARY OF APPROPRIATIONS AND FUND BALANCE - 2017-18

Use	ACCT. NO.	2017-18 Budget	2016-17 Budget	Difference
Instruction	5000	35,092,139.24	28,206,493.17	6,885,646.07
Pupil Personnel Services	6100	2,058,049.61	2,503,176.80	(445,127.19)
Instructional Media	6200	216,567.11	209,335.03	7,232.08
Instruction and Curriculum Development	6300	6,635,365.42	8,246,966.29	(1,611,600.87)
Instructional Staff Training	6400	3,471,608.41	4,359,615.06	(888,006.65)
Instruction Related Technology	6500	223,200.42	294,187.35	(70,986.93)
General Administration	7200	249,170.29	795,944.49	(546,774.20)
School Administration	7300	14,839.36	12,250.00	2,589.36
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	225,054.44	370,627.54	(145,573.10)
Pupil Transportation	7800	274,942.79	246,109.70	28,833.09
Operation of Plant	7900	239.80	0.00	239.80
Maintenance of Plant	8100	41,839.57	44,657.83	(2,818.26)
Administrative Technology Services	8200	29,408.78	34,996.35	(5,587.57)
Community Services	9100	1,400,000.00	1,400,000.00	0.00
Debt Service	9200	0.00	0.00	0.00
Total Appropriations		49,932,425.24	46,724,359.61	3,208,065.63
OTHER USES:				
Transfers Out	9700	243,575.63	243,647.90	(72.27)
Total Other Financing Uses		243,575.63	243,647.90	(72.27)
TOTAL APPROPRIATIONS AND OTHER USES		50,176,000.87	46,968,007.51	3,207,993.36
ESTIMATED REVENUES LESS APPROPRIATIONS		0.00	0.00	0.00
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	0.00	0.00	0.00
Restricted for Grants and Programs	2729	0.00	0.00	0.00
Assigned for Other Programs	2749	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Ending Fund Balance		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FD BAL		50,176,000.87	46,968,007.51	3,207,993.36

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (OTHER) - ESTIMATED REVENUE BY FUND- 2017-18

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	0.00	0.00	6,576.20	6,576.20
Miscellaneous Federal Direct	199	0.00	1,400,000.00	0.00	1,400,000.00
Vocational Education Act	201	1,021,960.91	0.00	0.00	1,021,960.91
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	2,816,241.42	0.00	0.00	2,816,241.42
Math and Science Partnerships	226	354,170.04	0.00	0.00	354,170.04
Safe and Drug Free Schools	227	0.00	0.00	0.00	0.00
Individuals with Disabilities Education Act, PL94-142	230	14,923,134.63	0.00	0.00	14,923,134.63
Title I Targeted Assistance	240	24,320,863.28	0.00	0.00	24,320,863.28
Adult General Education	251	770,390.85	0.00	0.00	770,390.85
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	2,775,011.51	0.00	0.00	2,775,011.51
Emergency Immigrant	293	1,787,652.03	0.00	0.00	1,787,652.03
Total Federal		48,769,424.67	1,400,000.00	6,576.20	50,176,000.87
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		0.00	0.00	0.00	0.00
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		0.00	0.00	0.00	0.00
OTHER SOURCES:					
Transfers In	610	0.00	0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		48,769,424.67	1,400,000.00	6,576.20	50,176,000.87
FUND BALANCE AT BEGINNING OF YEAR:					
Nonspendable-Inventory	2711	0.00	0.00	0.00	0.00
Restricted for Grants and Programs	2729	0.00	0.00	0.00	0.00
Assigned for Other Programs	2749	0.00	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00	0.00
Total Beginning Fund Balance		0.00	0.00	0.00	0.00
TOTAL EST REVENUE AND BEGINNING FD BAL		48,769,424.67	1,400,000.00	6,576.20	50,176,000.87

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (OTHER) - SUMMARY OF APPROPRIATIONS AND FUND BALANCE BY FUND - 2017-18

Use	ACCT. NO.	420 Fed-State	421 Pell Grants	422 Federal Direct	491 Extended Day	492 Pre-K Ext Day	Total
Instruction	5000	35,092,139.24	0.00	0.00	0.00	0.00	35,092,139.24
Pupil Personnel Services	6100	2,058,049.61	0.00	0.00	0.00	0.00	2,058,049.61
Instructional Media	6200	216,567.11	0.00	0.00	0.00	0.00	216,567.11
Instruction and Curriculum Development	6300	6,635,365.42	0.00	0.00	0.00	0.00	6,635,365.42
Instructional Staff Training	6400	3,465,032.21	0.00	6,576.20	0.00	0.00	3,471,608.41
Instruction Related Technology	6500	223,200.42	0.00	0.00	0.00	0.00	223,200.42
General Administration	7200	249,170.29	0.00	0.00	0.00	0.00	249,170.29
School Administration	7300	14,839.36	0.00	0.00	0.00	0.00	14,839.36
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00
Food Service	7600	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	225,054.44	0.00	0.00	0.00	0.00	225,054.44
Pupil Transportation	7800	274,942.79	0.00	0.00	0.00	0.00	274,942.79
Operation of Plant	7900	239.80	0.00	0.00	0.00	0.00	239.80
Maintenance of Plant	8100	41,839.57	0.00	0.00	0.00	0.00	41,839.57
Administrative Technology Services	8200	29,408.78	0.00	0.00	0.00	0.00	29,408.78
Community Services	9100	0.00	1,400,000.00	0.00	0.00	0.00	1,400,000.00
Debt Service	9200	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	243,575.63	0.00	0.00	0.00	0.00	243,575.63
TOTAL APPROPRIATIONS AND OTHER USES		48,769,424.67	1,400,000.00	6,576.20	0.00	0.00	50,176,000.87
ESTIMATED REVENUES LESS APPROPRIATIONS		0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCE AT END OF YEAR:							
Nonspendable-Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for Grants and Programs	2729	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for Other Programs	2749	0.00	0.00	0.00	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00	0.00	0.00	0.00
Total Ending Fund Balance		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FD BAL		48,769,424.67	1,400,000.00	6,576.20	0.00	0.00	50,176,000.87

FUND 7XX

INTERNAL SERVICE FUND

FUND 7XX

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 FUND 700 COMBINED - ESTIMATED REVENUES - 2016-17

Source	ACCT. NO.	2017-18 Tentative	2016-17 Budget*	Difference
FEDERAL:				
Total Federal		-	-	-
STATE:				
Total State		-	-	-
LOCAL:				
Interest	431	55,000.00	45,000.00	10,000.00
Premiums	484	56,951,253.00	57,357,979.00	(406,726.00)
Total Local		57,006,253.00	57,402,979.00	(406,726.00)
OTHER SOURCES:				
Transfers In		3,000,000.00	-	3,000,000.00
Total Other Sources		3,000,000.00	-	3,000,000.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		60,006,253.00	57,402,979.00	2,593,274.00
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets		18,098,847.00	20,835,925.00	(2,737,078.00)
Total Beginning Net Assets		18,098,847.00	20,835,925.00	(2,737,078.00)
TOTAL EST REVENUE AND BEGINNING NET ASSETS		78,105,100.00	78,238,904.00	(143,804.00)

* Pending final budget amendments

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
INTERNAL SERVICE FUND 700 COMBINED - SUMMARY OF APPROPRIATIONS AND NET ASSETS - 2017-18

Use	ACCT. NO.	2017-18 Tentative	2016-17 Budget*	Difference
GROUP INSURANCE APPROPRIATIONS:	7770			
Professional & Technical Services	3100	6,262,910.00	7,400,503.00	(1,137,593.00)
Insurance & Bond Premiums	3200	2,807,123.00	3,443,869.00	(636,746.00)
Supplies	5100	5,000.00	191,715.00	(186,715.00)
Buildings & Fixed Equipment	6300	-	439,805.00	(439,805.00)
Claims Expense	7700	54,861,000.00	53,125,000.00	1,736,000.00
Total Group Insurance Appropriations		63,936,033.00	64,600,892.00	(664,859.00)
OTHER USES:				
Transfers Out		-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		63,936,033.00	64,600,892.00	(664,859.00)
ESTIMATED REVENUES LESS APPROPRIATIONS		(3,929,780.00)	(7,197,913.00)	3,268,133.00
NET ASSETS AT END OF YEAR:				
Restricted Net Assets		14,169,067.00	13,638,012.00	531,055.00
Total Ending Net Assets		14,169,067.00	13,638,012.00	531,055.00
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		78,105,100.00	78,238,904.00	(133,804.00)

* Pending final budget amendments

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
HEALTH AND LIFE INSURANCE TRUST FUND - ESTIMATED REVENUES - 2017-18

Source	ACCT. NO.	2017-18 Tentative	2016-17 Budget*	Difference
FEDERAL:				
Total Federal		-	-	-
STATE:				
Total State		-	-	-
LOCAL:				
Interest	431	30,000.00	30,000.00	-
Premiums	484			
- Employer	.001	44,786,000.00	45,000,000.00	(214,000.00)
- Employee	.070	6,150,000.00	6,000,000.00	150,000.00
- Retiree/LOA	.071	1,631,220.00	2,200,000.00	(568,780.00)
- COBRA	.072	54,000.00	50,000.00	4,000.00
Total Local		52,651,220.00	53,280,000.00	(628,780.00)
OTHER SOURCES:				
Transfers In		3,000,000.00	-	3,000,000.00
Total Other Sources		3,000,000.00	-	3,000,000.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		55,651,220.00	53,280,000.00	2,371,220.00
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets		12,408,453.00	15,077,118.00	(2,668,665.00)
Total Beginning Net Assets		12,408,453.00	15,077,118.00	(2,668,665.00)
TOTAL EST REVENUE AND BEGINNING NET ASSETS		68,059,673.00	68,357,118.00	(297,445.00)

* Pending final budget amendments

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

HEALTH AND LIFE INSURANCE TRUST FUND 711 - SUMMARY OF APPROPRIATIONS AND NET ASSETS - 2017-18

Use	ACCT. NO.	2017-18 Tentative	2016-17 Budget*	Difference
HEALTH & LIFE INS APPROPRIATIONS:	7770			
Professional & Technical Services	3100	6,000,000.00	7,175,503.00	(1,175,503.00)
Insurance & Bond Premiums	3200	815,000.00	1,435,890.00	(620,890.00)
Supplies	5100	5,000.00	191,715.00	(186,715.00)
Buildings & Fixed Equipment	6300	-	439,805.00	(439,805.00)
Claims Expense	7700	52,786,000.00	50,925,000.00	1,861,000.00
Total Health & Life Ins Appropriations		59,606,000.00	60,167,913.00	(561,913.00)
OTHER USES:				
Transfers Out		-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		59,606,000.00	60,167,913.00	(561,913.00)
ESTIMATED REVENUES LESS APPROPRIATIONS		(3,954,780.00)	(6,887,913.00)	2,933,133.00
NET ASSETS AT END OF YEAR:				
Restricted Net Assets		8,453,673.00	8,189,205.00	264,468.00
Total Ending Net Assets		8,453,673.00	8,189,205.00	264,468.00
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		68,059,673.00	68,357,118.00	(297,445.00)

* Pending final budget amendments

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
CASUALTY INSURANCE LOSS FUND 712 - ESTIMATED REVENUES - 2017-18

Source	ACCT. NO.	2017-18 Tentative	2016-17 Budget*	Difference
FEDERAL:				
Total Federal		-	-	-
STATE:				
Total State		-	-	-
LOCAL:				
Interest	431	25,000.00	15,000.00	10,000.00
Premiums	484			
- Property & Casualty		2,215,033.00	2,189,600.00	25,433.00
- Workers Compensation		2,115,000.00	1,918,379.00	196,621.00
Total Local		4,355,033.00	4,122,979.00	232,054.00
OTHER SOURCES:				
Transfers In		-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		4,355,033.00	4,122,979.00	232,054.00
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets		5,690,394.00	5,758,807.00	(68,413.00)
Total Beginning Net Assets		5,690,394.00	5,758,807.00	(68,413.00)
TOTAL EST REVENUE AND BEGINNING NET ASSETS		10,045,427.00	9,881,786.00	163,641.00

* Pending final budget amendments

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
CASUALTY INSURANCE LOSS FUND 712 - SUMMARY OF APPROPRIATIONS AND NET ASSETS - 2017-18

Use	ACCT. NO.	2017-18 Tentative	2016-17 Budget*	Difference
CASUALTY INSURANCE APPROPRIATIONS:				
	7770			
Professional & Technical Services	3100	262,910.00	225,000.00	37,910.00
Insurance & Bond Premiums	3200	1,992,123.00	2,007,979.00	(15,856.00)
Claims Expense	7700	2,075,000.00	2,200,000.00	(125,000.00)
Total Casualty Insurance Appropriations		4,330,033.00	4,432,979.00	(102,946.00)
OTHER USES:				
Transfers Out		-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		4,330,033.00	4,432,979.00	(102,946.00)
ESTIMATED REVENUES LESS APPROPRIATIONS		25,000.00	(310,000.00)	335,000.00
NET ASSETS AT END OF YEAR:				
Restricted Net Assets		5,715,394.00	5,448,807.00	266,587.00
Total Ending Net Assets		5,715,394.00	5,448,807.00	266,587.00
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		10,045,427.00	9,881,786.00	163,641.00

* Pending final budget amendments

**THE SCHOOL BOARD OF OSCEOLA COUNTY, FLORIDA
INSURANCE RATES
2017-18**

<u>ACTIVE EMPLOYEES</u>	<u>ANNUAL RATE</u>
BOARD CONTRIBUTION	\$6,398.00
CIGNA LocalPlus	
SINGLE	\$0.00
SPOUSE	\$5,500.00
CHILD(REN)	\$2,540.00
FAMILY	\$8,040.00
HALF-FAMILY	\$2,540.00
CIGNA WELLNESS LocalPlus	
SINGLE	\$0.00
SPOUSE	\$6,700.00
CHILD(REN)	\$2,900.00
FAMILY	\$9,600.00
HALF-FAMILY	\$2,900.00
CIGNA WELLNESS Open Access Plus	
SINGLE	\$900.00
SPOUSE	\$8,200.00
CHILD(REN)	\$4,000.00
FAMILY	\$12,200.00
HALF-FAMILY	\$4,000.00
<u>RETIREES</u>	
BOARD CONTRIBUTION	\$0.00
CIGNA LocalPlus	
SINGLE	\$6,398.04
SPOUSE	\$13,638.36
CHILD(REN)	\$9,414.84
FAMILY	\$16,655.16
CIGNA WELLNESS LocalPlus	
SINGLE	\$6,912.24
SPOUSE	\$14,769.72
CHILD(REN)	\$10,186.20
FAMILY	\$18,043.68
CIGNA WELLNESS Open Access Plus	
SINGLE	\$7,317.96
SPOUSE	\$15,662.04
CHILD(REN)	\$10,794.60
FAMILY	\$19,138.80