

# The School District of Osceola County, FL



## 2021-2022 SCHOOL BOARD BUDGET WORKSHOP GENERAL & CAPITAL FUNDS

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



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# Introduction

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

<b>DATE</b>	<b>DAY</b>	<b>DESCRIPTION</b>
2/2/2021	Tuesday	Board Workshop - Budget Planning
3/2/2021	Tuesday	Beginning of State Legislative Session
4/30/2021	Friday	End of State Legislative Session
6/1/2021	Tuesday	Board Workshop - General and Capital Funds
7/1/2021	Thursday	Property Appraiser Certifies Taxable Value
7/12/2021	Monday	DOE Certifies RLE Tax Rate and Releases Second FEFP Calculation
7/13/2021	Tuesday	Board Meeting - Tentative Budget Presented to Board
7/25/2021	Sunday	Advertise to Adopt Tentative Budget
7/27/2021	Tuesday	Public Hearing to Adopt Tentative Budget and Millage
7/30/2021	Friday	Certify Tentative Millage Rate - Notify Property Appraiser
8/24/2021	Tuesday	Deadline for Property Appraiser to Mail out Proposed Tax Notices
9/7/2021	Tuesday	Public Hearing to Adopt Final Budget and Millage
9/10/2021	Friday	District Summary Budget and Supporting Documents DUE to DOE
9/10/2021	Friday	Certify Final Millage Rate - Notify Property Appraiser, Tax Collector and Department of Revenue
10/6/2021	Wednesday	TRIM Compliance Packet DUE to Department of Revenue

# BUDGET CONVENTIONS

## **ASSIGNED FUND BALANCE:**

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

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

## **NON-SALARY BUDGETS:**

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

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

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

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

## **OVERTIME:**

Overtime is recorded in three different categories:

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

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

## **REIMBURSEMENTS:**

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

## **RESTRICTED FUND BALANCE:**

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

## **RESTRICTED NET ASSETS:**

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

## **SALARY BUDGETS:**

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

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

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

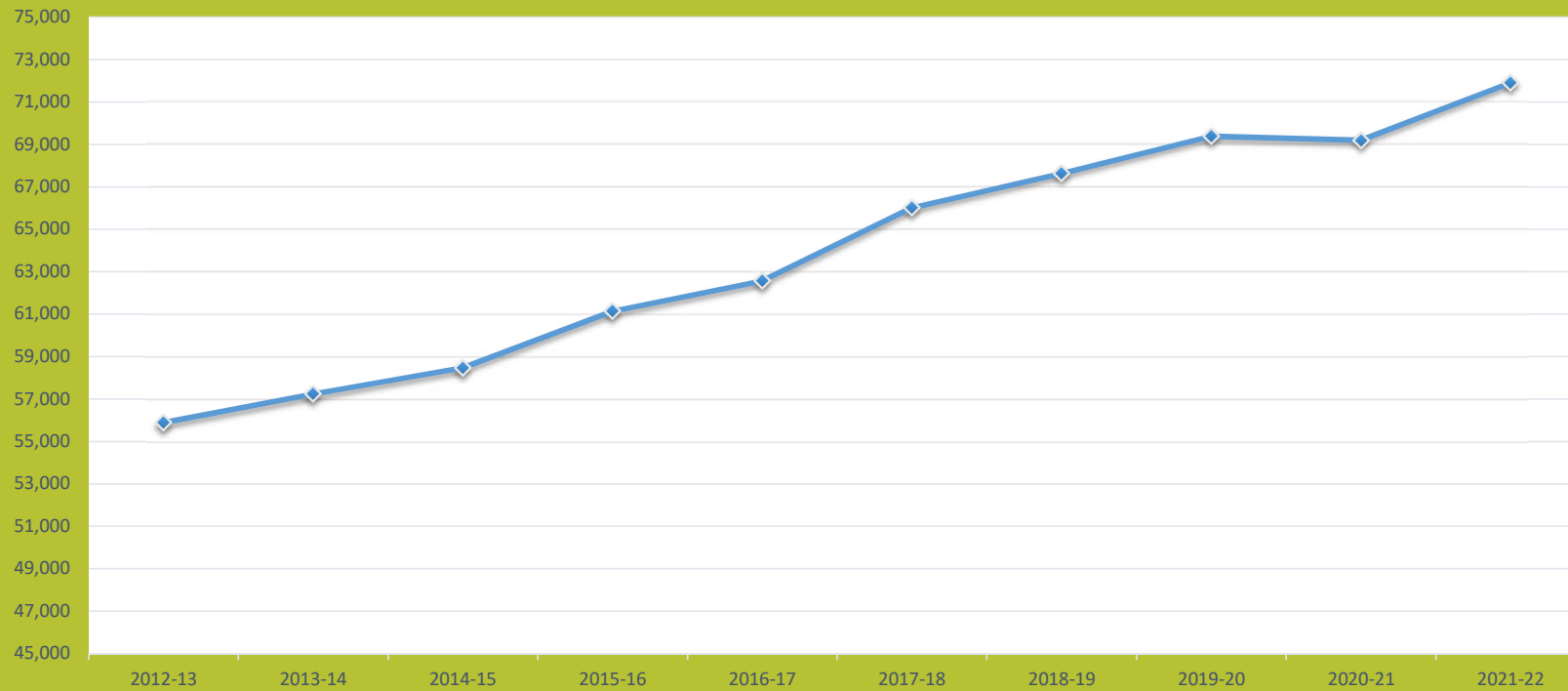
## **UNASSIGNED FUND BALANCE:**

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

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

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

## *Unweighted FTE (UFTE)*



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



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

INITIAL FTE PROJECTIONS BY SCHOOL - 2021-22

CENTER	NAME	2020-21 4TH CALC	2021-22 PROJECTION	CHANGE
0401	BOGGY CREEK ELEMENTARY SCHOOL	590.70	586.50	(4.20)
0061	CENTRAL AVENUE ELEMENTARY SCHOOL	587.20	613.34	26.14
0957	CHESTNUT ELEMENTARY SCHOOL FOR SCIENCE AND ENGINEERING	646.58	646.37	(0.21)
0851	CYPRESS ELEMENTARY SCHOOL	496.04	508.22	12.18
0831	DEERWOOD ELEMENTARY SCHOOL	517.53	521.68	4.15
0961	EAST LAKE ELEMENTARY SCHOOL	832.86	826.54	(6.32)
0931	FLORA RIDGE ELEMENTARY SCHOOL	873.66	917.62	43.96
0011	HARMONY COMMUNITY SCHOOL	757.30	767.03	9.73
0501	HICKORY TREE ELEMENTARY SCHOOL	564.15	575.40	11.25
0071	HIGHLANDS ELEMENTARY SCHOOL	661.60	666.10	4.50
0042	KISSIMMEE ELEMENTARY SCHOOL	868.78	886.57	17.79
0300	KOA ELEMENTARY SCHOOL	541.03	541.94	0.91
0801	LAKEVIEW ELEMENTARY SCHOOL	634.08	638.00	3.92
0271	MICHIGAN AVENUE ELEMENTARY SCHOOL	734.42	726.43	(7.99)
0701	MILL CREEK ELEMENTARY SCHOOL	706.43	750.76	44.33
0043	NARCOOSSEE ELEMENTARY SCHOOL	1,063.80	1,084.78	20.98
0933	NEPTUNE ELEMENTARY SCHOOL	946.60	954.11	7.51
0904	PARTIN SETTLEMENT ELEMENTARY SCHOOL	769.35	800.46	31.11
0811	PLEASANT HILL ELEMENTARY SCHOOL	731.34	733.45	2.11
0901	POINCIANA ACADEMY OF FINE ARTS	579.70	591.49	11.79
0301	REEDY CREEK ELEMENTARY SCHOOL	836.25	834.42	(1.83)
0111	ST. CLOUD ELEMENTARY SCHOOL	841.06	805.93	(35.13)
0958	SUNRISE ELEMENTARY SCHOOL	913.89	941.29	27.40
0101	THACKER AVENUE ELEMENTARY FOR INTERNATIONAL STUDIES	676.42	671.92	(4.50)
0321	VENTURA ELEMENTARY SCHOOL	772.90	766.53	(6.37)
<b>Subtotal Elementary Schools</b>		<b>18,143.67</b>	<b>18,356.88</b>	<b>213.21</b>
0091	DENN JOHN MIDDLE SCHOOL	945.09	966.73	21.64
0041	DISCOVERY INTERMEDIATE SCHOOL	1,018.20	1,017.42	(0.78)
0252	HARMONY MIDDLE SCHOOL	1,031.89	883.82	(148.07)
0341	HORIZON MIDDLE SCHOOL	1,346.70	1,340.76	(5.94)
0251	KISSIMMEE MIDDLE SCHOOL	1,393.24	1,407.52	14.28
0040	NARCOOSSEE MIDDLE SCHOOL	1,220.26	1,223.79	3.53
0311	NEPTUNE MIDDLE SCHOOL	1,006.87	1,008.60	1.73
0821	PARKWAY MIDDLE SCHOOL	850.37	830.63	(19.74)
0272	ST. CLOUD MIDDLE SCHOOL	1,248.92	1,253.95	5.03
<b>Subtotal Middle Schools</b>		<b>10,061.54</b>	<b>9,933.22</b>	<b>(128.32)</b>
0902	CELEBRATION HIGH SCHOOL	2,430.09	2,498.88	68.79
0601	GATEWAY HIGH SCHOOL	1,611.20	1,709.57	98.37
0922	HARMONY HIGH SCHOOL	2,076.92	2,156.38	79.46
0842	LIBERTY HIGH SCHOOL	1,719.37	1,783.61	64.24
0962	NEOCITY ACADEMY	303.21	410.30	107.09
0081	OSCEOLA HIGH SCHOOL	2,132.06	2,225.81	93.75
0841	POINCIANA HIGH SCHOOL	2,200.53	2,221.71	21.18
0862	PROFESSIONAL & TECHNICAL HIGH SCHOOL	463.92	465.14	1.22
0201	ST. CLOUD HIGH SCHOOL	1,943.78	1,960.52	16.74
0005	TOHOPEKALIGA	2,119.53	2,213.32	93.79
9003	ZENITH ACCELERATED ACADEMY	481.68	466.69	(14.99)
<b>Subtotal High Schools</b>		<b>17,482.29</b>	<b>18,111.93</b>	<b>629.64</b>
0991	CANOE CREEK K8	619.27	845.66	226.39
0711	CELEBRATION SCHOOL	1,426.09	1,432.96	6.87
9036	NEW BEGINNINGS EDUCATION CENTER	193.65	193.89	0.24
0921	OSCEOLA COUNTY SCHOOL FOR THE ARTS	924.43	959.59	35.16
0302	WESTSIDE K-8 SCHOOL	1,872.82	2,002.59	129.77
<b>Subtotal Multi-Level Schools</b>		<b>5,036.26</b>	<b>5,434.69</b>	<b>398.43</b>
9041	HOSPITAL/HOMEBOUND PROGRAM	8.36	16.67	8.31
9020	OASIS RESIDENTIAL CENTER	19.86	29.69	9.83
0859	OSCEOLA REGIONAL JUVENILE COMMITMENT FACILITY	53.44	65.07	11.63
7004	OSCEOLA VIRTUAL FRANCHISE (SECONDARY)	429.35	438.13	8.78
7001	OSCEOLA VIRTUAL INSTRUCTION PROGRAM	314.75	356.27	41.52
7006	OSCEOLA VIRTUAL INSTRUCTION (COURSE OFFERINGS)	0.00	0.00	0.00
<b>Subtotal Alternative Schools</b>		<b>825.76</b>	<b>905.83</b>	<b>80.07</b>

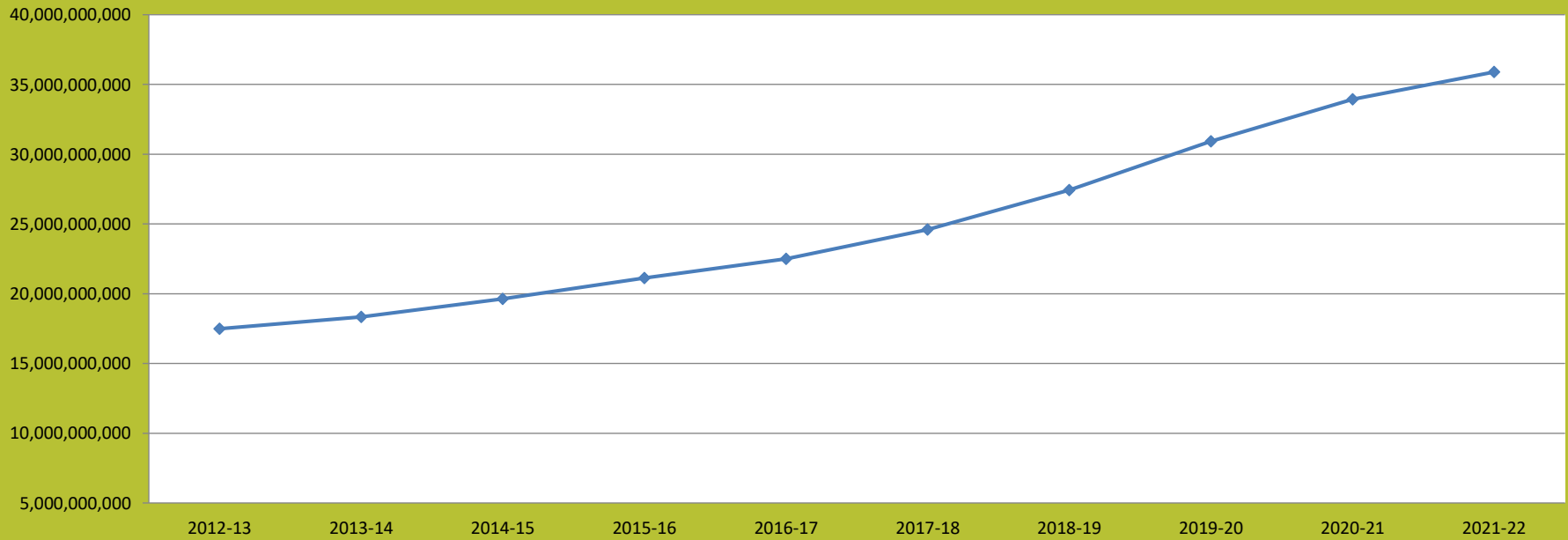
CENTER	NAME	2020-21 4TH CALC	2021-22 PROJECTION	CHANGE
0981	AMERICAN CLASSICAL CHARTER ACADEMY	276.82	305.83	29.01
0932	BELLALAGO CHARTER ACADEMY	1,221.93	1,226.36	4.43
0184	BRIDGEPREP ACADEMY OSCEOLA COUNTY	573.71	577.55	3.84
0131	BRIDGEPREP ACADEMY ST. CLOUD	0.00	350.00	350.00
0192	CREATIVE INSPIRATION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

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

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

Percentage Change	-1.8%	2.5%	-1.8%	-1.5%	-4.9%	-2.3%	-5.0%	-2.7%	-3.4%	-0.4%
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## TAX ROLL



Tax Roll History	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Final Tax Roll	17,486,188,635	18,327,239,420	19,627,447,692	21,129,933,005	22,494,745,613	24,597,378,050	27,418,836,008	30,918,572,157	33,938,986,737	35,897,226,663
Percentage Change	-7.45%	4.81%	7.09%	7.66%	6.46%	9.35%	11.47%	12.76%	9.77%	5.77%
Total Tax Levy	128,051,359	137,619,241	144,752,427	153,424,444	155,326,218	166,007,704	175,782,158	192,931,890	204,516,334	215,419,257
Percentage Change	-7.45%	7.47%	5.18%	5.99%	1.24%	6.88%	5.89%	9.76%	6.00%	5.33%

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

Line	DESCRIPTION	2021	2022	Change	% Change
		Fourth Calculation 4/19/2021	Conference Report 4/27/2021		
<b>1</b>	<b>Unweighted FTE</b>				
2	Traditional	51,549.52	52,742.56	1,193.04	2.31%
3	Charter	15,459.88	16,146.20	686.32	4.44%
4	McKay	920.00	920.34	0.34	0.04%
5	Family Empowerment	1,265.50	1,288.77	23.27	1.84%
6	Undistributed	0.00	803.00	803.00	n/a
7	Total Unweighted FTE	69,194.90	71,900.86	2,705.96	3.91%
8	Total Weighted FTE	75,571.41	78,828.42	3,257.01	4.31%
9	Weighted to Unweighted FTE Ratio	1.0922	1.0963	0.0042	0.38%
<b>10</b>	<b>Tax Roll - School Taxable Value</b>	33,938,986,737	35,897,226,663	1,958,239,926	5.77%
11	Required Local Effort Millage	3.761	3.720	(0.041)	-1.09%
12	Prior Period Adjustment Millage	0.017	0.033	0.016	94.12%
13	Basic Discretionary Millage	0.748	0.748	0.000	0.00%
14	<b>Total Millage</b>	4.526	4.501	(0.025)	-0.55%
15	Base Student Allocation	4,319.49	4,372.91	53.42	1.24%
16	District Cost Differential	0.9890	0.9888	(0.0002)	-0.02%
17	BSA * DCD	4,271.98	4,323.93	51.96	1.22%
<b>18</b>	<b>FEFP Detail</b>				
19	Base FEFP (WFTE x BSA x DCD)	322,839,221	340,848,839	18,009,618	5.58%
20	0.748 Mills Discretionary Compression	17,190,089	17,765,983	575,894	3.35%
21	DJJ Supplemental Allocation	65,974	70,117	4,143	6.28%
22	Safe Schools	3,778,510	3,826,766	48,256	1.28%
23	ESE Guaranteed Allocation	20,907,074	21,681,225	774,151	3.70%
24	Supplemental Academic Instruction (SAI)	15,181,819	15,868,808	686,989	4.53%
25	Instructional Materials	5,630,176	6,407,922	777,746	13.81%
26	Student Transportation	12,236,144	12,463,165	227,021	1.86%
27	Teacher Classroom Supply Assistance Prog	1,353,887	1,382,898	29,011	2.14%
28	Reading Allocation	3,048,572	3,106,391	57,819	1.90%
29	Digital Classrooms Allocation	117,567	117,879	312	0.27%
30	Virtual Education Contribution	0	0	0	n/a
31	Mental Health Allocation	2,426,411	2,922,503	496,092	20.45%
32	Funding Compression Allocation	3,729,136	5,341,846	1,612,710	43.25%
33	Best & Brightest Teacher/Principal Allocation	0	0	0	n/a
34	Florida Classroom Teacher Compensation	12,106,399	13,542,392	1,435,993	11.86%
35	<b>Total FEFP</b>	420,610,979	445,346,734	24,735,755	5.88%
<b>36</b>	<b>Adjustments</b>				
37	Required Local Effort Taxes	(122,538,748)	(129,333,400)	(6,794,652)	5.54%
38	Proration to Funds Available	(1,482,513)	0	1,482,513	-100.00%
39	Total Adjustments	(124,021,261)	(129,333,400)	(5,312,139)	4.28%
40	<b>Net State FEFP</b>	296,589,718	316,013,334	19,423,616	6.55%
<b>41</b>	<b>Lottery Funds</b>				
42	Discretionary Lottery	0	0	0	n/a
43	School Recognition	0	0	0	n/a
44	<b>Total Lottery Funding</b>	0	0	0	n/a
<b>45</b>	<b>State Categorical Programs</b>				
46	Class Size Reduction	76,538,873	71,611,395	(4,927,478)	-6.44%
47	<b>Total State Funding</b>	373,128,591	387,624,729	14,496,138	3.89%
<b>48</b>	<b>Local Funding:</b>				
49	Required Local Effort	122,538,748	129,333,400	6,794,652	5.54%
50	.748 Mills Discretionary Tax	24,370,908	25,777,081	1,406,173	5.77%
51	<b>Total Local Funding</b>	146,909,656	155,110,481	8,200,825	5.58%
52	<b>Total State and Local Funding</b>	520,038,247	542,735,210	22,696,963	4.36%
53	\$ Per Unweighted FTE Total	7,515.56	7,548.38	32.82	0.44%
54	\$ Per Weighted FTE Total	6,881.42	6,885.02	3.60	0.05%

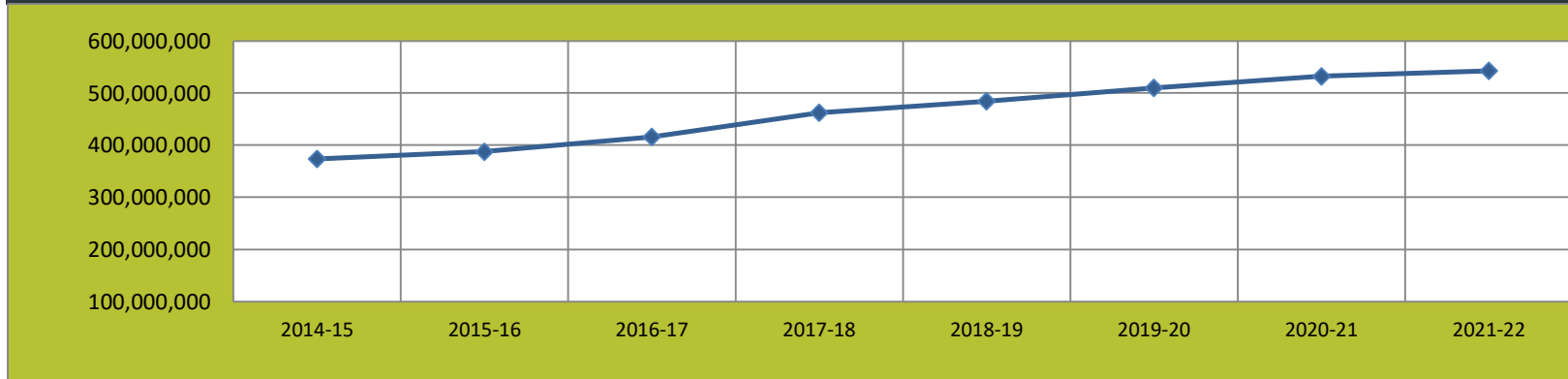
**\*2021 Funding impact of EO-07:**

Emergency Order Funding Adjustment	12,039,795
Adjusted Total State and Local Funding	532,078,042
Adjusted \$ Per Unweighted FTE	7,689.56

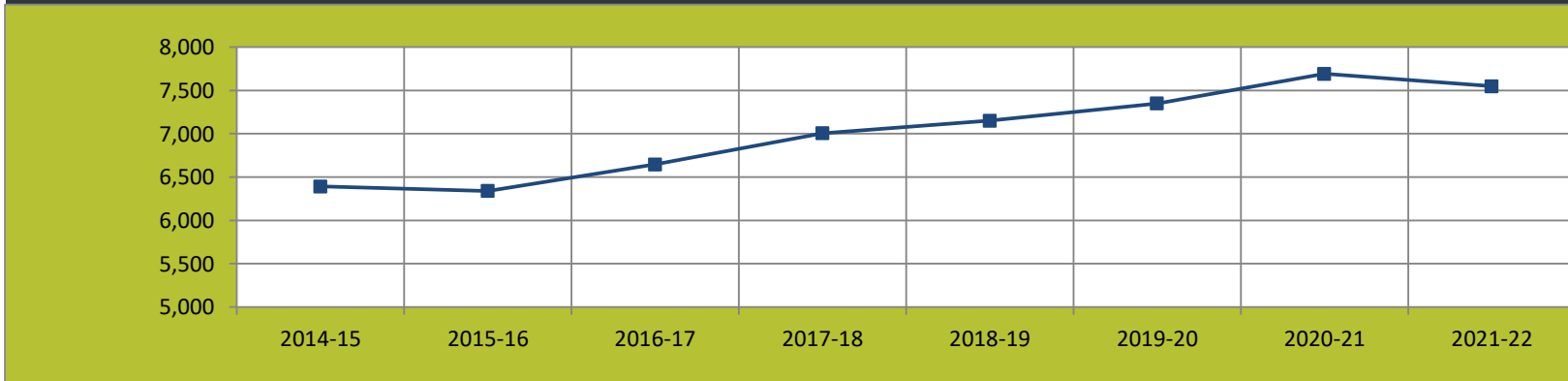
**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA**  
**TOTAL AND PER FTE FUNDING - HISTORICAL AND PROJECTED**

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

**Total FEFP Funding**



**FEFP Revenue Per Student**



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

**2021-2022 FEFP CONFERENCE REPORT**  
**Total Funding per Student**

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

# FLORIDA EDUCATION FINANCE PROGRAM (FEFP) COMPONENTS

## **ADJUSTMENTS:**

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

## **BASE STUDENT ALLOCATION:**

The Base Student Allocation from state and local funds is determined annually by the Legislature and is a component in the calculation of Base Funding. For the 2021-22 fiscal year, the base student allocation is \$4,372.91.

## **BASE FUNDING:**

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

## **CATEGORICAL PROGRAM FUNDS:**

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

in grade groups 4-8 and 9-12. The district school board must develop a plan that provides that the school will be in full compliance by the next October student survey.

### **DEPARTMENT OF JUVENILE JUSTICE (DJJ):**

The total K-12 weighted full-time equivalent student membership in juvenile justice education programs in each school district shall be multiplied by the amount of the state average class-size reduction factor multiplied by the District's cost differential. An amount equal to the sum of this calculation shall be allocated in the FEFP to each school district to supplement other sources of funding for students in juvenile justice education programs.

### **DECLINING ENROLLMENT SUPPLEMENT:**

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

### **DISCRETIONARY MILLAGE COMPRESSION (0.748 MILLS):**

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

### **DISTRICT COST DIFFERENTIAL:**

Section 1011.62(2), F.S., requires the Commissioner to annually compute district cost differentials (DCDs) by adding each district's Florida Price Level Index for the most recent three years and dividing the sum by three. The result is multiplied by 0.800, and 0.200 is added to the product to obtain the DCD. For the 2021-22 fiscal year, the DCD is 0.9888.

### **EXCEPTIONAL STUDENT EDUCATION (ESE) GUARANTEED ALLOCATION:**

This allocation provides funding to support the additional cost for exceptional education students that are identified for services in program levels 111, 112, or 113. Funding is calculated based on a different methodology for exceptional students that are in a support level of 4 or 5.



## **FLORIDA DIGITAL CLASSROOMS ALLOCATION:**

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

## **FLORIDA TEACHERS CLASSROOM SUPPLY ASSISTANCE:**

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

## **FUNDING COMPRESSION ALLOCATION:**

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

## **INSTRUCTIONAL MATERIALS:**

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

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

## **MENTAL HEALTH ALLOCATION:**

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

## **RESEARCH-BASED READING INSTRUCTION ALLOCATION:**

The Research-based Reading Instruction Allocation is designed to create a K-12 comprehensive, district-wide system of research-based reading instruction. The District uses these funds to support Reading Coach salaries, summer reading camp and other reading-based professional development. Effective July 1, 2016, charter schools shall be given a proportional share of the Research-Based Reading Instruction Allocation. Charter schools must ensure the funds received through this allocation are spent in accordance with section 1011.62(9)(c), Florida Statutes.

## **REQUIRED LOCAL EFFORT:**

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

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

Since the 2016-17 fiscal year, the State Legislature has implemented a "buy-down" of the Required Local Effort (RLE). This policy rolls back the RLE millage rate to ensure that any increase in statewide school taxable value does not yield more funding for the RLE.

## **SAFE SCHOOLS:**

The Safe Schools allocation shall be used to promote and create a safe learning environment for children to develop and learn. The funds are to be allocated so that each district is guaranteed a minimum amount of funding. If there is a remaining appropriation, 67 percent shall be allocated based on the most recent Florida Crime Index provided by the Department of Law Enforcement, and 33 percent shall be allocated based on each district's share of the state's total unweighted student enrollment. Funds must be used exclusively for employing or contracting for safe school officers, established or assigned under Section 1006.12, F.S.

## **SCHOOL RECOGNITION PROGRAM FUNDS & DISCRETIONARY LOTTERY:**

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

## **SPARSITY SUPPLEMENT:**

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

## **STUDENT TRANSPORTATION:**

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

## **SUPPLEMENTAL ACADEMIC INSTRUCTION:**

The Supplemental Academic Instruction (SAI) component of the FEFP formula provides for additional funding to pay for supplemental and remedial instruction. The District’s SAI allocation supports the cost of remediation programs at each school, district-wide professional development, the Elementary Swim Program, ESE Summer School and other curriculum enhancement and assessment tools.

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

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

### **VIRTUAL EDUCATION CONTRIBUTION:**

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

### **TEACHER SALARY INCREASE ALLOCATION:**

The Legislature may annually provide in the Florida Education Finance Program a Teacher Salary Increase Allocation to assist school districts in their recruitment and retention of classroom teachers and other instructional personnel. The amount of the allocation shall be specified in the General Appropriations Act and will be based on the school district's proportionate share of the base FEFP allocation. The funds must be used to increase the minimum base salary for full-time classroom teachers, as defined in F.S. 1012.01(2)(a), plus certified prekindergarten teachers funded in the Florida Education Finance Program, to at least \$47,500, or to the maximum amount achievable based on the allocation and as specified in the General Appropriations Act.

# General Fund

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**

**GENERAL FUND BUDGET SUMMARY**

Fiscal Year Ending June 30, 2022

As of the Conference Report

**BEGINNING FUND BALANCE**

1 Non-spendable - Inventory	3,175,284	
2 Restricted for State Categorical Programs	20,239,409	
3 Restricted for Other Grants and Programs	7,925,231	
4 Assigned for Contract Commitments	1,515,007	
5 Assigned for Carryover Appropriations	3,381,486	
6 Assigned for Projected Operating Deficit	-	
7 Unassigned - 6% Minimum per Board	33,000,000	
8 Unassigned Fund Balance	<u>20,154,987</u>	
9 <b>Total Beginning Fund Balance</b>	<u><u>89,391,404</u></u>	

**ESTIMATED REVENUES**

10 Florida Education Finance Program	316,013,334	53.4%
11 District School Taxes	155,110,481	26.2%
12 Class Size Reduction	71,611,395	12.1%
13 Transfer From Capital Projects	23,899,196	4.0%
14 Miscellaneous Local	6,994,112	1.2%
15 Workforce Development	6,731,307	1.1%
16 Child Care Fees	2,791,600	0.5%
17 Voluntary Pre-K Program	2,570,000	0.4%
18 Medicaid Reimbursement	2,000,000	0.3%
19 Adult Education Fees	1,650,000	0.3%
20 Rent/ Facilities Use Fees	763,400	0.1%
21 R.O.T.C.	570,000	0.1%
22 Interest On Investments	500,000	0.1%
23 Gifts, Grants, and Bequests	305,000	0.1%
24 State License Tax	165,000	0.0%
25 Insurance Loss Recovery	100,000	0.0%
26 Workforce Performance Based Incentives	87,000	0.0%
27 Miscellaneous State	70,560	0.0%
28 Tax Redemptions	50,000	0.0%
29 CO&DS Withheld For Admin Expense	37,500	0.0%
30 School Recognition Funds	-	0.0%
31 Discretionary Lottery	-	0.0%
32 Misc Federal through State	-	0.0%
31 Transfer from Special Revenue	-	0.0%
32 <b>Total Estimated Revenues</b>	<u><b>592,019,885</b></u>	<b>100.0%</b>

**APPROPRIATIONS**

33 Salaries and Benefits	372,280,738	63.0%
34 Charter Schools	124,044,246	21.0%
35 Categoricals/Restricted Programs	22,674,925	3.8%
36 Line Items Non-Salary	20,912,710	3.5%
37 School and Department Non-Salary	15,090,520	2.6%
38 Utilities and Fuel	14,935,000	2.5%
39 Family Empowerment Scholarship Program	8,684,033	1.5%
40 McKay Scholarship Program	6,528,176	1.1%
41 Holdback - Undistributed FTE	5,746,516	1.0%
42 <b>Current Appropriations</b>	<u><b>590,896,865</b></u>	<b>100.0%</b>
43 Projected Operating Surplus/(Deficit)	<u>1,123,021</u>	
44 Carryover Appropriations	33,061,133	
45 <b>Total Appropriations</b>	<u><b>623,957,998</b></u>	

**PROJECTED ENDING FUND BALANCE**

46 Non Spendable - Inventory	3,175,284	
47 Restricted for State Categorical Programs	-	
48 Restricted for Other Grants and Programs	-	
49 Assigned for Contract Commitments	-	
50 Assigned for Carryover Appropriations	-	
51 Assigned for Projected Operating Deficit	-	
52 Unassigned - 6% Reserve per Board	35,500,000	
53 Unassigned Fund Balance	<u>18,778,007</u>	
54 <b>Total Projected Ending Fund Balance</b>	<u><u>57,453,292</u></u>	

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

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
1 % Change in FEFP Funding per Student	2.08%	2.74%	4.67%	-1.84%	1.00%	1.00%	1.00%	1.00%
2 Beginning Fund Balance	68.4	68.9	77.9	89.3	90.4	90.7	87.3	79.1
3 Revenues	537.4	551.2	550.7	592.0	605.4	617.3	629.7	647.6
4 Projected Expenditures	536.8	542.2	539.3	590.9	605.1	620.7	637.9	655.9
5 Operating Surplus/(Deficit)	0.5	9.0	11.4	1.1	0.3	-3.4	-8.2	-8.3
<b>6 Total Ending Fund Balance</b>	<b>68.9</b>	<b>77.9</b>	<b>89.3</b>	<b>90.4</b>	<b>90.7</b>	<b>87.3</b>	<b>79.1</b>	<b>70.8</b>
<b>Ending Fund Balance by Category:</b>								
7 Nonspendable	2.4	3.2	3.2	3.2	3.2	3.2	3.2	3.2
8 Restricted	15.4	20.0	28.1	24.1	22.1	20.1	18.1	16.1
9 Assigned	6.9	4.9	4.9	4.9	8.3	13.1	13.2	7.6
10 Unassigned 6% Board Policy Reserve	32.2	33.1	33.0	35.5	36.3	37.0	37.8	38.9
11 Unassigned	12.0	16.7	20.1	22.7	20.8	13.9	6.8	5.0
<b>12 Total Ending Fund Balance</b>	<b>68.9</b>	<b>77.9</b>	<b>89.3</b>	<b>90.4</b>	<b>90.7</b>	<b>87.3</b>	<b>79.1</b>	<b>70.8</b>
13 Financial Condition Ratio *	9.5%	10.1%	10.8%	10.7%	10.8%	10.3%	9.1%	7.9%

**Assumptions:**

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

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

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

	ADMINISTRATOR	PROJECT	DESCRIPTION	FUNDING	2020-21	2021-22	INCREASE/ DECREASE
					BUDGET	RECOMMENDED FUNDING	
1	ARBY CREACH	1014911	PHYSICALS FOR BUS DRIVERS	FEFP	60,000.00	60,000.00	0.00
2		1015481	TRANSPORTATION SUMMER PAY	CARES	50,000.00	0.00	(50,000.00)
3		1015591	TRANSP RADIO COMM & FCC LIC	FEFP	81,625.00	92,771.00	11,146.00
4		1016491	TRANSP ROUTING MGMT SYSTEM	FEFP	88,000.00	121,800.00	33,800.00
5		1017241	ALC SCHOOLS TRANSPORTATION	FEFP	50,000.00	50,000.00	0.00
6		1017251	FIELD TRIP SOFTWARE	FEFP	19,900.00	10,800.00	(9,100.00)
7		1017311	FUEL MANAGEMENT SYSTEM	FEFP	0.00	12,672.00	12,672.00
8	CHUNDRA EVENS	1010521	RENTAL OF FACILITIES (GRAD)	FEFP	92,970.00	100,000.00	7,030.00
9		1010871	CERTIFIED ATHLETIC TRAINING	FEFP	20,000.00	20,000.00	0.00
10		1011521	ATHLETIC OFFICIALS & REFEREES	FEFP	200,000.00	200,000.00	0.00
11		1015261	MIDDLE SCHOOL ATHLETICS	FEFP	75,000.00	75,000.00	0.00
12		1015441	POOL RENTAL AND HEATING	FEFP	50,000.00	50,000.00	0.00
13		1015551	WEATHER MONITORING	FEFP	19,410.00	19,410.00	0.00
14		1015621	SUMMER OPS-ATHLETIC DIRECTORS	FEFP	13,000.00	13,000.00	0.00
15		1016971	CONCUSSIONS	FEFP	15,600.00	16,100.00	500.00
16		1017121	ATHLETIC CAAP CERT SOFTWARE	FEFP	40,000.00	40,000.00	0.00
17		1017131	ATHLETICS ECG STUDY	FEFP	4,000.00	2,000.00	(2,000.00)
18		1017191	SUPPLEMENTAL MATH INSTRUCTION	FEFP	360,000.00	360,000.00	0.00
19		1017261	HIGH SCH CURR PROF DEVELOPMENT	CARES	50,902.00	0.00	(50,902.00)
20	DANA SCHAFFER	1011501	PUBLICATIONS & ADVERTISING	LOCAL	50,000.00	0.00	(50,000.00)
21		1014771	BLACKBOARD WEBSITE, APP, EMERGENCY NOTIFCN SYSTEM	FEFP	69,872.00	137,985.00	68,113.00
22		1014921	CRIMINAL HISTORY BACKGROUND CHECKS FOR VOLUNTEERS	FEFP	53,000.00	50,000.00	(3,000.00)
23		1016741	BUSINESS PARTNER RECOGNITION	LOCAL	14,000.00	14,000.00	0.00
24		1017011	LET'S TALK ONLINE SERVICE PTFM	FEFP	154,000.00	160,000.00	6,000.00
25		1017221	REMIND	FEFP	104,303.00	114,733.00	10,430.00
26	DARYLA BUNGO	1016391	PSYCHOED EVAL INSTRUM PROTOCOL	FEFP	43,904.00	47,087.00	3,183.00
27	EDWARD PARKER	1010471	OVERTIME FOR NEW FACIL SET-UP	CAP REIMB	10,000.00	10,000.00	0.00
28		1010501	POSTAGE & UPS-CO	FEFP	40,000.00	40,000.00	0.00
29		1010741	XEROX PAPER & COPY CHARGES CO	FEFP	20,807.00	10,000.00	(10,807.00)
30	JANE RESPESS	101231?	NEW TEACHER MENTOR	CARES	10,582.00	0.00	(10,582.00)
31		101502?	ENVIRONMENTAL CENTER	FEFP	77,531.00	77,531.00	0.00
32	JANICE FRANCESCHI	1014981	PROFESSIONAL DEV ACTIVITIES	FEFP	149,751.00	140,000.00	(9,751.00)
33		1017211	I OBSERVATION	FEFP	100,000.00	105,000.00	5,000.00
34	JEFFERY ARNOTT	1016601	ADOBE SOFTWARE - CTE	FEFP	50,000.00	52,980.00	2,980.00
35		1017111	INTERNSHIP STIPENDS	FEFP	0.00	50,000.00	50,000.00
36	JOHN BOYD	1010361	LEGISLATIVE CONSULTANT (RUTLEDGE-ECENIA, formerly MIXON)	FEFP	18,600.00	18,600.00	0.00
37		1010451	OCEA/ TEAMSTERS LEAVE (SUBS)	FEFP	2,500.00	2,500.00	0.00
38		1011491	NEGOTIATION TEAM	FEFP	7,000.00	8,105.00	1,105.00
39		1012671	SCHOOL BOARD POLICY MANUAL	FEFP	5,500.00	5,500.00	0.00
40	LAUREN HADDOX	1010051	ATHLETIC INSURANCE	FEFP	246,320.00	246,320.00	0.00
41		1010331	INSURANCE REIMBURSEMENT	FEFP	30,989.00	100,000.00	69,011.00
42		1010731	PROPERTY CASUALTY INSURANCE	FEFP	2,948,380.00	3,252,010.00	303,630.00
43		1011481	PUBLIC OFFICIAL BONDS	FEFP	1,290.00	270.00	(1,020.00)
44		1012111	W/C SELF-INSURER ASSESSMENT	FEFP	36,000.00	40,000.00	4,000.00
45		1012121	FLOOD INSURANCE	FEFP	43,865.00	45,000.00	1,135.00
46		1015181	STATE & FEDERAL LABOR LAW POST	FEFP	5,000.00	5,000.00	0.00
47		1015421	WORKERS COMPENSATION INSURANCE	FEFP	2,083,429.00	2,100,000.00	16,571.00
48		1016231	FUEL STORAGE TANK REG FEE	FEFP	600.00	600.00	0.00
49	LEAH TORRES	1015101	TESTING PRINTER/SCANNER MAINT	FEFP	8,123.00	8,123.00	0.00
50		1016101	SUMMER END OF COURSE (EOC)	FEFP	7,050.00	14,000.00	6,950.00
51		1016581	EOC- PERT MATH	FEFP	20,000.00	20,000.00	0.00
52		1016801	HEADPHONES FOR COMPUTERS	FEFP	16,125.00	16,125.00	0.00
53		1017271	POST SEC DATA & EQUITY PD & SPT	FEFP	6,950.00	8,500.00	1,550.00
54	MARC CLINCH	1010101	SOFTWARE(EBLDR), CONSULT FEES	FEFP	161,423.00	116,182.00	(45,241.00)
55	MICHAEL ALLEN	1011071	BAND & CHORUS SUPPORT	FEFP	174,834.00	163,000.00	(11,834.00)
56	PETER STRAKER	1010541	SACS ANNUAL DUES-SCHOOLS	FEFP	68,400.00	68,400.00	0.00
57		1010601	SUPERINTENDENT'S SAC MEETINGS, TRNG & SUPPORT	LOCAL	2,000.00	2,250.00	250.00
58		1016081	ADMINISTRATOR'S ACADEMY	LOCAL	25,000.00	27,085.00	2,085.00
59		1016981	STRATEGIC SIP TRAINING	FEFP	5,914.00	5,921.00	7.00
60	PETER THORNE	1013381	MICROFILMING/SCANNING	FEFP	38,502.00	38,502.00	0.00
61		1017161	KRONOS	FEFP	260,100.00	266,941.00	6,841.00
62		1017181	BUSINESS PROCESS IMPROVEMENTS	FEFP	91,496.00	47,000.00	(44,496.00)
63		101723?	CFEED	FEFP	380,869.00	373,657.00	(7,212.00)
64	RANDY SHUTTERA	1010111	CONTINGENCY FOR MAJOR MAINT	FEFP	1,082,121.00	800,000.00	(282,121.00)
65		1010221	BACKFLOW INSPECTIONS & REPAIR	FEFP	140,000.00	85,435.00	(54,565.00)
66		1010251	CHILLER MAINT AGREEMENT/REPAIR	FEFP	252,546.00	247,600.00	(4,946.00)
67		1010261	INSPECTION/BLEACHERS & STAIRS	FEFP	28,000.00	0.00	(28,000.00)
68		1010411	MAINTENANCE-COUNTY OFFICE	FEFP	65,000.00	65,000.00	0.00
69		101061?	TEAMSTER UNION CONTRACT ALLOW	FEFP	299,800.00	139,000.00	(160,800.00)
70		1010711	HVAC PREVENTIVE MAINT & FILTER	FEFP	150,000.00	300,000.00	150,000.00
71		1010801	INSPECTION-FIRE ALARM,EXT HOOD	FEFP	230,777.00	258,540.00	27,763.00
72		1010821	TERMITE TREATMENTS	FEFP	25,000.00	25,000.00	0.00
73		1010831	SPRINKLER SYS INSPECT & REPAIR	FEFP	70,000.00	87,935.00	17,935.00
74		1014881	ELEVATOR/ CHAIRLIFT INSPECTION	FEFP	50,000.00	47,028.00	(2,972.00)
75		101531?	INFECTIOUS DISEASE PREVENTION	CARES	1,336,400.00	0.00	(1,336,400.00)
76		1016061	AED INSPECTION & MAINTENANCE	FEFP	22,500.00	15,000.00	(7,500.00)
77		1016161	GENERATOR REPAIR/MAINTENANCE	FEFP	8,250.00	10,000.00	1,750.00
78		1016181	SAFETY & SECURITY UPGRD/MAINT	FEFP	50,000.00	101,470.00	51,470.00
79		101627?	SUPPLEMENTAL SAFE SCHOOLS	FEFP	243,535.00	583,395.00	339,860.00
80		1016371	FIRE EXTINGUISHER INSPECTIONS	FEFP	87,515.00	75,000.00	(12,515.00)
81		1016381	WATER TREATMENT SVCS	FEFP	35,000.00	30,691.00	(4,309.00)
82		1016921	FLORIDA STERLING ANNUAL CONF	FEFP	12,200.00	0.00	(12,200.00)
83		1016991	STAGE/ CURTAINS RIGGING	FEFP	20,000.00	20,000.00	0.00



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

ADMINISTRATOR	PROJECT	DESCRIPTION	FUNDING	2021-22		INCREASE/ DECREASE	
				2020-21 BUDGET	RECOMMENDED FUNDING		
84	RANDY SHUTTERA	1017081	GLOBAL POSITIONING SYSTEM	FEFP	55,000.00	31,329.00	(23,671.00)
85		1017151	SCHOOL DUDE - ENERGY MGR PRGM	FEFP	10,300.00	10,000.00	(300.00)
86		1017201	ENERGY STAR CERTIFICATION	FEFP	15,000.00	0.00	(15,000.00)
87		1017321	DAS RADIOS	FEFP	0.00	11,475.00	11,475.00
88	RHONDA BLAKE	1011031	DDP & REDISTRICTING	FEFP	17,689.00	13,770.00	(3,919.00)
89		1016621	EDUCATIONAL PLANT SURVEY	FEFP	41,925.00	46,575.00	4,650.00
90		1016841	REAL ESTATE AND DUE DILIGENCE	FEFP	171,305.00	110,000.00	(61,305.00)
91	SARAH GRABER	1010681	TERMINAL PAY	FEFP	2,500,000.00	2,800,000.00	300,000.00
92		1011821	ACTUARIAL SERVICES	FEFP	12,500.00	3,500.00	(9,000.00)
93		1014991	LONG-TERM SUBS > 10 DAYS	FEFP	800,000.00	700,000.00	(100,000.00)
94		1015221	START UP SUPPLIES NEW SCHOOLS	FEFP	307,670.00	0.00	(307,670.00)
95		1016531	ERP SOFTWARE ENHANCEMENT	FEFP	10,000.00	21,600.00	11,600.00
96	SCOTT CLARK	1015051	PRINT SHOP HARDWARE & SOFTWARE	FEFP	16,250.00	18,481.00	2,231.00
97		1015641	PINNACLE SCHEDULER	FEFP	25,000.00	26,251.00	1,251.00
98		1016201	DESTINY SOFTWARE IMPL & MAINT	FEFP	16,000.00	98,161.00	82,161.00
99		1016431	ELECTRONIC RESOURCES	FEFP	128,665.00	288,832.00	160,167.00
100		1016591	OFFICE 365 STAFF TRAINING	FEFP	6,000.00	5,924.00	(76.00)
101		1017001	ISAFE SUBSCRIPTION	FEFP	4,700.00	4,700.00	0.00
102		1017031	MEDIA SPECIALIST EXTRA	FEFP	35,000.00	68,437.00	33,437.00
103	SHANA RAFALSKI	1016261	CHOICE PROGRAMS	LOCAL	43,630.00	58,000.00	14,370.00
104	SHAWN WOODDELL	1010081	COMPUTER MAINT CONTRACT-SCHLS	FEFP	110,000.00	80,000.00	(30,000.00)
105		1010651	PHONE SYSTEM MAINT DIST-WIDE	FEFP	34,000.00	37,500.00	3,500.00
106		1010661	INTERCOM & SEC SYS REP DIST-WD	FEFP	60,000.00	100,000.00	40,000.00
107		1010671	DIST WIDE TELECOMMUNICATIONS	FEFP	487,527.00	661,897.00	174,370.00
108		1010961	NETWORK SOFTWARE & MAINT	FEFP	189,900.00	154,400.00	(35,500.00)
109		1015451	MICROSOFT SUPPORT SERVICES	FEFP	72,000.00	90,000.00	18,000.00
110		1016891	ERATE OVERTIME	FEFP	60,000.00	60,000.00	0.00
111		1017041	TECHNOLOGY INTERNS	FEFP	85,000.00	100,000.00	15,000.00
112	SUPERINTENDENT	1010091	LOBBYING EFFORTS (OLE)	FEFP	150,000.00	120,000.00	(30,000.00)
113		1010357	LEGAL FEES	FEFP	602,086.00	650,000.00	47,914.00
114		1015381	SUMMER OPS-GUIDANCE COUNSELORS	FEFP	157,200.00	157,200.00	0.00
115		1015681	BOARD MEETING MGMT/EQUIPMENT	FEFP	21,652.00	20,000.00	(1,652.00)
116		1015691	DISTRICT MEMBERSHIP DUES	FEFP	60,000.00	60,000.00	0.00
117		1016031	DISTRICT & COMMUNITY EVENTS	LOCAL	220,000.00	220,000.00	0.00
118		1016051	PROMOTIONS & PUBLIC RELATIONS	LOCAL	100,000.00	100,000.00	0.00
119		1016281	BOARD MEMBER EXPENSES -LOCAL	LOCAL	10,000.00	30,000.00	20,000.00
120		1016701	FOOTSTEPS TO BRILLIANCE PART	LOCAL	5,000.00	5,000.00	0.00
121		1017171	CULTURE SURVEYS	FEFP	85,300.00	85,300.00	0.00
122	TAMMY OTTERSON	1010701	UNEMPLOYMENT CLAIMS	FEFP	145,000.00	75,000.00	(70,000.00)
123		1010891	RECRUITMENT	FEFP	404,500.00	539,500.00	135,000.00
124		1010911	FRONTLINE SUBSTITUTE ABSENCE MANAGEMENT SYSTEM	FEFP	40,372.00	42,330.00	1,958.00
125		1010991	FINGERPRINTING	FEFP	240,000.00	200,000.00	(40,000.00)
126		1014901	EAP PROGRAM	FEFP	198,528.00	130,416.00	(68,112.00)
127		1015521	DIFFERENTIATED PAY	FEFP	10,000.00	0.00	(10,000.00)
128		1015671	ATHLETIC COACH SUPPL-NON EMPL	FEFP	266,425.00	276,275.00	9,850.00
129		1010901	AMERICAN WITH DISABILITIES ACT (ADA) ACCOMODATION	FEFP	0.00	2,000.00	2,000.00
130	TOM PHELPS	1014971	ADMIN COMPLEX SECURITY	FEFP	5,920.00	7,000.00	1,080.00
131		1015471	BUS MONITORS	FEFP	25,000.00	30,000.00	5,000.00
132		1016511	VISION QUEST	FEFP	40,000.00	40,000.00	0.00
133	ULYSSES VAZQUEZ	1011011	IBM COMPUTER SYSTEM-ANN PMT	FEFP	39,216.00	28,206.00	(11,010.00)
134		1014631	TAPE VAULTING, DATA PROJECT	FEFP	32,805.00	35,000.00	2,195.00
135		1014751	MIS SOFTWARE MAINTENANCE	FEFP	35,589.00	25,728.00	(9,861.00)
136		1016441	SHAREPOINT LICENSE & SUPPORT	FEFP	10,000.00	10,000.00	0.00
137		1017301	AS400/COBOL/TERMS SUPPORT	FEFP	0.00	191,100.00	191,100.00
138		1017331	ED-FI MEMBERSHIP	FEFP	0.00	5,000.00	5,000.00
139	YULING LIU	1012151	ANNUAL AUDITS & ADVISORY SERVICES	FEFP	396,680.00	249,500.00	(147,180.00)
140		1012301	BANK FEES & FORMS	FEFP	1,890.00	2,000.00	110.00
141		1012431	CO & DS ADMIN EXPENSE	CO&DS	37,500.00	40,000.00	2,500.00
142		1014251	IMPACT FEE STUDY	FEFP	80,660.00	0.00	(80,660.00)
143	TOTAL				21,879,444.00	21,120,941.00	(758,503.00)

FUNDING	2020-21 BUDGET	2021-22 RECOMMENDED	INCREASE/ DECREASE
FEFP	19,914,430.00	20,614,606.00	700,176.00
CAP REIMB	10,000.00	10,000.00	0.00
CARES	1,447,884.00	0.00	(1,447,884.00)
LOCAL	469,630.00	456,335.00	(13,295.00)
CO&DS	37,500.00	40,000.00	2,500.00
TOTAL	21,879,444.00	21,120,941.00	(758,503.00)

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

Description	ACCT. NO.	2021-22		
		New Funding	Carryover	Total Funding
<b>ESTIMATED REVENUE:</b>				
Supplemental Academic Instruction (SAI) - FEFP	310	15,868,808.00	-	15,868,808.00
<b>TOTAL ESTIMATED REVENUE</b>		<b>15,868,808.00</b>	<b>-</b>	<b>15,868,808.00</b>
<b>APPROPRIATIONS:</b>				
Holdbacks				
Charter School Allocations	1700004/D	3,371,007.54	-	3,371,007.54
McKay Scholarship Deduction	1700004/K	203,123.05	-	203,123.05
Family Empowerment Scholarship Deduction	1700004/F	284,436.09	-	284,436.09
Undist FTE Holdback	1700004/U	156,520.21	-	156,520.21
SAI Reserves	1700005/U	1,647,254.26	-	1,647,254.26
Total Holdbacks		5,662,341.16	-	5,662,341.16
Salaries				
Pending Salary Adjustments	1700007	166,503.47	-	166,503.47
SAI - Lapse	1700008	(200,000.00)	-	(200,000.00)
SAI Salaries	1700009	6,258,893.52	-	6,258,893.52
Reading Coach Salaries	1710009	1,257,375.22	-	1,257,375.22
Impact Lab Teacher Salaries	1720009	582,241.39	-	582,241.39
IB Program Salaries - CHS, GHS, PWMS	1760129	195,307.67	-	195,307.67
Summer Training - Elem Curriculum	1761019	31,355.57	-	31,355.57
Total Salaries		8,291,676.84	-	8,291,676.84
Non-salary Program Allocations				
REMEDATION-ELEMENTARY	1730011	100,000.00	-	100,000.00
REMEDATION-MIDDLE	1730021	54,000.00	-	54,000.00
REMEDATION-HIGH	1730031	60,000.00	-	60,000.00
SUMMER ENRICHMENT - HS	1740051	5,000.00	-	5,000.00
SUMMER ENRICHMENT - MS	1740061	10,000.00	-	10,000.00
FINE ARTS ENHANCEMENT	1760511	38,000.00	-	38,000.00
CTE VOCATIONAL PROGRAM SUPPORT	1760801	218,500.00	-	218,500.00
SAT TESTING	1760901	20,790.00	-	20,790.00
ELEM CURRICULUM SUPPORT	1761011	236,000.00	-	236,000.00
MIDDLE SCHOOL CURRICULUM SUPPORT	1761021	155,000.00	-	155,000.00
HIGH SCHOOL CURRICULUM SUPPORT	1761031	132,000.00	-	132,000.00
JCF AFTER SCHOOL TUTORING	1761051	14,500.00	-	14,500.00
OSC DUKE TIP COURSES	1761121	6,000.00	-	6,000.00
GIFTED EDUCATION K-12	1762111	111,000.00	-	111,000.00
TEXTBOOK ADOPTION K-12	1762411	8,000.00	-	8,000.00
COLLEGE READINESS	1763221	6,000.00	-	6,000.00
ODYSSEY OF THE MIND	1763951	40,000.00	-	40,000.00
COLLEGE BOARD	1763961	610,000.00	-	610,000.00
PLC - K-12	1790301	5,000.00	-	5,000.00
ESOL SUMMER MONITORING	1790401	18,000.00	-	18,000.00
REAL LIFE ACADEMIC EXPERIENCE	1790721	16,000.00	-	16,000.00
ROTC - SAI	1790911	1,000.00	-	1,000.00
PBIS K-12	1790941	50,000.00	-	50,000.00
Total Non-salary Program Allocations		1,914,790.00	0.00	1,914,790.00
<b>TOTAL APPROPRIATIONS</b>		<b>15,868,808.00</b>	<b>0.00</b>	<b>15,868,808.00</b>

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**

**READING ALLOCATION FUNDING - 2021-22**

Description	ACCT. NO.	2021-22		
		New Funding	Estimated Carryover	Total
<b>ESTIMATED REVENUE:</b>				
Reading Categorical - FEFP	310	3,106,391.00	345,000.00	3,451,391.00
<b>TOTAL ESTIMATED REVENUE</b>		<b>3,106,391.00</b>	<b>345,000.00</b>	<b>3,451,391.00</b>
<b>APPROPRIATIONS:</b>				
Holdbacks				
Charter School Allocations	1800004	659,889.99	-	659,889.99
Virtual Charter	1800004	76,061.46	-	76,061.46
Family Empowerment Scholarship	1800004	55,679.65	-	55,679.65
Undist FTE Holdback	1800004	30,639.54	-	30,639.54
Reserves	1800005	42,470.03	-	42,470.03
Total Holdbacks		864,740.67	-	864,740.67
Salaries				
Reading Coach Salaries	1800009	2,123,501.54	-	2,123,501.54
Total Salaries		2,123,501.54	-	2,123,501.54
Non-salary Program Allocations				
Other Reading Programs (Reserve)	1800001	29,148.79	2,487.00	31,635.79
Summer Reading Camp-Grade 3	1810011	0.00	45,000.00	45,000.00
Methods of Writing-Elementary	1830011	-	142,513.00	142,513.00
ELA Curriculum Support - Elementary	1830111	-	84,500.00	84,500.00
ELA Curriculum Support - Middle School	1830121	61,000.00	-	61,000.00
ELA Curriculum Support - High School	1830131	-	70,500.00	70,500.00
Sunshine State Readers - Elementary	1831011	10,000.00	-	10,000.00
Sunshine State Readers - Middle School	1831021	9,000.00	-	9,000.00
Sunshine State Readers - High School	1831031	9,000.00	-	9,000.00
Total Program Allocations		118,148.79	345,000.00	463,148.79
<b>TOTAL APPROPRIATIONS</b>		<b>3,106,391.00</b>	<b>345,000.00</b>	<b>3,451,391.00</b>

# Capital Projects Fund

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

	2021-22	2022-23	2023-24	2024-25	2025-26
<b>BEGINNING FUND BALANCE &amp; ESTIMATED REVENUES</b>					
<b>BEGINNING FUND BALANCE</b>					
Capacity	\$ 104,759,614	\$ 171,534,038	\$ 134,457,234	\$ 194,535,630	\$ 268,710,245
Carryover - Capacity	54,461,088	-	-	-	-
Non-Capacity	139,052,602	78,834,557	99,023,052	103,266,583	132,020,174
Carryover - Non-Capacity	107,686,620	-	-	-	-
<b>Total Beginning Fund Balance</b>	<b>405,959,924</b>	<b>250,368,595</b>	<b>233,480,286</b>	<b>297,802,213</b>	<b>400,730,419</b>
<b>ESTIMATED REVENUES</b>					
Capacity Sources	67,774,425	70,123,196	72,578,396	75,174,615	77,867,579
Non-Capacity Sources	101,880,449	106,921,624	112,123,004	117,641,919	106,405,499
<b>Total Estimated Revenues</b>	<b>169,654,874</b>	<b>177,044,820</b>	<b>184,701,400</b>	<b>192,816,534</b>	<b>184,273,078</b>
<b>Total Beginning Fund Balance &amp; Estimated Revenues</b>	<b>\$ 575,614,798</b>	<b>\$ 427,413,415</b>	<b>\$ 418,181,686</b>	<b>\$ 490,618,747</b>	<b>\$ 585,003,497</b>
<b>APPROPRIATIONS &amp; PROJECTED ENDING FUND BALANCE</b>					
<b>APPROPRIATIONS</b>					
Capacity	55,461,088	107,200,000	12,500,000	1,000,000	1,000,000
Non-Capacity	269,785,114	86,733,129	107,879,473	88,888,328	82,123,695
<b>Total Appropriations</b>	<b>325,246,203</b>	<b>193,933,129</b>	<b>120,379,473</b>	<b>89,888,328</b>	<b>83,123,695</b>
<b>PROJECTED ENDING FUND BALANCE</b>					
Capacity	171,534,038	134,457,234	194,535,630	268,710,245	345,577,824
Non-Capacity	78,834,557	99,023,052	103,266,583	132,020,174	156,301,978
<b>Total Ending Fund Balance</b>	<b>250,368,595</b>	<b>233,480,286</b>	<b>297,802,213</b>	<b>400,730,419</b>	<b>501,879,802</b>
<b>Total Appropriations &amp; Projected Ending Fund Balance</b>	<b>\$ 575,614,798</b>	<b>\$ 427,413,415</b>	<b>\$ 418,181,686</b>	<b>\$ 490,618,747</b>	<b>\$ 585,003,497</b>

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

	2021-22	2022-23	2023-24	2024-25	2025-26
<b>BEGINNING FUND BALANCE &amp; ESTIMATED REVENUES</b>					
<b>BEGINNING FUND BALANCE</b>					
Restricted for Capital Projects	\$ 104,759,614	\$ 171,534,038	\$ 134,457,234	\$ 194,535,630	\$ 268,710,245
Restricted for Carryover Appropriations	54,461,088	-	-	-	-
<b>Total Beginning Fund Balance</b>	<b>159,220,702</b>	<b>171,534,038</b>	<b>134,457,234</b>	<b>194,535,630</b>	<b>268,710,245</b>
<b>ESTIMATED REVENUES</b>					
Impact Fees	67,275,000	69,629,625	72,066,662	74,588,995	77,199,610
Flora Ridge EFBD	334,336	341,023	347,844	354,801	361,897
Interest	165,088	152,548	163,890	230,819	306,072
<b>Total Estimated Revenues</b>	<b>67,774,425</b>	<b>70,123,196</b>	<b>72,578,396</b>	<b>75,174,615</b>	<b>77,867,579</b>
<b>Total Beginning Fund Balance &amp; Estimated Revenues</b>	<b>226,995,127</b>	<b>241,657,234</b>	<b>207,035,630</b>	<b>269,710,245</b>	<b>346,577,824</b>
<b>APPROPRIATIONS</b>					
<b>NEW SCHOOL PROJECTS</b>					
<b>K-8'S</b>					
"AA" Kindred (opening August 2024)	-	34,700,000	3,500,000	-	-
"BB" Knightsbridge (opening August 2024)	-	35,000,000	4,000,000	-	-
"CC" Sunbridge (opening August 2024)	-	36,500,000	4,000,000	-	-
<b>Total New School Projects</b>	<b>-</b>	<b>106,200,000</b>	<b>11,500,000</b>	<b>-</b>	<b>-</b>
<b>OTHER CAPACITY PROJECTS</b>					
Buses	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
<b>Total Other Capacity Projects</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>CARRYOVER</b>					
"A" Celebration Island	27,104,280				
"AA" Kindred K-8	4,597,875				
"BB" Knightsbridge K-8	3,000,000				
"CC" Sunbridge K-8	3,000,000				
Canoe Creek K-8	5,924,509				
Harmony Middle School	16,000				
Land Purchases	7,000,000				
Poinciana Business Academy	4,705				
School Buses	1,001,708				
Unallocated	2,812,011				
<b>Total Carryover</b>	<b>54,461,088</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Appropriations</b>	<b>55,461,088</b>	<b>107,200,000</b>	<b>12,500,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>Annual Surplus/(Deficiency)</b>	<b>12,313,336</b>	<b>(37,076,804)</b>	<b>60,078,396</b>	<b>74,174,615</b>	<b>76,867,579</b>
<b>PROJECTED ENDING FUND BALANCE</b>					
Restricted for Capital Projects	171,534,038	134,457,234	194,535,630	268,710,245	345,577,824
<b>Total Ending Fund Balance</b>	<b>171,534,038</b>	<b>134,457,234</b>	<b>194,535,630</b>	<b>268,710,245</b>	<b>345,577,824</b>
<b>Total Appropriations &amp; Ending Fund Balance</b>	<b>\$ 226,995,127</b>	<b>\$ 241,657,234</b>	<b>\$ 207,035,630</b>	<b>\$ 269,710,245</b>	<b>\$ 346,577,824</b>

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

	2021-22	2022-23	2023-24	2024-25	2025-26
<b>BEGINNING FUND BALANCE &amp; ESTIMATED REVENUES</b>					
<b>BEGINNING FUND BALANCE</b>					
Restricted for Capital Projects	\$ 139,052,602	\$ 78,834,557	\$ 99,023,052	\$ 103,266,583	132,020,174
Restricted for Carryover Appropriations	107,686,620				
<b>Total Beginning Fund Balance</b>	<b>246,739,222</b>	<b>78,834,557</b>	<b>99,023,052</b>	<b>103,266,583</b>	<b>132,020,174</b>
<b>ESTIMATED REVENUES</b>					
CO&DS Flowthrough	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
1.5 Mill CO TAX	51,755,597	55,067,955	58,647,373	62,576,746	49,886,829
1/4 Cent Infrastructure Sales Surtax	13,659,555	14,261,017	14,793,513	15,313,525	15,789,741
1/2 Cent School Capital Outlay Surtax	27,319,110	28,522,034	29,587,026	30,627,050	31,579,482
La Rosa Field Naming Rights Revenue	10,000	10,000	10,000	10,000	10,000
Charter Capital	7,976,162	7,976,162	7,976,162	7,976,162	7,976,162
Interest	160,025	84,456	108,930	138,436	163,285
<b>Total Estimated Revenues</b>	<b>101,880,449</b>	<b>106,921,624</b>	<b>112,123,004</b>	<b>117,641,919</b>	<b>106,405,499</b>
<b>Total Beginning Fund Balance &amp; Estimated Revenues</b>	<b>348,619,671</b>	<b>185,756,181</b>	<b>211,146,056</b>	<b>220,908,502</b>	<b>238,425,673</b>
<b>APPROPRIATIONS AND ENDING FUND BALANCE</b>					
<b>APPROPRIATIONS</b>					
<b>RECURRING PROJECTS</b>					
Athletic Facilities	120,000	120,000	120,000	120,000	120,000
Charter Capital (Tsf to General Fund)	7,976,162	7,976,162	7,976,162	7,976,162	7,976,162
General School Facilities Operations (Reimb to General Fund)	2,093,555	2,114,491	2,135,635	2,156,992	2,156,992
General School Maintenance Line Items (Tsf to General Fund)	2,039,729	2,060,126	2,080,728	2,101,535	2,101,535
General School Maintenance Salaries (Tsf to General Fund)	8,629,825	8,716,123	8,803,284	8,891,317	8,980,231
General School Security Line Item (Tsf to General Fund)	101,470	102,485	103,510	104,545	104,545
Health & Safety	950,000	950,000	950,000	950,000	950,000
Portable Installation (Includes technology)	300,000	300,000	300,000	300,000	300,000
Portable Rent (Tsf to General Fund)	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
Property Casualty Insurance (Tsf to General Fund)	3,252,010	3,252,010	3,252,010	3,252,010	3,252,010
Safety and Security	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
School Buses	3,250,000	3,250,000	3,250,000	3,250,000	3,250,000
Student Computers	-	-	-	3,000,000	3,000,000
Technology Infrastructure	8,536,000	6,500,000	6,500,000	6,500,000	6,500,000
White Fleet	300,000	300,000	300,000	300,000	300,000
<b>Total Recurring Projects</b>	<b>40,448,751</b>	<b>38,541,397</b>	<b>38,671,329</b>	<b>41,802,561</b>	<b>41,891,474</b>
<b>RENOVATION/REMODELING PROJECTS</b>					
Comprehensive Renovations- Gateway High School	74,000,000	-	-	-	-
Cyclical Capital Renewal	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Maintenance and Renovation - Deferred Maintenance	4,500,000	5,000,000	5,000,000	5,000,000	5,000,000
Neptune Elementary School Traffic Solution	1,500,000	-	-	-	-
<b>Total Renovation/Remodeling</b>	<b>84,000,000</b>	<b>9,000,000</b>	<b>9,000,000</b>	<b>9,000,000</b>	<b>9,000,000</b>
<b>DEBT SERVICE</b>					
Repay LOANS - Long Term (COPs) (Total)	15,082,623	15,075,635	15,079,901	15,188,901	15,187,816
Repay LOANS - Long Term (Sales Tax Revenue Bonds)	21,640,451	21,691,218	21,704,407	21,983,147	15,130,239
Repay LOANS - EFBD	926,669	924,878	923,835	913,628	914,075
<b>Total Debt Service</b>	<b>37,649,743</b>	<b>37,691,732</b>	<b>37,708,144</b>	<b>38,085,676</b>	<b>31,232,130</b>
<b>OTHER NON-CAPACITY PROJECTS</b>					
Transportation East	-	1,500,000	22,500,000	-	-
<b>Total Other Projects</b>	<b>-</b>	<b>1,500,000</b>	<b>22,500,000</b>	<b>-</b>	<b>-</b>
<b>CARRYOVER</b>					
<b>RECURRING PROJECTS</b>					
Athletic Facilities - High Schools	122,936				
Health & Safety	2,002,356				
Cyclical Capital Renewal	8,058,025				
Maintenance and Renovation - Deferred Maintenance	12,882,549				
Portable Installation (Includes Technology)	779,106				
Safety & Security	1,975,765				
School Buses Replacement	125,150				
Student Computers	443,412				
Technology Infrastructure	4,961,392				
White Fleet	218,809				
Unallocated Future Projects	1,669,363				
<b>RENOVATION/REMODELING PROJECTS</b>					
Canoe Creek K-8 Renovation	13,568,885				
Comprehensive Renovations- Denn John Middle School	5,485,978				
Comprehensive Renovations- Gateway High School	3,668,658				
Comprehensive Renovations- Michigan Avenue Elementary	1,782,299				
Comprehensive Renovations- Osceola County School for the Arts	2,000,000				
Comprehensive Renovations-Reedy Creek Elementary	1,990,957				
Comprehensive Renovations- St. Cloud Middle School	7,325,511				
Horizon Middle School Ancillary Transportation Renovation	500,000				
Land	7,125,000				
Neptune Bus Loop	645,000				
OCSA Bus Loop & Road Extension	4,000,000				
Osceola Virtual School	110,141				
oTECH Welding Project	3,309,282				
Space Reconfigurations	836,046				
Transportation Facility	22,100,000				
<b>Total Carryover</b>	<b>107,686,620</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Appropriations</b>	<b>269,785,114</b>	<b>86,733,129</b>	<b>107,879,473</b>	<b>88,888,328</b>	<b>82,123,695</b>
<b>Annual Surplus/(Deficiency)</b>	<b>(167,904,665)</b>	<b>20,188,495</b>	<b>4,243,531</b>	<b>28,753,592</b>	<b>24,281,804</b>
<b>PROJECTED ENDING FUND BALANCE</b>					
Restricted for Capital Projects	78,834,557	99,023,052	103,266,583	132,020,174	156,301,978
<b>Total Ending Fund Balance</b>	<b>78,834,557</b>	<b>99,023,052</b>	<b>103,266,583</b>	<b>132,020,174</b>	<b>156,301,978</b>
<b>Total Appropriations &amp; Ending Fund Balance</b>	<b>\$ 348,619,671</b>	<b>\$ 185,756,181</b>	<b>\$ 211,146,056</b>	<b>\$ 220,908,502</b>	<b>\$ 238,425,673</b>

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**

SAFETY & SECURITY - CARRYOVER

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE
<b>S&amp;S BURGLAR SYSTEMS</b>				
COUNTY-WIDE	\$ 6,000.00	\$ 5,009.22	\$ -	\$ 990.78
<b>S&amp;S FENCING/GATES</b>				
KISSIMMEE ELEMENTARY SCHOOL	25,000.00	2,408.00	22,219.85	372.15
NARCOOSSEE MIDDLE SCHOOL	30,000.00			30,000.00
POINCIANA ACADEMY OF FINE ARTS	9,000.00	6,516.29		2,483.71
WESTSIDE K-8 SCHOOL	5,000.00	4,805.42		194.58
<b>S&amp;S LOCKS</b>				
COUNTY-WIDE	53,446.90	46,344.40	6,500.75	601.75
TOHOPEKALIGA HIGH SCHOOL	257.50	257.50		-
<b>S&amp;S TECHNOLOGY</b>				
COUNTY-WIDE	215,450.00	120,600.00	24,360.00	70,490.00
<b>SAFETY &amp; SECURITY</b>				
COUNTY-WIDE / CAMERAS & SERVERS	680,000.00			680,000.00
COUNTY-WIDE / BURGLAR ALARMS	276,175.69			276,175.69
<b>S&amp;S WINDOWS</b>				
ADULT LEARNING CENTER	30,060.00	10,700.00	19,360.00	-
BELLALAGO CHARTER ACADEMY	3,175.00		3,175.00	-
BOGGY CREEK ELEMENTARY	4,014.60	3,405.20	609.40	-
CELEBRATION HIGH SCHOOL	171,111.00	131,500.00	39,611.00	-
CENTRAL AVENUE ELEMENTARY	1,050.00		1,050.00	-
COUNTY-WIDE	141,018.25	115,531.25		25,487.00
CYPRESS ELEMENTARY	600.00		600.00	-
DEERWOOD ELEMENTARY	2,080.00		2,080.00	-
DENN JOHN MIDDLE SCHOOL	53,971.92		53,971.92	-
DISCOVERY 6-8	5,225.00		5,225.00	-
EAST LAKE ELEMENTARY SCHOOL	19,513.62		19,513.62	-
FLORA RIDGE ELEMENTARY	31,061.86		31,061.86	-
GATEWAY HIGH SCHOOL	29,575.60		29,575.60	-
HARMONY COMMUNITY SCHOOL (K-8)	2,684.40		2,684.40	-
HARMONY HIGH SCHOOL	150,920.00	136,631.00	14,289.00	-
HARMONY MIDDLE SCHOOL	27,455.70	1,825.00	25,630.70	-
HICKORY TREE ELEMENTARY	500.00		500.00	-
HIGHLANDS ELEMENTARY	1,300.00		1,300.00	-
HORIZON MIDDLE SCHOOL	3,516.40		3,516.40	-
KISSIMMEE ELEMENTARY SCHOOL	1,457.85		1,457.85	-
KOA ELEMENTARY	550.00			550.00
LAKEVIEW ELEMENTARY	575.00		575.00	-
LIBERTY HIGH SCHOOL	5,948.40		5,948.40	-
MICHIGAN AVENUE ELEMENTARY	64,774.56		64,774.56	-
MILL CREEK ELEMENTARY	669.78		669.78	-
NARCOOSSEE ELEMENTARY SCHOOL	1,865.32		1,865.32	-
NARCOOSSEE MIDDLE SCHOOL	4,475.00		4,475.00	-
NEOCITY ACADEMY	1,661.60			1,661.60
NEPTUNE ELEMENTARY	29,620.42		28,327.42	1,293.00
NEPTUNE MIDDLE SCHOOL	1,420.20		1,420.20	-
NEW BEGINNINGS	2,072.00		2,072.00	-
OSCEOLA TECHNICAL COLLEGE	3,010.00		3,010.00	-
PLEASANT HILL ELEMENTARY	2,889.00	1,575.00	1,314.00	-
POINCIANA ACADEMY OF FINE ARTS	91,212.40	41,862.40		49,350.00
POINCIANA HIGH SCHOOL	11,435.20		11,435.20	-
REEDY CREEK ELEMENTARY	3,070.20		3,070.20	-
ST. CLOUD ELEMENTARY	6,603.60		6,603.60	-
ST. CLOUD HIGH SCHOOL	64,340.80	57,310.00	7,030.80	-
ST. CLOUD MIDDLE SCHOOL	34,923.07		34,923.07	-



PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE
SUNRISE ELEMENTARY	1,284.20		1,284.20	-
THACKER AVE ELEM INTL STUDIES	23,032.00		23,032.00	-
THE OSC CNTY SCH FOR THE ARTS	4,673.20	1,209.00	3,464.20	-
TOHOPEKALIGA HIGH SCHOOL	14,925.80		14,925.80	-
VENTURA ELEMENTARY	1,123.20		973.20	150.00
WESTSIDE K-8 SCHOOL	34,702.69		34,702.69	-
ZENITH	1,125.00		1,125.00	-
OSCEOLA VIRTUAL SCHOOL	2,858.00		2,858.00	-
oTECH ST CLOUD CAMPUS-OTCS	625.00		625.00	-
CANOE CREEK K8	325.00			325.00
PATHS at oTECH	775.00		775.00	-
GATE POWER				-
DISCOVERY 6-8	11,000.00	9,945.87		1,054.13
HIGHLANDS ELEMENTARY	20,000.00	7,735.30		12,264.70
S&S BLDG FIXTURES				-
NEOCITY ACADEMY	12,148.75	11,948.75		200.00
S&S LOBBY MODIFICATIONS				-
EAST LAKE ELEMENTARY SCHOOL	12,451.00		12,451.00	-
FLORA RIDGE ELEMENTARY	18,030.00		18,030.00	-
HARMONY HIGH SCHOOL	12,346.00		12,346.00	-
HORIZON MIDDLE SCHOOL	11,583.00		11,583.00	-
KISSIMMEE MIDDLE SCHOOL	15,870.00		15,870.00	-
KOA ELEMENTARY	18,400.00		18,400.00	-
LAKEVIEW ELEMENTARY	17,251.00		17,251.00	-
MILL CREEK ELEMENTARY	17,251.00		17,251.00	-
NARCOOSSEE ELEMENTARY SCHOOL	12,821.00		12,821.00	-
NEPTUNE ELEMENTARY	7,223.00		7,223.00	-
NEPTUNE MIDDLE SCHOOL	14,899.00		14,899.00	-
PLEASANT HILL ELEMENTARY	20,787.00		20,787.00	-
POINCIANA HIGH SCHOOL	17,346.00		17,346.00	-
ST. CLOUD ELEMENTARY	14,428.00		14,428.00	-
SUNRISE ELEMENTARY	20,775.00		20,775.00	-
VENTURA ELEMENTARY	21,087.00		21,087.00	-
Rounding				0.92
<b>Grand Total</b>	<b>\$ 2,692,883.68</b>	<b>\$ 717,119.60</b>	<b>\$ 822,119.99</b>	<b>\$ 1,153,645.01</b>
			Carryover (Encumbered & Committed plus available)	\$ 1,975,765

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

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

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
TECHNOLOGY - CARRYOVER

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE
STUDENT COMPUTERS				
COUNTY-WIDE	\$ 443,412.35		\$ 443,020.00	\$ 392.35
RETROFIT				
COUNTY-WIDE	46,244.44	38,276.44	7,968.00	-
POINCIANA HIGH SCHOOL	963,880.00	26,240.00	35,638.39	902,001.61
TECHNOLOGY SERVICES	2,701,571.40	1,917,928.30	301,454.40	482,188.70
WESTSIDE K-8 SCHOOL	237,000.00		18,336.06	218,663.94
MEDIA & INSTRUCTION	2,524,000.00	137,040.00	149,996.00	2,236,964.00
				-
ENTERPRISE SOFTWARE				-
TECHNOLOGY SERVICES	2,038,242.64	2,018,113.64		20,129.00
MEDIA & INSTRUCTION	187,800.00	75,765.97		112,034.03
				-
E-RATE EQUIP/INFRA				-
TECHNOLOGY SERVICES	500,000.00	23,981.91	56,707.86	419,310.23
Rounding				(0.57)
<b>Grand Total</b>	<b>\$ 9,642,150.83</b>	<b>\$ 4,237,346.26</b>	<b>\$ 1,013,120.71</b>	<b>\$ 4,391,683.29</b>
			Carryover (Encumbered & Committed plus available)	\$ 5,404,804

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**

**TECHNOLOGY- NEW ITEMS**

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

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
CYCLICAL CAPITAL - CARRYOVER

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE
<b>ATHLETIC FACILITIES</b>				
POINCIANA HIGH SCHOOL	\$ 46,736.00			\$ 46,736.00
<b>BATHROOM RENOVATIONS</b>				
HARMONY HIGH SCHOOL	36,588.00			36,588.00
<b>CHILLER REPLACEMENT/REPAIR</b>				
ADMINISTRATIVE CENTER	315,000.00	34,213.17	27,080.02	253,706.81
<b>DISTRIBUTED ANTENNA SYSTEMS</b>				
CELEBRATION K-8	378,612.00		378,611.98	0.02
CHESTNUT ELEM SCIENCE & ENGIN	101,629.00		101,628.14	0.86
HARMONY COMMUNITY SCHOOL (K-8)	141,229.00		141,228.68	0.32
HARMONY HIGH SCHOOL	348,345.41		348,345.41	-
HICKORY TREE ELEMENTARY	280,978.00		280,977.83	0.17
LAKEVIEW ELEMENTARY	207,304.34		207,304.34	-
NARCOOSSEE MIDDLE SCHOOL	291,688.00		291,687.66	0.34
POINCIANA ACADEMY OF FINE ARTS	271,950.00		271,913.56	36.44
ST. CLOUD HIGH SCHOOL	315,521.32		315,521.32	-
WESTSIDE K-8 SCHOOL	170,596.20		170,596.20	-
<b>ELECTRICAL</b>				
OSCEOLA TECHNICAL COLLEGE	50,540.38		1,445.64	49,094.74
ST. CLOUD HIGH SCHOOL	502.50	502.50		-
TOHOPEKALIGA HIGH SCHOOL	110,400.00			110,400.00
COMMUNITY RELATIONS	271.55	271.55		-
MEDIA & INSTRUCTION	10,888.00	64.08	10,823.92	-
<b>ELECTRICAL/PLUMBING</b>				
NEOCITY ACADEMY	7,033.00			7,033.00
σTECH ST CLOUD CAMPUS-OTCS	23,225.00			23,225.00
<b>ENTRANCE</b>				
CYPRESS ELEMENTARY	2,600.00			2,600.00
<b>FIELD OR TRACK</b>				
CELEBRATION HIGH SCHOOL	450,939.00			450,939.00
<b>FIRE SUPPRESSION SYSTEM</b>				
PURCHASING/WAREHOUSE	419,870.00			419,870.00
<b>HVAC REPAIR/REPLACEMENT</b>				
KISSIMMEE MIDDLE SCHOOL	1,070,279.31	6,062.25	1,035,979.48	28,237.58
<b>MACHINE INSTALLATION</b>				
HARMONY HIGH SCHOOL	31,238.00			31,238.00
<b>MAINT/RENOV</b>				
COUNTY-WIDE	1,551,987.71			1,551,987.71
<b>PARKING LOT</b>				
NEOCITY ACADEMY	1,700.00	542.34		1,157.66
σTECH ST CLOUD CAMPUS-OTCS	2,921.00		2,921.00	-
<b>PARTITIONS</b>				
KISSIMMEE ELEMENTARY SCHOOL	2,484.00	657.22		1,826.78
<b>PLAYGROUND</b>				
HICKORY TREE ELEMENTARY	50,000.00	46,949.20	56.18	2,994.62
NARCOOSSEE ELEMENTARY SCHOOL	156,199.00	1,799.00		154,400.00
<b>REMODELING</b>				
VOLUNTARY PREK-REJE	187,992.51	20,206.20	7,530.00	160,256.31
<b>REPLACE GYM FLOOR</b>				
HORIZON MIDDLE SCHOOL	109,886.00			109,886.00
POINCIANA HIGH SCHOOL	18,601.75		5,591.75	13,010.00
<b>ROOFING</b>				
ADMINISTRATIVE CENTER	330,000.00		28,190.00	301,810.00

PROFESSIONAL DEVELOPMENT	524,237.80		23,358.31	500,879.49
SIDEWALKS				
HARMONY COMMUNITY SCHOOL (K-8)	26,925.00	4,435.44		22,489.56
SITE DRAINAGE				
POINCIANA HIGH SCHOOL	779,522.11	695,313.94		84,208.17
THE OSC CNTY SCH FOR THE ARTS	9,797.00	3,797.00		6,000.00
WALL				
HARMONY HIGH SCHOOL	21,621.00			21,621.00
WELL				
ELEM CURRICULUM & INSTRUCTION	15,000.00		12,890.00	2,110.00
Grand Total	\$ 8,872,838.89	\$ 814,813.89	\$ 3,663,681.42	\$ 4,394,343.58
		Carryover (Encumbered & Committed plus available)	\$	8,058,025

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**

**CYCLICAL CAPITAL - NEW ITEMS**

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

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

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE
AC UNITS				
NEPTUNE MIDDLE SCHOOL	\$ 100,000.00			\$ 100,000.00
AIR HANDLER UNITS				
LAKEVIEW ELEMENTARY	525,000.00		29,310.00	495,690.00
ATHLETIC FACILITIES				
POINCIANA HIGH SCHOOL	98,581.25	29,500.00		69,081.25
BLEACHERS				
POINCIANA HIGH SCHOOL	100,000.00	72,754.00		27,246.00
BOILER				
REEDY CREEK ELEMENTARY	40,000.00	12,110.97	636.30	27,252.73
BUILDING AUTOMATION SYSTEMS				
ST. CLOUD HIGH SCHOOL	357,000.00	259,028.62	96,330.00	1,641.38
CARPET REPLACEMENT				
CELEBRATION K-8	300,000.00		295,305.98	4,694.02
CHESTNUT ELEM SCIENCE & ENGIN	300,000.00		299,342.56	657.44
HARMONY COMMUNITY SCHOOL (K-8)	325,000.00		284,891.05	40,108.95
MILL CREEK ELEMENTARY	400,000.00		313,437.48	86,562.52
NARCOOSSEE ELEMENTARY SCHOOL	300,000.00		265,661.10	34,338.90
POINCIANA HIGH SCHOOL	120,000.00		104,574.03	15,425.97
CHILLER REPLACEMENT/REPAIR				
CELEBRATION HIGH SCHOOL	233,850.13	232,029.13	1,821.00	-
CENTRAL AVENUE ELEMENTARY	568,781.00	464,084.44	80,347.25	24,349.31
CYPRESS ELEMENTARY	390.51	390.51		-
FLORA RIDGE ELEMENTARY	314,579.12	290,548.45	800.00	23,230.67
NARCOOSSEE MIDDLE SCHOOL	275,000.00		264,023.35	10,976.65
PARTIN SETTLEMENT ELEMENTARY	554,617.20	463,431.70	54,697.50	36,488.00
POINCIANA HIGH SCHOOL	409,750.22	204,452.75	3,400.00	201,897.47
COMPACTOR REPLACEMENT/REMOVAL				
EAST LAKE ELEMENTARY SCHOOL	8.85	8.85		-
KOA ELEMENTARY	31.25	31.25		-
CONCRETE WORK				
NARCOOSSEE ELEMENTARY SCHOOL	1,383.23	1,383.23		-
FENCING				
LAKEVIEW ELEMENTARY	10,335.72	10,335.72		-
FIELD OR TRACK				
LIBERTY HIGH SCHOOL	465,947.00	254,343.64	140,909.50	70,693.86
FLOORING				
DISCOVERY 6-8	32,723.05			32,723.05
KOA ELEMENTARY	121,442.70	121,442.70		-
FOOTBALL FIELD TURF				
OSCEOLA HIGH SCHOOL	150,000.00		99,840.00	50,160.00
FUEL SYSTEMS				
TRANSPORTATION	264,644.54		264,644.54	-
GREENHOUSE				
HORIZON MIDDLE SCHOOL	25,000.00		25,000.00	-
GUTTERS				
BOGGY CREEK ELEMENTARY	10,000.00	4,709.08	28.68	5,262.24
CYPRESS ELEMENTARY	50,000.00	4,918.36	6,909.45	38,172.19
DISCOVERY 6-8	93,271.94	93,271.94		-
NARCOOSSEE MIDDLE SCHOOL	108,895.70	108,895.70		-
HVAC REPAIR/REPLACEMENT				
ADULT LEARNING CENTER	24,000.00			24,000.00
CENTRAL AVENUE ELEMENTARY	40,000.00			40,000.00
HORIZON MIDDLE SCHOOL	3,358,210.15	29,291.25	3,328,918.90	-
KISSIMMEE MIDDLE SCHOOL	2,323,895.58	23,124.00	2,300,771.58	-
LIBERTY HIGH SCHOOL	3,006.13	3,006.13		-
NEPTUNE MIDDLE SCHOOL	50,000.00			50,000.00
PARKWAY MIDDLE SCHOOL	40,000.00			40,000.00
VENTURA ELEMENTARY	38,971.00	38,971.00		-
oTECH POINCIANA CAMPUS-OTCP	35,864.81	35,864.81		-
oTECH ST CLOUD CAMPUS-OTCS	6,000.00			6,000.00
LIGHTING				
CENTRAL AVENUE ELEMENTARY	30,000.00	24,483.08	1,794.45	3,722.47
PLEASANT HILL ELEMENTARY	7,950.96	7,950.96		-



PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE
POINCIANA HIGH SCHOOL	1,288,092.69	1,190,133.58	54,757.40	43,201.71
MAINT/RENOV				-
COUNTY-WIDE	1,018,266.89			1,018,266.89
MARQUEE				-
REEDY CREEK ELEMENTARY	13,489.00	13,489.00		-
MILLWORK				-
CYPRESS ELEMENTARY	80,000.00			80,000.00
PAINT-former repair/repaint				-
CELEBRATION K-8	97,347.50		97,347.50	-
CHESTNUT ELEM SCIENCE & ENGIN	80,000.00		65,888.00	14,112.00
CYPRESS ELEMENTARY	35,035.62	35,035.62		-
HARMONY COMMUNITY SCHOOL (K-8)	60,000.00			60,000.00
HIGHLANDS ELEMENTARY	100,000.00		58,000.00	42,000.00
KISSIMMEE MIDDLE SCHOOL	64,550.00	64,550.00		-
KOA ELEMENTARY	31,775.00	31,775.00		-
MILL CREEK ELEMENTARY	31,709.21	31,709.21		-
NARCOOSSEE ELEMENTARY SCHOOL	80,000.00		59,000.00	21,000.00
NEW BEGINNINGS	80,000.00			80,000.00
POINCIANA HIGH SCHOOL	194,895.53	194,895.53		-
ST. CLOUD HIGH SCHOOL	162,424.40	162,424.40		-
SUNRISE ELEMENTARY	61,352.25	61,352.25		-
PARKING LOT				-
ADULT LEARNING CENTER	20,000.00	6,469.47	206.09	13,324.44
CENTRAL AVENUE ELEMENTARY	6,707.07	6,707.07		-
LAKEVIEW ELEMENTARY	105,680.42	105,680.42		-
NARCOOSSEE ELEMENTARY SCHOOL	7,192.19	7,192.19		-
NARCOOSSEE MIDDLE SCHOOL	10,919.39	10,919.39		-
NEPTUNE ELEMENTARY	20,000.00	7,357.14	726.13	11,916.73
NEW BEGINNINGS	20,000.00			20,000.00
OSCEOLA TECHNICAL COLLEGE	10,579.15	10,579.15		-
PARKWAY MIDDLE SCHOOL	7,913.81	7,913.81		-
PARKING LOT LIGHTING				-
REEDY CREEK ELEMENTARY	7,054.54	7,054.54		-
PAVING				-
POINCIANA HIGH SCHOOL	200,000.00			200,000.00
PLAYGROUND				-
CENTRAL AVENUE ELEMENTARY	60,925.43	1,324.34	59,601.09	-
DEERWOOD ELEMENTARY	200,000.00	3,973.31	115,858.69	80,168.00
LAKEVIEW ELEMENTARY	50,000.00			50,000.00
ST. CLOUD ELEMENTARY	75,000.00	23,373.00		51,627.00
THACKER AVE ELEM INTL STUDIES	78,030.45		78,030.45	-
PLUMBING REPAIRS				-
DISCOVERY 6-8	500,000.00		18,400.00	481,600.00
PRESSURE WASHING				-
CYPRESS ELEMENTARY	2,352.36	2,352.36		-
POINCIANA HIGH SCHOOL	18,200.00	18,200.00		-
ROOFING				-
COUNTY-WIDE	51,779.40	20,894.03	30,885.37	-
SIDEWALKS				-
CANOE CREEK CHARTER ACADEMY	101,360.00	56,045.48	-	45,314.52
SITE DRAINAGE				-
CELEBRATION HIGH SCHOOL	9,445.96	7,899.02	1,546.94	-
STAGE RIGGING				-
COUNTY-WIDE	80,000.00		4,758.00	75,242.00
WINDOW BLINDS				-
CYPRESS ELEMENTARY	21,208.70	21,208.70		-
DEERWOOD ELEMENTARY	26,000.00		25,775.60	224.40
MILL CREEK ELEMENTARY	22,198.09	22,198.09		-
WINDOWS REPAIR/REPLACE				-
CYPRESS ELEMENTARY	27,104.40	27,104.40		-
Rounding				0.28
Grand Total	\$ 17,832,721.49	\$ 4,950,172.77	\$ 8,934,175.96	\$ 3,948,373.04
			Carryover (Encumbered & Committed plus available)	\$ 12,882,549

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

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

## Debt Capacity Analysis - Capital Outlay Millage

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

Debt Service Appropriations	SERIES	CHARGE ID	FACTORS	2022	2023	2024	2025	2026
COP 2009 Debt Service	A	*		-	-	-	-	-
COP 2010 Debt Service	A	*		5,001,868.64	5,001,868.64	5,001,868.64	4,997,868.64	4,997,868.64
COP 2010 Debt Service	A	QSCB Subsidy	1	(2,215,107.00)	(2,215,107.00)	(2,215,107.00)	(2,215,107.00)	(2,215,107.00)
COP 2013 Debt Service	A	*		3,878,737.50	3,875,137.50	3,879,137.50	3,875,887.50	2,760,387.50
COP 2014 Debt Service	A	*		85,732.00	85,732.00	85,732.00	85,732.00	85,732.00
COP 2015 Debt Service	A	*		1,042,028.75	1,041,463.50	1,040,230.75	1,043,263.75	-
COP 2017 Debt Service	A	*		6,711,325.00	6,709,945.00	6,711,045.00	8,444,520.00	9,558,935.00
COP 2020 Debt Service	A	*		1,620,067.00	1,618,059.00	1,617,225.00	-	-
Bellalago Benefit District	PF	*		926,669.12	924,878.42	923,835.22	913,628.43	914,075.02
<b>Total Debt Service Needs</b>				<b>17,051,321.01</b>	<b>17,041,977.06</b>	<b>17,043,967.11</b>	<b>17,145,793.32</b>	<b>16,101,891.16</b>

<b>Estimated Debt Service Capacity</b>	<b>38,535,949.80</b>	<b>42,436,402.70</b>	<b>46,538,420.86</b>	<b>50,696,614.64</b>	<b>55,132,637.20</b>
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<b>Millage Required to Meet Debt Service Needs</b>	<b>0.460</b>	<b>0.430</b>	<b>0.402</b>	<b>0.379</b>	<b>0.339</b>
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<b>Millage Available for Capital Expenditures</b>	<b>1.040</b>	<b>1.070</b>	<b>1.098</b>	<b>1.121</b>	<b>1.161</b>
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<b>Percent Indebted</b>	<b>30.7%</b>	<b>28.7%</b>	<b>26.8%</b>	<b>25.3%</b>	<b>22.6%</b>
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School District of Osceola County, FL Future Debt Service Payments As of 06/30/2021	210 SBE Bonds	2A2 2015 Sales Tax Bd	2A4 2017 Sales Tax Bd	2A5 2017 Capital Outlay Sales Tax Bonds	2A6 2020 Capital Outlay Sales Tax Bonds	298 Bellalago EFBD	2A8 2010 COP
<b>PROJECTS FUNDED</b>	Various Projects	Refunding portion of 2007A Sales Tax Bond	Refunding portion of 2007B Sales Tax Bond	Various Maintenance & Renovation Projects	Various Maintenance & Renovation Projects	Bellalago Charter School	Renovations: Osceola High, Thacker Avenue Elementary, Highlands Elementary 0.858 (net of subsidy)*
<b>INTEREST RATE</b>	3.0 - 5.0	1.99	1.72	2.76	1.52	1.0 - 4.6	
<b>PRINCIPAL AMOUNT OUTSTANDING</b>	1,809,000.00	16,854,000.00	8,605,000.00	71,695,000.00	75,150,000.00	7,820,993.77	40,500,000.00

Principal & Interest Payments Due in:

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

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

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

Principal & Interest Payments Due in:

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