



School Board Budget Workshop

General and Capital Funds

June 21, 2022

School Board Members

Terry Castillo
Chair

Julius Melendez
Vice Chair

Clarence Thacker
Jon Arguello

Robert Bass

Dr. Debra Pace
Superintendent

Sarah E. Graber, CPA, CGFO
Chief Business & Finance Officer

Jose Gonzalez
Director of Budget

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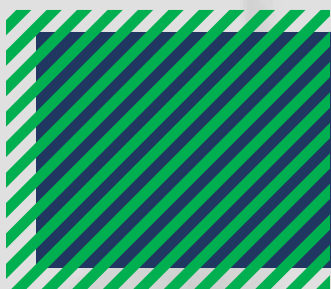
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Introduction



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

DATE	DAY	DESCRIPTION
1/11/2022	Tuesday	Beginning of State Legislative Session
03/08/22	Tuesday	Board Workshop - Budget Planning
3/11/2022	Friday	End of State Legislative Session
6/21/2022	Tuesday	Board Workshop - General and Capital Funds
7/1/2022	Friday	Property Appraiser Certifies Taxable Value
7/11/2022	Monday	DOE Certifies RLE Tax Rate and Releases Second FEFP Calculation
7/12/2022	Tuesday	Board Meeting - Tentative Budget Presented to Board
7/28/2022	Thursday	Advertise to Adopt Tentative Budget
8/2/2022	Tuesday	Public Hearing to Adopt Tentative Budget and Millage
8/5/2022	Friday	Certify Tentative Millage Rate - Notify Property Appraiser
8/10/2022	Wednesday	First Day of School
8/24/2022	Wednesday	Deadline for Property Appraiser to Mail out Proposed Tax Notices
9/6/2022	Tuesday	Public Hearing to Adopt Final Budget and Millage
9/9/2022	Friday	District Summary Budget and Supporting Documents Due to FDOE
9/9/2022	Friday	Certify Final Millage Rate - Notify Property Appraiser, Tax Collector and Department of Revenue
10/5/2022	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.

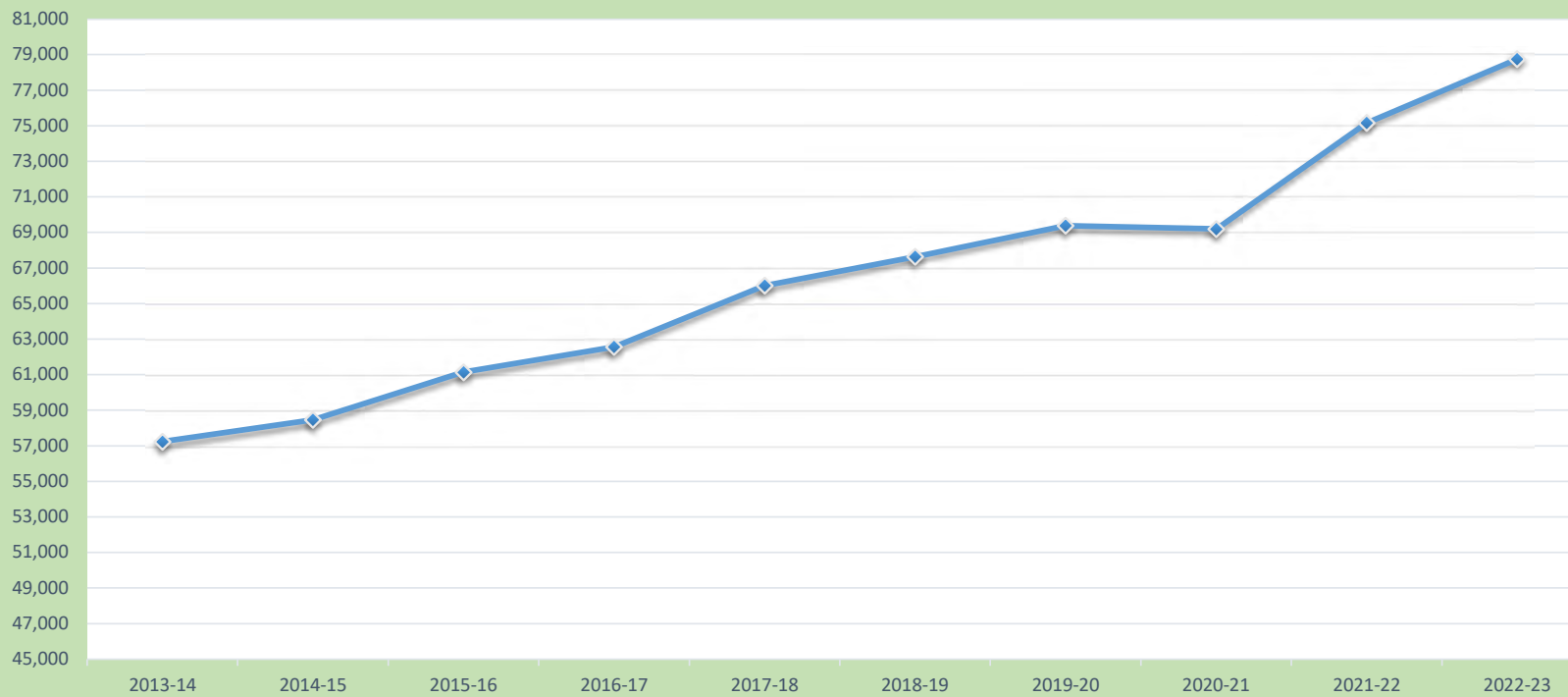
UNASSIGNED FUND BALANCE:

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

Unweighted FTE (UFTE)



	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Unweighted FTE (UFTE)	57,239	58,465	61,141	62,561	66,010	67,632	69,378	69,195	75,158	78,752
Percentage Change	2.43%	2.14%	4.58%	2.32%	5.51%	2.46%	2.58%	-0.26%	8.62%	4.78%

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA

INITIAL FTE PROJECTIONS BY SCHOOL

CENTER	NAME	2021-22 4TH CALC	2022-23 PROJECTION	CHANGE
1 0401	BOGGY CREEK ELEMENTARY SCHOOL	596.33	584.41	(11.92)
2 0061	CENTRAL AVENUE ELEMENTARY SCHOOL	567.56	575.31	7.75
3 0957	CHESTNUT ELEMENTARY SCHOOL FOR SCIENCE AND ENGINEERING	665.68	699.31	33.63
4 0851	CYPRESS ELEMENTARY SCHOOL	473.40	464.21	(9.19)
5 0831	DEERWOOD ELEMENTARY SCHOOL	498.13	472.19	(25.94)
6 0961	EAST LAKE ELEMENTARY SCHOOL	884.74	900.70	15.96
7 0931	FLORA RIDGE ELEMENTARY SCHOOL	1,017.68	1,028.17	10.49
8 0011	HARMONY COMMUNITY SCHOOL	884.72	931.62	46.90
9 0501	HICKORY TREE ELEMENTARY SCHOOL	657.03	697.43	40.40
10 0071	HIGHLANDS ELEMENTARY SCHOOL	669.62	659.73	(9.89)
11 0042	KISSIMMEE ELEMENTARY SCHOOL	880.11	858.53	(21.58)
12 0300	KOA ELEMENTARY SCHOOL	603.91	626.39	22.48
13 0801	LAKEVIEW ELEMENTARY SCHOOL	663.41	658.76	(4.65)
14 0271	MICHIGAN AVENUE ELEMENTARY SCHOOL	761.30	769.63	8.33
15 0701	MILL CREEK ELEMENTARY SCHOOL	737.58	720.78	(16.80)
16 0043	NARCOOSSEE ELEMENTARY SCHOOL	1,313.65	1,355.91	42.26
17 0933	NEPTUNE ELEMENTARY SCHOOL	913.54	901.18	(12.36)
18 0904	PARTIN SETTLEMENT ELEMENTARY SCHOOL	786.88	820.70	33.82
19 0811	PLEASANT HILL ELEMENTARY SCHOOL	726.23	745.34	19.11
20 0901	POINCIANA ACADEMY OF FINE ARTS	585.48	578.23	(7.25)
21 0301	REEDY CREEK ELEMENTARY SCHOOL	846.43	837.31	(9.12)
22 0111	ST. CLOUD ELEMENTARY SCHOOL	803.58	743.93	(59.65)
23 0958	SUNRISE ELEMENTARY SCHOOL	988.42	1,023.73	35.31
24 0101	THACKER AVENUE ELEMENTARY FOR INTERNATIONAL STUDIES	636.53	624.51	(12.02)
25 0321	VENTURA ELEMENTARY SCHOOL	735.86	723.41	(12.45)
26	Subtotal Elementary Schools	18,897.80	19,001.43	103.63
27 0091	DENN JOHN MIDDLE SCHOOL	903.00	922.14	19.14
28 0041	DISCOVERY INTERMEDIATE SCHOOL	969.60	950.36	(19.24)
29 0252	HARMONY MIDDLE SCHOOL	939.72	912.03	(27.69)
30 0341	HORIZON MIDDLE SCHOOL	1,314.99	1,323.32	8.33
31 0251	KISSIMMEE MIDDLE SCHOOL	1,419.94	1,439.96	20.02
32 0040	NARCOOSSEE MIDDLE SCHOOL	1,327.89	1,353.41	25.52
33 0311	NEPTUNE MIDDLE SCHOOL	1,003.89	1,022.72	18.83
34 0821	PARKWAY MIDDLE SCHOOL	800.54	783.01	(17.53)
35 0272	ST. CLOUD MIDDLE SCHOOL	1,187.67	1,138.51	(49.16)
36	Subtotal Middle Schools	9,867.24	9,845.46	(21.78)
37 0902	CELEBRATION HIGH SCHOOL	2,572.15	2,759.37	187.22
38 0601	GATEWAY HIGH SCHOOL	1,674.03	1,740.22	66.19
39 0922	HARMONY HIGH SCHOOL	2,466.20	2,606.95	140.75
40 0842	LIBERTY HIGH SCHOOL	1,738.62	1,773.99	35.37
41 0962	NEOCITY ACADEMY	394.31	394.80	0.49
42 0081	OSCEOLA HIGH SCHOOL	2,265.41	2,416.49	151.08
43 0841	POINCIANA HIGH SCHOOL	2,366.58	2,470.57	103.99
44 0862	PROFESSIONAL & TECHNICAL HIGH SCHOOL	499.96	537.97	38.01
45 0201	ST. CLOUD HIGH SCHOOL	1,972.72	2,041.21	68.49
46 0005	TOHOPEKALIGA	2,380.08	2,482.70	102.62
47 9003	ZENITH ACCELERATED ACADEMY	423.20	426.15	2.95
48	Subtotal High Schools	18,753.26	19,650.42	897.16
49 0991	CANOE CREEK K8	1,025.36	1,078.06	52.70
50 0711	CELEBRATION SCHOOL	1,719.71	1,767.93	48.22
51 9036	NEW BEGINNINGS EDUCATION CENTER	278.60	236.78	(41.82)
52 0921	OSCEOLA COUNTY SCHOOL FOR THE ARTS	895.75	901.01	5.26
53 0302	WESTSIDE K-8 SCHOOL	1,854.71	1,867.85	13.14
54	Subtotal Multi-Level Schools	5,774.13	5,851.64	77.51
55 9041	HOSPITAL/HOMEBOUND PROGRAM	16.71	16.19	(0.52)
56 9020	OASIS RESIDENTIAL CENTER	20.75	22.71	1.96
57 0859	OSCEOLA REGIONAL JUVENILE COMMITMENT FACILITY	64.23	59.61	(4.62)
58 7004	OSCEOLA VIRTUAL FRANCHISE (SECONDARY)	677.11	688.19	11.08
59 7001	OSCEOLA VIRTUAL INSTRUCTION PROGRAM	0.00	0.00	0.00
60 7006	OSCEOLA VIRTUAL INSTRUCTION (COURSE OFFERINGS)	0.00	0.00	0.00
61	Subtotal Alternative Schools	778.80	786.69	7.89

CENTER	NAME	2021-22 4TH CALC	2022-23 PROJECTION	CHANGE
62 0981	AMERICAN CLASSICAL CHARTER ACADEMY	357.19	0.00	(357.19)
63 0932	BELLALAGO CHARTER ACADEMY	1,189.26	1,198.97	9.71
64 0184	BRIDGEPREP ACADEMY OSCEOLA COUNTY	605.30	609.48	4.18
65 0131	BRIDGEPREP ACADEMY ST. CLOUD	264.01	323.11	59.10
66 0192	CREATIVE INSPIRATION JOURNEY SCHOOL OF ST CLOUD	489.60	560.54	70.94
67 0153	FLORIDA CYBER CHARTER ACADEMY AT OSCEOLA	982.32	995.18	12.86
68 0863	FOUR CORNERS CHARTER SCHOOL	1,043.98	1,053.46	9.48
69 0152	FOUR CORNERS UPPER SCHOOL	1,290.52	1,311.24	20.72
70 0866	KISSIMMEE CHARTER ACADEMY	648.19	666.54	18.35
71 0182	LINCOLN-MARTI CHARTER SCHOOLS(OSCEOLA CAMPUS)	68.60	69.95	1.35
72 0959	MAIN STREET HIGH SCHOOL	269.43	277.24	7.81
73 0202	MATER ACADEMY AT ST CLOUD	389.92	381.43	(8.49)
74 0971	MATER ACADEMY PREPARATORY HIGH SCHOOL.	312.53	399.20	86.67
75 0163	MATER BRIGHTON LAKES	1,164.89	1,194.10	29.21
76 0185	MATER PALMS ACADEMY	858.13	860.39	2.26
77 0853	NEW DIMENSIONS HIGH SCHOOL	430.72	432.02	1.30
78 0181	OSCEOLA SCIENCE CHARTER SCHOOL	1,012.90	1,032.40	19.50
79 0881	P. M. WELLS CHARTER ACADEMY	644.07	651.00	6.93
80 0191	RENAISSANCE CHARTER SCHOOL AT BOGGY CREEK	728.87	735.64	6.77
81 0149	RENAISSANCE CHARTER SCHOOL AT POINCIANA	937.50	936.91	(0.59)
82 0171	RENAISSANCE CHARTER SCHOOL AT TAPESTRY	1,416.53	1,421.24	4.71
83 0183	SPORTS LEADERSHIP ARTS MANAGEMENT (SLAM)	137.87	143.20	5.33
84 0162	ST. CLOUD PREPARATORY ACADEMY	423.53	0.00	(423.53)
85 0900	UCP OSCEOLA CHARTER SCHOOL	186.44	185.50	(0.94)
86 0155	VICTORY CHARTER SCHOOL	637.90	658.11	20.21
87 0203	VICTORY CHARTER SCHOOL K-5	295.91	294.80	(1.11)
88 9999	CHARTER UNDISTRIBUTED	0.00	949.53	949.53
89	Subtotal Charter Schools	16,786.11	17,341.17	555.06
90 3518	MCKAY SCHOLARSHIP/SCHOOL OF ENROLLMENT	931.50	959.71	28.21
91 3900	FAMILY EMPOWERMENT SCHOLARSHIP PROGRAM	3,368.50	4,403.76	1,035.26
92	Subtotal Voucher Programs	4,300.00	5,363.47	1,063.47
93 9000	UNDISTRIBUTED	0.00	911.98	911.98
94	Subtotal Undistributed	0.00	911.98	911.98
95	GRAND TOTAL	75,157.34	78,752.26	3,594.92



KATRINA SCARBOROUGH, CFA, CCF, MCF OSCEOLA COUNTY PROPERTY APPRAISER

May 31, 2022

Sarah Graber
Director of Finance
Osceola County School District
817 Bill Beck Blvd.
Kissimmee, FL 34744-4495

Dear Ms. Graber;

In compliance with Section 200.065 of the Florida Statutes, this office hereby submits the following 2022 estimates;

Taxing District	Gross Taxable Value	Net New Taxable Value
Osceola County School	\$43,535,434,038	\$2,027,967,752

This is only an estimate of the taxable value for 2022; the actual certified value may be different.

Respectfully,

A handwritten signature in black ink that reads "Katrina S. Scarborough".

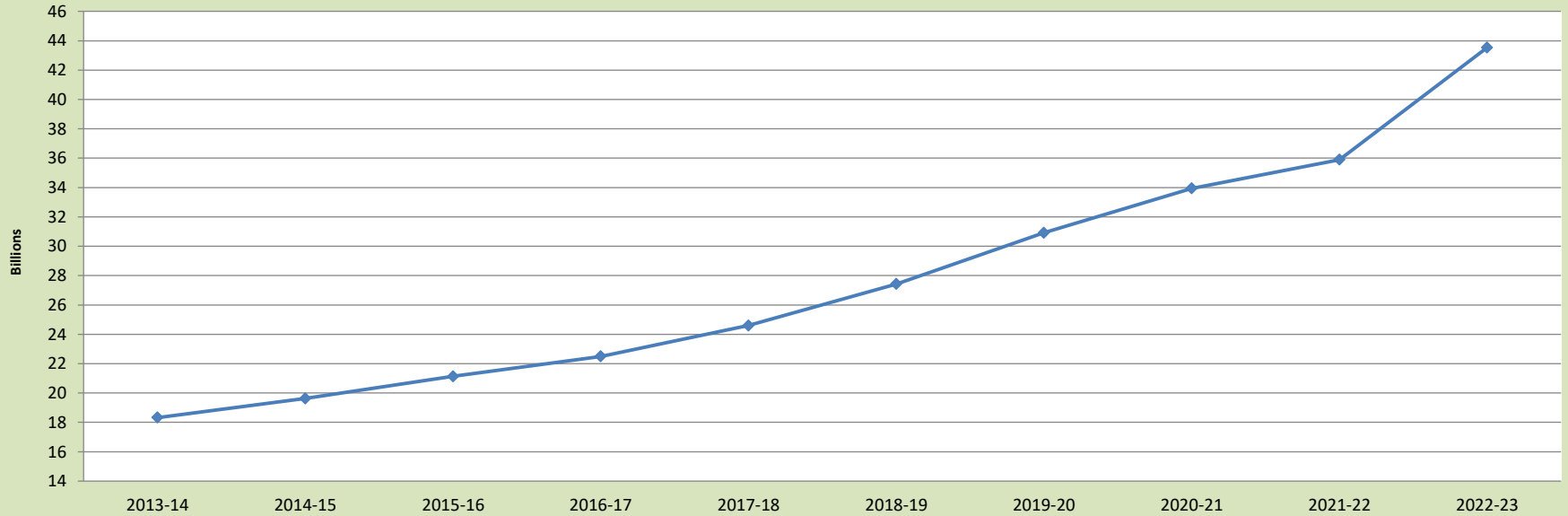
Katrina S. Scarborough, CFA, CCF, MCF
Osceola County Property Appraiser

cc: Jose Gonzalez and Joni Presswood

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

Millage History	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Required Local Effort (RLE)	5.261	5.104	5.009	4.643	4.501	4.161	3.984	3.761	3.639	3.606
RLE Prior Period Adjustment	0.000	0.023	0.004	0.014	0.000	0.002	0.008	0.017	0.010	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	6.009	5.875	5.761	5.405	5.249	4.911	4.740	4.526	4.397	4.354
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	7.509	7.375	7.261	6.905	6.749	6.411	6.240	6.026	5.897	5.854
Percentage Change	2.5%	-1.8%	-1.5%	-4.9%	-2.3%	-5.0%	-2.7%	-3.4%	-2.1%	-0.7%

TAX ROLL



Tax Roll History	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Final Tax Roll	\$ 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	\$ 43,535,434,038
Percentage Change	4.81%	7.09%	7.66%	6.46%	9.35%	11.47%	12.76%	9.77%	5.77%	21.28%
Total Tax Levy	\$ 137,619,241	\$ 144,752,427	\$ 153,424,444	\$ 155,326,218	\$ 166,007,704	\$ 175,782,158	\$ 192,931,890	\$ 204,516,334	\$ 211,685,946	\$ 254,856,431
Percentage Change	7.47%	5.18%	5.99%	1.24%	6.88%	5.89%	9.76%	6.00%	3.51%	20.39%

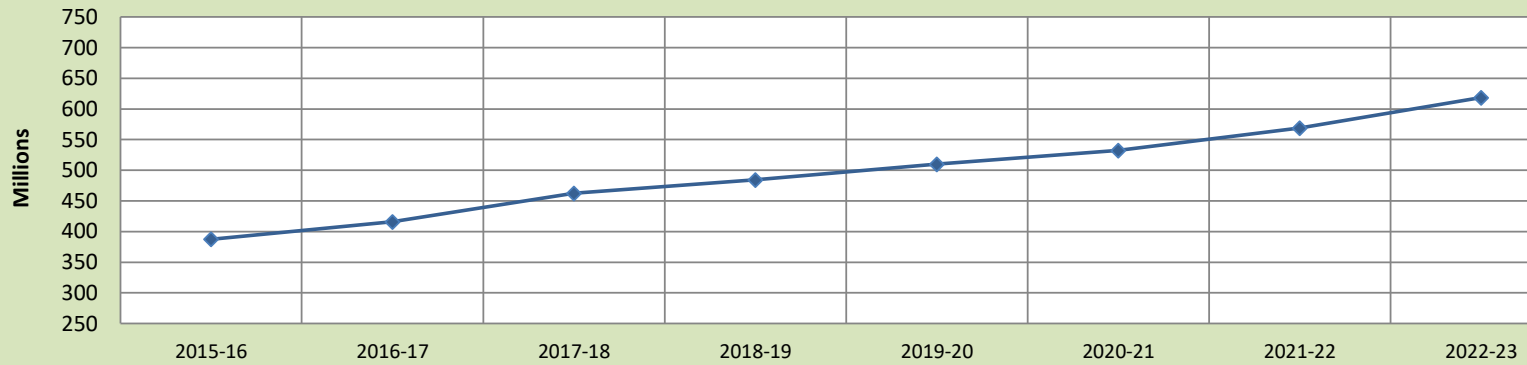
THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FUNDING COMPARISON

Line	DESCRIPTION	2022	2023	Change	% Change
		Fourth Calculation	Conference Report		
1	Unweighted FTE				
2	Traditional	54,071.79	55,135.65	1,063.86	1.97%
3	Charter	16,786.11	17,341.17	555.06	3.31%
4	McKay	931.50	959.71	28.21	3.03%
5	Family Empowerment	3,368.50	4,403.76	1,035.26	30.73%
6	Undistributed	0.00	911.97	911.97	N/A
7	Total Unweighted FTE	75,157.90	78,752.26	3,594.36	4.78%
8	Total Weighted FTE	81,910.54	85,478.08	3,567.54	4.36%
9	Weighted to Unweighted FTE Ratio	1.0898	1.0854	(0.0044)	-0.41%
10	Tax Roll - School Taxable Value	36,507,101,648	39,640,650,545	3,133,548,897	8.58%
11	Required Local Effort Millage	3.639	3.606	(0.033)	-0.91%
12	Prior Period Adjustment Millage	0.010	0.000	(0.010)	-100.00%
13	Basic Discretionary Millage	0.748	0.748	0.000	0.00%
14	Total Millage	4.397	4.354	(0.043)	-0.98%
15	Base Student Allocation	4,372.91	4,587.40	214.49	4.90%
16	District Cost Differential	0.9888	0.9870	(0.0018)	-0.18%
17	BSA * DCD	4,323.93	4,527.76	203.83	4.71%
18	FEFP Detail				
19	Base FEFP (WFTE x BSA x DCD)	354,175,720	387,024,556	32,848,836	9.27%
20	0.748 Mills Discretionary Compression	19,799,597	22,331,778	2,532,181	12.79%
21	DJJ Supplemental Allocation	82,127	53,996	(28,131)	-34.25%
22	Safe Schools	3,940,653	4,695,964	755,311	19.17%
23	ESE Guaranteed Allocation	22,457,828	24,017,364	1,559,536	6.94%
24	Supplemental Academic Instruction (SAI)	16,370,490	16,880,550	510,060	3.12%
25	Instructional Materials	6,919,349	6,993,070	73,721	1.07%
26	Student Transportation	17,130,813	17,707,532	576,719	3.37%
27	Teacher Classroom Supply Assistance Prog	1,382,898	1,447,245	64,347	4.65%
28	Reading Allocation	3,169,607	4,270,957	1,101,350	34.75%
29	Digital Classrooms Allocation	118,325	0	(118,325)	-100.00%
30	Mental Health Allocation	2,994,847	3,600,142	605,295	20.21%
31	Funding Compression Allocation	5,844,895	4,300,674	(1,544,221)	-26.42%
32	Florida Classroom Teacher Compensation	13,542,392	20,588,060	7,045,668	52.03%
33	Total FEFP	467,929,541	513,911,888	45,982,347	9.83%
34	Adjustments				
35	Required Local Effort Taxes	(127,535,369)	(137,226,418)	(9,691,049)	7.60%
36	Proration to Funds Available	(6,187,139)	0	6,187,139	-100.00%
37	Student Reserve Allocation	6,187,139	0	(6,187,139)	-100.00%
38	Additional Student Reserve Allocation	1,553,514	0	(1,553,514)	-100.00%
39	Total Adjustments	(125,981,855)	(137,226,418)	(11,244,563)	8.93%
40	Net State FEFP	341,947,686	376,685,470	34,737,784	10.16%
41	Lottery Funds				
42	Discretionary Lottery	0	0	0	N/A
43	School Recognition	0	0	0	N/A
44	Total Lottery Funding	0	0	0	N/A
45	State Categorical Programs				
46	Class Size Reduction	73,085,415	76,213,115	3,127,700	4.28%
47	Total State Funding	415,033,101	452,898,585	37,865,484	9.12%
48	Local Funding:				
49	Required Local Effort	127,535,369	137,226,418	9,691,049	7.60%
50	.748 Mills Discretionary Tax	26,215,020	28,465,158	2,250,138	8.58%
51	Total Local Funding	153,750,389	165,691,576	11,941,187	7.77%
52	Total State and Local Funding*	568,783,490	618,590,161	49,806,671	8.76%
53	\$ Per Unweighted FTE Total*	7,567.85	7,854.89	287.04	3.79%
54	\$ Per Weighted FTE Total	6,943.96	7,236.83	292.87	4.22%

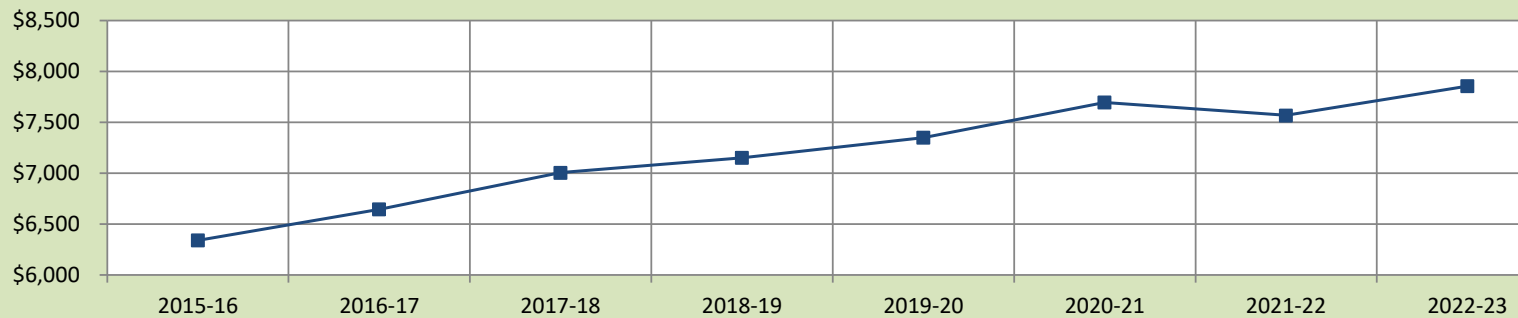
THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
TOTAL AND PER FTE FUNDING - HISTORICAL AND PROJECTED

	2015-16 Final	2016-17 Final	2017-18 Final	2018-19 Final	2019-20 Final	2020-21 Final	2021-22 4th FEFP Calc	2022-23 Conf Report
Total Funding	\$ 387,651,506	\$ 415,958,062	\$ 462,397,943	\$ 484,304,635	\$ 509,887,770	\$ 532,295,415	\$ 568,783,490	\$ 618,590,161
UFTE	61,141	62,592	66,010	67,724	69,378	69,162	75,158	78,752
\$ Per Student	\$ 6,340	\$ 6,646	\$ 7,005	\$ 7,151	\$ 7,349	\$ 7,696	\$ 7,568	\$ 7,855

Total FEFP Funding



FEFP Revenue Per Student



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

2022-23 FEFP CONFERENCE REPORT
Total Funding per Student

Rank	District	Total Funding per FTE
1	Monroe	10,605.47
2	Collier	9,748.78
3	Jefferson	9,699.09
4	Walton	9,070.22
5	Franklin	8,996.82
6	Liberty	8,996.80
7	Sarasota	8,994.39
8	Gilchrist	8,797.09
9	Lafayette	8,768.70
10	Glades	8,740.74
11	Gulf	8,686.20
12	Calhoun	8,678.99
13	Martin	8,666.39
14	Palm Beach	8,635.93
15	Sumter	8,617.55
16	Washington	8,606.48
17	Levy	8,463.43
18	Charlotte	8,459.82
19	Lee	8,436.08
20	Hamilton	8,427.74
21	Taylor	8,410.35
22	Jackson	8,403.78
23	Bradford	8,401.49
24	Union	8,376.90
25	Holmes	8,366.61
26	Dixie	8,325.43
27	Pinellas	8,315.52
28	Indian River	8,260.74
29	Bay	8,248.00
30	Dade	8,236.18
31	DeSoto	8,192.60
32	Madison	8,180.78
33	Baker	8,173.22
34	Gadsden	8,164.43
35	Broward	8,143.16
36	Nassau	8,142.43
37	Okaloosa	8,120.35
38	Orange	8,116.45
39	Putnam	8,110.67
40	Okeechobee	8,087.80
41	St. Johns	8,080.98
42	Brevard	8,056.04
42	Hillsborough	8,056.04
44	Manatee	8,052.59
45	St. Lucie	8,036.78
46	Duval	8,020.59
47	Pasco	8,000.21
48	Hernando	7,994.17
49	Escambia	7,984.40
50	Wakulla	7,978.42
51	Leon	7,972.52
52	Hardee	7,959.28
53	Marion	7,958.74
54	Flagler	7,935.16
55	Santa Rosa	7,920.48
56	Alachua	7,913.35
57	Citrus	7,908.60
58	Polk	7,907.88
59	Columbia	7,907.64
60	Seminole	7,907.58
61	Clay	7,877.61
62	Highlands	7,865.39
63	Volusia	7,857.86
64	Osceola	7,854.89
65	Lake	7,850.88
66	Suwannee	7,719.81
67	Hendry	7,288.47

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 2022-23 fiscal year, the base student allocation is \$4,587.40.

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 2022-23 fiscal year, the District's base funding per WFTE is \$4,527.76.

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 true 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 2022-23 fiscal year, the DCD is 0.9870.

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:

The 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 FEP 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 FEP 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 FEP 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.

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 FEPF 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 FEPF 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.

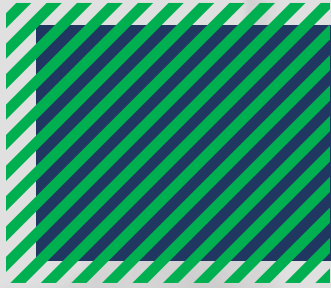
Part of this funding, together with funds provided through the Research-Based Reading Instruction Allocation and other available funds, shall be used by districts with one or more of the 300 lowest performing schools based on the state reading assessment to provide an additional hour of instruction beyond 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, 2023

As of the Conference Report

BEGINNING FUND BALANCE			
1	Non-spendable - Inventory	2,976,253	
2	Restricted for State Categorical Programs	19,159,652	
3	Restricted for Other Grants and Programs	8,253,594	
4	Assigned for Contract Commitments	1,492,832	
5	Assigned for Carryover Appropriations	2,596,469	
6	Assigned for Projected Operating Deficit	-	
7	Unassigned - 6% Minimum per Board	35,100,000	
8	Unassigned Fund Balance	18,068,767	
9	Total Beginning Fund Balance	87,647,567	
ESTIMATED REVENUES			
10	Florida Education Finance Program	0310	376,685,470 56.5%
11	District School Taxes	0411	165,691,576 24.8%
12	Class Size Reduction	0355	76,213,115 11.4%
13	Transfer From Capital Projects	0630	23,696,439 3.6%
14	Workforce Development	0315	6,999,595 1.0%
15	Miscellaneous Local	049?	6,041,923 0.9%
16	Child Care Fees	047?	2,950,000 0.4%
17	Voluntary Pre-K Program	0371	2,320,000 0.3%
18	Medicaid Reimbursement	0202	2,000,000 0.3%
19	Adult Education Fees	046?	1,310,000 0.2%
20	Rent/ Facilities Use Fees	0425	953,400 0.1%
21	Interest On Investments	043?	750,000 0.1%
22	R.O.T.C.	0191	570,000 0.1%
23	Gifts, Grants, and Bequests	0440	312,829 0.0%
24	State License Tax	0343	165,000 0.0%
25	Workforce Performance Based Incentives	0317	144,000 0.0%
26	Insurance Loss Recovery	0741	100,000 0.0%
27	Miscellaneous State	0399	70,560 0.0%
28	Tax Redemptions	0421	50,000 0.0%
29	CO&DS Withheld For Admin Expense	0323	40,000 0.0%
30	Other Food Sales	045?	25,000 0.0%
31	Misc Federal through State	0299	- 0.0%
32	Discretionary Lottery	0344	- 0.0%
33	School Recognition Funds	0361	- 0.0%
34	Transfer from Special Revenue	0640	- 0.0%
35	Total Estimated Revenues		667,088,907 100.0%
APPROPRIATIONS			
36	Salaries and Benefits	1	397,166,552 59.6%
37	Charter Schools	2	134,280,998 20.2%
38	Family Empowerment Scholarship Program	3	34,750,000 5.2%
39	Categoricals/Restricted Programs	4	24,553,636 3.7%
40	Line Items Non-Salary	5	24,355,593 3.7%
41	Utilities and Fuel	6	17,447,000 2.6%
42	School and Department Non-Salary	7	14,833,089 2.2%
43	McKay Scholarship Program	8	9,100,000 1.4%
44	Holdback - Undistributed FTE	9	6,816,799 1.0%
45	Transfers Out	10	3,000,000 0.5%
46	Current Appropriations		666,303,668 100.0%
47	Projected Operating Surplus/(Deficit)		785,239
48	Carryover Appropriations		31,502,547
49	Total Appropriations		697,806,215
PROJECTED ENDING FUND BALANCE			
50	Non Spendable - Inventory	2,976,253	
51	Restricted for State Categorical Programs	-	
52	Restricted for Other Grants and Programs	-	
53	Assigned for Contract Commitments	-	
54	Assigned for Carryover Appropriations	-	
55	Assigned for Projected Operating Deficit	-	
56	Unassigned - 6% Reserve per Board	40,000,000	
57	Unassigned Fund Balance	13,954,006	
58	Total Projected Ending Fund Balance	56,930,259	

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

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
1 % Change in FEFP Funding per Student	2.74%	4.76%	-1.67%	3.79%	1.00%	1.00%	1.00%	1.00%
2 Beginning Fund Balance	68.9	77.9	89.0	87.7	88.4	85.3	73.5	68.2
3 Revenues	551.2	561.3	584.9	667.1	685.8	705.0	724.9	745.3
4 Projected Expenditures	542.2	550.3	586.2	666.3	689.0	716.8	730.1	745.8
5 Operating Surplus/(Deficit)	9.0	11.0	-1.3	0.8	-3.2	-11.8	-5.3	-0.5
6 Total Ending Fund Balance	77.9	89.0	87.7	88.4	85.3	73.5	68.2	67.7
Ending Fund Balance by Category:								
7 Nonspendable	3.2	3.0	3.0	3.0	3.0	3.0	3.0	3.0
8 Restricted	20.0	24.2	27.5	23.5	19.5	17.5	15.5	15.5
9 Assigned	4.9	6.5	4.1	7.3	15.9	9.4	4.6	4.1
10 Unassigned 6% Board Policy Reserve	33.1	33.7	35.1	40.0	41.1	42.3	43.5	44.7
11 Unassigned	16.7	21.6	18.0	14.6	5.8	1.3	1.6	0.4
12 Total Ending Fund Balance	77.9	89.0	87.7	88.4	85.3	73.5	68.2	67.7
13 Financial Condition Ratio *	10.1%	11.2%	9.8%	9.3%	9.1%	7.4%	6.8%	6.6%

*Assigned and Unassigned Fund Balance as a % of Expenditures

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

LINE ITEM ALLOCATIONS

ADMIN	PROJECT	DESCRIPTION	FUNDING	2021-22 BUDGET	2022-23 RECOMMENDED	INCREASE/ (DECREASE)	
1	ANGELA BARNER	1011821	ACTUARIAL SERVICES	FEFP	15,000.00	11,500.00	(3,500.00)
2		1012151	ANNUAL AUDITS	FEFP	453,500.00	217,000.00	(236,500.00)
3		1012301	BANK FEES & FORMS	FEFP	2,000.00	-	(2,000.00)
4		1012431	CO & DS ADMIN EXPENSE	CO&DS	40,000.00	40,000.00	-
5		1014251	IMPACT FEE STUDY	FEFP	8,028.00	-	(8,028.00)
6	ARBY CREACH	1014911	PHYSICALS FOR BUS DRIVERS	FEFP	60,000.00	60,000.00	-
7		1015591	TRANSP RADIO COMM & FCC LIC	FEFP	92,771.00	56,409.00	(36,362.00)
8		1016491	TRANSP ROUTING MGMT SYSTEM	FEFP	132,800.00	219,400.00	86,600.00
9		1017241	ALC SCHOOLS TRANSPORTATION	FEFP	50,000.00	50,000.00	-
10		1017251	FIELD TRIP SOFTWARE	FEFP	-	24,600.00	24,600.00
11		1017311	FUEL MANAGEMENT SYSTEM	FEFP	12,672.00	12,672.00	-
12	BELINDA REYES	101502?	ENVIRONMENTAL CENTER	FEFP	57,500.00	82,531.00	25,031.00
13	CHUNDRA EVENS	1010521	GRADUATION	FEFP	135,000.00	135,000.00	-
14		1010871	CERTIFIED ATHLETIC TRAINING	FEFP	20,000.00	20,000.00	-
15		1011521	ATHLETIC OFFICIALS & REFEREES	FEFP	200,000.00	200,000.00	-
16		1015261	MIDDLE SCHOOL ATHLETICS	FEFP	75,000.00	75,000.00	-
17		1015441	POOL RENTAL AND HEATING	FEFP	50,000.00	50,000.00	-
18		1015551	WEATHER MONITORING	FEFP	20,240.00	20,410.00	170.00
19		1015621	SUMMER OPS-ATHLETIC DIRECTORS	FEFP	13,000.00	13,000.00	-
20		1016971	CONCUSSIONS	FEFP	16,100.00	16,100.00	-
21		1017121	ATHLETIC CAAP CERT SOFTWARE	FEFP	40,000.00	-	(40,000.00)
22		1017131	ATHLETICS ECG STUDY	FEFP	2,000.00	2,000.00	-
23		1017191	SUPPLEMENTAL MATH INSTRUCTION	FEFP	450,000.00	525,000.00	75,000.00
24		1017261	HIGH SCH CURR PROF DEVELOPMENT	FEFP	-	12,000.00	12,000.00
25	DANA SCHAFFER	1011501	PUBLICATIONS AND ADVERTISING	FEFP	-	17,100.00	17,100.00
26		1014771	EMERGENCY NOTIFCN SYSTEM	FEFP	137,985.00	137,985.00	-
27		1014921	VOLUNTEER CRIMINAL HISTORY BACKGROUND SCREENING	FEFP	50,000.00	50,000.00	-
28		1016741	BUISNESS PARTNER RECOGNITION	LOCAL	14,000.00	10,000.00	(4,000.00)
29		1017011	LET'S TALK ONLINE SERVICE PTFM	FEFP	160,000.00	137,500.00	(22,500.00)
30		1017221	REMINDE	FEFP	114,733.00	121,000.00	6,267.00
31		1017401	PUBLIC RECORDS MANAGEMENT	FEFP	-	17,000.00	17,000.00
32		1017511	THOUGHT EXCHANGE	FEFP	-	72,000.00	72,000.00
33	DARYLA BUNGO	1016391	PSYCHOED EVAL INSTRUM PROTOCOL	FEFP	47,087.00	69,216.00	22,129.00
34	EDWARD PARKER	1010471	OVERTIME FOR NEW FACIL SET-UP	FEFP	10,000.00	-	(10,000.00)
35		1010501	POSTAGE & UPS-CO	FEFP	43,500.00	40,000.00	(3,500.00)
36		1010741	XEROX PAPER & COPY CHARGES CO	FEFP	10,000.00	-	(10,000.00)
37	GREGORY HOBBS	1017411	NETWORK AND INFORMATION SECURITY DEPT	FEFP	-	200,000.00	200,000.00
38	JANICE FRANCESCHI	1014981	PROFESSIONAL DEV ACTIVITIES	FEFP	190,000.00	182,000.00	(8,000.00)
39		1017211	iOBSERVATION	FEFP	105,000.00	108,150.00	3,150.00
40	JEFFERY ARNOTT	1016601	ADOBE SOFTWARE - CTE	FEFP	52,980.00	60,000.00	7,020.00
41		1017111	ACADEMY OF FUTURE EDUCATORS	FEFP	50,000.00	50,000.00	-
42	JOHN BOYD	1010361	LEGISLATIVE CONSULTANT	FEFP	18,800.00	18,600.00	(200.00)
43		1010451	OCEA/TEAMSTERS LEAVE (SUBS)	FEFP	2,500.00	2,500.00	-
44		1011491	NEGOTIATION TEAM	FEFP	8,105.00	8,105.00	-
45		1012671	SCHOOL BOARD POLICY MANUAL	FEFP	5,500.00	5,500.00	-
46	LAUREN HADDOX	1010051	ATHLETIC INSURANCE	FEFP	246,320.00	246,320.00	-
47		1010331	INSURANCE REIMBURSEMENT	FEFP	235,840.08	100,000.00	(135,840.08)
48		1010731	PROPERTY CASUALTY INSURANCE	CAPITAL	4,166,981.00	5,836,669.00	1,669,688.00
49		1011481	PUBLIC OFFICIAL BONDS	FEFP	270.00	970.00	700.00
50		1012111	W/C SELF-INSURER ASSESSMENT	FEFP	40,000.00	40,000.00	-
51		1012121	FLOOD INSURANCE	FEFP	49,761.00	45,000.00	(4,761.00)
52		1015181	STATE & FEDERAL LABOR LAW POST	FEFP	5,000.00	5,000.00	-
53		1015421	WORKERS COMPENSATION INSURANCE	FEFP	2,587,386.00	2,100,000.00	(487,386.00)
54		1016231	FUEL STORAGE TANK REG FEE	FEFP	600.00	600.00	-
55	LEAH TORRES	1015101	TESTING PRINTER/SCANNER MAINT	FEFP	9,123.00	8,123.00	(1,000.00)
56		1016101	SUMMER END OF COURSE (EOC)	FEFP	14,000.00	14,000.00	-
57		1016581	EOC- PERT MATH	FEFP	20,000.00	20,000.00	-
58		1016801	HEADPHONES FOR COMPUTERS	FEFP	16,125.00	20,000.00	3,875.00
59		1017271	POST SEC DATA & EQUITY PD & SPT	FEFP	8,500.00	8,500.00	-
60	MARC CLINCH	1010101	SOFTWARE(EBLDR), CONSULT FEES	FEFP	116,182.00	130,887.00	14,705.00
61		1017291	DESIGN STANDARDS	FEFP	4,930.00	25,000.00	20,070.00
62	MICHAEL ALLEN	1011071	BAND & CHORUS SUPPORT	FEFP	211,016.33	163,000.00	(48,016.33)
63	PETER STRAKER	1010541	SACS ANNUAL DUES-SCHOOLS	LOCAL	68,400.00	103,400.00	35,000.00
64		1010601	SAC MEETINGS, TRNG & SUPPORT	LOCAL	2,250.00	2,100.00	(150.00)
65		1016081	ADMINISTRATOR'S ACADEMY	LOCAL	27,085.00	27,340.00	255.00
66		1016981	STRATEGIC SIP TRAINING	FEFP	5,921.00	-	(5,921.00)
67	PETER THORNE	1011011	IBM COMPUTER SYSTEM-ANN PMT	FEFP	28,206.00	32,638.00	4,432.00
68		1013381	MICROFILMING/SCANNING	FEFP	38,502.00	28,025.00	(10,477.00)
69		1014631	TAPE VAULTING, DATA PROJECT	FEFP	35,000.00	42,700.00	7,700.00
70		1014751	MIS SOFTWARE MAINTENANCE	FEFP	31,128.00	34,426.00	3,298.00
71		1016441	SHAREPOINT LICENSE & SUPPORT	FEFP	10,000.00	10,000.00	-
72		1017161	KRONOS	FEFP	266,941.00	216,941.00	(50,000.00)
73		1017181	BUSINESS PROCESS IMPROVEMENTS	FEFP	71,000.00	25,000.00	(46,000.00)
74		101723?	CFEED	FEFP	191,688.41	395,967.00	204,278.59
75		1017301	TERMS ERP SUPPORT	FEFP	195,833.40	90,000.00	(105,833.40)
76		1017331	ED-FI MEMBERSHIP	FEFP	5,000.00	5,000.00	-
77	RANDY SHUTTERA	1010111	CONTINGENCY FOR MAJOR MAINT	CAPITAL	885,535.37	600,000.00	(285,535.37)
78		1010221	BACKFLOW INSPECTIONS & REPAIR	CAPITAL	85,435.00	35,000.00	(50,435.00)
79		1010251	CHILLER MAINT AGREEMENT/REPAIR	CAPITAL	273,800.00	300,000.00	26,200.00
80		1010261	INSPECTION/BLEACHERS & STAIRS	CAPITAL	43,110.00	-	(43,110.00)
81		1010411	MAINTENANCE-COUNTY OFFICE	FEFP	65,181.62	75,000.00	9,818.38
82		101061?	TEAMSTER UNION CONTRACT ALLOW	FEFP	482,704.29	584,000.00	101,295.71
83		1010711	HVAC PREVENTIVE MAINT & FILTER	CAPITAL	300,000.00	300,000.00	-
84		1010801	INSPECTION-FIRE ALARM,EXT HOOD	CAPITAL	258,540.00	220,000.00	(38,540.00)

ADMIN	PROJECT	DESCRIPTION	FUNDING	2021-22 BUDGET	2022-23 RECOMMENDED	INCREASE/ (DECREASE)	
85	RANDY SHUTTERA	1010821	TERMITE TREATMENTS	CAPITAL	25,000.00	-	(25,000.00)
86		1010831	SPRINKLER SYS INSPECT & REPAIR	CAPITAL	87,935.00	97,500.00	9,565.00
87		1011221	AQUATIC VEGETATION CONTROL	CAPITAL	23,942.40	27,963.00	4,020.60
88		1014881	ELEVATOR INSPECTION	CAPITAL	47,028.00	55,000.00	7,972.00
89		1015317	INFECTIOUS DISEASE PREVENTION	FEFP	200,000.00	-	(200,000.00)
90		1016061	AED INSPECTION & MAINTENANCE	FEFP	15,000.00	15,000.00	-
91		1016161	GENERATOR REPAIR/MAINTENANCE	FEFP	10,000.00	10,000.00	-
92		1016181	SAFETY & SECURITY UPGRD/MAINT	CAPITAL	101,470.00	114,974.00	13,504.00
93		1016277	SUPPLEMENTAL SAFE SCHOOLS	FEFP	637,043.00	429,341.00	(207,702.00)
94		1016371	FIRE EXTINGUISHER INSPECTIONS	FEFP	75,381.45	70,000.00	(5,381.45)
95		1016381	WATER TREATMENT SVCS	CAPITAL	30,691.00	40,000.00	9,309.00
96		1016991	STAGE RIGGING	CAPITAL	27,187.25	20,000.00	(7,187.25)
97		1017081	GLOBAL POSITIONING SYSTEM	FEFP	33,941.97	200,000.00	166,058.03
98		1017151	SCHOOL DUDE - ENERGY MGR PRGM	FEFP	10,811.58	11,082.00	270.42
99		1017321	DAS RADIOS	FEFP	11,475.00	15,000.00	3,525.00
100	RHONDA BLAKE	1011031	DDP & REDISTRICTING	FEFP	17,270.00	13,785.00	(3,485.00)
101		1016621	EDUCATIONAL PLANT SURVEY	FEFP	52,075.00	-	(52,075.00)
102		1016841	REAL ESTATE AND DUE DILIGENCE	FEFP	161,664.87	100,000.00	(61,664.87)
103	SARAH GRABER	1010681	TERMINAL PAY	FEFP	2,800,000.00	2,800,000.00	-
104		1014991	LONG-TERM SUBS > 10 DAYS	FEFP	699,952.50	700,000.00	47.50
105		1015221	START UP SUPPLIES NEW SCHOOLS	FEFP	97,813.01	-	(97,813.01)
106		1016531	ERP SOFTWARE ENHANCEMENT	FEFP	21,600.00	22,230.00	630.00
107	SCOTT CLARK	1015051	PRINT SHOP HARDWARE & SOFTWARE	FEFP	18,481.00	18,635.00	154.00
108		1015641	FOCUS GRADEBOOK	FEFP	26,251.00	31,197.00	4,946.00
109		1016201	DESTINY SOFTWARE IMPL & MAINT	FEFP	98,161.00	98,161.00	-
110		1016431	ELECTRONIC RESOURCES	FEFP	288,832.00	300,743.00	11,911.00
111		1016591	OFFICE 365 STAFF TRAINING	FEFP	5,924.00	-	(5,924.00)
112		1017001	ISAFE SUBSCRIPTION	FEFP	4,700.00	4,700.00	-
113		1017031	MEDIA SPECIALIST EXTRA	FEFP	68,437.00	65,000.00	(3,437.00)
114	SHANA RAFALSKI	1016261	CHOICE PROGRAMS MARKETING	LOCAL	74,000.00	74,300.00	300.00
115	SHAWN WOODDELL	1010081	COMPUTER MAINT CONTRACT-SCHLS	FEFP	104,100.00	125,000.00	20,900.00
116		1010651	PHONE SYSTEM MAINT DIST-WIDE	CAPITAL	55,970.32	37,500.00	(18,470.32)
118		1010671	DIST WIDE TELECOMMUNICATIONS	FEFP	675,815.00	710,784.00	34,969.00
119		1010961	NETWORK SOFTWARE & MAINT	FEFP	213,200.00	156,000.00	(57,200.00)
120		1015451	MICROSOFT SUPPORT SERVICES	FEFP	90,000.00	100,000.00	10,000.00
121		1016891	ERATE OVERTIME	FEFP	60,000.00	200,000.00	140,000.00
122		1017041	TECHNOLOGY INTERNS	FEFP	100,000.00	100,000.00	-
123	SUPERINTENDENT	1010091	LOBBYING EFFORTS (OLE)	FEFP	150,000.00	120,000.00	(30,000.00)
124		1010357	LEGAL FEES	FEFP	665,000.00	665,000.00	-
125		1015381	SUMMER OPS-GUIDANCE COUNSELORS	FEFP	157,200.00	178,400.00	21,200.00
126		1015681	BOARD MEETING MGMT/EQUIPMENT	FEFP	25,000.00	35,000.00	10,000.00
127		1015691	DISTRICT MEMBERSHIP DUES	FEFP	60,000.00	100,000.00	40,000.00
128		1016031	DISTRICT & COMMUNITY EVENTS	LOCAL	220,000.00	220,000.00	-
129		1016051	PROMOTIONS & PUBLIC RELATIONS	LOCAL	104,567.36	105,000.00	432.64
130		1016281	BOARD MEMBER EXPENSES -LOCAL	LOCAL	30,000.00	30,000.00	-
131		1016701	FOOTSTEPS TO BRILLIANCE PART	LOCAL	5,000.00	-	(5,000.00)
132		1017171	CULTURE SURVEYS	FEFP	85,300.00	85,300.00	-
133	TAMMY OTTERSON	1010701	UNEMPLOYMENT CLAIMS	FEFP	552,155.89	75,000.00	(477,155.89)
134		1010891	RECRUITMENT	FEFP	539,500.00	510,000.00	(29,500.00)
135		1010901	ADA ACCOMMODATIONS	FEFP	5,000.00	5,000.00	-
136		1010911	SUBSTITUTE ABSENCE MANAGEMENT SYSTEM	FEFP	42,330.00	-	(42,330.00)
137		1010991	FINGERPRINTING	FEFP	200,000.00	150,000.00	(50,000.00)
138		1014901	EAP PROGRAM	FEFP	130,416.00	135,416.00	5,000.00
139		1015521	DIFFERENTIATED PAY	FEFP	-	10,000.00	10,000.00
140		1015671	ATHLETIC COACH SUPPL-NON EMPL	FEFP	276,275.00	276,275.00	-
141	TOM PHELPS	1014971	ADMIN COMPLEX SECURITY	FEFP	7,000.00	7,500.00	500.00
142		1015471	BUS MONITORS	FEFP	31,430.00	40,000.00	8,570.00
143		1016511	VISION QUEST	FEFP	40,000.00	-	(40,000.00)
144	Grand Total				24,556,424.10	24,577,670.00	21,245.90

FUNDING	2021-22 BUDGET	2022-23 RECOMMENDED	INCREASE/ (DECREASE)
FEFP	17,468,496.40	16,255,924.00	(1,212,572.40)
CO&DS	40,000.00	40,000.00	-
LOCAL	545,302.36	572,140.00	26,837.64
CAPITAL	6,502,625.34	7,709,606.00	1,206,980.66
TOTAL	24,556,424.10	24,577,670.00	21,245.90

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

Description	Account	2022-23 Allocation
1 ESTIMATED REVENUE:		
2 Supplemental Academic Instruction (SAI) - FEFP	310	16,880,550.00
3 TOTAL ESTIMATED REVENUE		16,880,550.00
4 APPROPRIATIONS:		
5 Holdbacks		
6 Charter School Allocations	1700004/D	3,503,730.00
7 McKay Scholarship Deduction	1700004/K	-
8 Family Empowerment Scholarship Deduction	1700004/F	-
9 Undist FTE Holdback	1700004/U	195,482.00
10 SAI Reserves	1700005	2,041,124.47
11 Total Holdbacks		<u>5,740,336.47</u>
12 Salaries		
13 Classroom Instructional Salaries	1700009	6,653,918.17
14 Reading Coach Salaries	1710009	1,311,453.74
15 Impact Lab Teacher Salaries	1720009	1,040,122.26
16 IB Program Salaries - CHS, GHS, PWMS	1760129	202,459.37
17 Behavior Specialist - 21st CCLC Match	1761019	33,659.99
18 Pending Salary Adjustments	1700007	-
19 Lapse	1700008	<u>(200,000.00)</u>
20 Total Salaries		<u>9,041,613.53</u>
21 Non-salary Program Allocations		
22 Remediation-Elementary	1730011	100,000.00
23 Remediation-Middle	1730021	54,000.00
24 Remediation-High	1730031	60,000.00
25 Summer Enrichment-High	1740051	5,000.00
26 Summer Enrichment-Middle	1740061	10,000.00
27 Fine Arts Enhancement	1760511	38,000.00
28 CTE Vocational Program Support	1760801	237,000.00
29 SAT Testing	1760901	24,000.00
30 Elementary Curriculum Support	1761011	236,000.00
31 Middle School Curriculum Support	1761021	185,000.00
32 High School Curriculum Support	1761031	132,000.00
33 Leadership Training	1761061	5,600.00
34 Duke TIP Courses	1761121	6,000.00
35 Gifted Education, K-12	1762111	111,000.00
36 Textbook Adoption, K-12	1762411	10,000.00
37 College Readiness	1763221	6,000.00
38 Odyssey of the Mind	1763951	65,000.00
39 College Board	1763961	720,000.00
40 PLC, K-12	1790301	5,000.00
41 ESOL Summer Monitoring	1790401	18,000.00
42 Real Life Academic Experience	1790721	20,000.00
43 ROTC Support	1790911	1,000.00
44 PBIS, K-12	1790941	<u>50,000.00</u>
45 Total Non-salary Program Allocations		<u>2,098,600.00</u>
46 TOTAL APPROPRIATIONS		16,880,550.00

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

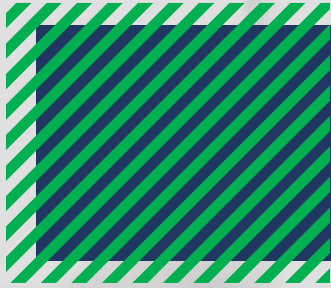
READING ALLOCATION FUNDING

Description	Account	2022-23 Allocation
1 ESTIMATED REVENUE:		
2 Reading Categorical - FEFP	310	4,270,957.00
3 TOTAL ESTIMATED REVENUE		4,270,957.00
4 APPROPRIATIONS:		
5 Holdbacks		
6 Charter School Allocations	1800004/D	892,873.00
7 Family Empowerment Scholarship	1800004/F	-
8 Undist FTE Holdback	1800004/U	49,459.00
9 Reading Reserves	1800005	542,520.86
10 Total Holdbacks		1,484,852.86
11 Salaries		
12 Reading Coach Salaries	1800009	2,153,091.14
13 Pending Salary Adjustments	1800007	-
14 Total Salaries		2,153,091.14
15 Non-salary Program Allocations		
16 Other Reading Programs	1800001	-
17 Summer Reading Camp-Grade 3	1810011	100,000.00
18 ELA Materials-Elementary	1810111	45,000.00
19 Methods of Writing-Elementary	1830011	142,513.00
20 ELA Curriculum Support - Elementary	1830111	84,500.00
21 ELA Curriculum Support - Middle School	1830121	60,500.00
22 ELA Curriculum Support - High School	1830131	70,500.00
23 Early Literacy Instruction	1830211	100,000.00
24 Sunshine State Readers - Elementary	1831011	10,000.00
25 Sunshine State Readers - Middle School	1831021	10,000.00
26 Sunshine State Readers - High School	1831031	10,000.00
27 AVID K-12	1832221	-
28 Total Non-salary Program Allocations		633,013.00
29 TOTAL APPROPRIATIONS		4,270,957.00

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SAFE SCHOOLS FUNDING

DESCRIPTION	SROs	SAFE SCHOOLS ALLOCATION	SUPPLEMENTAL SAFE SCHOOLS LINE ITEM	TOTAL FUNDING
1 ESTIMATED FUNDING:				
2 New Funding		4,695,964.00	429,341.00	5,125,305.00
3 TOTAL ESTIMATED FUNDING		4,695,964.00	429,341.00	5,125,305.00
4 APPROPRIATIONS:				
5 Holdbacks				
6 Charter School Allocations	26	974,695.00	0.00	974,695.00
7 Undistributed FTE Holdback		54,920.00	0.00	54,920.00
8 Total Holdbacks	26	1,029,615.00	0.00	1,029,615.00
9 School Resource Officers - St. Cloud Police Dept				
10 Canoe Creek K8	1	48,667.50	0.00	48,667.50
11 Lakeview Elementary	1	48,667.50	0.00	48,667.50
12 Michigan Avenue Elementary	1	48,667.50	0.00	48,667.50
13 Neptune Elementary	1	48,667.50	0.00	48,667.50
14 St. Cloud Elementary	1	48,667.50	0.00	48,667.50
15 St. Cloud High	2	97,335.00	0.00	97,335.00
16 St. Cloud Middle	1	48,667.50	0.00	48,667.50
17 Floaters	1	48,667.50	0.00	48,667.50
18 Supervisor SRO	1	48,667.50	0.00	48,667.50
19 Total St. Cloud Police Dept	10	486,675.00	0.00	486,675.00
20 School Resource Officers - Kissimmee Police Dept				
21 Central Avenue Elementary	1	48,667.50	0.00	48,667.50
22 Cypress Elementary	1	48,667.50	0.00	48,667.50
23 Denn John Middle	1	48,667.50	0.00	48,667.50
24 Flora Ridge Elementary	1	48,667.50	0.00	48,667.50
25 Highlands Elementary	1	48,667.50	0.00	48,667.50
26 Kissimmee Elementary	1	48,667.50	0.00	48,667.50
27 Kissimmee Middle	1	48,667.50	0.00	48,667.50
28 Mill Creek Elementary	1	48,667.50	0.00	48,667.50
29 Osceola High	2	97,335.00	0.00	97,335.00
30 Thacker Avenue Elementary	1	48,667.50	0.00	48,667.50
31 Sergeants	1	48,667.50	0.00	48,667.50
32 Floaters (SDOC Commitment for the new SY)	1	24,333.00	0.00	24,333.00
33 New Beginnings	1	66,240.00	0.00	66,240.00
34 Guardian Floater	1	60,480.00	0.00	60,480.00
35 Total Kissimmee Police Dept	15	735,063.00	0.00	735,063.00
36 School Resource Officers - Osceola County Sheriff				
37 Boggy Creek Elementary	1	48,667.50	0.00	48,667.50
38 Celebration High	2	97,335.00	0.00	97,335.00
39 Celebration K-8	1	48,667.50	0.00	48,667.50
40 Chestnut Elementary	1	48,667.50	0.00	48,667.50
41 Deerwood Elementary	1	48,667.50	0.00	48,667.50
42 Discovery 6-8	1	48,667.50	0.00	48,667.50
43 East Lake Elementary	1	48,667.50	0.00	48,667.50
44 Gateway High	2	97,335.00	0.00	97,335.00
45 Harmony Community	1	48,667.50	0.00	48,667.50
46 Harmony Middle	1	48,667.50	0.00	48,667.50
47 Harmony High	2	97,335.00	0.00	97,335.00
48 Hickory Tree Elementary	1	48,667.50	0.00	48,667.50
49 Horizon Middle	1	48,667.50	0.00	48,667.50
50 Koa Elementary	1	48,667.50	0.00	48,667.50
51 Liberty High	2	97,335.00	0.00	97,335.00
52 Narcoossee Elementary	1	48,667.50	0.00	48,667.50
53 Narcoossee Middle	1	48,667.50	0.00	48,667.50
54 Neocity Academy	1	48,667.50	0.00	48,667.50
55 Neptune Middle	1	48,667.50	0.00	48,667.50
56 Osceola County School for the Arts	2	97,335.00	0.00	97,335.00
57 Parkway Middle	1	48,667.50	0.00	48,667.50
58 Partin Settlement Elementary	1	48,667.50	0.00	48,667.50
59 PATHS	1	48,667.50	0.00	48,667.50
60 Pleasant Hill Elementary	1	48,667.50	0.00	48,667.50
61 Poinciana Academy Of Fine Arts	1	48,667.50	0.00	48,667.50
62 Poinciana High	2	97,335.00	0.00	97,335.00

	DESCRIPTION	SROs	SAFE SCHOOLS ALLOCATION	SUPPLEMENTAL SAFE SCHOOLS LINE ITEM	TOTAL FUNDING
63	Reedy Creek Elementary	1	48,667.50	0.00	48,667.50
64	Sunrise Elementary	1	48,667.50	0.00	48,667.50
65	Tohopekaliga High School	2	97,335.00	0.00	97,335.00
66	Ventura Elementary	1	48,667.50	0.00	48,667.50
67	Westside K-8	1	48,667.50	0.00	48,667.50
68	Zenith	1	48,667.50	0.00	48,667.50
69	Sergeants/Floaters	8	389,340.00	0.00	389,340.00
70	Total Osceola County Sheriff	47	2,287,372.50	0.00	2,287,372.50
71	Other Initiatives				
72	FASRO Training Registrations		28,000.00	0.00	28,000.00
73	Guardian Equipment		0.00	5,000.00	5,000.00
74	Vector Solutions		0.00	27,907.00	27,907.00
75	Mutualink/Rave Panic Button		0.00	61,177.00	61,177.00
76	Navigate 360		129,238.50	257.00	129,495.50
77	Summer Bridge SROs		0.00	305,000.00	305,000.00
78	Campus Optics		0.00	30,000.00	30,000.00
79	Total Other Initiatives		157,238.50	429,341.00	586,579.50
80	Total Traditional School Appropriations	72	3,666,349.00	429,341.00	4,095,690.00
81	TOTAL APPROPRIATIONS	98	4,695,964.00	429,341.00	5,125,305.00



Capital Projects Fund



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

	2022-23	2023-24	2024-25	2025-26	2026-27
BEGINNING FUND BALANCE & ESTIMATED REVENUES					
BEGINNING FUND BALANCE					
Capacity	\$ 211,194,947	\$ 113,017,156	\$ 27,044,799	\$ 11,310,487	\$ 78,144,934
Carryover - Capacity	58,350,893	-	-	-	-
Non-Capacity	63,187,685	84,471,008	95,810,098	139,234,902	180,475,245
Carryover - Non-Capacity	184,327,992	-	-	-	-
Total Beginning Fund Balance	517,061,517	197,488,164	122,854,897	150,545,389	258,620,179
ESTIMATED REVENUES					
Capacity Sources	80,532,209	82,827,643	85,265,688	87,834,447	91,310,246
Non-Capacity Sources	124,473,690	131,500,278	138,545,862	129,544,527	133,233,870
Total Estimated Revenues	205,005,899	214,327,921	223,811,550	217,378,974	224,544,116
Total Beginning Fund Balance & Estimated Revenues	\$ 722,067,416	\$ 411,816,085	\$ 346,666,447	\$ 367,924,363	\$ 483,164,295
APPROPRIATIONS & PROJECTED ENDING FUND BALANCE					
APPROPRIATIONS					
Capacity	237,060,893	168,800,000	101,000,000	21,000,000	1,000,000
Non-Capacity	287,518,359	120,161,188	95,121,057	88,304,184	88,426,136
Total Appropriations	524,579,252	288,961,188	196,121,057	109,304,184	89,426,136
PROJECTED ENDING FUND BALANCE					
Capacity	113,017,156	27,044,799	11,310,487	78,144,934	168,455,180
Non-Capacity	84,471,008	95,810,098	139,234,902	180,475,245	225,282,979
Total Ending Fund Balance	197,488,164	122,854,897	150,545,389	258,620,179	393,738,159
Total Appropriations & Projected Ending Fund Balance	\$ 722,067,416	\$ 411,816,085	\$ 346,666,447	\$ 367,924,363	\$ 483,164,295

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

	2022-23	2023-24	2024-25	2025-26	2026-27
BEGINNING FUND BALANCE & ESTIMATED REVENUES					
BEGINNING FUND BALANCE					
Restricted for Capital Projects	\$ 211,194,947	\$ 113,017,156	\$ 27,044,799	\$ 11,310,487	\$ 78,144,934
Restricted for Carryover Appropriations	58,350,893	-	-	-	-
Total Beginning Fund Balance	269,545,840	113,017,156	27,044,799	11,310,487	78,144,934
ESTIMATED REVENUES					
Impact Fees	80,000,000	82,400,000	84,872,000	87,418,160	90,040,705
Flora Ridge EFBD	341,024	347,844	354,801	361,897	369,134
Interest	191,185	79,799	38,887	54,390	900,407
Total Estimated Revenues	80,532,209	82,827,643	85,265,688	87,834,447	91,310,246
Total Beginning Fund Balance & Estimated Revenues	\$ 350,078,049	\$ 195,844,799	\$ 112,310,487	\$ 99,144,934	\$ 169,455,180
APPROPRIATIONS AND ENDING FUND BALANCE					
APPROPRIATIONS					
NEW SCHOOL PROJECTS					
K-8'S					
"AA" Kindred (opening August 2025)	-	49,400,000	30,000,000	-	-
"BB" Knightsbridge (opening August 2024)	64,310,000	-	-	-	-
"CC" Sunbridge (opening August 2024)	66,000,000	-	-	-	-
"DD" Roan Bridge (opening August 2025)	3,800,000	50,000,000	30,000,000	-	-
HIGH SCHOOLS					
"AAA" Nova Road (opening August 2026)	5,400,000	68,400,000	40,000,000	20,000,000	-
NeoCity Expansion	25,500,000	-	-	-	-
Total New School Projects	165,010,000	167,800,000	100,000,000	20,000,000	-
OTHER CAPACITY PROJECTS					
Buses	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Space Reconfigurations	2,000,000	-	-	-	-
St Cloud High School Classroom Wing Addition	9,700,000	-	-	-	-
Land Purchases	1,000,000	-	-	-	-
Total Other Capacity Projects	13,700,000	1,000,000	1,000,000	1,000,000	1,000,000
CARRYOVER					
"A" Celebration Island	40,383,561				
"AA" Kindred K-8	4,597,875				
"BB" Knightsbridge K-8	2,999,624				
"CC" Sunbridge K-8	2,841,133				
Canoe Creek K-8	23,635				
Harmony High School Space Reconfiguration	1,740,599				
Harmony Middle School	11,100				
Land Purchases	2,000,000				
Narcoossee Middle School Space Reconfiguration	200,000				
School Buses	2,001,708				
St Cloud High School Classroom Wing Addition	999,635				
Unallocated	552,023				
Total Carryover	58,350,893	-	-	-	-
Total Appropriations	237,060,893	168,800,000	101,000,000	21,000,000	1,000,000
Annual Surplus/(Deficiency)	(156,528,684)	(85,972,357)	(15,734,312)	66,834,447	90,310,246
PROJECTED ENDING FUND BALANCE					
Restricted for Capital Projects	113,017,156	27,044,799	11,310,487	78,144,934	168,455,180
Total Ending Fund Balance	113,017,156	27,044,799	11,310,487	78,144,934	168,455,180
Total Appropriations & Projected Ending Fund Balance	\$ 350,078,049	\$ 195,844,799	\$ 112,310,487	\$ 99,144,934	\$ 169,455,180

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

	2022-23	2023-24	2024-25	2025-26	2026-27
BEGINNING FUND BALANCE & ESTIMATED REVENUES					
BEGINNING FUND BALANCE					
Restricted for Capital Projects	\$ 63,187,685	\$ 84,471,008	\$ 95,810,098	139,234,902	180,475,245
Restricted for Carryover Appropriations	184,327,992				
Total Beginning Fund Balance	247,515,677	84,471,008	95,810,098	139,234,902	180,475,245
ESTIMATED REVENUES					
CO&DS Flowthrough	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
1.5 Mill CO TAX	62,691,025	67,887,035	73,162,897	78,647,832	84,294,329
1/4 Cent Infrastructure Sales Surtax	17,500,000	18,138,160	18,722,171	3,203,700	-
1/2 Cent School Capital Outlay Surtax	35,000,000	36,276,319	37,444,340	38,444,394	39,658,597
La Rosa Field Naming Rights Revenue	10,000	10,000	10,000	10,000	10,000
Charter Capital	8,110,000	8,110,000	8,110,000	8,110,000	8,110,000
Interest	162,665	78,764	96,454	128,601	160,944
Total Estimated Revenues	124,473,690	131,500,278	138,545,862	129,544,527	133,233,870
Total Beginning Fund Balance & Estimated Revenues	\$ 371,989,367	\$ 215,971,286	\$ 234,355,960	\$ 268,779,429	\$ 313,709,115
APPROPRIATIONS AND ENDING FUND BALANCE					
APPROPRIATIONS					
RECURRING PROJECTS					
Athletic Facilities	120,000	120,000	120,000	120,000	120,000
Charter Capital (Tsf to General Fund)	8,110,000	8,110,000	8,110,000	8,110,000	8,110,000
Enterprise Resource Planning (ERP)	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
General School Facilities Operations (Reimb to General Fund)	2,080,662	2,101,469	2,122,483	2,143,708	2,165,145
General School Maintenance Line Items (Tsf to General Fund)	1,757,963	1,775,543	1,793,298	1,811,231	1,829,343
General School Maintenance Salaries (Tsf to General Fund)	8,651,833	8,738,351	8,825,735	8,913,992	9,003,132
General School Security Line Item (Tsf to General Fund)	114,974	116,124	117,285	118,458	119,642
Health & Safety	950,000	950,000	950,000	950,000	950,000
Portable Installation (Includes technology)	650,000	650,000	650,000	650,000	650,000
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)	3,161,669	3,161,669	3,161,669	3,161,669	3,161,669
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
Space Reconfigurations	500,000	500,000	500,000	500,000	500,000
Student Computers	1,800,000	2,400,000	2,400,000	2,400,000	2,400,000
Technology Infrastructure	10,163,000	8,000,000	8,000,000	8,000,000	8,000,000
White Fleet	300,000	300,000	300,000	300,000	300,000
Total Recurring Projects	49,510,101	48,073,155	48,200,470	48,329,058	48,458,932
RENOVATION/REMODELING PROJECTS					
Cyclical Capital Renewal	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Maintenance and Renovation - Deferred Maintenance	9,500,000	5,000,000	5,000,000	5,000,000	5,000,000
Total Renovation/Remodeling	13,500,000	9,000,000	9,000,000	9,000,000	9,000,000
DEBT SERVICE					
Repay LOANS - Long Term (COPs) (Total)	14,826,841	14,820,516	14,932,342	14,930,721	14,931,772
Repay LOANS - Long Term (Sales Tax Revenue Bonds)	21,725,547	21,743,682	22,074,526	15,130,239	15,130,495
Repay LOANS - EFB	924,878	923,835	913,628	914,075	904,846
Total Debt Service	37,477,266	37,488,033	37,920,496	30,975,035	30,967,113
OTHER NON-CAPACITY PROJECTS					
Harmony High School Agricultural Building	983,000	-	-	-	-
Lakeview Elementary - Parking/Stacking/Queueing	100,000	1,350,000	-	-	-
St. Cloud Maintenance/SSEM Offices (Old Transportation)	120,000	1,250,000	-	-	-
Transportation West	1,500,000	23,000,000	-	-	-
Total Other Projects	2,703,000	25,600,000	-	-	-
CARRYOVER					
RECURRING PROJECTS					
Athletic Facilities - High Schools	159,451				
Health & Safety	2,164,083				
Cyclical Capital Renewal	4,565,033				
Maintenance and Renovation - Deferred Maintenance	8,774,070				
Portable Installation (Includes Technology)	574,434				
Safety & Security	1,343,103				
School Buses Replacement	4,506,734				
Student Computers	344,430				
Technology Infrastructure	7,943,947				
White Fleet	213,664				
Unallocated Future Projects	3,288,001				
RENOVATION/REMODELING PROJECTS					
Canoe Creek K-8 Renovation	2,685,057				
Comprehensive Renovations- Denn John Middle School	7,900				
Comprehensive Renovations- Gateway High School	109,040,542				
Comprehensive Renovations- Michigan Avenue Elementary	21,050				
Comprehensive Renovations- Osceola County School for the Arts	2,000,000				
Comprehensive Renovations-Reedy Creek Elementary	1,981,969				
Comprehensive Renovations- St. Cloud Middle School	2,721,299				
Facilities - Portable Offices	240,000				
Harmony High School Agricultural Building Renovation	79,794				
Horizon Middle School Ancillary Transportation Renovation	500,000				
Narcoossee Elementary School Site	1,087,620				
Neptune Elementary School Traffic Solution	1,483,142				
Neptune Middle School Bus Loop	895,000				
OCSA Bus Loop & Road Extension	3,988,976				
oTECH Welding Project	1,619,046				
Transportation East	22,099,647				
Total Carryover	184,327,992	-	-	-	-
Total Appropriations	287,518,359	120,161,188	95,121,057	88,304,184	88,426,136
Annual Surplus/(Deficiency)	(163,044,669)	11,339,090	43,424,805	41,240,342	44,807,734
PROJECTED ENDING FUND BALANCE					
Restricted for Capital Projects	84,471,008	95,810,098	139,234,902	180,475,245	225,282,979
Total Ending Fund Balance	84,471,008	95,810,098	139,234,902	180,475,245	225,282,979
Total Appropriations & Projected Ending Fund Balance	\$ 371,989,367	\$ 215,971,286	\$ 234,355,960	\$ 268,779,429	\$ 313,709,115

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

SAFETY & SECURITY - CARRYOVER

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE
S&S FENCING/GATES				
CENTRAL AVENUE ELEMENTARY	\$ 10,000.00	\$ 7,431.34	\$ -	\$ 2,568.66
HARMONY HIGH SCHOOL	500.00		100.00	400.00
ZENITH	27,292.71		27,292.71	
CANOE CREEK K8	1,500.00	417.88	13.07	1,069.05
COUNTY-WIDE	200,000.00			200,000.00
S&S CAMERAS/SERVERS				
COUNTY-WIDE	676,748.30			676,748.30
S&S LOCKS/ACCESS CONTROL				
COUNTY-WIDE	40,000.00			40,000.00
S&S TECHNOLOGY				
COUNTY-WIDE	300,553.90	93,519.72	94,684.18	112,350.00
S&S WINDOWS				
CELEBRATION K-8	2,815.60		2,815.60	
PLEASANT HILL ELEMENTARY	35,934.00	1,314.00	34,620.00	
oTECH POINCIANA CAMPUS-OTCP	441.43		441.43	
S&S VAPE DETECTORS				
CELEBRATION HIGH SCHOOL	30,000.00			30,000.00
LIBERTY HIGH SCHOOL	30,000.00			30,000.00
ST CLOUD HIGH SCHOOL	30,000.00			30,000.00
TOHOPEKALIGA HIGH SCHOOL	30,000.00			30,000.00
COUNTY-WIDE	30,000.00			30,000.00
Grand Total	\$ 1,445,785.94	\$ 102,682.94	\$ 159,966.99	\$ 1,183,136.01
		Carryover (Encumbered & Available)		\$ 1,343,103

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

SAFETY AND SECURITY - NEW ITEMS

Project Details / Equipment	Request
Locks/Access Control	
Central Avenue Elementary	40,000
East Lake Elementary	40,000
Narcoossee Elementary	40,000
Partin Settlement Elementary	40,000
M.S.D. Required Allocations (DAS Radios, Secure Lobbies)	200,000
Security Cameras	
East Lake Elementary	60,000
Harmony Community	60,000
Highlands Elementary	60,000
Partin Settlement Elementary	60,000
Narcoossee Elementary	60,000
Neptune Elementary	60,000
Ventura Elementary	60,000
County-wide	120,000
Window Film	100,000
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	\$ 864,672.55	\$ 520,242.49	\$ -	\$ 344,430.06
		Carryover (Encumbered & Available)		\$ 344,430
TECHNOLOGY INFRASTRUCTURE				
RETROFIT				
POINCIANA HIGH SCHOOL	2,922,177.86	18,310.37	17,822.76	2,886,044.73
TECHNOLOGY SERVICES	4,559,961.57	1,313,181.52	1,597,880.97	1,648,899.08
WESTSIDE K-8 SCHOOL	220,623.16		-	220,623.16
MEDIA & INSTRUCTION	2,493,816.00	1,922,570.00	91,500.00	479,746.00
ENTERPRISE SOFTWARE				
TECHNOLOGY SERVICES	2,803,721.00	2,430,396.62	310,214.43	63,109.95
MEDIA & INSTRUCTION	235,039.03	111,995.00	-	123,044.03
E-RATE EQUIP/INFRA				
TECHNOLOGY SERVICES	518,155.40	13,093.20	395,787.67	109,274.53
	\$ 13,753,494.02	\$ 5,809,546.71	\$ 2,413,205.83	\$ 5,530,741.48
		Carryover (Encumbered & Available)		\$ 7,943,947

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

TECHNOLOGY- NEW ITEMS

Project / Equipment	Technology Group	Request
Enterprise Software		
Asset Management Software (Destiny)	Media	\$ 85,000
Enterprise Electronic Resources (Classlink)	Media	476,000
iSeries (TERMS)	Information Systems	35,000
LIIS, Powerschool and Canvas	Information Systems	918,000
Microsoft EES	Information Systems	855,000
Network Enterprise Software	Infrastructure/Security	957,000
Infrastructure/Equipment		
Cabling/Fiber	Infrastructure	2,000,000
Data Center UPS/AC	Infrastructure	250,000
eRate Match	Infrastructure	600,000
Identity Services Engine (ISE) / Prime	Infrastructure	25,000
Intercom Systems	Intercom	200,000
Network security	Security	1,012,000
Servers/SAN	Information Systems	120,000
Sound Systems	Intercom	80,000
Switches, Access Points, & UPS	Infrastructure	2,100,000
Voice Gateways	Telephony	450,000
Total		\$ 10,163,000

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

CYCLICAL CAPITAL - CARRYOVER

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE
BASKETBALL COURT				
LAKEVIEW ELEMENTARY	\$ 87,340.00		\$ 84,983.57	\$ 2,356.43
POINCIANA HIGH SCHOOL	109,051.00	96,713.00		12,338.00
BUS/CAR LOOP				
SUNRISE ELEMENTARY	30,000.00		16,850.00	13,150.00
CANOPY				
CELEBRATION K-8	67,637.00		50,321.00	17,316.00
CARPET REPLACEMENT				
TRANSPORTATION	20,000.00			20,000.00
CONCRETE WORK				
MICHIGAN AVENUE ELEMENTARY	15,324.00	5,576.80		9,747.20
DISTRIBUTED ANTENNA SYSTEMS				
SUNRISE ELEMENTARY	108,635.87	104,251.86	4,384.01	
DRAINAGE				
CELEBRATION HIGH SCHOOL	18,001.00	8,530.00		9,471.00
THE OSC CNTY SCH FOR THE ARTS	6,000.00			6,000.00
TOHOPEKALIGA HIGH SCHOOL	100,000.00			100,000.00
ELECTRICAL REPAIRS				
OSCEOLA TECHNICAL COLLEGE	37,445.38			37,445.38
TOHOPEKALIGA HIGH SCHOOL	110,400.00			110,400.00
ENTRANCE				
CYPRESS ELEMENTARY	2,600.00			2,600.00
FIELD OR TRACK REPAIRS				
CELEBRATION HIGH SCHOOL	450,939.00		225,129.00	225,810.00
FIRE SUPPRESSION SYSTEM				
PURCHASING/WAREHOUSE	435,237.50	244,932.31	123,354.98	66,950.21
LAB RENOVATION				
CELEBRATION K-8	6,384.00		100.00	6,284.00
LIGHTING				
TOHOPEKALIGA HIGH SCHOOL	6,076.00		6,076.00	
MAINT/RENOV				
COUNTY-WIDE	862,980.58			862,980.58
MAINTENANCE	150,000.00		149,131.57	868.43
OFFICE/CLASSROOM RENOVATION				
CELEBRATION K-8	67,521.00	4,711.00	35,350.42	27,459.58
MEDIA & INSTRUCTION	9,469.00			9,469.00
PARKING LOT				
POINCIANA HIGH SCHOOL	30,000.00		6,250.00	23,750.00
TRANSPORTATION	4,605.00			4,605.00
PLAYGROUND				
CYPRESS ELEMENTARY	37,686.00			37,686.00
REMODELING				
VOLUNTARY PREK-REJE	164,759.22	80,919.48	28,580.30	55,259.44
RENOVATION				
CELEBRATION K-8	227,733.34	210,149.34	100.00	17,484.00
ROOFING				
ADMINISTRATIVE CENTER	1,275,397.00	10,506.21	1,264,890.79	-
PROFESSIONAL DEVELOPMENT	508,457.70	3,621.61	330,322.69	174,513.40
SCHOOL NUTRITION SERVICES	40,000.00	15,023.15	4,795.68	20,181.17
SIDEWALKS				
LIBERTY HIGH SCHOOL	14,710.00	386.70		14,323.30
SIGNAGE				
COUNTY-WIDE	250,000.00			250,000.00
SPACE RECONFIGURATION				
FLORA RIDGE ELEMENTARY	7,920.00	2,214.00		5,706.00
TECHNOLOGY SERVICES	12,367.00		12,367.00	
TENNIS COURT				
POINCIANA HIGH SCHOOL	337,363.00	259,471.51	67,262.24	10,629.25
Grand Total	\$ 5,612,039.59	\$ 1,047,006.97	\$ 2,410,249.25	\$ 2,154,783.37
			Carryover (Encumbered & Available)	\$ 4,565,033

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

CYCLICAL CAPITAL - NEW ITEMS

Project	Estimated Cost
CK8S Athletics & Parking Lot (various)	\$ 1,630,000
HTES Gutter	679,000
LBHS Athletic Storage Shed Install	110,000
Reserve for other projects/Contingency	<u>1,581,000</u>
Total	\$ 4,000,000

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

DEFERRED MAINTENANCE - CARRYOVER

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	COMMITTED & ENCUMBERED	AVAILABLE
AIR HANDLER UNITS				
LAKEVIEW ELEMENTARY	525,000.00	20,607.90	194,380.40	310,011.70
ATHLETIC FACILITIES				
POINCIANA HIGH SCHOOL	69,081.25	871.25	1,468.75	66,741.25
BOILER				
CELEBRATION K-8	15,000.00			15,000.00
CARPET REPLACEMENT				
LAKEVIEW ELEMENTARY	325,000.00		281,738.50	43,261.50
CHILLER REPLACEMENT/REPAIR				
CENTRAL AVENUE ELEMENTARY	639.18		639.18	
OSCEOLA TECHNICAL COLLEGE	525,000.00	767.90	168,406.36	355,825.74
SUNRISE ELEMENTARY	600,000.00			600,000.00
COMPACTOR REPLACEMENT/REMOVAL				
ST. CLOUD HIGH SCHOOL	22,650.00		22,650.00	
ELECTRICAL REPAIRS				
oTECH POINCIANA CAMPUS-OTCP	76,406.95			76,406.95
FLOORING				
HIGHLANDS ELEMENTARY	60,000.00		55,879.45	4,120.55
FOOTBALL FIELD TURF				
LIBERTY HIGH SCHOOL	185,000.00		18,705.00	166,295.00
FUEL SYSTEMS				
TRANSPORTATION	287,644.54		287,644.54	
HVAC CONTROLS				
DEERWOOD ELEMENTARY	82,500.00	53,337.00	23,549.82	5,613.18
HICKORY TREE ELEMENTARY	250,000.00			250,000.00
LAKEVIEW ELEMENTARY	250,000.00	49,238.13	118,954.87	81,807.00
OSCEOLA TECHNICAL COLLEGE	170,000.00	86,848.24	35,796.76	47,355.00
PARTIN SETTLEMENT ELEMENTARY	250,000.00	134,867.00	9,600.00	105,533.00
PATHS at oTECH	200,000.00			200,000.00
HVAC REPAIR/REPLACEMENT				
ADULT LEARNING CENTER	24,000.00			24,000.00
CENTRAL AVENUE ELEMENTARY	40,000.00			40,000.00
HORIZON MIDDLE SCHOOL	1,366,754.20	755,362.58	484,314.16	127,077.46
KISSIMMEE MIDDLE SCHOOL	1,340,001.78	805,020.17	421,952.75	113,028.86
NEPTUNE MIDDLE SCHOOL	50,000.00			50,000.00
OSCEOLA HIGH SCHOOL	650,000.00		38,810.00	611,190.00
PARKWAY MIDDLE SCHOOL	40,000.00			40,000.00
oTECH ST CLOUD CAMPUS-OTCS	6,000.00			6,000.00
LIGHTING				
DENN JOHN MIDDLE SCHOOL	25,000.00			25,000.00
MAINT/RENOV				
COUNTY-WIDE	2,040,808.91			2,040,808.91
MILLWORK				
CYPRESS ELEMENTARY	75,855.31	27,146.79		48,708.52
PAINT				
CHESTNUT ELEM SCIENCE & ENGIN	61,447.76	58,447.76	3,000.00	
FLORA RIDGE ELEMENTARY	80,000.00		77,059.00	2,941.00
LAKEVIEW ELEMENTARY	100,000.00		73,900.00	26,100.00
PARKING LOT				
NEW BEGINNINGS	20,000.00			20,000.00
PAVING				
POINCIANA HIGH SCHOOL	200,000.00			200,000.00
PLAYGROUND				
MILL CREEK ELEMENTARY	150,000.00		129,026.67	20,973.33
POINCIANA ACADEMY OF FINE ARTS	145,000.00		135,342.95	9,657.05
PLUMBING REPAIRS				
DISCOVERY 6-8	550,000.00	338,599.49	208,116.09	3,284.42
ROOFING				
ROSS E. JEFFRIES CAMPUS	150,000.00	4,019.65	130,506.47	15,473.88

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	COMMITTED & ENCUMBERED	AVAILABLE
STAGE RIGGING				
CELEBRATION K-8	6,175.75	5,482.00		693.75
COUNTY-WIDE	26,744.68			26,744.68
CYPRESS ELEMENTARY	4,828.50			4,828.50
KISSIMMEE ELEMENTARY SCHOOL	7,905.00	4,758.00		3,147.00
WINDOW BLINDS				
KISSIMMEE ELEMENTARY SCHOOL	65,000.00			65,000.00
Grand Total	\$ 11,119,443.81	\$ 2,345,373.86	\$ 2,921,441.72	\$ 5,852,628.23
		Carryover (Encumbered & Available)		\$ 8,774,070

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

Facility	Project	Estimated Cost
ALCO	HVAC Package Units	\$ 350,000
Boggy Creek	Building 5 roof coating	25,000
Celebration High	Controllers for 221 VAV's	350,000
Central Elementary	2 AC units bldg. 5	200,000
Chestnut Elementary	2 Chillers	700,000
Cypress Elementary	Parking Lot resurface	300,000
Flora Ridge Elementary	Replace gutters	150,000
Flora Ridge Elementary	Carpet replacement	325,000
Harmony High School	Central Energy Plant	1,750,000
Highlands Elementary	Exterior Painting	160,000
Horizon Middle	Communication wire for BAS system Bldg 1, 3,4, 5	30,000
Kissimmee Middle	Track has no lines	10,000
Kissimmee Middle	Communication wire for BAS system Bldg 1, 3,4, 5	30,000
Liberty High	Replace 219 controllers for VAV's	350,000
Liberty High	Replace carpet, Music, Guidance and Pre-K	40,000
Liberty High	Locker room floor	80,000
Narcoossee Middle	Interior Painting	120,000
Narcoossee Middle	Replace pumps	600,000
Neptune Elementary	Carpet replacement	325,000
New Beginnings	Resurface all parking lots	400,000
Parkway Middle	HVAC for gym	250,000
Parkway Middle	Outdoor basketball court	200,000
Pleasant Hill Elementary	Fan coils for bldg. 7	270,000
Poinciana High School	Baseball Field Turf	130,000
Poinciana High School	Softball Field Turf	120,000
Reedy Creek Elementary	Chiller for Bldg. 2	325,000
St Cloud High School	Football Field Turf	150,000
Thacker Elementary	Parking lot lines	20,000
Thacker Elementary	Interior Painting	140,000
Ventura Elementary	2 chillers	700,000
Ventura Elementary	Water Heater	10,000
Ventura Elementary	PE lighting	12,000
Ventura Elementary	Parking lot lines	20,000
Westside K8	Carpet replacement	150,000
Westside K8	Paint interior and handrails	150,000
Contingency/Reserve		558,000
	Total	<u>\$ 9,500,000</u>

Debt Capacity Analysis - Capital Outlay Millage

Estimated Revenue		2023	2024	2025	2026	2027
Tax Roll		41,304,430,390	44,154,436,087	47,112,783,305	49,468,422,470	51,941,843,594
Millage		1.5	1.5	1.5	1.5	1.5
Total Tax (Tax Roll * Millage * Collection)	0.96	59,478,379.76	63,582,387.97	67,842,407.96	71,234,528.36	74,796,254.77

Debt Service Appropriations	SERIES	CHARGE ID	FACTORS					
COP 2009 Debt Service	A	*		-	-	-	-	-
COP 2010 Debt Service	A	*		5,001,868.64	5,001,868.64	4,997,868.64	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	*		2,965,750.00	-	-	-	-
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	*		1,041,463.50	1,040,230.75	1,043,263.75	-	-
COP 2017 Debt Service	A	*		6,709,945.00	6,711,045.00	8,444,520.00	9,558,935.00	9,561,470.00
COP 2020 Debt Service	A	*		1,618,059.00	1,617,225.00	-	-	-
COP 2021 Debt Service	A	*		660,593.20	3,619,752.00	3,619,328.00	2,503,292.00	2,501,808.00
Bellalago Benefit District	PF	*		924,878.42	923,835.22	913,628.43	914,075.02	904,846.17
Total Debt Service Needs				16,793,182.76	16,784,581.61	16,889,233.82	15,844,795.66	15,836,617.81

Estimated Debt Service Capacity		42,685,197.00	46,797,806.36	50,953,174.14	55,389,732.70	58,959,636.96
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Millage Required to Meet Debt Service Needs	0.424	0.396	0.373	0.334	0.318
Millage Available for Capital Expenditures	1.076	1.104	1.127	1.166	1.182

Percent Indebted	28.2%	26.4%	24.9%	22.2%	21.2%
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School District of Osceola County, FL Future Debt Service Payments As of 06/30/2022	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	299 2010 COP
PROJECTS FUNDED	Various Projects	Refunding portion of 2007A Sales Tax Bond	Refunding portion of 2007B Sales Tax Bond	Various Maintenance & Renovation Projects	Various Maintenance & Renovation Projects	Bellalago Charter School	Renovations: Osceola High, Thacker Avenue Elementary, Highlands Elementary 0.858 (net of subsidy)*
INTEREST RATE	3.0 - 5.0	1.99	1.72	2.76	1.52	1.0 - 4.6	
PRINCIPAL AMOUNT OUTSTANDING	1,260,000.00	13,582,000.00	5,785,000.00	66,575,000.00	68,180,000.00	7,350,540.43	40,500,000.00

Principal & Interest Payments Due in:

2023	554,400.00	3,622,281.80	2,964,502.00	7,024,882.00	8,107,186.00	924,878.42	486,081.00
2024	393,850.00	3,629,577.00	2,970,224.00	7,027,636.00	8,108,050.00	923,835.22	486,081.00
2025	271,950.00	6,939,399.60		7,021,319.00	8,107,242.00	913,628.43	486,081.00
2026	158,550.00			7,020,862.00	8,104,762.00	914,075.02	486,081.00
2027				7,021,058.00	8,105,572.00	904,846.17	40,986,081.00
2028				7,016,838.00	8,104,634.00	895,895.88	
2029				7,013,133.00	8,106,910.00	882,733.47	
2030				7,009,805.00	8,102,400.00	876,146.21	
2031				7,011,647.00	8,101,104.00	869,739.99	
2032				7,008,521.00		853,032.37	
2033				7,005,358.00		842,449.75	
2034						15,000.00	
TOTAL:	1,378,750.00	14,191,258.40	5,934,726.00	77,181,059.00	72,947,860.00	9,816,260.93	42,930,405.00

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

School District of Osceola County, FL Future Debt Service Payments As of 06/30/2022	29B 2013 COP	29C 2014 COP	29D 2015 COP	29E 2017 COP	29F 2020 COP	29G 2021 COP	Total COPs	Total Debt
PROJECTS FUNDED	Refunding 2004A COP, Refunded into 2021A COP	Refunding remaining portion of 2004A COP, 2004B COP and 2004C COP	Refunding 2005 COP	Refunding 2007 COP	Refunding 2009 COP	Refunding remaining portion of 2013A COP and 2004A COP		
INTEREST RATE	2.5 - 5.0	2.24	2.67	2.10	0.76	2.5 - 5.0		
PRINCIPAL AMOUNT OUTSTANDING	2,820,000.00	3,605,000.00	2,990,000.00	38,335,000.00	3,190,000.00	20,885,000.00	112,325,000.00	275,057,540.43

Principal & Interest Payments Due in:

2023	2,961,000.00	80,752.00	1,036,883.50	6,705,035.00	1,614,244.00	655,843.20	13,539,838.70	36,737,968.92
2024		80,752.00	1,035,650.75	6,706,135.00	1,612,160.00	3,619,752.00	13,540,530.75	36,593,702.97
2025		80,752.00	1,038,683.75	8,439,610.00		3,619,328.00	13,664,454.75	36,917,993.78
2026		80,752.00		9,554,025.00		2,503,292.00	12,624,150.00	28,822,399.02
2027		80,752.00		9,556,560.00		2,501,808.00	53,125,201.00	69,156,677.17
2028		3,685,752.00				9,309,916.00	12,995,668.00	29,013,035.88
2029							0.00	16,002,776.47
2030							0.00	15,988,351.21
2031							0.00	15,982,490.99
2032							0.00	7,861,553.37
2033							0.00	7,847,807.75
2034							0.00	15,000.00
TOTAL:	2,961,000.00	4,089,512.00	3,111,218.00	40,961,365.00	3,226,404.00	22,209,939.20	119,489,843.20	300,939,757.53