



The School District of Osceola County, Florida

TENTATIVE BUDGET 2016-17

School Board Members

Clarence Thacker, *Chair*

Ricky Booth, *Vice Chair*

Kelvin Soto

Tim Weisheyer

Jay Wheeler

Dr. Debra P. Pace

Superintendent

Sarah Graber

Chief Business & Finance Officer

Jose Gonzalez

Director of Budget

**Public Hearing
August 2, 2016**

Education which inspires all to their highest potential

AN EQUAL OPPORTUNITY EMPLOYER

A Letter from the Superintendent



The 2016-2017 school year marks an exciting time for the Osceola School District. Our district continues to maintain a strategic focus on providing the highest quality of educational experience for all children within a framework of economic responsibility to the citizens of Osceola County. It is through the strongest collaboration amongst School Board members, staff, students, parents, and the community that we will take student achievement to new heights this year.

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

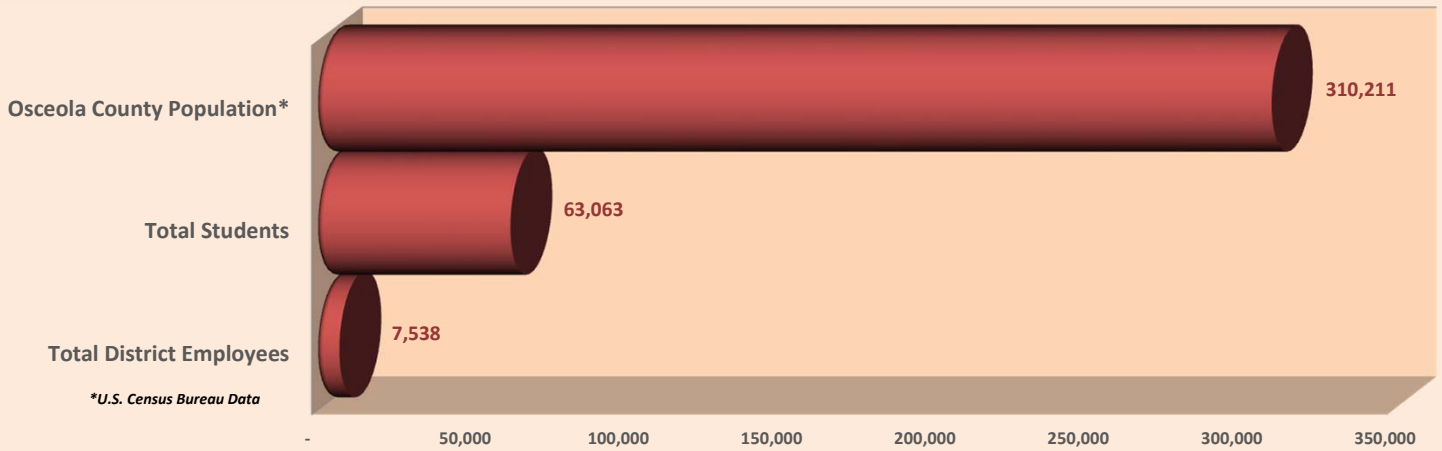
Our commitment to preparing our students for college and careers is unwavering, and engaging our community for the purpose of increased student achievement has never been more important. For more information about our fully-accredited school district, please visit us online at www.osceolaschools.net.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

Sincerely,

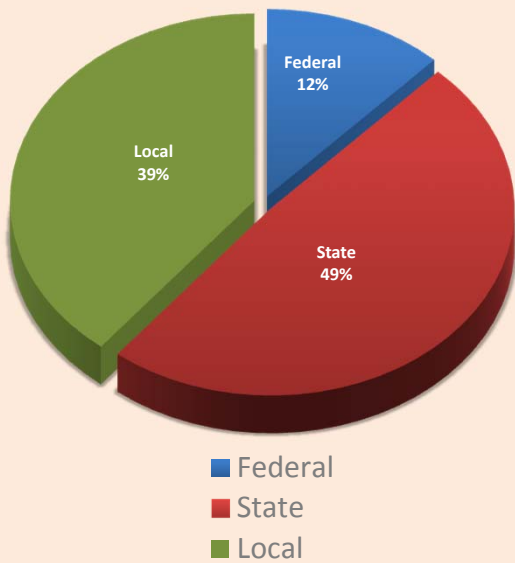
A handwritten signature in black ink that reads "Debra P. Pace". The signature is fluid and cursive, written in a professional style.

Dr. Debra Pace
Superintendent

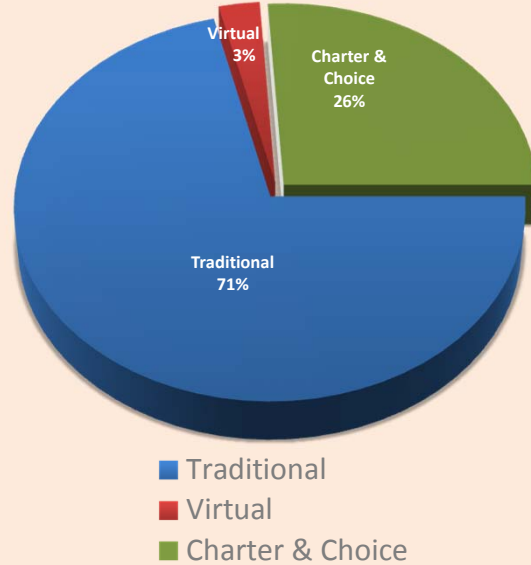
THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
DISTRICT OVERVIEW - 2016-17



Funding Sources



Schools by Type



Operating Budget by Category

SCHOOL INSTRUCTION AND SUPPORT

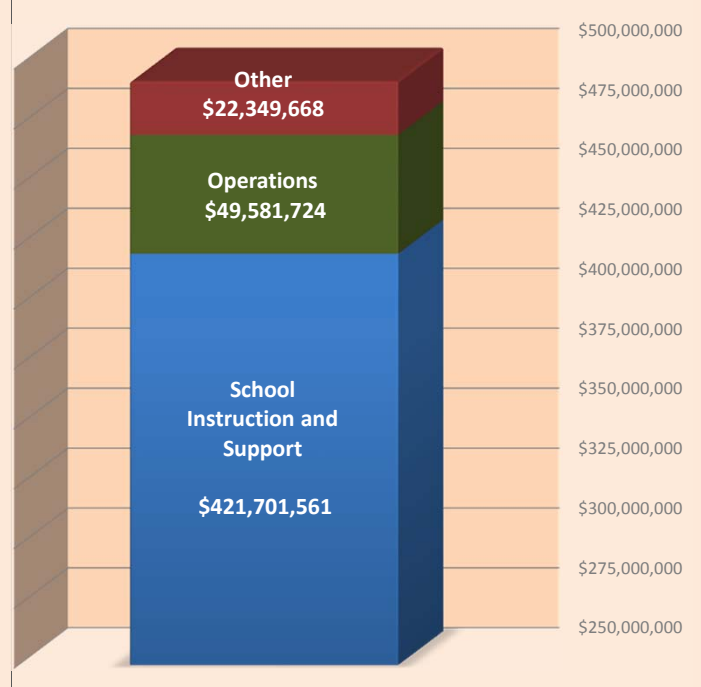
Instruction	\$ 328,126,954
Pupil Personnel Services	22,511,314
Instructional Media Services	4,754,141
Instructional and Curriculum Development Services	10,522,243
Instructional Staff Training Services	6,159,212
Instruction Related Technology	4,126,492
School Administration	23,872,493
Pupil Transportation Services	21,628,712

OPERATIONS

Facilities Acquisition and Construction	4,629,308
Food Services	121,991
Operation of Plant	35,649,016
Maintenance of Plant	9,181,409

OTHER

School Board	2,176,158
General Administration	1,259,722
Fiscal Services	2,147,251
Central Services	7,662,193
Administrative Technology Services	4,197,883
Community Services	4,876,154
Debt Service	30,307



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INTRODUCTION

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA

BUDGET TIMELINE - 2016-17

DATE	DAY	DESCRIPTION
07/01/16	Friday	Property Appraiser Certifies Taxable Value on Form DR-420S.
07/12/16	Tuesday	Board Meeting - Tentative Budget Presented to Board
07/15/16	Friday	DOE Certifies RLE Tax Rate and Releases 2nd FEFP Calculation
07/28/16	Thursday	Advertise to Adopt Tentative Budget
08/02/16	Tuesday	Public Hearing to Adopt Tentative Budget and Millage
08/03/16	Wednesday	Form DR 420S to Property Appraiser
08/24/16	Wednesday	Deadline for Property Appraiser to Mail out Proposed Tax Notices
09/06/16	Tuesday	Public Hearing to Adopt Final Budget and Millage
09/09/16	Friday	District Summary Budget Online and Supporting Documents to DOE
09/09/16	Friday	ESE 524 to Property Appraiser, Tax Collector and DOR
10/05/16	Wednesday	Compliance Package to Dept. of Revenue, including DR 487 and DR 422

BUDGET CONVENTIONS

ASSIGNED FUND BALANCE:

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

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

NON-SALARY BUDGETS:

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

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

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

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

OVERTIME:

Overtime is recorded in three different categories:

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

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

REIMBURSEMENTS:

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

RESTRICTED FUND BALANCE:

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

RESTRICTED NET ASSETS:

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

SALARY BUDGETS:

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

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

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

UNASSIGNED FUND BALANCE:

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

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

BUDGET SUMMARY - ALL FUNDS
SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE OSCEOLA COUNTY SCHOOL DISTRICT ARE 4.7%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.
FISCAL YEAR 2016-17

<u>PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:</u>			<u>PROPOSED MILLAGE LEVIES</u>		
Required Local Effort (Including Prior Period Funding Adjustment Millage)	4.6570	Discretionary Critical Needs (Operating)	0.0000	<u>NOT SUBJECT TO 10-MILL CAP:</u>	
Local Capital Improvement (Capital Outlay)	1.5000	Additional Millage Not to Exceed 4 Years (Operating)	0.0000	Operating or Capital Not to Exceed 2 Years	0.0000
Discretionary Operating	0.7480			Debt Service	0.0000
Discretionary Capital Improvement	0.0000			TOTAL MILLAGE	6.9050

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	PERMANENT FUND	TOTAL ALL FUNDS
ESTIMATED REVENUES:							
Federal sources	588,000	79,808,294	2,177,523	-	-	-	82,573,817
State sources	326,412,641	438,000	1,218,802	7,665,190	-	-	335,734,633
Local sources	130,646,041	3,009,000	13,368,909	65,338,966	57,402,979	-	269,765,895
TOTAL SOURCES	\$ 457,646,682	\$ 83,255,294	\$ 16,765,234	\$ 73,004,156	\$ 57,402,979	\$ -	\$ 688,074,345
Transfers In	13,464,289	-	20,850,708	5,343,738	-	-	39,658,735
Fund Balances/Reserves/Net Assets	66,462,753	14,787,954	12,338,081	73,756,679	21,266,254	-	188,611,721
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 537,573,724	\$ 98,043,248	\$ 49,954,023	\$ 152,104,573	\$ 78,669,233	\$ -	\$ 916,344,801
EXPENDITURES							
Instruction	328,126,954	28,141,822	-	-	-	-	356,268,776
Pupil Personnel Services	22,511,314	2,520,052	-	-	-	-	25,031,366
Instructional Media Services	4,754,141	210,554	-	-	-	-	4,964,695
Instructional and Curriculum Development Services	10,522,243	8,243,654	-	-	-	-	18,765,897
Instructional Staff Training Services	6,159,212	4,366,271	-	-	-	-	10,525,483
Instruction Related Technology	4,126,492	294,161	-	-	-	-	4,420,653
School Board	2,176,158	-	-	-	-	-	2,176,158
General Administration	1,259,722	740,492	-	-	-	-	2,000,214
School Administration	23,872,493	12,250	-	-	-	-	23,884,743
Facilities Acquisition and Construction	4,629,308	-	-	93,075,864	-	-	97,705,172
Fiscal Services	2,147,251	-	-	-	-	-	2,147,251
Food Services	121,991	38,162,307	-	-	-	-	38,284,298
Central Services	7,662,193	370,191	-	-	63,478,979	-	71,511,363
Pupil Transportation Services	21,628,712	246,110	-	-	-	-	21,874,822
Operation of Plant	35,649,016	-	-	-	-	-	35,649,016
Maintenance of Plant	9,181,409	44,625	-	-	-	-	9,226,034
Administrative Technology Services	4,197,883	34,392	-	-	-	-	4,232,275
Community Services	4,876,154	1,400,000	-	-	-	-	6,276,154
Debt Services	30,307	243,720	29,814,752	-	-	-	30,088,779
TOTAL EXPENDITURES	\$ 493,632,953	\$ 85,030,601	\$ 29,814,752	\$ 93,075,864	\$ 63,478,979	\$ -	\$ 765,033,149
Transfers Out	-	-	5,343,738	34,314,997	-	-	39,658,735
Fund Balances/Reserves/Net Assets	43,940,771	13,012,647	14,795,533	24,713,712	15,190,254	-	111,652,917
TOTAL APPROPRIATED EXPENDITURES	\$ 437,573,724	\$ 98,043,248	\$ 49,954,023	\$ 152,104,573	\$ 78,669,233	\$ -	\$ 916,344,801
TRANSFERS, RESERVES & BALANCES	\$ 537,573,724	\$ 98,043,248	\$ 49,954,023	\$ 152,104,573	\$ 78,669,233	\$ -	\$ 916,344,801

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA

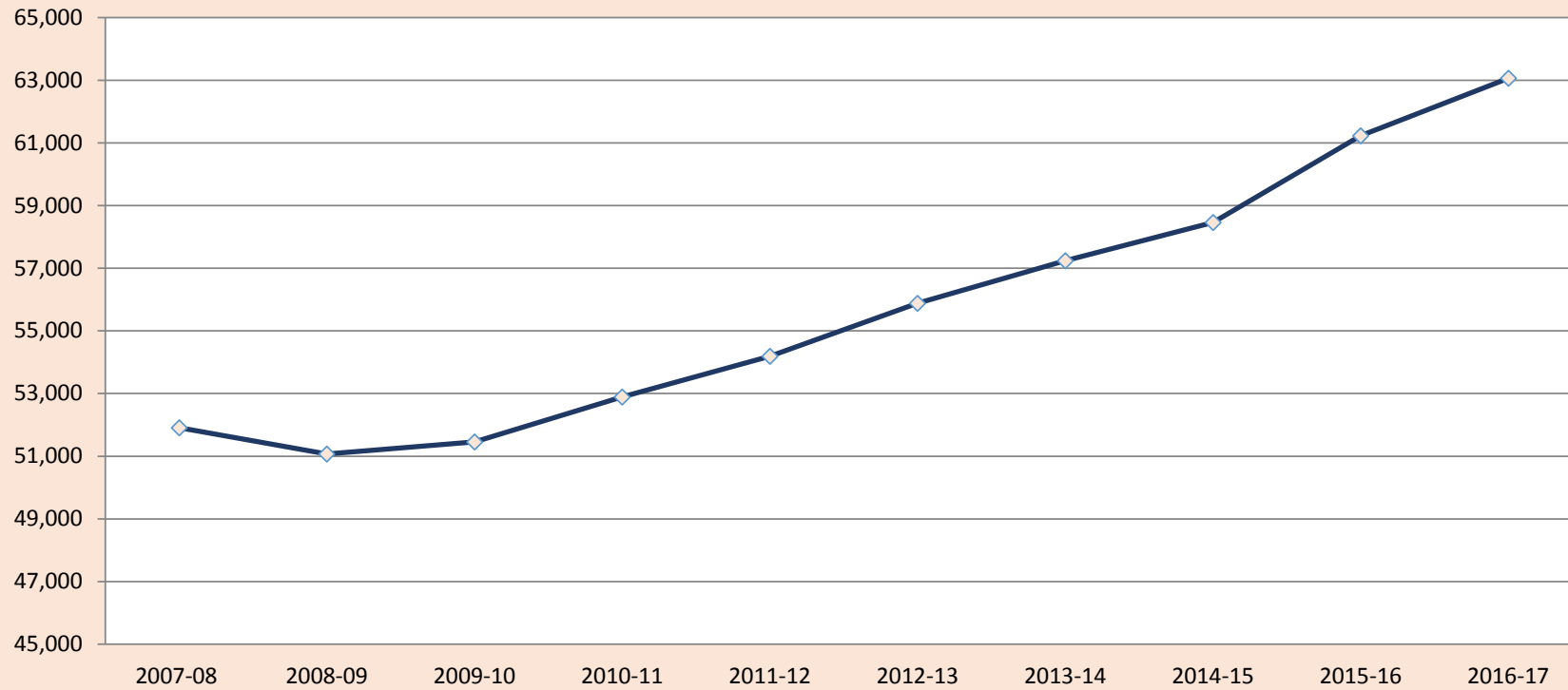
INITIAL FTE PROJECTIONS BY SCHOOL - 2016-17

CENTER	NAME	2015-16 4TH CALC	2016-17 PROJECTION	CHANGE
0401	BOGGY CREEK ELEMENTARY	681.81	665.94	(15.87)
0061	CENTRAL AVENUE ELEMENTARY	652.93	622.63	(30.30)
0957	CHESTNUT ELEM SCIENCE & ENGIN	689.24	708.18	18.94
0851	CYPRESS ELEMENTARY	735.14	730.18	(4.96)
0831	DEERWOOD ELEMENTARY	571.11	567.63	(3.48)
0961	EAST LAKE ELEMENTARY	1,000.68	1,044.93	44.25
0931	FLORA RIDGE ELEMENTARY	838.77	868.55	29.78
0501	HICKORY TREE SCHOOL	719.64	757.03	37.39
0071	HIGHLANDS ELEMENTARY	825.93	789.33	(36.60)
0042	KISSIMMEE ELEMENTARY SCHOOL	873.02	849.61	(23.41)
0300	KOA ELEMENTARY SCHOOL	708.17	687.44	(20.73)
0801	LAKEVIEW ELEMENTARY	653.55	650.51	(3.04)
0271	MICHIGAN AVENUE ELEMENTARY	647.60	639.41	(8.19)
0701	MILL CREEK ELEMENTARY	998.04	993.80	(4.24)
0043	NARCOOSSEE ELEMENTARY	848.98	916.33	67.35
0933	NEPTUNE ELEMENTARY	974.66	987.65	12.99
0904	PARTIN SETTLEMENT ELEMENTARY	832.24	818.86	(13.38)
0811	PLEASANT HILL ELEMENTARY	883.08	920.03	36.95
0901	POINCIANA ACADEMY OF FINE ARTS	681.33	655.35	(25.98)
0301	REEDY CREEK ELEMENTARY	969.36	989.03	19.67
0111	ST. CLOUD ELEMENTARY SCHOOL	979.89	947.45	(32.44)
0958	SUNRISE ELEMENTARY	890.31	870.29	(20.02)
0101	THACKER AVE ELEM INTL STUDIES	874.48	894.45	19.97
0321	VENTURA ELEMENTARY	887.88	863.43	(24.45)
Subtotal Elementary Schools		19,417.84	19,438.08	20.24
0091	DENN JOHN MIDDLE SCHOOL	948.13	934.25	(13.88)
0041	DISCOVERY INTERMEDIATE 6-8	1,026.21	1,006.40	(19.81)
0341	HORIZON MIDDLE SCHOOL	1,238.58	1,266.70	28.12
0251	KISSIMMEE MIDDLE SCHOOL	1,249.46	1,273.61	24.15
0040	NARCOOSSEE MIDDLE SCHOOL	1,177.61	1,226.39	48.78
0311	NEPTUNE MIDDLE SCHOOL	1,329.53	1,372.47	42.94
0821	PARKWAY MIDDLE SCHOOL	858.42	861.30	2.88
0272	ST. CLOUD MIDDLE SCHOOL	1,191.27	1,235.71	44.44
Subtotal Middle Schools		9,019.21	9,176.83	157.62
0902	CELEBRATION HIGH SCHOOL	2,308.63	2,483.47	174.84
0601	GATEWAY HIGH SCHOOL	2,453.63	2,429.20	(24.43)
0922	HARMONY HIGH SCHOOL	1,925.58	2,122.15	196.57
0842	LIBERTY HIGH SCHOOL	1,963.10	1,975.53	12.43
0081	OSCEOLA HIGH SCHOOL	2,675.86	2,834.52	158.66
0862	PATHS AT TECO	593.33	575.13	(18.20)
0841	POINCIANA HIGH SCHOOL	1,685.10	1,769.17	84.07
0201	ST. CLOUD HIGH SCHOOL	2,304.23	2,150.10	(154.13)
9003	ZENITH SCHOOL	495.45	511.35	15.90
Subtotal High Schools		16,404.91	16,850.62	445.71
0711	CELEBRATION SCHOOL (KG-8)	1,343.33	1,425.08	81.75
0011	HARMONY COMMUNITY SCHOOL K-8	884.67	936.68	52.01
9036	NEW BEGINNINGS	210.09	169.24	(40.85)
0921	OSCEOLA CNTY SCH FOR THE ARTS	905.61	931.57	25.96
0302	WESTSIDE SCHOOL K-8	1,518.34	1,600.22	81.88
Subtotal Multi-Level Schools		4,862.04	5,062.80	200.76
9020	OASIS ADOLESCENT CAMPUS	31.23	31.11	(0.12)
9041	HOSPITAL/HOMEBOUND	13.33	9.97	(3.36)
0859	OSCEOLA CO COMMITMENT FACILITY	20.99	23.54	2.55
7004	OSCEOLA SECONDARY VIRTUAL	267.30	251.21	(16.09)
7001	OSCEOLA VIRTUAL INSTRUCTION	51.82	58.86	7.04
7006	OSCEOLA VIRTUAL INSTRUCTION	0.40	0.27	(0.13)
Subtotal Alternative Schools		385.07	374.95	(10.12)

CENTER	NAME	2015-16 4TH CALC	2016-17 PROJECTION	CHANGE
0149	RENAISSANCE CHARTER SOUTH	1,080.09	1,092.13	12.04
0155	AVANT GARDE	635.24	658.92	23.68
0162	ST. CLOUD PREPARATORY	442.28	455.32	13.04
0932	BELLALAGO CHARTER ACADEMY KG-8	1,289.45	1,346.60	57.15
0916	CANOE CREEK CHARTER (KG-8)	584.34	591.90	7.56
0153	FLORIDA VIRTUAL ACADEMY	122.49	119.23	(3.26)
0863	FOUR CORNERS CHARTER ELEM (KG-5)	1,058.83	1,065.79	6.96
0152	FOUR CORNERS CHARTER MIDDLE	577.76	596.41	18.65
0866	KISSIMMEE CHARTER (KG-8)	772.25	777.12	4.87
0959	MAVERICKS HIGH SCHOOL	521.60	510.11	(11.49)
0853	NEW DIMENSIONS HIGH SCHOOL	420.63	415.96	(4.67)
0881	P M WELLS CHARTER (KG-8)	863.99	893.18	29.19
0900	UCP SCHOOL BIRTH-5 YEARS	88.25	91.71	3.46
0161	AVANT GARDE ACADEMY K-8	363.35	363.90	0.55
0163	BRIGHTON LAKES CHARTER SCHOOL	466.15	542.91	76.76
0171	REINASSANCE CHARTER SCHOOL @ TAPESTRY	874.27	952.40	78.13
0172	FOUR CORNERS CHARTER HIGH	134.13	234.52	100.39
9999	NEW CHARTER SCHOOLS	0.00	400.00	400.00
Subtotal Charter Schools		10,295.10	11,108.10	813.00
3518	MCKAY SCHOLARSHIP	847.10	881.34	34.24
Subtotal McKay Schools		847.10	881.34	34.24
9000	UNDISTRIBUTED	0.00	170.00	170.00
Subtotal McKay Schools		0.00	170.00	170.00
GRAND TOTAL		61,231.27	63,062.73	1,831.46

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
FTE - HISTORICAL AND PROJECTED OVERVIEW - FROM 2007 TO 2017

Unweighted FTE (UFTE)



	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Unweighted FTE (UFTE)	51,913	51,071	51,459	52,893	54,193	55,881	57,239	58,465	61,231	63,063
Percentage Change	1.67%	-1.62%	0.76%	2.79%	2.46%	3.12%	2.43%	2.14%	4.73%	2.99%



CERTIFICATION OF SCHOOL TAXABLE VALUE

Reset Form

Print Form

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

Year : 2016	County : OSCEOLA
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Name of School District :
SCHOOL DISTRICT OF OSCEOLA COUNTY

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

1.	Current year taxable value of real property for operating purposes	\$	21,145,732,377	(1)
2.	Current year taxable value of personal property for operating purposes	\$	1,344,246,113	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	4,767,123	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	22,494,745,613	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	788,051,279	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	21,706,694,334	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	21,067,644,150	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		(8)

SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :		Date :	
	Electronically Certified by Property Appraiser		6/28/2016 8:27 AM	

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

Local board millage includes discretionary and capital outlay.				
9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>	5.0130	per \$1,000	(9)
10.	Prior year local board millage levy <i>(All discretionary millages)</i>	2.2480	per \$1,000	(10)
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$	105,612,100	(11)
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	47,360,064	(12)
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	152,972,164	(13)
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	4.8654	per \$1,000	(14)
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.1818	per \$1,000	(15)
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	4.6570	per \$1,000	(16)
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	E. Additional Voted Millage
	1.5000	0.7480	0.0000	
Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>		2.2480	per \$1,000	(17)

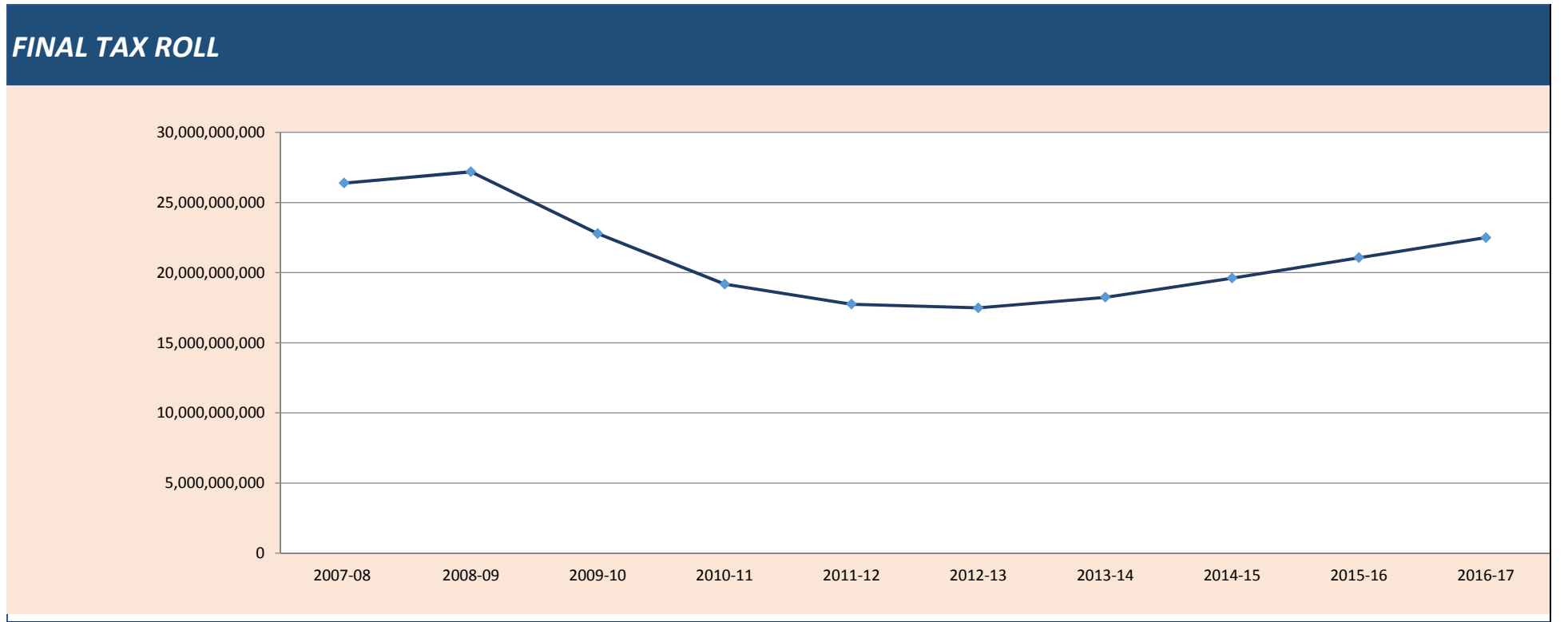
18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$ 104,758,030	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 50,568,188	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$ 155,326,218	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>	-4.28 %	(21)
22.	Current year total proposed rate as a percent change of rolled-back rate <i>{{(Line 16 plus Line 17) divided by (Line 14 plus Line 15)}, minus 1}, multiplied by 100</i>	-2.02 %	(22)

Final public budget hearing	Date : 9/6/2016	Time : 5:30 PM	Place : 817 Bill Beck Blvd, Kissimmee, FL 34744
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S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer :				Date :
	Title : Dr. Debra Pace, Superintendent		Contact Name And Contact Title : Sarah E. Graber, CHIEF BUSINESS & FINANCE OFFICER		
	Mailing Address : ADMINISTRATION CENTER		Physical Address : 817 BILL BECK BLVD		
	City, State, Zip : KISSIMMEE, FL 34744		Phone Number : 407.870.4823	Fax Number : 407.518.2906	

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
TAX MILLAGE AND LEVY - HISTORICAL AND PROJECTED OVERVIEW - FROM 2007 TO 2017

Millage History	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Required Local Effort (RLE)	5.052	5.059	5.165	5.175	5.300	5.054	5.261	5.104	5.009	4.643
RLE Prior Period Adjustment	0.000	0.000	0.000	0.042	0.029	0.021	0.000	0.023	0.004	0.014
Discretionary	0.510	0.498	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748
Supplemental Discretionary	0.210	0.206	0.250	0.250	0.000	0.000	0.000	0.000	0.000	0.000
Subtotal Operating	5.772	5.763	6.163	6.215	6.077	5.823	6.009	5.875	5.761	5.405
Capital Outlay	2.000	1.750	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	7.772	7.513	7.663	7.715	7.577	7.323	7.509	7.375	7.261	6.905
Percentage Change	-0.1%	-3.3%	2.0%	0.7%	-1.8%	-3.4%	2.5%	-1.8%	-1.5%	-4.9%



Tax Roll History	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Final Tax Roll	26,387,763,807	27,185,791,325	22,781,942,148	19,181,131,226	17,752,827,760	17,486,188,635	18,241,455,715	19,609,766,981	21,067,644,150	22,494,745,613
Percentage Change	20.74%	3.02%	-16.20%	-15.81%	-7.45%	-1.50%	4.32%	7.50%	7.43%	6.77%
Total Tax Levy	205,085,700	204,246,850	174,578,023	147,982,427	134,513,176	128,051,359	136,975,091	144,622,031	152,972,164	155,326,218
Percentage Change	16.71%	-0.41%	-14.53%	-15.23%	-9.10%	-4.80%	6.97%	5.58%	5.77%	1.54%

FLORIDA EDUCATION FINANCE PROGRAM (FEFP) COMPONENTS

ADJUSTMENTS:

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

BASE STUDENT ALLOCATION:

The Base Student Allocation from state and local funds is determined annually by the Legislature and is a component in the calculation of Base Funding. For the 2016-17 fiscal year, the base student allocation is \$4,160.71.

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 2016-17 fiscal year, the Base Funding per WFTE is \$4,100.38.

CATEGORICAL PROGRAM FUNDS:

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

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

DEPARTMENT OF JUVENILE JUSTICE (DJJ):

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

DECLINING ENROLLMENT SUPPLEMENT:

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

DISTRICT COST DIFFERENTIAL:

Section 1011.62(2), F.S., requires the Commissioner to annually compute district cost differentials (DCDs) by adding each district's Florida Price Level Index for the most recent three years and dividing the sum by three. The result is multiplied by 0.800, and 0.200 is added to the product to obtain the DCD. For the 2016-17 fiscal year, the DCD is 0.9855.

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.

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.

RESEARCH-BASED READING INSTRUCTION ALLOCATION:

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

REQUIRED LOCAL EFFORT:

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

The Department of Revenue provides the Commissioner with its most recent determination of the assessment level of the prior year's assessment roll for each district and for the state. A millage rate is computed based on the positive or negative variation of each district from the state average assessment level. The millage rate resulting from application of this equalization

factor is added to the state average required local effort millage. The sum of these two rates becomes each district's certified required local effort millage.

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

SAFE SCHOOLS:

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

SCHOOL RECOGNITION PROGRAM FUNDS & DISCRETIONARY LOTTERY:

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

SPARSITY SUPPLEMENT:

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

STUDENT TRANSPORTATION:

The Student Transportation allocation provides for safe and efficient transportation services in school districts to support student learning. The formula for allocating the funds is outlined in Section 1011.68, F.S., and contains the following provisions in the state allocation for student transportation: 1) students with special transportation needs earn a higher rate of funding than base students; 2) base funding for each district is established by the district's proportionate share

of the total statewide students eligible for transportation; and 3) indices are applied that modify the base funding amount to reward more efficient bus utilization, compensate for rural population density, and adjust funding based on the cost of living. The funds are to be distributed based on the formula in Section 1011.68, F.S. The formula currently provides funding to support less than 50% of the District's total transportation costs.

SUPPLEMENTAL ACADEMIC INSTRUCTION:

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

Part of this funding, together with funds provided through the Research-Based Reading Instruction Allocation and other available funds, shall be used by districts with one or more of the 300 lowest performing schools based on the state reading assessment to provide an additional hour of instruction beyond the normal school day for each day of the entire school year for intensive reading instruction for the students in each of these schools. Students enrolled in these schools who have level 5 reading assessment scores may choose to participate in the additional hour of instruction on an optional basis. 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. The contribution for the 2016-17 fiscal year is based on \$5,230 per FTE student in virtual programs.

0.748 MILLS DISCRETIONARY COMPRESSION:

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

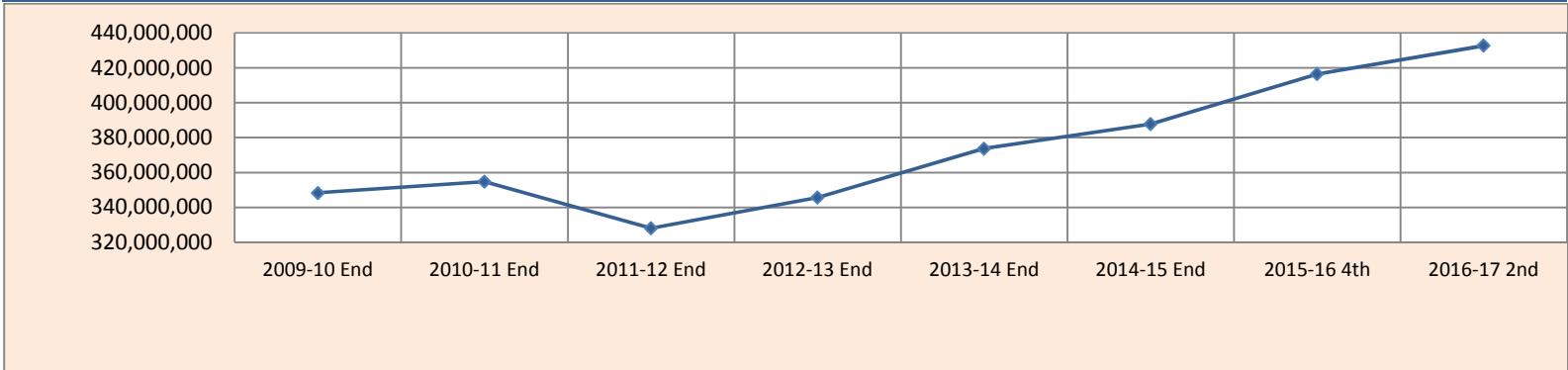
**FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FUNDING COMPARISON
THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA**

Line	DESCRIPTION	2016	2017	Change	% Change
		Fourth Calculation 4/21/2016	Second Calculation 7/15/2016		
1	Unweighted FTE				
2	Traditional	50,089.07	50,903.29	814.22	1.63%
3	Charter	10,295.10	11,108.10	813.00	7.90%
4	McKay	847.10	881.34	34.24	4.04%
5	Undistributed	0.00	170.00	170.00	n/a
6	Total Unweighted FTE	61,231.27	63,062.73	1,831.46	2.99%
12	Total Weighted FTE	66,217.19	68,024.80	1,807.61	2.73%
13	Weighted to Unweighted FTE Ratio	1.0814	1.0787	(0.0027)	-0.25%
14	Tax Roll - School Taxable Value	21,129,933,005	22,494,745,613	1,364,812,608	6.46%
15	Required Local Effort Millage	5.009	4.643	(0.366)	-7.31%
16	Prior Period Adjustment Millage	0.004	0.014	0.010	250.00%
17	Basic Discretionary Millage	0.748	0.748	0.000	0.00%
18	Critical Needs Operating Discretionary	0.000	0.000	0.000	n/a
19	Total Millage	5.761	5.405	(0.356)	-6.18%
20	Base Student Allocation	4,154.45	4,160.71	6.26	0.15%
21	District Cost Differential	0.9850	0.9855	0.0005	0.05%
22	BSA * DCD	4,092.13	4,100.38	8.25	0.20%
23	FEFP Detail				
24	WFTE x BSA x DCD (Base FEFP)	270,972,921	278,927,510	7,954,589	2.94%
25	0.748 Mills Discretionary Compression	11,234,101	12,816,239	1,582,138	14.08%
26	0.250 Mills Discretionary Compression	0	0	0	n/a
27	DJJ Supplemental Allocation	25,822	24,898	(924)	-3.58%
28	Safe Schools	1,068,763	1,077,433	8,670	0.81%
29	ESE Guaranteed Allocation	15,868,495	17,679,467	1,810,972	11.41%
30	Supplemental Academic Instruction (SAI)	13,045,597	13,533,174	487,577	3.74%
31	Instructional Materials	5,444,476	5,395,490	(48,986)	-0.90%
32	Student Transportation	11,266,302	11,431,196	164,894	1.46%
33	Teachers Lead Program	986,635	1,029,040	42,405	4.30%
34	Reading Allocation	2,737,548	2,792,053	54,505	1.99%
35	Teacher Salaries & Benefits	0	0	0	n/a
36	Merit Award Program	0	0	0	n/a
37	Digital Classrooms Allocation	1,180,357	1,488,440	308,083	26.10%
38	Virtual Education Contribution	105,954	105,190	(764)	-0.72%
39	Additional Allocation	0	0	0	n/a
40	Total FEFP	333,936,971	346,300,130	12,363,159	3.70%
41	Adjustments				
42	Required Local Effort Taxes	(101,606,241)	(100,265,380)	1,340,861	-1.32%
43	Federal Fiscal Stabilization Fund	0	0	0	n/a
44	Proration to Funds Available	(753,467)	(125,966)	627,501	-83.28%
45	Proration for Veto	0	0	0	n/a
46	Total Adjustments	(102,359,708)	(100,391,346)	1,968,362	-1.92%
47	Net State FEFP	231,577,263	245,908,784	14,331,521	6.19%
48	Lottery Funds				
49	Discretionary Lottery	0	0	0	n/a
50	School Recognition	1,883,620	1,883,620	0	0.00%
51	Total Lottery Funding	1,883,620	1,883,620	0	0.00%
52	State Categorical Programs				
53	Class Size Reduction	66,143,645	68,451,595	2,307,950	3.49%
54	Total State Funding	299,604,528	316,243,999	16,639,471	5.55%
55	Local Funding:				
56	Required Local Effort	101,606,241	100,265,380	(1,340,861)	-1.32%
57	.748 Mills Discretionary Tax	15,172,982	16,153,027	980,045	6.46%
58	.25 Mills Critical Needs Discretionary Tax	0	0	0	n/a
59	Total Local Funding	116,779,223	116,418,407	(360,816)	-0.31%
60	Total State and Local Funding	416,383,751	432,662,406	16,278,655	3.91%
61	\$ Per Unweighted FTE Total	6,800.18	6,860.83	60.64	0.89%
62	\$ Per Weighted FTE Total	6,288.15	6,360.36	72.21	1.15%

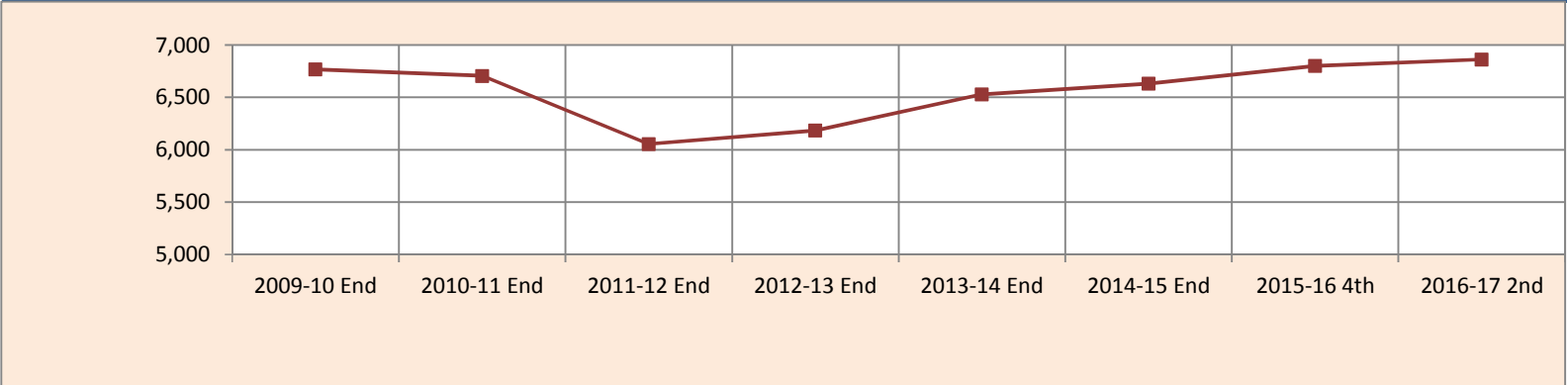
THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
TOTAL AND PER FTE FUNDING - HISTORICAL AND PROJECTED OVERVIEW - FROM 2010 TO 2017

	2009-10 End	2010-11 End	2011-12 End	2012-13 End	2013-14 End	2014-15 End	2015-16 4th	2016-17 2nd
Total Funding	348,208,369	354,653,303	328,058,898	345,639,365	373,647,023	387,651,506	416,383,751	432,662,406
\$ Per Student	6,767	6,705	6,054	6,185	6,528	6,631	6,800	6,861
UFTE	51,459	52,893	54,193	55,881	57,239	58,465	61,231	63,063

Total FEFP Funding



FEFP Revenue Per Student



THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
POLICY FOR EXPENDITURE OF LOTTERY FUNDS – 2016-17

THE AMOUNT OF DISCRETIONARY LOTTERY FUNDS = \$ 0

THE AMOUNT OF SCHOOL RECOGNITION FUNDS = \$ 1,883,620

Enhancement for the 2016-17 school year is defined as the expenditure of Lottery dollars for the following purposes:

1. To provide school recognition funds to qualifying schools;
2. To provide up to \$5 per UFTE, if funds are available, in school improvement funds to be allocated by the School Advisory Committee;
3. To continue programs which were previously funded through state funds;
4. To supplement partially funded state programs;
5. To provide start up supplies, books and equipment for new facilities and programs.

RESOLUTIONS

Resolution Number 17-003

RESOLUTION ADOPTING TENTATIVE MILLAGE RATES

WHEREAS, the School Board of Osceola County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates for the fiscal year July 1, 2016 to June 30, 2017; and

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Osceola County School Board adopted the tentative millage rates for fiscal year 2016-2017 in the amounts of:

	Tentative Millage Levy	Proposed Amount to be Raised
Required Local Effort (RLE)	4.643	100,265,380
Prior Period Adjustment	0.014	302,329
Total RLE	4.657	100,567,709
Capital Outlay	1.500	32,392,434
Discretionary Operating	0.748	16,153,027
Total Millage	6.905	149,113,170

NOW THEREFORE, BE IT RESOLVED:

That the Osceola County School Board, adopted each tentative millage rate for the fiscal year July 1, 2016 to June 30, 2017, on August 2, 2016 by separate vote prior to adopting the tentative budget.

Chairman

August 2, 2016

Resolution Number 17-004

RESOLUTION ADOPTING TENTATIVE BUDGET

A RESOLUTION OF THE OSCEOLA COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2016-2017.

WHEREAS, the School Board of Osceola County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates and a tentative budget for the fiscal year July 1, 2016 to June 30, 2017; and

WHEREAS, the Osceola County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2016-2017.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Osceola County School Board adopted the tentative millage rates and the budget in the amount of **\$916,344,801** for fiscal year 2016-17.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of Osceola County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Osceola County as a tentative budget for the categories indicated for the fiscal year July 1, 2016 to June 30, 2017.

Chairman

August 2, 2016



ADVERTISEMENTS

NOTICE OF BUDGET HEARING

The Osceola County School Board will soon consider a
budget for 2016-17.

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

August 2, 2016

5:30 p.m.

at

Osceola County School District Administration Center

817 Bill Beck Boulevard

Kissimmee, Florida

BUDGET SUMMARY
SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE OSCEOLA COUNTY SCHOOL DISTRICT ARE 4.7%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.
FISCAL YEAR 2016-17

<u>PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:</u>		<u>PROPOSED MILLAGE LEVIES</u>	
Required Local Effort (Including Prior Period Funding Adjustment Millage)	4.6570	Discretionary Critical Needs (Operating)	0.0000
Local Capital Improvement (Capital Outlay)	1.5000	Additional Millage Not to Exceed 4 Years (Operating)	0.0000
Discretionary Operating	0.7480		
Discretionary Capital Improvement	0.0000		
		TOTAL MILLAGE	6.9050

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	TOTAL ALL FUNDS
ESTIMATED REVENUES:							
Federal sources	588,000	79,808,294	2,177,523				82,573,817
State sources	326,412,641	438,000	1,218,802	7,665,190			335,734,633
Local sources	130,646,041	3,009,000	13,368,909	65,338,966			212,362,916
TOTAL SOURCES	\$457,646,682	\$83,255,294	\$16,765,234	\$73,004,156	\$0	\$0	\$630,671,366
Transfers In	13,464,289		20,850,708	5,343,738			39,658,735
Fund Balances/Reserves/Net Assets	66,462,753	14,787,954	12,338,081	73,756,679			167,345,467
TOTAL REVENUES, TRANSFERS & BALANCES	\$537,573,724	\$98,043,248	\$49,954,023	\$152,104,573	\$0	\$0	\$837,675,568
EXPENDITURES							
Instruction	328,126,954	28,141,822					356,268,776
Pupil Personnel Services	22,511,314	2,520,052					25,031,366
Instructional Media Services	4,754,141	210,554					4,964,695
Instructional and Curriculum Development Services	10,522,243	8,243,654					18,765,897
Instructional Staff Training Services	6,159,212	4,366,271					10,525,483
Instruction Related Technology	4,126,492	294,161					4,420,653
School Board	2,176,158						2,176,158
General Administration	1,259,722	740,492					2,000,214
School Administration	23,872,493	12,250					23,884,743
Facilities Acquisition and Construction	4,629,308			93,075,864			97,705,172
Fiscal Services	2,147,251						2,147,251
Food Services	121,991	38,162,307					38,284,298
Central Services	7,662,193	370,191					8,032,384
Pupil Transportation Services	21,628,712	246,110					21,874,822
Operation of Plant	35,649,016						35,649,016
Maintenance of Plant	9,181,409	44,625					9,226,034
Administrative Technology Services	4,197,883	34,392					4,232,275
Community Services	4,876,154	1,400,000					6,276,154
Debt Services	30,307	243,720	29,814,752				30,088,779
TOTAL EXPENDITURES	\$493,632,953	\$85,030,601	\$29,814,752	\$93,075,864	\$0	\$0	\$701,554,170
Transfers Out			5,343,738	34,314,997			39,658,735
Fund Balances/Reserves/Net Assets	43,940,771	13,012,647	14,795,533	24,713,712			96,462,663
TOTAL APPROPRIATED EXPENDITURES							
TRANSFERS, RESERVES & BALANCES	\$537,573,724	\$98,043,248	\$49,954,023	\$152,104,573	\$0	\$0	\$837,675,568

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

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

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

This tax is in addition to the school board's proposed tax of 5.405 mills for operating expenses and is proposed solely at the discretion of the school board.

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

The capital outlay tax will generate approximately \$32,392,434 to be used for the following projects:

CONSTRUCTION AND REMODELING:

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

MAINTENANCE, RENOVATION, AND REPAIR:

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

MOTOR VEHICLE PURCHASES:

Purchase of fourteen (14) school buses

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

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

Educational technology equipment

District-wide furniture and equipment

Enterprise technology

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

Annual master lease payments for various facilities and renovations

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES:

Annual lease payments of portable buildings, classrooms and classroom space

Elementary school at Bellalago

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

Removal of hazardous waste

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

Insurance premiums on district facilities

All concerned citizens are invited to a public hearing to be held on August 2, 2016 at 5:30 p.m. at the Osceola County School District Administrative Center, 817 Bill Beck Boulevard, Kissimmee, Florida.

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

FUND 100

GENERAL FUND



GENERAL FUND BUDGET

This budget is often referred to as the “Operating Budget”.

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

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

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

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

GENERAL FUND LONG RANGE FORECAST

Totals are subject to rounding variances

	2014-15	2015-16	2016-17	2017-18	2018-19
1 FEFP % change per Student	1.66%	2.56%	0.89%	0.00%	1.00%
2 Beginning Fund Balance	70.2	66.4	66.4	67.0	67.0
3 Revenues	420.1	444.3	471.1	484.0	502.0
4 Projected Expenditures	423.9	444.3	470.5	484.0	501.3
5 Operating Surplus/(Loss)	-3.8	0.0	0.6	0.0	0.7
6 Total Ending Fund Balance	66.4	66.4	67.0	67.0	67.7
Fund Balance Break Down:					
7 Nonspendable	2.3	2.3	2.3	2.3	2.3
8 Restricted & Assigned	22.7	23.1	23.1	23.1	23.1
9 Unassigned 6% Board Policy Reserve	25.2	26.7	28.3	29.0	30.1
10 Unassigned	16.2	14.3	13.3	12.6	12.2
11 Total Ending Fund Balance	66.4	66.4	67.0	67.0	67.7
12 Unassigned as a % of Revenue	9.9%	9.2%	8.8%	8.6%	8.4%

Assumptions:

- No increase in per student funding in 2017-18
- 1% increase in per student funding in 2018-19
- Continued FTE student growth of 3% each year

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
GENERAL FUND BUDGET SUMMARY
Fiscal Year Ending June 30, 2017
As of the Second Calculation

BEGINNING FUND BALANCE	
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1	Non-spendable - Inventory	2,303,000
2	Restricted for State Categorical Programs	14,267,023
3	Restricted for Other Grants and Programs	4,626,266
4	Assigned for Contract Commitments	962,010
5	Assigned for Carryover Appropriations	3,297,331
6	Assigned for Projected Operating Deficit	-
7	Unassigned - 6% Minimum per Board	26,900,000
8	Unassigned Fund Balance	14,107,123
9	Total Beginning Fund Balance	66,462,753

ESTIMATED REVENUES			
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10	Florida Education Finance Program	0310	245,908,784	52.2%
11	District School Taxes	0411	116,720,736	24.8%
12	Class Size Reduction	0355	68,451,595	14.5%
13	Transfer From Capital Projects	0630	13,464,289	2.9%
14	Miscellaneous Local	049?	6,708,905	1.4%
15	Workforce Development	0315	6,181,717	1.3%
16	Child Care Fees	047?	2,856,400	0.6%
17	Voluntary Pre-K Program	0371	2,489,919	0.5%
18	School Recognition Funds	0361	1,883,620	0.4%
19	Adult Education Fees	046?	1,850,000	0.4%
20	Miscellaneous State	0399	1,259,006	0.3%
21	Interest On Investments	043?	800,000	0.2%
22	Rent/ Facilities Use Fees	0425	795,000	0.2%
23	Gifts, Grants, and Bequests	0440	695,000	0.1%
24	R.O.T.C.	0191	588,000	0.1%
25	State License Tax	0343	150,000	0.0%
26	Tax Redemptions	0421	120,000	0.0%
27	Insurance Loss Recovery	0741	100,000	0.0%
28	Workforce Performance Based Incentives	0317	50,000	0.0%
29	CO&DS Withheld For Admin Expense	0323	38,000	0.0%
30	Discretionary Lottery	0344	-	0.0%
31	Total Estimated Revenues		471,110,971	100.0%

APPROPRIATIONS			
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32	Salaries and Benefits	1	318,007,680	67.6%
33	Charter & Choice Schools	2	72,652,109	15.4%
34	Categoricals/Restricted Programs	3	22,848,900	4.9%
35	Line Items Non-Salary	4	17,713,301	3.8%
36	Utilities and Fuel	5	16,741,000	3.6%
37	School and Department Non-Salary	6	13,811,772	2.9%
38	McKay Scholarship Program	7	6,086,338	1.3%
39	Holdback - Undistributed FTE	8	2,619,223	0.6%
40	Current Appropriations		470,480,323	100.0%
41	Projected Operating Surplus/(Deficit)		630,648	
42	Carryover Appropriations		23,152,630	
43	Total Appropriations		493,632,953	

PROJECTED ENDING FUND BALANCE	
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44	Non Spendable - Inventory	2,303,000
45	Restricted for State Categorical Programs	-
46	Restricted for Other Grants and Programs	-
47	Assigned for Contract Commitments	-
48	Assigned for Carryover Appropriations	-
49	Assigned for Projected Operating Deficit	-
50	Unassigned - 6% Reserve per Board	28,300,000
51	Unassigned Fund Balance	13,337,771
52	Total Projected Ending Fund Balance	43,940,771

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

Source	ACCT. NO.	2016-17 Tentative	2015-16 Budget	Difference
FEDERAL:				
ROTC	191	588,000.00	500,000.00	88,000.00
Total Federal		<u>588,000.00</u>	<u>500,000.00</u>	<u>88,000.00</u>
STATE:				
Florida Education Finance Program*	310	245,908,784.00	224,510,759.00	21,398,025.00
Workforce Development	315	6,181,717.00	6,187,151.00	(5,434.00)
Workforce Development Performance Incentives	317	50,000.00	-	50,000.00
CO & DS Withheld for Administrative Expense	323	38,000.00	38,000.00	-
State License Tax	343	150,000.00	150,000.00	-
Discretionary Lottery Funds	344	-	210,382.00	(210,382.00)
Class Size Reduction	355	68,451,595.00	64,886,476.00	3,565,119.00
School Recognition Funds	361	1,883,620.00	1,483,702.00	399,918.00
Voluntary Prekindergarten	371	2,489,919.00	2,176,896.75	313,022.25
Miscellaneous State*	399	1,259,005.74	54,471.00	1,204,534.74
Total State		<u>326,412,640.74</u>	<u>299,697,837.75</u>	<u>26,714,802.99</u>
LOCAL:				
District School Tax - RLE	411	100,265,380.00	101,606,241.00	(1,340,861.00)
- Prior Period Adjustment	411	302,329.00	81,139.00	221,190.00
- Discretionary	411	16,153,027.00	15,172,982.00	980,045.00
Tax Redemptions	421	120,000.00	360,000.00	(240,000.00)
Facility Use Fees/Rent	425	795,000.00	665,000.00	130,000.00
Interest, Including Profit on Investments	43X	800,000.00	500,000.00	300,000.00
Gifts, Grants, & Bequests*	440	695,000.00	639,000.00	56,000.00
Adult Education Fees	46X	1,850,000.00	1,895,000.00	(45,000.00)
Pre-K Early Intervention Fees	472	356,400.00	392,040.00	(35,640.00)
School Aged Child Care Fees	473	2,500,000.00	2,500,000.00	-
Bus Fees	491	300,000.00	300,000.00	-
Bus Fees School Activities	492	150,000.00	150,000.00	-
Sale of Surplus Property	493	50,000.00	50,000.00	-
Federal Indirect Cost	494	1,100,000.00	1,500,000.00	(400,000.00)
Miscellaneous Local Sources*	495	5,108,904.82	4,644,030.18	464,874.64
Insurance Loss Recovery	741	100,000.00	65,000.00	35,000.00
Total Local		<u>130,646,040.82</u>	<u>130,520,432.18</u>	<u>125,608.64</u>
OTHER SOURCES:				
Transfers In*	630	13,464,289.00	13,673,234.24	(208,945.24)
Total Other Sources		<u>13,464,289.00</u>	<u>13,673,234.24</u>	<u>(208,945.24)</u>
TOTAL EST REVENUE & OTHER SOURCES		<u>471,110,970.56</u>	<u>444,391,504.17</u>	<u>26,719,466.39</u>
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable - Inventory	2711	2,303,000.00	2,303,278.28	(278.28)
Restricted for State Categorical Programs **	2723	14,267,023.33	14,843,301.46	(576,278.13)
Restricted for Other Grants and Programs **	2729	4,626,265.85	4,644,412.86	(18,147.01)
Assigned for Contract Commitments **	2749	962,010.19	1,195,219.49	(233,209.30)
Assigned for Carryover Appropriations **	2749	3,297,330.96	2,107,862.97	1,189,467.99
Assigned for Projected Operating Deficit	2749	-	-	-
Unassigned - 6% Minimum per Board	2750	26,900,000.00	25,200,000.00	1,700,000.00
Unassigned	2750	14,107,122.67	16,168,678.08	(2,061,555.41)
Total Beginning Fund Balance	27XX	<u>66,462,753.00</u>	<u>66,462,753.14</u>	<u>(0.14)</u>
TOTAL EST REVENUE AND BEGINNING FD BAL		<u>537,573,723.56</u>	<u>510,854,257.31</u>	<u>26,719,466.25</u>

* See Detail

** Included in Carryover Appropriations

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

GENERAL FUND - ESTIMATED REVENUE DETAIL

Object Number	Source	SubSource	Project Number	2016-17 Tentative	2015-16 Budget	Difference
310	FEFP	Compression Adjustment		12,816,239.00	10,644,601.00	2,171,638.00
310	FEFP	Digital Learning Allocation		1,488,440.00	1,159,582.00	328,858.00
310	FEFP	DJJ Supplement		24,898.00	38,983.00	(14,085.00)
310	FEFP	ESE Guarantee		17,679,467.00	15,868,495.00	1,810,972.00
310	FEFP	Instructional Materials		5,395,490.00	4,996,303.00	399,187.00
310	FEFP	Reading		2,792,053.00	2,682,807.00	109,246.00
310	FEFP	Safe Schools		1,077,433.00	1,058,930.00	18,503.00
310	FEFP	Supplemental Academic Instruction		13,533,174.00	13,045,597.00	487,577.00
310	FEFP	Tchr Classroom Supply Assistance		1,029,040.00	986,635.00	42,405.00
310	FEFP	Transportation		11,431,196.00	10,937,915.00	493,281.00
310	FEFP	Unrestricted FEFP		178,536,164.00	163,022,200.00	15,513,964.00
310	FEFP	Virtual Education Contribution		105,190.00	68,711.00	36,479.00
Total FEFP				245,908,784.00	224,510,759.00	21,398,025.00
399	Misc State	AVID Grant	13613X1	38,178.74	-	38,178.74
399	Misc State	Criminal Justice Grant	13629X1	54,203.00	54,471.00	(268.00)
399	Misc State	Standard Student Attire Incentive	13617X1	416,624.00	-	416,624.00
399	Misc State	Florida's Best & Brightest Scholarship	13618X1	750,000.00	-	750,000.00
Total Misc State				1,259,005.74	54,471.00	1,204,534.74
440	Gifts/Grants	County Comm Stem Funding	1460701	315,000.00	200,000.00	115,000.00
440	Gifts/Grants	Dr. Phillips Charities-PNHS	1460361	-	12,000.00	(12,000.00)
440	Gifts/Grants	Educ Foundation Elem Stem Grant	1463951	-	60,000.00	(60,000.00)
440	Gifts/Grants	Mycfe4schools Prog Donations	1400091	25,000.00	27,000.00	(2,000.00)
440	Gifts/Grants	Osceola County Betterment Grant	1362001	15,000.00	-	15,000.00
440	Gifts/Grants	Valencia Readiness/Transition	1462651	340,000.00	340,000.00	-
Total Gifts/Grants				695,000.00	639,000.00	56,000.00
495	Misc Local	Bellalago Management Fee	1009011	1,000,000.00	1,000,000.00	-
495	Misc Local	Bighthouse Licensing Agreemnt	1400251	20,000.00	20,000.00	-
495	Misc Local	CBC Education Liaison Sal Reimb	1400169	-	51,689.46	(51,689.46)
495	Misc Local	Certification Fees	0495001	50,000.00	45,000.00	5,000.00
495	Misc Local	Dell Purchase Rebates	1400071	100,000.00	50,000.00	50,000.00
495	Misc Local	Dori Slosberg Traffic Educ Fund	1400141	337,104.83	283,821.39	53,283.44
495	Misc Local	Drug Testing	1014891	30,000.00	30,000.00	-
495	Misc Local	Education Foundation Support	1912609	163,159.59	162,736.63	422.96
495	Misc Local	E-Rate	1101651	950,000.00	950,000.00	-
495	Misc Local	Fingerprinting	1010991	75,000.00	70,000.00	5,000.00
495	Misc Local	Fiscal Agent Fee	1400111	40,000.00	40,000.00	-
495	Misc Local	HMH Midd Sch Instructional Trainer	1400319	-	53,720.54	(53,720.54)
495	Misc Local	Medicaid Reimbursement	1200401	2,000,000.00	1,500,000.00	500,000.00
495	Misc Local	OCEA President Sal Reimb	1461709	93,640.40	92,062.16	1,578.24
495	Misc Local	P-Card Rebates	1400331	30,000.00	45,000.00	(15,000.00)
495	Misc Local	Promotions/Pub Rel-Waste Serv	1400201	220,000.00	220,000.00	-
495	Misc Local	Salaries Reimbursed from Internal	1000201	-	30,000.00	(30,000.00)
Total Misc Local				5,108,904.82	4,644,030.18	464,874.64
630	Transfers In	Charter Capital	1350314	1,970,726.00	2,384,896.00	(414,170.00)
630	Transfers In	Line Items	101XXXX	1,498,000.00	1,492,224.00	5,776.00
630	Transfers In	Maintenance (95% func 8100)	1093401	6,205,963.00	6,051,114.24	154,848.76
630	Transfers In	Portable Rental	1932301	1,600,000.00	1,400,000.00	200,000.00
630	Transfers In	Property Casualty Insurance	1010731	2,189,600.00	2,345,000.00	(155,400.00)
Total Transfers In				13,464,289.00	13,673,234.24	(208,945.24)

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

Use	ACCT. NO.	2016-17 Tentative	2015-16 Budget*	Difference
APPROPRIATIONS				
Instruction	5000	328,126,954.21	302,485,076.29	25,641,877.92
Pupil Personnel Services	6100	22,511,314.43	22,302,056.75	209,257.68
Instructional Media Services	6200	4,754,141.23	4,657,517.92	96,623.31
Instructional & Curriculum Development Services	6300	10,522,242.95	10,352,730.14	169,512.81
Instructional Staff Training Services	6400	6,159,211.90	5,848,805.37	310,406.53
Instruction Related Technology	6500	4,126,491.88	4,088,931.41	37,560.47
Board of Education	7100	2,176,157.98	2,001,122.97	175,035.01
General Administration	7200	1,259,721.74	1,232,549.64	27,172.10
School Administration	7300	23,872,492.47	23,678,824.80	193,667.67
Facilities Acquisition & Construction	7400	4,629,307.67	4,570,663.00	58,644.67
Fiscal Services	7500	2,147,250.92	2,126,729.00	20,521.92
Food Services	7600	121,991.15	121,136.00	855.15
Central Services	7700	7,662,193.43	7,210,297.69	451,895.74
Pupil Transportation Services	7800	21,628,711.57	21,471,123.91	157,587.66
Operation of Plant	7900	35,649,015.89	34,908,468.43	740,547.46
Maintenance of Plant	8100	9,181,408.98	8,661,289.37	520,119.61
Administrative Technology Services	8200	4,197,882.82	4,115,068.30	82,814.52
Community Services	9100	4,876,154.25	4,319,814.96	556,339.29
Debt Service	9200	30,307.45	30,095.00	212.45
Total Appropriations		493,632,952.90	464,182,300.95	29,450,651.95
OTHER USES:				
Transfers Out	9700	-	3,000,000.00	(3,000,000.00)
Total Other Financing Uses		-	3,000,000.00	(3,000,000.00)
CURRENT APPROPRIATIONS AND OTHER USES		493,632,952.90	467,182,300.95	26,450,651.95
ESTIMATED REVENUES LESS CURRENT APPROPRIATIONS		630,647.99	-	630,647.99
ESTIMATED REVENUES LESS TOTAL APPROPRIATIONS		(22,521,982.34)	(22,790,796.78)	268,814.44
FUND BALANCE AT END OF YEAR:				
Nonspendable - Inventory	2711	2,303,000.00	2,303,000.00	-
Restricted for State Categorical Programs **	2723	-	-	-
Restricted for Other Grants and Programs **	2729	-	-	-
Assigned for Contract Commitments **	2749	-	-	-
Assigned for Carryover Appropriations **	2749	-	-	-
Assigned for Projected Operating Deficit	2749	-	-	-
Unassigned - 6% Minimum per Board	2750	28,300,000.00	26,700,000.00	1,600,000.00
Unassigned	2750	13,337,770.66	14,668,956.36	(1,331,185.70)
Total Ending Fund Balance	27XX	43,940,770.66	43,671,956.36	268,814.30
TOTAL APPROPRIATIONS AND ENDING FUND BAL		537,573,723.56	510,854,257.31	26,719,466.25

*Pending final budget amendments

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
LINE ITEM BUDGET ALLOCATIONS -2016-17

	ADMINISTRATOR	PROJ NO	PROJECT DESCRIPTION	SOURCE	2017 RECOMMENDED FUNDING
1	Belynda Pinkston	1015271	EMPLOYEE CHAPERONES STUDENT TRAVEL	FEFP	2,500.00
2		1016351	ICARNEGIE	FEFP	0.00
3		1016601	ADOBE - SOFTWARE	FEFP	57,375.00
4	Beth Rattie	1015401	SUMMER OPS-OASIS AND COMMITMENT	FEFP	95,000.00
5	Clyde Wells	1010111	CONTINGENCY FOR MAJOR MAINT	CAPITAL	500,000.00
6		1010221	BACKFLOW INSPECTIONS & REPAIR	CAPITAL	20,000.00
7		1010251	CHILLER MAINT AGREEMENT/REPAIR	CAPITAL	210,000.00
8		1010411	MAINTENANCE-COUNTY OFFICE	FEFP	85,000.00
9		1010611	TEAMSTER UNION CONTRACT ALLOWANCE	FEFP	83,200.00
10		1010711	HVAC PREVENTIVE MAINT & FILTER	CAPITAL	130,000.00
11		1010801	INSPECTION-FIRE ALARM,EXT HOOD	CAPITAL	120,000.00
12		1010831	FIRE SPRINKLER SYSTEM INSPECTIONS	CAPITAL	75,000.00
13		1011221	RETENTION PONDS-CLEAN/MAINT	CAPITAL	20,000.00
14		1012251	REFRIGERANT RECOVERY	CAPITAL	6,000.00
15		1014881	ELEVATOR PREVENTATIVE MAINT & SERVICE	CAPITAL	40,000.00
16		1016061	AED INSPECTION AND MAINTENANCE	FEFP	5,000.00
17		1016161	GENERATOR REPAIR/MAINT COUNTYWIDE	FEFP	13,000.00
18		1016371	FIRE EXTINGUISHER INSPECTIONS, REPAIR & REPLACEMENT	FEFP	75,000.00
19		1016381	WATER TREATMENT SVCS	CAPITAL	30,000.00
20		1016631	CUSTODIAL EQUIPMENT FOR THE SPECIAL PROJECT TEAM	FEFP	10,000.00
21		1016641	ENVIRONMENTAL DRINKING WATER TESTING	FEFP	1,500.00
22		1016731	KRONOS CAFETERIA CUSTODIAN TIME CLOCKS	FEFP	0.00
23		1014251	IMPACT FEE STUDY	FEFP	85,000.00
24		1016781	DISTRICT WIDE CUSTODIAL TRAINING	FEFP	5,000.00
25		1016821	ACT STUDENT EMPLOYMENT	FEFP	35,000.00
26	Dalia Medina	1016311	INSYNC EDUCATION LICENSE	FEFP	32,500.00
27	Dana Schafer	1011501	PUBLICATIONS & ADVERTISING	LOCAL	50,000.00
28		1013351	PARENT GUIDE/CALENDAR	FEFP	22,000.00
29		1014771	EMERGENCY NOTIFICATION SYSTEM (IRIS)	FEFP	142,811.00
30		1014921	CHOICE POINT CRIMINAL HISTORY	FEFP	38,000.00
31	Daryla Bungo	1016391	PSYCHOEDUCATIONAL EVALUATION INSTRUMENTS PROTOCOLS	FEFP	46,000.00
32		1016401	OPS FOR PSYCHOLOGICAL SERVICES	FEFP	25,000.00
33	Jane Respass	1015021	ENVIRONMENTAL CENTER	FEFP	53,020.00
34		1015281	STIPENDS FOR PRE-PLANNING TRNG	FEFP	2,000.00
35		1015331	GRANT WRITING SERVICES	FEFP	0.00
36		1016081	ADMINISTRATOR'S ACADEMY	FEFP	2,500.00
37	Janice Franceschi	1012311	NEW TEACHER MENTOR	FEFP	60,000.00
38		1014981	PROFESSIONAL DEV ACTIVITIES	FEFP	150,000.00
39		1015361	PROFESSIONAL DEV OPS CONTRACTS	FEFP	5,000.00
40	Janine Jarvis	1014551	COLLEGE BD/DATA ANALYSIS CONTRACT	FEFP	925.00
41		1015101	TESTING PRINTER/SCANNER MAINT	FEFP	10,000.00
42		1016101	SUMMER END OF COURSE (EOC) RETAKES	FEFP	21,445.00
43		1016461	END OF YEAR ASSESSMENTS	FEFP	266,165.00
44		1016471	PERT MATH SUBTEST	FEFP	0.00
45		1016581	EOC-PERT MATH	FEFP	16,027.00
46		1016801	HEADPHONES FOR COMPUTERS	FEFP	5,250.00
47	John Boyd	1010361	LEGISLATIVE CONSULTANT (MIXON)	FEFP	30,000.00
48		1010451	OCTA/TEAMSTERS LEAVE (SUBS)	FEFP	5,000.00
49		1011491	NEGOTIATION TEAM	FEFP	7,500.00
50		1012671	SCHOOL BOARD POLICY MANUAL	FEFP	5,500.00
51	Ken DeBord	1010051	ATHLETIC INSURANCE	FEFP	247,730.00
52		1010331	INSURANCE REIMBURSEMENTS	FEFP	25,000.00
53		1010731	PROPERTY CASUALTY INSURANCE	CAPITAL	2,189,600.00
54		1010901	LIGHT DUTY/ADA ACCOMODATIONS	FEFP	5,000.00

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
LINE ITEM BUDGET ALLOCATIONS -2016-17

	ADMINISTRATOR	PROJ NO	PROJECT DESCRIPTION	SOURCE	2017 RECOMMENDED FUNDING
55	Ken DeBord	1011481	PUBLIC OFFICIAL BONDS	FEFP	510.00
56		1011821	ACTUARIAL SERVICES	FEFP	12,500.00
57		1011851	TAX SHELTER PLAN ADMIN	FEFP	42,000.00
58		1012111	W/C SELF-INSURER ASSESSMENT	FEFP	60,000.00
59		1012121	FLOOD INSURANCE	FEFP	35,000.00
60		1014731	HEP B / TRAINING & SHOTS	FEFP	750.00
61		1015181	STATE & FEDERAL LABOR LAW POST	FEFP	4,500.00
62		1015421	WORKERS COMPENSATION INSURANCE	FEFP	1,918,379.00
63		1016231	FUEL STORAGE TANK REGISTRATION FEE	FEFP	600.00
64	Marc Clinch	1010101	SOFTWARE (EBUILDER), CONSULT FEES	CAPITAL REIMB	113,100.00
65		1010261	INSPECTION/BLEACHERS & STAIRS	CAPITAL	20,000.00
66		1015121	BUILDING OFFICIAL	CAPITAL REIMB	15,000.00
67		1016711	URBAN SCHOOL STUDY	FEFP	6,000.00
68		1016831	KIP (WIDE FORMAT) PRINTER	FEFP	15,000.00
69	Michael Akes	1010521	RENTAL OF FACILITIES (GRAD)	FEFP	76,500.00
70		1010541	SACS ANNUAL DUES-SCHOOLS	FEFP	43,500.00
71		1010601	SAC MEETINGS, TRNG & SUPPORT	FEFP	2,500.00
72		1010871	CERTIFIED ATHLETIC TRAINING	FEFP	17,500.00
73		1011521	ATHLETIC OFFICIALS & REFEREES	FEFP	140,000.00
74		1015261	MIDDLE SCHOOL ATHLETICS	FEFP	60,000.00
75		1015291	STUDENT TUTORING & SMARTHINKING	FEFP	0.00
76		1015381	SUMMER OPS-GUIDANCE COUNSELORS	FEFP	232,620.00
77		1015441	POOL RENTAL AND HEATING	FEFP	30,000.00
78		1015621	SUMMER OPS - ATHLETIC DIRECTORS	FEFP	18,213.00
79		1016301	GIFTED CONSULTANT SERVICES	FEFP	65,000.00
80		1015551	WEATHER MONITORING	FEFP	4,500.00
81		1016721	ROTC TRANSPORTATION	FEFP	0.00
82		1016771	COLLEGE BOARD AP/SAT	FEFP	250,000.00
83	Michael Allen	1011071	FINE ARTS SUPPORT	FEFP	149,480.00
84		1016671	PBS TRAINING	FEFP	0.00
85		1016791	AVID TUTORS	FEFP	32,500.00
86	Migdalia Mercado	1012151	AUDITS AND ADVISORY SERVICES	FEFP	181,000.00
87		1012301	FINANCE PRINTED MATERIALS & ANALYSIS	FEFP	6,000.00
88		1012431	CO & DS ADMIN EXPENSE	CO&DS	37,500.00
89	Pete Thorne	1011011	IBM COMPUTER SYSTEM-ANN PMT	FEFP	17,776.00
90		1013381	MICROFILMING/SCANNING	FEFP	9,175.00
91		1014631	TAPE VAULTING, DATA PROJECT	FEFP	26,350.00
92		1014751	MIS SOFTWARE MAINTENANCE	FEFP	30,540.00
93		1015001	COMP OPERATIONS SUPP & MAINT	FEFP	8,400.00
94		1015041	RECORDS MGMT OPERATIONS	FEFP	24,000.00
95		1016441	SHAREPOINT LICENSE & SUPPORT	FEFP	17,220.00
96		1016571	SOFTWARE APP TO ENCRYPT SENSITIVE DATA	FEFP	0.00
97		1016451	LIIS SOFTWARE MAINTENANCE	FEFP	317,414.00
98	Randy Shuttera	1016181	SECURITY SYSTEM REPAIRS DIST-WIDE	CAPITAL	200,000.00
99		1016271	SUPPLEMENTAL SAFE SCHOOLS	FEFP	527,343.00
100	Rhonda Blake	1011031	DDP AND REDISTRICTING	FEFP	29,280.00
101		1016611	FISH SIGNAGE	FEFP	0.00
102		1016621	EDUCATIONAL PLANT SURVEY	FEFP	35,000.00
103	Robert Curran	1016691	MOBILE GUARD FOR TEXT ARCHIVING	FEFP	0.00
104	Russell Holmes	1010081	COMPUTER MAINT SCHOOLS	FEFP	80,000.00
105		1010651	PHONE SYSTEM DIST-WIDE	CAPITAL	27,000.00
106		1010661	INTERCOM REPAIRS DIST-WIDE	CAPITAL	75,000.00
107		1010671	DIST WIDE TELECOMMUNICATIONS	FEFP	243,436.00
108		1010961	NETWORK HRDWR, SFTWR & MAINT	FEFP	668,353.00

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
LINE ITEM BUDGET ALLOCATIONS -2016-17

	ADMINISTRATOR	PROJ NO	PROJECT DESCRIPTION	SOURCE	2017 RECOMMENDED FUNDING
109	Russell Holmes	1011341	COMPUTER BASED TRAINING OT	FEFP	12,000.00
110		1015451	MICROSOFT EES	FEFP	491,000.00
111	Sarah Graber	1010681	TERMINAL PAY	FEFP	2,000,000.00
112		1014991	LONG-TERM SUBS > 10 DAYS	FEFP	850,000.00
113		1015221	START UP SUPPLIES NEW SCHOOLS	FEFP	500.00
114		1016531	SERVER UTILITY & MISC SOFTWARE PURCHASES	FEFP	0.00
115		1016741	BUSINESS PARTNERS LUNCHEON	LOCAL	5,000.00
116	Scott Clark	1015051	PRINT SHOP HARDWARE & SOFTWARE	FEFP	14,663.00
117		1015071	PRINT SHP COPIER LEASE	FEFP	34,500.00
118		1015641	FOCUS GRADEBOOK	FEFP	30,000.00
119		1016201	DESTINY RESOURCE MGMT MAINTENANCE	FEFP	85,774.00
120		1016591	OFFICE 365 STAFF TRAINING	FEFP	10,780.00
121	Shawn Tucker	1015481	TRANSPORTATION SUMMER PAY	FEFP	175,000.00
122		1015591	TRANSP RADIO COMMUNICATIONS	FEFP	57,600.00
123		1016491	TRANSPORTATION ROUTING MANAGEMENT SYSTEM	FEFP	76,000.00
124	Sonia Esposito	1016261	CHOICE PROGRAMS MARKETING	FEFP	25,000.00
125	Stacey Mcmillian	1010501	POSTAGE & UPS-CO	FEFP	42,000.00
126		1010741	XEROX PAPER & COPY CHARGES CO	FEFP	30,000.00
127		1010821	TERMITE TREATMENTS	CAPITAL	25,000.00
128		1010851	STORAGE TRAILER RENT/SUPPLIES	FEFP	0.00
129		1015511	MOVING/ SURPLUS PROP PK UP	FEFP	10,000.00
130		1016651	SUPERINTENDENT SEARCH	FEFP	0.00
131		1010471	OVERTIME FOR FACIL SET-UP	CAPITAL REIMB	20,000.00
132	Superintendent	1010091	LOBBYING EFFORTS	FEFP	120,000.00
133		1010351	LEGAL FEES	FEFP	1,200,000.00
134		1015681	BOARD MEETING MGMT/EQUIPMENT	FEFP	8,400.00
135		1015691	DISTRICT MEMBERSHIP DUES	FEFP	65,000.00
136		1016031	FOUNDATION SUPPORT - WASTE MGMT	LOCAL	220,000.00
137		1016051	PROMOTIONS & PUBLIC RELATIONS	LOCAL	50,000.00
138		1016281	BOARD MEMBER EXPENSES	LOCAL	15,000.00
139		1016701	FOOTSTEPS TO BRILLANCE	FEFP	25,000.00
140		1016751	HUMAN CAPITAL ACADEMY	FEFP	50,000.00
141		1016761	EDI - STRATEGIC PLANNING SUPPORT	FEFP	50,000.00
142	Tammy Otterson	1010701	UNEMPLOYMENT CLAIMS	FEFP	186,000.00
143		1010891	RECRUITMENT	FEFP	30,000.00
144		1010911	TSSI SUBSTITUTE CALLING SYSTEM	FEFP	28,377.00
145		1010991	FINGERPRINTING	FEFP	175,000.00
146		1014891	DRUG TESTING	FEFP	0.00
147		1014901	EAP PROGRAM	FEFP	90,720.00
148		1014911	PHYSICALS FOR BUS DRIVERS	FEFP	22,500.00
149		1015521	DIFFERENTIATED PAY	FEFP	10,000.00
150		1015671	ATHLETIC COACHING SUPPL - NON-EMP	FEFP	120,000.00
151		1016331	UCF INTERN PROGRAM	FEFP	0.00
152		1016551	PRE EMPLOYMENT PARAPRO TESTING	FEFP	0.00
153	Tom Phelps	1014971	ADMIN COMPLEX SECURITY	FEFP	13,500.00
154		1015471	BUS MONITORS	FEFP	35,000.00
155		1016511	VISION QUEST	FEFP	30,000.00
156		1016681	POSITIVE BEHAVIOR SOFTWARE (HERO)	FEFP	80,000.00
Grand Total					\$ 17,713,301.00

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

READING ALLOCATION FUNDING - 2016-17

Description	ACCT. NO.	2016-17		
		New Funding	Carryover	Total
ESTIMATED REVENUE:				
Reading Categorical - FEFP	310	2,792,053.00	334,338.22	3,126,391.22
TOTAL ESTIMATED REVENUE		2,792,053.00	334,338.22	3,126,391.22
APPROPRIATIONS:				
Holdbacks				
Undist FTE Holdback	1800004	7,527.00	-	7,527.00
Charter School Allocations	1800004	491,801.00	-	491,801.00
Total Holdbacks		499,328.00	-	499,328.00
Salaries				
Reading Coach Salaries	1800009	1,806,435.84	-	1,806,435.84
Total Salaries		1,806,435.84	-	1,806,435.84
Non-salary Program Allocations				
Other Reading Programs	1800001	3,691.42	23,544.36	27,235.78
Summer Reading Camp-Grade 3	1810011	135,123.00	104,877.00	240,000.00
ELA Materials-Elementary	1810111	45,000.00	-	45,000.00
ELA Prof Dev-Elementary	1820011	70,000.00	60,000.00	130,000.00
Reading Prof Dev-Middle School	1820021	10,000.00	-	10,000.00
Methods of Writing-Elementary	1830011	30,000.00	10,000.00	40,000.00
Methods of Writing-Middle School	1830021	27,474.74	17,525.26	45,000.00
Methods of Writing-High School	1830031	30,000.00	15,000.00	45,000.00
Methods of Reading-Elementary	1830111	20,000.00	20,130.53	40,130.53
Methods Of Reading-Middle School	1830121	40,000.00	45,130.53	85,130.53
Methods Of Reading-High School	1830131	30,000.00	30,130.54	60,130.54
Journeys Training - Elementary	1830511	45,000.00	-	45,000.00
Sunshine State Readers-Elementary	1831011	-	4,000.00	4,000.00
Sunshine State Readers-Middle School	1831021	-	2,000.00	2,000.00
Sunshine State Readers-High School	1831031	-	2,000.00	2,000.00
Total Program Allocations		486,289.16	334,338.22	820,627.38
TOTAL APPROPRIATIONS		2,792,053.00	334,338.22	3,126,391.22

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SUPPLEMENTAL ACADEMIC INSTRUCTION (SAI) FUNDING - 2016-17

Description	ACCT. NO.	2016-17		
		New Funding	Estimated Carryover	Total

ESTIMATED FUNDING:

Supplemental Academic Instruction (SAI) - FEFP	310	13,533,174.00	600,000.00	14,133,174.00
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TOTAL ESTIMATED FUNDING		13,533,174.00	600,000.00	14,133,174.00
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APPROPRIATIONS:

Holdbacks

Charter School Allocations	1700004	2,358,182.00	-	2,358,182.00
McKay Scholarship Deduction	1700004	-	-	-
Undist FTE Holdback	1700004	36,551.00	-	36,551.00
Total Holdbacks		2,394,733.00	-	2,394,733.00

Salaries

Lapse-SAI	1700008	(140,000.00)	-	(140,000.00)
SAI Salaries	1700009	6,104,215.72	-	6,104,215.72
Reading Coach Salaries	1710009	1,183,437.40	-	1,183,437.40
Impact Lab Teacher Salaries	1720009	577,955.22	-	577,955.22
IB Program Salaries - CHS, GHS, PWMS	1760129	180,357.02	-	180,357.02
Total Salaries		7,905,965.36	-	7,905,965.36

Non-salary Program Allocations

SUPPLY ACADEMIC INSTRUCTIONAL	1700001	-	227,601.99	227,601.99
REMEDATION-ELEMENTARY	1730011	6,363.09	99,619.30	105,982.39
REMEDATION-MIDDLE	1730021	104,482.38	-	104,482.38
REMEDATION-HIGH	1730031	118,482.38	-	118,482.38
ELEMENTARY SWIM PROGRAM	1760211	94,322.83	25,677.17	120,000.00
METHODS OF TEACHING MATH-ELEM	1760411	40,000.00	-	40,000.00
METHODS OF TEACHING MATH-MIDDLE	1760421	10,000.00	-	10,000.00
FINE ARTS ENHANCEMENT	1760511	30,000.00	-	30,000.00
SCIENCE TRAINING-ELEMENTARY	1760711	40,000.00	-	40,000.00
SCIENCE TRAINING-MIDDLE	1760721	10,000.00	-	10,000.00
CTE VOCATIONAL PROGRAM SUPPORT	1760801	150,000.00	50,000.00	200,000.00
SAT 10 GRADE 3 TESTING	1760901	60,000.00	10,000.00	70,000.00
ELEM CURRICULUM SUPPORT	1761011	85,000.00	-	85,000.00
MIDDLE SCHOOL CURRICULUM SUPPORT	1761021	25,000.00	-	25,000.00
HIGH SCHOOL CURRICULUM SUPPORT	1761031	50,000.00	-	50,000.00
SUMMER INST FOR ESOL TRAINING	1761041	35,000.00	-	35,000.00
PLATO LABS	1761221	266,000.00	-	266,000.00
ESE SUMMER SCHOOL	1761301	250,000.00	50,000.00	300,000.00
SECONDARY GUIDANCE	1761421	20,000.00	5,000.00	25,000.00
MAGNET SCHOOLS-ELEM (PAFA)	1761511	-	2,500.00	2,500.00
DUAL LANGUAGE SCHOOLS	1761901	-	2,500.00	2,500.00

Description	ACCT. NO.	2016-17		
		New Funding	Estimated Carryover	Total
GIFTED EDUCATION K-12 (PD)	1762111	25,000.00	-	25,000.00
AVID - ELEMENTARY	1762211	60,000.00	10,000.00	70,000.00
AVID 6-12	1762221	127,000.00	92,886.50	219,886.50
SOCIAL STUDIES ELEMENTARY	1762311	40,000.00	-	40,000.00
SOCIAL STUDIES TRAINING-MIDDLE	1762321	5,000.00	-	5,000.00
FINE ARTS-SECONDARY	1762821	784.96	4,715.04	5,500.00
TEXTBOOK ADOPTION-MIDDLE SCH	1762921	-	2,500.00	2,500.00
TEXTBOOK ADOPTION - HIGH SCH	1762931	-	2,500.00	2,500.00
COLLEGE READINESS	1763221	-	3,500.00	3,500.00
FLORIDA STANDARDS FOR LEADERS K-12	1763401	20,000.00	-	20,000.00
STATE STANDARDS SUPPORT-MIDDLE	1763421	20,000.00	-	20,000.00
STATE STANDARDS SUPPORT - HIGH	1763431	60,000.00	-	60,000.00
ACHIEVE 3000 - MIDDLE SCHOOL	1763521	235,000.00	-	235,000.00
MAGNET SCHOOLS (CNE)	1763711	-	2,500.00	2,500.00
PLC - K-12	1790301	80,000.00	-	80,000.00
ESOL SUMMER MONITORING	1790401	18,000.00	-	18,000.00
MTSS K-12	1790501	-	5,000.00	5,000.00
MATH SOLUTIONS - MIDD SUBS	1790621	7,000.00	-	7,000.00
ELEMENTARY STRINGS	1790711	-	1,000.00	1,000.00
READING PLUS	1790811	207,000.00	-	207,000.00
iREADY K-8	1762511	791,040.00	-	791,040.00
THINK THRU MATH	1762431	47,000.00	-	47,000.00
TEXTBOOK ADOPTION - ELEM	1762411	-	2,500.00	2,500.00
GRADES CAM	1762531	46,000.00	-	46,000.00
Math CAMP 8th to 9th	1763931	49,000.00	-	49,000.00
Total Non-salary Program Allocations		3,232,475.64	600,000.00	3,832,475.64
TOTAL APPROPRIATIONS		13,533,174.00	600,000.00	14,133,174.00

FUND 2XX

DEBT SERVICE FUND



DEBT SERVICE FUND BUDGET

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

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

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

DEBT SERVICE FUND - ESTIMATED REVENUES - 2016-17

Source	ACCT. NO.	2016-17 Tentative	2015-16 Budget	Difference
FEDERAL:				
Federal Direct QSCB Subsidy	199	2,177,523.00	2,220,398.51	(42,875.51)
Total Federal		<u>2,177,523.00</u>	<u>2,220,398.51</u>	<u>(42,875.51)</u>
STATE:				
CO & DS withheld for SBE/COBI Bonds	322	1,218,801.99	1,840,133.57	(621,331.58)
Total State		<u>1,218,801.99</u>	<u>1,840,133.57</u>	<u>(621,331.58)</u>
LOCAL:				
Sales Tax	418	12,309,327.00	12,771,274.83	(461,947.83)
Lease Payments and Other	425	1,059,582.42	1,062,579.42	(2,997.00)
Interest on Investments (incl. net change)	430		1,085,339.85	(1,085,339.85)
Total Local		<u>13,368,909.42</u>	<u>14,919,194.10</u>	<u>(1,550,284.68)</u>
OTHER SOURCES:				
Transfers In	630	20,850,707.49	20,573,223.62	277,483.87
Proceeds/Premium on Refunding Bonds	700	-	38,512,270.83	(38,512,270.83)
Total Other Sources		<u>20,850,707.49</u>	<u>59,085,494.45</u>	<u>(38,234,786.96)</u>
TOTAL ESTIMATED REVENUE & OTHER SOURCES		<u>37,615,941.90</u>	<u>78,065,220.63</u>	<u>(40,449,278.73)</u>
Restricted for Debt Service	2752	12,338,081.42	8,699,328.59	3,638,752.83
Total Beginning Fund Balance		<u>12,338,081.42</u>	<u>8,699,328.59</u>	<u>3,638,752.83</u>
TOTAL EST REVENUE AND BEGINNING FD BAL		<u>49,954,023.32</u>	<u>86,764,549.22</u>	<u>(36,810,525.90)</u>

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
DEBT SERVICE FUND - SUMMARY OF APPROPRIATIONS AND FUND BALANCES - 2016-17

Use	ACCT. NO.	2016-17 Tentative	2015-16 Budget	Difference
Redemption of Principal	9271	18,842,500.76	18,449,123.37	393,377.39
Interest	9272	10,931,141.00	11,480,862.54	(549,721.54)
Dues and Fees	9273	41,110.48	43,921.83	(2,811.35)
Cost of Issuance	9273	-	268,529.58	(268,529.58)
Payments to Refunding Bond Escrow Agent	9276	-	38,356,219.61	(38,356,219.61)
Total Debt Service Appropriations		29,814,752.24	68,598,656.93	(159,155.50)
OTHER USES:				
Transfers Out	9793	5,343,737.86	5,827,810.87	(484,073.01)
Total Other Financing Uses		5,343,737.86	5,827,810.87	(484,073.01)
TOTAL APPROPRIATIONS AND OTHER USES		35,158,490.10	74,426,467.80	(643,228.51)
ESTIMATED REVENUE LESS APPROPRIATIONS		2,457,451.80	3,638,752.83	(1,181,301.03)
FUND BALANCE AT END OF YEAR:				
Restricted for Debt Service	2752	14,795,533.22	12,338,081.42	2,457,451.80
Total Ending Fund Balance		14,795,533.22	12,338,081.42	2,457,451.80
TOTAL APPROPRIATIONS AND ENDING FD BAL		49,954,023.32	86,764,549.22	(36,810,525.90)

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
DEBT SERVICES FUND - ESTIMATED REVENUES AND APPROPRIATIONS BY FUND - 2016-17

Source	ACCT. NO.	210 SBE Bonds	29A Classrooms First N01, N02	2A1 2007 Sales Tax Bd Series A & B	2A2 2015 Sales Tax Bonds	298 Bellalago EFBF	2A3 2007 COP	2A9 2009 COP
CURRENT BALANCE		173,296.18	-	487,536.46	92,351.17	-	-	-
Est Additional Receipts		-	-	-	-	-	-	-
(Est Additional Expenditures)		-	-	-	-	-	-	-
BEGINNING FUND BALANCE		173,296.18	-	487,536.46	92,351.17	-	-	-
ESTIMATED REVENUE:								
FEDERAL DIRECT QSCBs	0199	-	-	-	-	-	-	-
CO&DS	0322	1,218,801.99	-	-	-	-	-	-
TAXES	0412	-	-	-	-	-	-	-
LOCAL SALES TAX	0418	-	-	5,641,250.00	6,668,077.00	-	-	-
LEASE	0425	-	-	-	-	-	-	-
TRANSFERS IN	0630	-	3,708,892.00	-	-	923,573.51	3,476,362.50	3,779,475.00
BOND PROCEEDS	0700	-	-	-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		1,218,801.99	3,708,892.00	5,641,250.00	6,668,077.00	923,573.51	3,476,362.50	3,779,475.00
TOTAL ESTIMATED REVENUES AND BEGINNING FD BAL		1,392,098.17	3,708,892.00	6,128,786.46	6,760,428.17	923,573.51	3,476,362.50	3,779,475.00
APPROPRIATIONS:								
PRINCIPAL	7100	1,034,000.00	3,553,948.27	4,745,000.00	429,000.00	270,552.49	915,000.00	3,075,000.00
INTEREST	7200	255,285.00	154,943.73	1,105,437.50	679,214.00	653,021.02	2,554,362.50	700,475.00
DUES & FEES	7300	-	-	3,500.00	3,610.48	-	7,000.00	4,000.00
COST OF ISSUANCE	7301	-	-	-	-	-	-	-
PAYMENTS TO REFUNDING BOND ESCROW AGENT	7600	-	-	-	-	-	-	-
TRANSFERS OUT	9300	-	-	-	5,343,737.86	-	-	-
TOTAL APPROPRIATIONS & OTHER USES		1,289,285.00	3,708,892.00	5,853,937.50	6,455,562.34	923,573.51	3,476,362.50	3,779,475.00
ESTIMATED REVENUE LESS APPROPRIATIONS		(70,483.01)	-	(212,687.50)	212,514.66	-	-	-
FUND BALANCE AT END OF YEAR:								
RESTRICTED	275200	102,813.17	-	274,848.96	304,865.83	-	-	-
ENDING FUND BALANCE		102,813.17	-	274,848.96	304,865.83	-	-	-
TOTAL APPROPRIATIONS AND ENDING FD BAL		1,392,098.17	3,708,892.00	6,128,786.46	6,760,428.17	923,573.51	3,476,362.50	3,779,475.00

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
DEBT SERVICES FUND - ESTIMATED REVENUES AND APPROPRIATIONS BY FUND - 2016-17

Source	ACCT. NO.	2A8 2010 COP	2A7 2013 COP	2B1 2014 COP	2B2 2015 COP	Total COPs	Grand Total
CURRENT BALANCE		10,633,643.62	-	5,315.41	945,938.58	11,584,897.61	12,338,081.42
Est Additional Receipts		-	-	-	-	-	-
(Est Additional Expenditures)		-	-	-	-	-	-
BEGINNING FUND BALANCE		10,633,643.62	-	5,315.41	945,938.58	11,584,897.61	12,338,081.42
ESTIMATED REVENUE:							
FEDERAL DIRECT QSCBs	0199	2,177,523.00	-	-	-	2,177,523.00	2,177,523.00
CO&DS	0322	-	-	-	-	-	1,218,801.99
TAXES	0412	-	-	-	-	-	-
LOCAL SALES TAX	0418	-	-	-	-	-	12,309,327.00
LEASE	0425	-	-	-	1,059,582.42	1,059,582.42	1,059,582.42
TRANSFERS IN	0630	3,052,037.39	4,019,562.50	1,890,804.59	-	16,218,241.98	20,850,707.49
BOND PROCEEDS	0700	-	-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		5,229,560.39	4,019,562.50	1,890,804.59	1,059,582.42	19,455,347.40	37,615,941.90
TOTAL ESTIMATED REVENUES AND BEGINNING FD BAL		15,863,204.01	4,019,562.50	1,896,120.00	2,005,521.00	31,040,245.01	49,954,023.32
APPROPRIATIONS:							
PRINCIPAL	7100	-	2,290,000.00	1,695,000.00	835,000.00	8,810,000.00	18,842,500.76
INTEREST	7200	2,696,490.00	1,724,062.50	197,120.00	210,729.75	8,083,239.75	10,931,141.00
DUES & FEES	7300	8,500.00	5,500.00	4,000.00	5,000.00	34,000.00	41,110.48
COST OF ISSUANCE	7301	-	-	-	-	-	-
PAYMENTS TO REFUNDING BOND ESCROW AGENT	7600	-	-	-	-	-	-
TRANSFERS OUT	9300	-	-	-	-	-	5,343,737.86
TOTAL APPROPRIATIONS & OTHER USES		2,704,990.00	4,019,562.50	1,896,120.00	1,050,729.75	16,927,239.75	35,158,490.10
ESTIMATED REVENUE LESS APPROPRIATIONS		2,524,570.39	-	(5,315.41)	8,852.67	2,528,107.65	2,457,451.80
FUND BALANCE AT END OF YEAR:							
RESTRICTED	275200	13,158,214.01	-	-	954,791.25	14,113,005.26	14,795,533.22
ENDING FUND BALANCE		13,158,214.01	-	-	954,791.25	14,113,005.26	14,795,533.22
TOTAL APPROPRIATIONS AND ENDING FD BAL		15,863,204.01	4,019,562.50	1,896,120.00	2,005,521.00	31,040,245.01	49,954,023.32

School District of Osceola County, FL Future Debt Service Payments As of 06/30/2016	210 SBE Bonds	29A Classrooms First N01, N02	2A1 2007 Sales Tax Bd Series A & B	2A2 2015 Sales Tax Bd	298 Bellalago EFBD	2A3 2007 COP	2A9 2009 COP
PROJECTS FUNDED	Various Projects	Narcoossee Comm. School, Discovery Int., Kissimmee Middle, Reedy Creek Elem., Liberty High	Partin Settlement Elem., Poinciana Elem., Celebration High, buses, other misc. renovations	Refinance portion of 2007A Sales Tax Bd	Bellalago Charter School	Celebration High, Poinciana High Auditorium, Osceola County School for the Arts	Poinciana High, Horizon Middle, Kissimmee Elem, Osceola High Additions
INTEREST RATE	3.0 - 5.0	5.26 - 5.776	3.5 - 5.0	2.29	5.83 - 6.05	3.625 - 4.5	3.0 - 5.0
PRINCIPAL AMOUNT OUTSTANDING	5,469,000.00	3,553,948.27	24,035,000.00	29,660,000.00	9,583,178.58	58,290,000.00	17,205,000.00

Principal & Interest Payments Due in:

2017	1,289,285.00	3,708,892.00	5,850,437.50	1,108,214.00	923,573.51	3,469,362.50	3,775,475.00
2018	968,625.00		3,298,187.50	3,658,389.90	925,276.18	3,467,762.50	3,772,975.00
2019	797,112.50		3,295,987.50	3,660,941.80	926,090.38	3,468,812.50	3,767,975.00
2020	709,506.25		3,294,987.50	3,661,867.80	930,540.22	7,532,975.00	1,720,375.00
2021	709,362.50		3,299,987.50	3,656,167.90	928,872.77	7,528,700.00	1,724,375.00
2022	627,037.50		3,298,750.00	3,657,956.60	926,669.12	7,539,300.00	1,724,150.00
2023	573,412.50		3,291,250.00	3,663,027.80	924,878.42	7,538,650.00	1,724,550.00
2024	410,637.50		3,297,000.00	3,660,267.00	923,835.22	7,536,750.00	1,722,187.50
2025	288,481.25			6,959,811.60	913,628.43	9,268,350.00	
2026	177,862.50				914,075.02	10,385,375.00	
2027					904,846.17	10,388,437.50	
2028					895,895.88		
2029					882,733.47		
2030					876,146.21		
2031					869,739.99		
2032					853,032.37		
2033					842,449.75		
2034					15,000.00		
2035							
TOTAL:	6,551,322.50	3,708,892.00	28,926,587.50	33,686,644.40	15,377,283.11	78,124,475.00	19,932,062.50

*Principal and interest payments shown for the 2010 COP's are net of an annual federal direct subsidy of \$2,177,523

School District of Osceola County, FL Future Debt Service Payments As of 06/30/2016	2A8 2010 COP	2A7 2013 COP	2B1 2014 COP	2B2 2015 COP	Total COPs	Total Debt
PROJECTS FUNDED	Renovations, Osceola High, Thacker Avenue Elementary, Highlands Elementary	Refinance 2004A COP	Refinance remaining portion of 2004A COP; 2004B COP and 2004C COP	Refinance 2005 COP		
INTEREST RATE	0.858 (net of subsidy)*	2.5 - 5.0	2.24	2.67		
PRINCIPAL AMOUNT OUTSTANDING	40,500,000.00	37,370,000.00	8,800,000.00	8,310,000.00	170,475,000.00	242,776,126.85

Principal & Interest Payments Due in:

2017	518,967.00	4,014,062.50	1,892,120.00	1,045,729.75	14,715,716.75	27,596,118.76
2018	518,967.00	4,017,462.50	1,889,152.00	1,043,168.25	14,709,487.25	23,559,965.83
2019	518,967.00	4,018,212.50	1,890,400.00	1,035,139.50	14,699,506.50	23,379,638.68
2020	518,967.00	3,877,962.50	80,752.00	1,036,576.75	14,767,608.25	23,364,510.02
2021	518,967.00	3,878,462.50	80,752.00	1,037,346.50	14,768,603.00	23,362,993.67
2022	518,967.00	3,873,862.50	80,752.00	1,037,448.75	14,774,480.25	23,284,893.47
2023	518,967.00	3,870,262.50	80,752.00	1,036,883.50	14,770,065.00	23,222,633.72
2024	518,967.00	3,874,262.50	80,752.00	1,035,650.75	14,768,569.75	23,060,309.47
2025	518,967.00	3,871,012.50	80,752.00	1,038,683.75	14,777,765.25	22,939,686.53
2026	518,967.00	2,755,512.50	80,752.00		13,740,606.50	14,832,544.02
2027	41,018,967.00	2,752,950.00	80,752.00		54,241,106.50	55,145,952.67
2028		9,560,249.99	3,685,752.00		13,246,001.99	14,141,897.87
2029					0.00	882,733.47
2030					0.00	876,146.21
2031					0.00	869,739.99
2032					0.00	853,032.37
2033					0.00	842,449.75
2034					0.00	15,000.00
2035					0.00	0.00
TOTAL:	46,208,637.00	50,364,274.99	10,003,440.00	9,346,627.50	213,979,516.99	302,230,246.50

Debt Capacity Analysis

Estimated Revenue		2017	2018	2019	2020	2021
Tax Roll		22,494,745,613	23,619,482,894	24,800,457,038	26,040,479,890	27,342,503,885
Millage		1.5	1.5	1.5	1.5	1.5
Total Tax (Tax Roll * Millage * Collection)	0.96	32,392,433.68	34,012,055.37	35,712,658.14	37,498,291.04	39,373,205.59

Debt Service Appropriations	SERIES	CHARGE ID	2017	2018	2019	2020	2021
COP 2007 Debt Service	A	*	3,474,184.70	3,472,584.70	3,473,634.70	7,540,797.20	7,533,522.20
COP 2009 Debt Service	A	*	3,779,392.14	3,776,892.14	3,771,892.14	1,725,042.14	1,728,292.14
COP 2010 Debt Service	A	*	5,225,449.78	5,225,449.78	5,225,449.78	5,227,699.78	5,225,449.78
COP 2010 Debt Service	A	QSCB Subsidy	(2,177,523.00)	(2,177,523.00)	(2,177,523.00)	(2,177,523.00)	(2,177,523.00)
COP 2013 Debt Service	A	*	4,019,230.54	4,024,130.54	4,023,380.54	3,883,130.54	3,883,630.54
COP 2014 Debt Service	A	*	1,895,812.62	1,892,712.10	1,895,342.62	84,444.62	84,444.62
COP 2015 Debt Service	A	*	1,050,622.50	1,046,811.00	1,038,782.25	1,040,219.50	1,042,239.25
Bellalago Benefit District	PF	*	923,573.51	925,276.18	926,090.38	930,540.22	928,872.77
N01 Classroom First Loan - Collier County		*	2,811,853.00	-	-	-	-
N02 Classroom First Loan - Indian River		*	897,039.00	-	-	-	-
Total Debt Service Needs			21,899,634.79	18,186,333.44	18,177,049.41	18,254,351.00	18,248,928.30

Estimated Debt Service Capacity		10,492,798.89	15,825,721.93	17,535,608.73	19,243,940.04	21,124,277.29
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Millage Required to Meet Debt Service Needs		1.014	0.802	0.763	0.730	0.695
Millage Available for Capital Expenditures		0.486	0.698	0.737	0.770	0.805

Percent Indebted		67.6%	53.5%	50.9%	48.7%	46.3%
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FUND 3XX

CAPITAL PROJECTS FUND



CAPITAL PROJECTS FUND BUDGET

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

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

The District receives impact fees charged against new residential construction.

The District receives a portion of the one-cent infrastructure sales tax levied by the county. The excess of these revenues are transferred in from the debt service fund after payment of the sales tax bonds. Based on an inter-local agreement the District receives 25% of the revenue generated through 2025.

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

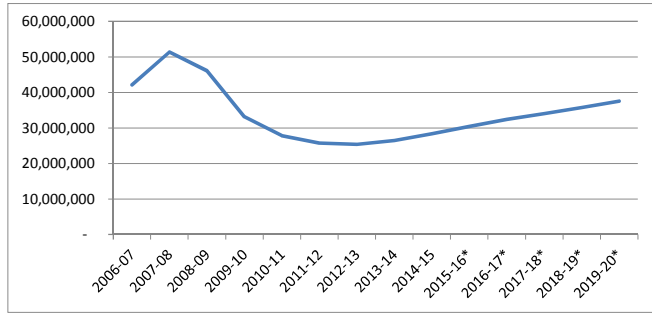
Capital Outlay (CO) and Debt Service (DS) revenues are derived from motor vehicle license tag fees.

The majority of funds must be expended on Capital Outlay Projects in accordance with State Board Regulations. These regulations require recommendation of a school plant survey which must be conducted at least every five years.

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
CAPITAL REVENUE HISTORY & PROJECTIONS - 2016-17

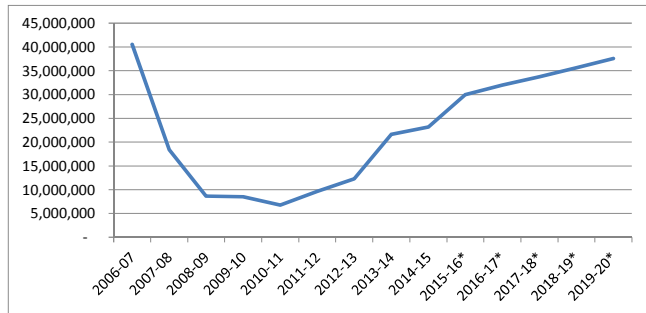
Capital Outlay Tax

2006-07	42,088,335	
2007-08	51,335,368	22.0%
2008-09	46,092,399	-10.2%
2009-10	33,142,748	-28.1%
2010-11	27,783,883	-16.2%
2011-12	25,707,956	-7.5%
2012-13	25,367,760	-1.3%
2013-14	26,438,255	4.2%
2014-15	28,370,255	7.3%
2015-16*	30,427,104	7.3%
2016-17*	32,392,434	6.5%
2017-18*	34,012,055	5.0%
2018-19*	35,712,658	5.0%
2019-20*	37,498,291	5.0%
2020-21*	39,373,206	5.0%



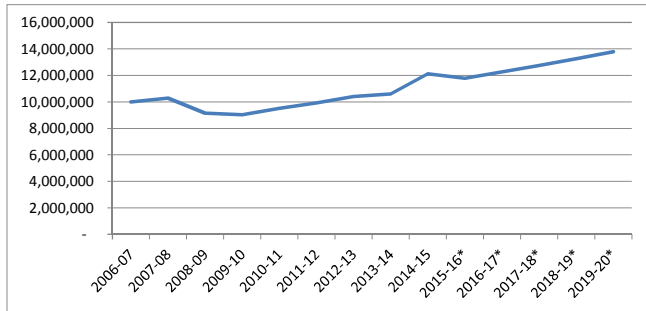
Impact Fees

2006-07	40,535,828	
2007-08	18,428,721	-54.5%
2008-09	8,680,988	-52.9%
2009-10	8,523,234	-1.8%
2010-11	6,768,300	-20.6%
2011-12	9,651,482	42.6%
2012-13	12,286,659	27.3%
2013-14	21,612,978	75.9%
2014-15	23,145,152	7.1%
2015-16*	30,000,000	29.6%
2016-17*	32,000,000	6.7%
2017-18*	33,760,000	5.5%
2018-19*	35,616,800	5.5%
2019-20*	37,575,724	5.5%
2020-21*	39,642,389	5.5%



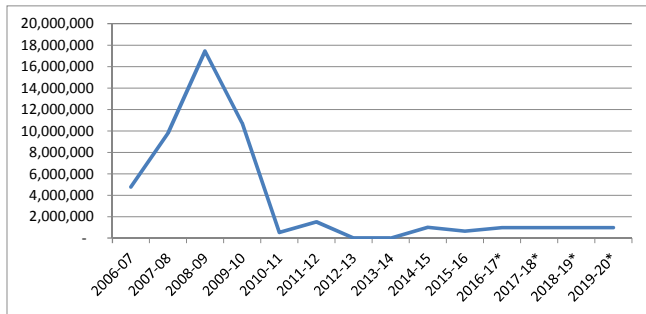
Sales Tax

2006-07	9,998,541	
2007-08	10,292,844	2.9%
2008-09	9,143,244	-11.2%
2009-10	9,035,938	-1.2%
2010-11	9,511,482	5.3%
2011-12	9,925,207	4.3%
2012-13	10,416,923	5.0%
2013-14	10,600,770	1.8%
2014-15	12,129,743	14.4%
2015-16*	11,790,543	-2.8%
2016-17*	12,262,165	4.0%
2017-18*	12,752,651	4.0%
2018-19*	13,262,757	4.0%
2019-20*	13,793,268	4.0%
2020-21*	14,344,998	4.0%



PECO

2006-07	4,749,977	
2007-08	9,776,617	105.8%
2008-09	17,453,825	78.5%
2009-10	10,719,386	-38.6%
2010-11	527,713	-95.1%
2011-12	1,515,743	187.2%
2012-13	-	-100.0%
2013-14	-	0.0%
2014-15	1,016,151	100.0%
2015-16	655,269	-35.5%
2016-17*	982,904	50.0%
2017-18*	982,904	0.0%
2018-19*	982,904	0.0%
2019-20*	982,904	0.0%
2020-21*	982,904	0.0%



*Projections

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

	2016-17	2017-18	2018-19	2019-2020	2020-21
BEGINNING FUND BALANCE & ESTIMATED REVENUES					
BEGINNING FUND BALANCE					
Capacity	36,828,098	8,865,073	17,339,071	21,612,332	16,656,798
Carryover - Capacity	11,195,741	-	-	-	-
Non-Capacity	18,768,384	15,848,640	22,696,248	31,826,053	41,224,555
Carryover - Non-Capacity	6,964,456	-	-	-	-
Total Beginning Fund Balance	73,756,679	24,713,712	40,035,319	53,438,385	57,881,353
ESTIMATED REVENUES					
Capacity Sources	36,622,819	46,485,741	36,288,021	38,272,835	40,366,594
Non-Capacity Sources	41,725,075	43,942,404	46,133,008	48,427,267	50,828,134
Total Estimated Revenues	78,347,894	90,428,145	82,421,029	86,700,102	91,194,727
Total Beginning Fund Balance & Estimated Revenues	152,104,573	115,141,857	122,456,348	140,138,488	149,076,081
APPROPRIATIONS & PROJECTED ENDING FUND BALANCE					
APPROPRIATIONS					
Capacity	75,781,585	38,011,743	32,014,760	43,228,369	40,726,987
Non-Capacity	51,609,275	37,094,795	37,003,203	39,028,765	39,086,645
Total Appropriations	127,390,861	75,106,538	69,017,963	82,257,134	79,813,632
PROJECTED ENDING FUND BALANCE					
Capacity	8,865,073	17,339,071	21,612,332	16,656,798	16,296,405
Non-Capacity	15,848,640	22,696,248	31,826,053	41,224,555	52,966,044
Total Ending Fund Balance	24,713,712	40,035,319	53,438,385	57,881,353	69,262,449
Total Appropriations & Projected Ending Fund Balance	152,104,573	115,141,857	122,456,348	140,138,488	149,076,081

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

	Encumb Carryover	Unencumb Carryover	2016-17	2017-18	2018-19	2019-20	2020-21
BEGINNING FUND BALANCE & ESTIMATED REVENUES							
BEGINNING FUND BALANCE							
Restricted for Capital Projects			36,828,098	8,865,073	17,339,071	21,612,332	16,656,798
Restricted for Carryover Appropriations			11,195,741				
Total Beginning Fund Balance			48,023,839	8,865,073	17,339,071	21,612,332	16,656,798
ESTIMATED REVENUES							
Impact Fees			32,000,000	33,760,000	35,616,800	37,575,724	39,642,389
Flora Ridge EFBD			302,819	308,875	315,053	321,354	327,781
Education Fixed Capital Outlay Line Item			4,000,000				
Celebration - Developer Funding Obligation				12,079,266			
Interest			320,000	337,600	356,168	375,757	396,424
Total Estimated Revenues			36,622,819	46,485,741	36,288,021	38,272,835	40,366,594
Total Beginning Fund Balance & Estimated Revenues			84,646,658	55,350,814	53,627,092	59,885,167	57,023,391
APPROPRIATIONS & ENDING FUND BALANCE							
APPROPRIATIONS							
NEW SCHOOL PROJECTS							
ELEMENTARY SCHOOLS							
Elementary A - Celebration Island Village			-	2,000,000	23,000,000	-	-
Elementary C - Old Hickory Tree			-	-	-	2,000,000	26,500,000
MIDDLE SCHOOLS							
Middle School AA - Harmony			-	-	3,000,000	32,000,000	-
HIGH SCHOOLS							
High School - Boggy Creek			48,800,000	30,000,000	-	-	-
Total New School Projects			48,800,000	32,000,000	26,000,000	34,000,000	26,500,000
DEBT SERVICE USED TO FUND CAPACITY							
Repay LOANS - Long Term (COPs)			4,187,271	4,186,467	4,188,670	2,297,829	2,298,114
Repay LOANS - EFBD			923,574	925,276	926,090	930,540	928,873
Net			5,110,844	5,111,743	5,114,760	3,228,369	3,226,987
CLASSROOM CAPACITY PROJECTS							
Westside K8 Renovation			1,500,000	-	-	-	-
Poinciana High School Wing Addition			6,500,000	-	-	-	-
Total Classroom Capacity Projects			8,000,000	-	-	-	-
OTHER CAPACITY PROJECTS							
Buses - New			800,000	900,000	900,000	1,000,000	1,000,000
Land Purchases			1,875,000	-	-	5,000,000	10,000,000
Total Other Capacity Projects			2,675,000	900,000	900,000	6,000,000	11,000,000
CARRYOVER							
Buses - New	-	53,960	53,960	-	-	-	-
Celebration K8: Space Reconfiguration	-	-	-	-	-	-	-
Celebration High School Space Reconfiguration	555,117	-	555,117	-	-	-	-
Discovery Intermediate Space Reconfiguration	533,865	911,761	1,445,626	-	-	-	-
Harmony High School Improvements incidental to wing addition	89,544	1,252	90,796	-	-	-	-
High School - Boggy Creek	2,367,524	6,085,562	8,453,086	-	-	-	-
Unallocated Future Projects	-	597,156	597,156	-	-	-	-
Total Carryover	3,546,050	7,649,691	11,195,741	-	-	-	-
Total Appropriations			75,781,585	38,011,743	32,014,760	43,228,369	40,726,987
Annual Surplus/(Deficiency)			(27,963,025)	8,473,999	4,273,261	(4,955,534)	(360,393)
PROJECTED ENDING FUND BALANCE							
Restricted for Capital Projects			8,865,073	17,339,071	21,612,332	16,656,798	16,296,405
Total Ending Fund Balance			8,865,073	17,339,071	21,612,332	16,656,798	16,296,405
Total Appropriations & Ending Fund Balance			84,646,658	55,350,814	53,627,092	59,885,167	57,023,391

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

	Encumb Carryover	Unencumb Carryover	2016-17	2017-18	2018-19	2019-20	2020-21
BEGINNING FUND BALANCE & ESTIMATED REVENUES							
BEGINNING FUND BALANCE							
Restricted for Capital Projects			18,768,384	15,848,640	22,696,248	31,826,053	41,224,555
Restricted for Carryover Appropriations			6,964,456	-	-	-	-
Total Beginning Fund Balance			25,732,840	15,848,640	22,696,248	31,826,053	41,224,555
ESTIMATED REVENUES							
CO&DS Flowthrough			711,560	711,560	711,560	711,560	711,560
1.5 Mill CO TAX			32,392,434	34,012,055	35,712,658	37,498,291	39,373,206
1/4 Cent Sales Tax Net Flowthrough			5,343,738	5,928,498	6,405,033	6,899,654	7,411,040
PECO Regular			982,904	982,904	982,904	982,904	982,904
Charter Capital			1,970,726	1,970,726	1,970,726	1,970,726	1,970,726
Interest			323,713	336,661	350,128	364,133	378,698
Total Estimated Revenues			41,725,075	43,942,404	46,133,008	48,427,267	50,828,134
Total Beginning Fund Balance & Estimated Revenues			67,457,915	59,791,044	68,829,256	80,253,321	92,052,689
APPROPRIATIONS & ENDING FUND BALANCE							
APPROPRIATIONS							
REOCCURRING PROJECTS							
Health & Safety			950,000	950,000	950,000	950,000	950,000
General School Maintenance Salaries (Tsf to General Fund)			6,205,963	6,268,023	6,330,703	6,394,010	6,457,950
General School Security Line Item (Tsf to General Fund)			200,000	200,000	200,000	200,000	200,000
General School Maintenance Line Items (Tsf to General Fund)			1,298,000	1,298,000	1,298,000	1,298,000	1,298,000
Property Casualty Insurance (Tsf to General Fund)			2,189,600	2,189,600	2,189,600	2,189,600	2,189,600
Charter Capital (Tsf to General Fund)			1,970,726	1,970,726	1,970,726	1,970,726	1,970,726
Portable Rent (Tsf to General Fund)			1,600,000	1,850,000	1,850,000	1,850,000	1,850,000
General Schools Facilities Operations (Reimb to General Fund)			1,453,087	1,453,087	1,453,087	1,453,087	1,453,087
General Schools Facilities Non-salary and Line Items (Reimb to General Fund)			217,580	217,580	217,580	217,580	217,580
Athletic Facilities			70,000	70,000	70,000	70,000	70,000
Technology Infrastructure			1,650,000	1,350,000	1,350,000	1,350,000	1,350,000
Nen			1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Buses - Replacement			1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Portable Installation (Includes technology)			3,400,000	1,150,000	1,000,000	1,000,000	1,000,000
Total Reoccurring Projects			23,304,956	21,067,016	20,979,696	21,043,003	21,106,943
RENOVATION/REMODELING PROJECTS							
Horizon Middle School Ancillary Transportation Renovation			500,000				
Maintenance and Renovation			4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Celebration High School Athletic Track and Field			1,100,000				
Total Renovation/Remodeling			5,600,000	4,000,000	4,000,000	4,000,000	4,000,000
DEBT SERVICE							
Repay LOANS - Long Term (COPs) (Total)			16,218,242	16,214,246	16,212,177	16,283,591	16,277,816
Repay LOANS - Long Term (Classrooms 1st)			3,708,892				
Repay LOANS - EFBD			923,574	925,276	926,090	930,540	928,873
Charge to Capacity			(5,110,844)	(5,111,743)	(5,114,760)	(3,228,369)	(3,226,987)
Total Debt Service			15,739,863	12,027,780	12,023,507	13,985,762	13,979,702
CARRYOVER							
RECURRING PROJECTS							
Athletic Facilities	-	59,458	59,458	-	-	-	-
Health & Safety	109,646	385,643	495,289	-	-	-	-
Local Instructional Improvement System (LIIS)	205,950	-	205,950	-	-	-	-
Portable Installation (Includes Technology)	306,726	574,243	880,969	-	-	-	-
School Computers	-	326,621	326,621	-	-	-	-
Transportation/Maintenance Communication Upgrade	-	4,355	4,355	-	-	-	-
Technology Infrastructure	21,863	288,859	310,722	-	-	-	-
Unallocated Future Projects	-	1,813,085	1,813,085	-	-	-	-
RENOVATION/REMODELING PROJECTS							
Administrative Center Remodeling	6,885	6,790	13,675	-	-	-	-
Celebration HS Football Field	17,869		17,869	-	-	-	-
Gateway Rifle Range	208,745	2,535	211,280	-	-	-	-
Harmony Agricultural Building		300,000	300,000	-	-	-	-
Maintenance & Renovation Projects	450,697	1,402,566	1,853,263	-	-	-	-
Reedy Creek Elementary Cafeteria Expansion	259,155		259,155	-	-	-	-
STEM Bus Project	660	104,562	105,222	-	-	-	-
Warehouse	20,155	87,388	107,543	-	-	-	-
Total Carryover	1,608,351	5,356,105	6,964,456	-	-	-	-
Total Appropriations			51,609,275	37,094,795	37,003,203	39,028,765	39,086,645
Annual Surplus/(Deficiency)			(2,919,744)	6,847,608	9,129,805	9,398,502	11,741,488
PROJECTED ENDING FUND BALANCE							
Restricted for Capital Projects			15,848,640	22,696,248	31,826,053	41,224,555	52,966,044
Total Ending Fund Balance			15,848,640	22,696,248	31,826,053	41,224,555	52,966,044
Total Appropriations & Ending Fund Balance			67,457,915	59,791,044	68,829,256	80,253,321	92,052,689

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

CAPITAL PROJECTS FUND - ESTIMATED REVENUES - 2016-17

Source	ACCT. NO.	2016-17 Budget	2015-16 Budget	Difference
STATE:				
Capital Outlay & Debt Service	321	711,560	695,557	16,003
Interest on Undistributed CO&DS	325	-	16,003	(16,003)
PECO	391	982,904	655,269	327,635
Charter Capital	397	1,970,726	2,384,896	(414,170)
Other Miscellaneous State	399	4,000,000	-	4,000,000
Total State		<u>7,665,190</u>	<u>3,751,725</u>	<u>3,913,465</u>
LOCAL:				
Capital Outlay Tax (1.5 Mills)	413	32,392,434	30,427,104	1,965,330
Interest	431	643,713	81,763	561,950
Grants	440	-	-	-
Miscellaneous	495	302,819	296,881	5,938
Impact Fees	496	32,000,000	26,040,242	5,959,758
Total Local		<u>65,338,966</u>	<u>56,845,990</u>	<u>8,492,976</u>
OTHER SOURCES:				
Transfers In	620	5,343,738	4,815,122	528,616
Total Other Sources		<u>5,343,738</u>	<u>4,815,122</u>	<u>528,616</u>
TOTAL ESTIMATED REVENUE & OTHER SOURCES		<u>78,347,894</u>	<u>65,412,837</u>	<u>12,935,057</u>
FUND BALANCE AT BEGINNING OF YEAR:				
Restricted for Capital Projects	2726	73,756,679	52,874,471	20,882,208
Total Beginning Fund Balance		<u>73,756,679</u>	<u>52,874,471</u>	<u>20,882,208</u>
TOTAL EST REVENUE AND BEGINNING FD BAL		<u>152,104,573</u>	<u>118,287,308</u>	<u>33,817,265</u>

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

CAPITAL PROJECTS FUND - SUMMARY OF APPROPRIATIONS AND FUND BALANCES- 2016-17

Use	ACCT. NO.	2016-17 Budget	2015-16 Budget	Difference
APPROPRIATIONS:				
Audio-Visual Materials	6200	-	-	-
Buildings and Additions	6300	66,193,475	13,269,337	52,924,138
Furniture, Fixtures and Equipment	6410-20	94,510	306,041	(211,531)
Computer Equipment	6430-40	2,979,198	1,592,422	1,386,776
Vehicle Purchase	6510	1,953,960	3,502,341	(1,548,381)
Land Purchase	6600	1,878,400	1,600	1,876,800
Site Improvements	6700	975,963	1,803,297	(827,334)
Remodeling and Renovations	6800	18,794,409	24,696,541	(5,902,132)
Computer Software	6900	205,950	208,419	(2,469)
Fees	7300	-	-	-
Total Function 7400 Appropriations		<u>93,075,864</u>	<u>45,379,998</u>	<u>47,695,866</u>
OTHER USES:				
To General Fund	9100	13,464,289	13,673,234	(208,945)
To Debt Service Fund	9200	20,850,708	20,879,554	(28,846)
Total Other Financing Uses		<u>34,314,997</u>	<u>34,552,788</u>	<u>(237,791)</u>
TOTAL APPROPRIATIONS AND OTHER USES		<u>127,390,861</u>	<u>79,932,786</u>	<u>47,458,075</u>
ESTIMATED REVENUES LESS APPROPRIATIONS		<u>(49,042,967)</u>	<u>(14,519,949)</u>	<u>(34,523,018)</u>
FUND BALANCE AT END OF YEAR:				
Restricted for Capital Projects	2726	24,713,712	38,354,522	(13,640,810)
Total Ending Fund Balance		<u>24,713,712</u>	<u>38,354,522</u>	<u>(13,640,810)</u>
TOTAL APPROPRIATIONS AND ENDING FD BAL		<u>152,104,573</u>	<u>118,287,308</u>	<u>33,817,265</u>

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

CAPITAL PROJECTS FUND - ESTIMATED REVENUES - 2016-17

Source	ACCT. NO.	390 Capital Projects LCIF	39J Sales Tax Flowthrough	3A7 Charter Capital	34P 2016 PECO	34Q 2017 PECO	360 CO & DS	37P 2016 CO TAX
STATE:								
Capital Outlay & Debt Service	321	-	-	-	-	-	711,560	-
PECO	391	-	-	-	-	982,904	-	-
Charter Capital	397	-	-	1,970,726	-	-	-	-
Miscellaneous	399	4,000,000	-	-	-	-	-	-
Total State		4,000,000	-	1,970,726	-	982,904	711,560	-
LOCAL:								
Capital Outlay Tax (1.5 Mills)	413	-	-	-	-	-	-	-
Interest	431	-	-	-	-	-	-	-
Miscellaneous	495	-	-	-	-	-	-	-
Impact Fees	496	-	-	-	-	-	-	-
Total Local		-	-	-	-	-	-	-
OTHER SOURCES:								
Transfers In	620	-	5,343,738	-	-	-	-	-
Total Other Sources		-	5,343,738	-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		4,000,000	5,343,738	1,970,726	-	982,904	711,560	-
FUND BALANCE AT BEGINNING OF YEAR:								
Restricted for Capital Projects	2726	2,854,734	4,705,080	-	288,894	-	112,372	17,771,760
Total Beginning Fund Balance		2,854,734	4,705,080	-	288,894	-	112,372	17,771,760
TOTAL EST REVENUE AND BEGINNING FD BAL		6,854,734	10,048,818	1,970,726	288,894	982,904	823,932	17,771,760

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

CAPITAL PROJECTS FUND - ESTIMATED REVENUES - 2016-17

Source	ACCT. NO.	37Q 2017 CO TAX	380 Flora Ridge EFBD	39N 2015 Impact Fees	39P 2016 Impact Fees	39T 2017 Impact Fees	Total
STATE:							
Capital Outlay & Debt Service	321	-	-	-	-	-	711,560
PECO	391	-	-	-	-	-	982,904
Charter Capital	397	-	-	-	-	-	1,970,726
Miscellaneous	399	-	-	-	-	-	4,000,000
Total State		-	-	-	-	-	7,665,190
LOCAL:							
Capital Outlay Tax (1.5 Mills)	413	32,392,434	-	-	-	-	32,392,434
Interest	431	323,713	-	-	-	320,000	643,713
Miscellaneous	495	-	302,819	-	-	-	302,819
Impact Fees	496	-	-	-	-	32,000,000	32,000,000
Total Local		32,716,147	302,819	-	-	32,320,000	65,338,966
OTHER SOURCES:							
Transfers In	620	-	-	-	-	-	5,343,738
Total Other Sources		-	-	-	-	-	5,343,738
TOTAL ESTIMATED REVENUE & OTHER SOURCES		32,716,147	302,819	-	-	32,320,000	78,347,894
FUND BALANCE AT BEGINNING OF YEAR:							
Restricted for Capital Projects	2726	-	-	16,897,295	31,126,544	-	73,756,679
Total Beginning Fund Balance		-	-	16,897,295	31,126,544	-	73,756,679
TOTAL EST REVENUE AND BEGINNING FD BAL		32,716,147	302,819	16,897,295	31,126,544	32,320,000	152,104,573

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

CAPITAL PROJECTS FUND - SUMMARY OF APPROPRIATIONS AND FUND BALANCES- 2016-17

Use	ACCT. NO.	390 Capital Projects LCIF	39J Sales Tax Flowthrough	3A7 Charter Capital	34P 2016 PECO	34Q 2017 PECO	360 CO & DS	37P 2016 CO TAX
APPROPRIATIONS:								
Audio-Visual Materials	6200	-	-	-	-	-	-	-
Buildings and Additions	6300	-	500,000	-	-	-	-	300,066
Furniture, Fixtures and Equipment	6410-20	-	4,515	-	-	-	-	61,253
Computer Equipment	6430-40	-	239,416	-	-	-	-	83,912
Vehicle Purchase	6510	-	-	-	-	-	-	-
Land Purchase	6600	-	3,400	-	-	-	-	-
Site Improvements	6700	-	7,257	-	-	-	-	847,564
Remodeling and Renovations	6800	100,292	733,692	-	288,894	-	711,560	4,088,245
Computer Software	6900	-	205,950	-	-	-	-	-
Fees	7300	-	-	-	-	-	-	-
Total Function 7400 Appropriations		100,292	1,694,229	-	288,894	-	711,560	5,381,041
OTHER USES:								
To General Fund	9100	-	-	1,970,726	-	-	-	11,493,563
To Debt Service Fund	9200	-	-	-	-	-	-	897,157
Total Other Financing Uses		-	-	1,970,726	-	-	-	12,390,720
TOTAL APPROPRIATIONS AND OTHER USES		100,292	1,694,229	1,970,726	288,894	-	711,560	17,771,761
ESTIMATED REVENUES LESS APPROPRIATIONS		3,899,708	3,649,509	-	(288,894)	982,904	-	(17,771,761)
FUND BALANCE AT END OF YEAR:								
Restricted for Capital Projects	2726	6,754,441	8,354,589	-	-	982,904	112,372	-
Total Ending Fund Balance		6,754,441	8,354,589	-	-	982,904	112,372	-
TOTAL APPROPRIATIONS AND ENDING FD BAL		6,854,734	10,048,818	1,970,726	288,894	982,904	823,932	17,771,761

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

CAPITAL PROJECTS FUND - SUMMARY OF APPROPRIATIONS AND FUND BALANCES- 2016-17

Use	ACCT. NO.	37Q 2017 CO TAX	380 Flora Ridge EFBD	39N 2015 Impact Fees	39P 2016 Impact Fees	39T 2017 Impact Fees	Total
APPROPRIATIONS:							
Audio-Visual Materials	6200	-	-	-	-	-	-
Buildings and Additions	6300	1,670,667	-	6,368,382	29,596,613	27,757,746	66,193,475
Furniture, Fixtures and Equipment	6410-20	-	-	15,405	13,338	-	94,510
Computer Equipment	6430-40	2,650,000	-	5,410	460	-	2,979,198
Vehicle Purchase	6510	1,100,000	-	800,000	53,960	-	1,953,960
Land Purchase	6600	-	-	1,875,000	-	-	1,878,400
Site Improvements	6700	-	-	90,797	30,345	-	975,963
Remodeling and Renovations	6800	8,808,440	-	2,631,458	1,431,828	-	18,794,409
Computer Software	6900	-	-	-	-	-	205,950
Fees	7300	-	-	-	-	-	-
Total Function 7400 Appropriations		14,229,107	-	11,786,451	31,126,544	27,757,746	93,075,864
OTHER USES:							
To General Fund	9100	-	-	-	-	-	13,464,289
To Debt Service Fund	9200	14,842,707	-	5,110,844	-	-	20,850,708
Total Other Financing Uses		14,842,707	-	5,110,844	-	-	34,314,997
TOTAL APPROPRIATIONS AND OTHER USES		29,071,814	-	16,897,295	31,126,544	27,757,746	127,390,861
ESTIMATED REVENUES LESS APPROPRIATIONS		3,644,333	302,819	(16,897,295)	(31,126,544)	4,562,254	(49,042,967)
FUND BALANCE AT END OF YEAR:							
Restricted for Capital Projects	2726	3,644,333	302,819	-	-	4,562,254	24,713,712
Total Ending Fund Balance		3,644,333	302,819	-	-	4,562,254	24,713,712
TOTAL APPROPRIATIONS AND ENDING FD BAL		32,716,147	302,819	16,897,295	31,126,544	32,320,000	152,104,573

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
TECHNOLOGY INFRASTRUCTURE CARRYOVER - 2016-17

PROJECT DESCRIPTION	PROJECT NUMBER	SCHOOL/LOCATION	FACILITY NUMBER	ENCUMBERED & COMMITTED	AVAILABLE BALANCE
TECHNOLOGY INFRASTRUCTURE	3002861	GATEWAY HIGH SCHOOL	0601	-	\$ 21,042.00
		TECHNOLOGY	9209	21,863	267,817
SUB TOTAL				21,863	288,859
GRAND TOTAL				21,863	\$ 288,859
					<u>310,722</u>

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
TECHNOLOGY INFRASTRUCTURE NEW ITEMS 2016-17

PROJECT NAME	PROJECT DESCRIPTION	PROJECT COST
ERATE	eRate capital funding to cover District costs at the 9 elementary schools that we applied for	\$ 800,000
UPS REPLACEMENTS	UPS replacements (for Data Center, MDFs, and IDFs backup power) - District and School Level	150,000
DATA STORAGE	Data Storage upgrade for Compellent System	50,000
SERVERS	Server Upgrades - District and School Level	250,000
DATA CENTER EQUIPMENT UPGRADES	Alpha Core and the Arbor Device	150,000
SWITCHING EQUIPMENT	Layer 2 and Layer 3 Switch upgrades for end of life	100,000
TELEPHONY	Replacement Voice Gateways (Routers) end of life	75,000
INTERCOM	Replacement of end of life Intercom Systems	75,000
TOTAL		\$ 1,650,000

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
MAINTENANCE & RENOVATIONS PROJECTS CARRYOVER - 2016-17**

PROJECT DESCRIPTION	PROJECT NUMBER	SCHOOL/LOCATION	FACILITY NUMBER	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE BALANCE
ATHLETIC FACILITIES-FAC	3202511	CELEBRATION HIGH SCHOOL	0902	101,000.00	100,491.54	-	508.46
		DENN JOHN MIDDLE SCHOOL	0091	779.66	779.66	-	-
		HARMONY HIGH SCHOOL	0922	3,853.83	883.83	-	2,970.00
		HORIZON MIDDLE SCHOOL	0341	776.09	776.09	-	-
		LIBERTY HIGH SCHOOL	0842	8,637.00	8,637.00	-	-
		ST. CLOUD HIGH SCHOOL	0201	13,875.00	13,875.00	-	-
		ST. CLOUD MIDDLE SCHOOL	0272	882.94	882.94	-	-
		THACKER AVENUE ELEMENTARY	0101	750.00	750.00	-	-
		THE OSC CNTY SCH FOR THE ARTS	0921	188,953.67	187,205.10	-	1,748.57
	Sub total			319,508.19	314,281.16	-	5,227.03
AWNING	3202351	TRANSPORTATION	9402	7,000.00		6,988.00	12.00
	Sub total			7,000.00		6,988.00	12.00
BATHROOM RENOVATIONS	3202321	DENN JOHN MIDDLE SCHOOL	0091	80,000.00		-	80,000.00
		HICKORY TREE ELEMENTARY	0501	24,424.42	24,424.42	-	-
		MILL CREEK ELEMENTARY	0701	21,665.00	1,640.00	20,025.00	-
		PARKWAY MIDDLE SCHOOL	0821	21,653.09	21,653.09	-	-
		VENTURA ELEMENTARY	0321	39,608.68	39,608.68	-	-
	Sub total			187,351.19	87,326.19	20,025.00	80,000.00
BIKE RACKS	3201121	EAST LAKE ELEMENTARY SCHOOL	0961	5,000.00		-	5,000.00
		FLORA RIDGE ELEMENTARY	0931	20,687.21	20,687.21	-	-
	Sub total			25,687.21	20,687.21	-	5,000.00
CARPET REPLACEMENT	3202161	CELEBRATION HIGH SCHOOL	0902	29,485.20	29,485.20	-	-
		CENTRAL ELEMENTARY	0061	16,619.32	16,619.32	-	-
		CYPRESS ELEMENTARY	0851	78,479.62	78,479.62	-	-
		PARKWAY MIDDLE SCHOOL	0821	6,071.30	6,071.30	-	-
		POINCIANA HIGH SCHOOL	0841	241,697.38	241,697.38	-	-
		ZENITH	9003	9,795.66	9,795.66	-	-
	Sub total			382,148.48	382,148.48	-	-
DOORS/DOOR HARDWARE	3201041	ADMINISTRATIVE CENTER	9408			-	-
		BOGGY CREEK ELEMENTARY	0401			-	-
	Sub total					-	-
DRIVEWAY/PARKING LOT RESURFACE	3202151	ADMINISTRATIVE CENTER	9408			-	-
		CELEBRATION K-8	0711	1,066.24	1,066.24	-	-
		GATEWAY HIGH SCHOOL	0601	20,078.01	20,078.01	-	-
		LAKEVIEW ELEMENTARY	0801	125,000.00		-	125,000.00
		NARCOOSSEE MIDDLE SCHOOL	0040	35,000.00		-	35,000.00
		REEDY CREEK ELEMENTARY	0301	48,494.57	48,494.57	-	-
	Sub total			229,638.82	69,638.82	-	160,000.00
ELECTRICAL REPAIRS	3201201	HORIZON MIDDLE SCHOOL	0341	27,039.54	27,039.54	-	-
		POINCIANA HIGH SCHOOL	0841	45,350.92	14,655.52	4,880.00	25,815.40
	Sub total			72,390.46	41,695.06	4,880.00	25,815.40
FENCING	3202311	NARCOOSSEE MIDDLE SCHOOL	0040	2,148.10	2,148.10	-	-
		PLEASANT HILL ELEMENTARY	0811	3,674.07	3,674.07	-	-
	Sub total			5,822.17	5,822.17	-	-
FLOOR TILE	3202271	TECO	0861	2,746.00	2,746.00	-	-
	Sub total			2,746.00	2,746.00	-	-
FOOTBALL FIELD DRAINAGE	3202111	CELEBRATION HIGH SCHOOL	0902			-	-
	Sub total					-	-
HVAC REPAIR/REPLACEMENT	3202301	ADMINISTRATIVE CENTER	9408	4,597.20	4,597.20	-	-
		BOGGY CREEK ELEMENTARY	0401	24,057.37	24,057.37	-	-
		CELEBRATION K-8	0711	790,772.29	591,656.46	53,197.01	145,918.82
		CENTRAL ELEMENTARY	0061			-	-
		DISCOVERY 6-8	0041	40,794.15	40,794.15	-	-
		FOOD SERVICE	4666	29,862.76	29,862.76	-	-
		HARMONY HIGH SCHOOL	0922	32,756.49	32,756.49	-	-
		KISSIMMEE ELEMENTARY SCHOOL	0042	7,260.26	7,260.26	-	-
		MILL CREEK ELEMENTARY	0701	27,968.11	27,968.11	-	-
		NARCOOSSEE ELEMENTARY SCHOOL	0043	11,369.03	11,369.03	-	-
		NEPTUNE MIDDLE SCHOOL	0311	35,645.44	1,181.00	34,464.44	-
		PARKWAY MIDDLE SCHOOL	0821	66,259.25	65,659.25	600.00	-
		PLEASANT HILL ELEMENTARY	0811	12,433.00	12,433.00	-	-
		POINCIANA HIGH SCHOOL	0841	28,840.89	28,580.89	260.00	-
		REEDY CREEK ELEMENTARY	0301	586,135.00	510,808.52	49,225.59	26,100.89
		ST. CLOUD ELEMENTARY	0111	11,369.03	11,369.03	-	-
ST. CLOUD MIDDLE SCHOOL	0272	3,889.92	3,889.92	-	-		
SUNRISE ELEMENTARY	0958	11,367.08	11,367.08	-	-		
VENTURA ELEMENTARY	0321	4,075.20	4,075.20	-	-		
	Sub total			1,729,452.47	1,419,685.72	137,747.04	172,019.71
INTERCOM/SPEAKER SYSTEMS	3202571	THE OSC CNTY SCH FOR THE ARTS	0921	417,183.46	242,478.82	63,720.96	110,983.68
	Sub total			417,183.46	242,478.82	63,720.96	110,983.68

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
MAINTENANCE & RENOVATIONS PROJECTS CARRYOVER - 2016-17**

PROJECT DESCRIPTION	PROJECT NUMBER	SCHOOL/LOCATION	FACILITY NUMBER	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE BALANCE
LAB RENOVATION	3202341	GATEWAY HIGH SCHOOL	0601	70,000.00	31,910.28	38,089.72	-
		THACKER AVENUE ELEMENTARY	0101	4,308.13	-	-	4,308.13
		Sub total		74,308.13	31,910.28	38,089.72	4,308.13
LIGHTING	3202431	CELEBRATION K-8	0711	2,054.76	2,054.76	-	-
		COUNTY-WIDE	9505	2,999.99	2,049.38	-	950.61
		HORIZON MIDDLE SCHOOL	0341	14,187.84	14,187.84	-	-
		TECO POINCIANA	0951	1,560.00	1,560.00	-	-
		Sub total		20,802.59	19,851.98	-	950.61
MAINT/RENOV	3200001	ADMINISTRATIVE CENTER	9408	1,353.00	1,353.00	-	-
		BOGGY CREEK ELEMENTARY	0401	654.50	654.50	-	-
		COUNTY-WIDE	9505	90,331.98	-	-	90,331.98
		GATEWAY HIGH SCHOOL	0601	1,023.00	1,023.00	-	-
		MAINTENANCE	9403	34,599.55	1,465.56	-	33,133.99
		MICHIGAN AVENUE ELEMENTARY	0271	3,215.95	3,215.95	-	-
		OSCEOLA HIGH SCHOOL	0081	839.77	839.77	-	-
		POINCIANA HIGH SCHOOL	0841	5,410.07	5,410.07	-	-
		REEDY CREEK ELEMENTARY	0301	770.00	770.00	-	-
		ROSS E. JEFFRIES CAMPUS	9005	770.00	770.00	-	-
		ST. CLOUD HIGH SCHOOL	0201	654.50	654.50	-	-
		TECO	0861	2,943.00	2,943.00	-	-
		THE OSC CNTY SCH FOR THE ARTS	0921	2,463.00	2,463.00	-	-
		SPECIAL PROGRAMS	9309	770.00	770.00	-	-
Sub total		172,140.07	22,332.35	-	149,807.72		
PLAYGROUND	3202191	HARMONY COMMUNITY SCHOOL (K-8)	0011	87,500.00	3,038.40	84,461.60	-
Sub total				87,500.00	3,038.40	84,461.60	-
PLAYGROUND GROUND COVER	3202181	CELEBRATION K-8	0711	100,000.00	3,985.00	56,748.00	39,267.00
		MICHIGAN AVENUE ELEMENTARY	0271	9,315.00	-	-	9,315.00
		ROSS E. JEFFRIES CAMPUS	9005	24,157.54	24,157.54	-	-
		SUNRISE ELEMENTARY	0958	9,321.68	9,321.68	-	-
		Sub total		142,794.22	37,464.22	56,748.00	48,582.00
PLUMBING REPAIRS	3202701	CELEBRATION HIGH SCHOOL	0902	38,956.53	38,956.53	-	-
Sub total				38,956.53	38,956.53	-	-
REMODELING	3203001	CELEBRATION K-8	0711	466,480.21	466,480.21	-	-
		FACILITIES	9404	425.97	425.97	-	-
		PARTIN SETTLEMENT ELEMENTARY	0904	-	-	-	-
		Sub total		466,906.18	466,906.18	-	-
RENOVATION	3203301	VENTURA ELEMENTARY	0321	75,000.00	47,189.23	3,191.00	24,619.77
Sub total				75,000.00	47,189.23	3,191.00	24,619.77
REPAIR/REPAINT	3202131	CELEBRATION HIGH SCHOOL	0902	105,504.14	105,504.14	-	-
		DENN JOHN MIDDLE SCHOOL	0091	16,305.00	16,305.00	-	-
		DISCOVERY 6-8	0041	286,202.83	286,202.83	-	-
		HARMONY HIGH SCHOOL	0922	1,052.50	1,052.50	-	-
		KISSIMMEE MIDDLE SCHOOL	0251	29,339.00	29,339.00	-	-
		PARTIN SETTLEMENT ELEMENTARY	0904	24,695.60	24,695.60	-	-
		Sub total		463,099.07	463,099.07	-	-
ROOFING	3202281	ADULT LEARNING CENTER OSCEOLA	9002	302,327.88	302,327.88	-	-
		BOGGY CREEK ELEMENTARY	0401	2,850.60	150.05	2,700.55	-
		CELEBRATION HIGH SCHOOL	0902	3,371.54	3,371.54	-	-
		CELEBRATION K-8	0711	3,260.86	-	3,260.86	-
		CENTRAL ELEMENTARY	0061	3,260.86	-	3,260.86	-
		CYPRESS ELEMENTARY	0851	255.77	255.77	-	-
		DISCOVERY 6-8	0041	378.09	378.09	-	-
		EAST LAKE ELEMENTARY SCHOOL	0961	97.46	97.46	-	-
		FLORA RIDGE ELEMENTARY	0931	127.12	127.12	-	-
		GATEWAY HIGH SCHOOL	0601	28,421.09	2,079.34	-	26,341.75
		HARMONY HIGH SCHOOL	0922	22,000.00	8,012.46	13,987.54	-
		HICKORY TREE ELEMENTARY	0501	4,130.00	4,130.00	-	-
		HORIZON MIDDLE SCHOOL	0341	-	-	-	-
		KISSIMMEE ELEMENTARY SCHOOL	0042	663.91	663.91	-	-
		KISSIMMEE MIDDLE SCHOOL	0251	190.07	190.07	-	-
		KOA ELEMENTARY	0300	1,584.83	1,584.83	-	-
		LAKEVIEW ELEMENTARY	0801	69,105.00	8,235.00	10,330.00	50,540.00
		LIBERTY HIGH SCHOOL	0842	-	-	-	-
		MICHIGAN AVENUE ELEMENTARY	0271	541.94	541.94	-	-
		MILL CREEK ELEMENTARY	0701	4,130.00	4,130.00	-	-
		NARCOOSSEE ELEMENTARY SCHOOL	0043	126.71	126.71	-	-
		NARCOOSSEE MIDDLE SCHOOL	0040	48.69	48.69	-	-
		NEPTUNE ELEMENTARY	0933	28.07	28.07	-	-
		NEPTUNE MIDDLE SCHOOL	0311	7,390.87	5,514.09	1,876.78	-
		OSCEOLA HIGH SCHOOL	0081	316.56	316.56	-	-
		PARKWAY MIDDLE SCHOOL	0821	4,130.00	4,130.00	-	-
		PARTIN SETTLEMENT ELEMENTARY	0904	9,101.00	9,101.00	-	-
		PLEASANT HILL ELEMENTARY	0811	4,130.00	4,130.00	-	-
		POINCIANA ELEMENTARY SCHOOL	0901	22,000.00	322.86	21,677.14	-
		POINCIANA HIGH SCHOOL	0841	180.76	180.76	-	-
		REEDY CREEK ELEMENTARY	0301	28.07	28.07	-	-
		ST. CLOUD ELEMENTARY	0111	-	-	-	-
		ST. CLOUD HIGH SCHOOL	0201	88.10	88.10	-	-
SUNRISE ELEMENTARY	0958	329.30	329.30	-	-		
TECO	0861	20,000.00	360.21	19,639.79	-		

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
MAINTENANCE & RENOVATIONS PROJECTS CARRYOVER - 2016-17**

PROJECT DESCRIPTION	PROJECT NUMBER	SCHOOL/LOCATION	FACILITY NUMBER	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE BALANCE
		THE OSC CNTY SCH FOR THE ARTS	0921	59,000.00	530.22	58,469.78	-
		VENTURA ELEMENTARY	0321	4,130.00	4,130.00	-	-
		WESTSIDE K-8 SCHOOL	0302	424.69	424.69	-	-
		ZENITH	9003	198.63	198.63	-	-
	Sub total			578,348.47	366,263.42	135,203.30	76,881.75
SECURITY MODIFICATIONS	3201021	DENN JOHN MIDDLE SCHOOL	0091	30,000.00	-	-	30,000.00
	Sub total			30,000.00	-	-	30,000.00
SIDEWALKS	3201131	LAKEVIEW ELEMENTARY	0801	150,000.00	-	-	150,000.00
		NARCOOSSEE MIDDLE SCHOOL	0040	67,000.00	40,026.25	-	26,973.75
		THE OSC CNTY SCH FOR THE ARTS	0921	24,352.00	24,352.00	-	-
	Sub total			241,352.00	64,378.25	-	176,973.75
SIGNAGE	3202631	ADMINISTRATIVE CENTER	9408	1,654.55	1,654.55	-	-
		CHESTNUT ELEMENTARY	0957	-	-	-	-
		COUNTY-WIDE	9505	-	-	-	-
		DISCOVERY 6-8	0041	-	-	-	-
		LIBERTY HIGH SCHOOL	0842	-	-	-	-
		POINCIANA HIGH SCHOOL	0841	2,699.42	2,699.42	-	-
		ZENITH	9003	1,700.00	-	-	1,700.00
	Sub total			6,053.97	4,353.97	-	1,700.00
SITE DRAINAGE	3202121	HARMONY HIGH SCHOOL	0922	67,567.50	21,665.80	30,452.50	15,449.20
		PARKWAY MIDDLE SCHOOL	0821	25,000.00	11,717.00	-	13,283.00
		PLEASANT HILL ELEMENTARY	0811	6,600.00	6,600.00	-	-
		TRANSPORTATION	9402	-	-	-	-
		VENTURA ELEMENTARY	0321	212,925.00	18,220.00	30,722.06	163,982.94
	Sub total			312,092.50	58,202.80	61,174.56	192,715.14
STAGE CURTAINS	3202661	THE OSC CNTY SCH FOR THE ARTS	0921	51,218.08	51,218.08	-	-
	Sub total			51,218.08	51,218.08	-	-
TECHNOLOGY INSTALLATION	3200861	ADMINISTRATIVE CENTER	9408	14,034.37	14,034.37	-	-
		GATEWAY HIGH SCHOOL	0601	26,960.00	26,960.00	-	-
		POINCIANA HIGH SCHOOL	0841	62,600.00	60,820.68	-	1,779.32
	Sub total			103,594.37	101,815.05	-	1,779.32
UPGRADE POWER SYSTEM	3202791	ADMINISTRATIVE CENTER	9408	-	-	-	-
	Sub total			-	-	-	-
VIDEO SURVELLIANCE	3202781	GATEWAY HIGH SCHOOL	0601	48,719.19	48,719.19	-	-
	Sub total			48,719.19	48,719.19	-	-
WINDOWS REPAIR/REPLACE	3202751	CENTRAL ELEMENTARY	0061	411.38	411.38	-	-
	Sub total			411.38	411.38	-	-
Grand Total				6,265,883.45	4,412,620.01	612,229.18	1,241,034.26
							<u>1,853,263.44</u>

Encumbrances	450,697
Committed (work orders) & Available	<u>1,402,566</u>
	<u>1,853,263</u>



**The School District of Osceola County, FL
Facilities Division and Maintenance Department
Capital Projects for FY 2016-2017**

Facility	Project Details	Budget Request
Administration Building 1000	Elevator Replacement Design and Replace Elevator	75,000.00
Boggy Creek Elementary	Painting Exterior of School Pressure wash, paint and seal the exterior of all buildings.	35,000.00
Chestnut Elementary	Door Installs Installation of two doors in the hallway to control traffic entering the front office area.	7,000.00
Deerwood Elementary	Roof Replacement- Bldg. 5 Replace the roof on the to cure water intrusion issues.	50,000.00
Denn John Middle	Office Construction- Dean Add a door and wall to separate the dean's area from the guidance area.	10,000.00
Denn John Middle	Painting Exterior of School Paint the exterior of all buildings.	80,000.00
Denn John Middle	Renovate Room 1-115 Remove the window and door that backs up to the computer lab (1-115)	10,000.00
Denn John Middle	Sidewalks and Fencing Construct sidewalks, install fencing and replace the cool deck under the breezeway and in front of all the pod entrances.	80,000.00
Discovery Intermediate	Carpet Replacement Replace carpet and padding. Clean and prep the subsurface.	3,500.00
Discovery Intermediate	Parking Area Resealing Reseal the parking lot and student drop-off/pick-up lane in front of the school.	40,000.00
District	Light-Frame Truss-Type Construction Symbols Installs Install warning symbols for buildings with wood & light gauge trusses to comply with F.S. 633.027 requirement.	10,000.00
District - 7 sites	Roof Cleaning Soft Wash the roof of each building to remove existing algae and fungus.	115,000.00
Gateway High	Bus Loop Modifications Modify the bus loop area to accommodate bus traffic	50,000.00
Gateway High	Life Lab Renovation Life Lab Renovation	70,000.00
Gateway High	Paint Interior- All Buildings Repaint interior of campus to include classrooms, hallways and entry doors.	250,000.00
Hickory Tree Elementary	Fencing Install	4,000.00

Facility	Project Details	Budget Request
	Perimeter fencing installation to address security concerns.	
Horizon Middle	Front Desk Replacement	10,000.00
	Remove and replace the front desk of the front office lobby to create a more functional working environment.	
Horizon Middle	HVAC Chiller Replacement	250,000.00
	Replace HVAC chiller.	
Horizon Middle	Sidewalk Install	5,000.00
	Construct sidewalk from the back of building 300 to the existing driveway behind the gym.	
Horizon Middle Transportation	Metal Building Construction	500,000.00
	Construct a metal building to replace the portable classrooms. This construction will address an item that has been on the health and safety report for last 3 years for condition and overcrowding.	
Lakeview Elementary	Door Relocations- Wet Areas	10,000.00
	Move the doors between two classrooms to the computer lab side of the room and secure them on the lab side, so only the computer labs will be monitored for security.	
Lakeview Elementary	Fire Alarm Panel Replacement	130,000.00
	Replace the Fire Alarm Panel to correct repeated trouble calls.	
Lakeview Elementary	Reception Area Renovation	8,000.00
	Remodel the front reception area cabinetry to incorporate storage, add additional employee stations and a visitor sign in computer.	
Liberty High	Construction Area Covering	80,000.00
	Construct a covered construction area. Currently in design (2/23/16)	
Mill Creek Elementary	Restroom Renovations- Additional funding for an existing project.	70,000.00
	Additional funding required for a current project.	
Narcoossee Middle	Fencing- Car Loop Area	30,000.00
	Install new fencing behind the school to extend the fence line behind the cafeteria. Move the existing gate to the kitchen area.	
Neptune Middle	Ceiling Replacement- Gym	35,000.00
	Repair the holes in the gym ceiling insulation.	
Neptune Middle	Restroom Renovation- 6th Grade Center	60,000.00
	Renovation of the student restrooms	
Osceola County School For the Arts	Roof Replacement- Modulars	400,000.00
	Re-roof all modular buildings.	
Osceola County School For the Arts	Security Camera Installs	10,000.00
	Update video surveillance system and add cameras to monitor the interior hallways and the exterior in rear of campus.	
Osceola County School for the Arts	Front Entrance Security Improvements	220,000.00
	Front entrance security improvements.	
PATHS	Covered Dining Area Construction	30,000.00
	Covered Dining Area Construction	

Facility	Project Details	Budget Request
Poinciana High	Fence Install- Campus Install fencing in order to maintain student safety.	45,000.00
Poinciana High	Gutters Replacement Replace the gutters on all buildings.	40,000.00
Poinciana High	Window Blinds Replacement Replace window blinds in all buildings.	40,000.00
Professional Development	Office Space Construction Create office space for 2 new staff members and for current staff that do not have private office space, creating a total of 3 new offices within rooms 1-105 and 1-107.	45,000.00
Reedy Creek Elementary	Window Blinds Replacement Replace window blinds in all buildings, except 8 rooms in building 1.	20,000.00
Ross E. Jeffries	Roof Replacement- Pre-K Replace roof over Pre-K	50,000.00
Ross E. Jeffries	Roof Replacement-Extended Day Program Replace roof over Extended Day	80,000.00
St. Cloud High	Construction Area Covering Construct a covered construction area. Currently in design (2/23/16)	108,000.00
St. Cloud HS	Track and Field Resurface Remove rubber track and install a new polyurethane coating with painted lines and school name.	190,000.00
	Total:	3,355,500
	Contingency	644,500
41 Projects	Total Budget Request:	4,000,000

FUND 4XX

SPECIAL REVENUE FUND



SPECIAL REVENUE FUND BUDGET

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

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

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

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (COMBINED) - ESTIMATED REVENUES - 2016-17

Source	ACCT. NO.	2016-17 Budget	2015-16 Budget	Difference
FEDERAL:				
Other Federal Direct	190	30,749	66,730	(35,981)
Miscellaneous Federal Direct	199	1,400,000	1,200,000	200,000
Vocational Education Act	201	817,588	821,017	(3,428)
State Fiscal Stabilization, K-12	210	-	-	-
State Fiscal Stabilization, Workforce Dev	211	-	-	-
State Fiscal Stabilization, Voluntary Pre-K	212	-	-	-
Race to the Top	214	-	221,884	(221,884)
Education Jobs Fund	215	-	-	-
Workforce Investment Act	220	-	-	-
Teacher and Principal Training	225	474,312	1,819,655	(1,345,343)
Math and Science Partnerships	226	1,001,580	1,027,744	(26,164)
Individuals with Disabilities Education Act, PL94-142	230	12,147,260	12,582,288	(435,028)
Title I Targeted Assistance	240	23,668,246	23,739,187	(70,941)
Adult General Education	251	683,373	683,690	(316)
Higher Education Act	252	-	-	-
Vocational Rehabilitation	253	-	-	-
National School Lunch Act Lunch	261	22,000,000	20,000,000	2,000,000
National School Lunch Act Breakfast	262	7,300,000	5,700,000	1,600,000
National School Lunch Act Snack	263	425,000	310,000	115,000
Child Care Program	264	60,000	-	60,000
U.S.D.A Commodities	265	2,300,000	1,500,000	800,000
Cash in Lieu of Commodities	266	5,000	-	5,000
Summer Feeding	267	850,000	800,000	50,000
Nutrition Education and Training Program	268	-	-	-
Innovative Education Program Strategies	270	-	-	-
Other Federal Through State	290	4,976,383	3,432,776	1,543,607
Emergency Immigrant	293	1,668,802	1,386,922	281,880
Total Federal		79,808,294	75,291,893	4,516,401
STATE:				
Categorical State Sources	330	-	-	-
School Breakfast Supplement	337	198,000	193,000	5,000
Food Service Supplement	338	240,000	231,000	9,000
Miscellaneous State Sources	399	-	-	-
Total State		438,000	424,000	14,000
LOCAL:				
Interest, Including Profit on Investments	43X	55,000	16,000	39,000
Net change in FMV of investments	433	-	-	-
Gifts, Grants and Bequests	440	-	-	-
Food Service Sales	450	2,947,000	2,728,000	219,000
Adult Gen Educ Course Fee/GED	461	-	-	-
Pre-K Early Intervention	472	-	-	-
School-Aged Child Care Fees	473	-	-	-
Miscellaneous Local Sources	495	7,000	30,000	(23,000)
Total Local		3,009,000	2,774,000	235,000
OTHER SOURCES:				
Transfers In	610	-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		83,255,294	78,489,893	4,765,401
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	974,141	974,141	-
Restricted for Grants and Programs	2729	13,813,814	8,037,123	5,776,691
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Beginning Fund Balance		14,787,955	9,011,264	5,776,691
TOTAL EST REVENUE AND BEGINNING FD BAL		98,043,248	87,501,157	10,542,092

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (COMBINED) - SUMMARY OF APPROPRIATIONS AND FUND BALANCE - 2016-17

Use	ACCT. NO.	2016-17 Budget	2015-16 Budget	Difference
Instruction	5000	28,141,822	26,274,501	1,867,321
Pupil Personnel Services	6100	2,520,052	2,282,468	237,584
Instructional Media	6200	210,554	138,939	71,615
Instruction and Curriculum Development	6300	8,243,654	9,068,808	(825,153)
Instructional Staff Training	6400	4,366,271	5,475,713	(1,109,442)
Instruction Related Technology	6500	294,161	529,495	(235,334)
General Administration	7200	740,492	883,291	(142,799)
School Administration	7300	12,250	-	12,250
Facilities Acquisition and Construction	7400	-	-	-
Fiscal Services	7500	-	-	-
Food Services	7600	38,162,307	31,781,943	6,380,364
Central Services	7700	370,191	455,145	(84,954)
Pupil Transportation	7800	246,110	322,897	(76,787)
Operation of Plant	7900	-	40,000	(40,000)
Maintenance of Plant	8100	44,625	-	44,625
Administrative Technology Services	8200	34,392	60,637	(26,245)
Community Services	9100	1,400,000	1,200,000	200,000
Debt Service	9200	243,720	-	243,720
Transfers Out	9700	-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		85,030,601	78,513,835	6,516,765
ESTIMATED REVENUES LESS APPROPRIATIONS		(1,775,307)	(23,943)	(1,751,364)
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	974,141	974,141	-
Restricted for Grants and Programs	2729	12,038,507	8,013,181	4,025,326
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Ending Fund Balance		13,012,648	8,987,321	4,025,326
TOTAL APPROPRIATIONS AND ENDING FD BAL		98,043,248	87,501,157	10,542,092

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (FOOD SERVICE) - ESTIMATED REVENUES - 2016-17

Source	ACCT. NO.	2016-17 Budget	2015-16 Budget	Difference
FEDERAL:				
Other Federal Direct	190	-	-	-
Miscellaneous Federal Direct	199	-	-	-
Vocational Education Act	201	-	-	-
Race to the Top	214	-	-	-
Safe and Drug Free Schools	227	-	-	-
Individuals with Disabilities Education Act, PL94-142	230	-	-	-
Title I Targeted Assistance	240	-	-	-
Adult General Education	251	-	-	-
National School Lunch Act Lunch	261	22,000,000	20,000,000	2,000,000
National School Lunch Act Breakfast	262	7,300,000	5,700,000	1,600,000
National School Lunch Act Snack	263	425,000	310,000	115,000
Child Care Program	264	60,000	-	60,000
U.S.D.A Commodities	265	2,300,000	1,500,000	800,000
Cash in Lieu of Commodities	266	5,000	-	5,000
Summer Feeding	267	850,000	800,000	50,000
Other Federal Through State	290	-	250,000	(250,000)
Emergency Immigrant	293	-	-	-
Total Federal		32,940,000	28,560,000	4,380,000
STATE:				
School Breakfast Supplement	337	198,000	193,000	5,000
Food Service Supplement	338	240,000	231,000	9,000
Miscellaneous State Sources	399	-	-	-
Total State		438,000	424,000	14,000
LOCAL:				
Interest, Including Profit on Investments	43X	55,000	16,000	39,000
Gifts, Grants and Bequests	440	-	-	-
Food Service Sales	450	2,947,000	2,728,000	219,000
Pre-K Early Intervention	472	-	-	-
School-Aged Child Care Fees	473	-	-	-
Miscellaneous Local Sources	495	7,000	30,000	(23,000)
Total Local		3,009,000	2,774,000	235,000
OTHER SOURCES:				
Transfers In	610	-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		36,387,000	31,758,000	4,629,000
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	974,141	974,141	-
Restricted for Grants and Programs	2729	13,813,814	8,037,123	5,776,691
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Beginning Fund Balance		14,787,955	9,011,264	5,776,691
TOTAL EST REVENUE AND BEGINNING FD BAL		51,174,955	40,769,264	10,405,691

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (FOOD SERVICE) - SUMMARY OF APPROPRIATIONS AND FUND BALANCE - 2016-17

Use	ACCT. NO.	2016-17 Budget	2015-16 Budget	Difference
FOOD SERVICE (Function 7600)				
Salaries	100	9,315,099	9,160,165	154,934
Salaries-Overtime	102	472,500	415,900	56,600
Retirement	210	727,496	694,028	33,468
Social Security	220	741,605	732,753	8,853
Group Insurance	230	2,942,112	2,932,158	9,954
Workers' Compensation	240	200,000	200,000	-
Purchased Service	310	45,059	58,200	(13,141)
Insurance & Bond Premiums	320	-	-	-
Travel	330	32,960	32,970	(10)
Administrative Travel	331	1,200	1,300	(100)
Repairs and Maintenance	350	183,917	60,000	123,917
Rentals	360	25,120	25,700	(580)
Communications	370	5,500	6,400	(900)
Postage	371	400	250	150
Other Purchased Services	390	178,000	221,000	(43,000)
Natural Gas	410	12,500	12,510	(10)
Propane or Bottled Gas	420	76,314	45,006	31,307
Electricity	430	10,000	10,000	-
Gasoline	450	9,250	12,000	(2,750)
Diesel Fuel	460	8,150	9,500	(1,350)
Supplies	510	2,140,335	2,111,391	28,944
Periodicals	530	-	-	-
Grease and Oil/Other	540	-	-	-
Repair Parts	550	5,000	6,200	(1,200)
Tires and Tubes	560	-	-	-
Food	570	13,304,632	11,992,700	1,311,932
USDA Donated Foods	580	2,303,000	1,500,000	803,000
Other Materials and Supplies	590	42,500	-	42,500
Budget Reserves	593	-	485,926	(485,926)
Pest Control	595	21,450	25,110	(3,660)
AV Material	622	-	-	-
Bldgs & Fixed Equipment	630	-	-	-
Furniture, Fixtures & Equipment (prop. rec.)	641	606,290	510,000	96,290
Furniture, Fixtures & Equipment (no prop. rec.)	642	146,060	160,607	(14,547)
Capitalized Computer Equipment	643	500,000	45,000	455,000
Non-capitalized Computer Equipment	644	500,000	28,000	472,000
Motor Vehicles Other Than Buses	652	155,426	64,000	91,426
Improvements Other Than Buildings	670	-	-	-
Remodeling & Renovations	680	10	10	-
Remodeling Capitalized	681	2,801,508	20,268	2,781,240
Non-Capitalized Remodel & Renovate	682	109,323	-	109,323
Capitalized Software	691	200,000	10	199,990
Non-capitalized Software	692	88,970	10	88,960
Dues and Fees	730	19,620	25,870	(6,250)
Other Personnel Services	750	226,000	170,000	56,000
Misc Exp/Indirect Cost	790	5,000	7,000	(2,000)
Total Appropriations		38,162,307	31,781,943	6,380,364
OTHER USES:				
Transfers Out	9700	-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		38,162,307	31,781,943	6,380,364
ESTIMATED REVENUE LESS APPROPRIATIONS		(1,775,307)	(23,943)	(1,751,364)
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	974,141	974,141	-
Restricted for Grants and Programs	2729	12,038,507	8,013,181	4,025,326
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Ending Fund Balance		13,012,648	8,987,321	4,025,326
TOTAL APPROPRIATIONS AND ENDING FD BAL		51,174,955	40,769,264	10,405,691

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (OTHER) - ESTIMATED REVENUES - 2016-17

Source	ACCT. NO.	2016-17 Budget	2015-16 Budget	Difference
FEDERAL:				
Head Start	130	-	-	-
Civil Rights Act Title IV	140	-	-	-
Emergency School Assistance	161	-	-	-
Community Action Program	180	-	-	-
Other Federal Direct	190	30,749	66,730	(35,981)
ROTC	191	-	-	-
Miscellaneous Federal Direct	199	1,400,000	1,200,000	200,000
Vocational Education Act	201	817,588	821,017	(3,428)
State Fiscal Stabilization, K-12	210	-	-	-
State Fiscal Stabilization, Workforce Dev	211	-	-	-
State Fiscal Stabilization, Voluntary Pre-K	212	-	-	-
Race to the Top	214	-	-	-
Education Jobs Fund	215	-	-	-
Workforce Investment Act	220	-	-	-
Teacher and Principal Training	225	474,312	1,819,655	(1,345,343)
Math and Science Partnerships	226	1,001,580	1,027,744	(26,164)
Safe and Drug Free Schools	227	-	-	-
Individuals with Disabilities Education Act, PL94-142	230	12,147,260	12,582,288	(435,028)
Title I Targeted Assistance	240	23,668,246	23,739,187	(70,941)
Adult General Education	251	683,373	683,690	(316)
Higher Education Act	252	-	-	-
Vocational Rehabilitation	253	-	-	-
National School Lunch Act Lunch	261	-	-	-
National School Lunch Act Breakfast	262	-	-	-
National School Lunch Act Snack	263	-	-	-
U.S.D.A Commodities	265	-	-	-
Cash in Lieu of Commodities	266	-	-	-
Summer Feeding	267	-	-	-
Nutrition Education and Training Program	268	-	-	-
Innovative Education Program Strategies	270	-	-	-
Other Federal Through State	290	4,976,383	3,182,776	1,793,607
Emergency Immigrant	293	1,668,802	1,386,922	281,880
Total Federal		46,868,294	46,510,008	358,285
STATE:				
Categorical State Sources	330	-	-	-
School Breakfast Supplement	337	-	-	-
Food Service Supplement	338	-	-	-
Miscellaneous State Sources	399	-	-	-
Total State		-	-	-
LOCAL:				
Interest, Including Profit on Investments	43X	-	-	-
Food Service Sales	450	-	-	-
Adult Gen Educ Course Fee/GED	461	-	-	-
Pre-K Early Intervention	472	-	-	-
School-Aged Child Care Fees	473	-	-	-
Miscellaneous Local Sources	495	-	-	-
Total Local		-	-	-
OTHER SOURCES:				
Transfers In	610	-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		46,868,294	46,510,008	358,285
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	-	-	-
Restricted for Grants and Programs	2729	-	-	-
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Beginning Fund Balance		-	-	-
TOTAL EST REVENUE AND BEGINNING FD BAL		46,868,294	46,510,008	358,285

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (OTHER) - SUMMARY OF APPROPRIATIONS AND FUND BALANCE - 2016-17

Use	ACCT. NO.	2016-17 Budget	2015-16 Budget	Difference
Instruction	5000	28,141,822	26,274,268	1,867,554
Pupil Personnel Services	6100	2,520,052	2,282,468	237,584
Instructional Media	6200	210,554	138,939	71,615
Instruction and Curriculum Development	6300	8,243,654	9,068,808	(825,153)
Instructional Staff Training	6400	4,366,271	5,475,471	(1,109,200)
Instruction Related Technology	6500	294,161	308,106	(13,945)
General Administration	7200	740,492	883,271	(142,779)
School Administration	7300	12,250	-	12,250
Facilities Acquisition and Construction	7400	-	-	-
Fiscal Services	7500	-	-	-
Food Services	7600	-	-	-
Central Services	7700	370,191	455,145	(84,954)
Pupil Transportation	7800	246,110	322,897	(76,787)
Operation of Plant	7900	-	40,000	(40,000)
Maintenance of Plant	8100	44,625	-	44,625
Administrative Technology Services	8200	34,392	60,637	(26,245)
Community Services	9100	1,400,000	1,200,000	200,000
Debt Service	9200	243,720	-	243,720
Transfers Out	9700	-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		46,868,294	46,510,008	358,285
ESTIMATED REVENUES LESS APPROPRIATIONS		-	-	-
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	-	-	-
Restricted for Grants and Programs	2729	-	-	-
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Ending Fund Balance		-	-	-
TOTAL APPROPRIATIONS AND ENDING FD BAL		46,868,294	46,510,008	358,285

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (OTHER) - ESTIMATED REVENUE BY FUND- 2016-17

Source	ACCT. NO.	420 Fed-State	421 Pell Grants	422 Federal Direct	Total
FEDERAL:					
Head Start	130	-	-	-	-
Civil Rights Act Title IV	140	-	-	-	-
Emergency School Assistance	161	-	-	-	-
Community Action Program	180	-	-	-	-
Other Federal Direct	190	-	-	30,749	30,749
Miscellaneous Federal Direct	199	-	1,400,000	-	1,400,000
Vocational Education Act	201	817,588	-	-	817,588
Race to the Top	214	-	-	-	-
Education Jobs Fund	215	-	-	-	-
Workforce Investment Act	220	-	-	-	-
Teacher and Principal Training	225	474,312	-	-	474,312
Math and Science Partnerships	226	1,001,580	-	-	1,001,580
Safe and Drug Free Schools	227	-	-	-	-
Individuals with Disabilities Education Act, PL94-142	230	12,147,260	-	-	12,147,260
Title I Targeted Assistance	240	23,668,246	-	-	23,668,246
Adult General Education	251	683,373	-	-	683,373
National School Lunch Act Lunch	261	-	-	-	-
National School Lunch Act Breakfast	262	-	-	-	-
National School Lunch Act Snack	263	-	-	-	-
U.S.D.A Commodities	265	-	-	-	-
Summer Feeding	267	-	-	-	-
Other Federal Through State	290	4,976,383	-	-	4,976,383
Emergency Immigrant	293	1,668,802	-	-	1,668,802
Total Federal		45,437,545	1,400,000	30,749	46,868,294
STATE:					
School Breakfast Supplement	337	-	-	-	-
Food Service Supplement	338	-	-	-	-
Miscellaneous State Sources	399	-	-	-	-
Total State		-	-	-	-
LOCAL:					
Interest, Including Profit on Investments	43X	-	-	-	-
Food Service Sales	450	-	-	-	-
Pre-K Early Intervention	472	-	-	-	-
School-Aged Child Care Fees	473	-	-	-	-
Miscellaneous Local Sources	495	-	-	-	-
Total Local		-	-	-	-
OTHER SOURCES:					
Transfers In	610	-	-	-	-
Total Other Sources		-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		45,437,545	1,400,000	30,749	46,868,294
FUND BALANCE AT BEGINNING OF YEAR:					
Nonspendable-Inventory	2711	-	-	-	-
Restricted for Grants and Programs	2729	-	-	-	-
Assigned for Other Programs	2749	-	-	-	-
Unassigned	2750	-	-	-	-
Total Beginning Fund Balance		-	-	-	-
TOTAL EST REVENUE AND BEGINNING FD BAL		45,437,545	1,400,000	30,749	46,868,294

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (OTHER) - SUMMARY OF APPROPRIATIONS AND FUND BALANCE BY FUND - 2016-17

Use	ACCT. NO.	420 Fed-State	421 Pell Grants	422 Federal Direct	Total
Instruction	5000	28,141,822	-	-	28,141,822
Pupil Personnel Services	6100	2,498,267	-	21,785	2,520,052
Instructional Media	6200	210,554	-	-	210,554
Instruction and Curriculum Development	6300	8,243,654	-	-	8,243,654
Instructional Staff Training	6400	4,358,271	-	8,000	4,366,271
Instruction Related Technology	6500	294,161	-	-	294,161
General Administration	7200	739,529	-	963	740,492
School Administration	7300	12,250	-	-	12,250
Facilities Acquisition and Construction	7400	-	-	-	-
Fiscal Services	7500	-	-	-	-
Food Service	7600	-	-	-	-
Central Services	7700	370,191	-	-	370,191
Pupil Transportation	7800	246,110	-	-	246,110
Operation of Plant	7900	-	-	-	-
Maintenance of Plant	8100	44,625	-	-	44,625
Administrative Technology Services	8200	34,392	-	-	34,392
Community Services	9100	-	1,400,000	-	1,400,000
Debt Service	9200	243,720	-	-	243,720
Transfers Out	9700	-	-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		45,437,545	1,400,000	30,749	46,868,294
ESTIMATED REVENUES LESS APPROPRIATIONS		-	-	-	-
FUND BALANCE AT END OF YEAR:					
Nonspendable-Inventory	2711	-	-	-	-
Restricted for Grants and Programs	2729	-	-	-	-
Assigned for Other Programs	2749	-	-	-	-
Unassigned	2750	-	-	-	-
Total Ending Fund Balance		-	-	-	-
TOTAL APPROPRIATIONS AND ENDING FD BAL		45,437,545	1,400,000	30,749	46,868,294

FUND 7XX

INTERNAL SERVICE FUND



INTERNAL SERVICE FUND BUDGET

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

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

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

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
INTERNAL SERVICE FUND 700 COMBINED - ESTIMATED REVENUES - 2016-17

Source	ACCT. NO.	2016-17 Tentative	2015-16 Budget*	Difference
FEDERAL:				
Total Federal		-	-	-
STATE:				
Total State		-	-	-
LOCAL:				
Interest	431	45,000.00	45,000.00	-
Premiums	484	57,357,979.00	55,593,746.00	1,764,233.00
Total Local		57,402,979.00	55,638,746.00	1,764,233.00
OTHER SOURCES:				
Transfers In		-	3,000,000.00	(3,000,000.00)
Total Other Sources		-	3,000,000.00	(3,000,000.00)
TOTAL ESTIMATED REVENUE & OTHER SOURCES		57,402,979.00	58,638,746.00	(1,235,767.00)
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets		21,266,253.61	21,695,313.61	(429,060.00)
Total Beginning Net Assets		21,266,253.61	21,695,313.61	(429,060.00)
TOTAL EST REVENUE AND BEGINNING NET ASSETS		78,669,232.61	80,334,059.61	(1,664,827.00)

*Pending final budget amendments

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
INTERNAL SERVICE FUND 700 COMBINED - SUMMARY OF APPROPRIATIONS AND NET ASSETS - 2016-17

Use	ACCT. NO.	2016-17 Tentative	2015-16 Budget*	Difference
GROUP INSURANCE APPROPRIATIONS:				
	7770			
Professional & Technical Services	3100	6,925,000.00	3,420,000.00	3,505,000.00
Insurance & Bond Premiums	3200	3,423,979.00	3,372,806.00	51,173.00
Supplies	5100	5,000.00	5,000.00	-
Capital Outlay	6400	-	200,000.00	(200,000.00)
Claims Expense	7700	53,125,000.00	52,070,000.00	1,055,000.00
Total Group Insurance Appropriations		63,478,979.00	59,067,806.00	4,411,173.00
OTHER USES:				
Transfers Out		-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		63,478,979.00	59,067,806.00	4,411,173.00
ESTIMATED REVENUES LESS APPROPRIATIONS		(6,076,000.00)	(429,060.00)	(5,646,940.00)
NET ASSETS AT END OF YEAR:				
Restricted Net Assets		15,190,253.61	21,266,253.61	(6,076,000.00)
Total Ending Net Assets		15,190,253.61	21,266,253.61	(6,076,000.00)
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		78,669,232.61	80,334,059.61	(1,664,827.00)

*Pending final budget amendments

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
HEALTH AND LIFE INSURANCE TRUST FUND - ESTIMATED REVENUES - 2016-17

Source	ACCT. NO.	2016-17 Tentative	2015-16 Budget*	Difference
FEDERAL:				
Total Federal		-	-	-
STATE:				
Total State		-	-	-
LOCAL:				
Interest	431	30,000.00	30,000.00	-
Premiums	484			
- Employer	.001	45,000,000.00	43,400,000.00	1,600,000.00
- Employee	.070	6,000,000.00	5,800,000.00	200,000.00
- Retiree/LOA	.071	2,200,000.00	2,300,000.00	(100,000.00)
- COBRA	.072	50,000.00	45,200.00	4,800.00
Total Local		53,280,000.00	51,575,200.00	1,704,800.00
OTHER SOURCES:				
Transfers In		-	3,000,000.00	(3,000,000.00)
Total Other Sources		-	3,000,000.00	(3,000,000.00)
TOTAL ESTIMATED REVENUE & OTHER SOURCES		53,280,000.00	54,575,200.00	(1,295,200.00)
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets		15,494,150.00	15,623,950.00	(129,800.00)
Total Beginning Net Assets		15,494,150.00	15,623,950.00	(129,800.00)
TOTAL EST REVENUE AND BEGINNING NET ASSETS		68,774,150.00	70,199,150.00	(1,425,000.00)

*Pending final budget amendments

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

HEALTH AND LIFE INSURANCE TRUST FUND 711 - SUMMARY OF APPROPRIATIONS AND NET ASSETS - 2016-17

Use	ACCT. NO.	2016-17 Tentative	2015-16 Budget*	Difference
HEALTH & LIFE INS APPROPRIATIONS:	7770			
Professional & Technical Services	3100	6,700,000.00	3,200,000.00	3,500,000.00
Insurance & Bond Premiums	3200	1,416,000.00	1,330,000.00	86,000.00
Supplies	5100	5,000.00	5,000.00	-
Capital Outlay	6400	-	200,000.00	(200,000.00)
Claims Expense	7700	50,925,000.00	49,970,000.00	955,000.00
Total Health & Life Ins Appropriations		<u>59,046,000.00</u>	<u>54,705,000.00</u>	<u>4,341,000.00</u>
OTHER USES:				
Transfers Out		-	-	-
Total Other Financing Uses		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL APPROPRIATIONS AND OTHER USES		<u>59,046,000.00</u>	<u>54,705,000.00</u>	<u>4,341,000.00</u>
ESTIMATED REVENUES LESS APPROPRIATIONS		<u>(5,766,000.00)</u>	<u>(129,800.00)</u>	<u>(5,636,200.00)</u>
NET ASSETS AT END OF YEAR:				
Restricted Net Assets		9,728,150.00	15,494,150.00	(5,766,000.00)
Total Ending Net Assets		<u>9,728,150.00</u>	<u>15,494,150.00</u>	<u>(5,766,000.00)</u>
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		<u>68,774,150.00</u>	<u>70,199,150.00</u>	<u>(1,425,000.00)</u>

*Pending final budget amendments

NOTE: Additional investment of \$3.6M in Center for Employee Health is shown as an asset of the Trust.

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
CASUALTY INSURANCE LOSS FUND 712 - ESTIMATED REVENUES - 2016-17

Source	ACCT. NO.	2016-17 Tentative	2015-16 Budget*	Difference
FEDERAL:				
Total Federal		-	-	-
STATE:				
Total State		-	-	-
LOCAL:				
Interest	431	15,000.00	15,000.00	-
Premiums	484			
- Property & Casualty		2,189,600.00	2,343,324.00	(153,724.00)
- Workers Compensation		1,918,379.00	1,705,222.00	213,157.00
Total Local		4,122,979.00	4,063,546.00	59,433.00
OTHER SOURCES:				
Transfers In		-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		4,122,979.00	4,063,546.00	59,433.00
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets		5,772,103.61	6,071,363.61	(299,260.00)
Total Beginning Net Assets		5,772,103.61	6,071,363.61	(299,260.00)
TOTAL EST REVENUE AND BEGINNING NET ASSETS		9,895,082.61	10,134,909.61	(239,827.00)

*Pending final budget amendments

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
CASUALTY INSURANCE LOSS FUND 712 - SUMMARY OF APPROPRIATIONS AND NET ASSETS - 2016-17

Use	ACCT. NO.	2016-17 Tentative	2015-16 Budget*	Difference
CASUALTY INSURANCE APPROPRIATIONS:				
	7770			
Professional & Technical Services	3100	225,000.00	220,000.00	5,000.00
Insurance & Bond Premiums	3200	2,007,979.00	2,042,806.00	(34,827.00)
Claims Expense	7700	2,200,000.00	2,100,000.00	100,000.00
Total Casualty Insurance Appropriations		4,432,979.00	4,362,806.00	70,173.00
 OTHER USES:				
Transfers Out		-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		4,432,979.00	4,362,806.00	70,173.00
ESTIMATED REVENUES LESS APPROPRIATIONS		(310,000.00)	(299,260.00)	(10,740.00)
 NET ASSETS AT END OF YEAR:				
Restricted Net Assets		5,462,103.61	5,772,103.61	(310,000.00)
Total Ending Net Assets		5,462,103.61	5,772,103.61	(310,000.00)
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		9,895,082.61	10,134,909.61	(239,827.00)

*Pending final budget amendments

**THE SCHOOL BOARD OF OSCEOLA COUNTY, FLORIDA
INSURANCE RATES
2016-2017**

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