

2020-2021 Superintendent's Proposed Budget



SCHOOL BOARD MEMBERS

**KELVIN SOTO
BOARD CHAIR**

**TIM WEISHEYER
VICE CHAIR**

TERRY CASTILLO

CLARENCE THACKER

RICKY BOOTH

**DR. DEBRA P. PACE
SUPERINTENDENT**

**SARAH E. GRABER, CPA, CGFO
CHIEF FINANCE OFFICER**

**JOSE GONZALEZ
DIRECTOR OF BUDGET**

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

Every Child, Every Chance, Every Day!



We are living in unprecedented times, but one thing remains constant in the Osceola School District—we are committed to providing the best education for every child, every chance, every day.

Driving our success throughout the district is our Strategic Plan, which is comprised of five goals—Academic Success, Talent Management, Fiscal Responsibility, Community Engagement and Governance, and School Safety and Security. These goals serve as the foundation for our comprehensive vision for the next three years. The Osceola School Board, my leadership team, and countless individuals have contributed to this plan, and it is our entire group of dedicated educators and staff who carry these goals out on a daily basis.

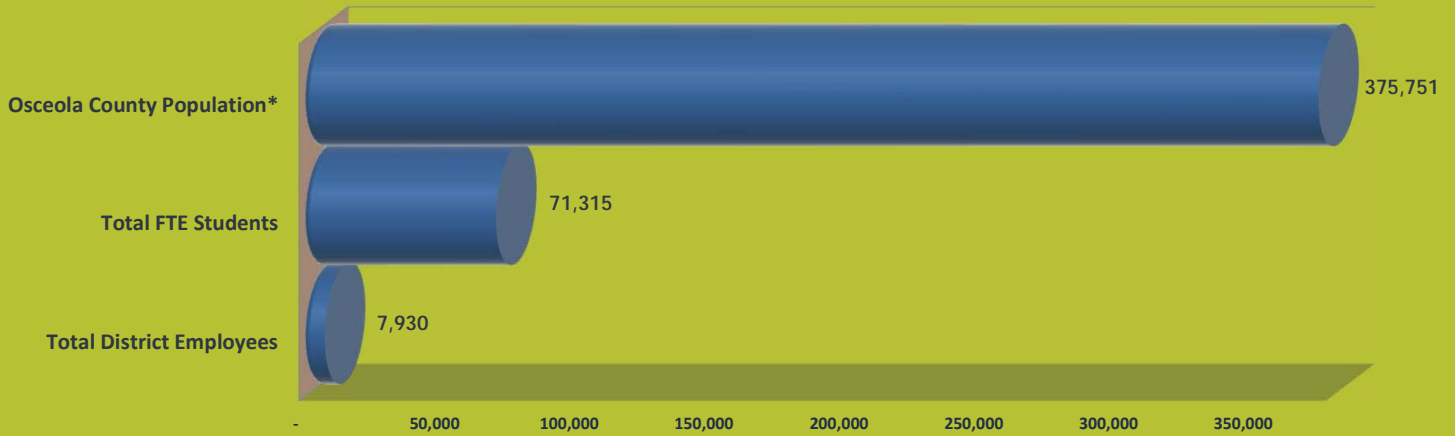
While back-to-school will look different this year than any other before, we are confident that we will be able to keep everyone safe, healthy, and learning as the new school year begins. As a result of the COVID-19 pandemic, families have the option to have their students return for face-to-face instruction, continue instruction from home through digital learning, or enroll in Osceola Virtual School.

In addition to ensuring a safe return to learning for our students, I am proud that two comprehensive renovations have reached completion and will be ready to welcome students and staff in August—Denn John Middle and St. Cloud Middle. At Poinciana High, we are in the construction phase of our new Poinciana Business Academy where students will have yet another option for a targeted career pathway in the Osceola School District.

It is our privilege to serve your family as we pursue educational excellence in Osceola County. The Osceola School Board and I are grateful for your support, and we look forward to our continued partnership this coming year. It is my commitment to continue to work tirelessly to make our schools places where your child wants to come each and every day to challenge themselves, to grow, and to reach all that they can achieve as learners.

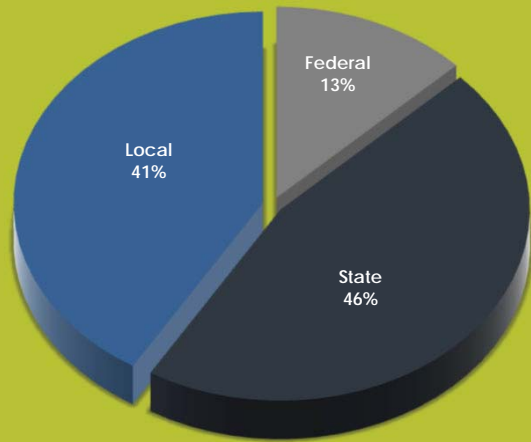

Dr. Debra Pace, Superintendent

District Overview



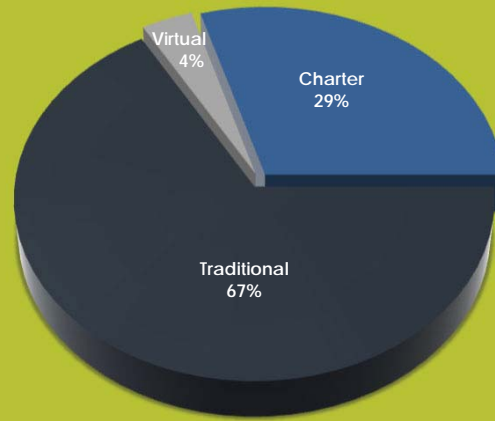
*U.S. Census Bureau Data

Funding Sources



■ Federal ■ State ■ Local

Schools by Type



■ Traditional ■ Virtual ■ Charter

Operating Budget by Category

SCHOOL INSTRUCTION AND SUPPORT	\$ 507,354,366
Instruction	394,528,989
Pupil Personnel Services	28,712,706
Instructional Media Services	5,528,729
Instructional and Curriculum Development Svcs	15,181,905
Instructional Staff Training Services	6,988,297
Instruction Related Technology	4,969,457
School Administration	25,572,800
Pupil Transportation Services	25,871,483
OPERATIONS	\$ 58,940,294
Facilities Acquisition and Construction	5,746,115
Food Services	222,039
Operation of Plant	41,278,536
Maintenance of Plant	11,693,604
OTHER	\$ 31,069,286
School Board	1,540,769
General Administration	1,893,677
Fiscal Services	2,453,624
Central Services	9,350,764
Administrative Technology Services	6,606,156
Community Services	9,224,296
Debt Service	-

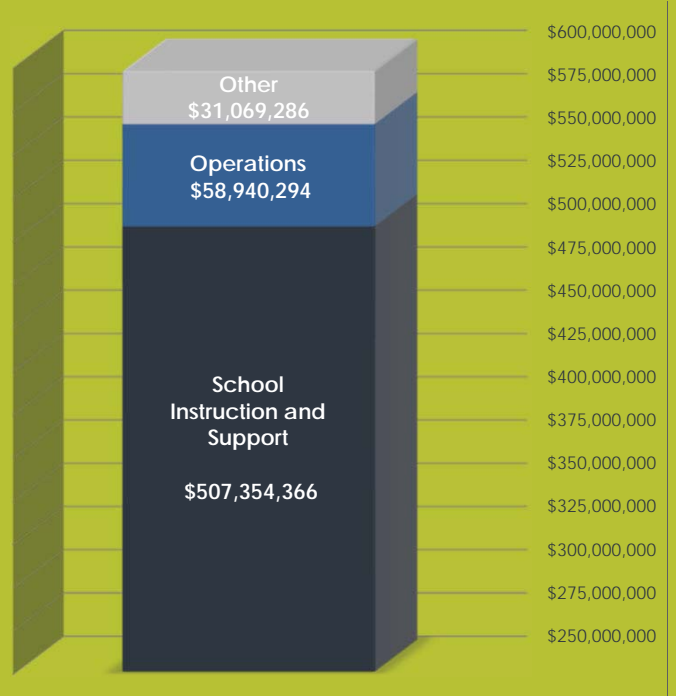


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Introduction

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

DATE	DAY	DESCRIPTION
01/14/20	Tuesday	Beginning of State Legislative Session
02/18/20	Tuesday	Board Workshop - Budget Planning
03/13/20	Friday	End of State Legislative Session
03/16/20	Monday	FEFP Conference Report Released
06/02/20	Tuesday	Board Workshop - General and Capital Funds
07/01/20	Wednesday	Property Appraiser Certifies Taxable Value
07/13/20	Monday	DOE Certifies RLE Tax Rate and Releases Second FEFP Calculation
07/14/20	Tuesday	Board Meeting - Tentative Budget Presented to Board
07/26/20	Sunday	Advertise to Adopt Tentative Budget
07/28/20	Tuesday	Public Hearing to Adopt Tentative Budget and Millage
07/31/20	Friday	Certify Tentative Millage Rate - Notify Property Appraiser
08/24/20	Monday	Deadline for Property Appraiser to Mail out Proposed Tax Notices
09/08/20	Tuesday	Public Hearing to Adopt Final Budget and Millage
09/11/20	Friday	District Summary Budget Online and Supporting Documents to DOE
09/11/20	Friday	Certify Final Millage Rate - Notify Property Appraiser, Tax Collector and Department of Revenue
10/07/20	Wednesday	Deadline to Submit TRIM Compliance Packet to Department of Revenue

BUDGET CONVENTIONS

ASSIGNED FUND BALANCE:

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

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

NON-SALARY BUDGETS:

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

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

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

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

OVERTIME:

Overtime is recorded in three different categories:

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

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

REIMBURSEMENTS:

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

RESTRICTED FUND BALANCE:

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

RESTRICTED NET ASSETS:

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

SALARY BUDGETS:

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

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

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

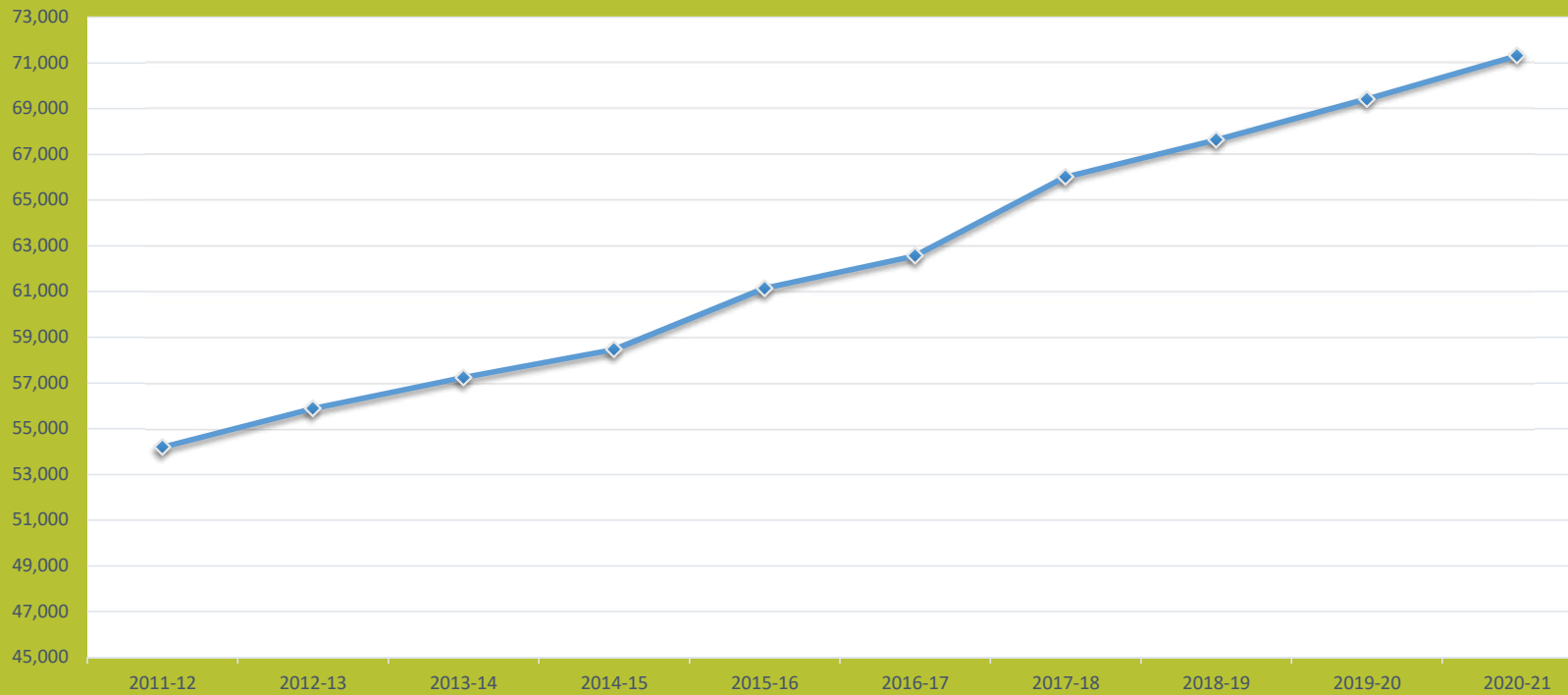
UNASSIGNED FUND BALANCE:

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

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

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
 FTE - HISTORICAL AND PROJECTED OVERVIEW - FROM 2011 TO 2021

Unweighted FTE (UFTE)



	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Unweighted FTE (UFTE)	54,193	55,881	57,239	58,465	61,141	62,561	66,010	67,632	69,422	71,315
Percentage Change	2.46%	3.12%	2.43%	2.14%	4.58%	2.32%	5.51%	2.46%	2.65%	2.73%

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA

INITIAL FTE PROJECTIONS BY SCHOOL - 2020-21

CENTER	NAME	2019-20 4TH CALC	2020-21 PROJECTION	CHANGE
0401	BOGGY CREEK ELEMENTARY SCHOOL	641.31	604.37	(36.94)
0061	CENTRAL AVENUE ELEMENTARY SCHOOL	656.68	641.71	(14.97)
0957	CHESTNUT ELEMENTARY SCHOOL FOR SCIENCE AND ENGINEERING	688.80	677.82	(10.98)
0851	CYPRESS ELEMENTARY SCHOOL	564.45	547.48	(16.97)
0831	DEERWOOD ELEMENTARY SCHOOL	531.85	520.57	(11.28)
0961	EAST LAKE ELEMENTARY SCHOOL	898.65	877.77	(20.88)
0931	FLORA RIDGE ELEMENTARY SCHOOL	1,002.85	990.56	(12.29)
0011	HARMONY COMMUNITY SCHOOL	837.52	809.25	(28.27)
0501	HICKORY TREE ELEMENTARY SCHOOL	987.24	665.84	(321.40)
0071	HIGHLANDS ELEMENTARY SCHOOL	732.70	715.26	(17.44)
0042	KISSIMMEE ELEMENTARY SCHOOL	968.34	929.46	(38.88)
0300	KOA ELEMENTARY SCHOOL	596.12	587.99	(8.13)
0801	LAKEVIEW ELEMENTARY SCHOOL	684.04	662.45	(21.59)
0271	MICHIGAN AVENUE ELEMENTARY SCHOOL	582.43	812.98	230.55
0701	MILL CREEK ELEMENTARY SCHOOL	820.32	788.93	(31.39)
0043	NARCOOSSEE ELEMENTARY SCHOOL	1,129.10	1,122.76	(6.34)
0933	NEPTUNE ELEMENTARY SCHOOL	971.21	932.48	(38.73)
0904	PARTIN SETTLEMENT ELEMENTARY SCHOOL	798.95	762.66	(36.29)
0811	PLEASANT HILL ELEMENTARY SCHOOL	732.07	832.44	100.37
0901	POINCIANA ACADEMY OF FINE ARTS	611.59	573.38	(38.21)
0301	REEDY CREEK ELEMENTARY SCHOOL	990.51	951.45	(39.06)
0111	ST. CLOUD ELEMENTARY SCHOOL	954.96	924.85	(30.11)
0958	SUNRISE ELEMENTARY SCHOOL	921.43	912.94	(8.49)
0101	THACKER AVENUE ELEMENTARY FOR INTERNATIONAL STUDIES	765.09	767.47	2.38
0321	VENTURA ELEMENTARY SCHOOL	823.13	799.62	(23.51)
Subtotal Elementary Schools		19,891.34	19,412.49	(478.85)
0091	DENN JOHN MIDDLE SCHOOL	957.36	953.49	(3.87)
0041	DISCOVERY INTERMEDIATE SCHOOL	977.67	1,007.49	29.82
0252	HARMONY MIDDLE SCHOOL	1,040.53	1,016.81	(23.72)
0341	HORIZON MIDDLE SCHOOL	1,308.97	1,420.97	112.00
0251	KISSIMMEE MIDDLE SCHOOL	1,401.51	1,507.52	106.01
0040	NARCOOSSEE MIDDLE SCHOOL	1,209.61	1,228.00	18.39
0311	NEPTUNE MIDDLE SCHOOL	1,089.49	1,075.26	(14.23)
0821	PARKWAY MIDDLE SCHOOL	909.25	888.07	(21.18)
0272	ST. CLOUD MIDDLE SCHOOL	1,222.68	1,199.87	(22.81)
Subtotal Middle Schools		10,117.07	10,297.47	180.40
0902	CELEBRATION HIGH SCHOOL	2,531.32	2,115.15	(416.17)
0601	GATEWAY HIGH SCHOOL	1,557.59	1,498.28	(59.31)
0922	HARMONY HIGH SCHOOL	1,999.02	2,026.73	27.71
0842	LIBERTY HIGH SCHOOL	1,863.85	1,866.72	2.87
0962	NEOCITY ACADEMY	207.18	312.30	105.12
0081	OSCEOLA HIGH SCHOOL	2,314.05	2,429.28	115.23
0841	POINCIANA HIGH SCHOOL	1,967.49	2,369.38	401.89
0862	PROFESSIONAL & TECHNICAL HIGH SCHOOL	540.21	548.20	7.99
0201	ST. CLOUD HIGH SCHOOL	2,062.42	2,006.66	(55.76)
0005	TOHOPEKALIGA	2,214.08	2,265.17	51.09
9003	ZENITH ACCELERATED ACADEMY	474.76	469.19	(5.57)
Subtotal High Schools		17,731.97	17,907.06	175.09
0991	CANOE CREEK K8	0.00	686.50	686.50
0711	CELEBRATION SCHOOL	1,499.94	1,442.93	(57.01)
9036	NEW BEGINNINGS EDUCATION CENTER	271.56	266.83	(4.73)
0921	OSCEOLA COUNTY SCHOOL FOR THE ARTS	920.44	971.04	50.60
0302	WESTSIDE K-8 SCHOOL	1,717.85	1,777.90	60.05
Subtotal Multi-Level Schools		4,409.79	5,145.19	735.40
9041	HOSPITAL/HOMEBOUND PROGRAM	22.66	6.61	(16.05)
9020	OASIS RESIDENTIAL CENTER	25.38	37.07	11.69
0859	OSCEOLA REGIONAL JUVENILE COMMITMENT FACILITY	52.81	73.48	20.67
7004	OSCEOLA VIRTUAL FRANCHISE (SECONDARY)	240.49	203.45	(37.04)
7001	OSCEOLA VIRTUAL INSTRUCTION PROGRAM	49.16	43.19	(5.97)
7006	OSCEOLA VIRTUAL INSTRUCTION (COURSE OFFERINGS)	0.56	0.60	0.04
Subtotal Alternative Schools		391.06	364.40	(26.66)

CENTER	NAME	2019-20 4TH CALC	2020-21 PROJECTION	CHANGE
0981	AMERICAN CLASSICAL CHARTER ACADEMY	96.00	93.52	(2.48)
0161	AVANT GARDE K8 CHARTER	286.00	0.00	(286.00)
0932	BELLALAGO CHARTER ACADEMY	1,482.32	1,230.21	(252.11)
0184	BRIDGEPREP ACADEMY OSCEOLA COUNTY	612.24	641.83	29.59
0916	CANOE CREEK CHARTER ACADEMY	382.65	0.00	(382.65)
0192	CREATIVE INSPIRATION JOURNEY SCHOOL OF ST CLOUD	254.67	271.75	17.08
0153	FLORIDA CYBER CHARTER ACADEMY AT OSCEOLA	911.01	927.84	16.83
0863	FOUR CORNERS CHARTER SCHOOL	946.83	906.29	(40.54)
0152	FOUR CORNERS UPPER SCHOOL	1,162.27	1,189.32	27.05
0866	KISSIMMEE CHARTER ACADEMY	724.33	734.17	9.84
0182	LINCOLN-MARTI CHARTER SCHOOLS	75.43	82.35	6.92
0959	MAIN STREET HIGH SCHOOL	321.68	329.05	7.37
0202	MATER ACADEMY AT ST CLOUD	217.36	254.06	36.70
0971	MATER ACADEMY PREPARATORY HIGH SCHOOL	75.20	160.94	85.74
0163	MATER BRIGHTON LAKES	968.06	980.32	12.26
0185	MATER PALMS ACADEMY	708.59	722.21	13.62
0853	NEW DIMENSIONS HIGH SCHOOL	450.27	465.04	14.77
0181	OSCEOLA SCIENCE CHARTER SCHOOL	735.50	806.17	70.67
0881	P. M. WELLS CHARTER ACADEMY	729.12	741.87	12.75
0191	RENAISSANCE CHARTER SCHOOL AT BOGGY CREEK	560.47	577.47	17.00
0149	RENAISSANCE CHARTER SCHOOL AT POINCIANA	845.00	829.12	(15.88)
0171	RENAISSANCE CHARTER SCHOOL AT TAPESTRY	1,412.13	1,412.30	0.17
0183	SPORTS LEADERSHIP ARTS MANAGEMENT (SLAM)	134.21	160.05	25.84
0162	ST. CLOUD PREPARATORY ACADEMY	536.48	544.51	8.03
0900	UCP OSCEOLA CHARTER SCHOOL	187.93	208.27	20.34
0155	VICTORY CHARTER SCHOOL	570.47	633.40	62.93
VCK5	VICTORY K5 CHARTER	0.00	280.37	280.37
Subtotal Charter Schools		15,386.22	15,182.43	(203.79)
3518	MCKAY SCHOLARSHIP/SCHOOL OF ENROLLMENT	920.00	946.28	26.28
3900	FAMILY EMPOWERMENT SCHOLARSHIP PROGRAM	574.50	1,499.83	925.33
Subtotal Choice Schools		1,494.50	2,446.11	951.61
9000	UNDISTRIBUTED	0.00	560.00	560.00
Subtotal Undistributed		0.00	560.00	560.00
GRAND TOTAL		69,421.95	71,315.16	1,893.21



CERTIFICATION OF SCHOOL TAXABLE VALUE

Reset Form

Print Form

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

Year : 2020	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	\$	32,308,989,178	(1)
2.	Current year taxable value of personal property for operating purposes	\$	1,624,575,847	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	5,421,712	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	33,938,986,737	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	1,662,702,989	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	32,276,283,748	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	30,774,491,103	(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		6/29/2020 9:54 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>	3.9920	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>	\$	122,851,768	(11)
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	69,181,056	(12)
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	192,032,824	(13)
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	3.8063	per \$1,000	(14)
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.1434	per \$1,000	(15)
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	3.7740	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>	\$ 128,085,736	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 76,294,842	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$ 204,380,578	(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>	-0.85 %	(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>	1.22 %	(22)

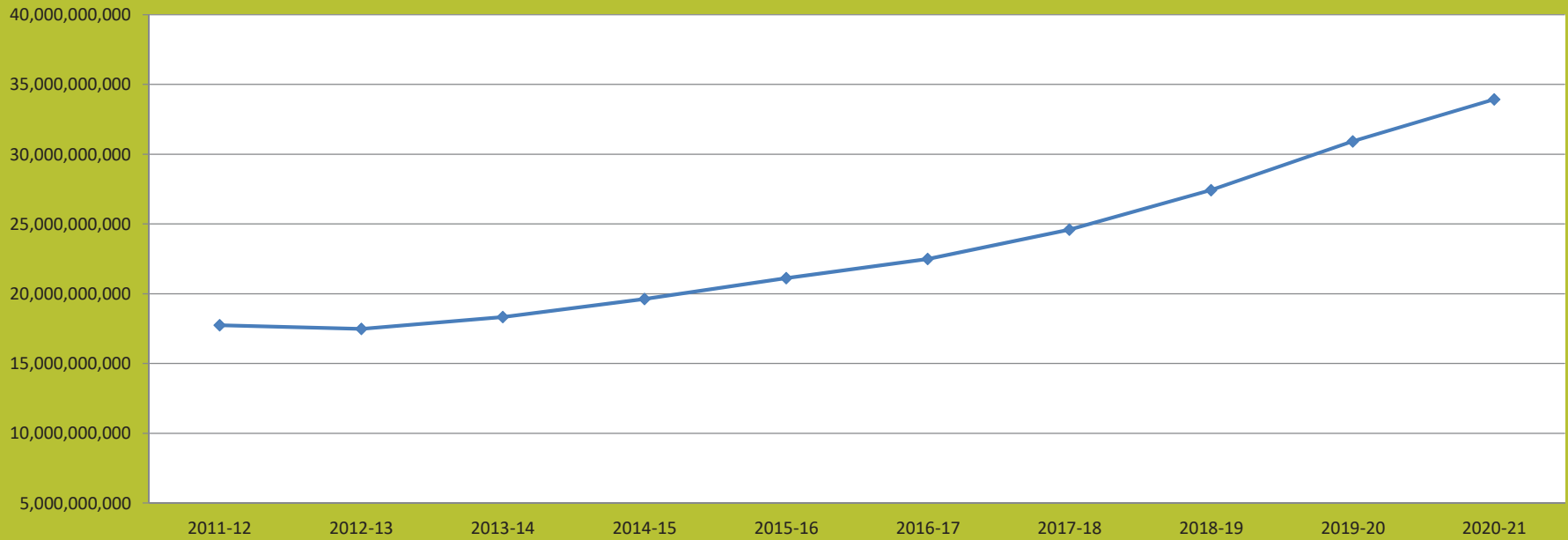
Final public budget hearing	Date : 7/28/2020	Time : 5:30 PM	Place : School District of Osceola County, FL. 817 Bill Beck Blvd, Kissimmee, FL 34744
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S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer :			Date :	
	Title : Dr. Debra Pace, Superintendent		Contact Name And Contact Title : Sarah E. Graber, CHIEF BUSINESS & FINANCE OFFICER		
	Mailing Address : ADMINISTRATION CENTER		Physical Address : 817 BILL BECK BLVD		
	City, State, Zip : KISSIMMEE, FL 34744		Phone Number : 407.870.4823	Fax Number : 407.518.2906	

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

Millage History	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Required Local Effort (RLE)	5.300	5.054	5.261	5.104	5.009	4.643	4.501	4.161	3.984	3.774
RLE Prior Period Adjustment	0.029	0.021	0.000	0.023	0.004	0.014	0.000	0.002	0.008	0.000
Discretionary	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748
Supplemental Discretionary	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Subtotal Operating	6.077	5.823	6.009	5.875	5.761	5.405	5.249	4.911	4.740	4.522
Capital Outlay	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
Debt Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total	7.577	7.323	7.509	7.375	7.261	6.905	6.749	6.411	6.240	6.022
Percentage Change	-1.8%	-3.4%	2.5%	-1.8%	-1.5%	-4.9%	-2.3%	-5.0%	-2.7%	-3.5%

TAX ROLL



Tax Roll History	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Final Tax Roll	17,752,827,760	17,486,188,635	18,327,239,420	19,627,447,692	21,129,933,005	22,494,745,613	24,597,378,050	27,418,836,008	30,918,572,157	33,938,986,737
Percentage Change	-7.45%	-1.50%	4.81%	7.09%	7.66%	6.46%	9.35%	11.47%	12.76%	9.77%
Total Tax Levy	134,513,176	128,051,359	137,619,241	144,752,427	153,424,444	155,326,218	166,007,704	175,782,158	192,931,890	204,380,578
Percentage Change	-7.45%	-4.80%	7.47%	5.18%	5.99%	1.24%	6.88%	5.89%	9.76%	5.93%

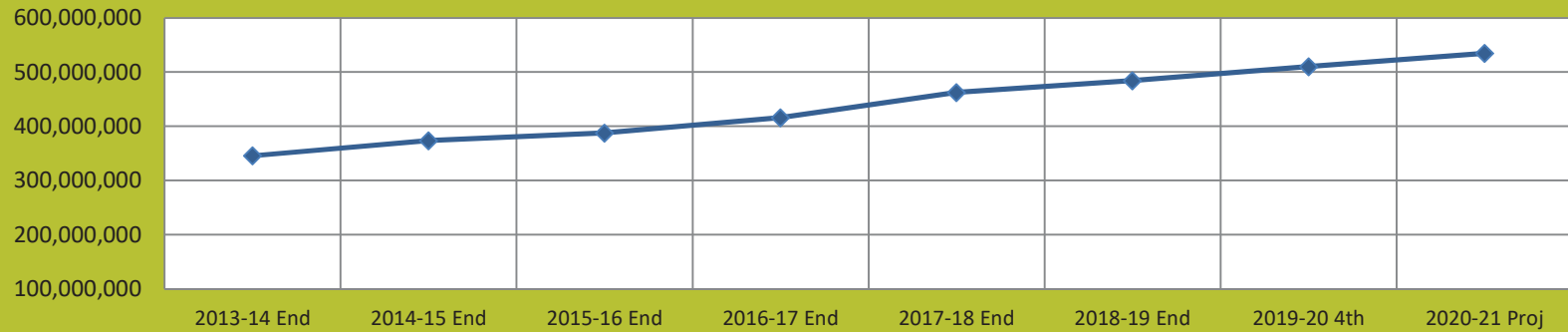
THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FUNDING COMPARISON

Line	DESCRIPTION	2020	2021	Change	% Change
		Fourth Calculation 5/22/2020	Conference Report 3/15/2020		
1	Unweighted FTE				
2	Traditional	52,541.23	53,126.63	585.40	1.11%
3	Charter	15,386.22	15,182.43	(203.79)	-1.32%
4	McKay	920.00	946.28	26.28	2.86%
5	Family Empowerment	574.50	1,499.83	925.33	161.07%
6	Undistributed	0.00	560.00	560.00	n/a
7	Total Unweighted FTE	69,421.95	71,315.17	1,893.22	2.73%
8	Total Weighted FTE	75,720.54	78,059.35	2,338.81	3.09%
9	Weighted to Unweighted FTE Ratio	1.0907	1.0946	0.0038	0.35%
10	Tax Roll - School Taxable Value	30,918,572,157	33,545,743,309	2,627,171,152	8.50%
11	Required Local Effort Millage	3.984	3.774	(0.210)	-5.27%
12	Prior Period Adjustment Millage	0.008	0.000	(0.008)	-100.00%
13	Basic Discretionary Millage	0.748	0.748	0.000	0.00%
14	Total Millage	4.740	4.522	(0.218)	-4.60%
15	Base Student Allocation	4,279.49	4,319.49	40.00	0.93%
16	District Cost Differential	0.9878	0.9890	0.0012	0.12%
17	BSA * DCD	4,227.28	4,271.98	44.70	1.06%
18	FEFP Detail				
19	Base FEFP (WFTE x BSA x DCD)	320,091,941	333,467,640	13,375,699	4.18%
20	0.748 Mills Discretionary Compression	16,182,951	17,199,793	1,016,842	6.28%
21	DJJ Supplemental Allocation	65,022	68,396	3,374	5.19%
22	Safe Schools	3,664,987	3,710,278	45,291	1.24%
23	ESE Guaranteed Allocation	20,966,147	21,482,367	516,220	2.46%
24	Supplemental Academic Instruction (SAI)	15,220,839	15,712,454	491,615	3.23%
25	Instructional Materials	5,968,115	6,167,666	199,551	3.34%
26	Student Transportation	12,091,900	11,328,897	(763,003)	-6.31%
27	Teacher Classroom Supply Assistance Prog	1,338,840	1,353,887	15,047	1.12%
28	Reading Allocation	3,007,749	3,056,617	48,868	1.62%
29	Digital Classrooms Allocation	296,184	117,504	(178,680)	-60.33%
30	Virtual Education Contribution	0	0	0	n/a
31	Mental Health Allocation	1,764,585	2,418,018	653,433	37.03%
32	Funding Compression Allocation	4,732,163	3,738,027	(994,136)	-21.01%
33	Best & Brightest Teacher/Principal Allocation	6,753,668	0	(6,753,668)	-100.00%
34	Florida Classroom Teacher Compensation	0	12,106,414	12,106,414	n/a
35	Total FEFP	412,145,091	431,927,958	19,782,867	4.80%
36	Adjustments				
37	Required Local Effort Taxes	(118,252,408)	(121,537,570)	(3,285,162)	2.78%
38	Proration to Funds Available	(990,175)	0	990,175	-100.00%
39	Total Adjustments	(119,242,583)	(121,537,570)	(2,294,987)	1.92%
40	Net State FEFP	292,902,508	310,390,388	17,487,880	5.97%
41	Lottery Funds				
42	Discretionary Lottery	69,334	70,505	1,171	1.69%
43	School Recognition	2,231,494	2,231,494	0	0.00%
44	Total Lottery Funding	2,300,828	2,301,999	1,171	0.05%
45	State Categorical Programs				
46	Class Size Reduction	74,366,005	76,538,873	2,172,868	2.92%
47	Total State Funding	369,569,341	389,231,260	19,661,919	5.32%
48	Local Funding:				
49	Required Local Effort	118,252,408	121,537,570	3,285,162	2.78%
50	.748 Mills Discretionary Tax	22,202,008	24,088,527	1,886,519	8.50%
51	Total Local Funding	140,454,416	145,626,097	5,171,681	3.68%
52	Total State and Local Funding	510,023,757	534,857,357	24,833,600	4.87%
	Total State, Local, Federal Funding	510,023,757	534,857,357	24,833,600	4.87%
53	\$ Per Unweighted FTE Total	7,346.72	7,499.91	153.19	2.09%
54	\$ Per Weighted FTE Total	6,735.61	6,851.93	116.32	1.73%

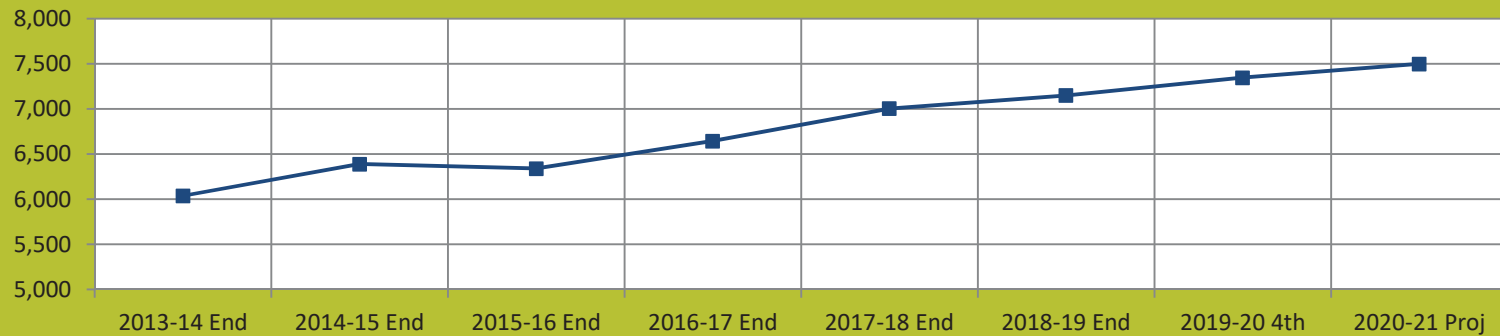
THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
TOTAL AND PER FTE FUNDING - HISTORICAL AND PROJECTED

	2013-14 End	2014-15 End	2015-16 End	2016-17 End	2017-18 End	2018-19 End	2019-20 4th	2020-21 Proj
Total Funding	345,639,365	373,647,023	387,651,506	415,958,062	462,397,943	484,304,635	510,023,757	534,857,357
\$ Per Student	6,038	6,391	6,340	6,646	7,005	7,151	7,347	7,500
UFTE	57,239	58,465	61,141	62,592	66,010	67,724	69,422	71,315

Total FEFP Funding



FEFP Revenue Per Student



2020-2021 FEFP CONFERENCE REPORT
Total Funding per Student

Rank	District	Total Funding per FTE
1	Monroe	10,192.69
2	Jefferson	9,523.98
3	Collier	9,177.40
4	Liberty	8,722.03
5	Hamilton	8,673.91
6	Franklin	8,579.56
7	Sarasota	8,545.29
8	Gilchrist	8,545.08
9	Walton	8,507.35
10	Glades	8,458.10
11	Calhoun	8,355.33
12	Lafayette	8,345.53
13	Gulf	8,335.76
14	Palm Beach	8,328.65
15	Martin	8,236.47
16	Washington	8,208.37
17	Bradford	8,203.80
18	Sumter	8,132.22
19	Levy	8,131.81
20	Taylor	8,102.80
21	Jackson	8,082.40
22	Holmes	8,040.47
23	Madison	8,034.28
24	Charlotte	8,031.86
25	Gadsden	8,028.07
26	Union	8,007.11
27	Lee	8,005.46
28	Dade	7,994.85
29	Pinellas	7,980.91
30	Indian River	7,951.33
31	Dixie	7,938.24
32	Putnam	7,926.15
33	Baker	7,873.39
34	Okaloosa	7,866.12
35	Nassau	7,851.09
36	St. Johns	7,822.26
37	DeSoto	7,811.34
38	Bay	7,808.96
39	Broward	7,804.91
40	Orange	7,798.92
41	Okeechobee	7,783.56
42	Duval	7,759.49
43	Leon	7,742.08
44	Brevard	7,734.26
45	Wakulla	7,731.49
46	Hillsborough	7,728.01
47	Pasco	7,722.00
48	St. Lucie	7,721.08
49	Santa Rosa	7,721.02
50	Escambia	7,704.43
51	Manatee	7,684.19
52	Clay	7,680.59
53	Columbia	7,677.14
54	Hernando	7,653.24
55	Marion	7,629.26
56	Citrus	7,614.68
57	Flagler	7,610.27
58	Hendry	7,599.58
59	Alachua	7,598.20
60	Lake	7,595.74
61	Seminole	7,569.04
62	Polk	7,568.32
63	Volusia	7,550.11
64	Hardee	7,549.50
65	Suwannee	7,541.71
66	Highlands	7,527.22
67	Osceola	7,499.91

FLORIDA EDUCATION FINANCE PROGRAM (FEFP) COMPONENTS

ADJUSTMENTS:

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

BASE STUDENT ALLOCATION:

The Base Student Allocation from state and local funds is determined annually by the Legislature and is a component in the calculation of Base Funding. For the 2020-21 fiscal year, the base student allocation is \$4,319.49.

BASE FUNDING:

Base Funding is derived from the product of the weighted FTE (WFTE) students, multiplied by the Base Student Allocation and the District Cost Differential. For the 2020-21 fiscal year, the District's base funding per WFTE is \$4,271.98.

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 FEEP to each school district to supplement other sources of funding for students in juvenile justice education programs.

DECLINING ENROLLMENT SUPPLEMENT:

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

DISCRETIONARY MILLAGE COMPRESSION (0.748 MILLS):

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

DISTRICT COST DIFFERENTIAL:

Section 1011.62(2), F.S., requires the Commissioner to annually compute district cost differentials (DCDs) by adding each district's Florida Price Level Index for the most recent three years and dividing the sum by three. The result is multiplied by 0.800, and 0.200 is added to the product to obtain the DCD. For the 2020-21 fiscal year, the DCD is 0.9890.

EXCEPTIONAL STUDENT EDUCATION (ESE) GUARANTEED ALLOCATION:

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

FLORIDA DIGITAL CLASSROOMS ALLOCATION:

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

FLORIDA TEACHERS CLASSROOM SUPPLY ASSISTANCE:

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

FUNDING COMPRESSION ALLOCATION:

For the 2020-21 fiscal year, a non-recurring Funding Compression Allocation provides funding for school districts and developmental research schools whose total funds per FTE in the prior fiscal year were less than the statewide average.

INSTRUCTIONAL MATERIALS:

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

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

MENTAL HEALTH ALLOCATION:

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

RESEARCH-BASED READING INSTRUCTION ALLOCATION:

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

REQUIRED LOCAL EFFORT:

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

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

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

SAFE SCHOOLS:

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

SCHOOL RECOGNITION PROGRAM FUNDS & DISCRETIONARY LOTTERY:

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

SPARSITY SUPPLEMENT:

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

STUDENT TRANSPORTATION:

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

SUPPLEMENTAL ACADEMIC INSTRUCTION:

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

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

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

TEACHER SALARY INCREASE ALLOCATION:

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

VIRTUAL EDUCATION CONTRIBUTION:

The virtual education contribution shall be allocated pursuant to the formula provided in Section 1011.62(11), F.S. to ensure that virtual schools receive no less than the funding per student prescribed in statute. The contribution for the 2020-21 fiscal year is based on funding of \$5,230 per FTE.

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

POLICY FOR EXPENDITURE OF LOTTERY FUNDS

SCHOOL RECOGNITION FUNDS	\$ 0
DISCRETIONARY LOTTERY FUNDS	\$ 0

Enhancement for the 2020-21 school year is defined as the expenditure of available Lottery dollars for the following purposes:

1. To provide School Recognition funds to qualifying schools;
2. To provide discretionary funding to School Advisory Councils to be used in support of the School Improvement Plan;
3. To continue programs which were previously funded through state funds;
4. To supplement partially funded state programs;
5. To provide start up supplies, books and equipment for new facilities and programs.

BUDGET SUMMARY - ALL FUNDS
SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE OSCEOLA COUNTY SCHOOL DISTRICT ARE 11.6%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.
FISCAL YEAR 2020-21

<u>PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:</u>			<u>PROPOSED MILLAGE LEVIES</u>		
Required Local Effort (Including Prior Period Funding Adjustment Millage)	3.7740	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	6.0220

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	PERMANENT FUND	TOTAL ALL FUNDS
ESTIMATED REVENUES:							
Federal sources	2,495,000	109,544,789	2,186,919	-	-	-	114,226,708
State sources	399,485,365	450,000	690,850	8,399,013	-	-	409,025,228
Local sources	157,622,979	1,599,341	1,042,762	142,971,449	64,686,609	-	367,923,140
TOTAL SOURCES	\$ 559,603,344	\$ 111,594,130	\$ 3,920,531	\$ 151,370,462	\$ 64,686,609	\$ -	\$ 891,175,076
Transfers In	17,415,227	-	29,640,723	-	-	-	47,055,950
Fund Balances/Reserves/Net Assets	70,564,041	14,293,912	22,285,646	294,050,902	13,604,527	-	414,799,028
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 647,582,612	\$ 125,888,042	\$ 55,846,899	\$ 445,421,364	\$ 78,291,136	\$ -	\$ 1,353,030,053
EXPENDITURES							
Instruction	394,528,989	54,739,308	-	-	-	-	449,268,297
Pupil Personnel Services	28,712,706	3,835,259	-	-	-	-	32,547,965
Instructional Media Services	5,528,729	255,195	-	-	-	-	5,783,924
Instructional and Curriculum Development Services	15,181,905	8,279,686	-	-	-	-	23,461,591
Instructional Staff Training Services	6,988,297	5,950,944	-	-	-	-	12,939,241
Instruction Related Technology	4,969,457	118,708	-	-	-	-	5,088,165
School Board	1,540,769	-	-	-	-	-	1,540,769
General Administration	1,893,677	1,780,537	-	-	-	-	3,674,214
School Administration	25,572,800	6,381	-	-	-	-	25,579,181
Facilities Acquisition and Construction	5,746,115	-	-	256,341,400	-	-	262,087,515
Fiscal Services	2,453,624	-	-	-	-	-	2,453,624
Food Services	222,039	38,387,783	-	-	-	-	38,609,822
Central Services	9,350,764	662,021	-	-	61,720,809	-	71,733,594
Pupil Transportation Services	25,871,483	263,339	-	-	-	-	26,134,822
Operation of Plant	41,278,536	37,980	-	-	-	-	41,316,516
Maintenance of Plant	11,693,604	52,900	-	-	-	-	11,746,504
Administrative Technology Services	6,606,156	31,312	-	-	-	-	6,637,468
Community Services	9,224,296	1,400,434	-	-	-	-	10,624,730
Debt Services	-	-	31,279,014	-	-	-	31,279,014
TOTAL EXPENDITURES	\$ 597,363,946	\$ 115,801,787	\$ 31,279,014	\$ 256,341,400	\$ 61,720,809	\$ -	\$ 1,062,506,956
Transfers Out	-	-	-	47,055,950	-	-	47,055,950
Fund Balances/Reserves/Net Assets	50,218,666	10,086,255	24,567,885	142,024,014	16,570,327	-	243,467,147
TOTAL APPROPRIATED EXPENDITURES							
TRANSFERS, RESERVES & BALANCES	\$ 647,582,612	\$ 125,888,042	\$ 55,846,899	\$ 445,421,364	\$ 78,291,136	\$ -	\$ 1,353,030,053

Resolutions

Resolution Number 21-XXX

RESOLUTION ADOPTING TENTATIVE MILLAGE RATES

WHEREAS, the School Board of Osceola County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates for the fiscal year July 1, 2020 to June 30, 2021; 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 2020-2021 in the amounts of:

	Tentative Millage Levy	Proposed Amount to be Raised
Required Local Effort (RLE)	3.774	122,962,307
Prior Period Adjustment	0.000	-
Total RLE	3.774	122,962,307
Capital Outlay	1.500	48,872,141
Discretionary Operating	0.748	24,370,908
Total Millage	6.022	196,205,356

The total millage rate to be levied exceeds the roll-back rate by 1.22 percent.

NOW THEREFORE, BE IT RESOLVED:

That the Osceola County School Board, adopted each tentative millage rate for the fiscal year July 1, 2020 to June 30, 2021, on July 28, 2020 by separate vote prior to adopting the tentative budget.

Chairman

July 28, 2020

Resolution Number 21-XXX

RESOLUTION ADOPTING TENTATIVE BUDGET

A RESOLUTION OF THE OSCEOLA COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2020-2021.

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, 2020 to June 30, 2021; and

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

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Osceola County School Board adopted the tentative millage rates and the budget in the amount of **\$1,353,030,053** for fiscal year 2020-2021.

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, 2020 to June 30, 2021.

Chairman

July 28, 2020

Advertisements

NOTICE OF BUDGET HEARING

The Osceola County School Board will soon consider a
budget for 2020-21.

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

July 28, 2020

5:30 p.m.

at

www.osceolaschools.net

NOTICE OF PROPOSED TAX INCREASE

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

Last year's property tax levy:

A. Initially proposed tax levy.....	\$192,931,890
B. Less tax reductions due to Value Adjustment Board and other assessment changes.....	\$ 899,066
C. Actual property tax levy.....	\$192,032,824

This year's proposed tax levy.....\$ 204,380,578

A portion of the tax levy is required under state law in order for the school board to receive **\$310,390,388** in state education grants.

The required portion has **decreased** by **0.85** percent, and represents approximately **six tenths** of the total proposed taxes.

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

All concerned citizens are invited to a public hearing on the tax increase to be held virtually on July 28, 2020 at 5:30 p.m., at:

www.osceolaschools.net

A DECISION on the proposed tax increase and the budget will be made at this hearing.

BUDGET SUMMARY
SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE OSCEOLA COUNTY SCHOOL DISTRICT ARE 11.6%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.
FISCAL YEAR 2020-21

<u>PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:</u>			<u>PROPOSED MILLAGE LEVIES</u>		
Required Local Effort (Including Prior Period Funding Adjustment Millage)	3.7740	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	6.0220

<u>ESTIMATED REVENUES:</u>	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	TOTAL ALL FUNDS
Federal sources	2,495,000	109,544,789	2,186,919				114,226,708
State sources	399,485,365	450,000	690,850	8,399,013			409,025,228
Local sources	157,622,979	1,599,341	1,042,762	142,971,449			303,236,531
TOTAL SOURCES	\$559,603,344	\$111,594,130	\$3,920,531	\$151,370,462	\$0	\$0	\$826,488,467
Transfers In	17,415,227		29,640,723				47,055,950
Fund Balances/Reserves/Net Assets	70,564,041	14,293,912	22,285,646	294,050,902			401,194,501
TOTAL REVENUES, TRANSFERS & BALANCES	\$647,582,612	\$125,888,042	\$55,846,899	\$445,421,364	\$0	\$0	\$1,274,738,917
EXPENDITURES							
Instruction	394,528,989	54,739,308					449,268,297
Pupil Personnel Services	28,712,706	3,835,259					32,547,965
Instructional Media Services	5,528,729	255,195					5,783,924
Instructional and Curriculum Development Services	15,181,905	8,279,686					23,461,591
Instructional Staff Training Services	6,988,297	5,950,944					12,939,241
Instruction Related Technology	4,969,457	118,708					5,088,165
School Board	1,540,769						1,540,769
General Administration	1,893,677	1,780,537					3,674,214
School Administration	25,572,800	6,381					25,579,181
Facilities Acquisition and Construction	5,746,115			256,341,400			262,087,515
Fiscal Services	2,453,624						2,453,624
Food Services	222,039	38,387,783					38,609,822
Central Services	9,350,764	662,021					10,012,785
Pupil Transportation Services	25,871,483	263,339					26,134,822
Operation of Plant	41,278,536	37,980					41,316,516
Maintenance of Plant	11,693,604	52,900					11,746,504
Administrative Technology Services	6,606,156	31,312					6,637,468
Community Services	9,224,296	1,400,434					10,624,730
Debt Services			31,279,014				31,279,014
TOTAL EXPENDITURES	\$597,363,946	\$115,801,787	\$31,279,014	\$256,341,400	\$0	\$0	\$1,000,786,147
Transfers Out				47,055,950			47,055,950
Fund Balances/Reserves/Net Assets	50,218,666	10,086,255	24,567,885	142,024,014			226,896,820
TOTAL APPROPRIATED EXPENDITURES	\$647,582,612	\$125,888,042	\$55,846,899	\$445,421,364	\$0	\$0	\$1,274,738,917
TRANSFERS, RESERVES & BALANCES	\$647,582,612	\$125,888,042	\$55,846,899	\$445,421,364	\$0	\$0	\$1,274,738,917

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

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

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

This tax is in addition to the School Board's proposed tax of 4.522 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 \$48,872,141 to be used for the following projects:

CONSTRUCTION AND REMODELING

District-wide locations

Site acquisitions and project management

MAINTENANCE, RENOVATION, AND REPAIR

District-wide: Access, bollards, carpentry, ceiling, corrections to health and safety code violations, covered walkways, chillers, cyclical renovations, drainage, electrical, elevators, emergency maintenance, fencing, flooring, gutters, HVAC systems, handrail, lighting, lockers, marquee signs, modular renovation, network, painting and wall covering, parking and site improvements, piping and plumbing, playground replacement equipment, portable replacements and repairs, portable moves and installations, preventative maintenance, restroom refurbishment, roofing, safety and security modifications and equipment, sidewalks, signage, storm shutters, structural modifications, track and field repairs, trash compactors, walls and windows.

Transfer to the General Fund for maintenance, renovation, and repairs

MOTOR VEHICLE PURCHASES

Purchase of 32 school buses; purchase of motor vehicles used for the maintenance or operation of plants

NEW AND REPLACEMENT EQUIPMENT, COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE

Purchase of district-wide furniture, equipment, technology, computers and tablets

Enterprise resource software acquired via purchase/license/maintenance fees or lease agreements

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

Annual master lease payments for various facilities, renovations

Debt service on certificates of participation

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

Elementary school at Bellalago, district-wide educational facilities

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

Removal of hazardous waste

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

Insurance premiums on district facilities

PAYMENTS OF COST OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

Leasing of portable buildings

PAYMENTS OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

New construction

All concerned citizens are invited to a public hearing to be held virtually on July 28, 2020, at 5:30 p.m. at:

www.osceolaschools.net

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

General Fund

FUND 100

GENERAL FUND BUDGET

This fund is often referred to as the Operating Budget.

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

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

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

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

	2018-19	2019-20	2020-21	2021-22	2022-23
1 % Change in FEFP Funding per Student	2.08%	2.74%	2.09%	0.00%	0.00%
2 Beginning Fund Balance	68.4	68.9	70.5	72.4	73.9
3 Revenues	537.4	546.9	577.0	591.5	606.5
4 Projected Expenditures	536.8	545.3	575.1	590.1	605.6
5 Operating Surplus/(Deficit)	0.5	1.6	1.9	1.5	0.9
6 Total Ending Fund Balance	68.9	70.5	72.4	73.9	74.8
Ending Fund Balance by Category:					
7 Nonspendable	2.4	3.0	3.0	3.0	3.0
8 Restricted	15.4	15.4	15.4	15.4	15.4
9 Assigned	6.9	6.9	6.9	6.9	6.9
10 Unassigned 6% Board Policy Reserve	32.2	32.8	34.6	35.5	36.4
11 Unassigned	12.0	12.4	12.5	13.1	13.1
12 Total Ending Fund Balance	68.9	70.5	72.4	73.9	74.8
13 Financial Condition Ratio *	9.5%	9.6%	9.4%	9.4%	9.3%

Assumptions:

- Continued FTE student growth of 3%
- No increase in per student funding for FY 2021 and 2022

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

GENERAL FUND BUDGET SUMMARY

Fiscal Year Ending June 30, 2021

As of the Conference Report

BEGINNING FUND BALANCE			
1	Non-spendable - Inventory	2,989,082	
2	Restricted for State Categorical Programs	9,808,934	
3	Restricted for Other Grants and Programs	5,620,929	
4	Assigned for Contract Commitments	688,482	
5	Assigned for Carryover Appropriations	6,165,390	
6	Assigned for Projected Operating Deficit	-	
7	Unassigned - 6% Minimum per Board	32,800,000	
8	Unassigned Fund Balance	<u>12,491,225</u>	
9	Total Beginning Fund Balance	<u><u>70,564,041</u></u>	
ESTIMATED REVENUES			
10	Florida Education Finance Program	0310	310,390,388 53.8%
11	District School Taxes	0411	145,626,097 25.2%
12	Class Size Reduction	0355	76,538,873 13.3%
13	Transfer From Capital Projects	0630	17,415,227 3.0%
14	Workforce Development	0315	7,200,085 1.2%
15	Miscellaneous Local	049?	4,677,037 0.8%
16	Child Care Fees	047?	3,617,960 0.6%
17	Voluntary Pre-K Program	0371	2,625,000 0.5%
18	Medicaid Reimbursement	0202	2,000,000 0.3%
19	Adult Education Fees	046?	1,650,000 0.3%
20	School Recognition Funds	0361	2,231,494 0.4%
21	Interest On Investments	043?	750,000 0.1%
22	Rent/ Facilities Use Fees	0425	628,400 0.1%
23	Gifts, Grants, and Bequests	0440	473,485 0.1%
24	R.O.T.C.	0191	495,000 0.1%
25	Discretionary Lottery	0344	70,505 0.0%
26	Miscellaneous State	0399	67,520 0.0%
27	State License Tax	0343	165,000 0.0%
28	Workforce Performance Based Incentives	0317	159,000 0.0%
29	Insurance Loss Recovery	0741	125,000 0.0%
30	Tax Redemptions	0421	75,000 0.0%
31	CO&DS Withheld For Admin Expense	0323	37,500 0.0%
32	Misc Federal through State	0299	- 0.0%
31	Transfer from Special Revenue	0640	- 0.0%
32	Total Estimated Revenues		<u><u>577,018,571</u></u> 100.0%
APPROPRIATIONS			
33	Salaries and Benefits	1	354,731,283 61.7%
34	Charter & Choice Schools	2	114,917,396 20.0%
35	Categoricals/Restricted Programs	3	36,377,959 6.3%
36	Line Items Non-Salary	4	19,174,906 3.3%
37	Utilities and Fuel	5	15,047,000 2.6%
38	School and Department Non-Salary	6	13,786,999 2.4%
39	Family Empowerment Scholarship Program	7	10,249,107 1.8%
40	McKay Scholarship Program	8	5,624,002 1.0%
41	Holdback - Undistributed FTE	9	<u>5,171,560</u> 0.9%
42	Current Appropriations		<u><u>575,080,212</u></u> 100.0%
43	Projected Operating Surplus/(Deficit)		<u>1,938,359</u>
44	Carryover Appropriations		<u>22,283,735</u>
45	Total Appropriations		<u><u>597,363,946</u></u>
PROJECTED ENDING FUND BALANCE			
46	Non Spendable - Inventory	2,989,082	
47	Restricted for State Categorical Programs	-	
48	Restricted for Other Grants and Programs	-	
49	Assigned for Contract Commitments	-	
50	Assigned for Carryover Appropriations	-	
51	Assigned for Projected Operating Deficit	-	
52	Unassigned - 6% Reserve per Board	34,600,000	
53	Unassigned Fund Balance	<u>12,629,583</u>	
54	Total Projected Ending Fund Balance	<u><u>50,218,666</u></u>	

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

Source	ACCT. NO.	2020-21 Tentative	2019-20 Budget	Difference
FEDERAL:				
ROTC	191	495,000.00	480,933.00	14,067.00
Medicaid Reimbursement	202	2,000,000.00	2,500,000.00	(500,000.00)
Total Federal		2,495,000.00	2,980,933.00	(485,933.00)
STATE:				
Florida Education Finance Program*	310	310,390,388.00	294,801,152.00	15,589,236.00
Workforce Development	315	7,200,085.00	6,663,695.00	536,390.00
Workforce Development Performance Incentives	317	159,000.00	140,000.00	19,000.00
CO & DS Withheld for Administrative Expense	323	37,500.00	37,500.00	-
State License Tax	343	165,000.00	165,000.00	-
Discretionary Lottery Funds	344	70,505.00	236,712.00	(166,207.00)
Class Size Reduction	355	76,538,873.00	74,820,167.00	1,718,706.00
School Recognition Funds	361	2,231,494.00	1,352,819.00	878,675.00
Voluntary Prekindergarten	371	2,625,000.00	2,680,223.00	(55,223.00)
Miscellaneous State*	399	67,520.00	223,122.00	(155,602.00)
Total State		399,485,365.00	381,120,390.00	18,364,975.00
LOCAL:				
District School Tax - RLE	411	121,537,570.00	118,252,408.00	3,285,162.00
- Prior Period Adjustment	411	-	237,455.00	(237,455.00)
- Discretionary	411	24,088,527.00	22,202,008.00	1,886,519.00
Tax Redemptions	421	75,000.00	120,000.00	(45,000.00)
Facility Use Fees/Rent	425	628,400.00	613,400.00	15,000.00
Interest, Including Profit on Investments	43X	750,000.00	750,000.00	-
Gifts, Grants, & Bequests*	440	473,484.60	528,182.86	(54,698.26)
Adult Education Fees	46X	1,650,000.00	1,700,000.00	(50,000.00)
Pre-K Early Intervention Fees	472	417,960.00	363,528.00	54,432.00
School Aged Child Care Fees	473	3,200,000.00	3,200,000.00	-
Bus Fees	491	20,000.00	20,000.00	-
Bus Fees School Activities	492	50,000.00	100,000.00	(50,000.00)
Sale of Surplus Property	493	100,000.00	100,000.00	-
Federal Indirect Cost	494, 499	1,250,000.00	1,250,000.00	-
Miscellaneous Local Sources*	495	3,257,037.04	3,735,234.59	(478,197.55)
Refund of Prior Year's Expenditure	497	-	-	-
Lost and Damaged Textbooks	498	-	-	-
Insurance Loss Recovery	741	125,000.00	125,000.00	-
Total Local		157,622,978.64	153,297,216.45	4,325,762.19
OTHER SOURCES:				
Transfers In*	6X0	17,415,227.00	16,192,264.00	1,222,963.00
Total Other Sources		17,415,227.00	16,192,264.00	1,222,963.00
TOTAL EST REVENUE & OTHER SOURCES		577,018,570.64	553,590,803.45	23,427,767.19
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable - Inventory	2711	2,989,082.13	2,425,554.94	563,527.19
Restricted for State Categorical Programs **	2723	9,808,933.72	9,808,933.72	-
Restricted for Other Grants and Programs **	2729	5,620,928.96	5,620,928.96	-
Assigned for Contract Commitments **	2749	688,481.64	688,481.64	-
Assigned for Carryover Appropriations **	2749	6,165,390.24	6,165,390.24	-
Assigned for Projected Operating Deficit	2749	-	-	-
Unassigned - 6% Minimum per Board	2750	32,800,000.00	32,200,000.00	600,000.00
Unassigned	2750	12,491,224.51	12,041,899.58	449,324.93
Total Beginning Fund Balance	27XX	70,564,041.20	68,951,189.08	1,612,852.12
TOTAL EST REVENUE AND BEGINNING FD BAL		647,582,611.84	622,541,992.53	25,040,619.31

* See Detail

** Included in Carryover Appropriations

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

GENERAL FUND - ESTIMATED REVENUE DETAIL

Object Number	Source	SubSource	Project Number	2020-21 Tentative	2019-20 Budget	Difference
310	Florida Education Finance Prog	Best and Brightest Allocation		-	6,753,668.00	(6,753,668.00)
310	Florida Education Finance Prog	Digital Learning Allocation		117,504.00	296,281.00	
310	Florida Education Finance Prog	Discretionary Tax Compression		17,199,793.00	16,400,838.00	798,955.00
310	Florida Education Finance Prog	DJJ Supplement		68,396.00	83,343.00	(14,947.00)
310	Florida Education Finance Prog	ESE Guarantee		21,482,367.00	20,552,909.00	929,458.00
310	Florida Education Finance Prog	Funding Compression Allocation		3,738,027.00	4,712,261.00	(974,234.00)
310	Florida Education Finance Prog	Instructional Materials		6,167,666.00	6,046,038.00	121,628.00
310	Florida Education Finance Prog	Mental Health Allocation		2,418,018.00	1,774,063.00	643,955.00
310	Florida Education Finance Prog	Reading		3,056,617.00	3,032,193.00	24,424.00
310	Florida Education Finance Prog	Safe Schools		3,710,278.00	3,683,427.00	26,851.00
310	Florida Education Finance Prog	Supplemental Academic Instruction		15,712,454.00	15,310,682.00	401,772.00
310	Florida Education Finance Prog	Teacher Salary Allocation		12,106,414.00	-	12,106,414.00
310	Florida Education Finance Prog	Teacher Classroom Supply Assistance		1,353,887.00	1,338,840.00	15,047.00
310	Florida Education Finance Prog	Transportation		11,328,897.00	11,870,543.00	(541,646.00)
310	Florida Education Finance Prog	Unrestricted FEFP		211,930,070.00	202,946,066.00	8,984,004.00
310	Florida Education Finance Prog	Virtual Education Contribution		-	-	-
Total Florida Education Finance Prog				310,390,388.00	294,801,152.00	15,768,013.00
399	Misc State	Criminal Justice Grant	13629X1	67,520.00	66,560.00	960.00
399	Misc State	District Instr Leadership & Fac Dev	13616X1	-	156,562.00	(156,562.00)
Total Misc State				67,520.00	223,122.00	(155,602.00)
440	Gifts/Grants	Mycfe4schools Prog Donations	1400091	25,000.00	25,000.00	-
440	Gifts/Grants	American Institute for Research	1460301	175,000.00	-	175,000.00
440	Gifts/Grants	Valencia Foundation-CFEED	14624X1	-	239,700.00	(239,700.00)
440	Gifts/Grants	Valencia Readiness/Transition	14626XX	273,484.60	263,482.86	10,001.74
Total Gifts/Grants				473,484.60	528,182.86	(54,698.26)
495	Misc Local	Advertising Revenue	1400451	-	150,000.00	(150,000.00)
495	Misc Local	ALCO Salary Reimbursement - Osc Cnty Jail	1400041	15,000.00	-	15,000.00
495	Misc Local	Bellalago Management Fee	1009011	1,000,000.00	1,000,000.00	-
495	Misc Local	Dell Purchase Rebates	1400071	200,000.00	150,000.00	50,000.00
495	Misc Local	Dori Slosberg Traffic Educ Fnd	1400141	175,000.00	230,000.00	(55,000.00)
495	Misc Local	Educ Liaison Salary-CBC Of CFL	1400169	54,897.46	56,089.75	(1,192.29)
495	Misc Local	Employee Childcare	1900801	30,000.00	5,000.00	25,000.00
495	Misc Local	E-Rate Network	1101651	992,000.00	1,221,624.00	(229,624.00)
495	Misc Local	FDLRS-IDEA	1260601	30,000.00	30,000.00	-
495	Misc Local	Fiscal Agent Fee	1400111	40,000.00	40,000.00	-
495	Misc Local	OCEA President's Salary Reimbursement	1461701	85,139.58	97,520.84	(12,381.26)
495	Misc Local	P-Card Rebates	1400331	400,000.00	500,000.00	(100,000.00)
495	Misc Local	Promotions/Pub Rel-Waste Serv	1400201	200,000.00	220,000.00	(20,000.00)
495	Misc Local	Salaries Reimb From Internal	1000201	35,000.00	35,000.00	-
Total Misc Local				3,257,037.04	3,735,234.59	(478,197.55)
630	Transfers In	Charter Capital (PECO)	1350314	7,399,013.00	6,474,530.00	924,483.00
630	Transfers In	Maintenance (95% FUNC 8100)	1093401	7,916,214.00	7,617,734.00	298,480.00
630	Transfers In	Portable Rental	1932301	2,100,000.00	2,100,000.00	-
630	Transfers In	Property Casualty Insurance	1010731	-	-	-
Total Transfers In				17,415,227.00	16,192,264.00	1,222,963.00

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

Use	ACCT. NO.	2020-21 Tentative	2019-20 Budget	Difference
APPROPRIATIONS				
Instruction	5000	394,528,989.07	380,287,678.27	14,241,310.80
Pupil Personnel Services	6100	28,712,706.36	28,370,895.06	341,811.30
Instructional Media Services	6200	5,528,729.43	5,324,640.06	204,089.37
Instructional & Curriculum Development Services	6300	15,181,905.03	15,218,383.16	(36,478.13)
Instructional Staff Training Services	6400	6,988,297.39	6,625,922.47	362,374.92
Instruction Related Technology	6500	4,969,456.62	4,945,699.92	23,756.70
Board of Education	7100	1,540,768.87	1,309,687.47	231,081.40
General Administration	7200	1,893,676.92	1,890,132.84	3,544.08
School Administration	7300	25,572,799.66	25,475,065.99	97,733.67
Facilities Acquisition & Construction	7400	5,746,115.29	5,692,138.42	53,976.87
Fiscal Services	7500	2,453,624.00	2,428,968.38	24,655.62
Food Services	7600	222,038.71	221,096.21	942.50
Central Services	7700	9,350,763.92	8,669,691.81	681,072.11
Pupil Transportation Services	7800	25,871,483.17	24,899,794.10	971,689.07
Operation of Plant	7900	41,278,535.83	39,123,883.37	2,154,652.46
Maintenance of Plant	8100	11,693,603.63	11,195,790.27	497,813.36
Administrative Technology Services	8200	6,606,155.94	6,061,528.75	544,627.19
Community Services	9100	9,224,296.39	6,542,832.84	2,681,463.55
Debt Service	9200	-	-	-
Total Appropriations		597,363,946.23	574,283,829.39	23,080,116.84
OTHER USES:				
Transfers Out	9700	-	-	-
Total Other Financing Uses		-	-	-
CURRENT APPROPRIATIONS AND OTHER USES		597,363,946.23	574,283,829.39	23,080,116.84
ESTIMATED REVENUES LESS CURRENT APPROPRIATIONS		1,938,358.97	1,590,708.62	347,650.35
ESTIMATED REVENUES LESS TOTAL APPROPRIATIONS		(20,345,375.59)	(20,693,025.94)	347,650.35
FUND BALANCE AT END OF YEAR:				
Nonspendable - Inventory	2711	2,989,082.13	2,425,554.94	563,527.19
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	34,600,000.00	33,200,000.00	1,400,000.00
Unassigned	2750	12,629,583.48	12,632,608.20	(3,024.72)
Total Ending Fund Balance	27XX	50,218,665.61	48,258,163.14	1,960,502.47
TOTAL APPROPRIATIONS AND ENDING FUND BAL		647,582,611.84	622,541,992.53	25,040,619.31

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SUPPLEMENTAL ACADEMIC INSTRUCTION (SAI) FUNDING - 2020-21

Description	ACCT. NO.	2020-21		
		New Funding	Estimated Carryover	Total Funding
ESTIMATED REVENUE:				
Supplemental Academic Instruction (SAI) - FEFP	310	15,712,454.00	600,000.00	16,312,454.00
TOTAL ESTIMATED REVENUE		15,712,454.00	600,000.00	16,312,454.00
APPROPRIATIONS:				
Holdbacks				
Charter School Allocations	1700004/D	3,139,617.00	-	3,139,617.00
McKay Scholarship Deduction	1700004/K	208,489.00	-	208,489.00
Family Empowerment Scholarship Deduction	1700004/F	330,448.76	-	330,448.76
Undist FTE Holdback	1700004/U	123,381.00	-	123,381.00
SAI Reserves	1700005/U	2,667,166.06	-	2,667,166.06
Total Holdbacks		6,469,101.82	-	6,469,101.82
Salaries				
SAI - Lapse	1700008	(200,000.00)	-	(200,000.00)
SAI Salaries	1700009	6,029,271.47	-	6,029,271.47
Reading Coach Salaries	1710009	1,292,552.16	-	1,292,552.16
Impact Lab Teacher Salaries	1720009	618,560.83	-	618,560.83
IB Program Salaries - CHS, GHS, PWMS	1760129	186,007.46	-	186,007.46
Total Salaries		7,926,391.92	-	7,926,391.92
Non-salary Program Allocations				
SAI RESERVES	1700001	-	489,699.26	489,699.26
REMEDATION-ELEMENTARY	1730011	77,400.00	-	77,400.00
REMEDATION-MIDDLE	1730021	107,100.00	-	107,100.00
REMEDATION-HIGH	1730031	129,600.00	-	129,600.00
SUMMER BRIDGE-STEAM ELEMENTARY	1740041	18,000.00	-	18,000.00
SUMMER ENRICHMENT - HS	1740051	54,000.00	-	54,000.00
SUMMER ENRICHMENT - MS	1740061	54,000.00	-	54,000.00
FINE ARTS ENHANCEMENT	1760511	30,989.26	7,010.74	38,000.00
CTE VOCATIONAL PROGRAM SUPPORT	1760801	193,500.00	-	193,500.00
SAT 10 GRADE 3 TESTING	1760901	-	20,790.00	20,790.00
ELEM CURRICULUM SUPPORT	1761011	235,987.00	-	235,987.00
MIDDLE SCHOOL CURRICULUM SUPPORT	1761021	155,611.00	-	155,611.00
HIGH SCHOOL CURRICULUM SUPPORT	1761031	131,773.00	-	131,773.00
OSC DUKE TIP COURSES	1761121	-	6,000.00	6,000.00
GIFTED EDUCATION K-12 (PD)	1762111	111,000.00	-	111,000.00
TEXTBOOK ADOPTION K12 (COMBINED ELEM,MID, HIGH)	1762411	-	5,000.00	5,000.00
COLLEGE/CAREER COUNSELING	1763221	-	6,000.00	6,000.00
ELEMENTARY AND MIDDLE SCHOOL IB SUPPORT	1763941	-	5,000.00	5,000.00
ODYSSEY OF THE MIND	1763951	-	40,000.00	40,000.00
PLC - K-12	1790301	-	3,500.00	3,500.00
ESOL SUMMER MONITORING	1790401	18,000.00	-	18,000.00
REAL LIFE ACADEMIC EXPERIENCE	1790721	-	16,000.00	16,000.00
ROTC - SAI	1790911	-	1,000.00	1,000.00
Total Non-salary Program Allocations		1,316,960.26	600,000.00	1,916,960.26
TOTAL APPROPRIATIONS		15,712,454.00	600,000.00	16,312,454.00

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

READING ALLOCATION FUNDING - 2020-21

Description	ACCT. NO.	2020-21		
		New Funding	Estimated Carryover	Total
ESTIMATED REVENUE:				
Reading Categorical - FEFP	310	3,056,617.00	376,460.72	3,433,077.72
TOTAL ESTIMATED REVENUE		3,056,617.00	376,460.72	3,433,077.72
APPROPRIATIONS:				
Holdbacks				
Charter School Allocations	1800004	615,844.00	-	615,844.00
Family Empowerment Scholarship	1800004	64,284.00	-	64,284.00
Undist FTE Holdback	1800004	24,002.00	-	24,002.00
Reserves	1800005	49,289.00	-	49,289.00
Total Holdbacks		753,419.00	-	753,419.00
Salaries				
Reading Coach Salaries	1800009	2,028,415.23	-	2,028,415.23
Total Salaries		2,028,415.23	-	2,028,415.23
Non-salary Program Allocations				
Other Reading Programs (Reserve)	1800001	102,724.12	51,504.69	154,228.81
Summer Reading Camp-Grade 3	1810011	50,000.00	30,000.00	80,000.00
ELA Materials-Elementary	1810111	45,000.00	-	45,000.00
Methods of Writing-Elementary	1830011	77,058.65	65,455.03	142,513.68
ELA Curriculum Support - Elementary	1830111	-	84,500.00	84,500.00
ELA Curriculum Support - Middle School	1830121	-	60,501.00	60,501.00
ELA Curriculum Support - High School	1830131	-	70,500.00	70,500.00
Sunshine State Readers - Elementary	1831011	-	6,000.00	6,000.00
Sunshine State Readers - Middle School	1831021	-	4,000.00	4,000.00
Sunshine State Readers - High School	1831031	-	4,000.00	4,000.00
AVID K-12	1832221	-	-	-
Total Program Allocations		274,782.77	376,460.72	651,243.49
TOTAL APPROPRIATIONS		3,056,617.00	376,460.72	3,433,077.72

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
2020-21 SAFE SCHOOL FUNDING

Description	SROs	1514501	1016271	TOTAL COST
		FEFP SAFE SCHOOLS	LINE ITEM SUPPLEMENT	

ESTIMATED FUNDING:

New Funding		3,710,278.00	242,811.00	3,953,089.00
Carryover		449,923.00	0.00	449,923.00
TOTAL ESTIMATED FUNDING		4,160,201.00	242,811.00	4,403,012.00

APPROPRIATIONS:

Holdbacks

Undist FTE Holdback		49,502.00	0.00	49,502.00
McKay Scholarship Deduction		0.00	0.00	0.00
Total Holdbacks	0.00	49,502.00	0.00	49,502.00

Charter Undist FTE Holdback		29,313.00	0.00	29,313.00
Charter Distribution		741,375.00	0.00	741,375.00
Charter School Allocations	25.00	770,688.00	0.00	770,688.00

Salaries

Director		0.00	129,348.12	129,348.12
Coordinator		0.00	105,373.68	105,373.68
		0.00	234,721.80	234,721.80

School Resource Officers - St. Cloud Police Dept

Canoe Creek Elementary	1	45,000.00	0.00	45,000.00
Lakeview Elementary	1	45,000.00	0.00	45,000.00
Michigan Avenue Elementary	1	45,000.00	0.00	45,000.00
Neptune Elementary	1	45,000.00	0.00	45,000.00
St. Cloud Elementary	1	45,000.00	0.00	45,000.00
St. Cloud High	2	90,000.00	0.00	90,000.00
St. Cloud Middle	1	45,000.00	0.00	45,000.00
Floater	1	45,000.00	0.00	45,000.00
Supervisor SRO	1	45,000.00	0.00	45,000.00
Total St. Cloud Police Dept	10	450,000.00	0.00	450,000.00

School Resource Officers - Kissimmee Police Dept

Central Avenue Elementary	1	45,000.00	0.00	45,000.00
Cypress Elementary	1	45,000.00	0.00	45,000.00
Denn John Middle	1	45,000.00	0.00	45,000.00
Flora Ridge Elementary	1	45,000.00	0.00	45,000.00
Highlands Elementary	1	45,000.00	0.00	45,000.00
Kissimmee Elementary	1	45,000.00	0.00	45,000.00
Kissimmee Middle	1	45,000.00	0.00	45,000.00
Mill Creek Elementary	1	45,000.00	0.00	45,000.00
Osceola High	2	90,000.00	0.00	90,000.00
Thacker Avenue Elementary	1	45,000.00	0.00	45,000.00
Sergeants	1	45,000.00	0.00	45,000.00
Floater (SDOC Commitment for the new SY)	1	45,000.00	0.00	45,000.00
Total Kissimmee Police Dept	13	585,000.00	0.00	585,000.00

School Resource Officers - Osceola County Sheriff

Boggy Creek Elementary	1	45,000.00	0.00	45,000.00
Celebration High	2	90,000.00	0.00	90,000.00
Celebration K-8	1	45,000.00	0.00	45,000.00
Chestnut Elementary	1	45,000.00	0.00	45,000.00
Deerwood Elementary	1	45,000.00	0.00	45,000.00
Discovery 6-8	1	45,000.00	0.00	45,000.00
East Lake Elementary	1	45,000.00	0.00	45,000.00
Gateway High	2	90,000.00	0.00	90,000.00
Harmony Community	1	45,000.00	0.00	45,000.00
Harmony Middle	1	45,000.00	0.00	45,000.00
Harmony High	2	90,000.00	0.00	90,000.00
Hickory Tree Elementary	1	45,000.00	0.00	45,000.00
Horizon Middle	1	45,000.00	0.00	45,000.00
Koa Elementary	1	45,000.00	0.00	45,000.00
Liberty High	2	90,000.00	0.00	90,000.00

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
2020-21 SAFE SCHOOL FUNDING

Description	SROs	1514501	1016271	TOTAL COST
		FEFP SAFE SCHOOLS	LINE ITEM SUPPLEMENT	
Narcoossee Elementary	1	45,000.00	0.00	45,000.00
Narcoossee Middle	1	45,000.00	0.00	45,000.00
Neocity Academy	1	45,000.00	0.00	45,000.00
Neptune Middle	1	45,000.00	0.00	45,000.00
New Beginnings	1	45,000.00	0.00	45,000.00
Osceola County School for the Arts	2	90,000.00	0.00	90,000.00
Parkway Middle	1	45,000.00	0.00	45,000.00
Partin Settlement Elementary	1	45,000.00	0.00	45,000.00
PATHS	1	45,000.00	0.00	45,000.00
Pleasant Hill Elementary	1	45,000.00	0.00	45,000.00
Poinciana Academy Of Fine Arts	1	45,000.00	0.00	45,000.00
Poinciana High	2	90,000.00	0.00	90,000.00
Reedy Creek Elementary	1	45,000.00	0.00	45,000.00
Sunrise Elementary	1	45,000.00	0.00	45,000.00
Tohopekaliga High School	2	90,000.00	0.00	90,000.00
Ventura Elementary	1	45,000.00	0.00	45,000.00
Westside K-8	1	45,000.00	0.00	45,000.00
Zenith	1	45,000.00	0.00	45,000.00
Sergeants/Floaters	7	315,000.00	0.00	315,000.00
Incidentals/Training/Mutuallink	0	190,011.00	8,089.20	198,100.20
Total Osceola County Sheriff	47	2,305,011.00	8,089.20	2,313,100.20
Total Traditional Schools	70	3,340,011.00	242,811.00	3,582,822.00
TOTAL APPROPRIATIONS	95	4,160,201.00	242,811.00	4,403,012.00

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
2020-21 RECOMMENDED LINE ITEM ALLOCATIONS

LINE	ADMINISTRATOR	PROJECT	DESCRIPTION	FUNDING	2019-20 BUDGET	2020-21		
						RECOMMENDED FUNDING	INCREASE/DECREASE	
1	ARBY CREACH	1015481	TRANSPORTATION SUMMER PAY	FEFP	100,000.00	50,000.00	(50,000.00)	
2		1015591	TRANSP RADIO COMMUNICATIONS	FEFP	116,000.00	80,000.00	(36,000.00)	
3		1016491	TRANSPORTATION ROUTING MANAGEMENT SYSTEM	FEFP	80,000.00	88,000.00	8,000.00	
4		1017241	ALC SCHOOLS TRANSPORTATION	FEFP	0.00	50,000.00	50,000.00	
5		1017251	FIELD TRIP SOFTWARE	FEFP	0.00	19,900.00	19,900.00	
6		CHUNDRA EVENS	1010521	RENTAL OF FACILITIES (GRAD)	FEFP	86,500.00	92,970.00	6,470.00
7			1010871	CERTIFIED ATHLETIC TRAINING	FEFP	20,000.00	20,000.00	0.00
8			1011521	ATHLETIC OFFICIALS & REFEREES	FEFP	160,000.00	200,000.00	40,000.00
9			1015261	MIDDLE SCHOOL ATHLETICS	FEFP	75,000.00	75,000.00	0.00
10			1015441	POOL RENTAL AND HEATING	FEFP	45,000.00	50,000.00	5,000.00
11			1015551	WEATHER MONITORING	FEFP	19,410.00	15,000.00	(4,410.00)
12			1015621	SUMMER OPS - ATHLETIC DIRECTORS	FEFP	22,700.00	13,000.00	(9,700.00)
13			1016301	GIFTED CONSULTANT SERVICES	FEFP	50,000.00	0.00	(50,000.00)
14			1016771	COLLEGE BOARD AP/SAT	FEFP	22,968.00	0.00	(22,968.00)
15			1016971	CONCUSSIONS	FEFP	14,000.00	15,600.00	1,600.00
16		1017121	ATHLETIC CAAP CERTIFICATION SOFTWARE	FEFP	45,000.00	40,000.00	(5,000.00)	
17		1017131	ATHLETICS ECG STUDY	FEFP	8,000.00	4,000.00	(4,000.00)	
18		1017191	SUPPLEMENTAL MATH INSTRUCTION	FEFP	426,000.00	0.00	(426,000.00)	
19		1017261	HIGH SCHOOL CURRICULUM PROFESSIONAL DEVELOPMENT	FEFP	0.00	16,000.00	16,000.00	
20	DANA SCHAFFER	1011501	PUBLICATIONS & ADVERTISING	LOCAL	50,000.00	50,000.00	0.00	
21		1014771	WEBSITE, MOBILE APP, AND EMERGENCY NOTIFICATION SYSTEM	FEFP	142,811.00	69,872.00	(72,939.00)	
22		1014921	CRIMINAL HISTORY	FEFP	53,000.00	53,000.00	0.00	
23		1016741	BUSINESS PARTNERS LUNCHEON	LOCAL	14,000.00	14,000.00	0.00	
24		1017011	LET'S TALK ONLINE SERVICE	FEFP	154,000.00	154,000.00	0.00	
25	1017221	REMIND101	FEFP	97,774.25	104,303.00	6,528.75		
26	DARYLA BUNGO	1016391	PSYCHOEDUCATIONAL EVALUATION INSTRUMENTS PROTOCOLS	FEFP	69,000.00	43,904.00	(25,096.00)	
27	EDWARD PARKER	1010471	OVERTIME FOR FACIL SET-UP	FEFP	10,000.00	10,000.00	0.00	
28		1010501	POSTAGE & UPS-CO	FEFP	40,000.00	40,000.00	0.00	
29	1010741	XEROX PAPER & COPY CHARGES CO	FEFP	14,000.00	10,000.00	(4,000.00)		
30	JANE RESPESS	1015021	ENVIRONMENTAL CENTER	FEFP	75,039.37	77,531.00	2,491.63	
31	JANICE FRANCESCHI	1012311	NEW TEACHER MENTOR	FEFP	32,000.00	33,000.00	1,000.00	
32		1014981	PROFESSIONAL DEV ACTIVITIES	FEFP	125,000.00	140,251.00	15,251.00	
33		1017211	IOBSERVATION	FEFP	0.00	100,000.00	100,000.00	
34	JEFFERY ARNOTT	1016601	ADOBE - SOFTWARE	FEFP	39,360.00	50,000.00	10,640.00	
35	JOHN BOYD	1010361	LEGISLATIVE CONSULTANT (MIXON)	FEFP	18,600.00	18,600.00	0.00	
36		1010451	OCTA/TEAMSTERS LEAVE (SUBS)	FEFP	2,500.00	2,500.00	0.00	
37		1011491	NEGOTIATION TEAM	FEFP	7,000.00	7,000.00	0.00	
38		1012671	SCHOOL BOARD POLICY MANUAL	FEFP	6,000.00	5,500.00	(500.00)	
39	KAREN COMBS	1015401	SUMMER OPS-OASIS AND COMMITMENT	FEFP	20,000.00	0.00	(20,000.00)	
40	LAUREN HADDOX	1010051	ATHLETIC INSURANCE	FEFP	246,320.00	246,320.00	0.00	
41		1010331	INSURANCE REIMBURSEMENTS	FEFP	25,000.00	25,000.00	0.00	
42		1010731	PROPERTY CASUALTY INSURANCE	FEFP	2,715,971.00	2,948,380.00	232,409.00	
43		1011481	PUBLIC OFFICIAL BONDS	FEFP	306.00	1,290.00	984.00	
44		1011821	ACTUARIAL SERVICES	FEFP	3,500.00	12,500.00	9,000.00	
45		1012111	W/C SELF-INSURER ASSESSMENT	FEFP	65,000.00	36,000.00	(29,000.00)	
46		1012121	FLOOD INSURANCE	FEFP	36,625.00	40,000.00	3,375.00	
47		1015181	STATE & FEDERAL LABOR LAW POST	FEFP	5,000.00	5,000.00	0.00	
48		1015421	WORKERS COMPENSATION INSURANCE	FEFP	2,200,000.00	2,083,429.00	(116,571.00)	
49		1016231	FUEL STORAGE TANK REGISTRATION FEE	FEFP	600.00	600.00	0.00	
50	LEAH TORRES	1015101	TESTING PRINTER/SCANNER MAINT	FEFP	8,123.00	8,123.00	0.00	
51		1016101	SUMMER END OF COURSE (EOC) RETAKES	FEFP	14,649.00	14,000.00	(649.00)	
52		1016581	EOC-PERT MATH	FEFP	18,739.00	20,000.00	1,261.00	
53	1016801	HEADPHONES FOR COMPUTERS	FEFP	16,125.00	16,125.00	0.00		
54	MARC CLINCH	1010101	SOFTWARE (EBUILDER), CONSULT FEES	FEFP	151,598.00	151,698.00	100.00	
55		1016881	ZHA CONSULTING (CONSTRUCTION) SERVICES	FEFP	109,200.00	0.00	(109,200.00)	
56	MICHAEL ALLEN	1011071	FINE ARTS SUPPORT	FEFP	171,600.00	160,000.00	(11,600.00)	
57		1010541	SACS ANNUAL DUES-SCHOOLS	FEFP	67,200.00	68,400.00	1,200.00	
58	PETER STRAKER	1010601	SAC MEETINGS, TRNG & SUPPORT	LOCAL	2,000.00	2,000.00	0.00	
59		1016081	ADMINISTRATOR'S ACADEMY	LOCAL	25,000.00	25,000.00	0.00	
60		1016981	STRATEGIC SIP TRAINING	FEFP	5,800.00	5,914.00	114.00	
61	PETER THORNE	1015001	COMP OPERATIONS SUPP & MAINT	FEFP	8,794.00	0.00	(8,794.00)	
62		1017161	KRONOS	FEFP	260,080.00	260,100.00	20.00	
63	1017181	BUSINESS PROCESS IMPROVEMENTS	FEFP	150,000.00	50,000.00	(100,000.00)		
64	RANDY SHUTTERA	1010111	CONTINGENCY FOR MAJOR MAINT	FEFP	850,000.00	1,000,000.00	150,000.00	
65		1010221	BACKFLOW INSPECTIONS & REPAIR	FEFP	100,000.00	140,000.00	40,000.00	
66		1010251	CHILLER MAINT AGREEMENT/REPAIR	FEFP	150,000.00	250,000.00	100,000.00	
67		1010261	INSPECTION/BLEACHERS & STAIRS	FEFP	0.00	28,000.00	28,000.00	
68		1010411	MAINTENANCE-COUNTY OFFICE	FEFP	65,000.00	65,000.00	0.00	
69		1010611	TEAMSTER UNION CONTRACT ALLOWANCE	FEFP	124,800.00	124,800.00	0.00	
70		1010711	HVAC PREVENTIVE MAINT & FILTER	FEFP	150,000.00	150,000.00	0.00	
71		1010801	INSPECTION-FIRE ALARM,EXT HOOD	FEFP	160,000.00	200,000.00	40,000.00	
72		1010821	TERMITE TREATMENTS	FEFP	25,000.00	25,000.00	0.00	
73		1010831	FIRE SPRINKLER SYSTEM INSPECTIONS	FEFP	50,000.00	70,000.00	20,000.00	
74	1014881	ELEVATOR PREVENTATIVE MAINT & SERVICE	FEFP	50,000.00	50,000.00	0.00		
75	1015311	INFECTIOUS DISEASE PREVENTION	FEFP	216,954.18	531,000.00	314,045.82		

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
2020-21 RECOMMENDED LINE ITEM ALLOCATIONS

LINE	ADMINISTRATOR	PROJECT	DESCRIPTION	FUNDING	2019-20 BUDGET	2020-21		
						RECOMMENDED FUNDING	INCREASE/DECREASE	
76	RANDY SHUTTERA	1016061	AED PURCHASE, INSPECTION AND MAINTENANCE	FEFP	4,500.00	22,500.00	18,000.00	
77		1016161	GENERATOR REPAIR/MAINT COUNTYWIDE	FEFP	3,500.00	7,500.00	4,000.00	
78		1016181	SAFETY & SECURITY EQUIPMENT/SOFTWARE	FEFP	50,000.00	50,000.00	0.00	
79		1016271	SUPPLEMENTAL SAFE SCHOOLS	FEFP	703,098.00	242,811.00	(460,287.00)	
80		1016371	FIRE EXTINGUISHER INSPECTIONS, REPAIR & REPLACEMENT	FEFP	70,000.00	75,000.00	5,000.00	
81		1016381	WATER TREATMENT SVCS	FEFP	28,412.00	35,000.00	6,588.00	
82		1016821	ACT STUDENT EMPLOYMENT	FEFP	10,000.00	0.00	(10,000.00)	
83		1016921	FLORIDA STERLING PROGRAM	FEFP	12,500.00	12,500.00	0.00	
84		1016991	STAGE RIGGING	FEFP	20,000.00	20,000.00	0.00	
85		1017081	GLOBAL POSITIONING SYSTEM	FEFP	55,000.00	55,000.00	0.00	
86	1017151	SCHOOL DUDE - ENERGY MANAGER PROGRAM	FEFP	20,000.00	10,000.00	(10,000.00)		
87	1017201	ENERGY STAR CERTIFICATION	FEFP	2,250.00	15,000.00	12,750.00		
88	RHONDA BLAKE	1011031	DDP AND REDISTRICTING	FEFP	18,672.00	17,689.00	(983.00)	
89		1016621	EDUCATIONAL PLANT SURVEY	FEFP	0.00	41,925.00	41,925.00	
90	1016841	REAL ESTATE AND DUE DILIGENCE	FEFP	65,000.00	100,000.00	35,000.00		
91	SARAH GRABER	1010681	TERMINAL PAY	FEFP	2,800,000.00	2,500,000.00	(300,000.00)	
92		1014991	LONG-TERM SUBS > 10 DAYS	FEFP	800,000.00	800,000.00	0.00	
93	1015221	START UP SUPPLIES NEW SCHOOLS	FEFP	250,000.00	76,784.00	(173,216.00)		
94	1016531	SERVER UTILITY & MISC SOFTWARE PURCHASES	FEFP	25,000.00	10,000.00	(15,000.00)		
95	SCOTT CLARK	1015051	PRINT SHOP HARDWARE & SOFTWARE	FEFP	17,330.00	16,250.00	(1,080.00)	
96		1015641	FOCUS GRADEBOOK	FEFP	25,000.00	25,000.00	0.00	
97	1016201	DESTINY RESOURCE MGMT MAINTENANCE	FEFP	86,000.00	16,000.00	(70,000.00)		
98	1016431	ELECTRONIC RESOURCES	FEFP	315,297.00	128,665.00	(186,632.00)		
99	1016591	OFFICE 365 STAFF TRAINING	FEFP	12,539.00	6,000.00	(6,539.00)		
100	1017001	ISAFE SUBSCRIPTION	FEFP	4,700.00	4,700.00	0.00		
101	1017031	MEDIA SPECIALIST EXTRA	FEFP	35,000.00	35,000.00	0.00		
102	SHANA RAFALSKI	1016261	CHOICE PROGRAMS MARKETING	LOCAL	35,600.00	35,630.00	30.00	
103		1010081	COMPUTER MAINT SCHOOLS	FEFP	95,000.00	110,000.00	15,000.00	
104	SHAWN WOODSELL	1010651	PHONE SYSTEM DIST-WIDE	FEFP	30,000.00	34,000.00	4,000.00	
105		1010661	INTERCOM REPAIRS DIST-WIDE	FEFP	75,000.00	60,000.00	(15,000.00)	
106		1010671	DIST WIDE TELECOMMUNICATIONS	FEFP	616,000.00	412,527.00	(203,473.00)	
107		1010961	NETWORK HRDWR & SFTWR & MAINT	FEFP	741,900.00	189,900.00	(552,000.00)	
108		1015451	MICROSOFT EES	FEFP	658,000.00	72,000.00	(586,000.00)	
109		1016891	ERATE OVERTIME	FEFP	60,000.00	60,000.00	0.00	
110		1017041	TECHNOLOGY INTERNS	FEFP	85,000.00	85,000.00	0.00	
111		SUPERINTENDENT	1010091	LOBBYING EFFORTS	FEFP	120,000.00	120,000.00	0.00
112			1010351	LEGAL FEES	FEFP	550,000.00	600,000.00	50,000.00
113			1015381	SUMMER OPS-GUIDANCE COUNSELORS	FEFP	250,000.00	157,200.00	(92,800.00)
114	1015681		BOARD MEETING MGMT/EQUIPMENT	FEFP	20,000.00	20,000.00	0.00	
115	1015691		DISTRICT MEMBERSHIP DUES	FEFP	65,000.00	60,000.00	(5,000.00)	
116	1016031		DISTRICT & COMMUNITY EVENTS	LOCAL	220,000.00	220,000.00	0.00	
117	1016051		PROMOTIONS & PUBLIC RELATIONS	LOCAL	100,000.00	90,000.00	(10,000.00)	
118	1016281		BOARD MEMBER EXPENSES	LOCAL	10,000.00	10,000.00	0.00	
119	1016701		FOOTSTEPS TO BRILLANCE	LOCAL	5,000.00	5,000.00	0.00	
120	1016761		STRATEGIC PLANNING SUPPORT	FEFP	40,000.00	0.00	(40,000.00)	
121	1017171	CULTURE SURVEYS	FEFP	100,000.00	85,300.00	(14,700.00)		
122	TAMMY OTTERSON	1010701	UNEMPLOYMENT CLAIMS	FEFP	125,000.00	145,000.00	20,000.00	
123		1010891	RECRUITMENT	FEFP	685,000.00	404,500.00	(280,500.00)	
124		1010911	TSSI SUBSTITUTE CALLING SYSTEM	FEFP	38,505.00	40,372.00	1,867.00	
125		1010991	FINGERPRINTING	FEFP	240,000.00	240,000.00	0.00	
126		1014901	EAP PROGRAM	FEFP	132,152.00	198,528.00	66,376.00	
127	1015521	DIFFERENTIATED PAY	FEFP	10,000.00	10,000.00	0.00		
128	1015671	ATHLETIC COACHING SUPPL - NON-EMP	FEFP	266,425.00	266,425.00	0.00		
129	TOM PHELPS	1014971	ADMIN COMPLEX SECURITY	FEFP	5,000.00	5,000.00	0.00	
130		1015471	BUS MONITORS	FEFP	25,000.00	25,000.00	0.00	
131	1016511	VISION QUEST	FEFP	40,000.00	40,000.00	0.00		
132	ULYSSES VAZQUEZ	1011011	IBM COMPUTER SYSTEM-ANN PMT	FEFP	11,903.00	12,619.00	716.00	
133		1013381	MICROFILMING/SCANNING	FEFP	38,502.00	38,502.00	0.00	
134		1014251	IMPACT STUDY FEE	FEFP	0.00	80,660.00	80,660.00	
135		1014631	TAPE VAULTING, DATA PROJECT	FEFP	31,242.00	32,805.00	1,563.00	
136		1014751	MIS SOFTWARE MAINTENANCE	FEFP	33,894.00	35,589.00	1,695.00	
137		1016441	SHAREPOINT LICENSE & SUPPORT	FEFP	9,097.00	10,000.00	903.00	
138	1016451	LIIS SOFTWARE MAINTENANCE	FEFP	397,522.00	0.00	(397,522.00)		
139	1017231	CFEED	FEFP	0.00	380,869.00	380,869.00		
140	YULING LIU	1012151	ANNUAL AUDITS	FEFP	250,000.00	233,500.00	(16,500.00)	
141		1012301	BANK FEES & FORMS	FEFP	2,500.00	1,500.00	(1,000.00)	
142		1012431	CO & DS ADMIN EXPENSE	CO&DS	37,500.00	37,500.00	0.00	
143		TOTAL				22,199,186.80	19,614,860.00	(2,584,326.80)

Debt Service Fund

FUND 200

DEBT SERVICE FUND BUDGET

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

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

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

Source	Account Number	2020-21 Tentative	2019-20 Budget	Difference
FEDERAL:				
Federal Direct QSCB Subsidy	199	2,186,919.00	2,186,919.00	-
Total Federal		2,186,919.00	2,186,919.00	-
STATE:				
CO & DS withheld for SBE/COBI Bonds	322	690,850.00	690,104.50	745.50
Total State		690,850.00	690,104.50	745.50
LOCAL:				
Sales Tax	418	-	-	-
Lease Payments and Other	425	1,042,761.50	1,036,964.40	5,797.10
Interest on Investments (incl. net change)	430	-	-	-
Total Local		1,042,761.50	1,036,964.40	5,797.10
OTHER SOURCES:				
Transfers In	630	29,640,722.91	29,771,068.76	(130,345.85)
Proceeds/Premium on Refunding Bonds	700	-	6,340,000.00	(6,340,000.00)
Total Other Sources		29,640,722.91	36,111,068.76	(6,470,345.85)
TOTAL ESTIMATED REVENUE & OTHER SOURCES		33,561,253.41	40,025,056.66	(6,463,803.25)
Restricted for Debt Service	2725	22,285,645.55	19,952,435.74	2,333,209.81
Total Beginning Fund Balance		22,285,645.55	19,952,435.74	2,333,209.81
TOTAL EST REVENUE AND BEGINNING FD BAL		55,846,898.96	59,977,492.40	(4,130,593.44)

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

Use	Account Number	2020-21 Tentative	2019-20 Budget	Difference
Redemption of Principal	9271	22,731,210.92	21,981,361.48	749,849.44
Interest	9272	8,499,242.75	9,320,014.54	(820,771.79)
Dues and Fees	9273	48,560.00	50,470.00	(1,910.00)
Cost of Issuance	9273	-	97,093.75	(97,093.75)
Payments to Refunding Bond Escrow Agent	9276	-	6,242,906.25	(6,242,906.25)
Total Debt Service Appropriations		31,279,013.67	37,691,846.02	(6,412,832.35)
OTHER USES:				
Transfers Out	9793	-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		31,279,013.67	37,691,846.02	(6,412,832.35)
ESTIMATED REVENUE LESS APPROPRIATIONS		2,282,239.74	2,333,210.64	(50,970.90)
FUND BALANCE AT END OF YEAR:				
Restricted for Debt Service	2725	24,567,885.29	22,285,645.55	2,282,239.74
Total Ending Fund Balance		24,567,885.29	22,285,645.55	2,282,239.74
TOTAL APPROPRIATIONS AND ENDING FD BAL		55,846,898.96	59,977,491.57	(4,130,592.61)

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

Source	Account Number	210 SBE Bonds	2A2 2015 Sales Tax Bonds	2A4 2017 Sales Tax Bonds	2A5 2017 Capital Outlay Sales Tax Bonds	298 Bellalago EFBD	2A8 2010 COP	2A7 2013 COP
BEGINNING FUND BALANCE		68,425.00	-	-		-	21,215,848.73	-
ESTIMATED REVENUE:								
FEDERAL DIRECT QSCBs	0199	-	-	-	-	-	2,186,919.00	-
CO&DS	0322	690,850.00	-	-	-	-	-	-
TAXES	0412	-	-	-	-	-	-	-
LOCAL SALES TAX	0418	-	-	-	-	-	-	-
LEASE	0425	-	-	-	-	-	-	-
TRANSFERS IN	0630	-	3,600,509.90	2,973,056.00	7,034,905.00	928,872.77	2,833,935.06	3,883,757.50
BOND PROCEEDS	0700	-	-	-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		690,850.00	3,600,509.90	2,973,056.00	7,034,905.00	928,872.77	5,020,854.06	3,883,757.50
TOTAL ESTIMATED REVENUES AND BEGINNING FD BAL		759,275.00	3,600,509.90	2,973,056.00	7,034,905.00	928,872.77	26,236,702.79	3,883,757.50
APPROPRIATIONS:								
PRINCIPAL	7100	581,000.00	3,197,000.00	2,775,000.00	4,985,000.00	433,210.92	-	2,615,000.00
INTEREST	7200	109,850.00	399,014.90	195,736.00	2,047,575.00	495,661.85	2,696,490.00	1,263,462.50
DUES & FEES	7300	-	4,495.00	2,320.00	2,330.00	-	12,515.00	5,295.00
COST OF ISSUANCE	7301	-	-	-	-	-	-	-
PAYMENTS TO REFUNDING BOND ESCROW AGENT	7600	-	-	-	-	-	-	-
TRANSFERS OUT	9300	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS & OTHER USES		690,850.00	3,600,509.90	2,973,056.00	7,034,905.00	928,872.77	2,709,005.00	3,883,757.50
ESTIMATED REVENUE LESS APPROPRIATIONS		-	-	-	-	-	2,311,849.06	-
FUND BALANCE AT END OF YEAR:								
RESTRICTED	275200	68,425.00	-	-	-	-	23,527,697.79	-
ENDING FUND BALANCE		68,425.00	-	-	-	-	23,527,697.79	-
TOTAL APPROPRIATIONS AND ENDING FD BAL		759,275.00	3,600,509.90	2,973,056.00	7,034,905.00	928,872.77	26,236,702.79	3,883,757.50

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

Source	Account Number	2B1 2014 COP	2B2 2015 COP	2B3 2017 COP	29F 2020 COP	Total COPs	Grand Total
BEGINNING FUND BALANCE		-	971,762.50	-	29,609.32	22,217,220.55	22,285,645.55
ESTIMATED REVENUE:							
FEDERAL DIRECT QSCBs	0199	-	-	-	-	2,186,919.00	2,186,919.00
CO&DS	0322	-	-	-	-	-	690,850.00
TAXES	0412	-	-	-	-	-	-
LOCAL SALES TAX	0418	-	-	-	-	-	-
LEASE	0425	-	1,042,761.50	-	-	1,042,761.50	1,042,761.50
TRANSFERS IN	0630	85,852.00	-	6,706,160.00	1,593,674.68	15,103,379.24	29,640,722.91
BOND PROCEEDS	0700	-	-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		85,852.00	1,042,761.50	6,706,160.00	1,593,674.68	18,333,059.74	33,561,253.41
TOTAL ESTIMATED REVENUES AND BEGINNING FD BAL		85,852.00	2,014,524.00	6,706,160.00	1,623,284.00	40,550,280.29	55,846,898.96
APPROPRIATIONS:							
PRINCIPAL	7100	-	920,000.00	5,655,000.00	1,570,000.00	10,760,000.00	22,731,210.92
INTEREST	7200	80,752.00	117,346.50	1,045,170.00	48,184.00	5,251,405.00	8,499,242.75
DUES & FEES	7300	5,100.00	5,415.00	5,990.00	5,100.00	39,415.00	48,560.00
COST OF ISSUANCE	7301	-	-	-	-	-	-
PAYMENTS TO REFUNDING BOND ESCROW AGENT	7600	-	-	-	-	-	-
TRANSFERS OUT	9300	-	-	-	-	-	-
TOTAL APPROPRIATIONS & OTHER USES		85,852.00	1,042,761.50	6,706,160.00	1,623,284.00	16,050,820.00	31,279,013.67
ESTIMATED REVENUE LESS APPROPRIATIONS		-	-	-	(29,609.32)	2,282,239.74	2,282,239.74
FUND BALANCE AT END OF YEAR:							
RESTRICTED	275200	-	971,762.50	-	-	24,499,460.29	24,567,885.29
ENDING FUND BALANCE		-	971,762.50	-	-	24,499,460.29	24,567,885.29
TOTAL APPROPRIATIONS AND ENDING FD BAL		85,852.00	2,014,524.00	6,706,160.00	1,623,284.00	40,550,280.29	55,846,898.96

School District of Osceola County, FL Future Debt Service Payments As of 06/30/2020	210 SBE Bonds	2A2 2015 Sales Tax Bd	2A4 2017 Sales Tax Bd	2A5 2017 Capital Outlay Sales Tax Bonds	298 Bellalago EFBD	2A8 2010 COP	2A7 2013 COP
PROJECTS FUNDED	Various Projects	Refunding portion of 2007A Sales Tax Bond	Refunding portion of 2007B Sales Tax Bond	Various Maintenance & Renovation Projects	Bellalago Charter School	Renovations: Osceola High, Thacker Avenue Elementary, Highlands Elementary 0.858 (net of subsidy)*	Refunding 2004A COP
INTEREST RATE	3.0 - 5.0	1.99	1.72	2.76	1.0 - 4.6		2.5 - 5.0
PRINCIPAL AMOUNT OUTSTANDING	2,369,000.00	20,051,000.00	11,380,000.00	76,680,000.00	8,254,204.69	40,500,000.00	27,700,000.00

Principal & Interest Payments Due in:

2021	690,850.00	3,596,014.90	2,970,736.00	7,032,575.00	928,872.77	509,571.00	3,878,462.50
2022	608,800.00	3,607,394.60	2,968,006.00	7,028,126.00	926,669.12	509,571.00	3,873,862.50
2023	554,400.00	3,622,281.80	2,964,502.00	7,024,882.00	924,878.42	509,571.00	3,870,262.50
2024	393,850.00	3,629,577.00	2,970,224.00	7,027,636.00	923,835.22	509,571.00	3,874,262.50
2025	271,950.00	6,939,399.60		7,021,319.00	913,628.43	509,571.00	3,871,012.50
2026	158,550.00			7,020,862.00	914,075.02	509,571.00	2,755,512.50
2027				7,021,058.00	904,846.17	41,009,571.00	2,752,950.00
2028				7,016,838.00	895,895.88		9,560,249.99
2029				7,013,133.00	882,733.47		
2030				7,009,805.00	876,146.21		
2031				7,011,647.00	869,739.99		
2032				7,008,521.00	853,032.37		
2033				7,005,358.00	842,449.75		
2034					15,000.00		
TOTAL:	2,678,400.00	21,394,667.90	11,873,468.00	91,241,760.00	11,671,802.82	44,066,997.00	34,436,574.99

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

School District of Osceola County, FL Future Debt Service Payments As of 06/30/2020	2B1 2014 COP	2B2 2015 COP	2B3 2017 COP	29F 2020 COP	Total COPs	Total Debt
PROJECTS FUNDED	Refunding remaining portion of 2004A COP, 2004B COP and 2004C COP	Refunding 2005 COP	Refunding 2007 COP	Refunding 2009 COP		
INTEREST RATE	2.24	2.67	2.10	0.76		
PRINCIPAL AMOUNT OUTSTANDING	3,605,000.00	4,855,000.00	49,770,000.00	6,340,000.00	132,770,000.00	251,504,204.69

Principal & Interest Payments Due in:

2021	80,752.00	1,037,346.50	6,700,170.00	1,618,184.00	13,824,486.00	29,043,534.67
2022	80,752.00	1,037,448.75	6,706,415.00	1,616,252.00	13,824,301.25	28,963,296.97
2023	80,752.00	1,036,883.50	6,705,035.00	1,614,244.00	13,816,748.00	28,907,692.22
2024	80,752.00	1,035,650.75	6,706,135.00	1,612,160.00	13,818,531.25	28,763,653.47
2025	80,752.00	1,038,683.75	8,439,610.00		13,939,629.25	29,085,926.28
2026	80,752.00		9,554,025.00		12,899,860.50	20,993,347.52
2027	80,752.00		9,556,560.00		53,399,833.00	61,325,737.17
2028	3,685,752.00				13,246,001.99	21,158,735.87
2029					0.00	7,895,866.47
2030					0.00	7,885,951.21
2031					0.00	7,881,386.99
2032					0.00	7,861,553.37
2033					0.00	7,847,807.75
2034					0.00	15,000.00
TOTAL:	4,251,016.00	5,186,013.25	54,367,950.00	6,460,840.00	148,769,391.24	287,629,489.96

Debt Capacity Analysis - Capital Outlay Millage

Estimated Revenue	2021	2022	2023	2024	2025
Tax Roll	33,399,286,281	35,971,031,325	38,632,887,643	41,414,455,553	43,485,178,331
Millage	1.5	1.5	1.5	1.5	1.5
Total Tax (Tax Roll * Millage * Collection)	48,094,972.24	51,798,285.11	55,631,358.21	59,636,816.00	62,618,656.80

Debt Service Appropriations	SERIES	CHARGE ID	FACTORS	2021	2022	2023	2024	2025
COP 2009 Debt Service	A	*		-	-	-	-	-
COP 2010 Debt Service	A	*		5,020,854.06	5,020,854.06	5,020,854.06	5,020,854.06	5,016,489.06
COP 2010 Debt Service	A	QSCB Subsidy	1	(2,186,919.00)	(2,186,919.00)	(2,186,919.00)	(2,186,919.00)	(2,186,919.00)
COP 2013 Debt Service	A	*		3,883,757.50	3,879,157.50	3,875,557.50	3,879,557.50	3,876,307.50
COP 2014 Debt Service	A	*		85,852.00	85,852.00	85,852.00	85,852.00	85,852.00
COP 2015 Debt Service	A	*		1,042,761.50	1,042,863.75	1,042,298.50	1,041,065.75	1,044,098.75
COP 2017 Debt Service	A	*		6,706,160.00	6,712,405.00	6,711,025.00	6,712,125.00	8,445,600.00
COP 2020 Debt Service	A	*		1,623,284.00	1,616,252.00	1,614,244.00	1,612,160.00	-
Bellalago Benefit District	PF	*		928,872.77	926,669.12	924,878.42	923,835.22	913,628.43
Total Debt Service Needs				17,104,622.83	17,097,134.43	17,087,790.48	17,088,530.53	17,195,056.74

Estimated Debt Service Capacity	30,990,349.41	34,701,150.68	38,543,567.73	42,548,285.47	45,423,600.06
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Millage Required to Meet Debt Service Needs	0.533	0.495	0.461	0.430	0.412
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Millage Available for Capital Expenditures	0.967	1.005	1.039	1.070	1.088
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Percent Indebted	35.6%	33.0%	30.7%	28.7%	27.5%
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Capital Projects Fund

FUND 300

CAPITAL PROJECTS FUND BUDGET

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

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

The District receives impact fees charged against new residential construction.

Based on an inter-local agreement with local governmental entities, the District receives 25% of the revenue generated through the one-cent infrastructure sales surtax levied by the county through 2025.

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

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

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

State funds must be expended on capital outlay projects in accordance with state regulations. These regulations require recommendation of a school plant survey which must be conducted at least every five years.

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

	2020-21	2021-22	2022-23	2023-24	2024-25
BEGINNING FUND BALANCE & ESTIMATED REVENUES					
BEGINNING FUND BALANCE					
Capacity	\$ 76,044,931	\$ 84,706,430	\$ 60,800,080	\$ 105,712,382	\$ 160,554,784
Carryover - Capacity	45,639,561	-	-	-	-
Non-Capacity	55,700,958	57,317,584	88,520,593	124,977,134	166,916,808
Carryover - Non-Capacity	116,665,452	-	-	-	-
Total Beginning Fund Balance	294,050,902	142,024,014	149,320,673	230,689,516	327,471,591
ESTIMATED REVENUES					
Capacity Sources	50,361,499	52,093,650	53,912,302	55,842,401	57,863,330
Non-Capacity Sources	101,008,963	106,033,220	111,383,388	116,982,097	121,745,534
Total Estimated Revenues	151,370,462	158,126,870	165,295,690	172,824,498	179,608,864
Total Beginning Fund Balance & Estimated Revenues	\$ 445,421,364	\$ 300,150,884	\$ 314,616,364	\$ 403,514,015	\$ 507,080,455
APPROPRIATIONS & PROJECTED ENDING FUND BALANCE					
APPROPRIATIONS					
Capacity	87,339,561	76,000,000	9,000,000	1,000,000	4,207,496
Non-Capacity	216,057,789	74,830,211	74,926,847	75,042,424	75,506,926
Total Appropriations	303,397,350	150,830,211	83,926,847	76,042,424	79,714,422
PROJECTED ENDING FUND BALANCE					
Capacity	84,706,430	60,800,080	105,712,382	160,554,784	214,210,618
Non-Capacity	57,317,584	88,520,593	124,977,134	166,916,808	213,155,416
Total Ending Fund Balance	142,024,014	149,320,673	230,689,516	327,471,591	427,366,033
Total Appropriations & Projected Ending Fund Balance	\$ 445,421,364	\$ 300,150,884	\$ 314,616,364	\$ 403,514,015	\$ 507,080,455

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

	2020-21	2021-22	2022-23	2023-24	2024-25
BEGINNING FUND BALANCE & ESTIMATED REVENUES					
BEGINNING FUND BALANCE					
Restricted for Capital Projects	\$ 76,044,931	\$ 84,706,430	\$ 60,800,080	\$ 105,712,382	\$ 160,554,784
Restricted for Carryover Appropriations	45,639,561	-	-	-	-
Total Beginning Fund Balance	121,684,492	84,706,430	60,800,080	105,712,382	160,554,784
ESTIMATED REVENUES					
Impact Fees	50,000,000	51,750,000	53,561,250	55,435,894	57,376,150
Flora Ridge EFBD	250,000	250,000	250,000	250,000	250,000
Interest	111,499	93,650	101,052	156,507	237,180
Total Estimated Revenues	50,361,499	52,093,650	53,912,302	55,842,401	57,863,330
Total Beginning Fund Balance & Estimated Revenues	172,045,991	136,800,080	114,712,382	161,554,784	218,418,114
APPROPRIATIONS & ENDING FUND BALANCE					
APPROPRIATIONS					
NEW SCHOOL PROJECTS					
K-8'S					
"AA" Kindred (opening August 2022)	34,700,000	3,500,000	-	-	-
"BB" Westside Area (opening August 2023)	3,000,000	35,000,000	4,000,000	-	-
"CC" East St. Cloud Area (opening August 2023)	3,000,000	36,500,000	4,000,000	-	-
Total New School Projects	40,700,000	75,000,000	8,000,000	-	-
OTHER CAPACITY PROJECTS					
Buses	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Other Capacity Projects	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
CARRYOVER					
Buses	937,000				
Canoe Creek K-8	17,774,620				
Celebration Island Village Elementary	199,778				
Harmony Middle School	3,476,288				
Kindred K-8	4,597,875				
Land Purchases	8,400,000				
NeoCity Academy	631,274				
Poinciana Business Academy	7,781,425				
Tohopekaliga High School	35,213				
Unallocated	1,806,088				
Total Carryover	45,639,561	-	-	-	-
Total Appropriations	87,339,561	76,000,000	9,000,000	1,000,000	4,207,496
Annual Surplus/(Deficiency)	(36,978,062)	(23,906,350)	44,912,302	54,842,401	53,655,834
PROJECTED ENDING FUND BALANCE					
Restricted for Capital Projects	84,706,430	60,800,080	105,712,382	160,554,784	214,210,618
Total Ending Fund Balance	84,706,430	60,800,080	105,712,382	160,554,784	214,210,618
Total Appropriations & Ending Fund Balance	\$ 172,045,991	\$ 136,800,080	\$ 114,712,382	\$ 161,554,784	\$ 218,418,114

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

	2020-21	2021-22	2022-23	2023-24	2024-25
BEGINNING FUND BALANCE & ESTIMATED REVENUES					
BEGINNING FUND BALANCE					
Restricted for Capital Projects	\$ 55,700,958	\$ 57,317,584	\$ 88,520,593	\$ 124,977,134	\$ 166,916,808
Restricted for Carryover Appropriations	116,665,452	-	-	-	-
Total Beginning Fund Balance	172,366,410	57,317,584	88,520,593	124,977,134	166,916,808
ESTIMATED REVENUES					
CO&DS Flowthrough	1,000,000	1,000,000	1,000,000	1,000,000	911,866
1.5 Mill CO TAX	48,094,972	51,798,285	55,631,358	59,636,816	62,618,657
1/4 Cent Infrastructure Sales Surtax	14,801,107	15,253,911	15,750,533	16,270,652	16,877,777
1/2 Cent School Capital Outlay Surtax	29,602,214	30,507,822	31,501,066	32,541,304	33,755,554
La Rosa Field Naming Rights Revenue	10,000	10,000	10,000	10,000	10,000
Charter Capital (PECO)	7,399,013	7,399,013	7,399,013	7,399,013	7,399,013
Interest	101,657	64,189	91,418	124,312	172,667
Total Estimated Revenues	101,008,963	106,033,220	111,383,388	116,982,097	121,745,534
Total Beginning Fund Balance & Estimated Revenues	273,375,373	163,350,804	199,903,981	241,959,231	288,662,342
APPROPRIATIONS AND ENDING FUND BALANCE					
APPROPRIATIONS					
RECURRING PROJECTS					
Athletic Facilities	120,000	120,000	120,000	120,000	120,000
Buses - Replacement	3,250,000	3,250,000	3,250,000	3,250,000	3,250,000
Charter Capital (PECO) (Tsf to General Fund)	7,399,013	7,399,013	7,399,013	7,399,013	7,399,013
General School Maintenance Salaries (Tsf to General Fund)	7,916,214	7,995,376	8,075,330	8,156,083	8,237,644
General Schools Facilities Operations (Reimb to General Fund)	2,012,087	2,032,208	2,052,530	2,073,055	2,073,055
Health & Safety	950,000	950,000	950,000	950,000	950,000
Portable Installation (Includes technology)	300,000	300,000	300,000	300,000	300,000
Portable Rent (Tsf to General Fund)	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000
Safety and Security	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Student Computers	3,250,000	3,250,000	3,250,000	3,250,000	3,250,000
Technology Infrastructure	7,554,300	6,500,000	6,500,000	6,500,000	6,500,000
White Fleet	300,000	300,000	300,000	300,000	300,000
Total Recurring Projects	36,151,614	35,196,597	35,296,873	35,398,151	35,479,712
RENOVATION/REMODELING PROJECTS					
Comprehensive Renovations- Gateway High School	2,000,000				
Comprehensive Renovations- Reedy Creek Elementary	2,000,000				
Cyclical Capital Renewal	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Maintenance and Renovation - Deferred Maintenance	4,500,000	6,000,000	6,000,000	6,000,000	6,000,000
oTECH Welding Project	3,000,000	-	-	-	-
Total Renovation/Remodeling	15,500,000	10,000,000	10,000,000	10,000,000	10,000,000
DEBT SERVICE					
Repay LOANS - Long Term (COPs) (Total)	15,103,379	15,127,602	15,120,614	15,123,630	15,237,330
Repay LOANS - Long Term (Sales Tax Revenue Bonds)	13,608,471	13,579,343	13,584,482	13,596,807	13,876,165
Repay LOANS - EFB	928,873	926,669	924,878	923,835	913,628
Total Debt Service	29,640,723	29,633,614	29,629,974	29,644,272	30,027,123
OTHER NON-CAPACITY PROJECTS					
Ancillary Transportation Facilities	18,100,000	-	-	-	-
Total Other Projects	18,100,000	-	-	-	-
CARRYOVER					
RECURRING PROJECTS					
Athletic Facilities - High Schools	101,862				
Buses - Replacement	3,294,000				
Health & Safety	1,689,662				
Cyclical Capital Renewal	7,152,969				
Maintenance and Renovation - Deferred Maintenance	15,194,437				
Portable Installation (Includes Technology)	1,073,020				
Safety & Security	3,339,091				
Student Computers	1,050,295				
Technology Infrastructure	2,066,640				
White Fleet	145,066				
Unallocated Future Projects	1,569,557				
RENOVATION/REMODELING PROJECTS					
Canoe Creek K-8 Renovation	19,109,576				
Comprehensive Renovations- Denn John Middle School	8,916,443				
Comprehensive Renovations- Gateway High School	1,928,235				
Comprehensive Renovations- Michigan Avenue Elementary	3,423,675				
Comprehensive Renovations- Osceola County School for the Arts	2,000,000				
Comprehensive Renovations- St. Cloud Middle School	20,745,639				
Horizon Middle School Ancillary Transportation Renovation	500,000				
Kissimmee Middle Site Plan Modification	110,808				
Land	12,143,456				
Liberty High School Space Reconfiguration	536,068				
Maintenance Building Renovation	73,556				
Neptune Bus Loop	645,000				
OCSA Bus Loop & Road Extension	4,000,000				
Osceola Virtual School	520,351				
oTECH Welding Project	500,000				
Space Reconfigurations	836,046				
Transportation Facility	4,000,000				
Total Carryover	116,665,452	-	-	-	-
Total Appropriations	216,057,789	74,830,211	74,926,847	75,042,424	75,506,926
Annual Surplus/(Deficiency)	(115,048,826)	31,203,009	36,456,541	41,939,673	46,238,608
PROJECTED ENDING FUND BALANCE					
Restricted for Capital Projects	57,317,584	88,520,593	124,977,134	166,916,808	213,155,416
Total Ending Fund Balance	57,317,584	88,520,593	124,977,134	166,916,808	213,155,416
Total Appropriations & Ending Fund Balance	\$ 273,375,373	\$ 163,350,804	\$ 199,903,981	\$ 241,959,231	\$ 288,662,342

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

Source	ACCT. NO.	2020-21 Tentative	2019-20 Budget	Difference
STATE:				
Capital Outlay & Debt Service	321	1,000,000.00	1,000,000.00	-
Interest on Undistributed CO&DS	325	-	-	-
PECO	391	-	-	-
Charter Capital	397	7,399,013.00	6,474,530.00	924,483.00
Other Miscellaneous State	399	-	-	-
Total State		<u>8,399,013.00</u>	<u>7,474,530.00</u>	<u>924,483.00</u>
LOCAL:				
Capital Outlay Tax (1.5 Mills)	413	48,094,972.00	44,522,744.00	3,572,228.00
County Local Sales Tax	418	14,801,107.00	16,445,674.00	(1,644,567.00)
School District Local Sales Tax	419	29,602,214.00	32,891,348.00	(3,289,134.00)
Interest	431	213,156.00	1,702,090.00	(1,488,934.00)
Grants	440	-	-	-
Miscellaneous	495	260,000.00	8,839,266.00	(8,579,266.00)
Impact Fees	496	50,000,000.00	50,000,000.00	-
Total Local		<u>142,971,449.00</u>	<u>154,401,122.00</u>	<u>(11,429,673.00)</u>
OTHER SOURCES:				
Transfers In	620	-	-	-
Other Financing Sources	730	-	-	-
Total Other Sources		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ESTIMATED REVENUE & OTHER SOURCES		<u>151,370,462.00</u>	<u>161,875,652.00</u>	<u>(10,505,190.00)</u>
FUND BALANCE AT BEGINNING OF YEAR:				
Restricted for Capital Projects	2726	294,050,902.17	215,610,667.64	78,440,234.53
Total Beginning Fund Balance		<u>294,050,902.17</u>	<u>215,610,667.64</u>	<u>78,440,234.53</u>
TOTAL EST REVENUE AND BEGINNING FD BAL		<u>445,421,364.17</u>	<u>377,486,319.64</u>	<u>67,935,044.53</u>

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

Use	ACCT. NO.	2020-21 Tentative	2019-20 Budget	Difference
APPROPRIATIONS:				
Library Books	6100	49,324.68	156,834.60	(107,509.92)
Audio-Visual Materials	6200	-	4,111.24	(4,111.24)
Buildings and Additions	6300	142,573,115.33	115,648,724.20	26,924,391.13
Furniture, Fixtures and Equipment	6410-20	6,522,818.08	4,914,630.16	1,608,187.92
Computer Equipment	6430-40	10,411,797.77	8,615,345.98	1,796,451.79
Vehicle Purchase	6500	8,914,088.20	4,799,403.00	4,114,685.20
Land	6600	20,543,455.50	19,893,455.50	650,000.00
Site Improvements	6700	7,796,427.97	2,251,581.64	5,544,846.33
Remodeling and Renovations	6800	57,219,411.87	45,035,468.38	12,183,943.49
Computer Software	6900	2,310,960.80	52,029.19	2,258,931.61
Fees	7300	-	-	-
Total Function 7400 Appropriations		<u>256,341,400.20</u>	<u>201,371,583.89</u>	<u>54,969,816.31</u>
OTHER USES:				
To General Fund	9100	17,415,227.00	16,192,264.00	1,222,963.00
To Debt Service Fund	9200	29,640,722.91	29,771,068.76	(130,345.85)
Total Other Financing Uses		<u>47,055,949.91</u>	<u>45,963,332.76</u>	<u>1,092,617.15</u>
TOTAL APPROPRIATIONS AND OTHER USES		<u>303,397,350.11</u>	<u>247,334,916.65</u>	<u>56,062,433.46</u>
ESTIMATED REVENUES LESS APPROPRIATIONS		<u>(152,026,888.11)</u>	<u>(85,459,264.65)</u>	<u>(66,567,623.46)</u>
FUND BALANCE AT END OF YEAR:				
Restricted for Capital Projects	2726	142,024,014.06	130,151,402.99	11,872,611.07
Total Ending Fund Balance		<u>142,024,014.06</u>	<u>130,151,402.99</u>	<u>11,872,611.07</u>
TOTAL APPROPRIATIONS AND ENDING FD BAL		<u>445,421,364.17</u>	<u>377,486,319.64</u>	<u>67,935,044.53</u>

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

Source	ACCT. NO.	380 Flora Ridge EFBD	390 Capital Projects LCIF	393 Infrastructure Sales Surtax	394 School Capital Sales Surtax	3A7 Charter Capital
STATE:						
Capital Outlay & Debt Service	321	-	-	-	-	-
PECO	391	-	-	-	-	-
Charter Capital	397	-	-	-	-	7,399,013.00
Miscellaneous	399	-	-	-	-	-
Total State			-	-	-	7,399,013.00
LOCAL:						
Capital Outlay Tax (1.5 Mills)	413	-	-	-	-	-
County Local Sales Tax	418	-	-	14,801,107.00	-	-
School District Local Sales Tax	419	-	-	-	29,602,214.00	-
Interest	431	-	-	-	-	-
Miscellaneous	495	250,000.00	10,000.00	-	-	-
Impact Fees	496	-	-	-	-	-
Total Local		250,000.00	10,000.00	14,801,107.00	29,602,214.00	-
OTHER SOURCES:						
Transfers In	620	-	-	-	-	-
Total Other Sources		-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		250,000.00	10,000.00	14,801,107.00	29,602,214.00	7,399,013.00
FUND BALANCE AT BEGINNING OF YEAR:						
Restricted for Capital Projects	2726	948,361.00	3,716,305.17	33,528,233.55	78,362,017.74	-
Total Beginning Fund Balance		948,361.00	3,716,305.17	33,528,233.55	78,362,017.74	-
TOTAL EST REVENUE AND BEGINNING FD BAL		1,198,361.00	3,726,305.17	48,329,340.55	107,964,231.74	7,399,013.00

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

Source	ACCT. NO.	360 CO & DS	37X CO TAX	391 Educational Impact Fees	Total
STATE:					
Capital Outlay & Debt Service	321	1,000,000.00			1,000,000.00
PECO	391	-			-
Charter Capital	397	-			7,399,013.00
Miscellaneous	399	-			-
Total State		1,000,000.00		-	8,399,013.00
LOCAL:					
Capital Outlay Tax (1.5 Mills)	413	-	48,094,972.00	-	48,094,972.00
County Local Sales Tax	418	-		-	14,801,107.00
School District Local Sales Tax	419	-		-	29,602,214.00
Interest	431	-	101,657.00	111,499.00	213,156.00
Miscellaneous	495	-			260,000.00
Impact Fees	496	-		50,000,000.00	50,000,000.00
Total Local		-	48,196,629.00	50,111,499.00	142,971,449.00
OTHER SOURCES:					
Transfers In	620	-		-	-
Total Other Sources		-		-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		1,000,000.00	48,196,629.00	50,111,499.00	151,370,462.00
FUND BALANCE AT BEGINNING OF YEAR:					
Restricted for Capital Projects	2726	4,101,451.21	52,658,402.50	120,736,131.00	294,050,902.17
Total Beginning Fund Balance		4,101,451.21	52,658,402.50	120,736,131.00	294,050,902.17
TOTAL EST REVENUE AND BEGINNING FD BAL		5,101,451.21	100,855,031.50	170,847,630.00	445,421,364.17

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

Use	ACCT. NO.	380 Flora Ridge EFBD	390 Capital Projects LCIF	393 Infrastructure Sales Surtax	394 School Capital Sales Surtax	3A7 Charter Capital
APPROPRIATIONS:						
Library Books	6100			36,000	13,325	
Audio-Visual Materials	6200					
Buildings and Additions	6300			31,323,208.53	34,502,410.73	
Furniture, Fixtures and Equipment	6410-20			546,384.00	3,119,473.16	
Computer Equipment	6430-90			674,169.16		
Vehicle Purchase	6500			445,066.20		
Land	6600		200,000.00			
Site Improvements	6700		3,300,000.00	790,000.00	589,630.13	
Remodeling and Renovations	6800		204,610.05	6,253,226.53	28,953,802.15	
Computer Software	6900			35,916.00	56,744.80	
Fees	7300					
Total Function 7400 Appropriations		-	3,704,610.05	40,103,970.42	67,235,385.65	-
OTHER USES:						
To General Fund	9100					7,399,013.00
To Debt Service Fund	9200			6,573,565.90	7,034,905.00	
Total Other Financing Uses		-	-	6,573,565.90	7,034,905.00	7,399,013.00
TOTAL APPROPRIATIONS AND OTHER USES		-	3,704,610.05	46,677,536.32	74,270,290.65	7,399,013.00
ESTIMATED REVENUES LESS APPROPRIATIONS		250,000.00	(3,694,610.05)	(31,876,429.32)	(44,668,076.65)	-
FUND BALANCE AT END OF YEAR:						
Restricted for Capital Projects	2726	1,198,361.00	21,695.12	1,651,804.23	33,693,941.09	-
Total Ending Fund Balance		1,198,361.00	21,695.12	1,651,804.23	33,693,941.09	-
TOTAL APPROPRIATIONS AND ENDING FD BAL		1,198,361.00	3,726,305.17	48,329,340.55	107,964,231.74	7,399,013.00

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

Use	ACCT. NO.	360 CO & DS	37X CO TAX	39I Educational Impact Fees	Total
APPROPRIATIONS:					
Library Books	6100				49,324.68
Audio-Visual Materials	6200				-
Buildings and Additions	6300		4,064,672.49	72,682,823.58	142,573,115.33
Furniture, Fixtures and Equipment	6410-20		515,862.56	2,341,098.36	6,522,818.08
Computer Equipment	6430-90		9,092,843.01	644,785.60	10,411,797.77
Vehicle Purchase	6500		6,532,022.00	1,937,000.00	8,914,088.20
Land	6600		11,943,455.50	8,400,000.00	20,543,455.50
Site Improvements	6700	25,838.39	3,090,959.45		7,796,427.97
Remodeling and Renovations	6800	2,643,238.95	17,840,679.85	1,323,854.34	57,219,411.87
Computer Software	6900		2,208,300.00	10,000.00	2,310,960.80
Fees	7300				-
Total Function 7400 Appropriations		<u>2,669,077.34</u>	<u>55,288,794.86</u>	<u>87,339,561.88</u>	<u>256,341,400.20</u>
OTHER USES:					
To General Fund	9100		10,016,214.00		17,415,227.00
To Debt Service Fund	9200		16,032,252.01		29,640,722.91
Total Other Financing Uses		-	<u>26,048,466.01</u>	-	<u>47,055,949.91</u>
TOTAL APPROPRIATIONS AND OTHER USES		<u>2,669,077.34</u>	<u>81,337,260.87</u>	<u>87,339,561.88</u>	<u>303,397,350.11</u>
ESTIMATED REVENUES LESS APPROPRIATIONS		<u>(1,669,077.34)</u>	<u>(33,140,631.87)</u>	<u>(37,228,062.88)</u>	<u>(152,026,888.11)</u>
FUND BALANCE AT END OF YEAR:					
Restricted for Capital Projects	2726	2,432,373.87	19,517,770.63	83,508,068.12	142,024,014.06
Total Ending Fund Balance		<u>2,432,373.87</u>	<u>19,517,770.63</u>	<u>83,508,068.12</u>	<u>142,024,014.06</u>
TOTAL APPROPRIATIONS AND ENDING FD BAL		<u>5,101,451.21</u>	<u>100,855,031.50</u>	<u>170,847,630.00</u>	<u>445,421,364.17</u>

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

SAFETY & SECURITY - CARRYOVER

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED	AVAILABLE
S&S FENCING/GATES				
FLORA RIDGE ELEMENTARY	\$ 30,000	\$ 29,083		\$ 917
HIGHLANDS ELEMENTARY	50,950	16,450		34,500
LAKEVIEW ELEMENTARY	50,000		36,660	13,340
MILL CREEK ELEMENTARY	60,000		23,027	36,974
NARCOOSSEE MIDDLE SCHOOL	30,000			30,000
PARKWAY MIDDLE SCHOOL	20,000			20,000
PLEASANT HILL ELEMENTARY	2,850	817		2,033
ROSS E. JEFFRIES CAMPUS	4,448	375		4,073
TOHOPEKALIGA HIGH SCHOOL	16,744	16,544		200
S&S INTERCOM/TELECENTER				
TRANSPORTATION	10,000	9,942		58
PROFESSIONAL DEVELOPMENT	5,862			5,862
S&S LOCKS				
COUNTY-WIDE	152,582		147,575	5,006
TOHOPEKALIGA HIGH SCHOOL	30,311	21,611	8,700	
S&S TECHNOLOGY				
ADMINISTRATIVE CENTER	2,000	1,655		345
COUNTY-WIDE	221,000			221,000
S&S VIDEO SURVEILLANCE				
COUNTY-WIDE	199,312	672	193,242	5,397
REEDY CREEK ELEMENTARY	55,769		55,769	
S&S WINDOWS				
BOGGY CREEK ELEMENTARY	3,405		3,405	
DEERWOOD ELEMENTARY	2,050		2,050	
HARMONY MIDDLE SCHOOL	1,825		1,825	
HORIZON MIDDLE SCHOOL	2,775		2,775	
KOA ELEMENTARY	1,925	1,375	550	
LIBERTY HIGH SCHOOL	6,750		6,750	
PARTIN SETTLEMENT ELEMENTARY	1,825		1,825	
PLEASANT HILL ELEMENTARY	1,575		1,575	
POINCIANA HIGH SCHOOL	4,823		4,823	
SUNRISE ELEMENTARY	2,225		2,225	
VENTURA ELEMENTARY	1,850	1,700	150	
WESTSIDE K-8 SCHOOL	2,665	2,600	65	
SAFETY & SECURITY				
COUNTY-WIDE	2,466,395			2,466,395
TOTAL	\$ 3,441,915	\$ 102,824	\$ 492,991	\$ 2,846,100

Carryover	\$ 3,339,091
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THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SAFETY AND SECURITY - NEW ITEMS

Project Details / Equipment	Request
Burglar Alarms	\$ 50,000
Cameras/Servers Upgrades	150,000
Fencing	50,000
Lobby Modifications	500,000
Locks/Access Control	100,000
School Check-In	50,000
Window Film	100,000
Total	<u>\$ 1,000,000</u>

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

TECHNOLOGY - CARRYOVER

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED	AVAILABLE
TECHNOLOGY INFRASTRUCTURE				
COUNTY-WIDE	\$ 3,679,253	\$ 2,576,493	\$ 602,750	\$ 500,010
POINCIANA HIGH SCHOOL	1,000,000	36,120	51,055	912,825
TOTAL	\$ 4,679,253	\$ 2,612,613	\$ 653,805	\$ 1,412,835

Carryover	\$2,066,640
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THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

TECHNOLOGY- NEW ITEMS

Technology Group	Project / Equipment	Estimated Cost
Enterprise	iSeries (TERMS)	\$ 25,000
	SAN	50,000
	Servers	150,000
Enterprise Software	Network	795,000
	Microsoft EES	794,000
	Destiny Resource Management Software	75,800
	Electronic Resources	112,000
	LIIS Software Maintenance	421,500
Infrastructure	Data Center UPS/AC	10,000
	eRate Match	500,000
	Switches and Access Points	896,000
	UPS (IDF/MDF)	150,000
	Cabling/Fiber	500,000
Intercom	Intercom Systems	340,000
	Sound Systems	75,000
Media	Document Cameras	150,000
	Interactive Flat Panels	1,000,000
	Print Shop - Copier	80,000
	Projectors Refresh	1,294,000
Telephony	Telephones	136,000
	Total	\$ 7,554,300

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

CYCLICAL CAPITAL - CARRYOVER

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED	AVAILABLE
AC UNITS				
NEPTUNE MIDDLE SCHOOL	\$ 122,677	\$ 5,066	\$ 2,312	\$ 115,299
PARKWAY MIDDLE SCHOOL	88,127	4,258	2,266	81,603
ATHLETIC FACILITIES-M&R				
CELEBRATION HIGH SCHOOL	9,300			9,300
HARMONY HIGH SCHOOL	21,483	21,483		
NARCOOSSEE ELEMENTARY SCHOOL	34,218			34,218
NEPTUNE ELEMENTARY	1,000	231		769
PARKWAY MIDDLE SCHOOL	5,065			5,065
BUILDING FIXTURES				
PURCHASING/WAREHOUSE	309,270	307,694	1,576	
CHILLER REPLACEMENT/REPAIR				
ADMINISTRATIVE CENTER	275,000			275,000
COUNTY-WIDE	345,464		345,464	
EAST LAKE ELEMENTARY SCHOOL	25,000	19,802		5,198
CONCRETE WORK				
NARCOOSSEE ELEMENTARY SCHOOL	30,200			30,200
DRINKING FOUNTAIN				
THE OSC CNTY SCH FOR THE ARTS	2,800			2,800
ELECTRICAL				
OSCEOLA TECHNICAL COLLEGE	37,445			37,445
TRANSPORTATION	15,044			15,044
ELECTRICAL/PLUMBING				
NEOCITY ACADEMY	7,033			7,033
GUTTERS				
CELEBRATION K-8	31,000		30,698	303
POINCIANA HIGH SCHOOL	514,592	268,692	63,451	182,450
HVAC REPAIR/REPLACEMENT				
NARCOOSSEE MIDDLE SCHOOL	627,497			627,497
ST. CLOUD HIGH SCHOOL	33,648	19,463		14,186
LIGHTING REBATE				
COUNTY-WIDE	9,691			9,691
LOBBY/RECEPTION MODIFICATIONS				
WESTSIDE K-8 SCHOOL	167,270			167,270
MAINT/RENOV				
COUNTY-WIDE	1,006,262			1,006,262
PAINT				
TRANSPORTATION	30,000			30,000
PARKING LOT REPAIRS				
HARMONY HIGH SCHOOL	509,354	309,483	6,758	193,112
PARTIN SETTLEMENT ELEMENTARY	200,595	6,440		194,155
ST. CLOUD HIGH SCHOOL	2,970	2,970		
PAVING				
DEERWOOD ELEMENTARY	322,133	321,895	238	
OSCEOLA TECHNICAL COLLEGE	459,362	9,452	337,655	112,254
PLAYGROUND				
CELEBRATION K-8	209,968	209,968		
DEERWOOD ELEMENTARY	99,323		62,262	37,061
KISSIMMEE ELEMENTARY SCHOOL	104,570	19,349	34,184	51,038
NARCOOSSEE ELEMENTARY SCHOOL	275,314	102,990	5,928	166,397
PLUMBING				
HORIZON MIDDLE SCHOOL	1,800			1,800
NEPTUNE ELEMENTARY	15,691			15,691

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

CYCLICAL CAPITAL - CARRYOVER

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED	AVAILABLE
PARTIN SETTLEMENT ELEMENTARY	1,050			1,050
ST. CLOUD HIGH SCHOOL	1,814		678	1,136
PNHS CLINIC RENOVATION				
POINCIANA HIGH SCHOOL	108,280	7,150	1,850	99,280
RENOVATION				
PARKWAY MIDDLE SCHOOL	105,500	10,338		95,162
ROADS				
NARCOOSSEE ELEMENTARY SCHOOL	110,293	65,723	3,373	41,196
ROOFING				
ADMINISTRATIVE CENTER	330,000			330,000
SECURITY MODIFICATIONS				
FACILITIES	3,100			3,100
SIDEWALK-STAIRS				
HARMONY HIGH SCHOOL	46,801	19,020		27,781
SIGNAGE				
ADMINISTRATIVE CENTER	22,900	22,847		53
COUNTY-WIDE	10,000			10,000
HARMONY MIDDLE SCHOOL	18,346			18,346
NEOCITY ACADEMY	14,009			14,009
OSCEOLA TECHNICAL COLLEGE	24,200			24,200
SITE DRAINAGE				
NEPTUNE ELEMENTARY	57,654			57,654
POINCIANA HIGH SCHOOL	1,945,087		76,710	1,868,377
STORM/SEWER LIFT STATIONS				
COUNTY-WIDE	16,225	2,450		13,775
OSCEOLA HIGH SCHOOL	47,409	42,605		4,805
TANKS				
TRANSPORTATION	132,084			132,084
TECHNOLOGY INSTALLATION				
ELEM CURRICULUM & INSTRUCTION	22,400	21,003		1,397
LIBERTY HIGH SCHOOL	6,022		6,022	
TOTAL	\$ 8,973,341	\$ 1,820,371	\$ 981,425	\$ 6,171,544

Carryover	\$ 7,152,969
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THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

CYCLICAL CAPITAL - NEW ITEMS

Facility	Project	Estimated Cost
Admin	Chillers-coils	\$ 40,000
Admin-Community Relations	Light Swith relocation	3,700
Celebration High	Concrete Slab Install	8,700
Cypress Elementary	Entrance Wrap Install	2,600
Hickory Tree Elementary	ADA Accessible Playground and Shade Structure	236,800
Hickory Tree Elementary	Playground Modifications- ADA (FY 19-20)	39,100
Neptune Middle	Half Wall Removal	7,300
Osceola County School for the Arts	Drainage Issue Repairs	6,000
Professional and Tech High	Bike Rack Install	19,600
Professional Development/SNS Building	Roof panels	600,000
Reedy Creek Elementary	Conversion of Media Rooms to Classrooms	57,300
Ross E Jeffries Extended Day	Offices for VPK & Extended Learning	69,513
Tohopekaliga High	Power Outlet Conversions	110,400
Transportation KM	Call Center Noise Abatement	16,700
Westside K-8	Bike Rack & Fencing Install	30,700
	Contingency/Reserve	2,751,587
	Total	\$ 4,000,000

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

DEFERRED MAINTENANCE - CARRYOVER

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE
ATHLETIC FACILITIES-M&R				
CELEBRATION HIGH SCHOOL	\$ 70,000			\$ 70,000
POINCIANA HIGH SCHOOL	98,675	94	2,471	96,110
CARPET REPLACEMENT				
ST. CLOUD ELEMENTARY	50,000			50,000
SUNRISE ELEMENTARY	309,000		308,659	341
WESTSIDE K-8 SCHOOL	2,000	1,493		507
CEILING FANS				
VENTURA ELEMENTARY	61,000	30,935	29,383	682
CHILLER REPLACEMENT/REPAIR				
CELEBRATION HIGH SCHOOL	1,400,000	1,068,724	235,093	96,184
CENTRAL AVENUE ELEMENTARY	588,030		49,519	538,511
DISCOVERY 6-8	224,792	223,358	1,435	0
FLORA RIDGE ELEMENTARY	550,000	15,372	249,971	284,657
KISSIMMEE ELEMENTARY SCHOOL	266,968	251,506	225	15,237
LIBERTY HIGH SCHOOL	192,165	187,192	4,973	0
NARCOOSSEE MIDDLE SCHOOL	275,000			275,000
PARTIN SETTLEMENT ELEMENTARY	550,000		16,500	533,500
POINCIANA HIGH SCHOOL	3,054,192	884,554	2,169,639	0
COMPACTOR REPLACEMENT/REMOVAL				
EAST LAKE ELEMENTARY SCHOOL	20,000			20,000
KOA ELEMENTARY	30,000			30,000
ST. CLOUD ELEMENTARY	20,000			20,000
FIELD OR TRACK REPAIRS				
LIBERTY HIGH SCHOOL	298,727			298,727
FLOORING				
DISCOVERY 6-8	86,750	54,027		32,723
FUEL SYSTEMS				
TRANSPORTATION	300,000			300,000
GUTTERS				
BOGGY CREEK ELEMENTARY	10,000			10,000
DISCOVERY 6-8	175,000	7,065	95,289	72,646
KISSIMMEE ELEMENTARY SCHOOL	70,000	3,300		66,700
NARCOOSSEE MIDDLE SCHOOL	175,000	7,999	112,317	54,684
ST. CLOUD ELEMENTARY	80,000	59,597		20,403
HVAC REPAIR/REPLACEMENT				
ADULT LEARNING CENTER	24,000			24,000
CENTRAL AVENUE ELEMENTARY	40,000			40,000
HORIZON MIDDLE SCHOOL	2,335,000	152,730	39,251	2,143,019
KISSIMMEE MIDDLE SCHOOL	2,335,000	152,541	39,440	2,143,019
LAKEVIEW ELEMENTARY	275,000			275,000
LIBERTY HIGH SCHOOL	207,445	22,713	8,550	176,182
NEPTUNE MIDDLE SCHOOL	50,000			50,000
PARKWAY MIDDLE SCHOOL	40,000			40,000
ST. CLOUD HIGH SCHOOL	275,000			275,000
OTECH POINCIANA CAMPUS-OTCP	50,000			50,000
OTECH ST CLOUD CAMPUS-OTCS	6,000			6,000
LIGHTING				
CENTRAL AVENUE ELEMENTARY	30,000			30,000
DEERWOOD ELEMENTARY	60,600			60,600
POINCIANA HIGH SCHOOL	1,492,992	196,050	9,277	1,287,666
MAINT/RENOV				
COUNTY-WIDE	1,222,676			1,222,676
PAINT				
EAST LAKE ELEMENTARY SCHOOL	130,000	22,210	12,849	94,941

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

DEFERRED MAINTENANCE - CARRYOVER

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE
KISSIMMEE MIDDLE SCHOOL	180,000	1,374	127,860	50,766
MILL CREEK ELEMENTARY	30,000	11,748		18,252
SUNRISE ELEMENTARY	130,000	225	61,352	68,423
PARKING LOT REPAIRS				
HORIZON MIDDLE SCHOOL	25,000	2,394		22,606
LAKEVIEW ELEMENTARY	50,000		8,075	41,925
LIBERTY HIGH SCHOOL	55,000	14,871		40,129
NEW BEGINNINGS	20,000			20,000
OSCEOLA HIGH SCHOOL	20,000	15,615		4,386
OSCEOLA TECHNICAL COLLEGE	20,000	50		19,950
PAVING				
POINCIANA HIGH SCHOOL	200,000			200,000
PRESSURE WASHING				
KISSIMMEE MIDDLE SCHOOL	60,000			60,000
ROOFING				
COUNTY-WIDE	50,000			50,000
POINCIANA ACADEMY OF FINE ARTS	251,309	220,149	23,417	7,744
SIDEWALKS				
CANOE CREEK CHARTER ACADEMY	90,000			90,000
SITE DRAINAGE				
CELEBRATION HIGH SCHOOL	50,000			50,000
LAKEVIEW ELEMENTARY	40,000			40,000
TOTAL	\$ 18,802,322	\$ 3,607,885	\$ 3,605,544	\$ 11,588,893

Carryover	\$ 15,194,437
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THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

DEFERRED MAINTENANCE - NEW ITEMS

Facility	Project	Estimated Cost
ALCO	Parking lot striping	20,000
Boggy Creek Elementary	Chiller bldg 5	200,000
Celebration K8	Replace carpet	245,000
Celebration K8	Interior painting	96,000
Central Elementary	Replace Pre-K playground	60,000
Chestnut Elementary	Paint interior	80,000
Chestnut Elementary	Replace all carpet	300,000
County-wide	Stage Rigging	80,000
Cypress Elementary	Gutters rusted and need repair	50,000
Cypress Elementary	Replace damaged millwork	80,000
Deerwood Elementary	Large playground	150,000
Deerwood Elementary	Playground in front of school	50,000
Deerwood Elementary	Replaced aged window blinds and tint	26,000
Discovery Intermediate	Replace pumps and repipe	500,000
Highlands Elementary	Interior painting	100,000
Lakeview Elementary	Playground without cover	50,000
Mill Creek Elementary	Replace carpet	400,000
Narcoossee Elementary	Replace carpet	300,000
Narcoossee Elementary	Paint interior	80,000
Neptune Elementary	Parking lot striping	20,000
Poinciana High	Football bleachers	100,000
Reedy Creek Elementary	Boiler	40,000
Reedy Creek Elementary	Parking lot lighting	60,000
Reedy Creek Elementary	Marquee	20,000
St. Cloud Elementary	Pre-K playground canopy, rusted poles	75,000
St. Cloud High	Controls design	50,000
Sunrise Elementary	Small Little Tykes- obsolete playground parts	20,000
Thacker Elementary	Small Little Tykes- obsolete playground parts	25,000
Thacker Elementary	Pre-K playground under canopy	50,000
	Contingency/Reserve	1,173,000
	Total	4,500,000

Special Revenue Fund

FUND 400

SPECIAL REVENUE FUND BUDGET

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

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

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

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

Source	ACCT. NO.	2020-21 Tentative	2019-20 Budget	Difference
FEDERAL:				
Other Federal Direct	190	3,164,066.84	4,047,826.43	(883,759.59)
Miscellaneous Federal Direct	199	1,437,980.00	1,613,644.00	(175,664.00)
Vocational Education Act	201	1,039,583.00	905,838.43	133,744.57
Race to the Top	214	0.00	0.00	0.00
Teacher and Principal Training	225	4,109,852.36	2,950,540.83	1,159,311.53
Math and Science Partnerships	226	0.00	0.00	0.00
Individuals with Disabilities Education Act, PL94-142	230	16,588,556.50	17,090,181.00	(501,624.50)
Title I Targeted Assistance	240	25,517,672.13	27,408,920.85	(1,891,248.72)
Adult General Education	251	950,297.38	797,487.76	152,809.62
National School Lunch Act Lunch	261	21,200,000.00	24,600,000.00	(3,400,000.00)
National School Lunch Act Breakfast	262	6,800,000.00	7,900,000.00	(1,100,000.00)
National School Lunch Act Snack	263	475,000.00	550,000.00	(75,000.00)
Child Care Program	264	0.00	0.00	0.00
U.S.D.A Commodities	265	3,050,402.00	2,565,702.00	484,700.00
Summer Feeding	267	600,000.00	500,000.00	100,000.00
Other Federal Through State	290	21,729,762.78	4,115,711.54	17,614,051.24
Emergency Immigrant	293	2,881,615.69	2,350,741.34	530,874.35
Total Federal		109,544,788.68	97,396,594.18	12,148,194.50
STATE:				
School Breakfast Supplement	337	202,584.00	218,000.00	(15,416.00)
Food Service Supplement	338	247,416.00	260,000.00	(12,584.00)
Miscellaneous State Sources	399	0.00	0.00	0.00
Total State		450,000.00	478,000.00	(28,000.00)
LOCAL:				
Interest, Including Profit on Investments	43X	300,000.00	153,000.00	147,000.00
Gifts, Grants and Bequests	440	0.00	0.00	0.00
Food Service Sales	450	1,199,341.00	1,396,600.00	(197,259.00)
Adult Gen Educ Course Fee/GED	461	0.00	0.00	0.00
Pre-K Early Intervention	472	0.00	0.00	0.00
School-Aged Child Care Fees	473	0.00	0.00	0.00
Miscellaneous Local Sources	495	100,000.00	100,000.00	0.00
Total Local		1,599,341.00	1,649,600.00	(50,259.00)
OTHER SOURCES:				
Transfers In	610	0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		111,594,129.68	99,524,194.18	12,069,935.50
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	1,077,716.68	1,077,716.68	0.00
Restricted for Grants and Programs	2729	13,216,195.72	22,816,757.17	(9,600,561.45)
Assigned for Other Programs	2749	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Beginning Fund Balance		14,293,912.40	23,894,473.85	(9,600,561.45)
TOTAL EST REVENUE AND BEGINNING FD BAL		125,888,042.08	123,418,668.03	2,469,374.05

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

Use	ACCT. NO.	2020-21 Tentative	2019-20 Budget	Difference
Instruction	5000	54,739,308.21	37,549,143.24	17,190,164.97
Pupil Personnel Services	6100	3,835,258.73	3,722,976.56	112,282.17
Instructional Media	6200	255,194.70	235,468.24	19,726.46
Instruction and Curriculum Development	6300	8,279,685.64	10,170,254.15	(1,890,568.51)
Instructional Staff Training	6400	5,950,943.89	6,308,059.41	(357,115.52)
Instruction Related Technology	6500	118,708.33	110,364.47	8,343.86
General Administration	7200	1,780,536.47	1,027,349.96	753,186.51
School Administration	7300	6,381.11	47,723.17	(41,342.06)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	38,387,783.25	45,924,662.91	(7,536,879.66)
Central Services	7700	662,021.24	476,692.61	185,328.63
Pupil Transportation	7800	263,338.98	156,650.94	106,688.04
Operation of Plant	7900	37,980.00	886.72	37,093.28
Maintenance of Plant	8100	52,900.37	45,066.09	7,834.28
Administrative Technology Services	8200	31,312.17	30,256.62	1,055.55
Community Services	9100	1,400,434.32	1,400,000.00	434.32
Debt Service	9200	0.00	0.00	0.00
Total Appropriations		115,801,787.41	107,205,555.09	8,596,232.32
OTHER USES:				
Transfers Out	9700	0.00	0.00	0.00
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		115,801,787.41	107,205,555.09	8,596,232.32
ESTIMATED REVENUES LESS APPROPRIATIONS		(4,207,657.73)	(7,681,360.91)	3,473,703.18
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	1,077,716.68	1,077,716.68	0.00
Restricted for Grants and Programs	2729	9,008,537.99	15,135,396.26	(6,126,858.27)
Assigned for Other Programs	2749	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Ending Fund Balance		10,086,254.67	16,213,112.94	(6,126,858.27)
TOTAL APPROPRIATIONS AND ENDING FD BAL		125,888,042.08	123,418,668.03	2,469,374.05

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

Source	ACCT. NO.	2020-21 Tentative	2019-20 Budget	Difference
FEDERAL:				
Other Federal Direct	190	0.00	0.00	0.00
Miscellaneous Federal Direct	199	0.00	0.00	0.00
Vocational Education Act	201	0.00	0.00	0.00
Race to the Top	214	0.00	0.00	0.00
Safe and Drug Free Schools	227	0.00	0.00	0.00
Individuals with Disabilities Education Act, PL94-142	230	0.00	0.00	0.00
Title I Targeted Assistance	240	0.00	0.00	0.00
Adult General Education	251	0.00	0.00	0.00
National School Lunch Act Lunch	261	21,200,000.00	24,600,000.00	(3,400,000.00)
National School Lunch Act Breakfast	262	6,800,000.00	7,900,000.00	(1,100,000.00)
National School Lunch Act Snack	263	475,000.00	550,000.00	(75,000.00)
Child Care Program	264	0.00	0.00	0.00
U.S.D.A Commodities	265	3,050,402.00	2,565,702.00	484,700.00
Cash in Lieu of Commodities	266	0.00	0.00	0.00
Summer Feeding	267	600,000.00	500,000.00	100,000.00
Other Federal Through State	290	0.00	0.00	0.00
Emergency Immigrant	293	0.00	0.00	0.00
Total Federal		32,125,402.00	36,115,702.00	(3,990,300.00)
STATE:				
School Breakfast Supplement	337	202,584.00	218,000.00	(15,416.00)
Food Service Supplement	338	247,416.00	260,000.00	(12,584.00)
Miscellaneous State Sources	399	0.00	0.00	0.00
Total State		450,000.00	478,000.00	(28,000.00)
LOCAL:				
Interest, Including Profit on Investments	43X	300,000.00	153,000.00	147,000.00
Gifts, Grants and Bequests	440	0.00	0.00	0.00
Food Service Sales	450	1,199,341.00	1,396,600.00	(197,259.00)
Pre-K Early Intervention	472	0.00	0.00	0.00
School-Aged Child Care Fees	473	0.00	0.00	0.00
Miscellaneous Local Sources	495	100,000.00	100,000.00	0.00
Total Local		1,599,341.00	1,649,600.00	(50,259.00)
OTHER SOURCES:				
Transfers In	610	0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		34,174,743.00	38,243,302.00	(4,068,559.00)
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	1,077,716.68	1,077,716.68	0.00
Restricted for Grants and Programs	2729	13,216,195.72	22,816,757.17	(9,600,561.45)
Assigned for Other Programs	2749	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Beginning Fund Balance		14,293,912.40	23,894,473.85	(9,600,561.45)
TOTAL EST REVENUE AND BEGINNING FD BAL		48,468,655.40	62,137,775.85	(13,669,120.45)

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

Use	ACCT. NO.	2020-21 Tentative	2019-20 Budget	Difference
FOOD SERVICE (Function 7600)				
Salaries	100	9,779,655.75	10,144,164.10	(364,508.35)
Salaries-Overtime	102	262,000.00	279,000.00	(17,000.00)
Retirement	210	1,002,765.33	882,210.79	120,554.54
Social Security	220	774,143.27	801,028.61	(26,885.34)
Group Insurance	230	3,118,102.01	3,222,012.46	(103,910.45)
Workers' Compensation	240	240,000.00	200,000.00	40,000.00
Purchased Service	310	32,000.00	12,000.00	20,000.00
Technology Related Prof. and Technical Svcs.	319	80,000.00	100,000.00	(20,000.00)
Insurance & Bond Premiums	320	0.00	0.00	0.00
Travel	330	37,135.00	34,200.00	2,935.00
Administrative Travel	331	11,250.00	520.00	10,730.00
Field Trips-Instruction	339	0.00	0.00	0.00
Repairs and Maintenance	350	168,736.55	153,620.00	15,116.55
Technology Related Repairs and Maintenance	359	41,063.41	50,000.00	(8,936.59)
Rentals	360	2,000.00	3,000.00	(1,000.00)
Technology Related Rentals	369	70,988.65	64,200.00	6,788.65
Communications	370	0.00	0.00	0.00
Garbage & Trash/Other	381	200.00	3,000.00	(2,800.00)
Postage	371	300.00	900.00	(600.00)
Telephone and Data Comm	379	1,850.00	3,000.00	(1,150.00)
Other Purchased Services	390	112,452.73	138,000.00	(25,547.27)
Other Tech Related Purchased Services	399	44,200.00	38,000.00	6,200.00
Natural Gas	410	7,600.00	9,100.00	(1,500.00)
Propane or Bottled Gas	420	26,910.00	40,000.00	(13,090.00)
Electricity	430	0.00	9,000.00	(9,000.00)
Gasoline	450	19,000.00	18,050.00	950.00
Diesel Fuel	460	6,500.00	11,450.00	(4,950.00)
Supplies	510	1,035,608.88	2,410,470.37	(1,374,861.49)
Technology Related Supplies	519	36,000.00	20,000.00	16,000.00
Repair Parts	550	5,100.00	10,000.00	(4,900.00)
Tires and Tubes	560	0.00	0.00	0.00
Food	570	9,551,212.80	12,469,400.00	(2,918,187.20)
USDA Donated Foods	580	3,051,402.00	2,566,202.00	485,200.00
Other Materials and Supplies	590	0.00	0.00	0.00
Budget Reserves	593	1,000,000.00	0.00	1,000,000.00
Pest Control	595	25,660.00	21,200.00	4,460.00
Furniture, Fixtures & Equipment (prop. rec.)	641	165,089.96	637,500.00	(472,410.04)
Furniture, Fixtures & Equipment (no prop. rec.)	642	97,500.00	280,000.00	(182,500.00)
Capitalized Computer Equipment	643	75,000.00	30,000.00	45,000.00
Non-capitalized Computer Equipment	644	282,000.00	70,000.00	212,000.00
Technology Related Capitalized FF&E	648	90,000.00	0.00	90,000.00
Technology Related Non Capitalized FF&E	649	30,530.99	100,399.99	(69,869.00)
Motor Vehicles Other Than Buses	652	1,209,713.86	613,606.00	596,107.86
Improvements Other Than Buildings	670	0.00	0.00	0.00
Offsite-Improvements Other Than Buildings	671	5,050.00	6,206.95	(1,156.95)
Remodeling & Renovations	680	100,000.00	100,000.00	0.00
Remodeling Capitalized	681	5,543,429.54	10,037,811.64	(4,494,382.10)
Non-Capitalized Remodel & Renovate	682	50.00	5,000.00	(4,950.00)
Capitalized Software	691	10.00	10.00	0.00
Non-capitalized Software	692	200.00	800.00	(600.00)
Dues and Fees	730	26,990.00	19,800.00	7,190.00
Other Personnel Services	750	207,000.00	303,800.00	(96,800.00)
Misc Exp/Indirect Cost	790	6,000.00	6,000.00	0.00
Misc Technology Related	799	0.00	0.00	0.00
Total Appropriations		<u>38,382,400.73</u>	<u>45,924,662.91</u>	<u>(7,542,262.18)</u>
OTHER USES:				
Transfers Out	9700	0.00	0.00	0.00
Total Other Financing Uses		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL APPROPRIATIONS AND OTHER USES		<u>38,382,400.73</u>	<u>45,924,662.91</u>	<u>(7,542,262.18)</u>
ESTIMATED REVENUE LESS APPROPRIATIONS		<u>(4,207,657.73)</u>	<u>(7,681,360.91)</u>	<u>3,473,703.18</u>
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	1,077,716.68	1,077,716.68	0.00
Restricted for Grants and Programs	2729	9,008,537.99	15,135,396.26	(6,126,858.27)
Assigned for Other Programs	2749	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Ending Fund Balance		<u>10,086,254.67</u>	<u>16,213,112.94</u>	<u>(6,126,858.27)</u>
TOTAL APPROPRIATIONS AND ENDING FD BAL		<u>48,468,655.40</u>	<u>62,137,775.85</u>	<u>(13,669,120.45)</u>

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

Source	ACCT. NO.	2020-21 Tentative	2019-20 Budget	Difference
FEDERAL:				
Head Start	130	0.00	0.00	0.00
Civil Rights Act Title IV	140	0.00	0.00	0.00
Emergency School Assistance	161	0.00	0.00	0.00
Community Action Program	180	0.00	0.00	0.00
Other Federal Direct	190	3,164,066.84	4,047,826.43	(883,759.59)
ROTC	191	0.00	0.00	0.00
Miscellaneous Federal Direct	199	1,437,980.00	1,613,644.00	(175,664.00)
Vocational Education Act	201	1,039,583.00	905,838.43	133,744.57
Education Jobs Fund	215	0.00	0.00	0.00
Workforce Investment Act	220	0.00	0.00	0.00
Teacher and Principal Training	225	4,109,852.36	2,950,540.83	1,159,311.53
Math and Science Partnerships	226	0.00	0.00	0.00
Safe and Drug Free Schools	227	0.00	0.00	0.00
Individuals with Disabilities Education Act, PL94-142	230	16,588,556.50	17,090,181.00	(501,624.50)
Title I Targeted Assistance	240	25,517,672.13	27,408,920.85	(1,891,248.72)
Adult General Education	251	950,297.38	797,487.76	152,809.62
National School Lunch Act Lunch	261	0.00	0.00	0.00
National School Lunch Act Breakfast	262	0.00	0.00	0.00
National School Lunch Act Snack	263	0.00	0.00	0.00
U.S.D.A Commodities	265	0.00	0.00	0.00
Cash in Lieu of Commodities	266	0.00	0.00	0.00
Summer Feeding	267	0.00	0.00	0.00
Nutrition Education and Training Program	268	0.00	0.00	0.00
Innovative Education Program Strategies	270	0.00	0.00	0.00
Other Federal Through State	290	4,391,634.77	4,115,711.54	275,923.23
Emergency Immigrant	293	2,881,615.69	2,350,741.34	530,874.35
Total Federal		<u>60,081,258.67</u>	<u>61,280,892.18</u>	<u>(1,199,633.51)</u>
STATE:				
Categorical State Sources	330	0.00	0.00	0.00
School Breakfast Supplement	337	0.00	0.00	0.00
Food Service Supplement	338	0.00	0.00	0.00
Miscellaneous State Sources	399	0.00	0.00	0.00
Total State		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
LOCAL:				
Interest, Including Profit on Investments	43X	0.00	0.00	0.00
Food Service Sales	450	0.00	0.00	0.00
Pre-K Early Intervention	472	0.00	0.00	0.00
School-Aged Child Care Fees	473	0.00	0.00	0.00
Miscellaneous Local Sources	495	0.00	0.00	0.00
Total Local		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
OTHER SOURCES:				
Transfers In	610	0.00	0.00	0.00
Total Other Sources		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ESTIMATED REVENUE & OTHER SOURCES		<u>60,081,258.67</u>	<u>61,280,892.18</u>	<u>(1,199,633.51)</u>
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	0.00	0.00	0.00
Restricted for Grants and Programs	2729	0.00	0.00	0.00
Assigned for Other Programs	2749	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Beginning Fund Balance		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL EST REVENUE AND BEGINNING FD BAL		<u>60,081,258.67</u>	<u>61,280,892.18</u>	<u>(1,199,633.51)</u>

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

Use	ACCT. NO.	2020-21 Tentative	2019-20 Budget	Difference
Instruction	5000	38,206,659.55	37,549,143.24	657,516.31
Pupil Personnel Services	6100	3,835,258.73	3,722,976.56	112,282.17
Instructional Media	6200	255,194.70	235,468.24	19,726.46
Instruction and Curriculum Development	6300	8,279,685.64	10,170,254.15	(1,890,568.51)
Instructional Staff Training	6400	5,950,943.89	6,308,059.41	(357,115.52)
Instruction Related Technology	6500	118,708.33	110,364.47	8,343.86
General Administration	7200	1,157,921.12	1,027,349.96	130,571.16
School Administration	7300	6,381.11	47,723.17	(41,342.06)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	5,382.52	0.00	5,382.52
Central Services	7700	662,021.24	476,692.61	185,328.63
Pupil Transportation	7800	80,474.98	156,650.94	(76,175.96)
Operation of Plant	7900	37,980.00	886.72	37,093.28
Maintenance of Plant	8100	52,900.37	45,066.09	7,834.28
Administrative Technology Services	8200	31,312.17	30,256.62	1,055.55
Community Services	9100	1,400,434.32	1,400,000.00	434.32
Debt Service	9200	0.00	0.00	0.00
Total Appropriations		<u>60,081,258.67</u>	<u>61,280,892.18</u>	<u>(1,199,633.51)</u>
OTHER USES:				
Transfers Out	9700	0.00	0.00	0.00
Total Other Financing Uses		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL APPROPRIATIONS AND OTHER USES		<u>60,081,258.67</u>	<u>61,280,892.18</u>	<u>(1,199,633.51)</u>
ESTIMATED REVENUES LESS APPROPRIATIONS		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	0.00	0.00	0.00
Restricted for Grants and Programs	2729	0.00	0.00	0.00
Assigned for Other Programs	2749	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Ending Fund Balance		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL APPROPRIATIONS AND ENDING FD BAL		<u>60,081,258.67</u>	<u>61,280,892.18</u>	<u>(1,199,633.51)</u>

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

Source	ACCT. NO.	420 Fed-State	421 Pell Grants	422 Federal Direct	Total
FEDERAL:					
Head Start	130	0.00	0.00	0.00	0.00
Civil Rights Act Title IV	140	0.00	0.00	0.00	0.00
Emergency School Assistance	161	0.00	0.00	0.00	0.00
Community Action Program	180	0.00	0.00	0.00	0.00
Other Federal Direct	190	193,448.40	0.00	2,970,618.44	3,164,066.84
Miscellaneous Federal Direct	199	0.00	1,400,000.00	37,980.00	1,437,980.00
Vocational Education Act	201	1,039,583.00	0.00	0.00	1,039,583.00
Race to the Top	214	0.00	0.00	0.00	0.00
Education Jobs Fund	215	0.00	0.00	0.00	0.00
Workforce Investment Act	220	0.00	0.00	0.00	0.00
Teacher and Principal Training	225	4,109,852.36	0.00	0.00	4,109,852.36
Math and Science Partnerships	226	0.00	0.00	0.00	0.00
Safe and Drug Free Schools	227	0.00	0.00	0.00	0.00
Individuals with Disabilities Education Act, PL94-142	230	16,588,556.50	0.00	0.00	16,588,556.50
Title I Targeted Assistance	240	25,517,672.13	0.00	0.00	25,517,672.13
Adult General Education	251	950,297.38	0.00	0.00	950,297.38
National School Lunch Act Lunch	261	0.00	0.00	0.00	0.00
National School Lunch Act Breakfast	262	0.00	0.00	0.00	0.00
National School Lunch Act Snack	263	0.00	0.00	0.00	0.00
U.S.D.A Commodities	265	0.00	0.00	0.00	0.00
Summer Feeding	267	0.00	0.00	0.00	0.00
Other Federal Through State	290	4,391,634.77	0.00	0.00	4,391,634.77
Emergency Immigrant	293	2,881,615.69	0.00	0.00	2,881,615.69
Total Federal		55,672,660.23	1,400,000.00	3,008,598.44	60,081,258.67
STATE:					
School Breakfast Supplement	337	0.00	0.00	0.00	0.00
Food Service Supplement	338	0.00	0.00	0.00	0.00
Miscellaneous State Sources	399	0.00	0.00	0.00	0.00
Total State		0.00	0.00	0.00	0.00
LOCAL:					
Interest, Including Profit on Investments	43X	0.00	0.00	0.00	0.00
Food Service Sales	450	0.00	0.00	0.00	0.00
Pre-K Early Intervention	472	0.00	0.00	0.00	0.00
School-Aged Child Care Fees	473	0.00	0.00	0.00	0.00
Miscellaneous Local Sources	495	0.00	0.00	0.00	0.00
Total Local		0.00	0.00	0.00	0.00
OTHER SOURCES:					
Transfers In	610	0.00	0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		55,672,660.23	1,400,000.00	3,008,598.44	60,081,258.67
FUND BALANCE AT BEGINNING OF YEAR:					
Nonspendable-Inventory	2711	0.00	0.00	0.00	0.00
Restricted for Grants and Programs	2729	0.00	0.00	0.00	0.00
Assigned for Other Programs	2749	0.00	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00	0.00
Total Beginning Fund Balance		0.00	0.00	0.00	0.00
TOTAL EST REVENUE AND BEGINNING FD BAL		55,672,660.23	1,400,000.00	3,008,598.44	60,081,258.67

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

Use	ACCT. NO.	420 Fed-State	421 Pell Grants	422 Federal Direct	Total
Instruction	5000	36,873,355.29	0.00	1,333,304.26	38,206,659.55
Pupil Personnel Services	6100	2,791,581.27	0.00	1,043,677.46	3,835,258.73
Instructional Media	6200	255,194.70	0.00	0.00	255,194.70
Instruction and Curriculum Development	6300	8,234,413.87	0.00	45,271.77	8,279,685.64
Instructional Staff Training	6400	5,450,101.38	0.00	500,842.51	5,950,943.89
Instruction Related Technology	6500	118,708.33	0.00	0.00	118,708.33
General Administration	7200	1,110,818.98	0.00	47,102.14	1,157,921.12
School Administration	7300	5,960.81	0.00	420.30	6,381.11
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00
Food Service	7600	5,382.52	0.00	0.00	5,382.52
Central Services	7700	662,021.24	0.00	0.00	662,021.24
Pupil Transportation	7800	80,474.98	0.00	0.00	80,474.98
Operation of Plant	7900	0.00	0.00	37,980.00	37,980.00
Maintenance of Plant	8100	52,900.37	0.00	0.00	52,900.37
Administrative Technology Services	8200	31,312.17	0.00	0.00	31,312.17
Community Services	9100	434.32	1,400,000.00	0.00	1,400,434.32
Debt Service	9200	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS AND OTHER USES		55,672,660.23	1,400,000.00	3,008,598.44	60,081,258.67
ESTIMATED REVENUES LESS APPROPRIATIONS		0.00	0.00	0.00	0.00
FUND BALANCE AT END OF YEAR:					
Nonspendable-Inventory	2711	0.00	0.00	0.00	0.00
Restricted for Grants and Programs	2729	0.00	0.00	0.00	0.00
Assigned for Other Programs	2749	0.00	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00	0.00
Total Ending Fund Balance		0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FD BAL		55,672,660.23	1,400,000.00	3,008,598.44	60,081,258.67

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (CARES ACT) - ESTIMATED REVENUES - 2020-21

Source	ACCT. NO.	2020-21 Tentative	2019-20 Budget	Difference
FEDERAL:				
Head Start	130	0.00	0.00	0.00
Civil Rights Act Title IV	140	0.00	0.00	0.00
Emergency School Assistance	161	0.00	0.00	0.00
Community Action Program	180	0.00	0.00	0.00
Other Federal Direct	190	0.00	0.00	0.00
ROTC	191	0.00	0.00	0.00
Miscellaneous Federal Direct	199	0.00	0.00	0.00
Vocational Education Act	201	0.00	0.00	0.00
State Fiscal Stabilization, K-12	210	0.00	0.00	0.00
Race to the Top	214	0.00	0.00	0.00
Education Jobs Fund	215	0.00	0.00	0.00
Workforce Investment Act	220	0.00	0.00	0.00
Eisenhower	226	0.00	0.00	0.00
Safe and Drug Free Schools	227	0.00	0.00	0.00
Math and Science Partnerships	226	0.00	0.00	0.00
Individuals with Disabilities Education Act, PL94-142	230	0.00	0.00	0.00
Title I Targeted Assistance	240	0.00	0.00	0.00
Adult General Education	251	0.00	0.00	0.00
National School Lunch Act Lunch	261	0.00	0.00	0.00
National School Lunch Act Breakfast	262	0.00	0.00	0.00
National School Lunch Act Snack	263	0.00	0.00	0.00
U.S.D.A Commodities	265	0.00	0.00	0.00
Summer Feeding	267	0.00	0.00	0.00
Other Federal Through State	290	17,338,128.01	0.00	17,338,128.01
Emergency Immigrant	293	0.00	0.00	0.00
Total Federal		17,338,128.01	0.00	17,338,128.01
STATE:				
School Breakfast Supplement	337	0.00	0.00	0.00
Food Service Supplement	338	0.00	0.00	0.00
Miscellaneous State Sources	399	0.00	0.00	0.00
Total State		0.00	0.00	0.00
LOCAL:				
Interest, Including Profit on Investments	43X	0.00	0.00	0.00
Food Service Sales	450	0.00	0.00	0.00
Pre-K Early Intervention	472	0.00	0.00	0.00
School-Aged Child Care Fees	473	0.00	0.00	0.00
Miscellaneous Local Sources	495	0.00	0.00	0.00
Total Local		0.00	0.00	0.00
OTHER SOURCES:				
Transfers In	610	0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		17,338,128.01	0.00	17,338,128.01
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	0.00	0.00	0.00
Restricted for Grants and Programs	2729	0.00	0.00	0.00
Assigned for Other Programs	2749	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Beginning Fund Balance		0.00	0.00	0.00
TOTAL EST REVENUE AND BEGINNING FD BAL		17,338,128.01	0.00	17,338,128.01

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (CARES ACT) - SUMMARY OF APPROPRIATIONS AND FUND BALANCE - 2020-21

Use	ACCT. NO.	2020-21 Tentative	2019-20 Budget	Difference
Instruction	5000	16,532,648.66	0.00	16,532,648.66
Pupil Personnel Services	6100	0.00	0.00	0.00
Instructional Media	6200	0.00	0.00	0.00
Instruction and Curriculum Development	6300	0.00	0.00	0.00
Instructional Staff Training	6400	0.00	0.00	0.00
Instruction Related Technology	6500	0.00	0.00	0.00
General Administration	7200	622,615.35	0.00	622,615.35
School Administration	7300	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00
Pupil Transportation	7800	182,864.00	0.00	182,864.00
Operation of Plant	7900	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS AND OTHER USES		17,338,128.01	0.00	17,338,128.01
ESTIMATED REVENUES LESS APPROPRIATIONS		0.00	0.00	0.00
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	0.00	0.00	0.00
Restricted for Grants and Programs	2729	0.00	0.00	0.00
Assigned for Other Programs	2749	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Ending Fund Balance		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FD BAL		17,338,128.01	0.00	17,338,128.01

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

CARES Act - Education Stabilization Fund 2020-21

	2020-21
Description	New Funding

ESTIMATED FUNDING:

Education Stabilization Fund	15,148,792.01
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TOTAL ESTIMATED FUNDING	15,148,792.01
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Charter and Private School Allocations	<u>4,365,648.80</u>
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District School Allocations

Digital devices for K & 3 rd grade	2,800,000.00
Pre-Planning Day for 9 & 10 month employees	1,571,546.00
Indirect Cost	622,615.35
COLLEGE BOARD LI	559,000.00
NWEA	387,920.00
Valencia Math Teachers	360,000.00
ACHIEVE 3000 M/H	358,015.00
AVID K-12	350,000.00
SCHOOL CITY	248,279.00
Edgenuity Labs	236,700.00
4.5 VPK Paraprofessionals	135,617.00
ELLEVATION	130,000.00
CORE CONNECTIONS	127,400.00
TEENGAGEMENT	45,000.00
PBIS K-12	33,300.00
Other Initiatives	2,817,750.86
Total District School Allocations	<u>10,783,143.21</u>

TOTAL APPROPRIATIONS	15,148,792.01
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THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

CARES Act - GEER Summer Recovery 2020-21

	2020-21
Description	New Funding
ESTIMATED FUNDING:	
Governor’s Emergency Education Relief Fund (GEER)	1,398,572.00
TOTAL ESTIMATED FUNDING	1,398,572.00
Charter and Private School Allocations	
Charter Schools Participation	60,200.00
Private Schools Participation	86,128.00
Total Charter and Private School Allocations	146,328.00
District School Allocations	
Salaries - OPS Contracts/Stipends - Elem. Summer Bridge	593,420.00
Open Court Kits	418,037.00
Transportation	182,864.00
Instructional Materials	57,923.00
Total District School Allocations	1,252,244.00
TOTAL APPROPRIATIONS	1,398,572.00

Internal Service Fund

FUND 700

INTERNAL SERVICE FUND BUDGET

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

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

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

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
INTERNAL SERVICE FUNDS COMBINED - ESTIMATED REVENUES

Source	ACCT. NO.	2020-21 Tentative	2019-20 Budget*	Difference
FEDERAL:				
Total Federal		-	-	-
STATE:				
Total State		-	-	-
LOCAL:				
Interest	431	-	40,000.00	(40,000.00)
Premiums	484	64,686,609.00	65,095,771.00	(409,162.00)
Total Local		64,686,609.00	65,135,771.00	(409,162.00)
OTHER SOURCES:				
Transfers In		-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		64,686,609.00	65,135,771.00	(409,162.00)
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets		13,604,527.26	14,921,659.67	(1,317,132.41)
Total Beginning Net Assets		13,604,527.26	14,921,659.67	(1,317,132.41)
TOTAL EST REVENUE AND BEGINNING NET ASSETS		78,291,136.26	80,057,430.67	(1,726,294.41)

* Pending final budget amendments

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

Use	ACCT. NO.	2020-21 Tentative	2019-20 Budget*	Difference
GROUP INSURANCE APPROPRIATIONS:				
	7770			
Professional & Technical Services	3100	7,120,125.00	5,671,994.00	1,448,131.00
Insurance & Bond Premiums	3200	3,336,684.00	3,077,055.00	259,629.00
Supplies	5100	500,000.00	500,000.00	-
Furniture, Fixtures, & Equipment	6400	100,000.00	100,000.00	-
Claims Expense	7700	50,554,000.00	55,855,186.00	(5,301,186.00)
Depreciation Expense	7800	110,000.00	110,000.00	-
Total Group Insurance Appropriations		61,720,809.00	65,314,235.00	(3,593,426.00)
OTHER USES:				
Transfers Out		-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		61,720,809.00	65,314,235.00	(3,593,426.00)
ESTIMATED REVENUES LESS APPROPRIATIONS		2,965,800.00	(178,464.00)	3,144,264.00
NET ASSETS AT END OF YEAR:				
Restricted Net Assets		16,570,327.26	14,743,195.67	1,827,131.59
Total Ending Net Assets		16,570,327.26	14,743,195.67	1,827,131.59
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		78,291,136.26	80,057,430.67	(1,766,294.41)

* Pending final budget amendments

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

Source	ACCT. NO.	2020-21 Tentative	2019-20 Budget*	Difference
FEDERAL:				
Total Federal		-	-	-
STATE:				
Total State		-	-	-
LOCAL:				
Interest	431	-	15,000.00	(15,000.00)
Premiums	484			
Employer	001	49,829,800.00	49,829,800.00	-
Employee	070	8,250,000.00	8,750,000.00	(500,000.00)
Retiree/LOA	071	1,500,000.00	1,500,000.00	-
COBRA	072	75,000.00	100,000.00	(25,000.00)
Total Local		59,654,800.00	60,194,800.00	(540,000.00)
OTHER SOURCES:				
Transfers In		-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		59,654,800.00	60,194,800.00	(540,000.00)
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets		9,469,685.89	10,356,981.64	(887,295.75)
Total Beginning Net Assets		9,469,685.89	10,356,981.64	(887,295.75)
TOTAL EST REVENUE AND BEGINNING NET ASSETS		69,124,485.89	70,551,781.64	(1,427,295.75)

* Pending final budget amendments

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
HEALTH AND LIFE INSURANCE TRUST FUND - SUMMARY OF APPROPRIATIONS AND NET ASSETS

Use	ACCT. NO.	2020-21 Tentative	2019-20 Budget*	Difference
HEALTH & LIFE INS APPROPRIATIONS:				
	7770			
Professional & Technical Services	3100	6,650,000.00	5,254,490.00	1,395,510.00
Insurance & Bond Premiums	3200	675,000.00	694,774.00	(19,774.00)
Supplies	5100	500,000.00	500,000.00	-
Furniture, Fixtures, & Equipment	6400	100,000.00	100,000.00	-
Claims Expense	7700	48,654,000.00	53,739,000.00	(5,085,000.00)
Depreciation Expense	7800	110,000.00	110,000.00	-
Total Health & Life Ins Appropriations		56,689,000.00	60,398,264.00	(3,709,264.00)
OTHER USES:				
Transfers Out		-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		56,689,000.00	60,398,264.00	(3,709,264.00)
ESTIMATED REVENUES LESS APPROPRIATIONS		2,965,800.00	(203,464.00)	3,169,264.00
NET ASSETS AT END OF YEAR:				
Restricted Net Assets		12,435,485.89	10,153,517.64	2,281,968.25
Total Ending Net Assets		12,435,485.89	10,153,517.64	2,281,968.25
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		69,124,485.89	70,551,781.64	(1,427,295.75)

* Pending final budget amendments

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

Source	ACCT. NO.	2020-21 Tentative	2019-20 Budget*	Difference
FEDERAL:				
Total Federal		-	-	-
STATE:				
Total State		-	-	-
LOCAL:				
Interest	431	-	25,000.00	(25,000.00)
Premiums	484			
- Property & Casualty		2,948,380.00	2,715,971.00	232,409.00
- Workers Compensation		2,083,429.00	2,200,000.00	(116,571.00)
Total Local		5,031,809.00	4,940,971.00	90,838.00
OTHER SOURCES:				
Transfers In		-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		5,031,809.00	4,940,971.00	90,838.00
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets		4,134,841.37	4,564,678.03	(429,836.66)
Total Beginning Net Assets		4,134,841.37	4,564,678.03	(429,836.66)
TOTAL EST REVENUE AND BEGINNING NET ASSETS		9,166,650.37	9,505,649.03	(338,998.66)

* Pending final budget amendments

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

Use	ACCT. NO.	2020-21 Tentative	2019-20 Budget*	Difference
CASUALTY INSURANCE APPROPRIATIONS:				
	7770			
Professional & Technical Services	3100	470,125.00	417,504.00	52,621.00
Insurance & Bond Premiums	3200	2,661,684.00	2,382,281.00	279,403.00
Claims Expense	7700	1,900,000.00	2,116,186.00	(216,186.00)
Total Casualty Insurance Appropriations		5,031,809.00	4,915,971.00	115,838.00
OTHER USES:				
Transfers Out		-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		5,031,809.00	4,915,971.00	115,838.00
ESTIMATED REVENUES LESS APPROPRIATIONS		-	25,000.00	(25,000.00)
NET ASSETS AT END OF YEAR:				
Restricted Net Assets		4,134,841.37	4,589,678.03	(454,836.66)
Total Ending Net Assets		4,134,841.37	4,589,678.03	(454,836.66)
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		9,166,650.37	9,505,649.03	(338,998.66)

* Pending final budget amendments