

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL



2022-2023 Tentative Budget

School Board Members

Terry Castillo
Chair

Julius Melendez
Vice Chair

Clarence Thacker

Jon Arguello

Robert Bass

Dr. Debra Pace
Superintendent

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

Jose Gonzalez
Director of Budget

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



For 135 years, the Osceola School District has been entrusted to steer the educational pathways of our community's children. The Osceola County School Board has continued that honored tradition by placing students at the center of everything we do. We haven't lost sight that each and every one of our students deserves the chance and has the right to explore his or her amazing potential.

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 continuous improvement. The Osceola County School Board, my leadership team, and countless individuals have contributed to this plan, and it is our entire group of over 8,000 dedicated educators and staff who carry out the important goals and associated strategies that we have in place to drive high-quality work.

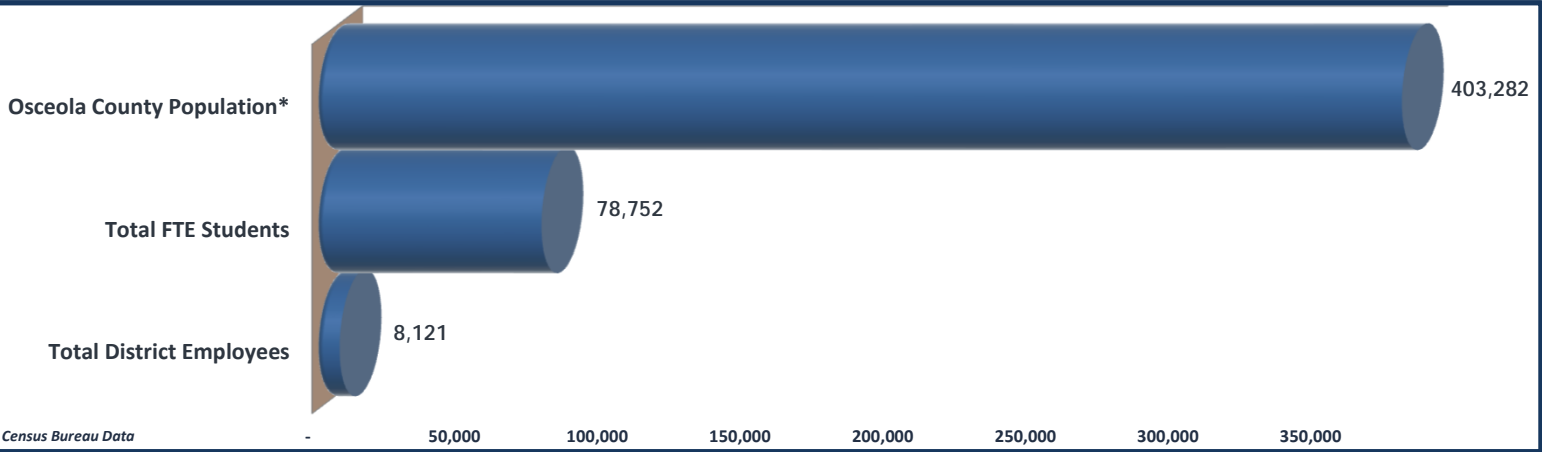
Academic success continues to be our district's number one priority. Ensuring that each and every child is college or career ready and that every child has the opportunity to reach his or her fullest potential is most definitely our charge. As an important major economic driver of Osceola County, the Osceola County School District is committed to providing quality programs and relevant 21st century curriculum to all the families in the district. This along with high-quality teachers, engaged students, and involved parents and community members all contribute to our efforts to help our students achieve their dreams.

It is our privilege to serve your family as we pursue educational excellence in Osceola County. The Osceola County School Board and I are grateful for your support and trust, 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.

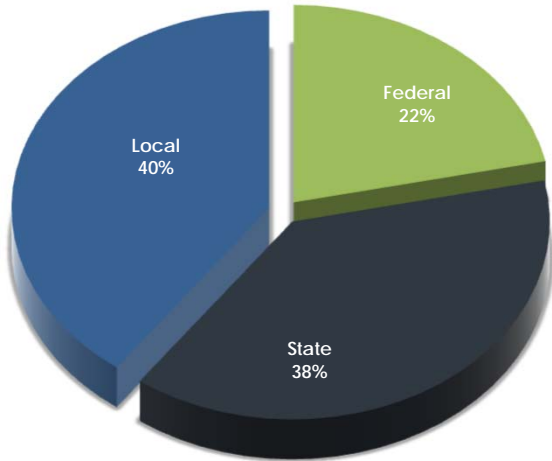
Dr. Debra Pace
Superintendent



District Overview

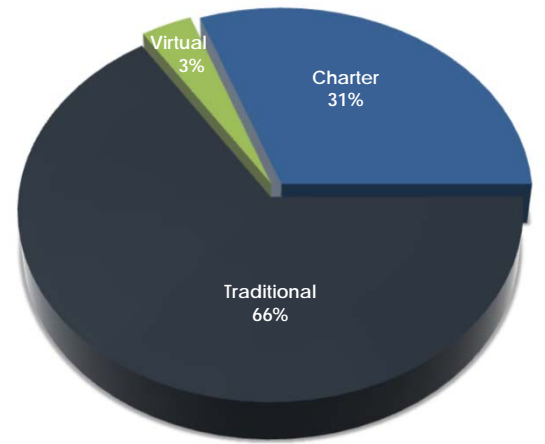


Funding Sources



■ Federal ■ State ■ Local

Schools by Type



■ Traditional ■ Virtual ■ Charter

Operating Budget by Category

SCHOOL INSTRUCTION AND SUPPORT	\$ 559,087,532
Instruction	443,160,595
Pupil Personnel Services	31,422,201
Instructional Media Services	5,857,370
Instructional and Curriculum Development Svcs	17,589,321
Instructional Staff Training Services	6,854,529
Instruction Related Technology	2,265,872
School Administration	28,937,835
Pupil Transportation Services	22,999,809
OPERATIONS	\$ 72,162,476
Facilities Acquisition and Construction	14,553,317
Food Services	289,345
Operation of Plant	44,167,895
Maintenance of Plant	13,151,919
OTHER	\$ 29,173,591
School Board	1,930,380
General Administration	2,328,032
Fiscal Services	2,607,114
Central Services	9,833,195
Administrative Technology Services	5,485,823
Community Services	6,989,047
Debt Service	-

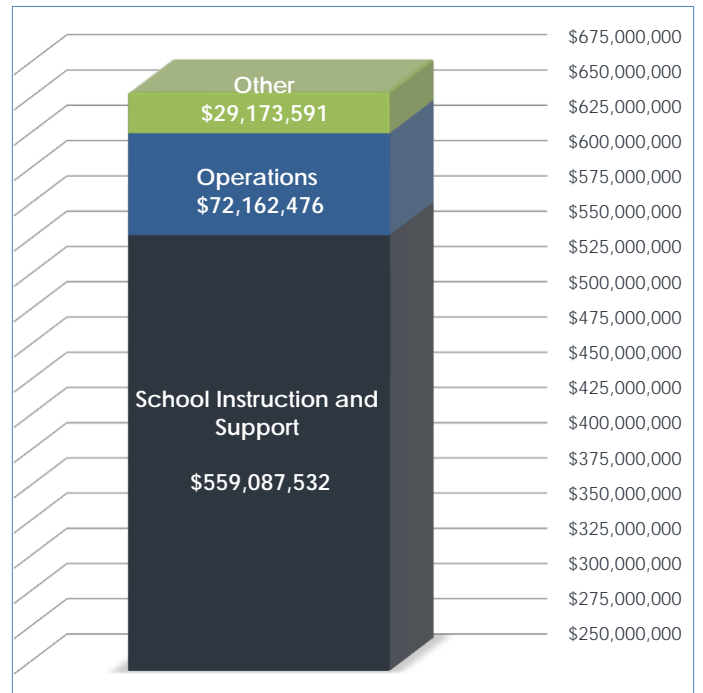


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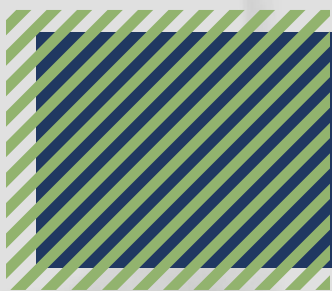
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Introduction



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

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

BUDGET CONVENTIONS

ASSIGNED FUND BALANCE:

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

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

NON-SALARY BUDGETS:

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

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

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

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

OVERTIME:

Overtime is recorded in three different categories:

- Straight overtime for hours worked between the employee's regularly scheduled hours per week (37.5 hours for most employees, 30 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 the 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 as part of 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 the cost of wages and compensation, FICA/social security, retirement, and board insurance contributions for all allocated positions.

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

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

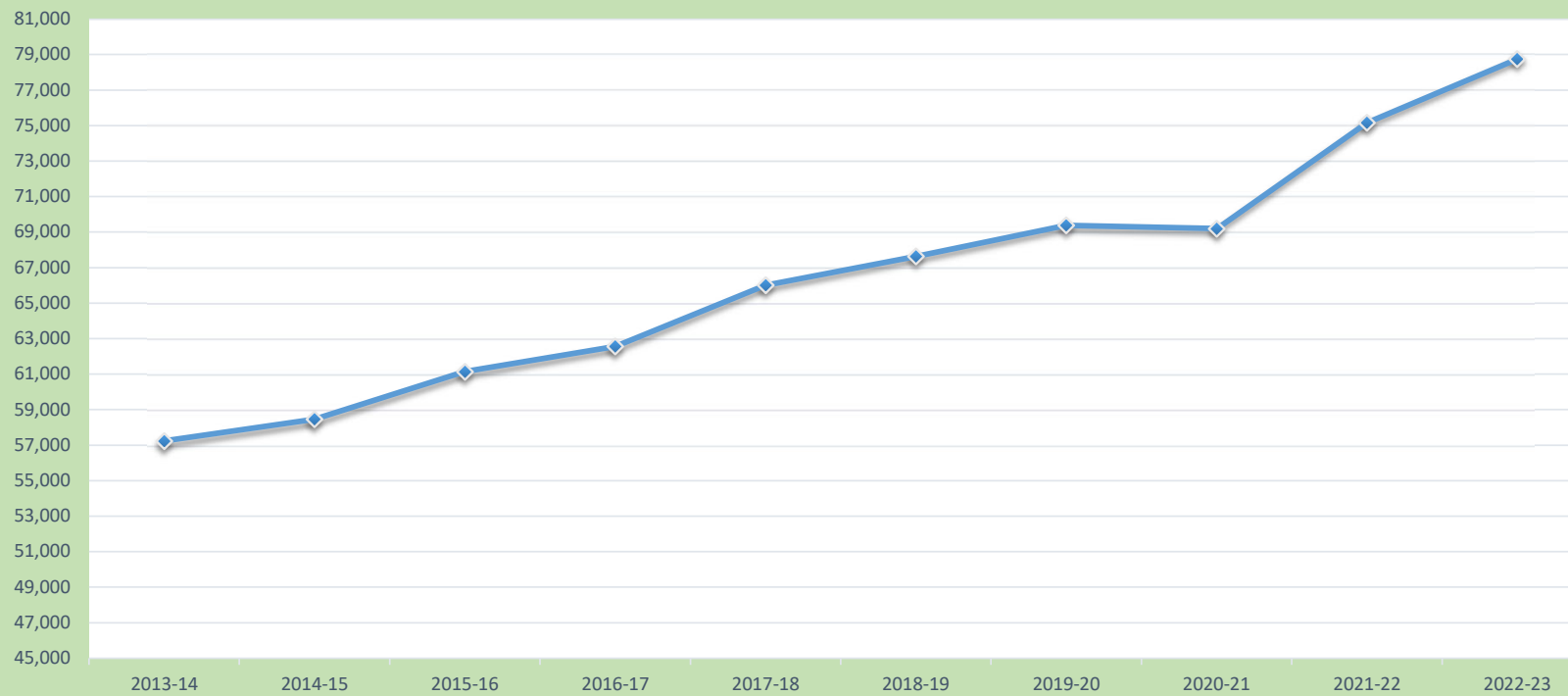
UNASSIGNED FUND BALANCE:

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

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

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
FTE - HISTORICAL AND PROJECTED OVERVIEW

Unweighted FTE (UFTE)



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

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA

INITIAL FTE PROJECTIONS BY SCHOOL

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

CENTER	NAME	2021-22 4TH CALC	2022-23 PROJECTION	CHANGE
62 0981	AMERICAN CLASSICAL CHARTER ACADEMY	357.19	360.00	2.81
63 0932	BELLALAGO CHARTER ACADEMY	1,189.26	1,198.97	9.71
64 0184	BRIDGEPREP ACADEMY OSCEOLA COUNTY	605.30	609.48	4.18
65 0131	BRIDGEPREP ACADEMY ST. CLOUD	264.01	323.11	59.10
66 0192	CREATIVE INSPIRATION JOURNEY SCHOOL OF ST CLOUD	489.60	560.54	70.94
67 0153	FLORIDA CYBER CHARTER ACADEMY AT OSCEOLA	982.32	995.18	12.86
68 0863	FOUR CORNERS CHARTER SCHOOL	1,043.98	1,053.46	9.48
69 0152	FOUR CORNERS UPPER SCHOOL	1,290.52	1,311.24	20.72
70 0866	KISSIMMEE CHARTER ACADEMY	648.19	666.54	18.35
71 0182	LINCOLN-MARTI CHARTER SCHOOLS(OSCEOLA CAMPUS)	68.60	69.95	1.35
72 0959	MAIN STREET HIGH SCHOOL	269.43	277.24	7.81
73 0202	MATER ACADEMY AT ST CLOUD	389.92	381.43	(8.49)
74 0971	MATER ACADEMY PREPARATORY HIGH SCHOOL.	312.53	399.20	86.67
75 0163	MATER BRIGHTON LAKES	1,164.89	1,194.10	29.21
76 0185	MATER PALMS ACADEMY	858.13	860.39	2.26
77 0853	NEW DIMENSIONS HIGH SCHOOL	430.72	432.02	1.30
78 0181	OSCEOLA SCIENCE CHARTER SCHOOL	1,012.90	1,032.40	19.50
79 0881	P. M. WELLS CHARTER ACADEMY	644.07	651.00	6.93
80 0191	RENAISSANCE CHARTER SCHOOL AT BOGGY CREEK	728.87	735.64	6.77
81 0149	RENAISSANCE CHARTER SCHOOL AT POINCIANA	937.50	936.91	(0.59)
82 0171	RENAISSANCE CHARTER SCHOOL AT TAPESTRY	1,416.53	1,421.24	4.71
83 0183	SPORTS LEADERSHIP ARTS MANAGEMENT (SLAM)	137.87	143.20	5.33
84 0162	ST. CLOUD PREPARATORY ACADEMY	423.53	0.00	(423.53)
85 0900	UCP OSCEOLA CHARTER SCHOOL	186.44	185.50	(0.94)
86 0155	VICTORY CHARTER SCHOOL	637.90	658.11	20.21
87 0203	VICTORY CHARTER SCHOOL K-5	295.91	294.80	(1.11)
88 9999	CHARTER UNDISTRIBUTED	0.00	589.53	589.53
89	Subtotal Charter Schools	16,786.11	17,341.17	555.06
90 3518	MCKAY SCHOLARSHIP/SCHOOL OF ENROLLMENT	931.50	959.71	28.21
91 3900	FAMILY EMPOWERMENT SCHOLARSHIP PROGRAM	3,368.50	4,403.76	1,035.26
92	Subtotal Voucher Programs	4,300.00	5,363.47	1,063.47
93 9000	UNDISTRIBUTED	0.00	911.98	911.98
94	Subtotal Undistributed	0.00	911.98	911.98
95	GRAND TOTAL	75,157.34	78,752.26	3,594.92



CERTIFICATION OF SCHOOL TAXABLE VALUE

Reset Form

Print Form

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

Year : 2022	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	\$ 42,480,030,671	(1)
2.	Current year taxable value of personal property for operating purposes	\$ 1,777,420,688	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$ 6,088,287	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$ 44,263,539,646	(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.)	\$ 2,014,219,634	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$ 42,249,320,012	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$ 36,439,468,939	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(8)

SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :		Date :	
	Electronically Certified by Property Appraiser		6/30/2022 7:26 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>	3.6490	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>	\$ 132,967,622		(11)			
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$ 81,915,926		(12)			
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$ 214,883,548		(13)			
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	3.1472	per \$1,000	(14)			
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	1.9389	per \$1,000	(15)			
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	3.2680	per \$1,000	(16)			
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage	(17)	
	1.5000	0.7480	0.0000		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	

18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$	144,653,248	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	99,504,437	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$	244,157,685	(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>		3.84	% (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>		8.45	% (22)

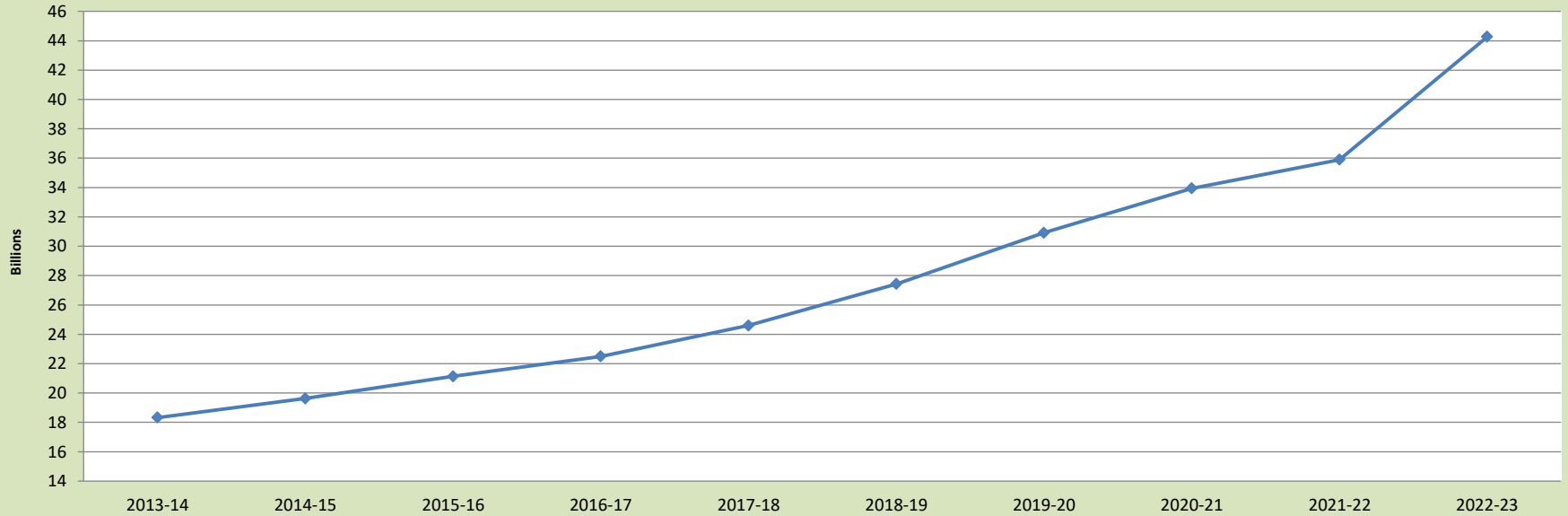
Final public budget hearing	Date : 9/6/2022	Time : 5:30 PM	Place : SDOC Administration Building, 817 Bill Beck Blvd, Kissimmee, FL 34744
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S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my 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 : SDOC 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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Required Local Effort (RLE)	5.261	5.104	5.009	4.643	4.501	4.161	3.984	3.761	3.639	3.262
RLE Prior Period Adjustment	0.000	0.023	0.004	0.014	0.000	0.002	0.008	0.017	0.010	0.006
Discretionary	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748
Supplemental Discretionary	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Subtotal Operating	6.009	5.875	5.761	5.405	5.249	4.911	4.740	4.526	4.397	4.016
Capital Outlay	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
Debt Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total	7.509	7.375	7.261	6.905	6.749	6.411	6.240	6.026	5.897	5.516
Percentage Change	2.5%	-1.8%	-1.5%	-4.9%	-2.3%	-5.0%	-2.7%	-3.4%	-2.1%	-6.5%

TAX ROLL



Tax Roll History	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Final Tax Roll	\$ 18,327,239,420	\$ 19,627,447,692	\$ 21,129,933,005	\$ 22,494,745,613	\$ 24,597,378,050	\$ 27,418,836,008	\$ 30,918,572,157	\$ 33,938,986,737	\$ 35,897,226,663	\$ 44,263,539,646
Percentage Change	4.81%	7.09%	7.66%	6.46%	9.35%	11.47%	12.76%	9.77%	5.77%	23.31%
Total Tax Levy	\$ 137,619,241	\$ 144,752,427	\$ 153,424,444	\$ 155,326,218	\$ 166,007,704	\$ 175,782,158	\$ 192,931,890	\$ 204,516,334	\$ 211,685,946	\$ 244,157,685
Percentage Change	7.47%	5.18%	5.99%	1.24%	6.88%	5.89%	9.76%	6.00%	3.51%	15.34%

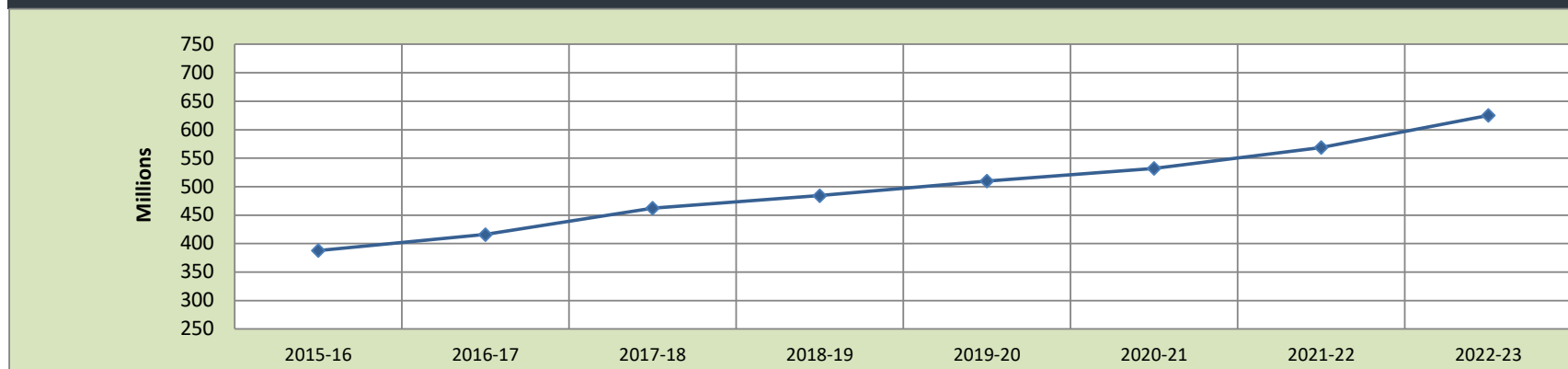
THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FUNDING COMPARISON

Line	DESCRIPTION	2022	2023	Change	% Change
		Fourth Calculation	Second Calculation		
1	Unweighted FTE				
2	Traditional	54,071.79	55,135.65	1,063.86	1.97%
3	Charter	16,786.11	17,341.17	555.06	3.31%
4	McKay	931.50	959.71	28.21	3.03%
5	Family Empowerment	3,368.50	4,403.76	1,035.26	30.73%
6	Undistributed	0.00	911.97	911.97	N/A
7	Total Unweighted FTE	75,157.90	78,752.26	3,594.36	4.78%
8	Total Weighted FTE	81,910.54	85,478.08	3,567.54	4.36%
9	Weighted to Unweighted FTE Ratio	1.0898	1.0854	(0.0044)	-0.41%
10	Tax Roll - School Taxable Value	36,507,101,648	44,263,539,646	7,756,437,998	21.25%
11	Required Local Effort Millage	3.639	3.262	(0.377)	-10.36%
12	Prior Period Adjustment Millage	0.010	0.006	(0.004)	-40.00%
13	Basic Discretionary Millage	0.748	0.748	0.000	0.00%
14	Total Millage	4.397	4.016	(0.381)	-8.66%
15	Base Student Allocation	4,372.91	4,587.40	214.49	4.90%
16	District Cost Differential	0.9888	0.9870	(0.0018)	-0.18%
17	BSA * DCD	4,323.93	4,527.76	203.83	4.71%
18	FEFP Detail				
19	Base FEFP (WFTE x BSA x DCD)	354,175,720	387,024,556	32,848,836	9.27%
20	0.748 Mills Discretionary Compression	19,799,597	24,887,289	5,087,692	25.70%
21	DJJ Supplemental Allocation	82,127	53,996	(28,131)	-34.25%
22	Safe Schools	3,940,653	4,695,964	755,311	19.17%
23	ESE Guaranteed Allocation	22,457,828	23,935,808	1,477,980	6.58%
24	Supplemental Academic Instruction (SAI)	16,370,490	16,831,499	461,009	2.82%
25	Instructional Materials	6,919,349	7,021,091	101,742	1.47%
26	Student Transportation	17,130,813	19,223,692	2,092,879	12.22%
27	Teacher Classroom Supply Assistance Prog	1,382,898	1,447,245	64,347	4.65%
28	Reading Allocation	3,169,607	4,270,512	1,100,905	34.73%
29	Digital Classrooms Allocation	118,325	0	(118,325)	-100.00%
30	Mental Health Allocation	2,994,847	3,600,142	605,295	20.21%
31	Funding Compression Allocation	5,844,895	4,590,645	(1,254,250)	-21.46%
32	Teacher Salary Increase Allocation (TSIA)	13,542,392	20,585,852	7,043,460	52.01%
33	Total FEFP	467,929,541	518,168,291	50,238,750	10.74%
34	Adjustments				
35	Required Local Effort Taxes	(127,535,369)	(138,612,160)	(11,076,791)	8.69%
36	Proration to Funds Available	(6,187,139)	(912,877)	5,274,262	-85.25%
37	Student Reserve Allocation	6,187,139	0	(6,187,139)	-100.00%
38	Additional Student Reserve Allocation	1,553,514	0	(1,553,514)	-100.00%
39	Total Adjustments	(125,981,855)	(139,525,037)	(13,543,182)	10.75%
40	Net State FEFP	341,947,686	378,643,254	36,695,568	10.73%
41	Lottery Funds				
42	Discretionary Lottery	0	0	0	N/A
43	School Recognition	0	0	0	N/A
44	Total Lottery Funding	0	0	0	N/A
45	State Categorical Programs				
46	Class Size Reduction	73,085,415	76,213,115	3,127,700	4.28%
47	Total State Funding	415,033,101	454,856,369	39,823,268	9.60%
48	Local Funding:				
49	Required Local Effort	127,535,369	138,612,160	11,076,791	8.69%
50	.748 Mills Discretionary Tax	26,215,020	31,784,763	5,569,743	21.25%
51	Total Local Funding	153,750,389	170,396,923	16,646,534	10.83%
52	Total State and Local Funding*	568,783,490	625,253,292	56,469,802	9.93%
53	\$ Per Unweighted FTE Total*	7,567.85	7,939.50	371.65	4.91%
54	\$ Per Weighted FTE Total	6,943.96	7,314.78	370.82	5.34%

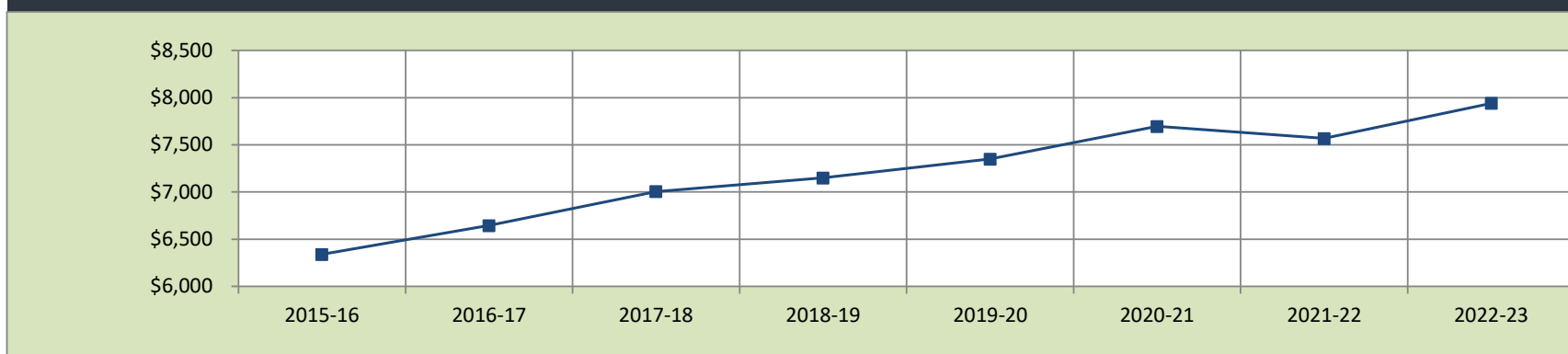
THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
TOTAL AND PER FTE FUNDING - HISTORICAL AND PROJECTED

	2015-16 Final	2016-17 Final	2017-18 Final	2018-19 Final	2019-20 Final	2020-21 Final	2021-22 4th FEFP Calc	2022-23 2nd Calc
Total Funding	\$ 387,651,506	\$ 415,958,062	\$ 462,397,943	\$ 484,304,635	\$ 509,887,770	\$ 532,295,415	\$ 568,783,490	625,253,292
UFTE	61,141	62,592	66,010	67,724	69,378	69,162	75,158	78,752
\$ Per Student	\$ 6,340	\$ 6,646	\$ 7,005	\$ 7,151	\$ 7,349	\$ 7,696	\$ 7,568	\$ 7,940

Total FEFP Funding



FEFP Revenue Per Student



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

2022-23 FEFP SECOND CALCULATION
Total Funding per Student

Rank	District	Total Funding per FTE
1	Monroe	11,402.90
2	Collier	10,050.22
3	Jefferson	9,750.07
4	Walton	9,647.25
5	Franklin	9,242.40
6	Sarasota	9,185.06
7	Liberty	9,053.81
8	Gilchrist	8,862.18
9	Glades	8,828.37
10	Lafayette	8,807.29
11	Martin	8,766.39
12	Palm Beach	8,749.97
13	Calhoun	8,745.06
14	Sumter	8,735.37
15	Gulf	8,734.35
16	Washington	8,664.21
17	Charlotte	8,592.16
18	Lee	8,539.51
19	Levy	8,534.32
20	Hamilton	8,501.74
21	Taylor	8,487.40
22	Bradford	8,458.97
23	Jackson	8,456.34
24	Union	8,452.97
25	Holmes	8,444.29
26	Dixie	8,391.67
27	Pinellas	8,375.79
28	Indian River	8,334.18
29	Bay	8,314.99
30	Dade	8,305.84
31	Madison	8,273.68
32	Baker	8,249.98
33	Nassau	8,212.42
34	DeSoto	8,203.86
35	Gadsden	8,193.68
36	Okaloosa	8,185.22
37	Broward	8,174.10
38	Orange	8,164.97
39	Okeechobee	8,147.26
40	St. Johns	8,139.25
41	Manatee	8,134.33
42	Hillsborough	8,112.52
43	Putnam	8,109.05
44	Brevard	8,106.94
45	St. Lucie	8,099.38
46	Pasco	8,093.88
47	Duval	8,060.79
48	Flagler	8,051.39
49	Hernando	8,051.03
50	Wakulla	8,050.87
51	Escambia	8,038.54
52	Leon	8,024.64
53	Hardee	8,009.22
54	Marion	7,985.16
55	Polk	7,976.46
56	Santa Rosa	7,974.32
57	Columbia	7,970.03
58	Clay	7,968.08
59	Seminole	7,964.13
60	Alachua	7,963.93
61	Citrus	7,957.44
62	Highlands	7,942.10
63	Osceola	7,939.50
64	Volusia	7,903.14
65	Lake	7,899.19
66	Suwannee	7,775.76
67	Hendry	7,335.10

FLORIDA EDUCATION FINANCE PROGRAM (FEFP) COMPONENTS

ADJUSTMENTS:

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

BASE STUDENT ALLOCATION:

The Base Student Allocation from state and local funds is determined annually by the Legislature and is a component in the calculation of Base Funding. For the 2022-23 fiscal year, the base student allocation is \$4,587.40.

BASE FUNDING:

Base Funding is derived from the product of the weighted FTE (WFTE) students, multiplied by the Base Student Allocation and the District Cost Differential. For the 2022-23 fiscal year, the District's base funding per WFTE is \$4,527.76.

CATEGORICAL PROGRAM FUNDS:

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

board must develop a plan that provides that the school will be in full compliance by the next October student survey.

DEPARTMENT OF JUVENILE JUSTICE (DJJ):

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

DECLINING ENROLLMENT SUPPLEMENT:

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

DISCRETIONARY MILLAGE COMPRESSION (0.748 MILLS):

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

DISTRICT COST DIFFERENTIAL:

Section 1011.62(2), F.S., requires the Commissioner to annually compute district cost differentials (DCDs) by adding each district's Florida Price Level Index for the most recent three years and dividing the sum by three. The result is multiplied by 0.800, and 0.200 is added to the product to obtain the DCD. For the 2022-23 fiscal year, the DCD is 0.9870.

EXCEPTIONAL STUDENT EDUCATION (ESE) GUARANTEED ALLOCATION:

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

FLORIDA DIGITAL CLASSROOMS ALLOCATION:

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

FLORIDA TEACHERS CLASSROOM SUPPLY ASSISTANCE:

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

FUNDING COMPRESSION ALLOCATION:

The Funding Compression Allocation provides funding for school districts and developmental research schools whose total funds per FTE in the prior fiscal year were less than the statewide average.

INSTRUCTIONAL MATERIALS:

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

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

MENTAL HEALTH ALLOCATION:

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

RESEARCH-BASED READING INSTRUCTION ALLOCATION:

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

REQUIRED LOCAL EFFORT:

The required local effort is subtracted from the state and local 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.

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:

School Recognition and Discretionary Lottery funds may be appropriated by the legislature on an annual basis. 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.

Discretionary Lottery funding shall be used at the discretion of the School Advisory Committee (SAC) at each school to support the School Improvement Plan.

SPARSITY SUPPLEMENT:

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

STUDENT TRANSPORTATION:

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

SUPPLEMENTAL ACADEMIC INSTRUCTION:

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

Part of this funding, together with funds provided through the Research-Based Reading Instruction Allocation and other available funds, shall be used by districts with one or more of the 300 lowest performing schools based on the state reading assessment to provide an additional hour of instruction beyond the normal school day for each day of the entire school year for intensive reading instruction for the students in each of these schools. Students enrolled in these schools who have level 5 reading assessment scores may choose to

participate in the additional hour of instruction on an optional basis. The District does not have any schools in this category.

VIRTUAL EDUCATION CONTRIBUTION:

The virtual education contribution shall be allocated pursuant to the formula provided in Section 1011.62(11), F.S. to ensure that virtual schools receive no less than the funding per student prescribed in statute.

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.

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

POLICY FOR EXPENDITURE OF LOTTERY FUNDS

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

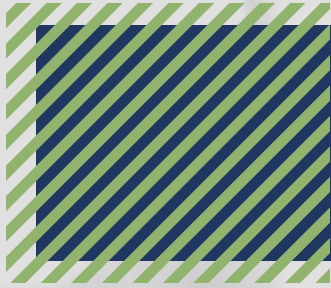
Enhancement for the 2022-23 school year is defined as the expenditure of available Lottery dollars for the following purposes:

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 17.5%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.
FISCAL YEAR 2022-23

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:				PROPOSED MILLAGE LEVIES	
Required Local Effort (Including Prior Period Funding Adjustment Millage)	3.2680	Discretionary Critical Needs (Operating)	0.0000	NOT SUBJECT TO 10-MILL CAP:	
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	5.5160

ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	PERMANENT FUND	TOTAL ALL FUNDS
Federal sources	2,570,000	238,731,180	2,215,107	-	-	-	243,516,287
State sources	421,934,298	445,500	554,400	9,110,000	-	-	432,044,198
Local sources	183,145,033	2,895,800	1,066,485	196,944,371	64,986,669	-	449,038,358
TOTAL SOURCES	\$ 607,649,331	\$ 242,072,480	\$ 3,835,992	\$ 206,054,371	\$ 64,986,669	\$ -	\$ 1,124,598,843
Transfers In	25,081,334	-	37,453,089	-	3,000,000	-	65,534,423
Fund Balances/Reserves/Net Assets	87,686,875	15,809,635	28,617,848	512,571,254	16,708,600	-	661,394,212
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 720,417,540	\$ 257,882,115	\$ 69,906,929	\$ 718,625,625	\$ 84,695,269	\$ -	\$ 1,851,527,478
EXPENDITURES							
Instruction	443,160,595	131,548,240	-	-	-	-	574,708,835
Pupil Personnel Services	31,422,201	5,069,942	-	-	-	-	36,492,143
Instructional Media Services	5,857,370	149,236	-	-	-	-	6,006,606
Instructional and Curriculum Development Services	17,589,321	12,951,547	-	-	-	-	30,540,868
Instructional Staff Training Services	6,854,529	22,878,916	-	-	-	-	29,733,445
Instruction Related Technology	2,265,872	17,231,881	-	-	-	-	19,497,753
School Board	1,930,380	-	-	-	-	-	1,930,380
General Administration	2,328,032	4,800,767	-	-	-	-	7,128,799
School Administration	28,937,835	2,322	-	-	-	-	28,940,157
Facilities Acquisition and Construction	14,553,317	5,154,584	-	457,537,608	-	-	477,245,509
Fiscal Services	2,607,114	150,000	-	-	-	-	2,757,114
Food Services	289,345	41,744,625	-	-	-	-	42,033,970
Central Services	9,833,195	3,261,779	-	-	68,176,669	-	81,271,643
Pupil Transportation Services	22,999,809	1,637,074	-	-	-	-	24,636,883
Operation of Plant	44,167,895	2,399,958	-	-	-	-	46,567,853
Maintenance of Plant	13,151,919	59,249	-	-	-	-	13,211,168
Administrative Technology Services	5,485,823	148,508	-	-	-	-	5,634,331
Community Services	6,989,047	1,550,048	-	-	-	-	8,539,095
Debt Services	-	-	39,064,242	-	-	-	39,064,242
TOTAL EXPENDITURES	\$ 660,423,599	\$ 250,738,676	\$ 39,064,242	\$ 457,537,608	\$ 68,176,669	\$ -	\$ 1,475,940,794
Transfers Out	3,000,000	-	-	62,534,423	-	-	65,534,423
Fund Balances/Reserves/Net Assets	56,993,941	7,143,439	30,842,687	198,553,594	16,518,600	-	310,052,261
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES & BALANCES	\$ 720,417,540	\$ 257,882,115	\$ 69,906,929	\$ 718,625,625	\$ 84,695,269	\$ -	\$ 1,851,527,478



Resolutions



Resolution Number 23-001

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, 2022 to June 30, 2023; 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 2022-2023 in the amounts of:

	Tentative Millage Levy	Proposed Amount to be Raised
Required Local Effort (RLE)	3.262	138,612,160
Prior Period Adjustment	0.006	254,958
Total RLE	3.268	138,867,118
Capital Outlay	1.500	63,739,497
Discretionary Operating	0.748	31,784,763
Total Millage	5.516	234,391,378

The total millage rate to be levied exceeds the roll-back rate by 8.45 percent.

NOW THEREFORE, BE IT RESOLVED:

That the Osceola County School Board, adopted each tentative millage rate for the fiscal year July 1, 2022 to June 30, 2023, on August 2, 2022, by separate vote prior to adopting the tentative budget.

Chair

August 2, 2022

Resolution Number 23-002

RESOLUTION ADOPTING TENTATIVE BUDGET

A RESOLUTION OF THE OSCEOLA COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2022-2023.

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, 2022 to June 30, 2023; and

WHEREAS, the Osceola County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2022-2023.

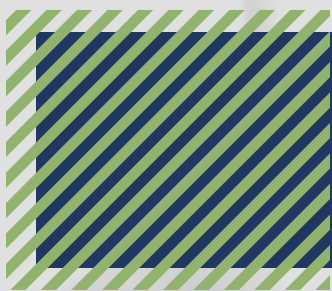
WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Osceola County School Board adopted the tentative millage rates and the budget in the amount of **\$1,851,527,478** for fiscal year 2022-2023.

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, 2022 to June 30, 2023.

Chair

August 2, 2022



Advertisements



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..... \$215,282,378
- B. Less tax reductions due to Value Adjustment Board
and other assessment changes..... \$ 398,830
- C. Actual property tax levy..... \$214,883,548

This year's proposed tax levy.....\$ 244,157,685

A portion of the tax levy is required under state law in order for the school board to receive **\$335,782,028** in state education grants.

The required portion has **increased** by **3.84** 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 on August 2, 2022 at 5:30 p.m., at:

School District of Osceola County Administration Center
817 Bill Beck Boulevard
Kissimmee, Florida 34744

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

BUDGET SUMMARY
SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE OSCEOLA COUNTY SCHOOL DISTRICT ARE 17.5%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.
FISCAL YEAR 2022-23

<u>PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:</u>			<u>PROPOSED MILLAGE LEVIES</u>		
			<u>NOT SUBJECT TO 10-MILL CAP:</u>		
Required Local Effort (Including Prior Period Funding Adjustment Millage)	3.2680	Discretionary Critical Needs (Operating)	0.0000	Operating or Capital Not to Exceed 2 Years	0.0000
Local Capital Improvement (Capital Outlay)	1.5000	Additional Millage Not to Exceed 4 Years (Operating)	0.0000	Debt Service	0.0000
Discretionary Operating	0.7480			TOTAL MILLAGE	5.5160
Discretionary Capital Improvement	0.0000				

<u>ESTIMATED REVENUES:</u>	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	TOTAL ALL FUNDS
Federal sources	2,570,000	238,731,180	2,215,107				243,516,287
State sources	421,934,298	445,500	554,400	9,110,000			432,044,198
Local sources	183,145,033	2,895,800	1,066,485	196,944,371			384,051,689
TOTAL SOURCES	\$607,649,331	\$242,072,480	\$3,835,992	\$206,054,371	\$0	\$0	\$1,059,612,174
Transfers In	25,081,334		37,453,089				62,534,423
Fund Balances/Reserves/Net Assets	87,686,875	15,809,635	28,617,848	512,571,254			644,685,612
TOTAL REVENUES, TRANSFERS & BALANCES	\$720,417,540	\$257,882,115	\$69,906,929	\$718,625,625	\$0	\$0	\$1,766,832,209
<u>EXPENDITURES</u>							
Instruction	443,160,595	131,548,240					574,708,835
Pupil Personnel Services	31,422,201	5,069,942					36,492,143
Instructional Media Services	5,857,370	149,236					6,006,606
Instructional and Curriculum Development Services	17,589,321	12,951,547					30,540,868
Instructional Staff Training Services	6,854,529	22,878,916					29,733,445
Instruction Related Technology	2,265,872	17,231,881					19,497,753
School Board	1,930,380						1,930,380
General Administration	2,328,032	4,800,767					7,128,799
School Administration	28,937,835	2,322					28,940,157
Facilities Acquisition and Construction	14,553,317	5,154,584		457,537,608			477,245,509
Fiscal Services	2,607,114	150,000					2,757,114
Food Services	289,345	41,744,625					42,033,970
Central Services	9,833,195	3,261,779					13,094,974
Pupil Transportation Services	22,999,809	1,637,074					24,636,883
Operation of Plant	44,167,895	2,399,958					46,567,853
Maintenance of Plant	13,151,919	59,249					13,211,168
Administrative Technology Services	5,485,823	148,508					5,634,331
Community Services	6,989,047	1,550,048					8,539,095
Debt Services			39,064,242				39,064,242
TOTAL EXPENDITURES	\$660,423,599	\$250,738,676	\$39,064,242	\$457,537,608	\$0	\$0	\$1,407,764,125
Transfers Out	3,000,000			62,534,423			65,534,423
Fund Balances/Reserves/Net Assets	56,993,941	7,143,439	30,842,687	198,553,594			293,533,661
TOTAL APPROPRIATED EXPENDITURES	\$720,417,540	\$257,882,115	\$69,906,929	\$718,625,625	\$0	\$0	\$1,766,832,209
TRANSFERS, RESERVES & BALANCES	\$720,417,540	\$257,882,115	\$69,906,929	\$718,625,625	\$0	\$0	\$1,766,832,209

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 1.50 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the School Board's proposed tax of 4.016 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 \$63,739,497 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 43 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

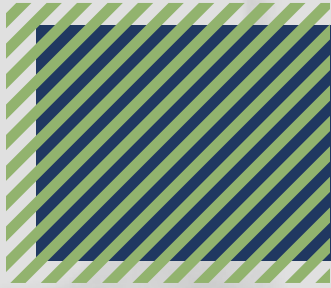
All concerned citizens are invited to a public hearing to be held on August 2, 2022, at 5:30 p.m. at:

School District of Osceola County Administration Center

817 Bill Beck Boulevard

Kissimmee, FL 34744

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



General Fund



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

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
1 % Change in FEFP Funding per Student	2.74%	4.76%	-1.67%	4.91%	1.00%	1.00%	1.00%	1.00%
2 Beginning Fund Balance	68.9	77.9	89.0	87.7	88.4	85.4	73.9	69.0
3 Revenues	551.2	561.3	579.0	632.7	651.5	671.0	691.0	711.7
4 Projected Expenditures	542.2	550.3	580.3	631.9	654.5	682.5	695.9	711.6
5 Operating Surplus/(Deficit)	9.0	11.0	-1.3	0.8	-3.0	-11.5	-4.9	0.1
6 Total Ending Fund Balance	77.9	89.0	87.7	88.4	85.4	73.9	69.0	69.1
Ending Fund Balance by Category:								
7 Nonspendable	3.2	3.0	3.0	3.0	3.0	3.0	3.0	3.0
8 Restricted	20.0	24.2	26.5	23.4	20.4	18.4	16.4	16.4
9 Assigned	4.9	6.5	5.0	8.0	16.5	9.9	5.0	5.0
10 Unassigned 6% Board Policy Reserve	33.1	33.7	34.7	38.0	39.1	40.3	41.5	42.7
11 Unassigned	16.7	21.6	18.5	16.0	6.4	2.3	3.1	2.0
12 Total Ending Fund Balance	77.9	89.0	87.7	88.4	85.4	73.9	69.0	69.1
13 Financial Condition Ratio *	10.1%	11.2%	10.0%	9.8%	9.5%	7.7%	7.1%	7.0%

*Assigned and Unassigned Fund Balance as a % of Expenditures

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

GENERAL FUND BUDGET SUMMARY

Fiscal Year Ending June 30, 2023

As of the Second Calculation

BEGINNING FUND BALANCE			
1	Non-spendable - Inventory	2,976,253	
2	Restricted for State Categorical Programs	16,553,491	
3	Restricted for Other Grants and Programs	9,953,879	
4	Assigned for Contract Commitments	1,079,801	
5	Assigned for Carryover Appropriations	3,908,628	
6	Assigned for Projected Operating Deficit	-	
7	Unassigned - 6% Minimum per Board	34,700,000	
8	Unassigned Fund Balance	18,514,823	
9	Total Beginning Fund Balance	87,686,875	
ESTIMATED REVENUES			
10	Florida Education Finance Program	0310	335,782,028 53.1%
11	District School Taxes	0411	170,651,881 27.0%
12	Class Size Reduction	0355	76,213,115 12.0%
13	Transfer From Capital Projects	0630	25,081,334 4.0%
14	Workforce Development	0315	6,999,595 1.1%
15	Miscellaneous Local	049?	6,041,923 1.0%
16	Child Care Fees	047?	2,950,000 0.5%
17	Voluntary Pre-K Program	0371	2,520,000 0.4%
18	Medicaid Reimbursement	0202	2,000,000 0.3%
19	Adult Education Fees	046?	1,310,000 0.2%
20	Rent/ Facilities Use Fees	0425	953,400 0.2%
21	Interest On Investments	043?	750,000 0.1%
22	R.O.T.C.	0191	570,000 0.1%
23	Gifts, Grants, and Bequests	0440	312,829 0.0%
24	State License Tax	0343	165,000 0.0%
25	Workforce Performance Based Incentives	0317	144,000 0.0%
26	Insurance Loss Recovery	0741	100,000 0.0%
27	Miscellaneous State	0399	70,560 0.0%
28	Tax Redemptions	0421	50,000 0.0%
29	CO&DS Withheld For Admin Expense	0323	40,000 0.0%
30	Other Food Sales	045?	25,000 0.0%
31	Misc Federal through State	0299	- 0.0%
32	Discretionary Lottery	0344	- 0.0%
33	School Recognition Funds	0361	- 0.0%
34	Transfer from Special Revenue	0640	- 0.0%
35	Total Estimated Revenues		632,730,665 100.0%
APPROPRIATIONS			
36	Salaries and Benefits	1	400,336,440 63.4%
37	Charter Schools	2	136,335,955 21.6%
38	Categoricals/Restricted Programs	3	27,438,177 4.3%
39	Line Items Non-Salary	4	24,475,593 3.9%
40	Utilities and Fuel	5	17,447,000 2.8%
41	School and Department Non-Salary	6	15,007,254 2.4%
42	Holdback - Undistributed FTE	7	6,887,380 1.1%
43	Transfers Out	8	3,000,000 0.5%
44	Family Empowerment Scholarship Program	9	1,000,000 0.2%
45	McKay Scholarship Program	10	- 0.0%
46	Current Appropriations		631,927,800 100.0%
47	Projected Operating Surplus/(Deficit)		802,866
48	Carryover Appropriations		31,495,799
49	Total Appropriations		663,423,599
PROJECTED ENDING FUND BALANCE			
50	Non Spendable - Inventory	2,976,253	
51	Restricted for State Categorical Programs	-	
52	Restricted for Other Grants and Programs	-	
53	Assigned for Contract Commitments	-	
54	Assigned for Carryover Appropriations	-	
55	Assigned for Projected Operating Deficit	-	
56	Unassigned - 6% Reserve per Board	38,000,000	
57	Unassigned Fund Balance	16,017,689	
58	Total Projected Ending Fund Balance	56,993,942	

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

Source	ACCT. NO.	2022-23 Tentative	2021-22 Budget	Difference
FEDERAL:				
ROTC	191	570,000.00	570,000.00	-
Medicaid Reimbursement	202	2,000,000.00	2,000,000.00	-
Total Federal		2,570,000.00	2,570,000.00	-
STATE:				
Florida Education Finance Program*	310	335,782,028.00	304,201,717.00	31,580,311.00
Workforce Development	315	6,999,595.00	6,731,307.00	268,288.00
Workforce Development Performance Incentives	317	144,000.00	87,000.00	57,000.00
CO & DS Withheld for Administrative Expense	323	40,000.00	37,500.00	2,500.00
State License Tax	343	165,000.00	165,000.00	-
Discretionary Lottery Funds	344	-	-	-
Class Size Reduction	355	76,213,115.00	71,611,395.00	4,601,720.00
School Recognition Funds	361	-	-	-
Voluntary Prekindergarten	371	2,520,000.00	2,570,000.00	(50,000.00)
Miscellaneous State*	399	70,560.00	70,560.00	-
Total State		421,934,298.00	385,474,479.00	36,459,819.00
LOCAL:				
District School Tax - Required Local Effort (RLE)	411	138,612,160.00	127,535,369.00	11,076,791.00
District School Tax - RLE Prior Period Adjustment	411	254,958.00	350,468.00	(95,510.00)
District School Tax - Discretionary Millage	411	31,784,763.00	26,215,020.00	5,569,743.00
Tax Redemptions	421	50,000.00	50,000.00	-
Facility Use Fees/Rent	425	953,400.00	763,400.00	190,000.00
Interest, Including Profit on Investments	43X	750,000.00	750,000.00	-
Gifts, Grants, & Bequests*	440	312,829.31	305,000.00	7,829.31
Adult Education Fees	46X	1,310,000.00	1,510,000.00	(200,000.00)
Pre-K Early Intervention Fees	472	450,000.00	291,600.00	158,400.00
School Aged Child Care Fees	473	2,500,000.00	2,500,000.00	-
Bus Fees	491	5,000.00	10,000.00	(5,000.00)
Bus Fees School Activities	492	40,000.00	10,000.00	30,000.00
Sale of Surplus Property	493	150,000.00	100,000.00	50,000.00
Federal Indirect Cost	494, 499	2,500,000.00	3,500,000.00	(1,000,000.00)
Miscellaneous Local Sources*	495	3,371,923.00	3,378,129.45	(6,206.45)
Insurance Loss Recovery	741	100,000.00	100,000.00	-
Total Local		183,145,033.31	167,368,986.45	15,776,046.86
OTHER SOURCES:				
Transfers In*	6X0	25,081,334.00	25,442,561.00	(361,227.00)
Total Other Sources		25,081,334.00	25,442,561.00	(361,227.00)
TOTAL EST REVENUE & OTHER SOURCES		632,730,665.31	580,856,026.45	51,874,638.86
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable - Inventory	2711	2,976,253.00	2,976,253.19	(0.19)
Restricted for State Categorical Programs **	2723	16,553,490.50	17,919,768.56	(1,366,278.06)
Restricted for Other Grants and Programs **	2729	9,953,879.47	6,271,225.01	3,682,654.46
Assigned for Contract Commitments **	2749	1,079,801.41	1,532,558.98	(452,757.57)
Assigned for Carryover Appropriations **	2749	3,908,627.75	4,987,074.11	(1,078,446.36)
Assigned for Projected Operating Deficit	2749	-	-	-
Unassigned - 6% Minimum per Board	2750	34,700,000.00	33,700,000.00	1,000,000.00
Unassigned	2750	18,514,823.00	21,601,400.64	(3,086,577.64)
Total Beginning Fund Balance	27XX	87,686,875.13	88,988,280.49	(1,301,405.36)
TOTAL EST REVENUE AND BEGINNING FD BAL		720,417,540.44	669,844,306.94	50,573,233.50

* See Detail

** Included in Carryover Appropriations

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

GENERAL FUND - ESTIMATED REVENUE DETAIL

Object Number	Source	SubSource	Project Number	2022-23 Tentative	2021-22 Budget	Difference
310	Florida Education Finance Prog	Digital Learning Allocation		-	117,879.00	(117,879.00)
310	Florida Education Finance Prog	Discretionary Millage Compression		24,887,289.00	18,682,719.00	6,204,570.00
310	Florida Education Finance Prog	DJJ Supplement		53,996.00	70,117.00	(16,121.00)
310	Florida Education Finance Prog	ESE Guarantee		23,935,808.00	21,681,225.00	2,254,583.00
310	Florida Education Finance Prog	Funding Compression Allocation		4,590,645.00	5,341,846.00	(751,201.00)
310	Florida Education Finance Prog	Instructional Materials		7,021,091.00	6,407,922.00	613,169.00
310	Florida Education Finance Prog	Mental Health Allocation		3,600,142.00	2,922,503.00	677,639.00
310	Florida Education Finance Prog	Reading		4,270,512.00	3,106,391.00	1,164,121.00
310	Florida Education Finance Prog	Safe Schools		4,695,964.00	3,871,580.00	824,384.00
310	Florida Education Finance Prog	Supplemental Academic Instruction		16,831,499.00	15,868,808.00	962,691.00
310	Florida Education Finance Prog	Teacher Salary Increase Allocation		20,585,852.00	13,542,392.00	7,043,460.00
310	Florida Education Finance Prog	Teacher Classroom Supply Assistance Program		1,447,245.00	1,382,898.00	64,347.00
310	Florida Education Finance Prog	Transportation		19,223,692.00	12,463,165.00	6,760,527.00
310	Florida Education Finance Prog	Unrestricted FEFP		204,638,293.00	198,742,272.00	5,896,021.00
Total Florida Education Finance Prog				335,782,028.00	304,201,717.00	31,580,311.00
399	Misc State	Criminal Justice Academy	13629X1	70,560.00	70,560.00	-
Total Misc State				70,560.00	70,560.00	-
440	Gifts/Grants	Mycfe4schools Prog Donations	1400091	25,000.00	25,000.00	-
440	Gifts/Grants	Valencia Readiness/Transition	1462651	287,829.31	280,000.00	7,829.31
Total Gifts/Grants				312,829.31	305,000.00	7,829.31
495	Misc Local	Salaries Reimb from Internal	1000201	20,000.00	20,000.00	-
495	Misc Local	Bellalago Management Fee	1009011	1,000,000.00	1,000,000.00	-
495	Misc Local	Prof Dev Certification Prog	1092031	25,000.00	-	25,000.00
495	Misc Local	E-Rate Network	1101651	651,132.00	628,225.00	22,907.00
495	Misc Local	FDLRS-IDEA	1260601	16,000.00	14,000.00	2,000.00
495	Misc Local	Fee-based Adult Ed Programs	1400041	15,000.00	15,000.00	-
495	Misc Local	Dell Purchase Rebates	1400071	450,000.00	575,000.00	(125,000.00)
495	Misc Local	Fiscal Agent Fee	1400111	40,000.00	40,000.00	-
495	Misc Local	Dori Slosberg Traffic Educ Fnd	1400141	200,000.00	200,000.00	-
495	Misc Local	Educ Liaison Salary-CBC of Central Florida	1400169	56,653.84	55,231.86	1,421.98
495	Misc Local	Promotions/Pub Rel-Waste Serv	1400201	200,000.00	200,000.00	-
495	Misc Local	P-Card Rebates	1400331	500,000.00	500,000.00	-
495	Misc Local	OCEA President's Salary - Reimbursement	1461709	103,137.16	100,672.59	2,464.57
495	Misc Local	Employee Child Care	1900801	70,000.00	30,000.00	40,000.00
495	Misc Local	Other Misc Local	0000000	25,000.00	-	25,000.00
Total Misc Local				3,371,923.00	3,378,129.45	(6,206.45)
630	Transfers from Capital	Charter Capital (PECO)	1350314	8,110,000.00	7,976,162.00	133,838.00
630	Transfers from Capital	Maintenance (95% FUNC 8100)	1093401	10,006,728.00	9,208,717.00	798,011.00
630	Transfers from Capital	Other Maintenance Line Items	1010000	1,902,937.00	2,190,701.00	(287,764.00)
630	Transfers from Capital	Portable Rental	1932301	1,900,000.00	1,900,000.00	-
630	Transfers from Capital	Property Casualty Insurance	1010731	3,161,669.00	4,166,981.00	(1,005,312.00)
Total Transfers from Capital				25,081,334.00	25,442,561.00	(361,227.00)

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

Use	ACCT. NO.	2022-23 Tentative	2021-22 Budget	Difference
APPROPRIATIONS				
Instruction	5000	443,160,595.30	413,104,953.66	30,055,641.64
Pupil Personnel Services	6100	31,422,201.19	29,047,245.84	2,374,955.35
Instructional Media Services	6200	5,857,370.45	5,158,198.55	699,171.90
Instructional & Curriculum Development Services	6300	17,589,320.93	16,618,795.40	970,525.53
Instructional Staff Training Services	6400	6,854,528.71	5,843,535.07	1,010,993.64
Instruction Related Technology	6500	2,265,871.60	2,267,906.03	(2,034.43)
Board of Education	7100	1,930,379.79	1,554,229.45	376,150.34
General Administration	7200	2,328,031.64	2,213,673.98	114,357.66
School Administration	7300	28,937,835.21	26,416,242.84	2,521,592.37
Facilities Acquisition & Construction	7400	14,553,316.84	12,964,956.30	1,588,360.54
Fiscal Services	7500	2,607,114.29	2,585,095.67	22,018.62
Food Services	7600	289,344.75	244,719.88	44,624.87
Central Services	7700	9,833,194.60	8,541,139.63	1,292,054.97
Pupil Transportation Services	7800	22,999,809.39	21,956,144.70	1,043,664.69
Operation of Plant	7900	44,167,894.59	38,436,666.71	5,731,227.88
Maintenance of Plant	8100	13,151,919.56	12,003,860.04	1,148,059.52
Administrative Technology Services	8200	5,485,822.96	5,312,447.12	173,375.84
Community Services	9100	6,989,046.96	5,135,438.07	1,853,608.89
Debt Service	9200	-	-	-
Total Appropriations		660,423,598.76	609,405,248.94	51,018,349.82
OTHER USES:				
Transfers Out	9700	3,000,000.00	-	3,000,000.00
Total Other Financing Uses		3,000,000.00	-	3,000,000.00
CURRENT APPROPRIATIONS AND OTHER USES		663,423,598.76	609,405,248.94	54,018,349.82
ESTIMATED REVENUES LESS CURRENT APPROPRIATIONS		802,865.68	2,161,404.17	(1,358,538.49)
ESTIMATED REVENUES LESS TOTAL APPROPRIATIONS		(30,692,933.45)	(28,549,222.49)	(2,143,710.96)
FUND BALANCE AT END OF YEAR:				
Nonspendable - Inventory	2711	2,976,253.00	2,976,253.19	(0.19)
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	38,000,000.00	34,900,000.00	3,100,000.00
Unassigned	2750	16,017,688.68	22,562,804.81	(6,545,116.13)
Total Ending Fund Balance	27XX	56,993,941.68	60,439,058.00	(3,445,116.32)
TOTAL APPROPRIATIONS AND ENDING FUND BAL		720,417,540.44	669,844,306.94	50,573,233.50

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

Description	Account	2022-23 Allocation
1 ESTIMATED REVENUE:		
2 Supplemental Academic Instruction (SAI) - FEFP	310	16,831,499.00
3 TOTAL ESTIMATED REVENUE		16,831,499.00
4 APPROPRIATIONS:		
5 Holdbacks		
6 Charter School Allocations	1700004/D	3,493,546.00
7 McKay Scholarship Deduction	1700004/K	-
8 Family Empowerment Scholarship Deduction	1700004/F	-
9 Undist FTE Holdback	1700004/U	194,914.05
10 SAI Reserves	1700005	1,925,381.53
11 Total Holdbacks		<u>5,613,841.58</u>
12 Salaries		
13 Classroom Instructional Salaries	1700009	6,676,639.94
14 Reading Coach Salaries	1710009	1,311,453.74
15 Impact Lab Teacher Salaries	1720009	1,040,950.01
16 IB Program Salaries - CHS, GHS, PWMS	1760129	206,353.74
17 Behavior Specialist - 21st CCLC Match	1761019	33,659.99
18 Pending Salary Adjustments	1700007	-
19 Lapse	1700008	(200,000.00)
20 Total Salaries		<u>9,069,057.42</u>
21 Non-salary Program Allocations		
22 Remediation-Elementary	1730011	100,000.00
23 Remediation-Middle	1730021	54,000.00
24 Remediation-High	1730031	60,000.00
25 Summer Enrichment-High	1740051	5,000.00
26 Summer Enrichment-Middle	1740061	10,000.00
27 Fine Arts Enhancement	1760511	38,000.00
28 CTE Vocational Program Support	1760801	237,000.00
29 SAT Testing	1760901	24,000.00
30 Elementary Curriculum Support	1761011	236,000.00
31 Middle School Curriculum Support	1761021	185,000.00
32 High School Curriculum Support	1761031	132,000.00
33 Leadership Training	1761061	5,600.00
34 New Teacher Mentor Program- Support	1761071	50,000.00
35 Duke TIP Courses	1761121	6,000.00
36 Gifted Education, K-12	1762111	111,000.00
37 Textbook Adoption, K-12	1762411	10,000.00
38 College Readiness	1763221	6,000.00
39 Odyssey of the Mind	1763951	65,000.00
40 College Board	1763961	720,000.00
41 PLC, K-12	1790301	5,000.00
42 ESOL Summer Monitoring	1790401	18,000.00
43 Real Life Academic Experience	1790721	20,000.00
44 ROTC Support	1790911	1,000.00
45 PBIS, K-12	1790941	50,000.00
46 Total Non-salary Program Allocations		<u>2,148,600.00</u>
47 TOTAL APPROPRIATIONS		16,831,499.00

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

READING ALLOCATION FUNDING

Description	Account	2022-23 Allocation
1 ESTIMATED REVENUE:		
2 Reading Categorical - FEFP	310	4,270,512.00
3 TOTAL ESTIMATED REVENUE		4,270,512.00
4 APPROPRIATIONS:		
5 Holdbacks		
6 Charter School Allocations	1800004/D	892,782.00
7 Family Empowerment Scholarship	1800004/F	-
8 Undist FTE Holdback	1800004/U	49,459.00
9 Reading Reserves	1800005	538,350.35
10 Total Holdbacks		<u>1,480,591.35</u>
11 Salaries		
12 Reading Coach Salaries	1800009	2,156,907.65
13 Pending Salary Adjustments	1800007	-
14 Total Salaries		<u>2,156,907.65</u>
15 Non-salary Program Allocations		
16 Other Reading Programs	1800001	-
17 Summer Reading Camp-Grade 3	1810011	100,000.00
18 ELA Materials-Elementary	1810111	45,000.00
19 Methods of Writing-Elementary	1830011	142,513.00
20 ELA Curriculum Support - Elementary	1830111	84,500.00
21 ELA Curriculum Support - Middle School	1830121	60,500.00
22 ELA Curriculum Support - High School	1830131	70,500.00
23 Early Literacy Instruction	1830211	100,000.00
24 Sunshine State Readers - Elementary	1831011	10,000.00
25 Sunshine State Readers - Middle School	1831021	10,000.00
26 Sunshine State Readers - High School	1831031	10,000.00
27 AVID K-12	1832221	-
28 Total Non-salary Program Allocations		<u>633,013.00</u>
29 TOTAL APPROPRIATIONS		4,270,512.00

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SAFE SCHOOLS FUNDING

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

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

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

MENTAL HEALTH ALLOCATION

Description	ACCT. NO.	2022-23		
		New Funding	Carryover	Total
1 ESTIMATED FUNDING:		3,600,142.00	1,325,932.28	4,926,074.28
2 TOTAL ESTIMATED FUNDING		3,600,142.00	1,325,932.28	4,926,074.28
3 APPROPRIATIONS:				
4 Holdbacks				
5 Undistributed FTE	1513004/U	41,691.00	0.00	41,691.00
6 Reserves	1513005	0.00	0.00	0.00
7 McKay Scholarship Deduction	1513004/K	0.00	0.00	0.00
8 Family Empowerment Scholarship	1513004/F	0.00	0.00	0.00
9 Total Holdbacks		41,691.00	0.00	41,691.00
10 Charter School Allocations				
11 Charter Schools	1513004	538,322.00	0.00	538,322.00
12 Charter Virtual Allocations		0.00	0.00	0.00
13 Total Charter School Allocations		538,322.00	0.00	538,322.00
14 District School Allocations				
15 Pending Salary Adjustments	1513007	0.00	0.00	0.00
16 Salaries*	1513009	2,194,446.49	0.00	2,194,446.49
17 Contracted Services and Other Non-salary	1513001	825,682.51	1,325,932.28	2,151,614.79
18 Pending Salary Adjustments	1513007	0.00	0.00	0.00
19 Total District School Allocations		3,020,129.00	1,325,932.28	4,346,061.28
20 TOTAL APPROPRIATIONS		3,600,142.00	1,325,932.28	4,926,074.28

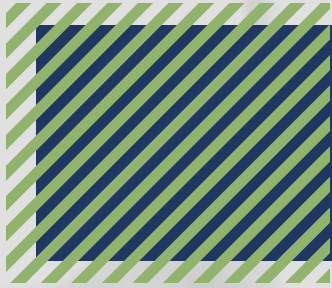
*School Social Workers, Psychologists and Mental Health Therapists

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
LINE ITEM ALLOCATIONS

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

ADMIN	PROJECT	DESCRIPTION	FUNDING	2021-22 BUDGET	2022-23 RECOMMENDED	INCREASE/ (DECREASE)
RANDY SHUTTERA	1010221	BACKFLOW INSPECTIONS & REPAIR	CAPITAL	85,435.00	35,000.00	(50,435.00)
	1010251	CHILLER MAINT AGREEMENT/REPAIR	CAPITAL	273,800.00	300,000.00	26,200.00
	1010261	INSPECTION/BLEACHERS & STAIRS	CAPITAL	43,110.00	-	(43,110.00)
	1010411	MAINTENANCE-COUNTY OFFICE	FEFP	65,181.62	75,000.00	9,818.38
	101061?	TEAMSTER UNION CONTRACT ALLOW	FEFP	482,704.29	584,000.00	101,295.71
	1010711	HVAC PREVENTIVE MAINT & FILTER	CAPITAL	300,000.00	300,000.00	-
	1010801	INSPECTION-FIRE ALARM,EXT HOOD	CAPITAL	258,540.00	250,000.00	(8,540.00)
	1010821	TERMITE TREATMENTS	CAPITAL	25,000.00	-	(25,000.00)
	1010831	SPRINKLER SYS INSPECT & REPAIR	CAPITAL	87,935.00	97,500.00	9,565.00
	1011221	AQUATIC VEGITATION CONTROL	CAPITAL	23,942.40	27,963.00	4,020.60
	1014881	ELEVATOR INSPECTION	CAPITAL	47,028.00	55,000.00	7,972.00
	101531?	INFECTIOUS DISEASE PREVENTION	FEFP	200,000.00	-	(200,000.00)
	1016061	AED INSPECTION & MAINTENANCE	FEFP	15,000.00	15,000.00	-
	1016161	GENERATOR REPAIR/MAINTENANCE	FEFP	10,000.00	15,000.00	5,000.00
	1016181	SAFETY & SECURITY UPGRD/MAINT	CAPITAL	101,470.00	114,974.00	13,504.00
	101627?	SUPPLEMENTAL SAFE SCHOOLS	FEFP	637,043.00	429,341.00	(207,702.00)
	1016371	FIRE EXTINGUISHER INSPECTIONS	FEFP	75,381.45	70,000.00	(5,381.45)
	1016381	WATER TREATMENT SVCS	CAPITAL	30,691.00	40,000.00	9,309.00
	1016991	STAGE RIGGING	CAPITAL	27,187.25	20,000.00	(7,187.25)
	1017081	GLOBAL POSITIONING SYSTEM	FEFP	33,941.97	200,000.00	166,058.03
	1017151	SCHOOL DUDE - ENERGY MGR PRGM	FEFP	10,811.58	11,082.00	270.42
1017321	DAS RADIOS	FEFP	11,475.00	100,000.00	88,525.00	
RENE CLAYTON	1016261	CHOICE PROGRAMS MARKETING	LOCAL	74,000.00	74,300.00	300.00
RHONDA BLAKE	1011031	DDP & REDISTRICTING	FEFP	17,270.00	13,785.00	(3,485.00)
	1016621	EDUCATIONAL PLANT SURVEY	FEFP	52,075.00	-	(52,075.00)
	1016841	REAL ESTATE AND DUE DILIGENCE	FEFP	161,664.87	100,000.00	(61,664.87)
SARAH GRABER	1010681	TERMINAL PAY	FEFP	2,800,000.00	2,800,000.00	-
	1014991	LONG-TERM SUBS > 10 DAYS	FEFP	699,952.50	700,000.00	47.50
	1015221	START UP SUPPLIES NEW SCHOOLS	FEFP	97,813.01	-	(97,813.01)
	1016531	ERP SOFTWARE ENHANCEMENT	FEFP	21,600.00	22,230.00	630.00
SCOTT CLARK	1015051	PRINT SHOP HARDWARE & SOFTWARE	FEFP	18,481.00	18,635.00	154.00
	1015641	FOCUS GRADEBOOK	FEFP	26,251.00	31,197.00	4,946.00
	1016201	DESTINY SOFTWARE IMPL & MAINT	FEFP	98,161.00	98,161.00	-
	1016431	ELECTRONIC RESOURCES	FEFP	288,832.00	300,743.00	11,911.00
	1016591	OFFICE 365 STAFF TRAINING	FEFP	5,924.00	-	(5,924.00)
	1017001	ISAFE SUBSCRIPTION	FEFP	4,700.00	4,700.00	-
	1017031	MEDIA SPECIALIST EXTRA	FEFP	68,437.00	65,000.00	(3,437.00)
SHAWN WOODSELL	1010081	COMPUTER MAINT CONTRACT-SCHLS	FEFP	104,100.00	125,000.00	20,900.00
	1010651	PHONE SYSTEM MAINT DIST-WIDE	CAPITAL	55,970.32	37,500.00	(18,470.32)
	1010661	INTERCOM & SEC SYS REP DIST-WD	CAPITAL	90,000.00	25,000.00	(65,000.00)
	1010671	DIST WIDE TELECOMMUNICATIONS	FEFP	675,815.00	850,784.00	174,969.00
	1010961	NETWORK SOFTWARE & MAINT	FEFP	213,200.00	156,000.00	(57,200.00)
	1015451	MICROSOFT SUPPORT SERVICES	FEFP	90,000.00	100,000.00	10,000.00
	1016891	ERATE OVERTIME	FEFP	60,000.00	60,000.00	-
	1017041	TECHNOLOGY INTERNS	FEFP	100,000.00	100,000.00	-
SUPERINTENDENT	1010091	LOBBYING EFFORTS (OLE)	FEFP	150,000.00	120,000.00	(30,000.00)
	101035?	LEGAL FEES	FEFP	665,000.00	665,000.00	-
	1015381	SUMMER OPS-GUIDANCE COUNSELORS	FEFP	157,200.00	178,400.00	21,200.00
	1015681	BOARD MEETING MGMT/EQUIPMENT	FEFP	25,000.00	35,000.00	10,000.00
	1015691	DISTRICT MEMBERSHIP DUES	FEFP	60,000.00	100,000.00	40,000.00
	1016031	DISTRICT & COMMUNITY EVENTS	LOCAL	220,000.00	220,000.00	-
	1016051	PROMOTIONS & PUBLIC RELATIONS	LOCAL	104,567.36	105,000.00	432.64
	1016281	BOARD MEMBER EXPENSES -LOCAL	LOCAL	30,000.00	30,000.00	-
	1016701	FOOTSTEPS TO BRILLIANCE PART	LOCAL	5,000.00	-	(5,000.00)
	1017171	CULTURE SURVEYS	FEFP	85,300.00	85,300.00	-
TAMMY OTTERSON	1010701	UNEMPLOYMENT CLAIMS	FEFP	552,155.89	75,000.00	(477,155.89)
	1010891	RECRUITMENT	FEFP	539,500.00	510,000.00	(29,500.00)
	1010901	ADA ACCOMMODATIONS	FEFP	5,000.00	5,000.00	-
	1010911	SUBSTITUTE ABSENCE MANAGEMENT SYSTEM	FEFP	42,330.00	-	(42,330.00)
	1010991	FINGERPRINTING	FEFP	200,000.00	150,000.00	(50,000.00)
	1014901	EAP PROGRAM	FEFP	130,416.00	135,416.00	5,000.00
	1015521	DIFFERENTIATED PAY	FEFP	-	10,000.00	10,000.00
	1015671	ATHLETIC COACH SUPPL-NON EMPL	FEFP	276,275.00	276,275.00	-
TOM PHELPS	1014971	ADMIN COMPLEX SECURITY	FEFP	7,000.00	7,500.00	500.00
	1015471	BUS MONITORS	FEFP	31,430.00	40,000.00	8,570.00
	1016511	VISION QUEST	FEFP	40,000.00	-	(40,000.00)
Grand Total				24,556,424.10	24,697,670.00	141,245.90

FUNDING	2021-22 BUDGET	2022-23 RECOMMENDED	INCREASE/ (DECREASE)
FEFP	17,468,496.40	16,345,924.00	(1,122,572.40)
CO&DS	40,000.00	40,000.00	-
LOCAL	545,302.36	572,140.00	26,837.64
CAPITAL	6,502,625.34	7,739,606.00	1,236,980.66
TOTAL	24,556,424.10	24,697,670.00	141,245.90



Debt Service Fund



DEBT SERVICE FUND BUDGET

This fund is used to account for the accumulation of resources for, and the payment of, long-term debt principal, interest, and related costs. Funding sources, as projected in the following pages, 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	2022-23 Tentative	2021-22 Budget	Difference
FEDERAL:				
Federal Direct QSCB Subsidy	199	2,215,107.00	2,215,107.00	-
Total Federal		<u>2,215,107.00</u>	<u>2,215,107.00</u>	<u>-</u>
STATE:				
CO & DS withheld for SBE/COBI Bonds	322	554,400.00	630,850.00	(76,450.00)
Total State		<u>554,400.00</u>	<u>630,850.00</u>	<u>(76,450.00)</u>
LOCAL:				
Lease Payments and Other	425	1,066,485.32	1,042,028.75	24,456.57
Total Local		<u>1,066,485.32</u>	<u>1,042,028.75</u>	<u>24,456.57</u>
OTHER SOURCES:				
Transfers In	630	37,453,089.01	37,086,195.46	366,893.55
Proceeds/Premium on Refunding Bonds	700	-	21,060,000.00	(21,060,000.00)
Total Other Sources		<u>37,453,089.01</u>	<u>58,146,195.46</u>	<u>(20,693,106.45)</u>
TOTAL ESTIMATED REVENUE & OTHER SOURCES		<u>41,289,081.33</u>	<u>62,034,181.21</u>	<u>(20,745,099.88)</u>
Restricted for Debt Service	2725	28,617,847.43	23,665,914.88	4,951,932.55
Total Beginning Fund Balance		<u>28,617,847.43</u>	<u>23,665,914.88</u>	<u>4,951,932.55</u>
TOTAL EST REVENUE AND BEGINNING FUND BALANCE		<u>69,906,928.76</u>	<u>85,700,096.09</u>	<u>(15,793,167.33)</u>

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

Use	Account Number	2022-23 Tentative	2021-22 Budget	Difference
Redemption of Principal	9271	31,202,015.14	27,544,339.28	3,657,675.86
Interest	9272	7,746,362.78	8,430,689.38	(684,326.60)
Dues and Fees	9273	49,474.00	46,725.00	2,749.00
Cost of Issuance	9273	66,389.74	184,487.19	(118,097.45)
Payments to Refunding Bond Escrow Agent	9276	-	20,876,007.81	(20,876,007.81)
Total Debt Service Appropriations		39,064,241.66	57,082,248.66	(18,018,007.00)
OTHER USES:				
Transfers Out	9793	-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		39,064,241.66	57,082,248.66	(18,018,007.00)
ESTIMATED REVENUE LESS APPROPRIATIONS		2,224,839.67	4,951,932.55	(2,727,092.88)
FUND BALANCE AT END OF YEAR:				
Restricted for Debt Service	2725	30,842,687.10	28,617,847.43	2,224,839.67
Total Ending Fund Balance		30,842,687.10	28,617,847.43	2,224,839.67
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		69,906,928.76	85,700,096.09	(15,793,167.33)

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

DEBT SERVICES FUND - ESTIMATED REVENUES AND APPROPRIATIONS BY FUND

Source	Account Number	210	2A2	2A4	2A5	2A6	298	299
		SBE Bonds	2015 Sales Tax Bonds	2017 Sales Tax Bonds	2017 Capital Outlay Sales Tax Bonds	2020 Capital Outlay Sales Tax Bonds	Bellalago EFBD	2010 COP
CURRENT BALANCE		41,098.25	-	-	-	-	-	27,591,095.47
Est Additional Receipts		-	-	-	-	-	-	-
(Est Additional Expenditures)		-	-	-	-	-	-	-
BEGINNING FUND BALANCE		41,098.25	-	-	-	-	-	27,591,095.47
ESTIMATED REVENUE:								
FEDERAL DIRECT QSCBs	0199	-	-	-	-	-	-	2,215,107.00
CO&DS	0322	554,400.00	-	-	-	-	-	-
LEASE	0425	-	-	-	-	-	-	-
TRANSFERS IN	0630	-	3,624,481.80	2,966,632.00	7,026,352.00	8,108,081.00	924,878.42	2,693,324.88
BOND PROCEEDS	0700	-	-	-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		554,400.00	3,624,481.80	2,966,632.00	7,026,352.00	8,108,081.00	924,878.42	4,908,431.88
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		595,498.25	3,624,481.80	2,966,632.00	7,026,352.00	8,108,081.00	924,878.42	32,499,527.35
APPROPRIATIONS:								
PRINCIPAL	7100	497,000.00	3,352,000.00	2,865,000.00	5,260,000.00	7,125,000.00	508,015.14	-
INTEREST	7200	57,400.00	270,281.80	99,502.00	1,764,882.00	982,186.00	416,863.28	2,696,490.00
DUES & FEES	7300	-	2,200.00	2,130.00	1,470.00	895.00	-	12,115.00
COST OF ISSUANCE	7301	-	-	-	-	-	-	-
PAYMENTS TO REFUNDING BOND ESCROW AGENT	7600	-	-	-	-	-	-	-
TRANSFERS OUT	9300	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS & OTHER USES		554,400.00	3,624,481.80	2,966,632.00	7,026,352.00	8,108,081.00	924,878.42	2,708,605.00
ESTIMATED REVENUE LESS APPROPRIATIONS		-	-	-	-	-	-	2,199,826.88
FUND BALANCE AT END OF YEAR:								
RESTRICTED	275200	41,098.25	-	-	-	-	-	29,790,922.35
ENDING FUND BALANCE		41,098.25	-	-	-	-	-	29,790,922.35
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		595,498.25	3,624,481.80	2,966,632.00	7,026,352.00	8,108,081.00	924,878.42	32,499,527.35

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

Source	Account Number	29B 2013 COP	29C 2014 COP	29D 2015 COP	29E 2017 COP	29F 2020 COP	29G 2021 COP	Total COPs	Grand Total
CURRENT BALANCE		-	0.05	985,644.68	7.09	1.89	-	28,576,749.18	28,617,847.43
Est Additional Receipts		-	-	-	-	-	-	-	-
(Est Additional Expenditures)		-	-	-	-	-	-	-	-
BEGINNING FUND BALANCE		-	0.05	985,644.68	7.09	1.89	-	28,576,749.18	28,617,847.43
ESTIMATED REVENUE:									
FEDERAL DIRECT QSCBs	0199	-	-	-	-	-	-	2,215,107.00	2,215,107.00
CO&DS	0322	-	-	-	-	-	-	-	554,400.00
LEASE	0425	-	-	1,066,485.32	-	-	-	1,066,485.32	1,066,485.32
TRANSFERS IN	0630	2,983,768.74	85,731.95	-	6,709,937.91	1,618,057.11	711,843.20	14,802,663.79	37,453,089.01
BOND PROCEEDS	0700	-	-	-	-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		2,983,768.74	85,731.95	1,066,485.32	6,709,937.91	1,618,057.11	711,843.20	18,084,256.11	41,289,081.33
TOTAL ESTIMATED REVENUES AND BEGINNING FD BAL		2,983,768.74	85,732.00	2,052,130.00	6,709,945.00	1,618,059.00	711,843.20	46,661,005.29	69,906,928.76
APPROPRIATIONS:									
PRINCIPAL	7100	2,820,000.00	-	970,000.00	5,900,000.00	1,590,000.00	315,000.00	11,595,000.00	31,202,015.14
INTEREST	7200	141,000.00	80,752.00	66,883.50	805,035.00	24,244.00	340,843.20	4,155,247.70	7,746,362.78
DUES & FEES	7300	4,750.00	4,980.00	4,580.00	4,910.00	3,815.00	7,629.00	42,779.00	49,474.00
COST OF ISSUANCE	7301	18,018.74	-	-	-	-	48,371.00	66,389.74	66,389.74
PAYMENTS TO REFUNDING BOND ESCROW AGENT	7600	-	-	-	-	-	-	-	-
TRANSFERS OUT	9300	-	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS & OTHER USES		2,983,768.74	85,732.00	1,041,463.50	6,709,945.00	1,618,059.00	711,843.20	15,859,416.44	39,064,241.66
ESTIMATED REVENUE LESS APPROPRIATIONS		-	(0.05)	25,021.82	(7.09)	(1.89)	-	2,224,839.67	2,224,839.67
FUND BALANCE AT END OF YEAR:									
RESTRICTED	275200	-	-	1,010,666.50	-	-	-	30,801,588.85	30,842,687.10
ENDING FUND BALANCE		-	-	1,010,666.50	-	-	-	30,801,588.85	30,842,687.10
TOTAL APPROPRIATIONS AND ENDING FD BAL		2,983,768.74	85,732.00	2,052,130.00	6,709,945.00	1,618,059.00	711,843.20	46,661,005.29	69,906,928.76

School District of Osceola County, FL Future Debt Service Payments As of 06/30/2022	210 SBE Bonds	2A2 2015 Sales Tax Bd	2A4 2017 Sales Tax Bd	2A5 2017 Capital Outlay Sales Tax Bonds	2A6 2020 Capital Outlay Sales Tax Bonds	298 Bellalago EFBD	299 2010 COP
PROJECTS FUNDED	Various Projects	Refunding portion of 2007A Sales Tax Bond	Refunding portion of 2007B Sales Tax Bond	Various Maintenance & Renovation Projects	Various Maintenance & Renovation Projects	Bellalago Charter School	Renovations: Osceola High, Thacker Avenue Elementary, Highlands Elementary 0.858 (net of subsidy)*
INTEREST RATE	3.0 - 5.0	1.99	1.72	2.76	1.52	1.0 - 4.6	
PRINCIPAL AMOUNT OUTSTANDING	1,260,000.00	13,582,000.00	5,785,000.00	66,575,000.00	68,180,000.00	7,350,540.43	40,500,000.00

Principal & Interest Payments Due in:

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

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

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

Principal & Interest Payments Due in:

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

Debt Capacity Analysis - Capital Outlay Millage

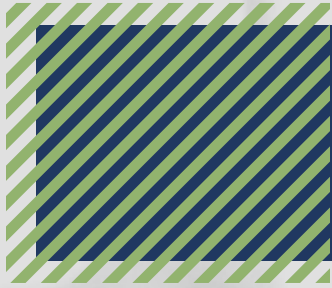
Estimated Revenue		2023	2024	2025	2026	2027
Tax Roll		44,263,539,646	47,932,227,056	51,657,295,295	55,529,980,780	59,516,739,106
Millage		1.5	1.5	1.5	1.5	1.5
Total Tax (Tax Roll * Millage * Collection)	0.96	63,739,497.09	69,022,406.96	74,386,505.22	79,963,172.32	85,704,104.31

Debt Service Appropriations	SERIES	CHARGE ID	FACTORS					
COP 2009 Debt Service	A	*		-	-	-	-	-
COP 2010 Debt Service	A	*		4,908,431.88	4,908,431.88	4,904,431.88	4,904,431.88	4,904,431.88
COP 2010 Debt Service	A	QSCB Subsidy	1	(2,215,107.00)	(2,215,107.00)	(2,215,107.00)	(2,215,107.00)	(2,215,107.00)
COP 2013 Debt Service	A	*		2,965,750.00	-	-	-	-
COP 2014 Debt Service	A	*		85,732.00	85,732.00	85,732.00	85,732.00	85,732.00
COP 2015 Debt Service	A	*		1,041,463.50	1,040,230.75	1,043,263.75	-	-
COP 2017 Debt Service	A	*		6,709,945.00	6,711,045.00	8,444,520.00	9,558,935.00	9,561,470.00
COP 2020 Debt Service	A	*		1,618,059.00	1,617,225.00	-	-	-
COP 2021 Debt Service	A	*		711,843.20	3,619,752.00	3,619,328.00	2,503,292.00	2,501,808.00
Bellalago Benefit District	PF	*		924,878.42	923,835.22	913,628.43	914,075.02	904,846.17
Total Debt Service Needs				16,750,996.00	16,691,144.85	16,795,797.06	15,751,358.90	15,743,181.05

Estimated Debt Service Capacity		46,988,501.09	52,331,262.11	57,590,708.16	64,211,813.42	69,960,923.26
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Millage Required to Meet Debt Service Needs		0.394	0.363	0.339	0.295	0.276
Millage Available for Capital Expenditures		1.106	1.137	1.161	1.205	1.224

Percent Indebted		26.3%	24.2%	22.6%	19.7%	18.4%
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Capital Projects Fund



CAPITAL PROJECTS FUND BUDGET

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

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

The District receives impact fees charged against new residential construction.

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

	2022-23	2023-24	2024-25	2025-26	2026-27
BEGINNING FUND BALANCE & ESTIMATED REVENUES					
BEGINNING FUND BALANCE					
Capacity	\$ 211,194,947	\$ 113,017,156	\$ 27,044,799	\$ 11,310,487	\$ 78,144,934
Carryover - Capacity	57,347,245	-	-	-	-
Non-Capacity	65,941,360	85,536,438	96,705,592	140,034,711	181,256,972
Carryover - Non-Capacity	178,087,702	-	-	-	-
Total Beginning Fund Balance	512,571,254	198,553,594	123,750,391	151,345,198	259,401,906
ESTIMATED REVENUES					
Capacity Sources	80,532,209	82,827,643	85,265,688	87,834,447	91,310,246
Non-Capacity Sources	125,522,162	132,635,650	139,769,470	130,859,867	134,643,645
Total Estimated Revenues	206,054,371	215,463,293	225,035,158	218,694,314	225,953,891
Total Beginning Fund Balance & Estimated Revenues	\$ 718,625,625	\$ 414,016,887	\$ 348,785,549	\$ 370,039,511	\$ 485,355,797
APPROPRIATIONS & PROJECTED ENDING FUND BALANCE					
APPROPRIATIONS					
Capacity	236,057,245	168,800,000	101,000,000	21,000,000	1,000,000
Non-Capacity	284,014,786	121,466,495	96,440,352	89,637,606	89,773,826
Total Appropriations	520,072,031	290,266,495	197,440,352	110,637,606	90,773,826
PROJECTED ENDING FUND BALANCE					
Capacity	113,017,156	27,044,799	11,310,487	78,144,934	168,455,180
Non-Capacity	85,536,438	96,705,592	140,034,711	181,256,972	226,126,790
Total Ending Fund Balance	198,553,594	123,750,391	151,345,198	259,401,906	394,581,971
Total Appropriations & Projected Ending Fund Balance	\$ 718,625,625	\$ 414,016,887	\$ 348,785,549	\$ 370,039,511	\$ 485,355,797

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

	2022-23	2023-24	2024-25	2025-26	2026-27
BEGINNING FUND BALANCE & ESTIMATED REVENUES					
BEGINNING FUND BALANCE					
Restricted for Capital Projects	\$ 211,194,947	\$ 113,017,156	\$ 27,044,799	\$ 11,310,487	\$ 78,144,934
Restricted for Carryover Appropriations	57,347,245	-	-	-	-
Total Beginning Fund Balance	268,542,192	113,017,156	27,044,799	11,310,487	78,144,934
ESTIMATED REVENUES					
Impact Fees	80,000,000	82,400,000	84,872,000	87,418,160	90,040,705
Flora Ridge EFBD	341,024	347,844	354,801	361,897	369,134
Interest	191,185	79,799	38,887	54,390	900,407
Total Estimated Revenues	80,532,209	82,827,643	85,265,688	87,834,447	91,310,246
Total Beginning Fund Balance & Estimated Revenues	\$ 349,074,401	\$ 195,844,799	\$ 112,310,487	\$ 99,144,934	\$ 169,455,180
APPROPRIATIONS AND ENDING FUND BALANCE					
APPROPRIATIONS					
NEW SCHOOL PROJECTS					
K-8'S					
"AA" Kindred (opening August 2025)	-	49,400,000	30,000,000	-	-
"BB" Knightsbridge (opening August 2024)	64,310,000	-	-	-	-
"CC" Sunbridge (opening August 2024)	66,000,000	-	-	-	-
"DD" Roan Bridge (opening August 2025)	3,800,000	50,000,000	30,000,000	-	-
HIGH SCHOOLS					
"AAA" Nova Road (opening August 2026)	5,400,000	68,400,000	40,000,000	20,000,000	-
NeoCity Expansion	25,500,000	-	-	-	-
Total New School Projects	165,010,000	167,800,000	100,000,000	20,000,000	-
OTHER CAPACITY PROJECTS					
Buses	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Space Reconfigurations	2,000,000	-	-	-	-
St Cloud High School Classroom Wing Addition	9,700,000	-	-	-	-
Land Purchases	1,000,000	-	-	-	-
Total Other Capacity Projects	13,700,000	1,000,000	1,000,000	1,000,000	1,000,000
CARRYOVER					
"A" Celebration Island	40,370,974				
"AA" Kindred K-8	4,597,875				
"BB" Knightsbridge K-8	2,958,518				
"CC" Sunbridge K-8	1,958,742				
Canoe Creek K-8	7,795				
Harmony High School Space Reconfiguration	1,764,681				
Harmony Middle School	11,100				
Land Purchases	2,000,000				
Narcoossee Middle School Space Reconfiguration	200,000				
School Buses	2,001,708				
St Cloud High School Classroom Wing Addition	999,635				
Unallocated	476,217				
Total Carryover	57,347,245	-	-	-	-
Total Appropriations	236,057,245	168,800,000	101,000,000	21,000,000	1,000,000
Annual Surplus/(Deficiency)	(155,525,036)	(85,972,357)	(15,734,312)	66,834,447	90,310,246
PROJECTED ENDING FUND BALANCE					
Restricted for Capital Projects	113,017,156	27,044,799	11,310,487	78,144,934	168,455,180
Total Ending Fund Balance	113,017,156	27,044,799	11,310,487	78,144,934	168,455,180
Total Appropriations & Projected Ending Fund Balance	\$ 349,074,401	\$ 195,844,799	\$ 112,310,487	\$ 99,144,934	\$ 169,455,180

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

	2022-23	2023-24	2024-25	2025-26	2026-27
BEGINNING FUND BALANCE & ESTIMATED REVENUES					
BEGINNING FUND BALANCE					
Restricted for Capital Projects	\$ 65,941,360	\$ 85,536,438	\$ 96,705,592	140,034,711	181,256,972
Restricted for Carryover Appropriations	178,087,702				
Total Beginning Fund Balance	244,029,062	85,536,438	96,705,592	140,034,711	181,256,972
ESTIMATED REVENUES					
CO&DS Flowthrough	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
1.5 Mill CO TAX	63,739,497	69,022,407	74,386,505	79,963,172	85,704,104
1/4 Cent Infrastructure Sales Surtax	17,500,000	18,138,160	18,722,171	3,203,700	-
1/2 Cent School Capital Outlay Surtax	35,000,000	36,276,319	37,444,340	38,444,394	39,658,597
La Rosa Field Naming Rights Revenue	10,000	10,000	10,000	10,000	10,000
Charter Capital	8,110,000	8,110,000	8,110,000	8,110,000	8,110,000
Interest	162,665	78,764	96,454	128,601	160,944
Total Estimated Revenues	125,522,162	132,635,650	139,769,470	130,859,867	134,643,645
Total Beginning Fund Balance & Estimated Revenues	\$ 369,551,224	\$ 218,172,088	\$ 236,475,062	\$ 270,894,577	\$ 315,900,617
APPROPRIATIONS AND ENDING FUND BALANCE					
APPROPRIATIONS					
RECURRING PROJECTS					
Athletic Facilities	120,000	120,000	120,000	120,000	120,000
Charter Capital (Tsf to General Fund)	8,110,000	8,110,000	8,110,000	8,110,000	8,110,000
Enterprise Resource Planning (ERP)	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
General School Facilities Operations (Reimb to General Fund)	2,080,662	2,101,469	2,122,483	2,143,708	2,165,145
General School Maintenance Line Items (Tsf to General Fund)	1,787,963	1,805,843	1,823,901	1,842,140	1,860,561
General School Maintenance Salaries (Tsf to General Fund)	10,006,728	10,106,795	10,207,863	10,309,942	10,413,041
General School Security Line Item (Tsf to General Fund)	114,974	116,124	117,285	118,458	119,642
Health & Safety	950,000	950,000	950,000	950,000	950,000
Portable Installation (Includes technology)	650,000	650,000	650,000	650,000	650,000
Portable Rent (Tsf to General Fund)	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
Property Casualty Insurance (Tsf to General Fund)	3,161,669	3,161,669	3,161,669	3,161,669	3,161,669
Safety and Security	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
School Buses	4,750,000	3,250,000	3,250,000	3,250,000	3,250,000
Space Reconfigurations	390,000	500,000	500,000	500,000	500,000
Student Computers	1,800,000	2,400,000	2,400,000	2,400,000	2,400,000
Technology Infrastructure	10,163,000	8,000,000	8,000,000	8,000,000	8,000,000
White Fleet	300,000	300,000	300,000	300,000	300,000
Total Recurring Projects	52,284,996	49,471,899	49,613,202	49,755,917	49,900,059
RENOVATION/REMODELING PROJECTS					
Cyclical Capital Renewal	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Maintenance and Renovation - Deferred Maintenance	9,500,000	5,000,000	5,000,000	5,000,000	5,000,000
Total Renovation/Remodeling	13,500,000	9,000,000	9,000,000	9,000,000	9,000,000
DEBT SERVICE					
Repay LOANS - Long Term (COPs) (Total)	14,802,664	14,727,079	14,838,905	14,837,284	14,838,335
Repay LOANS - Long Term (Sales Tax Revenue Bonds)	21,725,547	21,743,682	22,074,526	15,130,239	15,130,495
Repay LOANS - EFBD	924,878	923,835	913,628	914,075	904,846
Total Debt Service	37,453,089	37,394,596	37,827,059	30,881,598	30,873,676
OTHER NON-CAPACITY PROJECTS					
Harmony High School Agricultural Building	970,000	-	-	-	-
Lakeview Elementary - Parking/Stacking/Queueing	100,000	1,350,000	-	-	-
St. Cloud Maintenance/SSEM Offices (Old Transportation)	120,000	1,250,000	-	-	-
Transportation West	1,499,000	23,000,000	-	-	-
Total Other Projects	2,689,000	25,600,000	-	-	-
CARRYOVER					
RECURRING PROJECTS					
Athletic Facilities - High Schools	99,045				
Health & Safety	2,097,458				
Cyclical Capital Renewal	4,259,947				
Maintenance and Renovation - Deferred Maintenance	7,754,120				
Portable Installation (Includes Technology)	301,439				
Safety & Security	1,197,872				
School Buses Replacement	4,506,734				
Student Computers	344,430				
Technology Infrastructure	7,360,004				
White Fleet	213,664				
Unallocated Future Projects	3,180,007				
RENOVATION/REMODELING PROJECTS					
Canoe Creek K-8 Renovation	2,666,100				
Comprehensive Renovations- Denn John Middle School	7,900				
Comprehensive Renovations- Gateway High School	108,735,754				
Comprehensive Renovations- Michigan Avenue Elementary	18,650				
Comprehensive Renovations- Osceola County School for the Arts	2,000,000				
Comprehensive Renovations-Reedy Creek Elementary	1,981,969				
Comprehensive Renovations- St. Cloud Middle School	52,651				
Celebration High School Space Reconfiguration	110,000				
Facilities - Portable Offices	213,635				
Harmony High School Agricultural Building Renovation	92,794				
Horizon Middle School Ancillary Transportation Renovation	500,000				
Narcoossee Elementary School Site	863,695				
Neptune Elementary School Traffic Solution	1,476,310				
Neptune Middle School Bus Loop	895,000				
OCSA Bus Loop & Road Extension	3,984,669				
oTECH Welding Project	1,120,510				
Transportation East	22,052,344				
Transportation West	1,000				
Total Carryover	178,087,701	-	-	-	-
Total Appropriations	284,014,786	121,466,495	96,440,352	89,637,606	89,773,826
Annual Surplus/(Deficiency)	(158,492,624)	11,169,155	43,329,118	41,222,261	44,869,819
PROJECTED ENDING FUND BALANCE					
Restricted for Capital Projects	85,536,438	96,705,592	140,034,711	181,256,972	226,126,790
Total Ending Fund Balance	85,536,438	96,705,592	140,034,711	181,256,972	226,126,790
Total Appropriations & Projected Ending Fund Balance	\$ 369,551,224	\$ 218,172,088	\$ 236,475,062	\$ 270,894,577	\$ 315,900,617

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

Source	ACCT. NO.	2022-23 Tentative	2021-22 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	8,110,000.00	7,976,162.00	133,838.00
Other Miscellaneous State	399	-	-	-
Total State		<u>9,110,000.00</u>	<u>8,976,162.00</u>	<u>133,838.00</u>
LOCAL:				
Capital Outlay Tax (1.5 Mills)	413	63,739,497.00	52,570,226.00	11,169,271.00
Infrastructure Sales Surtax	418	17,500,000.00	15,000,000.00	2,500,000.00
School Capital Sales Surtax	419	35,000,000.00	30,000,000.00	5,000,000.00
Interest	431	353,850.00	317,189.00	36,661.00
Grants	440	-	-	-
Miscellaneous	495	351,024.00	344,337.00	6,687.00
Impact Fees	496	80,000,000.00	70,000,000.00	10,000,000.00
Total Local		<u>196,944,371.00</u>	<u>168,231,752.00</u>	<u>28,712,619.00</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>206,054,371.00</u>	<u>177,207,914.00</u>	<u>28,846,457.00</u>
FUND BALANCE AT BEGINNING OF YEAR:				
Restricted for Capital Projects	2726	512,571,253.87	407,095,638.88	105,475,614.99
Total Beginning Fund Balance		<u>512,571,253.87</u>	<u>407,095,638.88</u>	<u>105,475,614.99</u>
TOTAL EST REVENUE AND BEGINNING FD BAL		<u>718,625,624.87</u>	<u>584,303,552.88</u>	<u>134,322,071.99</u>

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

Use	ACCT. NO.	2022-23 Tentative	2021-22 Budget	Difference
APPROPRIATIONS:				
Library Books	6100	6,796.29	6,086.27	710.02
Audio-Visual Materials	6200	-	108.90	(108.90)
Buildings and Additions	6300	353,572,431.38	148,886,033.42	204,686,397.96
Furniture, Fixtures and Equipment	6400	22,780,411.56	9,144,357.76	13,636,053.80
Vehicle Purchase	6500	12,884,865.40	7,027,251.40	5,857,614.00
Land	6600	3,000,000.00	18,675,000.00	(15,675,000.00)
Site Improvements	6700	7,051,635.20	5,602,342.57	1,449,292.63
Remodeling and Renovations	6800	48,338,076.44	44,443,203.98	3,894,872.46
Computer Software	6900	9,903,391.35	4,034,830.13	5,868,561.22
Fees	7300	-	-	-
Total Function 7400 Appropriations		<u>457,537,607.62</u>	<u>237,819,214.43</u>	<u>219,718,393.19</u>
OTHER USES:				
To General Fund	9100	25,081,334.00	25,442,561.00	(361,227.00)
To Debt Service Fund	9200	37,453,089.01	37,670,226.71	(217,137.70)
Total Other Financing Uses		<u>62,534,423.01</u>	<u>63,112,787.71</u>	<u>(578,364.70)</u>
TOTAL APPROPRIATIONS AND OTHER USES		<u>520,072,030.63</u>	<u>300,932,002.14</u>	<u>219,140,028.49</u>
ESTIMATED REVENUES LESS APPROPRIATIONS		<u>(314,017,659.63)</u>	<u>(123,724,088.14)</u>	<u>(190,293,571.49)</u>
FUND BALANCE AT END OF YEAR:				
Restricted for Capital Projects	2726	198,553,594.24	283,371,550.74	(84,817,956.50)
Total Ending Fund Balance		<u>198,553,594.24</u>	<u>283,371,550.74</u>	<u>(84,817,956.50)</u>
TOTAL APPROPRIATIONS AND ENDING FD BAL		<u>718,625,624.87</u>	<u>584,303,552.88</u>	<u>134,322,071.99</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	3A6 School Capital Sales Tax Bonds
STATE:						
Capital Outlay & Debt Service	321					
PECO	391					
Charter Capital	397					
Miscellaneous	399					
Total State		-	-	-	-	-
LOCAL:						
Capital Outlay Tax (1.5 Mills)	413					
Infrastructure Sales Surtax	418			17,500,000.00		
School Capital Sales Surtax	419				35,000,000.00	
Interest	431					
Miscellaneous	495	341,024.00	10,000.00			
Impact Fees	496					
Total Local		341,024.00	10,000.00	17,500,000.00	35,000,000.00	-
OTHER SOURCES:						
Transfers In	620	-	-	-	-	-
Total Other Sources		-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		341,024.00	10,000.00	17,500,000.00	35,000,000.00	
FUND BALANCE AT BEGINNING OF YEAR:						
Restricted for Capital Projects	2726	1,626,879.47	3,909,015.93	38,574,636.21	102,645,749.05	47,697,474.38
Total Beginning Fund Balance		1,626,879.47	3,909,015.93	38,574,636.21	102,645,749.05	47,697,474.38
TOTAL EST REVENUE AND BEGINNING FD BAL		1,967,903.47	3,919,015.93	56,074,636.21	137,645,749.05	47,697,474.38

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

Source	ACCT. NO.	3A7 Charter Capital	360 CO & DS	37X CO TAX	39I Educational Impact Fees	Total
STATE:						
Capital Outlay & Debt Service	321		1,000,000.00			1,000,000.00
PECO	391					-
Charter Capital	397	8,110,000.00				8,110,000.00
Miscellaneous	399					-
Total State		<u>8,110,000.00</u>	<u>1,000,000.00</u>	<u>-</u>	<u>-</u>	<u>9,110,000.00</u>
LOCAL:						
Capital Outlay Tax (1.5 Mills)	413			63,739,497.00		63,739,497.00
Infrastructure Sales Surtax	418					17,500,000.00
School Capital Sales Surtax	419					35,000,000.00
Interest	431			162,665.00	191,185.00	353,850.00
Miscellaneous	495					351,024.00
Impact Fees	496				80,000,000.00	80,000,000.00
Total Local		<u>-</u>	<u>-</u>	<u>63,902,162.00</u>	<u>80,191,185.00</u>	<u>196,944,371.00</u>
OTHER SOURCES:						
Transfers In	620	-	-	-	-	-
Total Other Sources		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ESTIMATED REVENUE & OTHER SOURCES		<u>8,110,000.00</u>	<u>1,000,000.00</u>	<u>63,902,162.00</u>	<u>80,191,185.00</u>	<u>206,054,371.00</u>
FUND BALANCE AT BEGINNING OF YEAR:						
Restricted for Capital Projects	2726	-	7,070,884.82	44,131,301.30	266,915,312.71	512,571,253.87
Total Beginning Fund Balance		<u>-</u>	<u>7,070,884.82</u>	<u>44,131,301.30</u>	<u>266,915,312.71</u>	<u>512,571,253.87</u>
TOTAL EST REVENUE AND BEGINNING FD BAL		<u>8,110,000.00</u>	<u>8,070,884.82</u>	<u>108,033,463.30</u>	<u>347,106,497.71</u>	<u>718,625,624.87</u>

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	3A6 School Capital Sales Tax Bonds
APPROPRIATIONS:						
Library Books	6100					
Audio-Visual Materials	6200					
Buildings and Additions	6300		4,692.50	22,994,055.05	63,829,909.95	39,789,826.39
Furniture, Fixtures and Equipment	6400			229,179.14	12,887,798.22	1,780.00
Vehicle Purchase	6500			9,876,423.40		
Land	6600					
Site Improvements	6700		3,829,975.54	1,673,168.71	295,000.00	217,941.10
Remodeling and Renovations	6800			1,368,705.83	18,530,064.82	4,595,847.70
Computer Software	6900				1,098,237.48	
Fees	7300					
Total Function 7400 Appropriations		-	3,834,668.04	36,141,532.13	96,641,010.47	44,605,395.19
OTHER USES:						
To General Fund	9100					
To Debt Service Fund	9200			6,591,113.80	15,134,433.00	
Total Other Financing Uses		-	-	6,591,113.80	15,134,433.00	-
TOTAL APPROPRIATIONS AND OTHER USES		-	3,834,668.04	42,732,645.93	111,775,443.47	44,605,395.19
ESTIMATED REVENUES LESS APPROPRIATIONS		341,024.00	(3,824,668.04)	(25,232,645.93)	(76,775,443.47)	(44,605,395.19)
FUND BALANCE AT END OF YEAR:						
Restricted for Capital Projects	2726	1,967,903.47	84,347.89	13,341,990.28	25,870,305.58	3,092,079.19
Total Ending Fund Balance		1,967,903.47	84,347.89	13,341,990.28	25,870,305.58	3,092,079.19
TOTAL APPROPRIATIONS AND ENDING FD BAL		1,967,903.47	3,919,015.93	56,074,636.21	137,645,749.05	47,697,474.38

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

Use	ACCT. NO.	3A7 Charter Capital	360 CO & DS	37X CO TAX	39I Educational Impact Fees	Total
APPROPRIATIONS:						
Library Books	6100				6,796.29	6,796.29
Audio-Visual Materials	6200					-
Buildings and Additions	6300			4,102,945.55	222,851,001.94	353,572,431.38
Furniture, Fixtures and Equipment	6400		126,739.51	6,695,278.06	2,839,636.63	22,780,411.56
Vehicle Purchase	6500			6,734.00	3,001,708.00	12,884,865.40
Land	6600				3,000,000.00	3,000,000.00
Site Improvements	6700			1,035,549.85		7,051,635.20
Remodeling and Renovations	6800		1,860,858.61	17,649,871.85	4,332,727.63	48,338,076.44
Computer Software	6900		21,263.28	8,758,516.53	25,374.06	9,903,391.35
Fees	7300					-
Total Function 7400 Appropriations		-	2,008,861.40	38,248,895.84	236,057,244.55	457,537,607.62
OTHER USES:						
To General Fund	9100	8,110,000.00		16,971,334.00		25,081,334.00
To Debt Service Fund	9200			15,727,542.21		37,453,089.01
Total Other Financing Uses		8,110,000.00	-	32,698,876.21	-	62,534,423.01
TOTAL APPROPRIATIONS AND OTHER USES		8,110,000.00	2,008,861.40	70,947,772.05	236,057,244.55	520,072,030.63
ESTIMATED REVENUES LESS APPROPRIATIONS		-	(1,008,861.40)	(7,045,610.05)	(155,866,059.55)	(314,017,659.63)
FUND BALANCE AT END OF YEAR:						
Restricted for Capital Projects	2726	-	6,062,023.42	37,085,691.25	111,049,253.16	198,553,594.24
Total Ending Fund Balance		-	6,062,023.42	37,085,691.25	111,049,253.16	198,553,594.24
TOTAL APPROPRIATIONS AND ENDING FD BAL		8,110,000.00	8,070,884.82	108,033,463.30	347,106,497.71	718,625,624.87

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SAFETY & SECURITY - CARRYOVER

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE
S&S FENCING/GATES				
CENTRAL AVENUE ELEMENTARY	\$ 10,000.00	\$ 7,431.34		\$ 2,568.66
HARMONY HIGH SCHOOL	500.00		100.00	400.00
KOA ELEMENTARY	2,500.00	2,268.81		231.19
ZENITH	32,709.91		32,709.91	
CANOE CREEK K8	1,500.00	1,381.59		118.41
COUNTY-WIDE	200,000.00			200,000.00
S&S CAMERAS/SERVERS				
EAST LAKE ELEMENTARY SCHOOL	50,000.00		49,998.05	1.95
HARMONY COMMUNITY SCHOOL (K-8)	57,000.00		56,422.97	577.03
KISSIMMEE MIDDLE SCHOOL	81,000.00		80,554.19	445.81
LIBERTY HIGH SCHOOL	128,000.00		127,681.29	318.71
NARCOOSSEE ELEMENTARY SCHOOL	59,000.00		58,153.75	846.25
NEPTUNE ELEMENTARY	56,000.00		55,573.09	426.91
NEW BEGINNINGS	50,000.00		40,040.82	9,959.18
PARTIN SETTLEMENT ELEMENTARY	51,000.00		50,300.60	699.40
ZENITH	33,000.00		32,027.55	972.45
COUNTY-WIDE	68,907.52			68,907.52
S&S LOCKS/ACCESS CONTROL				
TOHOPEKALIGA HIGH SCHOOL	6,000.00			6,000.00
COUNTY-WIDE	34,000.00			34,000.00
S&S TECHNOLOGY				
COUNTY-WIDE	300,553.90	188,203.90		112,350.00
S&S WINDOWS				
COUNTY-WIDE	25,487.00			25,487.00
S&S VAPE DETECTORS				
CELEBRATION HIGH SCHOOL	30,000.00			30,000.00
LIBERTY HIGH SCHOOL	30,000.00			30,000.00
ST CLOUD HIGH SCHOOL	30,000.00			30,000.00
TOHOPEKALIGA HIGH SCHOOL	30,000.00			30,000.00
COUNTY-WIDE	30,000.00			30,000.00
Grand Total	\$ 1,397,158.33	\$ 199,285.64	\$ 583,562.22	\$ 614,310.47
		Carryover (Encumbered & Available)		\$ 1,197,872.69

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

Project Details / Equipment	Amount
Fencing/Gates	\$ 200,000
Locks/Access Control	150,000
Required Allocations (DAS Radios, Secure Lobbies, etc.)	150,000
Security Cameras	350,000
Window Film	150,000
Total	\$ 1,000,000

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
TECHNOLOGY - CARRYOVER

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE
STUDENT COMPUTERS				
COUNTY-WIDE	\$ 864,672.55	\$ 520,242.49		\$ 344,430.06
	Carryover (Encumbered & Available)			\$ 344,430.06
TECHNOLOGY INFRASTRUCTURE				
RETROFIT				
POINCIANA HIGH SCHOOL	2,922,177.86	20,730.52	15,402.61	2,886,044.73
TECHNOLOGY SERVICES	3,662,021.16	1,737,898.63	1,134,964.81	789,157.72
WESTSIDE K-8 SCHOOL	220,623.16			220,623.16
MEDIA & INSTRUCTION	2,493,816.00	2,014,070.00	110,790.00	368,956.00
ENTERPRISE SOFTWARE				
TECHNOLOGY SERVICES	3,701,664.41	2,431,138.55	1,208,412.90	62,112.96
MEDIA & INSTRUCTION	235,039.03	111,995.00		123,044.03
E-RATE EQUIP/INFRA				
TECHNOLOGY SERVICES	518,155.40	77,659.81	430,520.17	9,975.42
	\$ 13,753,497.02	\$ 6,393,492.51	\$ 2,900,090.49	\$ 4,459,914.02
	Carryover (Encumbered & Available)			\$ 7,360,004.51

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

TECHNOLOGY- NEW ITEMS

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

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

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE
BASKETBALL COURT				
LAKEVIEW ELEMENTARY	\$ 87,340.00		\$ 84,983.57	\$ 2,356.43
BUS/CAR LOOP				
SUNRISE ELEMENTARY	178,014.00	9,730.00	7,120.00	161,164.00
CANOPY				
CELEBRATION K-8	67,637.00		50,321.00	17,316.00
HARMONY HIGH SCHOOL	93,870.00			93,870.00
CARPET REPLACEMENT				
TRANSPORTATION	20,000.00		19,698.50	301.50
CONCRETE WORK				
MICHIGAN AVENUE ELEMENTARY	15,324.00	5,576.80	8,996.83	750.37
NEPTUNE MIDDLE SCHOOL	8,500.00		8,500.00	
DISTRIBUTED ANTENNA SYSTEMS				
SUNRISE ELEMENTARY	108,635.87	106,611.86	2,024.01	
DOORS/DOOR HARDWARE				
FACILITIES	7,598.71	5,145.17	2,453.54	
DRAINAGE				
TOHOPEKALIGA HIGH SCHOOL	100,000.00			100,000.00
ELECTRICAL REPAIRS				
OSCEOLA TECHNICAL COLLEGE	37,445.38			37,445.38
TOHOPEKALIGA HIGH SCHOOL	110,400.00			110,400.00
FIELD OR TRACK REPAIRS				
CELEBRATION HIGH SCHOOL	466,439.00	22,755.00	443,539.08	144.92
FIRE SUPPRESSION SYSTEM				
PURCHASING/WAREHOUSE	435,237.50	281,154.18	86,822.27	67,261.05
LAB RENOVATION				
CELEBRATION K-8	6,384.00	438.93		5,945.07
LIGHTING				
TOHOPEKALIGA HIGH SCHOOL	6,076.00	330.43	5,745.57	
MAINT/RENOV				
COUNTY-WIDE	621,061.61		29,247.86	591,813.75
MAINTENANCE	150,000.00	15,098.26	134,454.57	447.17
OFFICE/CLASSROOM RENOVATION				
CELEBRATION K-8	67,521.00	4,797.43	43,010.42	19,713.15
MEDIA & INSTRUCTION	9,469.00			9,469.00
PARKING LOT				
POINCIANA HIGH SCHOOL	30,000.00		6,250.00	23,750.00
PLAYGROUND				
CYPRESS ELEMENTARY	37,686.00	10,566.00	26,076.31	1,043.69
REMODELING				
VOLUNTARY PREK-REJE	164,759.22	104,726.28	3,148.50	56,884.44
RENOVATION				
CELEBRATION K-8	227,733.34	214,136.82		13,596.52
ROOFING				
ADMINISTRATIVE CENTER	1,275,397.00	28,387.46	1,247,009.54	
PROFESSIONAL DEVELOPMENT	508,457.70	115,939.82	218,004.48	174,513.40
SCHOOL NUTRITION SERVICES	40,000.00	31,262.70		8,737.30
SIDEWALKS				
LIBERTY HIGH SCHOOL	14,710.00	3,347.28		11,362.72
SIGNAGE				
COUNTY-WIDE	250,000.00			250,000.00
SPACE RECONFIGURATION				
FLORA RIDGE ELEMENTARY	7,920.00	5,239.44		2,680.56
TECHNOLOGY SERVICES	12,367.00		12,367.00	

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

CYCLICAL CAPITAL - CARRYOVER

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE
TENNIS COURT				
POINCIANA HIGH SCHOOL	337,363.00	278,155.63	48,578.12	10,629.25
Grand Total	\$ 5,503,346.33	\$ 1,243,399.49	\$ 2,488,351.17	\$ 1,771,595.67
		Carryover (Encumbered & Available)		\$ 4,259,946.84

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

CYCLICAL CAPITAL - NEW ITEMS

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

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

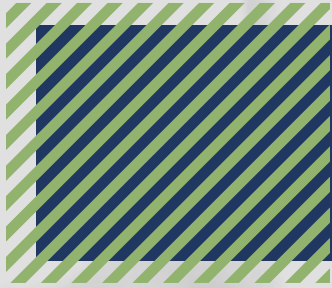
PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	COMMITTED & ENCUMBERED	AVAILABLE
AIR HANDLER UNITS				
LAKEVIEW ELEMENTARY	\$ 525,000.00	\$ 77,612.30	\$ 137,476.00	\$ 309,911.70
ATHLETIC FACILITIES				
POINCIANA HIGH SCHOOL	69,081.25	871.25	1,468.75	66,741.25
BOILER				
CELEBRATION K-8	15,000.00			15,000.00
CARPET REPLACEMENT				
LAKEVIEW ELEMENTARY	325,000.00	201,234.64	83,183.10	40,582.26
CHILLER REPLACEMENT/REPAIR				
CENTRAL AVENUE ELEMENTARY	639.18			639.18
OSCEOLA TECHNICAL COLLEGE	525,000.00	767.90	415,486.36	108,745.74
SUNRISE ELEMENTARY	600,000.00			600,000.00
ELECTRICAL REPAIRS				
oTECH POINCIANA CAMPUS-OTCP	76,406.95		10,347.50	66,059.45
FLOORING				
HIGHLANDS ELEMENTARY	60,000.00		55,879.45	4,120.55
FOOTBALL FIELD TURF				
LIBERTY HIGH SCHOOL	185,000.00		182,285.00	2,715.00
FUEL SYSTEMS				
TRANSPORTATION	287,644.54	269,980.54		17,664.00
HVAC CONTROLS				
DEERWOOD ELEMENTARY	82,500.00	77,785.36		4,714.64
HICKORY TREE ELEMENTARY	250,000.00			250,000.00
LAKEVIEW ELEMENTARY	250,000.00	123,335.13	44,857.87	81,807.00
OSCEOLA TECHNICAL COLLEGE	170,000.00	120,218.50	2,426.50	47,355.00
PATHS at oTECH	200,000.00			200,000.00
HVAC REPAIR/REPLACEMENT				
ADULT LEARNING CENTER	24,000.00			24,000.00
CENTRAL AVENUE ELEMENTARY	40,000.00			40,000.00
HORIZON MIDDLE SCHOOL	1,366,754.20	867,237.36	372,439.38	127,077.46
KISSIMMEE MIDDLE SCHOOL	1,340,001.78	868,821.25	358,151.67	113,028.86
NEPTUNE MIDDLE SCHOOL	50,000.00			50,000.00
OSCEOLA HIGH SCHOOL	650,000.00		38,810.00	611,190.00
PARKWAY MIDDLE SCHOOL	40,000.00			40,000.00
oTECH ST CLOUD CAMPUS-OTCS	6,000.00			6,000.00
LIGHTING				
DENN JOHN MIDDLE SCHOOL	25,000.00			25,000.00
MAINT/RENOV				
COUNTY-WIDE	2,040,808.91			2,040,808.91
MAINTENANCE	105,533.00			105,533.00
MILLWORK				
CYPRESS ELEMENTARY	75,855.31	27,146.79		48,708.52
PAINT				
CHESTNUT ELEM SCIENCE & ENGIN	61,447.76	58,447.76	3,000.00	
FLORA RIDGE ELEMENTARY	80,000.00	-	77,059.00	2,941.00
LAKEVIEW ELEMENTARY	100,000.00	638.20	74,261.80	25,100.00
PARKING LOT				
NEW BEGINNINGS	20,000.00			20,000.00
PAVING				
POINCIANA HIGH SCHOOL	200,000.00			200,000.00
PLAYGROUND				
MILL CREEK ELEMENTARY	150,000.00		129,026.67	20,973.33
POINCIANA ACADEMY OF FINE ARTS	145,000.00		135,342.95	9,657.05

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

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	COMMITTED & ENCUMBERED	AVAILABLE
PLUMBING REPAIRS				
DISCOVERY 6-8	550,000.00	356,999.49	189,716.09	3,284.42
ROOFING				
ROSS E. JEFFRIES CAMPUS	150,000.00	136,870.42	9,926.69	3,202.89
STAGE RIGGING				
CELEBRATION K-8	6,175.75	5,482.00		693.75
COUNTY-WIDE	26,744.68			26,744.68
CYPRESS ELEMENTARY	4,828.50			4,828.50
KISSIMMEE ELEMENTARY SCHOOL	7,905.00	4,758.00		3,147.00
WINDOW BLINDS				
KISSIMMEE ELEMENTARY SCHOOL	65,000.00			65,000.00
Grand Total	\$ 10,952,326.81	\$ 3,198,206.89	\$ 2,321,144.78	\$ 5,432,975.14
			Carryover (Encumbered & Available)	\$ 7,754,119.92

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

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



Special Revenue Fund



SPECIAL REVENUE FUND BUDGET

The Special Revenue Fund is comprised of three major sections: Food Service, Special Revenue-Other (Federal Grants) and Special Revenue-CARES, CRRSA and ARP.

The Food Service Fund reflects revenues and expenditures of the District's school nutrition services (SNS) program. Federal reimbursements and local collections are the primary revenue sources which support this program, as well as some State support. The District does not subsidize the school nutrition services program from any other funding sources.

Funds in the Special Revenue-Other section account for the District's Federal entitlements and competitive grants.

The Special Revenue-CARES, CRRSA and ARP section accounts for Federal COVID relief received through the Coronavirus Aid, Relief and Economic Security (CARES) Act, the Coronavirus Response and Relief Supplemental Appropriation (CRRSA) Act, and the American Rescue Plan (ARP) Act.

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

Source	ACCT. NO.	2022-23 Tentative	2021-22 Budget	Difference
FEDERAL:				
Other Federal Direct	190	-	262,704.18	(262,704.18)
ROTC	191	-	1,400,000.00	(1,400,000.00)
PELL Grants	192	1,400,000.00	-	1,400,000.00
Miscellaneous Federal Direct	199	451,026.87	324,231.72	126,795.15
Vocational Education Act	201	1,166,322.48	1,404,973.03	(238,650.55)
Adult General Education	221	942,023.76	899,678.21	42,345.55
Teacher and Principal Training	225	3,678,351.58	3,386,350.29	292,001.29
Individuals with Disabilities Education Act, PL94-142	230	18,078,770.60	16,899,539.59	1,179,231.01
Title I Targeted Assistance	240	25,533,667.16	27,123,155.12	(1,589,487.96)
21st Century Schools Title IV	241	2,718,007.45	-	2,718,007.45
Adult General Education	242	2,853,135.20	-	2,853,135.20
National School Lunch Act Lunch	261	20,628,811.00	23,767,406.00	(3,138,595.00)
National School Lunch Act Breakfast	262	4,952,885.00	6,638,426.00	(1,685,541.00)
National School Lunch Act Snack	263	321,173.00	440,906.00	(119,733.00)
U.S.D.A Commodities	265	3,434,260.00	2,982,000.00	452,260.00
Summer Feeding	267	400,000.00	597,271.00	(197,271.00)
Education Stabilization Funds	27?	147,970,718.83	187,524,409.48	(39,553,690.65)
Federal Through Local	280	854,416.91	-	854,416.91
Other Federal Through State	290	2,027,256.92	6,621,173.05	(4,593,916.13)
Emergency Immigrant	293	1,320,353.24	3,621,499.41	(2,301,146.17)
Total Federal		238,731,180.00	283,893,723.08	(45,162,543.08)
STATE:				
School Breakfast Supplement	337	180,000.00	187,806.00	(7,806.00)
Food Service Supplement	338	265,500.00	265,500.00	-
Total State		445,500.00	453,306.00	(7,806.00)
LOCAL:				
Interest, Including Profit on Investments	43X	-	300,000.00	(300,000.00)
Food Service Sales	450	2,895,800.00	1,302,419.00	1,593,381.00
Miscellaneous Local Sources	495	-	85,000.00	(85,000.00)
Total Local		2,895,800.00	1,687,419.00	1,208,381.00
OTHER SOURCES:				
Transfers In	610	-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		242,072,480.00	286,034,448.08	(43,961,968.08)
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	668,749.11	668,749.11	-
Restricted for Grants and Programs	2729	15,140,886.08	16,930,238.49	(1,789,352.41)
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Beginning Fund Balance		15,809,635.19	17,598,987.60	(1,789,352.41)
TOTAL EST REVENUE AND BEGINNING FD BAL		257,882,115.19	303,633,435.68	(45,751,320.49)

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

Use	ACCT. NO.	2022-23 Tentative	2021-22 Budget	Difference
Instruction	5000	131,548,240.07	208,410,839.38	(76,862,599.31)
Pupil Personnel Services	6100	5,069,942.36	5,689,247.12	(619,304.76)
Instructional Media	6200	149,236.43	1,342,680.69	(1,193,444.26)
Instruction and Curriculum Development	6300	12,951,546.56	11,051,608.52	1,899,938.04
Instructional Staff Training	6400	22,878,916.48	7,833,028.44	15,045,888.04
Instruction Related Technology	6500	17,231,881.13	9,724,281.65	7,507,599.48
General Administration	7200	4,800,766.95	1,306,186.60	3,494,580.35
School Administration	7300	2,321.28	6,454.30	(4,133.02)
Facilities Acquisition and Construction	7400	5,154,583.63	0.95	5,154,582.68
Fiscal Services	7500	150,000.00	-	150,000.00
Food Services	7600	41,744,625.48	43,641,656.60	(1,897,031.12)
Central Services	7700	3,261,779.25	1,425,711.15	1,836,068.10
Pupil Transportation	7800	1,637,074.19	727,414.15	909,660.04
Operation of Plant	7900	2,399,957.50	2,189.69	2,397,767.81
Maintenance of Plant	8100	59,249.18	36,828.87	22,420.31
Administrative Technology Services	8200	148,507.65	510,948.45	(362,440.80)
Community Services	9100	1,550,048.34	1,400,294.12	149,754.22
Debt Service	9200	-	-	-
Total Appropriations		250,738,676.48	293,109,370.68	(42,370,694.20)
OTHER USES:				
Transfers Out	9700	-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		250,738,676.48	293,109,370.68	(42,370,694.20)
ESTIMATED REVENUES LESS APPROPRIATIONS		(8,666,196.48)	(7,074,922.60)	(1,591,273.88)
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	668,749.11	668,749.11	-
Restricted for Grants and Programs	2729	6,474,689.60	9,855,315.89	(3,380,626.29)
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Ending Fund Balance		7,143,438.71	10,524,065.00	(3,380,626.29)
TOTAL APPROPRIATIONS AND ENDING FD BAL		257,882,115.19	303,633,435.68	(45,751,320.49)

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

Source	ACCT. NO.	2022-23 Tentative	2021-22 Budget	Difference
FEDERAL:				
National School Lunch Act Lunch	261	20,628,811.00	23,767,406.00	(3,138,595.00)
National School Lunch Act Breakfast	262	4,952,885.00	6,638,426.00	(1,685,541.00)
National School Lunch Act Snack	263	321,173.00	440,906.00	(119,733.00)
U.S.D.A Commodities	265	3,434,260.00	2,982,000.00	452,260.00
Summer Feeding	267	400,000.00	597,271.00	(197,271.00)
Total Federal		29,737,129.00	34,426,009.00	(4,688,880.00)
STATE:				
School Breakfast Supplement	337	180,000.00	187,806.00	(7,806.00)
Food Service Supplement	338	265,500.00	265,500.00	-
Total State		445,500.00	453,306.00	(7,806.00)
LOCAL:				
Interest, Including Profit on Investments	43X	-	300,000.00	(300,000.00)
Food Service Sales	450	2,895,800.00	1,302,419.00	1,593,381.00
Miscellaneous Local Sources	495	-	85,000.00	(85,000.00)
Total Local		2,895,800.00	1,687,419.00	1,208,381.00
OTHER SOURCES:				
Transfers In	610	-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		33,078,429.00	36,566,734.00	(3,488,305.00)
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	668,749.11	668,749.11	-
Restricted for Grants and Programs	2729	15,140,886.08	16,930,238.49	(1,789,352.41)
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Beginning Fund Balance		15,809,635.19	17,598,987.60	(1,789,352.41)
TOTAL EST REVENUE AND BEGINNING FD BAL		48,888,064.19	54,165,721.60	(5,277,657.41)

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

Use	ACCT. NO.	2022-23 Tentative	2021-22 Budget	Difference
FOOD SERVICE (Function 7600)				
Salaries	100	9,771,789.47	8,282,733.42	1,489,056.05
Salaries-Overtime	102	145,000.00	262,000.00	(117,000.00)
Retirement	210	1,071,498.43	922,991.58	148,506.85
Social Security	220	690,285.08	657,629.25	32,655.83
Group Insurance	230	2,713,107.02	2,573,128.77	139,978.25
Workers' Compensation	240	260,000.00	240,000.00	20,000.00
Purchased Service	310	17,905.00	32,000.00	(14,095.00)
Technology Related Prof. and Technical Svcs.	319	-	80,000.00	(80,000.00)
Travel	330	13,000.00	37,135.00	(24,135.00)
Administrative Travel	331	2,000.00	11,250.00	(9,250.00)
Repairs and Maintenance	350	218,367.60	135,520.00	82,847.60
Technology Related Repairs and Maintenance	359	8,000.00	40,000.00	(32,000.00)
Rentals	360	270,720.00	2,000.00	268,720.00
Technology Related Rentals	369	55,000.00	70,000.00	(15,000.00)
Garbage & Trash/Other	381	500.00	200.00	300.00
Postage	371	200.00	300.00	(100.00)
Telephone and Data Comm	379	3,000.00	2,098.70	901.30
Other Purchased Services	390	119,000.00	108,000.00	11,000.00
Other Tech Related Purchased Services	399	36,000.00	44,200.00	(8,200.00)
Natural Gas	410	20,000.00	7,600.00	12,400.00
Propane or Bottled Gas	420	109,194.55	26,910.00	82,284.55
Gasoline	450	36,000.00	19,000.00	17,000.00
Diesel Fuel	460	18,000.00	6,500.00	11,500.00
Supplies	510	2,182,974.38	2,126,172.92	56,801.46
Technology Related Supplies	519	30,147.00	36,000.00	(5,853.00)
Repair Parts	550	8,000.00	5,100.00	2,900.00
Food	570	11,575,000.00	9,534,000.00	2,041,000.00
USDA Donated Foods	580	3,434,260.00	2,983,000.00	451,260.00
Other Materials and Supplies	590	924.36	6,222.52	(5,298.16)
Budget Reserves	593	1,000,000.00	3,297,681.24	(2,297,681.24)
Pest Control	595	23,500.00	25,660.00	(2,160.00)
Furniture, Fixtures & Equipment (prop. rec.)	641	315,901.60	146,377.70	169,523.90
Furniture, Fixtures & Equipment (no prop. rec.)	642	42,233.08	97,500.00	(55,266.92)
Capitalized Computer Equipment	643	-	75,000.00	(75,000.00)
Non-capitalized Computer Equipment	644	97,890.00	484,650.00	(386,760.00)
Technology Related Capitalized FF&E	648	-	90,000.00	(90,000.00)
Technology Related Non Capitalized FF&E	649	5,399.99	26,399.99	(21,000.00)
Motor Vehicles Other Than Buses	652	-	252,000.00	(252,000.00)
Remodeling & Renovations	680	-	100,000.00	(100,000.00)
Remodeling Capitalized	681	6,991,438.32	6,990,580.00	858.32
Non-Capitalized Remodel & Renovate	682	23,389.60	3,563,915.51	(3,540,525.91)
Capitalized Software	691	-	10.00	(10.00)
Non-capitalized Software	692	-	200.00	(200.00)
Dues and Fees	730	20,000.00	26,990.00	(6,990.00)
Other Personnel Services	750	65,000.00	207,000.00	(142,000.00)
Misc Exp/Indirect Cost	79?	350,000.00	6,000.00	344,000.00
Total Appropriations		41,744,625.48	43,641,656.60	(1,897,031.12)
OTHER USES:				
Transfers Out	9700	-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		41,744,625.48	43,641,656.60	(1,897,031.12)
ESTIMATED REVENUE LESS APPROPRIATIONS		(8,666,196.48)	(7,074,922.60)	(1,591,273.88)
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	668,749.11	668,749.11	-
Restricted for Grants and Programs	2729	6,474,689.60	9,855,315.89	(3,380,626.29)
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Ending Fund Balance		7,143,438.71	10,524,065.00	(3,380,626.29)
TOTAL APPROPRIATIONS AND ENDING FD BAL		48,888,064.19	54,165,721.60	(5,277,657.41)

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

Source	ACCT. NO.	2022-23 Tentative	2021-22 Budget	Difference
FEDERAL:				
Other Federal Direct	190	-	262,704.18	(262,704.1800)
ROTC	191	-	1,400,000.00	(1,400,000.0000)
PELL Grants	192	1,400,000.00	-	1,400,000.0000
Miscellaneous Federal Direct	199	62.15	324,231.72	(324,169.5700)
Vocational Education Act	201	1,166,322.48	1,404,973.03	(238,650.5500)
Adult General Education	221	942,023.76	899,678.21	42,345.5500
Teacher and Principal Training	225	3,678,351.58	3,386,350.29	292,001.2900
Individuals with Disabilities Education Act, PL94-142	230	18,078,770.60	16,899,539.59	1,179,231.0100
Title I Targeted Assistance	240	25,533,667.16	27,123,155.12	(1,589,487.9600)
Title III, Part A, Supp Inst ELL	241	2,718,007.45	-	2,718,007.4500
21st CCLC Title IV	242	2,853,135.20	-	2,853,135.2000
Adult General Education	251	-	-	-
Federal Through Local	280	854,416.91	-	854,416.9100
Other Federal Through State	290	2,027,122.71	6,543,672.90	(4,516,550.1900)
Emergency Immigrant	293	1,320,353.24	3,621,499.41	(2,301,146.1700)
Total Federal		60,572,233.24	61,865,804.45	(1,293,571.21)
OTHER SOURCES:				
Transfers In	610	-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		60,572,233.24	61,865,804.45	(1,293,571.21)
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	-	-	-
Restricted for Grants and Programs	2729	-	-	-
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Beginning Fund Balance		-	-	-
TOTAL EST REVENUE AND BEGINNING FD BAL		60,572,233.24	61,865,804.45	(1,293,571.21)

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

Use	ACCT. NO.	2022-23 Tentative	2021-22 Budget	Difference
Instruction	5000	38,365,354.28	37,976,337.18	389,017.10
Pupil Personnel Services	6100	2,382,486.60	3,689,593.99	(1,307,107.39)
Instructional Media	6200	36,434.80	168,772.42	(132,337.62)
Instruction and Curriculum Development	6300	10,231,130.49	10,504,023.64	(272,893.15)
Instructional Staff Training	6400	6,374,875.48	5,948,699.24	426,176.24
Instruction Related Technology	6500	82,029.44	117,958.13	(35,928.69)
General Administration	7200	746,159.93	764,069.94	(17,910.01)
School Administration	7300	2,321.28	6,454.30	(4,133.02)
Food Services	7600	-	-	-
Central Services	7700	634,631.86	580,060.94	54,570.92
Pupil Transportation	7800	88,428.24	641,388.58	(552,960.34)
Operation of Plant	7900	-	-	-
Maintenance of Plant	8100	46,816.95	36,828.87	9,988.08
Administrative Technology Services	8200	31,515.55	31,323.10	192.45
Community Services	9100	1,550,048.34	1,400,294.12	149,754.22
Total Appropriations		60,572,233.24	61,865,804.45	(1,293,571.21)
OTHER USES:				
Transfers Out	9700	-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		60,572,233.24	61,865,804.45	(1,293,571.21)
ESTIMATED REVENUES LESS APPROPRIATIONS		-	-	-
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	-	-	-
Restricted for Grants and Programs	2729	-	-	-
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Ending Fund Balance		-	-	0.00
TOTAL APPROPRIATIONS AND ENDING FD BAL		60,572,233.24	61,865,804.45	(1,293,571.21)

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:					
PELL Grants	192	-	1,400,000.00	-	1,400,000.00
Miscellaneous Federal Direct	199	62.15	-	-	62.15
Vocational Education Act	201	1,166,322.48	-	-	1,166,322.48
Adult General Education	221	942,023.76	-	-	942,023.76
Teacher and Principal Training	225	3,678,351.58	-	-	3,678,351.58
Individuals with Disabilities Education Act, PL94-142	230	18,078,770.60	-	-	18,078,770.60
Title I Targeted Assistance	240	25,533,667.16	-	-	25,533,667.16
Title III, Part A, Supp Inst ELL	241	2,718,007.45	-	-	2,718,007.45
21st CCLC Title IV	242	2,853,135.20	-	-	2,853,135.20
Federal Through Local	280	854,416.91	-	-	854,416.91
Other Federal Through State	290	2,027,122.71	-	-	2,027,122.71
Emergency Immigrant	293	1,320,353.24	-	-	1,320,353.24
Total Federal		59,172,233.24	1,400,000.00	-	60,572,233.24
OTHER SOURCES:					
Transfers In	610	-	-	-	-
Total Other Sources		-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		59,172,233.24	1,400,000.00	-	60,572,233.24
FUND BALANCE AT BEGINNING OF YEAR:					
Nonspendable-Inventory	2711	-	-	-	-
Restricted for Grants and Programs	2729	-	-	-	-
Assigned for Other Programs	2749	-	-	-	-
Unassigned	2750	-	-	-	-
Total Beginning Fund Balance		-	-	-	-
TOTAL EST REVENUE AND BEGINNING FD BAL		59,172,233.24	1,400,000.00	-	60,572,233.24

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	38,365,354.28	-	-	38,365,354.28
Pupil Personnel Services	6100	2,382,486.60	-	-	2,382,486.60
Instructional Media	6200	36,434.80	-	-	36,434.80
Instruction and Curriculum Development	6300	10,231,130.49	-	-	10,231,130.49
Instructional Staff Training	6400	6,374,875.48	-	-	6,374,875.48
Instruction Related Technology	6500	82,029.44	-	-	82,029.44
General Administration	7200	746,159.93	-	-	746,159.93
School Administration	7300	2,321.28	-	-	2,321.28
Central Services	7700	634,631.86	-	-	634,631.86
Pupil Transportation	7800	88,428.24	-	-	88,428.24
Maintenance of Plant	8100	46,816.95	-	-	46,816.95
Administrative Technology Services	8200	31,515.55	-	-	31,515.55
Community Services	9100	150,048.34	1,400,000.00	-	1,550,048.34
TOTAL APPROPRIATIONS AND OTHER USES		59,172,233.24	1,400,000.00	-	60,572,233.24
ESTIMATED REVENUES LESS APPROPRIATIONS		-	-	-	-
FUND BALANCE AT END OF YEAR:					
Nonspendable-Inventory	2711	-	-	-	-
Restricted for Grants and Programs	2729	-	-	-	-
Assigned for Other Programs	2749	-	-	-	-
Unassigned	2750	-	-	-	-
Total Ending Fund Balance		-	-	-	-
TOTAL APPROPRIATIONS AND ENDING FD BAL		59,172,233.24	1,400,000.00	-	60,572,233.24

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (CARES ACT) - ESTIMATED REVENUES - 2022-23

Source	ACCT. NO.	2022-23 Tentative	2021-22 Budget	Difference
FEDERAL:				
Miscellaneous Federal Direct	199	450,964.72	-	450,964.72
Cares Act - Education Stabilization	271	147,945,992.43	186,574,059.23	(38,628,066.80)
Cares Act - CTE K12 Infrastructure	272	24,726.40	891,410.58	(866,684.18)
Cares Act - Child Care Fund	273	-	58,939.67	(58,939.67)
Other Federal Through State	290	134.21	77,500.15	(77,365.94)
Total Federal		148,421,817.76	187,601,909.63	(39,180,091.87)
OTHER SOURCES:				
Transfers In	610	-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		148,421,817.76	187,601,909.63	(39,180,091.87)
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	-	-	-
Restricted for Grants and Programs	2729	-	-	-
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Beginning Fund Balance		-	-	-
TOTAL EST REVENUE AND BEGINNING FD BAL		148,421,817.76	187,601,909.63	(39,180,091.87)

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (CARES ACT) - SUMMARY OF APPROPRIATIONS AND FUND BALANCE - 2022-23

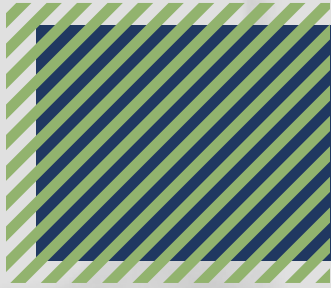
Use	ACCT. NO.	2022-23 Tentative	2021-22 Budget	Difference
Instruction	5000	93,182,885.79	170,434,502.20	(77,251,616.41)
Pupil Personnel Services	6100	2,687,455.76	1,999,653.13	687,802.63
Instructional Media	6200	112,801.63	1,173,908.27	(1,061,106.64)
Instruction and Curriculum Development	6300	2,720,416.07	547,584.88	2,172,831.19
Instructional Staff Training	6400	16,504,041.00	1,884,329.20	14,619,711.80
Instruction Related Technology	6500	17,149,851.69	9,606,323.52	7,543,528.17
General Administration	7200	4,054,607.02	542,116.66	3,512,490.36
School Administration	7300	-	-	-
Facilities Acquisition and Construction	7400	5,154,583.63	0.95	5,154,582.68
Fiscal Services	7500	150,000.00	-	150,000.00
Food Services	7600	-	-	-
Central Services	7700	2,627,147.39	845,650.21	1,781,497.18
Pupil Transportation	7800	1,548,645.95	86,025.57	1,462,620.38
Operation of Plant	7900	2,399,957.50	2,189.69	2,397,767.81
Maintenance of Plant	8100	12,432.23	-	12,432.23
Administrative Technology Services	8200	116,992.10	479,625.35	(362,633.25)
TOTAL APPROPRIATIONS AND OTHER USES		148,421,817.76	187,601,909.63	(39,180,091.87)
ESTIMATED REVENUES LESS APPROPRIATIONS		-	-	-
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	-	-	-
Restricted for Grants and Programs	2729	-	-	-
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Ending Fund Balance		-	-	-
TOTAL APPROPRIATIONS AND ENDING FD BAL		148,421,817.76	187,601,909.63	(39,180,091.87)

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (CARES ACT) - ESTIMATED REVENUES BY FUND - 2022-23

Source	ACCT. NO.	441 ESSER I	442 Other CARES	443 ESSER II	444 Other CRRSA	445 ESSER III	446 Other ARP	Total
FEDERAL:								
Miscellaneous Federal Direct	199	-	-	-	450,964.72	-	-	450,964.72
Cares Act - Education Stabilization	271	88,860.98	-	24,246,756.54	2,122,101.61	115,163,140.33	6,325,132.97	147,945,992.43
Cares Act - CTE K12 Infrastructure	272	-	24,726.40	-	-	-	-	24,726.40
Other Federal Through State	290	-	134.21	-	-	-	-	134.21
Total Federal		88,860.98	24,860.61	24,246,756.54	2,573,066.33	115,163,140.33	6,325,132.97	148,421,817.76
OTHER SOURCES:								
Transfers In	610	-	-	-	-	-	-	-
Total Other Sources		-	-	-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		88,860.98	24,860.61	24,246,756.54	2,573,066.33	115,163,140.33	6,325,132.97	148,421,817.76
FUND BALANCE AT BEGINNING OF YEAR:								
Nonspendable-Inventory	2711	-	-	-	-	-	-	-
Restricted for Grants and Programs	2729	-	-	-	-	-	-	-
Assigned for Other Programs	2749	-	-	-	-	-	-	-
Unassigned	2750	-	-	-	-	-	-	-
Total Beginning Fund Balance		-	-	-	-	-	-	-
TOTAL EST REVENUE AND BEGINNING FD BAL		88,860.98	24,860.61	24,246,756.54	2,573,066.33	115,163,140.33	6,325,132.97	148,421,817.76

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (CARES ACT) - SUMMARY OF APPROPRIATIONS AND FUND BALANCE BY FUND - 2022-23

Use	ACCT. NO.	441 ESSER I	442 Other CARES	443 ESSER II	444 Other CRRSA	445 ESSER III	446 Other ARP	Total
Instruction	5000	88,860.98	24,860.61	15,726,324.30	2,573,066.33	69,573,280.08	5,196,493.49	93,182,885.79
Pupil Personnel Services	6100	-	-	1,272,482.88	-	406,443.44	1,008,529.44	2,687,455.76
Instructional Media	6200	-	-	-	-	112,801.63	-	112,801.63
Instruction and Curriculum Development	6300	-	-	44,226.31	-	2,676,189.76	-	2,720,416.07
Instructional Staff Training	6400	-	-	1,144,439.12	-	15,351,392.25	8,209.63	16,504,041.00
Instruction Related Technology	6500	-	-	125,173.00	-	17,024,678.69	-	17,149,851.69
General Administration	7200	-	-	532,155.40	-	3,483,336.31	39,115.31	4,054,607.02
School Administration	7300	-	-	-	-	-	-	-
Facilities Acquisition and Construction	7400	-	-	5,148,983.63	-	5,600.00	-	5,154,583.63
Fiscal Services	7500	-	-	-	-	150,000.00	-	150,000.00
Food Service	7600	-	-	-	-	-	-	-
Central Services	7700	-	-	-	-	2,575,801.39	51,346.00	2,627,147.39
Pupil Transportation	7800	-	-	85,994.17	-	1,441,212.68	21,439.10	1,548,645.95
Operation of Plant	7900	-	-	154,545.50	-	2,245,412.00	-	2,399,957.50
Maintenance of Plant	8100	-	-	12,432.23	-	-	-	12,432.23
Administrative Technology Services	8200	-	-	-	-	116,992.10	-	116,992.10
TOTAL APPROPRIATIONS AND OTHER USES		88,860.98	24,860.61	24,246,756.54	2,573,066.33	115,163,140.33	6,325,132.97	148,421,817.76
ESTIMATED REVENUES LESS APPROPRIATIONS		-	-	-	-	-	-	-
FUND BALANCE AT END OF YEAR:								
Nonspendable-Inventory	2711	-	-	-	-	-	-	-
Restricted for Grants and Programs	2729	-	-	-	-	-	-	-
Assigned for Other Programs	2749	-	-	-	-	-	-	-
Unassigned	2750	-	-	-	-	-	-	-
Total Ending Fund Balance		-	-	-	-	-	-	-
TOTAL APPROPRIATIONS AND ENDING FD BAL		88,860.98	24,860.61	24,246,756.54	2,573,066.33	115,163,140.33	6,325,132.97	148,421,817.76



Internal Service Fund



INTERNAL SERVICE FUND BUDGET

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

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

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

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

Source	ACCT. NO.	2022-23 Tentative	2021-22 Budget*	Difference
LOCAL:				
Premiums	484	64,986,669.00	64,304,467.00	682,202.00
Total Local		<u>64,986,669.00</u>	<u>64,304,467.00</u>	<u>682,202.00</u>
OTHER SOURCES:				
Transfers In		3,000,000.00	-	3,000,000.00
Total Other Sources		<u>3,000,000.00</u>	<u>-</u>	<u>3,000,000.00</u>
TOTAL ESTIMATED REVENUE & OTHER SOURCES		<u>67,986,669.00</u>	<u>64,304,467.00</u>	<u>3,682,202.00</u>
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets		16,708,600.36	16,787,299.46	(78,699.10)
Total Beginning Net Assets		<u>16,708,600.36</u>	<u>16,787,299.46</u>	<u>(78,699.10)</u>
TOTAL EST REVENUE AND BEGINNING NET ASSETS		<u>84,695,269.36</u>	<u>81,091,766.46</u>	<u>3,603,502.90</u>

* Pending final budget amendments

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

Use	ACCT. NO.	2022-23 Tentative	2021-22 Budget*	Difference
GROUP INSURANCE APPROPRIATIONS:				
	7770			
Professional & Technical Services	3100	11,646,937.00	10,017,504.00	1,629,433.00
Insurance & Bond Premiums	3200	4,424,732.00	3,886,863.00	537,869.00
Other Purchased Services	3900		350,000.00	
Supplies	5100	505,000.00	1,000,000.00	(495,000.00)
Capital Outlay	6000	20,000.00	5,000.00	15,000.00
Dues and Fees	7300	5,000.00	45,000.00	(40,000.00)
Claims Expense	7700	51,155,000.00	47,300,000.00	3,855,000.00
Depreciation Expense	7800	110,000.00	110,000.00	-
Total Group Insurance Appropriations		<u>67,866,669.00</u>	<u>62,714,367.00</u>	<u>5,502,302.00</u>
OTHER USES:				
Transfers Out		-	-	-
Total Other Financing Uses		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL APPROPRIATIONS AND OTHER USES		<u>68,176,669.00</u>	<u>62,714,367.00</u>	<u>5,462,302.00</u>
ESTIMATED REVENUES LESS APPROPRIATIONS		<u>(190,000.00)</u>	<u>1,590,100.00</u>	<u>(1,780,100.00)</u>
NET ASSETS AT END OF YEAR:				
Restricted Net Assets		<u>16,518,600.36</u>	<u>18,377,399.46</u>	<u>(1,858,799.10)</u>
Total Ending Net Assets		<u>16,518,600.36</u>	<u>18,377,399.46</u>	<u>(1,858,799.10)</u>
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		<u>84,695,269.36</u>	<u>81,091,766.46</u>	<u>3,603,502.90</u>

* Pending final budget amendments

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

Source	ACCT. NO.	2022-23 Tentative	2021-22 Budget*	Difference
LOCAL:				
Premiums	484			
Employer	001	48,800,000.00	48,650,000.00	150,000.00
Employee	070	7,000,000.00	7,600,000.00	(600,000.00)
Retiree/LOA	071	1,200,000.00	1,250,000.00	(50,000.00)
COBRA	072	50,000.00	50,100.00	(100.00)
Total Local		<u>57,050,000.00</u>	<u>57,550,100.00</u>	<u>(500,100.00)</u>
OTHER SOURCES:				
Transfers In		3,000,000.00	-	3,000,000.00
Total Other Sources		<u>3,000,000.00</u>	<u>-</u>	<u>3,000,000.00</u>
TOTAL ESTIMATED REVENUE & OTHER SOURCES		<u>60,050,000.00</u>	<u>57,550,100.00</u>	<u>2,499,900.00</u>
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets		14,600,000.00	14,678,699.10	(78,699.10)
Total Beginning Net Assets		<u>14,600,000.00</u>	<u>14,678,699.10</u>	<u>(78,699.10)</u>
TOTAL EST REVENUE AND BEGINNING NET ASSETS		<u>74,650,000.00</u>	<u>72,228,799.10</u>	<u>2,421,200.90</u>

* 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.	2022-23 Tentative	2021-22 Budget*	Difference
HEALTH & LIFE INS APPROPRIATIONS:				
	7770			
Professional & Technical Services	3100	11,350,000.00	9,600,000.00	1,750,000.00
Insurance & Bond Premiums	3200	960,000.00	850,000.00	110,000.00
Other Purchased Services	3900	310,000.00	350,000.00	(40,000.00)
Supplies	5100	505,000.00	1,000,000.00	(495,000.00)
Capital Outlay	6000	20,000.00	5,000.00	15,000.00
Dues and Fees	7300	5,000.00	45,000.00	(40,000.00)
Claims Expense	7700	46,980,000.00	45,000,000.00	1,980,000.00
Depreciation Expense	7800	110,000.00	110,000.00	-
Total Health & Life Ins Appropriations		60,240,000.00	56,960,000.00	3,280,000.00
OTHER USES:				
Transfers Out		-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		60,240,000.00	56,960,000.00	3,280,000.00
ESTIMATED REVENUES LESS APPROPRIATIONS		(190,000.00)	590,100.00	(780,100.00)
NET ASSETS AT END OF YEAR:				
Restricted Net Assets		14,410,000.00	15,268,799.10	(858,799.10)
Total Ending Net Assets		14,410,000.00	15,268,799.10	(858,799.10)
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		74,650,000.00	72,228,799.10	2,421,200.90

* Pending final budget amendments

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

Source	ACCT. NO.	2022-23 Tentative	2021-22 Budget*	Difference
LOCAL:				
Premiums	484			
- Property & Casualty		5,836,669.00	4,166,981.00	1,669,688.00
- Workers Compensation		2,100,000.00	2,587,386.00	(487,386.00)
Total Local		<u>7,936,669.00</u>	<u>6,754,367.00</u>	<u>1,182,302.00</u>
OTHER SOURCES:				
Transfers In		-	-	-
Total Other Sources		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ESTIMATED REVENUE & OTHER SOURCES		<u>7,936,669.00</u>	<u>6,754,367.00</u>	<u>1,182,302.00</u>
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets		2,108,600.36	2,108,600.36	-
Total Beginning Net Assets		<u>2,108,600.36</u>	<u>2,108,600.36</u>	<u>-</u>
TOTAL EST REVENUE AND BEGINNING NET ASSETS		<u>10,045,269.36</u>	<u>8,862,967.36</u>	<u>1,182,302.00</u>

* Pending final budget amendments

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

Use	ACCT. NO.	2022-23 Tentative	2021-22 Budget*	Difference
CASUALTY INSURANCE APPROPRIATIONS:				
	7770			
Professional & Technical Services	3100	296,937.00	417,504.00	(120,567.00)
Insurance & Bond Premiums	3200	3,464,732.00	3,036,863.00	427,869.00
Claims Expense	7700	4,175,000.00	2,300,000.00	1,875,000.00
Total Casualty Insurance Appropriations		7,936,669.00	5,754,367.00	2,182,302.00
OTHER USES:				
Transfers Out		-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		7,936,669.00	5,754,367.00	2,182,302.00
ESTIMATED REVENUES LESS APPROPRIATIONS		-	1,000,000.00	(1,000,000.00)
NET ASSETS AT END OF YEAR:				
Restricted Net Assets		2,108,600.36	3,108,600.36	(1,000,000.00)
Total Ending Net Assets		2,108,600.36	3,108,600.36	(1,000,000.00)
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		10,045,269.36	8,862,967.36	1,182,302.00

* Pending final budget amendments