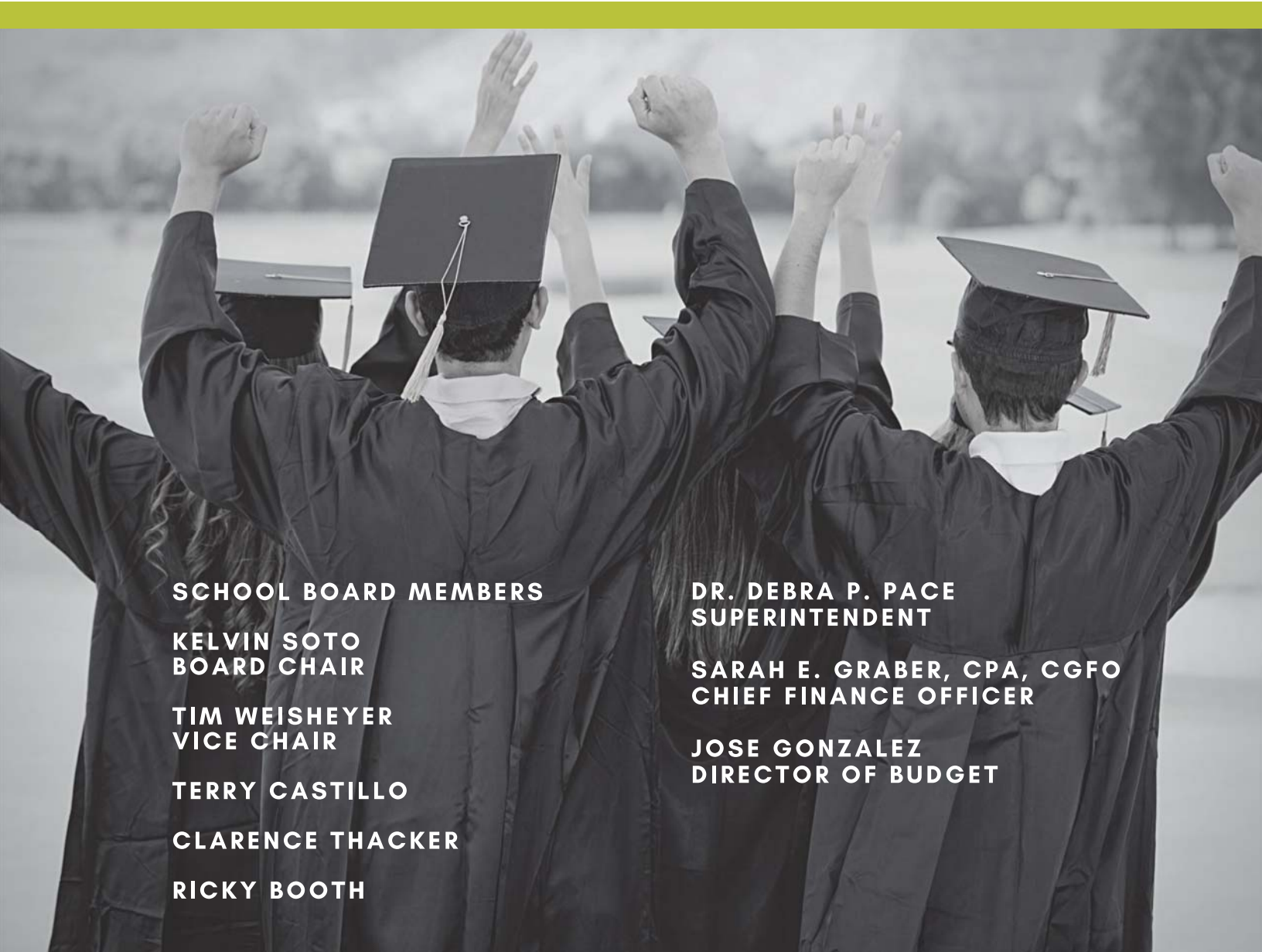


2020-2021
School Board Budget Workshop
June 2, 2020



SCHOOL BOARD MEMBERS

**KELVIN SOTO
BOARD CHAIR**

**TIM WEISHEYER
VICE CHAIR**

TERRY CASTILLO

CLARENCE THACKER

RICKY BOOTH

**DR. DEBRA P. PACE
SUPERINTENDENT**

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

**JOSE GONZALEZ
DIRECTOR OF BUDGET**

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



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Introduction

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

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

BUDGET CONVENTIONS

ASSIGNED FUND BALANCE:

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

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

NON-SALARY BUDGETS:

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

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

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

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

OVERTIME:

Overtime is recorded in three different categories:

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

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

REIMBURSEMENTS:

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

RESTRICTED FUND BALANCE:

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

RESTRICTED NET ASSETS:

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

SALARY BUDGETS:

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

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

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

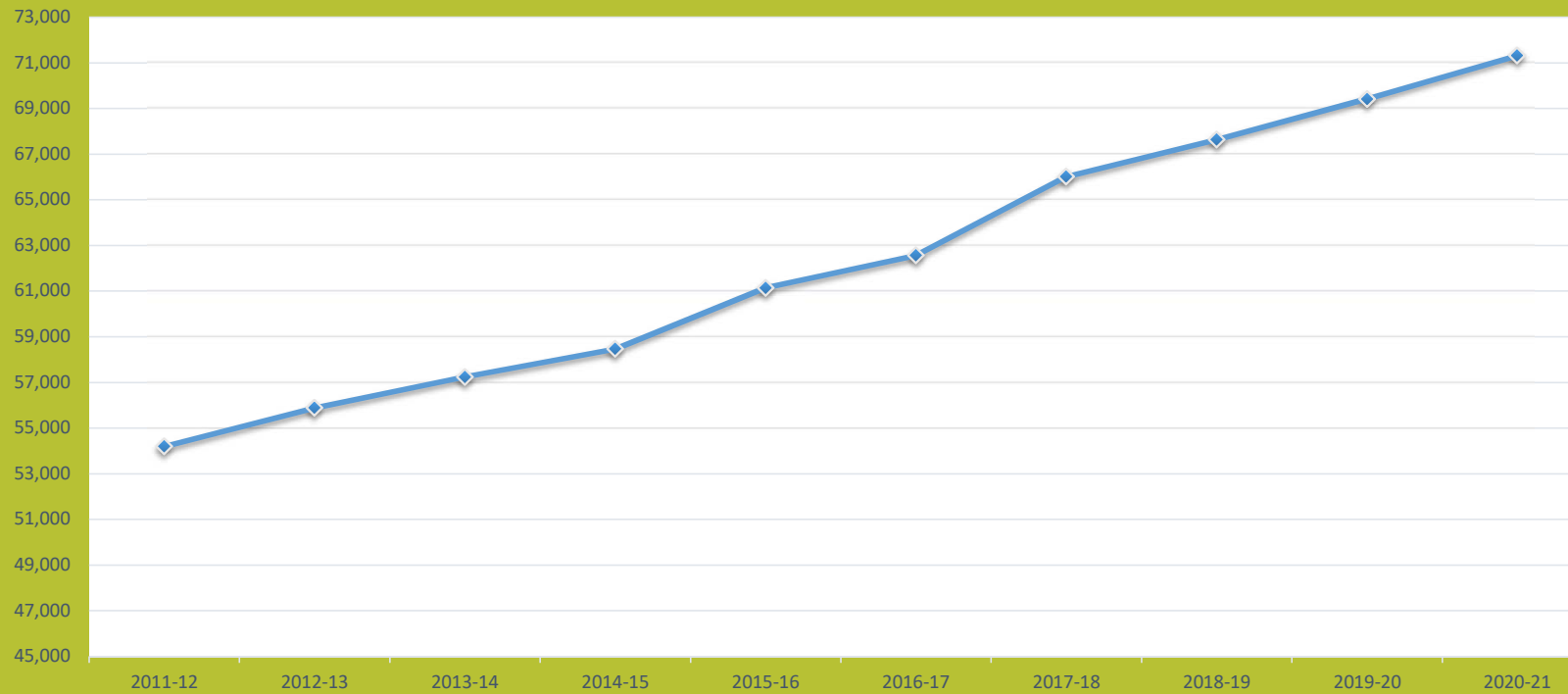
UNASSIGNED FUND BALANCE:

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

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

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

Unweighted FTE (UFTE)



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

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA

INITIAL FTE PROJECTIONS BY SCHOOL - 2020-21

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

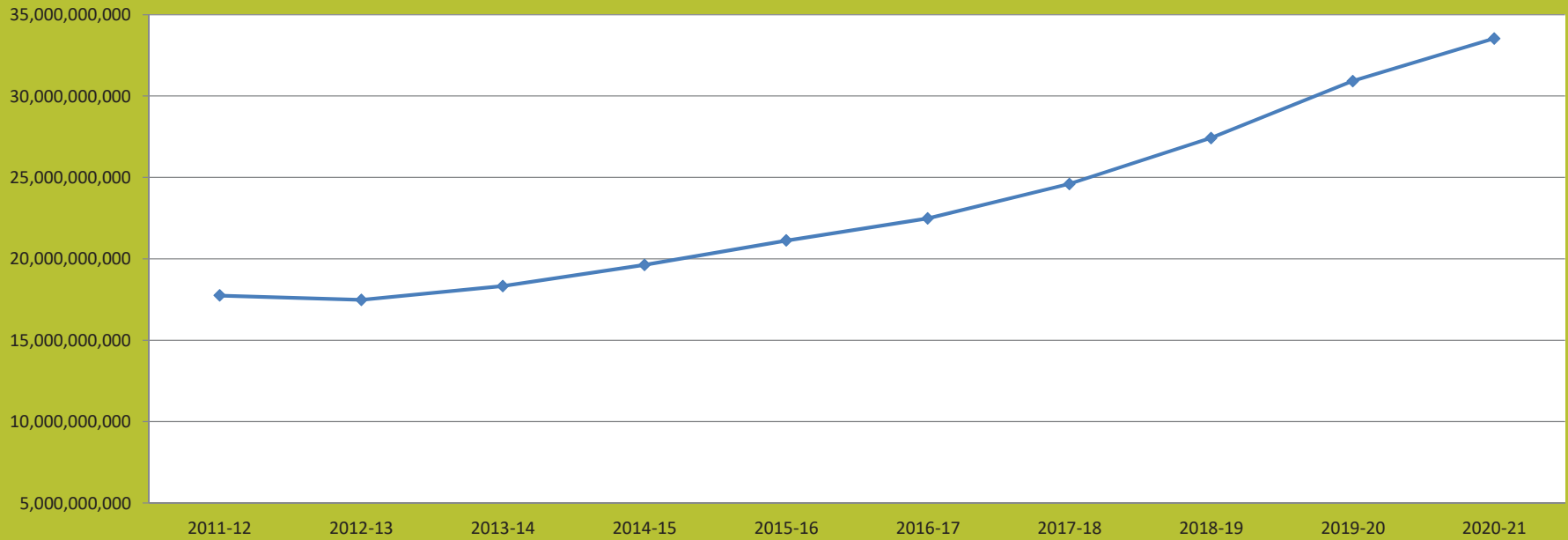
CENTER	NAME	2019-20 4TH CALC	2020-21 PROJECTION	CHANGE
0981	AMERICAN CLASSICAL CHARTER ACADEMY	96.00	93.52	(2.48)
0161	AVANT GARDE K8 CHARTER	286.00	0.00	(286.00)
0932	BELLALAGO CHARTER ACADEMY	1,482.32	1,230.21	(252.11)
0184	BRIDGEPREP ACADEMY OSCEOLA COUNTY	612.24	641.83	29.59
0916	CANOE CREEK CHARTER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

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

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

Percentage Change	-1.8%	-3.4%	2.5%	-1.8%	-1.5%	-4.9%	-2.3%	-5.0%	-2.7%	-3.5%
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TAX ROLL



Tax Roll History	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Final Tax Roll	17,752,827,760	17,486,188,635	18,327,239,420	19,627,447,692	21,129,933,005	22,494,745,613	24,597,378,050	27,418,836,008	30,918,572,157	33,545,743,309
Percentage Change	-7.45%	-1.50%	4.81%	7.09%	7.66%	6.46%	9.35%	11.47%	12.76%	8.50%
Total Tax Levy	134,513,176	128,051,359	137,619,241	144,752,427	153,424,444	155,326,218	166,007,704	175,782,158	192,931,890	202,012,466
Percentage Change	-7.45%	-4.80%	7.47%	5.18%	5.99%	1.24%	6.88%	5.89%	9.76%	4.71%

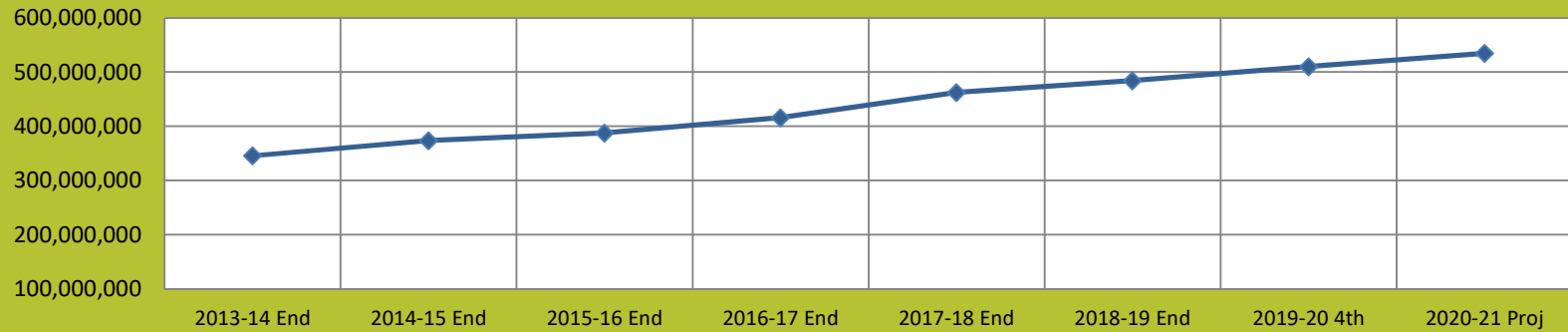
THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FUNDING COMPARISON

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

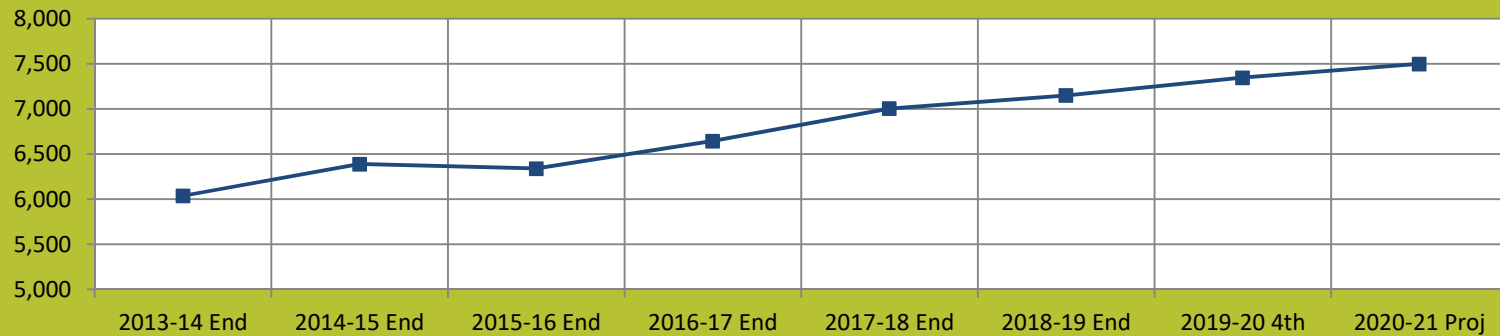
THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
TOTAL AND PER FTE FUNDING - HISTORICAL AND PROJECTED

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

Total FEFP Funding



FEFP Revenue Per Student



2020-2021 FEFP CONFERENCE REPORT
Total Funding per Student

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

FLORIDA EDUCATION FINANCE PROGRAM (FEFP) COMPONENTS

ADJUSTMENTS:

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

BASE STUDENT ALLOCATION:

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

BASE FUNDING:

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

CATEGORICAL PROGRAM FUNDS:

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

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

DEPARTMENT OF JUVENILE JUSTICE (DJJ):

The total K-12 weighted full-time equivalent student membership in juvenile justice education programs in each school district shall be multiplied by the amount of the state average class-size reduction factor multiplied by the District's cost differential. An amount equal to the sum of this calculation shall be allocated in the 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 2020-21 fiscal year, the DCD is 0.9890.

EXCEPTIONAL STUDENT EDUCATION (ESE) GUARANTEED ALLOCATION:

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

FLORIDA DIGITAL CLASSROOMS ALLOCATION:

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

FLORIDA TEACHERS CLASSROOM SUPPLY ASSISTANCE:

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

FUNDING COMPRESSION ALLOCATION:

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

INSTRUCTIONAL MATERIALS:

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

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

MENTAL HEALTH ALLOCATION:

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

RESEARCH-BASED READING INSTRUCTION ALLOCATION:

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

REQUIRED LOCAL EFFORT:

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

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

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

SAFE SCHOOLS:

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

SCHOOL RECOGNITION PROGRAM FUNDS & DISCRETIONARY LOTTERY:

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

SPARSITY SUPPLEMENT:

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

STUDENT TRANSPORTATION:

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

SUPPLEMENTAL ACADEMIC INSTRUCTION:

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

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

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

VIRTUAL EDUCATION CONTRIBUTION:

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

TEACHER SALARY INCREASE ALLOCATION:

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

General Fund

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

2019-20 Budget Update

(in millions)

COVID-19 Cost Avoidance

Additional Lapse - Vacant Positions	\$	(2.9)
Substitutes		(0.7)
Additional Utility Savings (unbudgeted)		(0.5)
SROs - OCSO		(0.5)
Transportation Overtime		(0.4)
Transportation Fuel		(0.4)
School Discretionary Adjustments		(0.4)
Line Items		(0.4)
Total Cost Avoidance	\$	<u>(6.2)</u>

Transfer to Health Insurance Trust Fund \$ 4.5 - 6.0

Budgeted Surplus \$ 1.6

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

2020-21 Proposed Funding Changes

(in millions)

Funding for Growth	\$	5.5
Projected Line Item Reductions		2.4
Utility Savings Target		0.2
FRS Cost Increase		(4.2)
Holdbacks for Proration and FTE Audit		(1.2)
TSL Grant Match		(0.6)
SIG 4 Grant Match - CAES Teacher bonuses		(0.2)
	\$	<u>1.9</u>

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

GENERAL FUND BUDGET SUMMARY

Fiscal Year Ending June 30, 2021

As of the Conference Report

BEGINNING FUND BALANCE			
1	Non-spendable - Inventory	2,425,555	
2	Restricted for State Categorical Programs	9,808,934	
3	Restricted for Other Grants and Programs	5,620,929	
4	Assigned for Contract Commitments	688,482	
5	Assigned for Carryover Appropriations	6,165,390	
6	Assigned for Projected Operating Deficit	-	
7	Unassigned - 6% Minimum per Board	32,600,000	
8	Unassigned Fund Balance	<u>13,232,608</u>	
9	Total Beginning Fund Balance	<u><u>70,541,898</u></u>	
ESTIMATED REVENUES			
10	Florida Education Finance Program	0310	310,390,388 53.8%
11	District School Taxes	0411	145,626,097 25.2%
12	Class Size Reduction	0355	76,538,873 13.3%
13	Transfer From Capital Projects	0630	17,415,227 3.0%
14	Workforce Development	0315	7,200,085 1.2%
15	Miscellaneous Local	049?	4,677,037 0.8%
16	Child Care Fees	047?	3,617,960 0.6%
17	Voluntary Pre-K Program	0371	2,625,000 0.5%
18	Medicaid Reimbursement	0202	2,000,000 0.3%
19	Adult Education Fees	046?	1,650,000 0.3%
20	School Recognition Funds	0361	2,231,494 0.4%
21	Interest On Investments	043?	750,000 0.1%
22	Rent/ Facilities Use Fees	0425	628,400 0.1%
23	Gifts, Grants, and Bequests	0440	473,485 0.1%
24	R.O.T.C.	0191	495,000 0.1%
25	Discretionary Lottery	0344	70,505 0.0%
26	Miscellaneous State	0399	67,520 0.0%
27	State License Tax	0343	165,000 0.0%
28	Workforce Performance Based Incentives	0317	159,000 0.0%
29	Insurance Loss Recovery	0741	125,000 0.0%
30	Tax Redemptions	0421	75,000 0.0%
31	CO&DS Withheld For Admin Expense	0323	37,500 0.0%
32	Misc Federal through State	0299	- 0.0%
31	Transfer from Special Revenue	0640	- 0.0%
32	Total Estimated Revenues		<u><u>577,018,571</u></u> 100.0%
APPROPRIATIONS			
33	Salaries and Benefits	1	355,129,050 61.8%
34	Charter & Choice Schools	2	114,972,044 20.0%
35	Categoricals/Restricted Programs	3	35,851,372 6.2%
36	Line Items Non-Salary	4	19,607,495 3.4%
37	Utilities and Fuel	5	15,600,000 2.7%
38	School and Department Non-Salary	6	13,891,086 2.4%
39	Family Empowerment Scholarship Program	7	10,299,960 1.8%
40	McKay Scholarship Program	8	5,656,087 1.0%
41	Holdback - Undistributed FTE	9	4,088,931 0.7%
42	Current Appropriations		<u><u>575,096,025</u></u> 100.0%
43	Projected Operating Surplus/(Deficit)		<u>1,922,546</u>
44	Carryover Appropriations		<u>22,283,735</u>
45	Total Appropriations		<u><u>597,379,760</u></u>
PROJECTED ENDING FUND BALANCE			
46	Non Spendable - Inventory	2,425,555	
47	Restricted for State Categorical Programs	-	
48	Restricted for Other Grants and Programs	-	
49	Assigned for Contract Commitments	-	
50	Assigned for Carryover Appropriations	-	
51	Assigned for Projected Operating Deficit	-	
52	Unassigned - 6% Reserve per Board	34,600,000	
53	Unassigned Fund Balance	<u>13,155,154</u>	
54	Total Projected Ending Fund Balance	<u><u>50,180,709</u></u>	

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

**General Fund Forecast
(in millions)**

	2017-18	2018-19	2019-20	2020-21
1 % Change in FEFP Funding per Student	1.70%	2.08%	2.75%	2.09%
2 Beginning Fund Balance	67.4	68.4	68.9	70.5
3 Revenues	491.3	537.4	543.9	577.0
4 Projected Expenditures	490.3	536.8	542.3	575.1
5 Operating Surplus/(Deficit)	1.0	0.5	1.6	1.9
6 Total Ending Fund Balance	68.4	68.9	70.5	72.4
Ending Fund Balance by Category:				
7 Nonspendable	2.5	2.4	2.4	2.4
8 Restricted	15.9	15.4	15.4	15.4
9 Assigned	5.9	6.9	6.9	6.9
10 Unassigned 6% Board Policy Reserve	29.5	32.2	32.6	34.6
11 Unassigned	14.6	12.0	13.2	13.1
12 Total Ending Fund Balance	68.4	68.9	70.5	72.4
13 Financial Condition Ratio *	10.2%	9.5%	9.7%	9.5%

Assumptions:

- Continued FTE student growth of 3%

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

**General Fund Forecast
(in millions)**

	2020-21	
	10% Reduction	20% Reduction
Beginning Fund Balance	70.5	70.5
Revenues	519.3	461.6
Projected Expenditures	575.1	575.1
Shortfall	<u>(55.8)</u>	<u>(113.5)</u>
Estimated CARES Funding	14.0	14.0
Remaining Shortfall	<u><u>(41.8)</u></u>	<u><u>(99.5)</u></u>

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

LINE	ADMINISTRATOR	PROJECT	DESCRIPTION	FUNDING	2020-21		
					2019-20 BUDGET	RECOMMENDED FUNDING	INCREASE/DECREASE
1	ARBY CREACH	1015481	TRANSPORTATION SUMMER PAY	FEFP	100,000.00	50,000.00	(50,000.00)
2		1015591	TRANSP RADIO COMM & FCC LIC	FEFP	116,000.00	98,344.00	(17,656.00)
3		1016491	TRANSP ROUTING MGMT SYSTEM	FEFP	80,000.00	88,000.00	8,000.00
4		1017241	ALC SCHOOLS TRANSPORTATION	FEFP	0.00	50,000.00	50,000.00
5		1017251	FIELD TRIP SOFTWARE	FEFP	0.00	19,900.00	19,900.00
6	DANA SCHAFER	1011501	PUBLICATIONS & ADVERTISING	LOCAL	50,000.00	50,000.00	0.00
7		1014771	EMERGENCY NOTIFCN SYSTEM(IRIS)	FEFP	142,811.00	69,872.00	(72,939.00)
8		1014921	CHOICE POINT CRIMINAL HISTORY	FEFP	53,000.00	53,000.00	0.00
9		1016741	BUSINESS PARTNER RECOGNITION	LOCAL	14,000.00	14,000.00	0.00
10		1017011	LET'S TALK ONLINE SERVICE PTFM	FEFP	154,000.00	154,000.00	0.00
11		1017221	REMIND	FEFP	97,774.25	104,303.00	6,528.75
12	DARYLA BUNGO	1016391	PSYCHOED EVAL INSTRUM PROTOCOL	FEFP	69,000.00	43,904.00	(25,096.00)
13	EDWARD PARKER	1010471	OVERTIME FOR NEW FACIL SET-UP	FEFP	10,000.00	10,000.00	0.00
14		1010501	POSTAGE & UPS-CO	FEFP	40,000.00	40,000.00	0.00
15		1010741	XEROX PAPER & COPY CHARGES CO	FEFP	14,000.00	10,000.00	(4,000.00)
16	JANE RESPESS	1015021	ENVIRONMENTAL CENTER	FEFP	75,039.37	77,531.00	2,491.63
17	JANICE FRANCESCHI	1012311	NEW TEACHER MENTOR	FEFP	32,000.00	33,000.00	1,000.00
18		1014981	PROFESSIONAL DEV ACTIVITIES	FEFP	125,000.00	140,251.00	15,251.00
19		1017211	iOBSERVATION	FEFP	0.00	100,000.00	100,000.00
20	JOHN BOYD	1010361	LEGISLATIVE CONSULTANT	FEFP	18,600.00	18,600.00	0.00
21		1010451	OCEA/TEAMSTERS LEAVE (SUBS)	FEFP	2,500.00	2,500.00	0.00
22		1011491	NEGOTIATION TEAM	FEFP	7,000.00	7,000.00	0.00
23		1012671	SCHOOL BOARD POLICY MANUAL	FEFP	6,000.00	5,500.00	(500.00)
24	KAREN COMBS	1015401	SUMMER OPS-DJJ SITES	FEFP	20,000.00	0.00	(20,000.00)
25	LAURA RHINEHART	1010521	RENTAL OF FACILITIES (GRAD)	FEFP	86,500.00	92,970.00	6,470.00
26		1010871	CERTIFIED ATHLETIC TRAINING	FEFP	20,000.00	20,000.00	0.00
27		1011521	ATHLETIC OFFICIALS & REFEREES	FEFP	160,000.00	200,000.00	40,000.00
28		1015261	MIDDLE SCHOOL ATHLETICS	FEFP	75,000.00	75,000.00	0.00
29		1015441	POOL RENTAL AND HEATING	FEFP	45,000.00	50,000.00	5,000.00
30		1015551	WEATHER MONITORING	FEFP	19,410.00	15,000.00	(4,410.00)
31		1015621	SUMMER OPS-ATHLETIC DIRECTORS	FEFP	22,700.00	13,000.00	(9,700.00)
32		1016301	GIFTED CONSULT SERVICES	FEFP	50,000.00	0.00	(50,000.00)
33		1016771	COLLEGE BOARD AP/SAT	FEFP	22,968.00	0.00	(22,968.00)
34		1016971	CONCUSSIONS	FEFP	14,000.00	15,600.00	1,600.00
35		1017121	ATHLETIC CAAP CERT SOFTWARE	FEFP	45,000.00	40,000.00	(5,000.00)
36		1017131	ATHLETICS ECG STUDY	FEFP	8,000.00	4,000.00	(4,000.00)
37		1017191	SUPPLEMENTAL MATH INSTRUCTION	FEFP	426,000.00	360,000.00	(66,000.00)
38	LEAH TORRES	1015101	TESTING PRINTER/SCANNER MAINT	FEFP	8,123.00	8,123.00	0.00
39		1016101	SUMMER END OF COURSE (EOC)	FEFP	14,649.00	14,000.00	(649.00)
40		1016581	EOC- PERT MATH	FEFP	18,739.00	20,000.00	1,261.00
41		1016801	HEADPHONES FOR COMPUTERS	FEFP	16,125.00	16,125.00	0.00
42	MARC CLINCH	1010101	SOFTWARE(EBLDR), CONSULT FEES	FEFP	151,598.00	151,698.00	100.00
43		1016881	CONSTRUCTION CONSULTING SVCS	FEFP	109,200.00	0.00	(109,200.00)
44	MELANIE STEFANOWICZ	1016601	ADOBE SOFTWARE - CTE	FEFP	39,360.00	50,000.00	10,640.00
45	MICHAEL ALLEN	1011071	BAND & CHORUS SUPPORT	FEFP	171,600.00	160,000.00	(11,600.00)
46	PETER STRAKER	1010541	SACS ANNUAL DUES-SCHOOLS	FEFP	67,200.00	68,400.00	1,200.00
47		1010601	SAC MEETINGS, TRNG & SUPPORT	LOCAL	2,000.00	2,000.00	0.00
48		1016081	ADMINISTRATOR'S ACADEMY	LOCAL	25,000.00	25,000.00	0.00
49		1016981	STRATEGIC SIP TRAINING	FEFP	5,800.00	5,914.00	114.00
50	PETER THORNE	1015001	COMP OPERATIONS SUPP & MAINT	FEFP	8,794.00	0.00	(8,794.00)
51		1017161	KRONOS	FEFP	250,000.00	250,000.00	0.00
52		1017181	BUSINESS PROCESS IMPROVEMENTS	FEFP	150,000.00	50,000.00	(100,000.00)
53	RANDY SHUTTERA	1010111	CONTINGENCY FOR MAJOR MAINT	FEFP	850,000.00	1,000,000.00	150,000.00
54		1010221	BACKFLOW INSPECTIONS & REPAIR	FEFP	100,000.00	140,000.00	40,000.00
55		1010251	CHILLER MAINT AGREEMENT/REPAIR	FEFP	150,000.00	250,000.00	100,000.00
56		1010261	INSPECTION/BLEACHERS & STAIRS	FEFP	0.00	28,000.00	28,000.00
57		1010411	MAINTENANCE-COUNTY OFFICE	FEFP	65,000.00	65,000.00	0.00
58		1010611	TEAMSTER UNION CONTRACT ALLOW	FEFP	124,800.00	124,800.00	0.00
59		1010711	HVAC PREVENTIVE MAINT & FILTER	FEFP	150,000.00	150,000.00	0.00
60		1010801	INSPECTION-FIRE ALARM,EXT HOOD	FEFP	160,000.00	180,000.00	20,000.00
61		1010821	TERMITE TREATMENTS	FEFP	25,000.00	25,000.00	0.00
62		1010831	SPRINKLER SYS INSPECT & REPAIR	FEFP	50,000.00	60,000.00	10,000.00

LINE	ADMINISTRATOR	PROJECT	DESCRIPTION	FUNDING	2019-20	2020-21	INCREASE/ DECREASE	
					BUDGET	RECOMMENDED FUNDING		
63	RANDY SHUTTERA	1014881	ELEVATOR INSPECTION	FEFP	50,000.00	50,000.00	0.00	
64		1015311	INFECTIOUS DISEASE PREVENTION	FEFP	245,000.00	200,000.00	(45,000.00)	
65		1016061	AED INSPECTION & MAINTENANCE	FEFP	4,500.00	2,500.00	(2,000.00)	
66		1016161	GENERATOR REPAIR/MAINTENANCE	FEFP	3,500.00	7,500.00	4,000.00	
67		1016181	SAFETY & SECURITY UPGRD/MAINT	FEFP	50,000.00	50,000.00	0.00	
68		1016271	SUPPLEMENTAL SAFE SCHOOLS	FEFP	703,098.00	500,000.00	(203,098.00)	
69		1016371	FIRE EXTINGUISHER INSPECTIONS	FEFP	70,000.00	75,000.00	5,000.00	
70		1016381	WATER TREATMENT SVCS	FEFP	28,412.00	35,000.00	6,588.00	
71		1016821	ACT STUDENT EMPLOYMENT	FEFP	10,000.00	0.00	(10,000.00)	
72		1016921	FLORIDA STERLING ANNUAL CONF	FEFP	12,500.00	12,500.00	0.00	
73		1016991	STAGE RIGGING	FEFP	20,000.00	20,000.00	0.00	
74		1017081	GLOBAL POSITIONING SYSTEM	FEFP	55,000.00	55,000.00	0.00	
75		1017151	SCHOOL DUDE - ENERGY MGR PRGM	FEFP	20,000.00	10,000.00	(10,000.00)	
76		1017201	ENERGY STAR CERTIFICATION	FEFP	2,250.00	15,000.00	12,750.00	
77		RHONDA BLAKE	1011031	DDP & REDISTRICTING	FEFP	18,672.00	17,689.00	(983.00)
78			1016621	EDUCATIONAL PLANT SURVEY	FEFP	0.00	41,925.00	41,925.00
79		1016841	PROPERTY APPRAISAL	FEFP	65,000.00	100,000.00	35,000.00	
80		SARAH GRABER	1010051	ATHLETIC INSURANCE	FEFP	246,320.00	246,320.00	0.00
81			1010331	INSURANCE REIMBURSEMENT	FEFP	25,000.00	25,000.00	0.00
82			1010681	TERMINAL PAY	FEFP	2,800,000.00	2,500,000.00	(300,000.00)
83			1010731	PROPERTY CASUALTY INSURANCE	FEFP	2,715,971.00	2,948,380.00	232,409.00
84			1011481	PUBLIC OFFICIAL BONDS	FEFP	306.00	1,290.00	984.00
85			1011821	ACTUARIAL SERVICES	FEFP	3,500.00	12,500.00	9,000.00
86			1012111	W/C SELF-INSURER ASSESSMENT	FEFP	65,000.00	36,000.00	(29,000.00)
87			1012121	FLOOD INSURANCE	FEFP	36,625.00	40,000.00	3,375.00
88			1014991	LONG-TERM SUBS > 10 DAYS	FEFP	800,000.00	800,000.00	0.00
89	1015181		STATE & FEDERAL LABOR LAW POST	FEFP	5,000.00	5,000.00	0.00	
90	1015221	START UP SUPPLIES NEW SCHOOLS	FEFP	250,000.00	50,000.00	(200,000.00)		
91	1015421	WORKERS COMPENSATION INSURANCE	FEFP	2,200,000.00	2,083,429.00	(116,571.00)		
92	1016231	FUEL STORAGE TANK REG FEE	FEFP	600.00	600.00	0.00		
93	1016531	FINANCE SOFTWARE SUPPORT/LIC	FEFP	25,000.00	10,000.00	(15,000.00)		
94	SCOTT CLARK	1015051	PRINT SHOP HARDWARE & SOFTWARE	FEFP	17,330.00	16,250.00	(1,080.00)	
95		1015641	PINNACLE SCHEDULER	FEFP	25,000.00	25,000.00	0.00	
96		1016201	DESTINY SOFTWARE IMPL & MAINT	FEFP	86,000.00	16,000.00	(70,000.00)	
97		1016431	ELECTRONIC RESOURCES	FEFP	315,297.00	195,012.00	(120,285.00)	
98		1016591	OFFICE 365 STAFF TRAINING	FEFP	12,539.00	6,000.00	(6,539.00)	
99	1017001	ISAFE SUBSCRIPTION	FEFP	4,700.00	4,700.00	0.00		
100	1017031	MEDIA SPECIALIST EXTRA	FEFP	35,000.00	35,000.00	0.00		
101	SHANA RAFALSKI	1016261	CHOICE PROGRAMS MARKETING	LOCAL	35,600.00	35,630.00	30.00	
102	SHAWN WODELL	1010081	COMPUTER MAINT CONTRACT-SCHLS	FEFP	95,000.00	110,000.00	15,000.00	
103		1010651	PHONE SYSTEM MAINT DIST-WIDE	FEFP	30,000.00	34,000.00	4,000.00	
104		1010661	INTERCOM & SEC SYS REP DIST-WD	FEFP	75,000.00	60,000.00	(15,000.00)	
105		1010671	DIST WIDE TELECOMMUNICATIONS	FEFP	616,000.00	412,527.00	(203,473.00)	
106		1010961	NETWORK SOFTWARE & MAINT	FEFP	741,900.00	189,900.00	(552,000.00)	
107		1015451	MICROSOFT EES	FEFP	658,000.00	72,000.00	(586,000.00)	
108		1016891	ERATE OVERTIME	FEFP	60,000.00	60,000.00	0.00	
109		1017041	TECHNOLOGY INTERNS	FEFP	85,000.00	85,000.00	0.00	
110		SUPERINTENDENT	1010091	LOBBYING EFFORTS	FEFP	120,000.00	120,000.00	0.00
111			1010351	LEGAL FEES	FEFP	550,000.00	600,000.00	50,000.00
112	1015381		SUMMER OPS-GUIDANCE COUNSELORS	FEFP	250,000.00	157,200.00	(92,800.00)	
113	1015681		BOARD MEETING MGMT/EQUIPMENT	FEFP	20,000.00	20,000.00	0.00	
114	1015691		DISTRICT MEMBERSHIP DUES	FEFP	65,000.00	60,000.00	(5,000.00)	
115	1016031		DISTRICT & COMMUNITY EVENTS	LOCAL	220,000.00	220,000.00	0.00	
116	1016051		PROMOTIONS & PUBLIC RELATIONS	LOCAL	100,000.00	90,000.00	(10,000.00)	
117	1016281		BOARD MEMBER EXPENSES -LOCAL	LOCAL	10,000.00	10,000.00	0.00	
118	1016701		FOOTSTEPS TO BRILLIANCE PART	LOCAL	5,000.00	5,000.00	0.00	
119	1016761		EDI - STRATEGIC PLANNING SUPP	FEFP	40,000.00	0.00	(40,000.00)	
120	1017171	CULTURE SURVEYS	FEFP	100,000.00	85,300.00	(14,700.00)		
121	TAMMY OTTERSON	1010701	UNEMPLOYMENT CLAIMS	FEFP	125,000.00	145,000.00	20,000.00	
122		1010891	RECRUITMENT	FEFP	685,000.00	419,500.00	(265,500.00)	
123		1010911	TSSI SUBSTITUTE CALLING SYSTEM	FEFP	38,505.00	40,372.00	1,867.00	
124		1010991	FINGERPRINTING	FEFP	240,000.00	240,000.00	0.00	
125		1014901	EAP PROGRAM	FEFP	132,152.00	198,528.00	66,376.00	
126		1015521	DIFFERENTIATED PAY	FEFP	10,000.00	10,000.00	0.00	
127		1015671	ATHLETIC COACH SUPPL-NON EMPL	FEFP	266,425.00	266,425.00	0.00	

LINE	ADMINISTRATOR	PROJECT	DESCRIPTION	FUNDING	2019-20	2020-21	INCREASE/ DECREASE
					BUDGET	RECOMMENDED FUNDING	
128	TOM PHELPS	1014971	ADMIN COMPLEX SECURITY	FEFP	5,000.00	5,000.00	0.00
129		1015471	BUS MONITORS	FEFP	25,000.00	25,000.00	0.00
130		1016511	VISION QUEST	FEFP	40,000.00	40,000.00	0.00
131	ULYSSES VAZQUEZ	1011011	IBM COMPUTER SYSTEM-ANN PMT	FEFP	11,903.00	12,619.00	716.00
132		1013381	MICROFILMING/SCANNING	FEFP	38,502.00	38,502.00	0.00
133		1014631	TAPE VAULTING, DATA PROJECT	FEFP	31,242.00	32,805.00	1,563.00
134		1014751	MIS SOFTWARE MAINTENANCE	FEFP	33,894.00	35,589.00	1,695.00
135		1016441	SHAREPOINT LICENSE & SUPPORT	FEFP	9,097.00	10,000.00	903.00
136		1016451	LIIS SOFTWARE MAINTENANCE	FEFP	397,522.00	0.00	(397,522.00)
137	YULING LIU	1017231	CFEED	FEFP	0.00	380,869.00	380,869.00
138		1012151	ANNUAL AUDITS	FEFP	250,000.00	233,500.00	(16,500.00)
139		1012301	BANK FEES & FORMS	FEFP	2,500.00	1,500.00	(1,000.00)
140		1012431	CO & DS ADMIN EXPENSE	CO&DS	37,500.00	37,500.00	0.00
141	TOTAL				22,217,152.62	19,817,196.00	(2,399,956.62)

**Enterprise Software moved to Capital: (1,725,807.00)*

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

Description	ACCT. NO.	2020-21		
		New Funding	Estimated Carryover	Total Funding
ESTIMATED REVENUE:				
Supplemental Academic Instruction (SAI) - FEFP	310	15,712,454.00	600,000.00	16,312,454.00
TOTAL ESTIMATED REVENUE		15,712,454.00	600,000.00	16,312,454.00
APPROPRIATIONS:				
Holdbacks				
Charter School Allocations	1700004/D	3,140,631.00	-	3,140,631.00
McKay Scholarship Deduction	1700004/K	208,489.00	-	208,489.00
Family Empowerment Scholarship Deduction	1700004/F	330,448.76	-	330,448.76
Undist FTE Holdback	1700004/U	123,381.00	-	123,381.00
SAI Reserves	1700005/U	520,819.00	-	520,819.00
Total Holdbacks		4,323,768.76	-	4,323,768.76
Salaries				
SAI - Lapse	1700008	(200,000.00)	-	(200,000.00)
SAI Salaries	17XXXX9	6,030,322.98	-	6,030,322.98
Reading Coach Salaries	1710009	1,290,840.57	-	1,290,840.57
Impact Lab Teacher Salaries	1720009	618,560.83	-	618,560.83
IB Program Salaries - CHS, GHS, PWMS	1760129	186,007.46	-	186,007.46
Total Salaries		7,925,731.84	-	7,925,731.84
Non-salary Program Allocations				
SAI RESERVES	1700001	10,078.14	-	10,078.14
REMIEDIATION-ELEMENTARY	1730011	77,400.00	-	77,400.00
REMIEDIATION-MIDDLE	1730021	107,100.00	-	107,100.00
REMIEDIATION-HIGH	1730031	129,600.00	-	129,600.00
SUMMER BRIDGE-STEAM ELEMENTARY	1740041	18,000.00	-	18,000.00
SUMMER ENRICHMENT - HS	1740051	54,000.00	-	54,000.00
SUMMER ENRICHMENT - MS	1740061	54,000.00	-	54,000.00
ELEMENTARY SWIM PROGRAM	1760211	-	-	-
FINE ARTS ENHANCEMENT	1760511	30,989.26	7,010.74	38,000.00
CTE VOCATIONAL PROGRAM SUPPORT	1760801	193,500.00	-	193,500.00
SAT 10 GRADE 3 TESTING	1760901	-	20,790.00	20,790.00
ELEM CURRICULUM SUPPORT	1761011	235,987.00	-	235,987.00
MIDDLE SCHOOL CURRICULUM SUPPORT	1761021	155,611.00	-	155,611.00
HIGH SCHOOL CURRICULUM SUPPORT	1761031	131,773.00	-	131,773.00
OSC DUKE TIP COURSES	1761121	-	6,000.00	6,000.00
EDGENUITY LABS	1761221	236,700.00	-	236,700.00
GIFTED EDUCATION K-12 (PD)	1762111	111,000.00	-	111,000.00
AVID K-12	1762221	350,000.00	-	350,000.00
TEXTBOOK ADOPTION K12 (COMBINED ELEM,MID, HIGH)	1762411	-	5,000.00	5,000.00
COLLEGE/CAREER COUNSELING	1763221	-	6,000.00	6,000.00
ACHIEVE 3000 - MIDDLE SCHOOL/HIGH SCHOOL	1763521	358,015.00	-	358,015.00
ELEMENTARY AND MIDDLE SCHOOL IB SUPPORT	1763941	-	5,000.00	5,000.00
ODYSSEY OF THE MIND	1763951	-	40,000.00	40,000.00
COLLEGE BOARD LI - SAI	1763961	559,000.00	-	559,000.00
CARNEGIE LEARNING	1763981	138,800.00	11,200.00	150,000.00
NAVIANCE (HIGH SCHOOLS)	1763991	-	-	-
PLC - K-12	1790301	-	3,500.00	3,500.00
ESOL SUMMER MONITORING	1790401	18,000.00	-	18,000.00
REAL LIFE ACADEMIC EXPERIENCE	1790721	-	16,000.00	16,000.00
ROTC - SAI	1790911	-	1,000.00	1,000.00
TEENGAGEMENT	1790931	-	45,000.00	45,000.00
PBIS K-12	1790941	-	33,300.00	33,300.00
FORMATIVE ASSESSMENTS K-12	1790961	-	-	-
ELLEVATION	1791001	130,000.00	-	130,000.00
CORE CONNECTIONS	1791011	127,400.00	-	127,400.00
SCHOOL CITY	1791021	236,000.00	12,279.26	248,279.26
NWEA	1791031	-	387,920.00	387,920.00
Total Non-salary Program Allocations		3,462,953.40	600,000.00	4,062,953.40
TOTAL APPROPRIATIONS		15,712,454.00	600,000.00	16,312,454.00

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

READING ALLOCATION FUNDING - 2020-21

Description	ACCT. NO.	2020-21		
		New Funding	Estimated Carryover	Total
ESTIMATED REVENUE:				
Reading Categorical - FEFP	310	3,056,617.00	324,956.03	3,381,573.03
TOTAL ESTIMATED REVENUE		3,056,617.00	324,956.03	3,381,573.03
APPROPRIATIONS:				
Holdbacks				
Charter School Allocations	1800004	610,962.00	-	610,962.00
Virtual Charter	1800004	50,365.00	-	50,365.00
Family Empowerment Scholarship	1800004	64,284.00	-	64,284.00
Undist FTE Holdback	1800004	24,002.00	-	24,002.00
Reserves	1800005	49,289.00	-	49,289.00
Total Holdbacks		798,902.00	-	798,902.00
Salaries				
Reading Coach Salaries	1800009	2,037,078.22	-	2,037,078.22
Total Salaries		2,037,078.22	-	2,037,078.22
Non-salary Program Allocations				
Other Reading Programs (Reserve)	1800001	48,578.13	-	48,578.13
Summer Reading Camp-Grade 3	1810011	50,000.00	30,000.00	80,000.00
ELA Materials-Elementary	1810111	45,000.00	-	45,000.00
Methods of Writing-Elementary	1830011	77,058.65	65,455.03	142,513.68
ELA Curriculum Support - Elementary	1830111	-	84,500.00	84,500.00
ELA Curriculum Support - Middle School	1830121	-	60,501.00	60,501.00
ELA Curriculum Support - High School	1830131	-	70,500.00	70,500.00
Sunshine State Readers - Elementary	1831011	-	6,000.00	6,000.00
Sunshine State Readers - Middle School	1831021	-	4,000.00	4,000.00
Sunshine State Readers - High School	1831031	-	4,000.00	4,000.00
AVID K-12	1832221	-	-	-
Total Program Allocations		220,636.78	324,956.03	545,592.81
TOTAL APPROPRIATIONS		3,056,617.00	324,956.03	3,381,573.03

Capital Projects Fund

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

	2020-21	2021-22	2022-23	2023-24	2024-25
BEGINNING FUND BALANCE & ESTIMATED REVENUES					
BEGINNING FUND BALANCE					
Capacity	\$ 76,044,931	\$ 45,206,430	\$ 52,800,080	\$ 105,712,382	\$ 160,554,784
Carryover - Capacity	45,639,561	-	-	-	-
Non-Capacity	54,828,172	60,266,117	91,266,113	127,504,616	169,210,554
Carryover - Non-Capacity	116,665,452	-	-	-	-
Total Beginning Fund Balance	293,178,116	105,472,547	144,066,192	233,216,999	329,765,337
ESTIMATED REVENUES					
Capacity Sources	50,361,499	52,093,650	53,912,302	55,842,401	57,863,330
Non-Capacity Sources	100,820,463	105,830,206	111,165,351	116,748,361	121,500,111
Total Estimated Revenues	151,181,962	157,923,856	165,077,653	172,590,762	179,363,441
Total Beginning Fund Balance & Estimated Revenues	\$ 444,360,078	\$ 263,396,403	\$ 309,143,846	\$ 405,807,761	\$ 509,128,778
APPROPRIATIONS & PROJECTED ENDING FUND BALANCE					
APPROPRIATIONS					
Capacity	126,839,561	44,500,000	1,000,000	1,000,000	4,207,496
Non-Capacity	212,047,970	74,830,211	74,926,847	75,042,424	75,506,926
Total Appropriations	338,887,531	119,330,211	75,926,847	76,042,424	79,714,422
PROJECTED ENDING FUND BALANCE					
Capacity	45,206,430	52,800,080	105,712,382	160,554,784	214,210,618
Non-Capacity	60,266,117	91,266,113	127,504,616	169,210,554	215,203,739
Total Ending Fund Balance	105,472,547	144,066,192	233,216,999	329,765,337	429,414,356
Total Appropriations & Projected Ending Fund Balance	\$ 444,360,078	\$ 263,396,403	\$ 309,143,846	\$ 405,807,761	\$ 509,128,778

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

	Encumbered Carryover	Unencumbered Carryover	2020-21	2021-22	2022-23	2023-24	2024-25
BEGINNING FUND BALANCE & ESTIMATED REVENUES							
BEGINNING FUND BALANCE							
Restricted for Capital Projects			\$ 76,044,931	\$ 45,206,430	\$ 52,800,080	\$ 105,712,382	\$ 160,554,784
Restricted for Carryover Appropriations			45,639,561	-	-	-	-
Total Beginning Fund Balance			121,684,492	45,206,430	52,800,080	105,712,382	160,554,784
ESTIMATED REVENUES							
Impact Fees			50,000,000	51,750,000	53,561,250	55,435,894	57,376,150
Flora Ridge EFBD			250,000	250,000	250,000	250,000	250,000
Interest			111,499	93,650	101,052	156,507	237,180
Total Estimated Revenues			50,361,499	52,093,650	53,912,302	55,842,401	57,863,330
Total Beginning Fund Balance & Estimated Revenues			172,045,991	97,300,080	106,712,382	161,554,784	218,418,114
APPROPRIATIONS & ENDING FUND BALANCE							
APPROPRIATIONS							
NEW SCHOOL PROJECTS							
K-8'S							
"AA" Kindred (opening August 2022)			38,200,000	-	-	-	-
"BB" Westside Area (opening August 2022)			42,000,000	-	-	-	-
"CC" East St. Cloud Area (opening August 2023)			-	43,500,000	-	-	-
Total New School Projects			80,200,000	43,500,000	-	-	-
OTHER CAPACITY PROJECTS							
Buses			1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Other Capacity Projects			1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
CARRYOVER							
Buses	935,292	1,708	937,000				
Canoe Creek K-8	1,293,005	16,481,615	17,774,620				
Celebration Island Village Elementary	199,778	-	199,778				
Harmony Middle School	944,888	2,531,400	3,476,288				
Kindred K-8	-	4,597,875	4,597,875				
Land Purchases	-	8,400,000	8,400,000				
NeoCity Academy	352,844	278,430	631,274				
Poinciana Business Academy	6,866,594	914,831	7,781,425				
Tohopekaliga High School	35,213	-	35,213				
Unallocated	-	1,806,088	1,806,088				
Total Carryover	10,627,614	35,011,947	45,639,561	-	-	-	-
Total Appropriations			126,839,561	44,500,000	1,000,000	1,000,000	4,207,496
Annual Surplus/(Deficiency)			(76,478,062)	7,593,650	52,912,302	54,842,401	53,655,834
PROJECTED ENDING FUND BALANCE							
Restricted for Capital Projects			45,206,430	52,800,080	105,712,382	160,554,784	214,210,618
Total Ending Fund Balance			45,206,430	52,800,080	105,712,382	160,554,784	214,210,618
Total Appropriations & Ending Fund Balance			\$ 172,045,991	\$ 97,300,080	\$ 106,712,382	\$ 161,554,784	\$ 218,418,114

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

	Encumbered Carryover	Unencumbered Carryover	2020-21	2021-22	2022-23	2023-24	2024-25
BEGINNING FUND BALANCE & ESTIMATED REVENUES							
BEGINNING FUND BALANCE							
Restricted for Capital Projects			\$ 54,828,172	\$ 60,266,117	\$ 91,266,113	\$ 127,504,616	\$ 169,210,554
Restricted for Carryover Appropriations			116,665,452	-	-	-	-
Total Beginning Fund Balance			171,493,624	60,266,117	91,266,113	127,504,616	169,210,554
ESTIMATED REVENUES							
CO&DS Flowthrough			1,000,000	1,000,000	1,000,000	1,000,000	911,866
1.5 Mill CO TAX			47,906,472	51,595,271	55,413,321	59,403,080	62,373,234
1/4 Cent Infrastructure Sales Surtax			14,801,107	15,253,911	15,750,533	16,270,652	16,877,777
1/2 Cent School Capital Outlay Surtax			29,602,214	30,507,822	31,501,066	32,541,304	33,755,554
La Rosa Field Naming Rights Revenue			10,000	10,000	10,000	10,000	10,000
Charter Capital (PECO)			7,399,013	7,399,013	7,399,013	7,399,013	7,399,013
Interest			101,657	64,189	91,418	124,312	172,667
Total Estimated Revenues			100,820,463	105,830,206	111,165,351	116,748,361	121,500,111
Total Beginning Fund Balance & Estimated Revenues			272,314,087	166,096,323	202,431,464	244,252,977	290,710,665
			115,879.87	75,766.11	109,385.36	148,357.59	192,207.15
APPROPRIATIONS AND ENDING FUND BALANCE							
APPROPRIATIONS							
RECURRING PROJECTS							
Athletic Facilities			120,000	120,000	120,000	120,000	120,000
Buses - Replacement			3,250,000	3,250,000	3,250,000	3,250,000	3,250,000
Charter Capital (PECO) (Tsf to General Fund)			7,399,013	7,399,013	7,399,013	7,399,013	7,399,013
General School Maintenance Salaries (Tsf to General Fund)			7,916,214	7,995,376	8,075,330	8,156,083	8,237,644
General Schools Facilities Operations (Reimb to General Fund)			2,012,087	2,032,208	2,052,530	2,073,055	2,073,055
Health & Safety			950,000	950,000	950,000	950,000	950,000
Portable Installation (Includes technology)			300,000	300,000	300,000	300,000	300,000
Portable Rent (Tsf to General Fund)			2,100,000	2,100,000	2,100,000	2,100,000	2,100,000
Safety and Security			1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Student Computers			3,250,000	3,250,000	3,250,000	3,250,000	3,250,000
Technology Infrastructure			7,554,300	6,500,000	6,500,000	6,500,000	6,500,000
White Fleet			300,000	300,000	300,000	300,000	300,000
Total Recurring Projects			36,151,614	35,196,597	35,296,873	35,398,151	35,479,712
RENOVATION/REMODELING PROJECTS							
Cyclical Capital Renewal			4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Maintenance and Renovation - Deferred Maintenance			4,500,000	6,000,000	6,000,000	6,000,000	6,000,000
oTECH Welding Project			3,000,000	-	-	-	-
Total Renovation/Remodeling			11,500,000	10,000,000	10,000,000	10,000,000	10,000,000
DEBT SERVICE							
Repay LOANS - Long Term (COPs) (Total)			15,127,889	15,127,602	15,120,614	15,123,630	15,237,330
Repay LOANS - Long Term (Sales Tax Revenue Bonds)			13,574,142	13,579,343	13,584,482	13,596,807	13,876,165
Repay LOANS - EFB			928,873	926,669	924,878	923,835	913,628
Total Debt Service			29,630,904	29,633,614	29,629,974	29,644,272	30,027,123
OTHER NON-CAPACITY PROJECTS							
Ancillary Transportation Facilities			18,100,000	-	-	-	-
Total Other Projects			18,100,000	-	-	-	-
CARRYOVER							
RECURRING PROJECTS							
Athletic Facilities - High Schools	29,041	72,821	101,862				
Buses - Replacement	3,293,674	326	3,294,000				
Health & Safety	109,428	1,580,234	1,689,662				
Cyclical Capital Renewal	981,425	6,171,544	7,152,969				
Maintenance and Renovation - Deferred Maintenance	3,605,544	11,588,893	15,194,437				
Portable Installation (Includes Technology)	8,410	1,064,610	1,073,020				
Safety & Security	492,991	2,846,100	3,339,091				
Student Computers	998,815	51,480	1,050,295				
Technology Infrastructure	653,805	1,412,835	2,066,640				
White Fleet	142,509	2,557	145,066				
Unallocated Future Projects	-	1,569,557	1,569,557				
RENOVATION/REMODELING PROJECTS							
Canoe Creek K-8 Renovation	303,570	18,806,006	19,109,576				
Comprehensive Renovations- Denn John Middle School	4,004,790	4,911,653	8,916,443				
Comprehensive Renovations- Gateway High School	1,516	1,926,719	1,928,235				
Comprehensive Renovations- Michigan Avenue Elementary	2,962,135	461,540	3,423,675				
Comprehensive Renovations- Osceola County School for the Arts	-	2,000,000	2,000,000				
Comprehensive Renovations- St. Cloud Middle School	18,600,716	2,144,923	20,745,639				
Horizon Middle School Ancillary Transportation Renovation	-	500,000	500,000				
Kissimmee Middle Site Plan Modification	14,804	96,004	110,808				
Land	-	12,143,456	12,143,456				
Liberty High School Space Reconfiguration	19,262	516,806	536,068				
Maintenance Building Renovation	64,672	8,884	73,556				
Neptune Bus Loop	-	645,000	645,000				
OCSA Bus Loop & Road Extension	-	4,000,000	4,000,000				
Osceola Virtual School	33,883	486,468	520,351				
oTECH Welding Project	-	500,000	500,000				
Space Reconfigurations	-	836,046	836,046				
Transportation Facility	-	4,000,000	4,000,000				
Total Carryover	36,320,990	80,344,462	116,665,452	-	-	-	-
Total Appropriations			212,047,970	74,830,211	74,926,847	75,042,424	75,506,926
Annual Surplus/(Deficiency)			(111,227,507)	30,999,995	36,238,504	41,705,937	45,993,185
PROJECTED ENDING FUND BALANCE							
Restricted for Capital Projects			60,266,117	91,266,113	127,504,616	169,210,554	215,203,739
Total Ending Fund Balance			60,266,117	91,266,113	127,504,616	169,210,554	215,203,739
Total Appropriations & Ending Fund Balance			\$ 272,314,087	\$ 166,096,323	\$ 202,431,464	\$ 244,252,977	\$ 290,710,665

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

SAFETY & SECURITY - CARRYOVER

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

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

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

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

TECHNOLOGY - CARRYOVER

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

Carryover	\$2,066,640
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THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
TECHNOLOGY- NEW ITEMS

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

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

CYCLICAL CAPITAL - CARRYOVER

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

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

CYCLICAL CAPITAL - CARRYOVER

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

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

CYCLICAL CAPITAL - NEW ITEMS

Facility	Project	Estimated Cost
Celebration High	Concrete Slab Install	\$ 8,700
Cypress Elementary	Entrance Wrap Install	2,600
Hickory Tree Elementary	ADA Accessible Playground and Shade Structure	236,800
Hickory Tree Elementary	Playground Modifications- ADA (FY 19-20)	39,100
Neptune Middle	Half Wall Removal	7,300
Osceola County School for the Arts	Drainage Issue Repairs	6,000
Professional and Tech High	Bike Rack Install	19,600
Professional Development/SNS Building	Roof panels	600,000
Reedy Creek Elementary	Conversion of Media Rooms to Classrooms	57,300
Tohopekaliga High	Power Outlet Conversions	110,400
Transportation KM	Call Center Noise Abatement	16,700
Westside K-8	Bike Rack & Fencing Install	30,700
	Contingency/Reserve	2,864,800
	Total	\$ 4,000,000

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

DEFERRED MAINTENANCE - CARRYOVER

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

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

DEFERRED MAINTENANCE - CARRYOVER

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

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

DEFERRED MAINTENANCE - NEW ITEMS

Facility	Project	Estimated Cost
ALCO	Carpet- classrooms not carpeted in 2018	\$ 50,000
ALCO	Parking lot striping	20,000
Boggy Creek Elementary	Chiller bldg 5	200,000
Celebration K8	Replace carpet	245,000
Celebration K8	Interior painting	96,000
Central Elementary	Replace Pre-K playground	60,000
Chestnut Elementary	Paint interior	80,000
Chestnut Elementary	Replace all carpet	300,000
County-wide	Stage Rigging	80,000
Cypress Elementary	Gutters rusted and need repair	50,000
Cypress Elementary	Replace damaged millwork	80,000
Deerwood Elementary	Large playground	150,000
Deerwood Elementary	Playground in front of school	50,000
Deerwood Elementary	Replaced aged window blinds and tint	26,000
Discovery Intermediate	Replace pumps and repipe	500,000
Highlands Elementary	Interior painting	100,000
Lakeview Elementary	Playground without cover	50,000
Mill Creek Elementary	Replace carpet	400,000
Narcoossee Elementary	Replace carpet	300,000
Narcoossee Elementary	Paint interior	80,000
Neptune Elementary	Parking lot striping	20,000
Poinciana High	Football bleachers	100,000
Reedy Creek Elementary	Boiler	40,000
Reedy Creek Elementary	Parking lot lighting	60,000
Reedy Creek Elementary	Marquee	20,000
St. Cloud Elementary	Pre-K playground canopy, rusted poles	75,000
St. Cloud High	Controls design	50,000
Sunrise Elementary	Small Little Tykes- obsolete playground parts	20,000
Thacker Elementary	Small Little Tykes- obsolete playground parts	25,000
Thacker Elementary	Pre-K playground under canopy	50,000
Zenith	Replace carpet in day care area	35,000
	Contingency/Reserve	1,088,000
	Total	\$ 4,500,000

Debt Capacity Analysis - Capital Outlay Millage

Estimated Revenue		2021	2022	2023	2024	2025
Tax Roll		33,268,383,641	35,830,049,181	38,481,472,821	41,252,138,864	43,314,745,807
Millage		1.5	1.5	1.5	1.5	1.5
Total Tax (Tax Roll * Millage * Collection)	0.96	47,906,472.44	51,595,270.82	55,413,320.86	59,403,079.96	62,373,233.96

Debt Service Appropriations	SERIES	CHARGE ID	FACTORS					
COP 2009 Debt Service	A	*		-	-	-	-	-
COP 2010 Debt Service	A	*		5,020,854.06	5,020,854.06	5,020,854.06	5,020,854.06	5,016,489.06
COP 2010 Debt Service	A	QSCB Subsidy	1	(2,186,919.00)	(2,186,919.00)	(2,186,919.00)	(2,186,919.00)	(2,186,919.00)
COP 2013 Debt Service	A	*		3,883,757.50	3,879,157.50	3,875,557.50	3,879,557.50	3,876,307.50
COP 2014 Debt Service	A	*		85,852.00	85,852.00	85,852.00	85,852.00	85,852.00
COP 2015 Debt Service	A	*		1,042,761.50	1,042,863.75	1,042,298.50	1,041,065.75	1,044,098.75
COP 2017 Debt Service	A	*		6,706,160.00	6,712,405.00	6,711,025.00	6,712,125.00	8,445,600.00
COP 2020 Debt Service	A	*		1,618,184.00	1,616,252.00	1,614,244.00	1,612,160.00	-
Bellalago Benefit District	PF	*		928,872.77	926,669.12	924,878.42	923,835.22	913,628.43
Total Debt Service Needs				17,099,522.83	17,097,134.43	17,087,790.48	17,088,530.53	17,195,056.74

Estimated Debt Service Capacity	30,806,949.61	34,498,136.39	38,325,530.38	42,314,549.43	45,178,177.22
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Millage Required to Meet Debt Service Needs	0.535	0.497	0.463	0.432	0.414
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Millage Available for Capital Expenditures	0.965	1.003	1.037	1.068	1.086
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Percent Indebted	35.7%	33.1%	30.8%	28.8%	27.6%
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School District of Osceola County, FL Future Debt Service Payments As of 06/30/2020	210 SBE Bonds	2A2 2015 Sales Tax Bd	2A4 2017 Sales Tax Bd	2A5 2017 Capital Outlay Sales Tax Bonds	298 Bellalago EFBD	2A8 2010 COP	2A7 2013 COP
PROJECTS FUNDED	Various Projects	Refunding portion of 2007A Sales Tax Bond	Refunding portion of 2007B Sales Tax Bond	Various Maintenance & Renovation Projects	Bellalago Charter School	Renovations: Osceola High, Thacker Avenue Elementary, Highlands Elementary	Refunding 2004A COP
INTEREST RATE	3.0 - 5.0	1.99	1.72	2.76	1.0 - 4.6	0.858 (net of subsidy)*	2.5 - 5.0
PRINCIPAL AMOUNT OUTSTANDING	2,369,000.00	20,051,000.00	11,380,000.00	76,680,000.00	8,254,204.69	40,500,000.00	27,700,000.00

Principal & Interest Payments Due in:

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

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

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

Principal & Interest Payments Due in:

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