



The School District of Osceola County

School Board Members

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Superintendent

Sarah Graber
Chief Business & Finance Officer

Jose Gonzalez
Director of Budget

2019-2020 School Board Budget Workshop

June 4, 2019

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 - 2019-20

DATE	DAY	DESCRIPTION
02/19/19	Tuesday	Board Workshop - Budget Planning
03/05/19	Tuesday	Beginning of State Legislative Session
05/04/19	Saturday	End of State Legislative Session
05/04/19	Saturday	FEFP Conference Report Released
06/04/19	Tuesday	Board Workshop - General and Capital Funds
07/01/19	Monday	Property Appraiser Certifies Taxable Value
07/15/19	Monday	DOE Certifies RLE Tax Rate and Releases Second FEFP Calculation
07/16/19	Tuesday	Board Meeting - Tentative Budget Presented to Board
07/28/19	Sunday	Advertise to Adopt Tentative Budget
07/30/19	Tuesday	Public Hearing to Adopt Tentative Budget and Millage
07/31/19	Wednesday	Certify Tentative Millage Rate - Notify Property Appraiser
08/24/19	Saturday	Deadline for Property Appraiser to Mail out Proposed Tax Notices
09/10/19	Tuesday	Public Hearing to Adopt Final Budget and Millage
09/13/19	Friday	District Summary Budget Online and Supporting Documents to DOE
09/13/19	Friday	Certify Final Millage Rate - Notify Property Appraiser, Tax Collector and Department of Revenue
10/09/19	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.

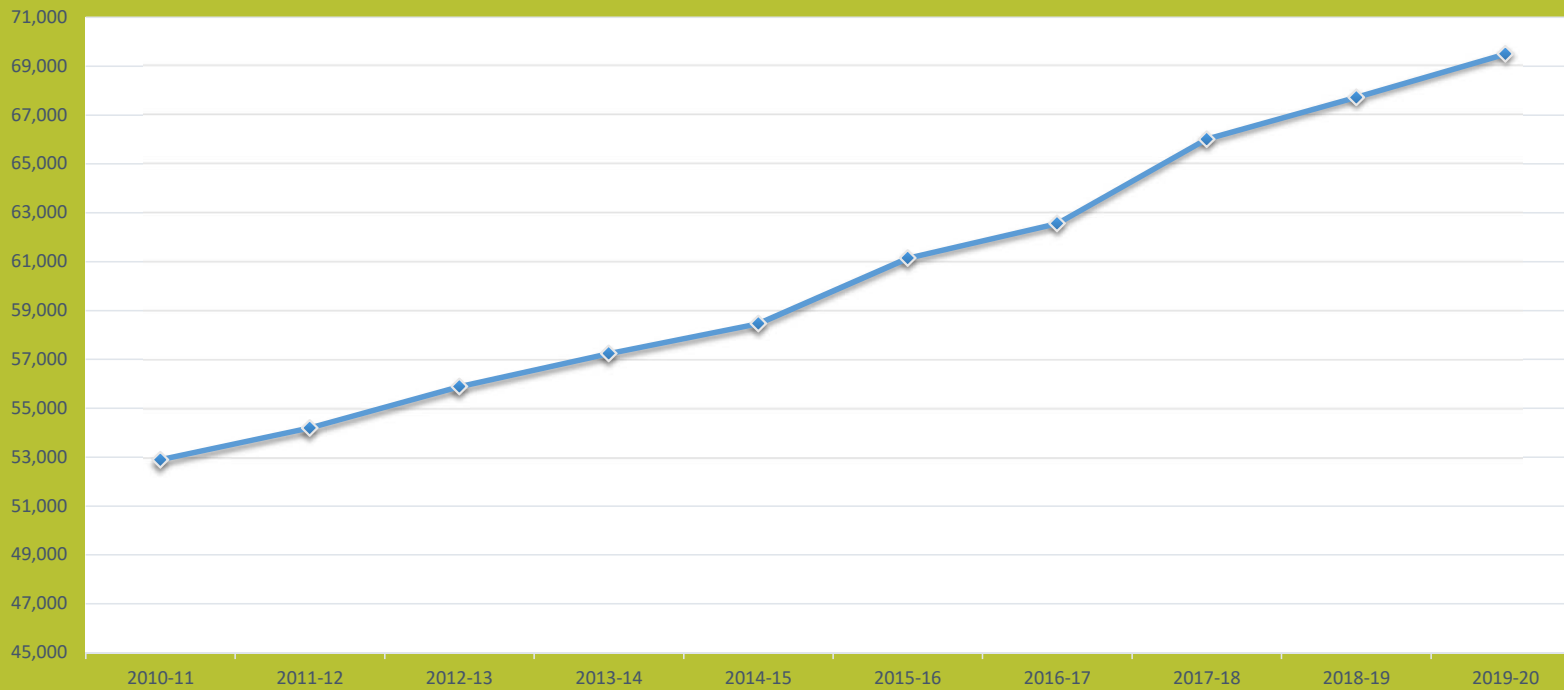
UNASSIGNED FUND BALANCE:

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 2010 TO 2020

Unweighted FTE (UFTE)



	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Unweighted FTE (UFTE)	52,893	54,193	55,881	57,239	58,465	61,141	62,561	66,010	67,724	69,498
Percentage Change	2.79%	2.46%	3.12%	2.43%	2.14%	4.58%	2.32%	5.51%	2.60%	2.62%

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA

INITIAL FTE PROJECTIONS BY SCHOOL - 2019-20

CENTER	NAME	2018-19 4TH CALC	2019-20 PROJECTION	CHANGE
0401	BOGGY CREEK ELEMENTARY	672.83	664.14	(8.69)
0061	CENTRAL AVENUE ELEMENTARY	644.84	599.84	(45.00)
0957	CHESTNUT ELEM SCIENCE & ENGIN	686.94	662.72	(24.22)
0851	CYPRESS ELEMENTARY	608.88	580.43	(28.45)
0831	DEERWOOD ELEMENTARY	549.47	530.86	(18.61)
0961	EAST LAKE ELEMENTARY	927.75	896.27	(31.48)
0931	FLORA RIDGE ELEMENTARY	1,086.45	1,122.47	36.02
0011	HARMONY COMMUNITY SCHOOL	1,061.98	857.87	(204.11)
0501	HICKORY TREE SCHOOL	966.04	1,043.19	77.15
0071	HIGHLANDS ELEMENTARY	813.81	765.91	(47.90)
0042	KISSIMMEE ELEMENTARY SCHOOL	985.40	994.09	8.69
0300	KOA ELEMENTARY SCHOOL	622.12	591.53	(30.59)
0801	LAKEVIEW ELEMENTARY	686.47	651.43	(35.04)
0271	MICHIGAN AVENUE ELEMENTARY	631.51	601.76	(29.75)
0701	MILL CREEK ELEMENTARY	882.41	865.22	(17.19)
0043	NARCOOSSEE ELEMENTARY	1,067.37	1,108.20	40.83
0933	NEPTUNE ELEMENTARY	999.55	1,002.59	3.04
0904	PARTIN SETTLEMENT ELEMENTARY	837.81	817.62	(20.19)
0811	PLEASANT HILL ELEMENTARY	763.38	732.46	(30.92)
0901	POINCIANA ACADEMY OF FINE ARTS	593.04	565.49	(27.55)
0301	REEDY CREEK ELEMENTARY	1,048.73	1,054.65	5.92
0111	ST. CLOUD ELEMENTARY SCHOOL	979.24	967.64	(11.60)
0958	SUNRISE ELEMENTARY	863.88	877.90	14.02
0101	THACKER AVE ELEM INTL STUDIES	812.33	813.01	0.68
0321	VENTURA ELEMENTARY	831.48	829.41	(2.07)
Subtotal Elementary Schools		20,623.71	20,196.73	(426.98)
0091	DENN JOHN MIDDLE SCHOOL	962.54	1,069.62	107.08
0041	DISCOVERY INTERMEDIATE 6-8	951.51	875.14	(76.37)
0252	HARMONY MIDDLE SCHOOL	0.00	966.00	966.00
0341	HORIZON MIDDLE SCHOOL	1,331.17	1,398.54	67.37
0251	KISSIMMEE MIDDLE SCHOOL	1,348.41	1,400.26	51.85
0040	NARCOOSSEE MIDDLE SCHOOL	1,302.37	1,182.60	(119.77)
0311	NEPTUNE MIDDLE SCHOOL	1,328.76	1,136.25	(192.51)
0821	PARKWAY MIDDLE SCHOOL	955.83	994.45	38.62
0272	ST. CLOUD MIDDLE SCHOOL	1,450.57	1,322.29	(128.28)
Subtotal Middle Schools		9,631.16	10,345.16	714.00
0005	TOHOPEKILAGA HIGH SCHOOL	2,166.02	2,336.91	170.89
0962	NEOCITY ACADEMY	99.34	212.79	113.45
0902	CELEBRATION HIGH SCHOOL	2,528.15	2,656.23	128.08
0601	GATEWAY HIGH SCHOOL	1,632.07	1,599.67	(32.40)
0922	HARMONY HIGH SCHOOL	1,856.63	1,918.60	61.97
0842	LIBERTY HIGH SCHOOL	1,945.03	1,848.37	(96.66)
0081	OSCEOLA HIGH SCHOOL	2,355.88	2,406.08	50.20
0862	PATHS AT TECO	501.04	540.86	39.82
0841	POINCIANA HIGH SCHOOL	2,022.16	1,990.27	(31.89)
0201	ST. CLOUD HIGH SCHOOL	2,064.14	2,133.74	69.60
9003	ZENITH SCHOOL	456.03	464.83	8.80
Subtotal High Schools		17,626.49	18,108.37	481.88
0711	CELEBRATION SCHOOL (KG-8)	1,493.85	1,562.82	68.97
9036	NEW BEGINNINGS	227.38	169.68	(57.70)
0921	OSCEOLA CNTY SCH FOR THE ARTS	876.52	897.97	21.45
0302	WESTSIDE SCHOOL (K-8)	1,637.81	1,642.77	4.96
Subtotal Multi-Level Schools		4,235.56	4,273.23	37.67
9041	HOSPITAL/HOMEBOUND	26.55	25.55	(1.00)
9020	OASIS ADOLESCENT CAMPUS	28.50	25.75	(2.75)
0859	OSCEOLA CO COMMITMENT FACILITY	66.10	63.61	(2.49)
7004	OSCEOLA SECONDARY VIRTUAL	416.52	435.73	19.21
7001	OSCEOLA VIRTUAL INSTRUCTION	68.16	74.14	5.98
7006	OSCEOLA VIRTUAL INSTRUCTION	3.50	10.98	7.48
Subtotal Alternative Schools		609.33	635.77	26.44

CENTER	NAME	2018-19 4TH CALC	2019-20 PROJECTION	CHANGE
0981	AMERICAN CLASSICAL CHARTER ACADEMY	0.00	120.00	120.00
0155	AVANT GARDE ACADEMY	555.73	523.52	(32.21)
0161	AVANT GARDE ACADEMY K8 OSCEOLA	266.53	258.85	(7.68)
0932	BELLALAGO CHARTER ACADEMY	1,452.56	1,477.72	25.16
0184	BRIDGE PREP ACADEMY OF OSCEOLA	443.24	444.02	0.78
0916	CANOE CREEK CHARTER ACADEMY	483.17	478.88	(4.29)
0192	CREATIVE INSPIRATION JOURNEY SCHOOL OF ST. CLOUD	0.00	80.00	80.00
0153	FLORIDA CYBER CHARTER ACADEMY AT OSCEOLA	916.83	912.54	(4.29)
0863	FOUR CORNERS CHARTER SCHOOL	977.45	976.32	(1.13)
0152	FOUR CORNERS UPPER SCHOOL	1,082.25	1,085.01	2.76
0866	KISSIMMEE CHARTER ACADEMY	777.41	776.60	(0.81)
0182	LINCOLN-MARTI CHARTER SCHOOLS	60.48	71.84	11.36
0959	MAIN STREET HIGH SCHOOL	333.87	326.02	(7.85)
0202	MATER ACADEMY AT ST. CLOUD	94.12	105.71	11.59
0971	MATER ACADEMY PREP HIGH	0.00	30.00	30.00
0163	MATER BRIGHTON LAKES	935.77	928.78	(6.99)
0185	MATER PALMS ACADEMY	542.69	546.20	3.51
0853	NEW DIMENSIONS HIGH SCHOOL	453.58	448.85	(4.73)
0181	OSCEOLA SCIENCE CHARTER SCHOOL	457.46	523.62	66.16
0881	P. M. WELLS CHARTER ACADEMY	685.41	667.75	(17.66)
0191	RENAISSANCE CHARTER SCHOOL AT BOGGY CREEK	450.36	488.95	38.59
0149	RENAISSANCE CHARTER SCHOOL AT POINCIANA	852.58	846.15	(6.43)
0171	RENAISSANCE CHARTER SCHOOL AT TAPESTRY	1,400.28	1,389.25	(11.03)
0183	SPORTS LEADERSHIP AND MANAGEMENT ACADEMY(SLAM)	86.14	106.53	20.39
0162	ST. CLOUD PREPARATORY ACADEMY	525.38	527.05	1.67
0200	TRADE LOGISTICS AVIATION ACADEMY	74.77	20.00	(54.77)
0900	UCP OSCEOLA CHARTER SCHOOL	165.55	180.97	15.42
Subtotal Charter Schools		14,073.61	14,341.11	267.50
3518	MCKAY SCHOLARSHIP	924.50	951.77	27.27
Subtotal McKay Schools		924.50	951.77	27.27
9000	UNDISTRIBUTED	0.00	645.88	645.88
Subtotal McKay Schools		0.00	645.88	645.88
GRAND TOTAL		67,724.36	69,498.02	1,773.66



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

May 29, 2019

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

Dear Ms. Graber;

In compliance with Section 200.065 of the Florida Statutes, this office hereby submits the following 2019 estimates;

Taxing District	Gross Taxable Value	Net New Taxable Value
Osceola County School	\$30,406,834,441	\$1,504,594,445

This is only an estimate of the taxable value for 2019; the actual certified value may be different.

Respectfully,

A handwritten signature in black ink that reads "Katrina S. Scarborough". The signature is fluid and cursive.

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

cc: Jose Gonzalez and Joni Presswood

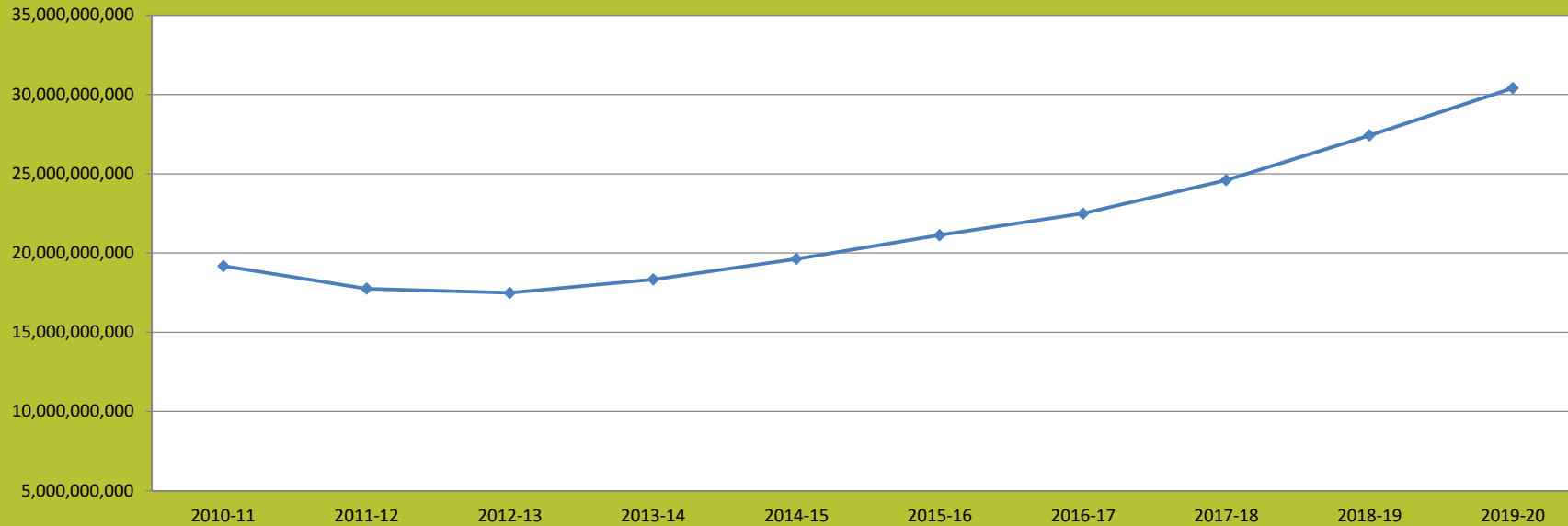
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KISSIMMEE, FL 34744
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THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
TAX MILLAGE AND LEVY - HISTORICAL AND PROJECTED OVERVIEW - FROM 2010 TO 2020

Millage History	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Required Local Effort (RLE)	5.175	5.300	5.054	5.261	5.104	5.009	4.643	4.501	4.161	4.027
RLE Prior Period Adjustment	0.042	0.029	0.021	0.000	0.023	0.004	0.014	0.000	0.002	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	0.250	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Subtotal Operating	6.215	6.077	5.823	6.009	5.875	5.761	5.405	5.249	4.911	4.775
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	7.715	7.577	7.323	7.509	7.375	7.261	6.905	6.749	6.411	6.275
Percentage Change	2.0%	-1.8%	-3.4%	2.5%	-1.8%	-1.5%	-4.9%	-2.3%	-5.0%	-2.1%

FINAL TAX ROLL



Tax Roll History	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Final Tax Roll	19,181,131,226	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	30,406,834,441
Percentage Change	-15.81%	-7.45%	-1.50%	4.81%	7.09%	7.66%	6.46%	9.35%	11.47%	10.90%
Total Tax Levy	145,335,431	134,513,176	128,051,359	137,619,241	144,752,427	153,424,444	155,326,218	166,007,704	175,782,158	190,802,886
Percentage Change	-17.31%	-7.45%	-4.80%	7.47%	5.18%	5.99%	1.24%	6.88%	5.89%	8.55%

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FUNDING COMPARISON
(Best and Brightest Allocation Included)

Line	DESCRIPTION	2019	2020	Change	% Change
		Fourth Calculation 4/24/2019	Conference Report 5/1/2019		
1	Unweighted FTE				
2	Traditional	52,726.25	53,559.26	833.01	1.58%
3	Charter	14,073.61	14,461.11	387.50	2.75%
4	McKay	924.50	951.77	27.27	2.95%
5	Undistributed	0.00	525.88	525.88	n/a
6	Total Unweighted FTE	67,724.36	69,498.02	1,773.66	2.62%
7	Total Weighted FTE	73,818.32	75,982.30	2,163.98	2.93%
8	Weighted to Unweighted FTE Ratio	1.0900	1.0933	0.0033	0.30%
9	Tax Roll - School Taxable Value	27,418,836,008	29,757,907,815	2,339,071,807	8.53%
10	Required Local Effort Millage	4.161	4.027	(0.134)	-3.22%
11	Prior Period Adjustment Millage	0.002	0.000	(0.002)	-100.00%
12	Basic Discretionary Millage	0.748	0.748	0.000	0.00%
13	Total Millage	4.911	4.775	(0.136)	-2.77%
14	Base Student Allocation	4,204.42	4,279.49	75.07	1.79%
15	District Cost Differential	0.9868	0.9878	0.0010	0.10%
16	BSA * DCD	4,148.92	4,227.28	78.36	1.89%
17	FEFP Detail				
18	Base FEFP (WFTE x BSA x DCD)	306,266,426	321,198,474	14,932,048	4.88%
19	Best & Brightest Teacher/Principal Allocation	0	6,753,668	6,753,668	n/a
20	0.748 Mills Discretionary Compression	15,739,819	16,843,540	1,103,721	7.01%
21	DJJ Supplemental Allocation	81,309	83,343	2,034	2.50%
22	Safe Schools	3,357,099	3,683,427	326,328	9.72%
23	ESE Guaranteed Allocation	19,929,665	20,552,909	623,244	3.13%
24	Supplemental Academic Instruction (SAI)	14,858,363	15,310,682	452,319	3.04%
25	Instructional Materials	5,863,867	6,046,038	182,171	3.11%
26	Student Transportation	11,818,938	11,870,543	51,605	0.44%
27	Teachers Lead Program	1,335,616	1,338,840	3,224	0.24%
28	Reading Allocation	2,974,356	3,032,193	57,837	1.94%
29	Digital Classrooms Allocation	1,351,597	296,281	(1,055,316)	-78.08%
30	Virtual Education Contribution	76,039	0	(76,039)	-100.00%
31	Mental Health Allocation	1,599,580	1,774,063	174,483	10.91%
32	Funding Compression Allocation	4,933,820	4,712,261	(221,559)	-4.49%
33	Total FEFP	390,186,494	413,496,262	23,309,768	5.97%
34	Adjustments				
35	Required Local Effort Taxes	(109,526,186)	(115,041,691)	(5,515,505)	5.04%
36	Proration to Funds Available	0	0	0	n/a
37	Total Adjustments	(109,526,186)	(115,041,691)	(5,515,505)	5.04%
38	Net State FEFP	280,660,308	298,454,571	17,794,263	6.34%
39	Lottery Funds				
40	Discretionary Lottery	232,019	236,712	4,693	2.02%
41	School Recognition	1,352,819	1,352,819	0	0.00%
42	Total Lottery Funding	1,584,838	1,589,531	4,693	0.30%
43	State Categorical Programs				
44	Class Size Reduction	72,844,385	74,820,167	1,975,782	2.71%
45	Total State Funding	355,089,531	374,864,269	19,774,738	5.57%
46	Local Funding:				
47	Required Local Effort	109,526,186	115,041,691	5,515,505	5.04%
48	.748 Mills Discretionary Tax	19,688,918	21,368,558	1,679,640	8.53%
49	Total Local Funding	129,215,104	136,410,249	7,195,145	5.57%
50	Total State and Local Funding	484,304,635	511,274,518	26,969,883	5.57%
51	\$ Per Unweighted FTE Total	7,151.11	7,356.68	205.57	2.87%
52	\$ Per Weighted FTE Total	6,560.76	6,728.86	168.10	2.56%

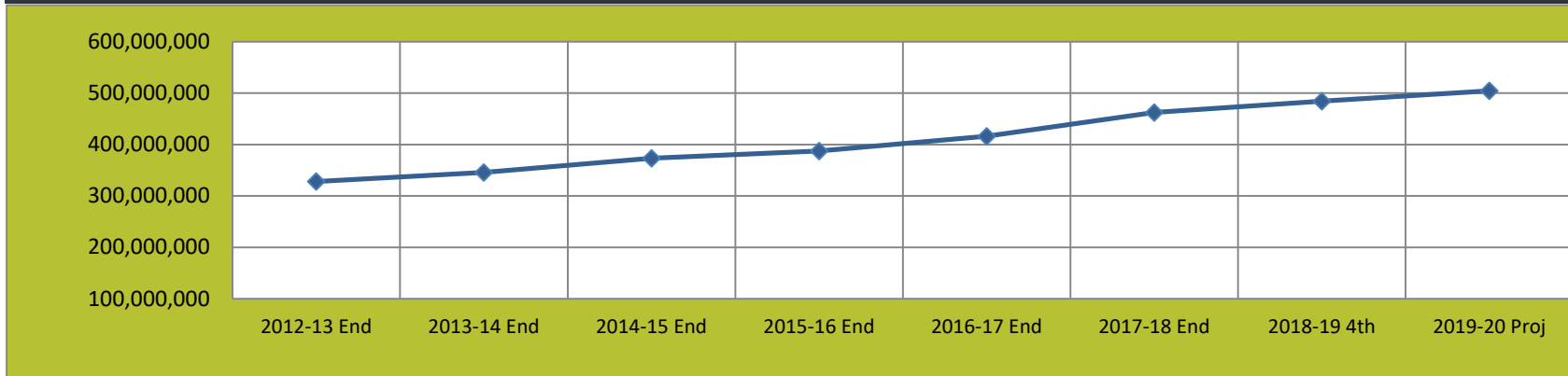
THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FUNDING COMPARISON
(Best and Brightest Allocation Excluded)

Line	DESCRIPTION	2019	2020	Change	% Change
		Fourth Calculation 4/24/2019	Conference Report 5/1/2019		
1	Unweighted FTE				
2	Traditional	52,726.25	53,559.26	833.01	1.58%
3	Charter	14,073.61	14,461.11	387.50	2.75%
4	McKay	924.50	951.77	27.27	2.95%
5	Undistributed	0.00	525.88	525.88	n/a
6	Total Unweighted FTE	67,724.36	69,498.02	1,773.66	2.62%
7	Total Weighted FTE	73,818.32	75,982.30	2,163.98	2.93%
8	Weighted to Unweighted FTE Ratio	1.0900	1.0933	0.0033	0.30%
9	Tax Roll - School Taxable Value	27,418,836,008	29,757,907,815	2,339,071,807	8.53%
10	Required Local Effort Millage	4.161	4.027	(0.134)	-3.22%
11	Prior Period Adjustment Millage	0.002	0.000	(0.002)	-100.00%
12	Basic Discretionary Millage	0.748	0.748	0.000	0.00%
13	Total Millage	4.911	4.775	(0.136)	-2.77%
14	Base Student Allocation	4,204.42	4,279.49	75.07	1.79%
15	District Cost Differential	0.9868	0.9878	0.0010	0.10%
16	BSA * DCD	4,148.92	4,227.28	78.36	1.89%
17	FEFP Detail				
18	Base FEFP (WFTE x BSA x DCD)	306,266,426	321,198,474	14,932,048	4.88%
19	0.748 Mills Discretionary Compression	15,739,819	16,843,540	1,103,721	7.01%
20	DJJ Supplemental Allocation	81,309	83,343	2,034	2.50%
21	Safe Schools	3,357,099	3,683,427	326,328	9.72%
22	ESE Guaranteed Allocation	19,929,665	20,552,909	623,244	3.13%
23	Supplemental Academic Instruction (SAI)	14,858,363	15,310,682	452,319	3.04%
24	Instructional Materials	5,863,867	6,046,038	182,171	3.11%
25	Student Transportation	11,818,938	11,870,543	51,605	0.44%
26	Teachers Lead Program	1,335,616	1,338,840	3,224	0.24%
27	Reading Allocation	2,974,356	3,032,193	57,837	1.94%
28	Digital Classrooms Allocation	1,351,597	296,281	(1,055,316)	-78.08%
29	Virtual Education Contribution	76,039	0	(76,039)	-100.00%
30	Mental Health Allocation	1,599,580	1,774,063	174,483	10.91%
31	Funding Compression Allocation	4,933,820	4,712,261	(221,559)	-4.49%
32	Total FEFP	390,186,494	406,742,594	16,556,100	4.24%
33	Adjustments				
34	Required Local Effort Taxes	(109,526,186)	(115,041,691)	(5,515,505)	5.04%
35	Proration to Funds Available	0	0	0	n/a
36	Total Adjustments	(109,526,186)	(115,041,691)	(5,515,505)	5.04%
37	Net State FEFP	280,660,308	291,700,903	11,040,595	3.93%
38	Lottery Funds				
39	Discretionary Lottery	232,019	236,712	4,693	2.02%
40	School Recognition	1,352,819	1,352,819	0	0.00%
41	Total Lottery Funding	1,584,838	1,589,531	4,693	0.30%
42	State Categorical Programs				
43	Class Size Reduction	72,844,385	74,820,167	1,975,782	2.71%
44	Total State Funding	355,089,531	368,110,601	13,021,070	3.67%
45	Local Funding:				
46	Required Local Effort	109,526,186	115,041,691	5,515,505	5.04%
47	.748 Mills Discretionary Tax	19,688,918	21,368,558	1,679,640	8.53%
48	Total Local Funding	129,215,104	136,410,249	7,195,145	5.57%
49	Total State and Local Funding	484,304,635	504,520,850	20,216,215	4.17%
50	\$ Per Unweighted FTE Total	7,151.11	7,259.50	108.39	1.52%
51	\$ Per Weighted FTE Total	6,560.76	6,639.98	79.22	1.21%

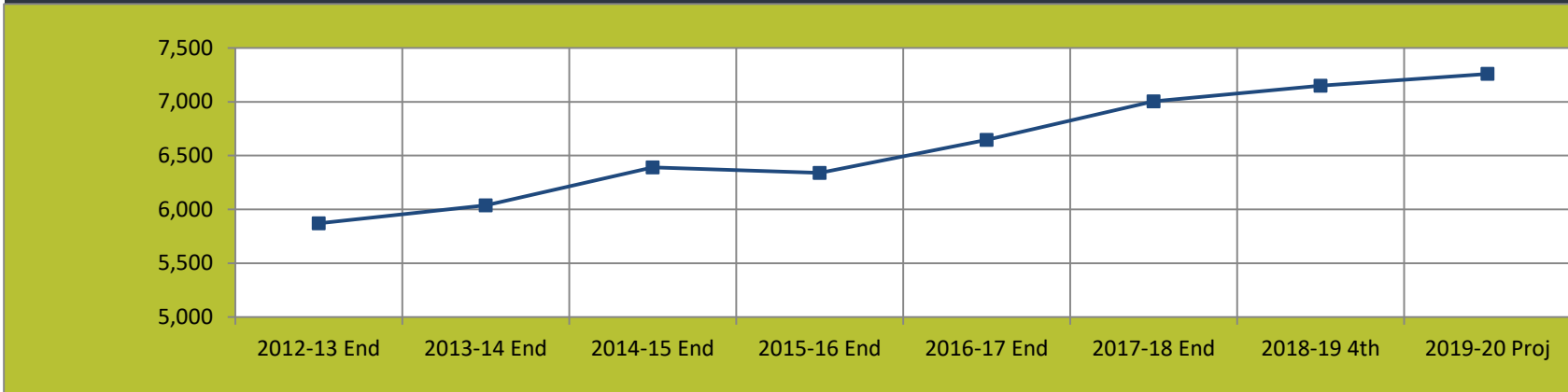
THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
TOTAL AND PER FTE FUNDING - HISTORICAL AND PROJECTED OVERVIEW - FROM 2013 TO 2020

	2012-13 End	2013-14 End	2014-15 End	2015-16 End	2016-17 End	2017-18 End	2018-19 4th	2019-20 Proj
Total Funding	328,058,898	345,639,365	373,647,023	387,651,506	415,958,062	462,397,943	484,304,635	504,520,850
\$ Per Student	5,871	6,038	6,391	6,340	6,646	7,005	7,151	7,259
UFTE	55,881	57,239	58,465	61,141	62,592	66,010	67,724	69,498

Total FEFP Funding



FEFP Revenue Per Student



2019-2020 FEFP CONFERENCE REPORT
Total Funding per Student

Rank	District	Total Funding per FTE
1	Monroe	9,946.53
2	Jefferson	9,767.66
3	Collier	8,949.58
4	Liberty	8,798.89
5	Hamilton	8,686.10
6	Franklin	8,620.01
7	Glades	8,404.52
8	Lafayette	8,359.69
9	Gilchrist	8,351.16
10	Gulf	8,350.74
11	Sarasota	8,324.79
12	Calhoun	8,308.80
13	Walton	8,269.75
14	Martin	8,163.53
15	Bradford	8,116.05
16	Palm Beach	8,096.37
17	Washington	8,079.33
18	Madison	8,005.50
19	Levy	8,003.62
20	Taylor	7,985.56
21	Gadsden	7,967.33
22	Holmes	7,915.86
23	Dixie	7,907.16
24	Union	7,894.14
25	Hendry	7,886.33
26	Charlotte	7,863.95
27	Sumter	7,858.79
28	Jackson	7,856.92
29	Dade	7,804.19
30	Lee	7,803.33
31	De Soto	7,792.69
32	Putnam	7,764.82
33	Indian River	7,754.43
34	Pinellas	7,742.35
35	Baker	7,727.35
36	Okaloosa	7,695.05
37	Bay	7,680.21
38	Nassau	7,678.65
39	Wakulla	7,662.48
40	Okeechobee	7,652.56
41	Broward	7,643.55
42	Orange	7,627.29
43	St. Johns	7,625.57
44	Duval	7,608.18
45	Hillsborough	7,590.45
46	Escambia	7,583.57
47	Leon	7,577.52
48	Brevard	7,572.75
49	St. Lucie	7,570.21
50	Pasco	7,567.22
51	Manatee	7,543.43
52	Santa Rosa	7,543.26
53	Clay	7,542.12
54	Hernando	7,522.68
55	Columbia	7,515.46
56	Suwannee	7,490.78
57	Hardee	7,478.54
58	Citrus	7,466.64
59	Alachua	7,443.49
60	Polk	7,430.87
61	Lake	7,420.65
62	Volusia	7,420.20
63	Flagler	7,402.41
64	Seminole	7,392.93
65	Highlands	7,379.67
66	Marion	7,379.06
67	Osceola	7,356.68

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 2019-20 fiscal year, the base student allocation is \$4,279.49.

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 2019-20 fiscal year, the District's base funding per WFTE is \$4,227.28.

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 2019-20 fiscal year, the DCD is 0.9878.

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 2019-20 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 FEEP 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 FEEP 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 FEEP 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 2019-20 fiscal year is based on funding of \$5,230 per FTE.

General Fund

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

GENERAL FUND BUDGET SUMMARY

Fiscal Year Ending June 30, 2020

As of the Conference Report

BEGINNING FUND BALANCE

1 Non-spendable - Inventory	2,504,820
2 Restricted for State Categorical Programs	9,000,000
3 Restricted for Other Grants and Programs	5,600,000
4 Assigned for Contract Commitments	2,000,000
5 Assigned for Carryover Appropriations	3,900,000
6 Assigned for Projected Operating Deficit	-
7 Unassigned - 6% Minimum per Board	31,800,000
8 Unassigned Fund Balance	14,100,000
9 Total Beginning Fund Balance	<u><u>68,904,820</u></u>

ESTIMATED REVENUES

10 Florida Education Finance Program	0310	298,454,571	54.1%
11 District School Taxes	0411	136,410,249	24.7%
12 Class Size Reduction	0355	74,820,167	13.6%
13 Transfer From Capital Projects	0630	15,468,791	2.8%
14 Workforce Development	0315	6,663,695	1.2%
15 Miscellaneous Local	049?	4,713,611	0.9%
16 Child Care Fees	047?	3,563,528	0.6%
17 Voluntary Pre-K Program	0371	2,680,223	0.5%
18 Medicaid Reimbursement	0202	2,500,000	0.5%
19 Adult Education Fees	046?	1,700,000	0.3%
20 School Recognition Funds	0361	1,352,819	0.2%
21 Interest On Investments	043?	750,000	0.1%
22 Rent/ Facilities Use Fees	0425	613,400	0.1%
23 Gifts, Grants, and Bequests	0440	528,183	0.1%
24 R.O.T.C.	0191	480,933	0.1%
25 Discretionary Lottery	0344	236,712	0.0%
26 Miscellaneous State	0399	223,122	0.0%
27 State License Tax	0343	165,000	0.0%
28 Workforce Performance Based Incentives	0317	140,000	0.0%
29 Insurance Loss Recovery	0741	125,000	0.0%
30 Tax Redemptions	0421	120,000	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>551,747,503</u></u>	<u>100.0%</u>

APPROPRIATIONS

33 Salaries and Benefits	1	359,992,039	65.4%
34 Charter & Choice Schools	2	104,566,571	19.0%
35 Categoricals/Restricted Programs	3	23,480,405	4.3%
36 Line Items Non-Salary	4	20,633,242	3.8%
37 Utilities and Fuel	5	17,300,000	3.1%
38 School and Department Non-Salary	6	14,369,973	2.6%
39 McKay Scholarship Program	7	5,654,089	1.0%
40 Holdback - Undistributed FTE	8	4,139,997	0.8%
41 Current Appropriations		<u><u>550,136,316</u></u>	<u>100.0%</u>
42 Projected Operating Surplus/(Deficit)		<u>1,611,187</u>	
43 Carryover Appropriations		20,500,000	
44 Total Appropriations		<u><u>570,636,316</u></u>	

PROJECTED ENDING FUND BALANCE

45 Non Spendable - Inventory	2,504,820
46 Restricted for State Categorical Programs	-
47 Restricted for Other Grants and Programs	-
48 Assigned for Contract Commitments	-
49 Assigned for Carryover Appropriations	-
50 Assigned for Projected Operating Deficit	-
51 Unassigned - 6% Reserve per Board	33,100,000
52 Unassigned Fund Balance	14,411,187
53 Total Projected Ending Fund Balance	<u><u>50,016,008</u></u>

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

GENERAL FUND LONG RANGE FORECAST

	2017-18	2018-19	2019-20	2020-21	2021-22
1 % Change in FEFP Funding per Student	1.70%	2.09%	2.87%	1.36%	1.34%
2 Beginning Fund Balance	67.4	68.4	68.9	70.5	72.7
3 Revenues	491.3	530.5	551.7	572.2	593.4
4 Projected Expenditures	490.3	530.0	550.1	570.0	590.6
5 Operating Surplus/(Deficit)	1.0	0.5	1.6	2.2	2.8
6 Total Ending Fund Balance	68.4	68.9	70.5	72.7	75.5
Ending Fund Balance by Category:					
7 Nonspendable	2.5	2.5	2.5	2.5	2.5
8 Restricted & Assigned	21.8	20.5	20.5	20.5	20.5
9 Unassigned 6% Board Policy Reserve	29.5	31.8	33.1	34.3	35.6
10 Unassigned	14.6	14.1	14.4	15.4	16.9
11 Total Ending Fund Balance	68.4	68.9	70.5	72.7	75.5
12 Total Unassigned as a % of Revenue	9.0%	8.7%	8.6%	8.7%	8.9%

Assumptions:

- Continued FTE student growth of 3%
- \$100 per student funding increase in FY 2021 and 2022
- Salary increase in 2019-20

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
LINE ITEM ALLOCATIONS**

LINE	ADMINISTRATOR	PROJECT	DESCRIPTION	FUNDING	RECOMMENDED FUNDING
1	ARBY CREACH	1015481	TRANSPORTATION SUMMER PAY	FEFP	100,000
2		1015591	TRANSP RADIO COMMUNICATIONS	FEFP	116,000
3		1016491	TRANSPORTATION ROUTING MANAGEMENT SYSTEM	FEFP	80,000
4	CARMEN BALGOBIN	1016261	CHOICE PROGRAMS MARKETING	LOCAL	35,600
5	DANA SCHAFER	1011501	PUBLICATIONS & ADVERTISING	LOCAL	50,000
6		1014771	EMERGENCY NOTIFICATION SYSTEM (IRIS)	FEFP	142,811
7		1014921	CHOICE POINT CRIMINAL HISTORY	FEFP	53,000
8		1017011	LET'S TALK ONLINE SERVICE	FEFP	154,000
9	DARYLA BUNGO	1016391	PSYCHOEDUCATIONAL EVALUATION INSTRUMENTS PROTOCOLS	FEFP	69,000
10	EDWARD PARKER	1010471	OVERTIME FOR FACIL SET-UP	FEFP	10,000
11		1010501	POSTAGE & UPS-CO	FEFP	40,000
12		1010741	XEROX PAPER & COPY CHARGES CO	FEFP	14,000
13	JANE RESPES	1015021	ENVIRONMENTAL CENTER	FEFP	17,500
14		1015029	ENVIRONMENTAL CENTER SALARY	FEFP	25,031
15	JANICE FRANCESCHI	1012311	NEW TEACHER MENTOR	FEFP	32,000
16		1014981	PROFESSIONAL DEV ACTIVITIES	FEFP	125,000
17	JOHN BOYD	1010361	LEGISLATIVE CONSULTANT (MIXON)	FEFP	18,600
18		1010451	OCTA/TEAMSTERS LEAVE (SUBS)	FEFP	2,500
19		1011491	NEGOTIATION TEAM	FEFP	7,000
20		1012671	SCHOOL BOARD POLICY MANUAL	FEFP	5,500
21	KAREN COMBS	1015401	SUMMER OPS-OASIS AND COMMITMENT	FEFP	20,000
22	LAURA RHINEHART	1010521	RENTAL OF FACILITIES (GRAD)	FEFP	86,500
23		1016301	GIFTED CONSULTANT SERVICES	FEFP	50,000
24		1016771	COLLEGE BOARD AP/SAT	FEFP	22,968
25	LEAH TORRES	1015101	TESTING PRINTER/SCANNER MAINT	FEFP	8,123
26		1016101	SUMMER END OF COURSE (EOC) RETAKES	FEFP	14,649
27		1016581	EOC-PERT MATH	FEFP	18,739
28		1016801	HEADPHONES FOR COMPUTERS	FEFP	16,125
29	LISA LYNCH	1012151	AUDITS AND ADVISORY SERVICES	FEFP	250,000
30		1012301	FINANCE PRINTED MATERIALS & ANALYSIS	FEFP	2,500
31		1012431	CO & DS ADMIN EXPENSE	CO&DS	37,500
32	MARC CLINCH	1010101	SOFTWARE (EBUILDER), CONSULT FEES	FEFP	151,598
33		1016881	ZHA CONSULTING (CONSTRUCTION) SERVICES	FEFP	109,200
34	MELANIE STEFANOWICZ	1016601	ADOBE - SOFTWARE	FEFP	39,360
35	MICHAEL ALLEN	1011071	FINE ARTS SUPPORT	FEFP	171,600
36	PETER STRAKER	1010541	SACS ANNUAL DUES-SCHOOLS	FEFP	66,000
37		1010601	SAC MEETINGS, TRNG & SUPPORT	LOCAL	2,000
38		1016081	ADMINISTRATOR'S ACADEMY	LOCAL	25,000
39		1016981	STRATEGIC SIP TRAINING	FEFP	5,800
40	PETER THORNE	1017181	BUSINESS PROCESS MAPPING	FEFP	150,000
41	RANDY SHUTTERA	1010111	CONTINGENCY FOR MAJOR MAINT	FEFP	600,000
42		1010221	BACKFLOW INSPECTIONS & REPAIR	FEFP	100,000
43		1010251	CHILLER MAINT AGREEMENT/REPAIR	FEFP	150,000
44		1010411	MAINTENANCE-COUNTY OFFICE	FEFP	65,000
45		1010611	TEAMSTER UNION CONTRACT ALLOWANCE	FEFP	102,500
46		1010711	HVAC PREVENTIVE MAINT & FILTER	FEFP	150,000
47		1010801	INSPECTION-FIRE ALARM,EXT HOOD	FEFP	160,000
48		1010821	TERMITE TREATMENTS	FEFP	25,000
49		1010831	FIRE SPRINKLER SYSTEM INSPECTIONS	FEFP	50,000
50		1014881	ELEVATOR PREVENTATIVE MAINT & SERVICE	FEFP	50,000
51		1016061	AED INSPECTION AND MAINTENANCE	FEFP	4,500
52		1016161	GENERATOR REPAIR/MAINT COUNTYWIDE	FEFP	3,500
53		1016181	SAFETY & SECURITY EQUIPMENT/SOFTWARE	FEFP	50,000
54		1016271	SUPPLEMENTAL SAFE SCHOOLS	FEFP	447,998
55		1016371	FIRE EXTINGUISHER INSPECTIONS, REPAIR & REPLACEMENT	FEFP	70,000
56		1016381	WATER TREATMENT SVCS	FEFP	12,000
57		1016821	ACT STUDENT EMPLOYMENT	FEFP	10,000
58		1016921	FLORIDA STERLING PROGRAM	FEFP	12,500
59		1016991	STAGE RIGGING	FEFP	20,000

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
LINE ITEM ALLOCATIONS

LINE	ADMINISTRATOR	PROJECT	DESCRIPTION	FUNDING	RECOMMENDED FUNDING
60	RANDY SHUTTERA	1017081	GLOBAL POSITIONING SYSTEM	FEFP	55,000
61		1017151	SCHOOL DUDE - ENERGY MANAGER PROGRAM	FEFP	20,000
62		1017161	KRONOS TIMEKEEPING	FEFP	250,000
63	RHONDA BLAKE	1011031	DDP AND REDISTRICTING	FEFP	18,672
64		1016841	PROPERTY APPRAISAL	FEFP	15,000
65	RICK HENSLEY	1010051	ATHLETIC INSURANCE	FEFP	246,320
66		1010331	INSURANCE REIMBURSEMENTS	FEFP	25,000
67		1010731	PROPERTY CASUALTY INSURANCE	FEFP	2,715,971
68		1011481	PUBLIC OFFICIAL BONDS	FEFP	306
69		1011821	ACTUARIAL SERVICES	FEFP	3,500
70		1012111	W/C SELF-INSURER ASSESSMENT	FEFP	65,000
71		1012121	FLOOD INSURANCE	FEFP	36,625
72		1015181	STATE & FEDERAL LABOR LAW POST	FEFP	5,000
73		1015421	WORKERS COMPENSATION INSURANCE	FEFP	2,200,000
74		1016231	FUEL STORAGE TANK REGISTRATION FEE	FEFP	600
75	RUSSELL HOLMES	1010081	COMPUTER MAINT SCHOOLS	FEFP	95,000
76		1010651	PHONE SYSTEM DIST-WIDE	FEFP	30,000
77		1010661	INTERCOM REPAIRS DIST-WIDE	FEFP	75,000
78		1010671	DIST WIDE TELECOMMUNICATIONS	FEFP	616,000
79		1010961	NETWORK HRDWR & SFTWR & MAINT	FEFP	700,000
80		1015451	MICROSOFT EES	FEFP	658,000
81		1016891	ERATE OVERTIME	FEFP	60,000
82		1017041	TECHNOLOGY INTERNS	FEFP	50,000
83	SARAH GRABER	1010681	TERMINAL PAY	FEFP	2,800,000
84		1014991	LONG-TERM SUBS > 10 DAYS	FEFP	1,000,000
85		1015221	START UP SUPPLIES NEW SCHOOLS	FEFP	250,000
86		1016531	SERVER UTILITY & MISC SOFTWARE PURCHASES	FEFP	25,000
87	SCOTT CLARK	1015051	PRINT SHOP HARDWARE & SOFTWARE	FEFP	17,330
88		1015641	FOCUS GRADEBOOK	FEFP	25,000
89		1016201	DESTINY RESOURCE MGMT MAINTENANCE	FEFP	86,000
90		1016431	ELECTRONIC RESOURCES	FEFP	315,297
91		1016591	OFFICE 365 STAFF TRAINING	FEFP	12,539
92		1017001	ISAFE SUBSCRIPTION	FEFP	4,700
93		1017031	MEDIA SPECIALIST EXTRA	FEFP	35,000
94	SUPERINTENDENT	1010091	LOBBYING EFFORTS	FEFP	120,000
95		1010351	LEGAL FEES	FEFP	550,000
96		1015381	SUMMER OPS-GUIDANCE COUNSELORS	FEFP	250,000
97		1015681	BOARD MEETING MGMT/EQUIPMENT	FEFP	20,000
98		1015691	DISTRICT MEMBERSHIP DUES	FEFP	65,000
99		1016031	DISTRICT & COMMUNITY EVENTS	LOCAL	220,000
100		1016051	PROMOTIONS & PUBLIC RELATIONS	LOCAL	100,000
101		1016281	BOARD MEMBER EXPENSES	LOCAL	10,000
102		1016701	FOOTSTEPS TO BRILLANCE	LOCAL	5,000
103		1016761	STRATEGIC PLANNING SUPPORT	FEFP	40,000
104		1017171	CULTURE SURVEYS	FEFP	100,000
105	TAMMY OTTERSON	1010701	UNEMPLOYMENT CLAIMS	FEFP	125,000
106		1010891	RECRUITMENT	FEFP	685,000
107		1010911	TSSI SUBSTITUTE CALLING SYSTEM	FEFP	38,505
108		1010991	FINGERPRINTING	FEFP	240,000
109		1014901	EAP PROGRAM	FEFP	132,152
110		1015521	DIFFERENTIATED PAY	FEFP	10,000
111		1015671	ATHLETIC COACHING SUPPL - NON-EMP	FEFP	266,425
112	TOM PHELPS	1010871	CERTIFIED ATHLETIC TRAINING	FEFP	20,000
113		1011521	ATHLETIC OFFICIALS & REFEREES	FEFP	160,000
114		1014971	ADMIN COMPLEX SECURITY	FEFP	5,000
115		1015261	MIDDLE SCHOOL ATHLETICS	FEFP	75,000
116		1015441	POOL RENTAL AND HEATING	FEFP	45,000
117		1015471	BUS MONITORS	FEFP	25,000
118		1015551	WEATHER MONITORING	FEFP	15,000

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
LINE ITEM ALLOCATIONS

LINE	ADMINISTRATOR	PROJECT	DESCRIPTION	FUNDING	RECOMMENDED FUNDING
119	TOM PHELPS	1015621	SUMMER OPS - ATHLETIC DIRECTORS	FEFP	22,700
120		1016971	CONCUSSIONS	FEFP	14,000
121		1017121	ATHLETIC CAAP CERTIFICATION SOFTWARE	FEFP	45,000
122		1017131	ATHLETICS ECG STUDY	FEFP	8,000
123	ULYSSES VAZQUEZ	1011011	IBM COMPUTER SYSTEM-ANN PMT	FEFP	11,903
124		1013381	MICROFILMING/SCANNING	FEFP	38,502
125		1014631	TAPE VAULTING, DATA PROJECT	FEFP	31,242
126		1014751	MIS SOFTWARE MAINTENANCE	FEFP	33,894
127		1015001	COMP OPERATIONS SUPP & MAINT	FEFP	8,794
128		1016441	SHAREPOINT LICENSE & SUPPORT	FEFP	9,097
129		1016451	LIIS SOFTWARE MAINTENANCE	FEFP	397,522
130	Grand Total				20,882,798

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

SAFE SCHOOL FUNDING - 2019-20

Description	SROs	1514501	101627X	TOTAL COST
		FEFP SAFE SCHOOLS	LINE ITEM SUPPLEMENT	
ESTIMATED FUNDING:				
2019-20 Allocation		3,683,427.00	447,998.00	4,131,425.00
Carryover		0.00	0.00	0.00
TOTAL ESTIMATED FUNDING		3,683,427.00	447,998.00	4,131,425.00
APPROPRIATIONS:				
Holdbacks				
Undist FTE Holdback		27,384.00	0.00	27,384.00
McKay Scholarship Deduction		0.00	0.00	0.00
Total Holdbacks		27,384.00	0.00	27,384.00
Charter School Allocations				
	31	723,188.00	0.00	723,188.00
Salaries				
Director		0.00	127,758.40	127,758.40
Coordinator		0.00	104,094.60	104,094.60
		0.00	231,853.00	231,853.00
School Resource Officers - St. Cloud Police Dept				
Lakeview Elementary	1	45,000.00	0.00	45,000.00
Michigan Avenue Elementary	1	45,000.00	0.00	45,000.00
Neptune Elementary	1	45,000.00	0.00	45,000.00
St. Cloud Elementary	1	45,000.00	0.00	45,000.00
St. Cloud High	2	90,000.00	0.00	90,000.00
St. Cloud Middle	1	45,000.00	0.00	45,000.00
Sergeants/Floaters	1	45,000.00	0.00	45,000.00
Total St. Cloud Police Dept	8	360,000.00	0.00	360,000.00
School Resource Officers - Kissimmee Police Dept				
Central Avenue Elementary	1	45,000.00	0.00	45,000.00
Cypress Elementary	1	45,000.00	0.00	45,000.00
Denn John Middle	1	45,000.00	0.00	45,000.00
Flora Ridge Elementary	1	45,000.00	0.00	45,000.00
Highlands Elementary	1	45,000.00	0.00	45,000.00
Kissimmee Elementary	1	45,000.00	0.00	45,000.00
Kissimmee Middle	1	45,000.00	0.00	45,000.00
Mill Creek Elementary	1	45,000.00	0.00	45,000.00
Osceola High	2	90,000.00	0.00	90,000.00
Thacker Avenue Elementary	1	45,000.00	0.00	45,000.00
Sergeants/Floaters	1	45,000.00	0.00	45,000.00
Total Kissimmee Police Dept	12	540,000.00	0.00	540,000.00
School Resource Officers - Osceola County Sheriff				
Boggy Creek Elementary	1	45,000.00	0.00	45,000.00
Celebration High	2	90,000.00	0.00	90,000.00
Celebration K-8	1	45,000.00	0.00	45,000.00
Chestnut Elementary	1	45,000.00	0.00	45,000.00
Deerwood Elementary	1	45,000.00	0.00	45,000.00
Discovery 6-8	1	45,000.00	0.00	45,000.00
East Lake Elementary	1	45,000.00	0.00	45,000.00
Gateway High	2	90,000.00	0.00	90,000.00
Harmony Community	1	45,000.00	0.00	45,000.00
Harmony Middle	1	45,000.00	0.00	45,000.00
Harmony High	2	90,000.00	0.00	90,000.00
Hickory Tree Elementary	1	45,000.00	0.00	45,000.00
Horizon Middle	1	45,000.00	0.00	45,000.00
Koa Elementary	1	45,000.00	0.00	45,000.00
Liberty High	2	90,000.00	0.00	90,000.00
Narcoossee Elementary	1	45,000.00	0.00	45,000.00
Narcoossee Middle	1	45,000.00	0.00	45,000.00
Neocity Academy	1	45,000.00	0.00	45,000.00

Description	SROs	1514501	101627X	TOTAL COST
		FEFP SAFE SCHOOLS	LINE ITEM SUPPLEMENT	
Neptune Middle	1	45,000.00	0.00	45,000.00
New Beginnings	2	90,000.00	0.00	90,000.00
Osceola County School for the Arts	2	90,000.00	0.00	90,000.00
Parkway Middle	1	45,000.00	0.00	45,000.00
Partin Settlement Elementary	1	45,000.00	0.00	45,000.00
PATHS	1	45,000.00	0.00	45,000.00
Pleasant Hill Elementary	1	45,000.00	0.00	45,000.00
Poinciana Academy Of Fine Arts	1	45,000.00	0.00	45,000.00
Poinciana High	2	90,000.00	0.00	90,000.00
Reedy Creek Elementary	1	45,000.00	0.00	45,000.00
Sunrise Elementary	1	45,000.00	0.00	45,000.00
Tohopekaliga High School	2	90,000.00	0.00	90,000.00
Ventura Elementary	1	45,000.00	0.00	45,000.00
Westside K-8	1	45,000.00	0.00	45,000.00
Zenith	1	45,000.00	0.00	45,000.00
Sergeants/Floaters	7	187,855.00	127,145.00	315,000.00
Incidentals/Training/Mutualink	0	0.00	89,000.00	89,000.00
Total Osceola County Sheriff	48	2,032,855.00	216,145.00	2,249,000.00
Total Traditional Schools	68	2,932,855.00	447,998.00	3,380,853.00
TOTAL APPROPRIATIONS	99	3,683,427.00	447,998.00	4,131,425.00

Capital Projects Fund

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

	2019-2020	2020-21	2021-22	2022-23	2023-24
BEGINNING FUND BALANCE & ESTIMATED REVENUES					
BEGINNING FUND BALANCE					
Capacity	22,416,860	42,263,126	55,243,126	61,884,376	90,685,270
Carryover - Capacity	44,242,183	-	-	-	-
Non-Capacity	63,098,986	77,324,443	116,787,042	162,069,626	213,389,572
Carryover - Non-Capacity	113,622,689	-	-	-	-
Total Beginning Fund Balance	243,380,718	119,587,569	172,030,168	223,954,002	304,074,842
ESTIMATED REVENUES					
Capacity Sources	59,421,266	52,330,000	54,241,250	56,300,894	58,676,150
Non-Capacity Sources	101,225,852	106,411,272	112,327,268	118,455,908	124,958,595
Total Estimated Revenues	160,647,118	158,741,272	166,568,518	174,756,802	183,634,745
Total Beginning Fund Balance & Estimated Revenues	404,027,836	278,328,842	338,598,686	398,710,804	487,709,587
APPROPRIATIONS & PROJECTED ENDING FUND BALANCE					
APPROPRIATIONS					
Capacity	83,817,183	39,350,000	47,600,000	27,500,000	1,000,000
Non-Capacity	200,623,084	66,948,674	67,044,684	67,135,962	67,248,362
Total Appropriations	284,440,267	106,298,674	114,644,684	94,635,962	68,248,362
PROJECTED ENDING FUND BALANCE					
Capacity	42,263,126	55,243,126	61,884,376	90,685,270	148,361,420
Non-Capacity	77,324,443	116,787,042	162,069,626	213,389,572	271,099,805
Total Ending Fund Balance	119,587,569	172,030,168	223,954,002	304,074,842	419,461,225
Total Appropriations & Projected Ending Fund Balance	404,027,836	278,328,842	338,598,686	398,710,804	487,709,587

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

	Encumbered Carryover	Unencumbered Carryover	2019-20	2020-21	2021-22	2022-23	2023-24
BEGINNING FUND BALANCE & ESTIMATED REVENUES							
BEGINNING FUND BALANCE							
Restricted for Capital Projects			22,416,860	42,263,126	55,243,126	61,884,376	90,685,270
Restricted for Carryover Appropriations			44,242,183	-	-	-	-
Total Beginning Fund Balance			66,659,043	42,263,126	55,243,126	61,884,376	90,685,270
ESTIMATED REVENUES							
Impact Fees			50,000,000	51,750,000	53,561,250	55,435,894	57,376,150
Celebration - Developer Funding Obligation			8,579,266	-	-	-	-
Flora Ridge EFBD			250,000	-	-	-	-
Interest			592,000	580,000	680,000	865,000	1,300,000
Total Estimated Revenues			59,421,266	52,330,000	54,241,250	56,300,894	58,676,150
Total Beginning Fund Balance & Estimated Revenues			126,080,309	94,593,126	109,484,376	118,185,270	149,361,420
APPROPRIATIONS & ENDING FUND BALANCE							
APPROPRIATIONS							
NEW SCHOOL PROJECTS							
ELEMENTARY SCHOOLS							
Elementary A - Celebration Island Village			15,500,000	-	-	-	-
Elementary C - Old Hickory Tree			-	-	2,000,000	26,500,000	-
K-8'S							
Kindred			4,100,000	18,100,000	18,100,000	-	-
Westside (Yates)			7,400,000	20,250,000	20,250,000	-	-
HIGH SCHOOLS							
Poinciana High School Wing Addition (Business)			9,700,000	-	-	-	-
Total New School Projects			36,700,000	38,350,000	40,350,000	26,500,000	-
OTHER CAPACITY PROJECTS							
Buses			1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Land Purchases			1,875,000	-	6,250,000	-	-
Total Other Capacity Projects			2,875,000	1,000,000	7,250,000	1,000,000	1,000,000
CARRYOVER							
Celebration Island Village Elementary	509,555	9,050,361	9,559,916				
Harmony Middle School	9,378,128	3,151,405	12,529,533				
Kindred K-8	-	497,875	497,875				
Land (Yates Road)	-	5,625,000	5,625,000				
NeoCity Academy	9,574,924	1,149,356	10,724,280				
Tohopekaliga High School	3,900,344	815,568	4,715,912				
Unallocated	-	589,667	589,667				
Total Carryover	23,362,951	20,879,232	44,242,183	-	-	-	-
Total Appropriations			83,817,183	39,350,000	47,600,000	27,500,000	1,000,000
Annual Surplus/(Deficiency)			(24,395,917)	12,980,000	6,641,250	28,800,894	57,676,150
PROJECTED ENDING FUND BALANCE							
Restricted for Capital Projects			42,263,126	55,243,126	61,884,376	90,685,270	148,361,420
Total Ending Fund Balance			42,263,126	55,243,126	61,884,376	90,685,270	148,361,420
Total Appropriations & Ending Fund Balance			126,080,309	94,593,126	109,484,376	118,185,270	149,361,420

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

	Encumbered Carryover	Unencumbered Carryover	2019-20	2020-21	2021-22	2022-23	2023-24
BEGINNING FUND BALANCE & ESTIMATED REVENUES							
BEGINNING FUND BALANCE							
Restricted for Capital Projects			63,098,986	77,324,443	116,787,042	162,069,626	213,389,572
Restricted for Carryover Appropriations			113,622,689	-	-	-	-
Total Beginning Fund Balance			176,721,675	77,324,443	116,787,042	162,069,626	213,389,572
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			43,785,842	47,288,709	50,977,229	54,851,498	59,020,212
1/4 Cent Infrastructure Sales Surtax			16,217,409	16,864,960	17,470,752	18,067,209	18,670,200
1/2 Cent School Capital Outlay Surtax			32,434,818	33,729,920	34,941,504	36,134,418	37,340,400
La Rosa Field Naming Rights Revenue			10,000	10,000	10,000	10,000	10,000
Charter Capital (PECO)			6,467,783	6,467,783	6,467,783	6,467,783	6,467,783
Interest			1,310,000	1,049,900	1,460,000	1,925,000	2,450,000
Total Estimated Revenues			101,225,852	106,411,272	112,327,268	118,455,908	124,958,595
Total Beginning Fund Balance & Estimated Revenues			277,947,527	183,735,716	229,114,310	280,525,534	338,348,167
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)			6,467,783	6,467,783	6,467,783	6,467,783	6,467,783
General School Maintenance Salaries (Tsf to General Fund)			7,101,008	7,172,018	7,243,738	7,316,176	7,389,337
General Schools Facilities Operations (Reimb to General Fund)			1,967,643	1,987,319	2,007,193	2,027,265	2,047,537
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)			1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
Safety and Security			1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Student Computers			2,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Technology Infrastructure			2,480,000	1,325,000	1,325,000	1,325,000	1,325,000
Technology Infrastructure - 1/2 Cent Sales Tax Projects			1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
White Fleet			300,000	300,000	300,000	300,000	300,000
Total Reoccurring Projects			29,236,434	27,172,121	27,263,714	27,356,223	27,449,658
RENOVATION/REMODELING PROJECTS							
Classroom Space Reconfigurations (including FF&E)			1,000,000	-	-	-	-
Comprehensive Renovations- St. Cloud Middle School			4,552,000	-	-	-	-
Cyclical Capital Renewal			4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Kissimmee Middle Site Plan Modification			800,000	-	-	-	-
Maintenance and Renovation - Deferred Maintenance			7,000,000	6,000,000	6,000,000	6,000,000	6,000,000
Neptune Middle School Bus Loop			645,000	-	-	-	-
Total Renovation/Remodeling			17,997,000	10,000,000	10,000,000	10,000,000	10,000,000
DEBT SERVICE							
Repay LOANS - Long Term (COPs) (Total)			15,236,050	15,239,210	15,240,630	15,236,050	15,238,787
Repay LOANS - Long Term (Sales Tax Revenue Bonds)			13,600,371	13,608,471	13,613,672	13,618,811	13,636,082
Repay LOANS - EFBD			930,540	928,873	926,669	924,878	923,835
Total Debt Service			29,766,961	29,776,553	29,780,970	29,779,739	29,798,704
OTHER NON-CAPACITY PROJECTS							
Ancillary Transportation Facilities			4,000,000	-	-	-	-
Land Purchases - Ancillary Facilities			6,000,000	-	-	-	-
Total Other Projects			10,000,000	-	-	-	-
CARRYOVER							
RECURRING PROJECTS							
Athletic Facilities - High Schools	28,918	77,808	106,726				
Health & Safety	169,243	1,283,334	1,452,577				
Cyclical Capital Renewal	1,764,790	5,456,635	7,221,425				
Maintenance and Renovation - Deferred Maintenance	1,699,987	13,504,946	15,204,933				
Portable Installation (Includes Technology)	12,978	315,432	328,410				
Safety & Security	56,265	2,583,547	2,639,812				
Student Computers	503,192	627,895	1,131,087				
Technology Infrastructure	522,340	1,270,855	1,793,195				
White Fleet	38,366	241,029	279,395				
Unallocated Future Projects	-	23,495	23,495				
RENOVATION/REMODELING PROJECTS							
Comprehensive Renovations- Denn John Middle School	26,850,948	6,854,763	33,705,711				
Comprehensive Renovations- Gateway High School	3,030	1,926,719	1,929,749				
Comprehensive Renovations- Michigan Avenue Elementary	7,385,396	2,007,541	9,392,937				
Comprehensive Renovations- Osceola County School for the Arts	-	2,000,000	2,000,000				
Comprehensive Renovations- St. Cloud Middle School	1,046,225	30,474,004	31,520,230				
Flora Ridge Elementary Space Reconfiguration	6,300	78,243	84,543				
Harmony Agricultural Building	45,281	18,679	63,960				
Horizon Middle School Ancillary Transportation Renovation	-	500,000	500,000				
Land Purchase Ancillary Facilities	-	1,993,456	1,993,456				
Liberty High School Site Traffic Pattern	-	839,007	839,007				
Liberty High School Space Reconfiguration	6,770	222,169	228,939				
Maintenance Building Renovation	207,220	40,181	247,401				
Neptune Elementary Space Reconfiguration	6,750	60,393	67,143				
oTECH St. Cloud (East) Remodeling	51,273	7,265	58,538				
Partin Settlement Elementary Space Reconfiguration	6,120	118,421	124,541				
Space Reconfigurations	9,515	269,000	278,515				
St. Cloud Elementary Space Reconfiguration	6,750	59,473	66,223				
Tohopekaliga High School - Road Improvement	340,741	-	340,741				
Total Carryover	40,768,399	72,854,290	113,622,689	-	-	-	-
Total Appropriations			200,623,084	66,948,674	67,044,684	67,135,962	67,248,362
Annual Surplus/(Deficiency)			(99,397,232)	39,462,599	45,282,584	51,319,946	57,710,233
PROJECTED ENDING FUND BALANCE							
Restricted for Capital Projects			77,324,443	116,787,042	162,069,626	213,389,572	271,099,805
Total Ending Fund Balance			77,324,443	116,787,042	162,069,626	213,389,572	271,099,805
Total Appropriations & Ending Fund Balance			277,947,527	183,735,716	229,114,310	280,525,534	338,348,167

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

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE
S&S BURGLAR SYSTEMS				
DENN JOHN MIDDLE SCHOOL	\$2,042.95	\$414.00	\$1,120.00	\$508.95
GATEWAY HIGH SCHOOL	2,042.95	414.00	1,120.00	508.95
PATHS	2,608.70	414.00	2,194.70	0.00
S&S FENCING/GATES				0.00
CELEBRATION K-8	24,626.37	24,528.97		97.40
CENTRAL AVENUE ELEMENTARY	8,607.50	6,782.90		1,824.60
HICKORY TREE ELEMENTARY	60,000.00		24,121.50	35,878.50
HIGHLANDS ELEMENTARY	92,099.19	57,099.19		35,000.00
PARKWAY MIDDLE SCHOOL	20,000.00			20,000.00
POINCIANA HIGH SCHOOL	20,000.00	12,608.11	2,950.00	4,441.89
ROSS E. JEFFRIES CAMPUS	56,361.40	26,361.40	15,811.90	14,188.10
S&S GUARD SHACK				0.00
GATEWAY HIGH SCHOOL	8,000.00	2,836.71		5,163.29
S&S LOCKS				0.00
COUNTY-WIDE	2,682,489.17	213,749.14	2,805.00	2,465,935.03
S&S VIDEO SURVEILLANCE				0.00
COUNTY-WIDE	184,919.97	182,835.42	2,084.55	0.00
NEOCITY ACADEMY	4,057.56		4,057.56	0.00
TOTAL	\$ 3,167,855.76	\$ 528,043.84	\$ 56,265.21	\$ 2,583,546.71

Carryover total	\$ 2,639,811.92
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**The School District of Osceola County, FL
Technology Infrastructure - New Items**

Technology Group	Project Details / Equipment	Budget Request
Enterprise	Dell Enclosure	150,000
	iSeries (TERMS)	25,000
	SAN	50,000
	Servers	50,000
Infrastructure	Cabling/Fiber	1,000,000
	Data Center UPS/AC	10,000
	eRate Match	500,000
	ISE/Prime	250,000
	SIEM	250,000
	Switches and Access Points	730,000
	UPS (IDF/MDF)	150,000
Intercom	Intercom Systems	404,000
	Sound Systems	75,000
Telephony	Telephones	136,000
	Total	\$ 3,780,000

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

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED	AVAILABLE
ATHLETIC FACILITIES				
HARMONY HIGH SCHOOL	\$160,882.68	\$106,882.68	\$13,593.00	\$40,407.00
NARCOOSSEE MIDDLE SCHOOL	41,947.44		16,660.50	25,286.94
OSCEOLA HIGH SCHOOL	45,000.00	44,452.50		547.50
CARPET REPLACEMENT				
TRANSPORTATION	35,000.00	31,017.16		3,982.84
CHILLER REPLACEMENT				
ADMINISTRATIVE CENTER	275,000.00			275,000.00
LIBERTY HIGH SCHOOL	1,243,186.00		1,143,658.00	99,528.00
CONCRETE WORK				
NEPTUNE MIDDLE SCHOOL	10,203.25	2,069.75	8,133.50	0.00
DOORS/DOOR HARDWARE				
CELEBRATION HIGH SCHOOL	22,683.00			22,683.00
FENCING				
LAKEVIEW ELEMENTARY	17,000.00			17,000.00
FLOORING				
THE OSC CNTY SCH FOR THE ARTS	3,740.38			3,740.38
TRANSPORTATION	6,375.00	5,814.70		560.30
GUTTERS				
POINCIANA HIGH SCHOOL	114,155.37	11,240.64	6,653.20	96,261.53
ROSS E. JEFFRIES CAMPUS	8,180.55	8,180.55		0.00
HVAC REPAIR/REPLACEMENT				0.00
NARCOOSSEE MIDDLE SCHOOL	777,490.71	149,994.00		627,496.71
LIGHTING				
FACILITIES	2,500.00	1,350.00		1,150.00
NARCOOSSEE MIDDLE SCHOOL	29,968.04			29,968.04
LIGHTING REBATE				
COUNTY-WIDE	22,684.37			22,684.37
MAINT/RENOV				
COUNTY-WIDE	1,789,805.19			1,789,805.19
PARKING LOT REPAIRS				
ADMINISTRATIVE CENTER	273,155.72	198,155.72		75,000.00
HARMONY HIGH SCHOOL	159,260.00	24,417.17	14,679.83	120,163.00
PARTIN SETTLEMENT ELEMENTARY	2,985.00		2,985.00	0.00
ST. CLOUD HIGH SCHOOL	18,029.00			18,029.00
THE OSC CNTY SCH FOR THE ARTS	17,257.68		3,765.00	13,492.68
PAVING				
DEERWOOD ELEMENTARY	354,448.18	23,970.00	297,365.50	33,112.68
OSCEOLA TECHNICAL COLLEGE	488,333.00	11,260.00	31,728.00	445,345.00
PLAYGROUND				
CELEBRATION K-8	450,000.00		15,777.08	434,222.92
NARCOOSSEE ELEMENTARY SCHOOL	245,037.39			245,037.39
PLUMBING REPAIRS				
MILL CREEK ELEMENTARY	32,875.63			32,875.63
REMODELING				
CELEBRATION K-8	25,852.00		25,852.00	0.00
CYPRESS ELEMENTARY	12,968.00			12,968.00
RENOVATION				
PARKWAY MIDDLE SCHOOL	437,931.63	261,070.20	114,678.38	62,183.05
REPAIR/REPAINT				
TRANSPORTATION	30,000.00			30,000.00
RETROFIT				
TRANSPORTATION	10,110.43		10,110.43	0.00
ROOFING				
ADMINISTRATIVE CENTER	330,000.00			330,000.00
SECURITY MODIFICATIONS				
THE OSC CNTY SCH FOR THE ARTS	121,717.99	121,395.99		322.00
SHADE COVER/STRUCTURE				
NARCOOSSEE MIDDLE SCHOOL	103,285.04			103,285.04
SIDEWALKS				
HARMONY MIDDLE SCHOOL	180,000.00	47,786.20	38,083.00	94,130.80
SIGNAGE				
COUNTY-WIDE	23,000.00		13,000.00	10,000.00
FACILITIES	3,100.00			3,100.00
SITE DRAINAGE				
NEPTUNE ELEMENTARY	34,120.00			34,120.00
POINCIANA HIGH SCHOOL	202,327.00	23,197.50	8,067.50	171,062.00
TANKS				
TRANSPORTATION	132,084.32			132,084.32
TOTAL	\$8,293,679.99	\$1,072,254.76	\$1,764,789.92	\$5,456,635.31

Carryforward \$ 7,221,425.23

**The School District of Osceola County, FL
Cyclical Capital Renewal - New Items**

Facility	Project Details	Estimated Cost
Facilities	Security features	\$3,100
Harmony Community	Water fountain install	14,600
Harmony High School	Parking lot repair	384,900
Koa Elementary	Conference room flooring	400
Narcoossee Elementary	Playground equipment	154,400
Narcoossee Elementary	Extend concrete to covered play & walkways	30,200
Narcoossee Middle School	Bike racks install	59,200
Neptune Middle School	Sidewalk between buildings	27,900
Osceola County School for the Arts	Sink, faucet, and hose install	6,700
Osceola County School for the Arts	Water fountain removal	2,800
oTECH	Administration sign	24,200
Poinciana High School	Gutters replacement	415,200
Transportation	Electrical circuit installs	17,000
District-wide	Contingency and reserve	2,859,400
	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				
CELEBRATION HIGH SCHOOL	\$70,000.00			\$70,000.00
DISCOVERY 6-8	70,000.00	24,009.40		45,990.60
POINCIANA HIGH SCHOOL	105,000.00		8,890.00	96,110.00
CARPET REPLACEMENT				
DEERWOOD ELEMENTARY	362,000.00			362,000.00
GATEWAY HIGH SCHOOL	3,117.17			3,117.17
PARKWAY MIDDLE SCHOOL	300,000.00		257,671.54	42,328.46
PLEASANT HILL ELEMENTARY	9,008.75			9,008.75
CHILLER REPLACEMENT				
CELEBRATION HIGH SCHOOL	1,400,000.00		109,730.00	1,290,270.00
CENTRAL AVENUE ELEMENTARY	588,030.00			588,030.00
KISSIMMEE ELEMENTARY SCHOOL	455,000.00	11,840.00	104,315.00	338,845.00
LIBERTY HIGH SCHOOL	156,814.00	84,457.18	28,672.82	43,684.00
NARCOOSSEE MIDDLE SCHOOL	275,000.00			275,000.00
POINCIANA ACADEMY OF FINE ARTS	648,900.00	13,340.00	189,604.00	445,956.00
POINCIANA HIGH SCHOOL	3,058,886.93	3,920.00	43,086.43	3,011,880.50
COMPACTOR REPLACEMENT				
HARMONY HIGH SCHOOL	20,000.00		17,710.00	2,290.00
ST. CLOUD HIGH SCHOOL	20,000.00			20,000.00
DRINKING FOUNTAIN				
LIBERTY HIGH SCHOOL	26,335.78			26,335.78
ELECTRICAL REPAIRS				
PERFORMING ARTS CENTER	90,793.55	85,272.00	4,416.00	1,105.55
FENCING				
WESTSIDE K-8 SCHOOL	15,000.00			15,000.00
FLOORING				
DISCOVERY 6-8	125,000.00			125,000.00
GUTTERS				
KISSIMMEE ELEMENTARY SCHOOL	80,000.00		70,500.00	9,500.00
PARTIN SETTLEMENT ELEMENTARY	117,000.00	112,000.00	5,000.00	0.00
ST. CLOUD ELEMENTARY	80,000.00			80,000.00
HVAC REPAIR/REPLACEMENT				
CELEBRATION HIGH SCHOOL	70,240.27	56,322.39		13,917.88
CELEBRATION K-8	170,000.00	111,850.00	50,250.00	7,900.00
HORIZON MIDDLE SCHOOL	835,000.00			835,000.00
KISSIMMEE MIDDLE SCHOOL	901,487.11	66,487.11		835,000.00
LAKEVIEW ELEMENTARY	275,000.00			275,000.00
LIBERTY HIGH SCHOOL	325,000.00	112,555.00	12,445.00	200,000.00
MAINTENANCE	10,000.00			10,000.00
NEPTUNE MIDDLE SCHOOL	13,207.28	3,001.46		10,205.82
OSCEOLA TECHNICAL COLLEGE	7,517.86	5,524.20		1,993.66
PATHS	55,000.00	47,809.14	6,800.00	390.86
LIGHTING				
CELEBRATION K-8	43,560.00		6,560.00	37,000.00
CENTRAL AVENUE ELEMENTARY	30,000.00			30,000.00
DEERWOOD ELEMENTARY	60,600.00			60,600.00
HICKORY TREE ELEMENTARY	23,500.00	21,667.55		1,832.45
LIBERTY HIGH SCHOOL	9,718.20			9,718.20
POINCIANA HIGH SCHOOL	1,500,000.00	6,550.00	206,168.60	1,287,281.40
MAINT/RENOV				
COUNTY-WIDE	2,032,108.31			2,032,108.31
PAVING				
DEERWOOD ELEMENTARY	150,000.00			150,000.00
POINCIANA HIGH SCHOOL	200,000.00			200,000.00
PLUMBING REPAIRS				
DEERWOOD ELEMENTARY	20,500.00			20,500.00
OSCEOLA TECHNICAL COLLEGE	100,000.00			100,000.00
REPAIR/REPAINT				
CELEBRATION HIGH SCHOOL	200,000.00		165,000.00	35,000.00
DEERWOOD ELEMENTARY	70,000.00	4,257.45		65,742.55
PARKWAY MIDDLE SCHOOL	81,273.00		81,273.00	0.00
PLEASANT HILL ELEMENTARY	58,702.72			58,702.72
WESTSIDE K-8 SCHOOL	80,000.00	69,098.00		10,902.00
ROOFING				
NEPTUNE MIDDLE SCHOOL	323,680.00	13,657.84	309,420.00	602.16
POINCIANA ACADEMY OF FINE ARTS	179,384.00		22,475.00	156,909.00
ROOFING REPLACEMENT				
CELEBRATION K-8	118,689.61			118,689.61
SECURITY MODIFICATIONS				
GATEWAY HIGH SCHOOL	25,470.00			25,470.00
HARMONY HIGH SCHOOL	5,027.00			5,027.00
SITE DRAINAGE				
THACKER AVE ELEM INTL STUDIES	14,647.25	6,647.25		8,000.00
TOTAL	\$16,065,198.79	\$860,265.97	\$1,699,987.39	\$13,504,945.43

Carryover \$15,204,932.82

The School District of Osceola County, FL
Deferred Maintenance - New Items

Facility	Project	Estimated Cost
Adult Learning Center Osceola	Repaint exterior entire school	\$ 55,000
Boggy Creek Elementary	Gutter repairs	10,000
Celebration High School	Design, drawings for water drainage between blds	50,000
Deerwood Elementary School	Replace all ceiling fans, approx 250	50,000
Discovery Intermediate School	Gutter replacement entire school	175,000
District-wide	Roofing assessments all roofs	50,000
District-wide	HVAC Thermostat Replacement for DX Equipment	200,000
East Lake Elementary School	Remove compactor, reconfigure space for dumpsters	20,000
East Lake Elementary School	Recarpet entire school	50,000
East Lake Elementary School	Repaint exterior entire school	130,000
Flora Ridge Elementary School	Replace chiller and pumps	550,000
Harmony Community School	Restripe parking lots	25,000
Hickory Tree Elementary School	Restripe parking lots	25,000
Horizon Middle School	Replace all air handlers	1,500,000
Horizon Middle School	Pressure wash and seal all buildings	75,000
Horizon Middle School	Restripe parking lots	25,000
Kissimmee Middle School	Replace all air handlers	1,500,000
Kissimmee Middle School	Pressure wash and seal all buildings	60,000
Kissimmee Middle School	Repaint interior and exterior, doors,rails,trim	180,000
KOA Elementary School	Remove compactor, reconfigure space for dumpsters	30,000
Lakeview Elementary School	Repair and restripe parking lots	50,000
Lakeview Elementary School	Fix drainage by dumpsters	40,000
Liberty High School	Restripe parking lots	55,000
Mill Creek Elementary School	Repaint building 10 exterior	30,000
Narcoossee Middle School	Repaint exterior entire school	130,000
Narcoossee Middle School	Gutter replacement entire school	175,000
New Beginnings School	Restripe parking lots	20,000
Osceola High School	Restripe parking lots	20,000
oTECH	Restripe parking lots	20,000
Partin Settlement Elementary School	Replace chillers	550,000
St Cloud Elementary School	Remove compactor, reconfigure space for dumpsters	20,000
St Cloud Elementary School	Repaint interior school	80,000
St Cloud Elementary School	Recarpet entire school	50,000
St Cloud High School	HVAC control replacement	275,000
Sunrise Elementary School	Repaint interior school	130,000
Sunrise Elementary School	Recarpet entire school	150,000
Transportation	Fuel system replacement	300,000
Ventura Elementary School	Replace all ceiling fans, approx 170	40,000
	Subtotal	\$ 6,895,000
	Contingency	105,000
	Total	\$ 7,000,000

Debt Capacity Analysis - Capital Outlay Millage

Estimated Revenue		2020	2021	2022	2023	2024
Tax Roll		30,406,834,441	32,717,753,859	35,237,020,906	37,844,560,453	40,569,368,805
Millage		1.5	1.5	1.5	1.5	1.5
Total Tax (Tax Roll * Millage * Collection)	0.96	43,785,841.60	47,113,565.56	50,741,310.10	54,496,167.05	58,419,891.08

Debt Service Appropriations	SERIES	CHARGE ID	FACTORS					
COP 2009 Debt Service	A	*		1,725,505.00	1,729,505.00	1,729,280.00	1,729,680.00	1,727,317.50
COP 2010 Debt Service	A	*		5,020,854.06	5,020,854.06	5,020,854.06	5,020,854.06	5,020,854.06
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	*		3,883,257.50	3,883,757.50	3,879,157.50	3,875,557.50	3,879,557.50
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	*		1,041,991.75	1,042,761.50	1,042,863.75	1,042,298.50	1,041,065.75
COP 2017 Debt Service	A	*		6,707,500.00	6,706,160.00	6,712,405.00	6,711,025.00	6,712,125.00
Bellalago Benefit District	PF	*		930,540.22	928,872.77	926,669.12	924,878.42	923,835.22
Total Debt Service Needs				17,208,581.53	17,210,843.83	17,210,162.43	17,203,226.48	17,203,688.03

Estimated Debt Service Capacity	26,577,260.07	29,902,721.73	33,531,147.67	37,292,940.57	41,216,203.05
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Millage Required to Meet Debt Service Needs	0.590	0.548	0.509	0.474	0.442
Millage Available for Capital Expenditures	0.910	0.952	0.991	1.026	1.058

Percent Indebted	39.3%	36.5%	33.9%	31.6%	29.4%
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School District of Osceola County, FL Future Debt Service Payments As of 06/30/2019	210 SBE Bonds	2A2 2015 Sales Tax Bd	2A4 2017 Sales Tax Bd	2A5 2017 Capital Outlay Sales Tax Bonds	298 Bellalago EFBD	2A9 2009 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	Poinciana High, Horizon Middle, Kissimmee Elem, Osceola High Additions
INTEREST RATE	3.0 - 5.0	1.99	1.72	2.76	1.0 - 4.6	3.0 - 5.0
PRINCIPAL AMOUNT OUTSTANDING	2,924,000.00	23,182,000.00	14,105,000.00	81,530,000.00	8,649,566.17	7,615,000.00

Principal & Interest Payments Due in:

2020	691,850.00	3,592,321.80	2,967,606.00	7,033,298.00	930,540.22	1,720,375.00
2021	690,850.00	3,596,014.90	2,970,736.00	7,032,575.00	928,872.77	1,724,375.00
2022	608,800.00	3,607,394.60	2,968,006.00	7,028,126.00	926,669.12	1,724,150.00
2023	554,400.00	3,622,281.80	2,964,502.00	7,024,882.00	924,878.42	1,724,550.00
2024	393,850.00	3,629,577.00	2,970,224.00	7,027,636.00	923,835.22	1,722,187.50
2025	271,950.00	6,939,399.60		7,021,319.00	913,628.43	
2026	158,550.00			7,020,862.00	914,075.02	
2027				7,021,058.00	904,846.17	
2028				7,016,838.00	895,895.88	
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:	3,370,250.00	24,986,989.70	14,841,074.00	98,275,058.00	12,602,343.04	8,615,637.50

*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 06/30/2019	2A8 2010 COP	2A7 2013 COP	2B1 2014 COP	2B2 2015 COP	2B3 2017 COP	Total COPs	Total Debt
PROJECTS FUNDED	Renovations: Osceola High, Thacker Avenue Elementary, Highlands Elementary 0.858	Refunding 2004A COP	Refunding remaining portion of 2004A COP, 2004B COP and 2004C COP	Refunding 2005 COP	Refunding 2007 COP		
INTEREST RATE	(net of subsidy)*	2.5 - 5.0	2.24	2.67	2.10		
PRINCIPAL AMOUNT OUTSTANDING	40,500,000.00	30,190,000.00	3,605,000.00	5,750,000.00	55,310,000.00	142,970,000.00	273,360,566.17

Principal & Interest Payments Due in:

2020	509,571.00	3,877,962.50	80,752.00	1,036,576.75	6,701,510.00	13,926,747.25	29,142,363.27
2021	509,571.00	3,878,462.50	80,752.00	1,037,346.50	6,700,170.00	13,930,677.00	29,149,725.67
2022	509,571.00	3,873,862.50	80,752.00	1,037,448.75	6,706,415.00	13,932,199.25	29,071,194.97
2023	509,571.00	3,870,262.50	80,752.00	1,036,883.50	6,705,035.00	13,927,054.00	29,017,998.22
2024	509,571.00	3,874,262.50	80,752.00	1,035,650.75	6,706,135.00	13,928,558.75	28,873,680.97
2025	509,571.00	3,871,012.50	80,752.00	1,038,683.75	8,439,610.00	13,939,629.25	29,085,926.28
2026	509,571.00	2,755,512.50	80,752.00		9,554,025.00	12,899,860.50	20,993,347.52
2027	41,009,571.00	2,752,950.00	80,752.00		9,556,560.00	53,399,833.00	61,325,737.17
2028		9,560,249.99	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:	44,576,568.00	38,314,537.49	4,331,768.00	6,222,590.00	61,069,460.00	163,130,560.99	317,206,275.73