

Superintendent's Proposed Budget

Fiscal Year ending June 30, 2024

School Board Members

Terry Castillo
Chair

Erika Booth
Vice Chair

Julius Melendez

Jon Arguello

Heather Kahoun

Dr. Mark Shanoff
Superintendent

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

Jose Gonzalez
Director of Budget



The Osceola County School Board and I firmly believe that being fiscally responsible with taxpayer dollars and directing our money to those items that have the most student impact is an investment in the future. After all, fiscal responsibility in a school district is about more than just balancing budgets. It involves making strategic investments in areas that will prepare students for the future job market and a rapidly changing world. By wisely allocating resources, the Osceola County School Board provides students with the necessary skills, knowledge, and opportunities to succeed in their personal and professional lives. We know that students who receive high-quality education and support are more likely to succeed academically, graduate from high school, pursue higher education and post-secondary opportunities, and become productive members of society. By prioritizing funds for student impact, the Osceola County School Board contributes to the long-term success and well-being of students, ultimately benefiting the community as a whole.

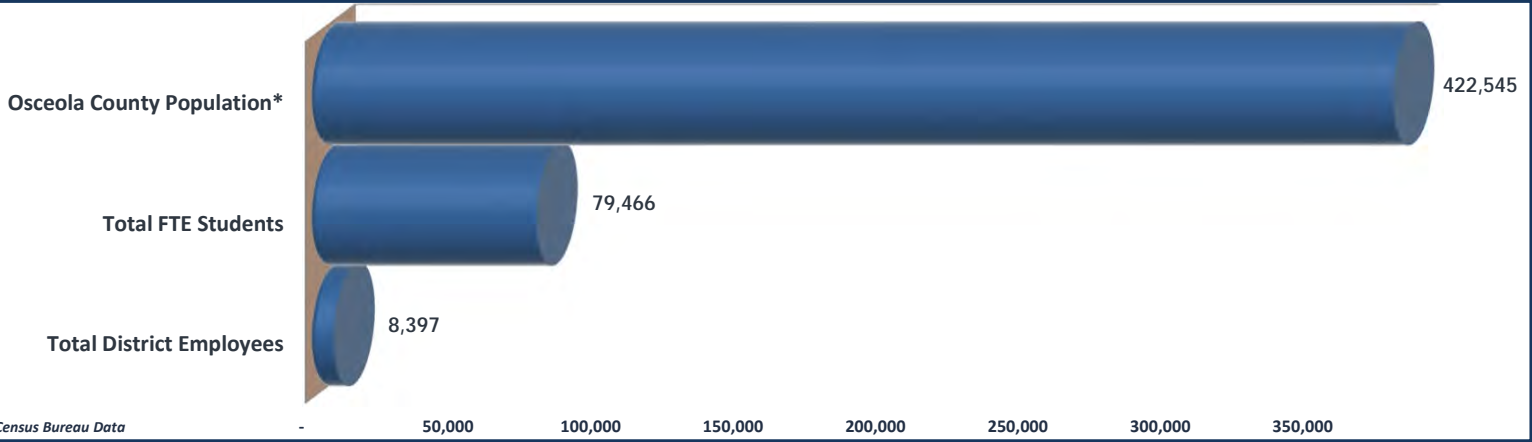
Thank you to Osceola County taxpayers who entrust our school district with their hard-earned money to provide quality education for children. Being fiscally responsible builds and maintains trust between the district and the community. It demonstrates accountability and a commitment to using taxpayer funds responsibly, fostering positive relationships with stakeholders.

I firmly believe that being fiscally responsible with taxpayer dollars is essential for the Osceola School District. It allows for the efficient allocation of resources, builds trust and accountability, promotes long-term financial sustainability, enhances student outcomes, supports economic development, and prepares students for the future. By prioritizing responsible financial management, the Osceola School District will fulfill its mission of providing quality education while being good stewards of public funds.

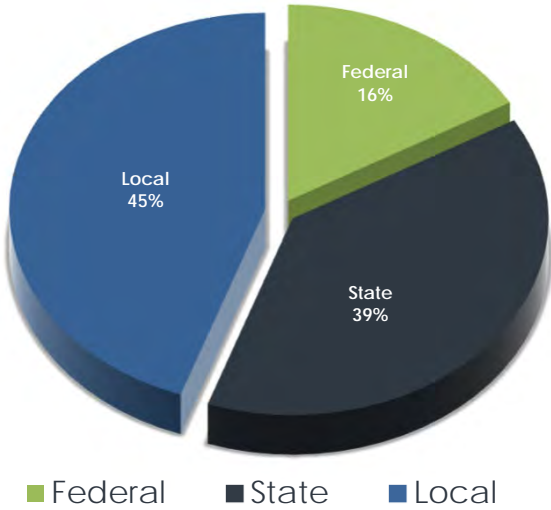
Dr. Mark Shanoff
Superintendent



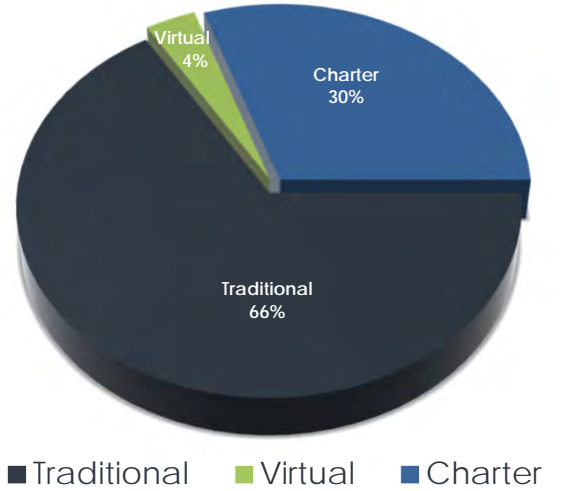
District Overview



Funding Sources



Schools by Type



Operating Budget by Category

SCHOOL INSTRUCTION AND SUPPORT	\$ 604,050,264
Instruction	472,170,726
Pupil Personnel Services	34,313,116
Instructional Media Services	5,698,676
Instructional and Curriculum Development Svcs	20,040,970
Instructional Staff Training Services	6,735,081
Instruction Related Technology	2,448,625
School Administration	33,004,265
Pupil Transportation Services	29,638,805
OPERATIONS	\$ 77,055,873
Facilities Acquisition and Construction	13,331,544
Food Services	558,200
Operation of Plant	50,185,289
Maintenance of Plant	12,980,840
OTHER	\$ 28,232,889
School Board	1,777,264
General Administration	2,254,565
Fiscal Services	2,632,996
Central Services	8,853,355
Administrative Technology Services	5,994,298
Community Services	6,720,411
Debt Service	-

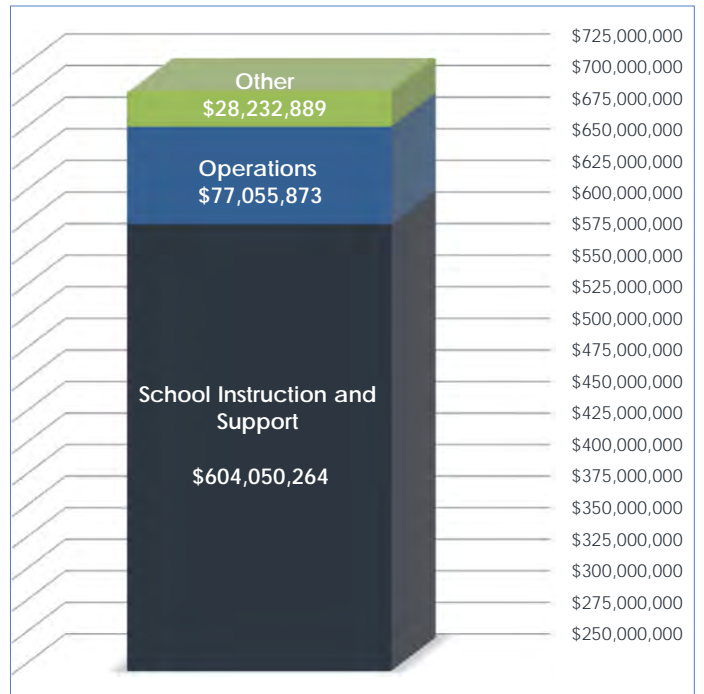


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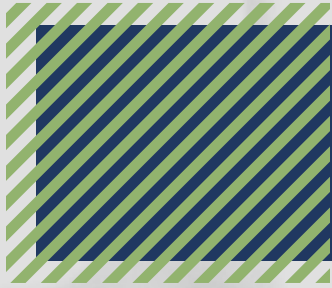
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Introduction



THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA

Budget Timeline

DATE	DAY	DESCRIPTION
3/7/2023	Tuesday	Beginning of State Legislative Session
3/21/2023	Tuesday	Board Workshop - Budget Planning
5/5/2023	Friday	End of State Legislative Session
6/27/2023	Tuesday	Board Workshop - General and Capital Funds
7/1/2023	Saturday	Property Appraiser Certifies Taxable Value
7/10/2023	Monday	DOE Certifies RLE Tax Rate and Releases Second FEFP Calculation
7/11/2023	Tuesday	Board Meeting - Tentative Budget Presented to Board
7/27/2023	Thursday	Advertise to Adopt Tentative Budget
8/1/2023	Tuesday	Public Hearing to Adopt Tentative Budget and Millage
8/4/2023	Friday	Certify Tentative Millage Rate - Notify Property Appraiser
8/10/2023	Thursday	First Day of School
8/28/2023	Monday	Deadline for Property Appraiser to Mail out Proposed Tax Notices
9/5/2023	Tuesday	Public Hearing to Adopt Final Budget and Millage
9/8/2023	Friday	District Summary Budget and Supporting Documents Due to FDOE
9/8/2023	Friday	Certify Final Millage Rate - Notify Property Appraiser, Tax Collector and Department of Revenue
10/4/2023	Wednesday	TRIM Compliance Packet Due to Department of Revenue

BUDGET CONVENTIONS

ASSIGNED FUND BALANCE:

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

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

NON-SALARY BUDGETS:

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

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

Other non-salary budgets in the General Fund are controlled by project number and restricted for designated purposes. These budgets are controlled at the District level based on School Board priorities and the District strategic plan, 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 Safe Schools Allocation, Mental Health Allocation, Educational Enrichment Allocation, line items and local grants.

Non-salary budgets for Federal grants in the Special Revenue Fund are administered by project managers within the department receiving the grant award. 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 for non-exempt staff 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) and 40 hours per week.
- Extra pay for time worked in an assignment different from the employee's normal job. An extra pay contract between the District and the employee is executed for extra pay assignments.
- Time and one-half overtime for hours worked over 40 hours per week.

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

REIMBURSEMENTS:

Reimbursements frequently occur when salary or non-salary expenditures are originally incurred in one fund or department and are later charged to another fund or department, though a billing process or as an overhead cost allocation. In these cases, reimbursement accounts are used in the fund or department where the original expense was incurred 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 (e.g., field trips charged to schools), in the Facilities and Maintenance Departments (e.g., costs later allocated to Capital Projects), and in other departments for overhead costs associated with the ongoing support of charter schools.

RESTRICTED FUND BALANCE:

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

RESTRICTED NET ASSETS:

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

SALARY BUDGETS:

Salary budgets include the cost of all wages and compensation, FICA/social security, retirement, and board insurance contributions for all allocated positions.

Position control is a function of the Budget Department. Position allocations and salary budgets cannot be adjusted by schools or other departments. There is an allocated position for all employees that are on the District's payroll and all vacant positions.

For occupied positions, the cost per allocated position is 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.

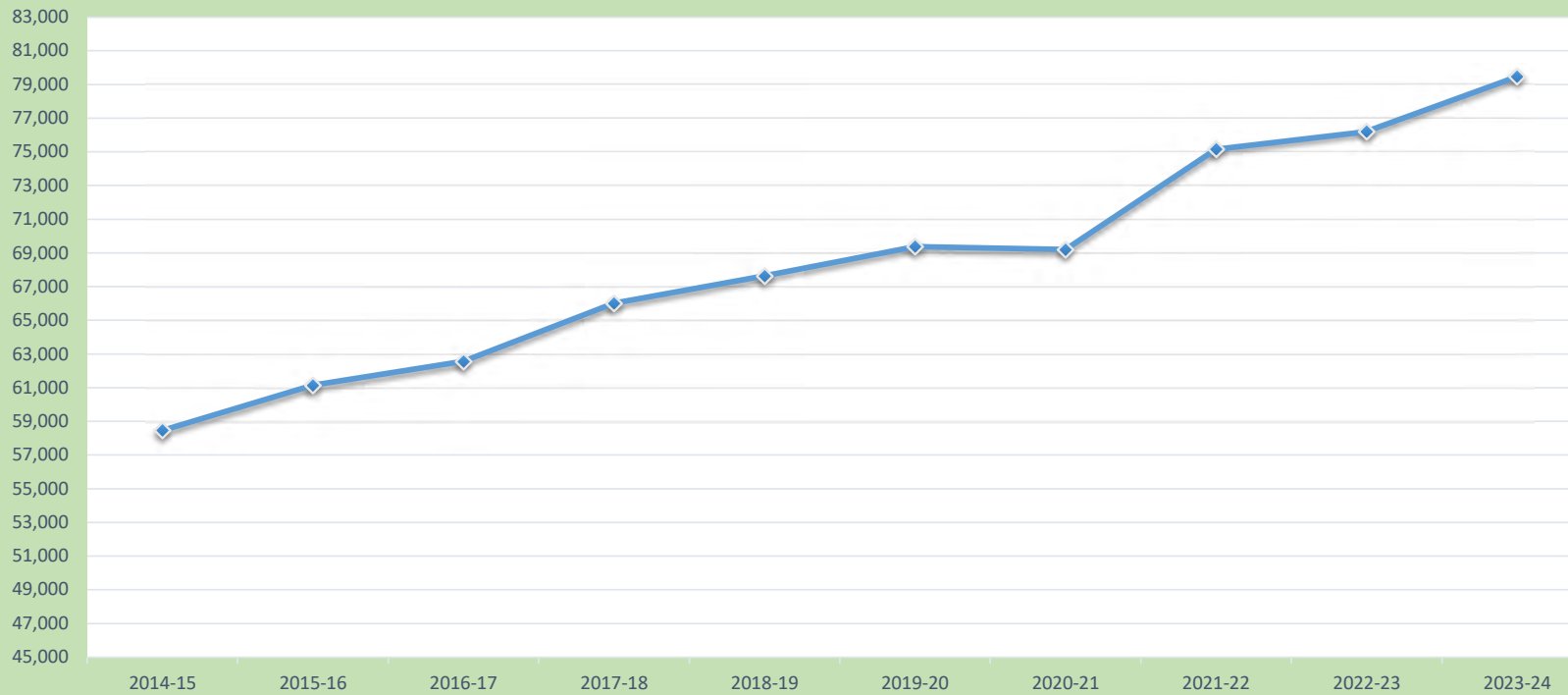
UNASSIGNED FUND BALANCE:

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

Unweighted FTE (UFTE)



	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Unweighted FTE (UFTE)	58,465	61,141	62,561	66,010	67,632	69,378	69,195	75,158	76,210	79,466
Percentage Change	2.14%	4.58%	2.32%	5.51%	2.46%	2.58%	-0.26%	8.62%	1.40%	4.27%

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA

INITIAL FTE PROJECTIONS BY SCHOOL

CENTER	NAME	2022-23 4TH CALC	2023-24 PROJECTION	CHANGE
1 0401	BOGGY CREEK ELEMENTARY SCHOOL	601.99	606.89	4.90
2 0061	CENTRAL AVENUE ELEMENTARY SCHOOL	572.02	553.38	(18.64)
3 0957	CHESTNUT ELEMENTARY SCHOOL FOR SCIENCE AND ENGINEERING	695.63	708.19	12.56
4 0851	CYPRESS ELEMENTARY SCHOOL	469.41	465.01	(4.40)
5 0831	DEERWOOD ELEMENTARY SCHOOL	492.12	475.42	(16.70)
6 0961	EAST LAKE ELEMENTARY SCHOOL	875.31	893.01	17.70
7 0931	FLORA RIDGE ELEMENTARY SCHOOL	1,015.37	1,012.50	(2.87)
8 0011	HARMONY COMMUNITY SCHOOL	997.34	1,047.57	50.23
9 0501	HICKORY TREE ELEMENTARY SCHOOL	785.47	939.37	153.90
10 0071	HIGHLANDS ELEMENTARY SCHOOL	639.20	606.98	(32.22)
11 0903	ISLAND VILLAGE ELEMENTARY SCHOOL	0.00	500.00	500.00
12 0042	KISSIMMEE ELEMENTARY SCHOOL	812.12	726.86	(85.26)
13 0300	KOA ELEMENTARY SCHOOL	644.77	644.02	(0.75)
14 0801	LAKEVIEW ELEMENTARY SCHOOL	741.75	736.95	(4.80)
15 0271	MICHIGAN AVENUE ELEMENTARY SCHOOL	792.65	796.67	4.02
16 0701	MILL CREEK ELEMENTARY SCHOOL	724.53	715.00	(9.53)
17 0043	NARCOOSSEE ELEMENTARY SCHOOL	1,470.65	1,439.78	(30.87)
18 0933	NEPTUNE ELEMENTARY SCHOOL	959.24	962.67	3.43
19 0904	PARTIN SETTLEMENT ELEMENTARY SCHOOL	786.26	746.45	(39.81)
20 0811	PLEASANT HILL ELEMENTARY SCHOOL	704.35	683.40	(20.95)
21 0901	POINCIANA ACADEMY OF FINE ARTS	600.55	637.11	36.56
22 0301	REEDY CREEK ELEMENTARY SCHOOL	845.33	852.04	6.71
23 0111	ST. CLOUD ELEMENTARY SCHOOL	821.00	820.39	(0.61)
24 0958	SUNRISE ELEMENTARY SCHOOL	1,019.88	1,053.90	34.02
25 0101	THACKER AVENUE ELEMENTARY FOR INTERNATIONAL STUDIES	596.58	565.89	(30.69)
26 0321	VENTURA ELEMENTARY SCHOOL	761.49	781.82	20.33
27	Subtotal Elementary Schools	19,425.01	19,971.29	546.28
28 0091	DENN JOHN MIDDLE SCHOOL	863.79	866.79	3.00
29 0041	DISCOVERY INTERMEDIATE SCHOOL	892.45	904.20	11.75
30 0252	HARMONY MIDDLE SCHOOL	1,053.46	1,142.80	89.34
31 0341	HORIZON MIDDLE SCHOOL	1,277.60	1,290.05	12.45
32 0251	KISSIMMEE MIDDLE SCHOOL	1,296.08	1,262.32	(33.76)
33 0040	NARCOOSSEE MIDDLE SCHOOL	1,372.85	1,389.79	16.94
34 0311	NEPTUNE MIDDLE SCHOOL	992.00	993.51	1.51
35 0821	PARKWAY MIDDLE SCHOOL	739.98	716.95	(23.03)
36 0272	ST. CLOUD MIDDLE SCHOOL	1,219.05	1,264.70	45.65
37	Subtotal Middle Schools	9,707.26	9,831.10	123.84
38 0902	CELEBRATION HIGH SCHOOL	2,656.79	2,474.90	(181.89)
39 0601	GATEWAY HIGH SCHOOL	1,635.31	1,658.97	23.66
40 0922	HARMONY HIGH SCHOOL	2,638.78	2,554.82	(83.96)
41 0842	LIBERTY HIGH SCHOOL	1,541.80	1,400.62	(141.18)
42 0962	NEOCITY ACADEMY	391.41	396.52	5.11
43 0081	OSCEOLA HIGH SCHOOL	2,257.77	2,565.05	307.28
44 0841	POINCIANA HIGH SCHOOL	2,372.93	2,409.33	36.40
45 0862	PROFESSIONAL & TECHNICAL HIGH SCHOOL	529.99	555.82	25.83
46 0201	ST. CLOUD HIGH SCHOOL	2,138.86	2,200.73	61.87
47 0005	TOHOPEKALIGA	2,545.53	2,836.28	290.75
48 9003	ZENITH ACCELERATED ACADEMY	499.90	498.04	(1.86)
49	Subtotal High Schools	19,209.07	19,551.08	342.01
50 0991	CANOE CREEK K8	1,144.50	1,200.39	55.89
51 0711	CELEBRATION SCHOOL	1,699.99	1,661.69	(38.30)
52 9036	NEW BEGINNINGS EDUCATION CENTER	259.60	251.01	(8.59)
53 0921	OSCEOLA COUNTY SCHOOL FOR THE ARTS	900.02	921.62	21.60
54 0302	WESTSIDE K-8 SCHOOL	1,724.36	1,617.15	(107.21)
55	Subtotal Multi-Level Schools	5,728.47	5,651.87	(76.60)
56 9041	HOSPITAL/HOMEBOUND PROGRAM	22.53	21.67	(0.86)
57 9020	OASIS RESIDENTIAL CENTER	24.76	25.01	0.25
58 0859	OSCEOLA REGIONAL JUVENILE COMMITMENT FACILITY	95.47	86.06	(9.41)
59 7004	OSCEOLA VIRTUAL FRANCHISE (SECONDARY)	483.83	473.41	(10.42)
60 7001	OSCEOLA VIRTUAL INSTRUCTION PROGRAM	0.00	0.00	0.00
61 7006	OSCEOLA VIRTUAL INSTRUCTION (COURSE OFFERINGS)	0.00	0.00	0.00
62	Subtotal Alternative Schools	626.59	606.15	(20.44)
63 0932	BELLALAGO CHARTER ACADEMY	1,143.95	1,143.30	(0.65)
64 0184	BRIDGEPREP ACADEMY OSCEOLA COUNTY	625.34	619.78	(5.56)

CENTER	NAME	2022-23 4TH CALC	2023-24 PROJECTION	CHANGE
65 0131	BRIDGEPREP ACADEMY ST. CLOUD	549.15	593.51	44.36
66 0192	CREATIVE INSPIRATION JOURNEY SCHOOL OF ST CLOUD	612.49	668.39	55.90
67 0153	FLORIDA CYBER CHARTER ACADEMY AT OSCEOLA	939.63	931.91	(7.72)
68 0863	FOUR CORNERS CHARTER SCHOOL	947.57	929.73	(17.84)
69 0152	FOUR CORNERS UPPER SCHOOL	1,369.76	1,404.06	34.30
70 0866	KISSIMMEE CHARTER ACADEMY	616.80	623.37	6.57
71 0182	LINCOLN-MARTI CHARTER SCHOOLS(OSCEOLA CAMPUS)	85.59	84.95	(0.64)
72 0959	MAIN STREET HIGH SCHOOL	332.11	336.14	4.03
73 0202	MATER ACADEMY AT ST CLOUD	552.02	594.44	42.42
74 0971	MATER ACADEMY PREPARATORY HIGH SCHOOL.	439.22	444.80	5.58
75 0163	MATER BRIGHTON LAKES	1,277.43	1,330.71	53.28
76 0185	MATER PALMS ACADEMY	861.71	862.52	0.81
77 0853	NEW DIMENSIONS HIGH SCHOOL	420.76	429.48	8.72
78 0181	OSCEOLA SCIENCE CHARTER SCHOOL	1,126.73	1,177.82	51.09
79 0881	P. M. WELLS CHARTER ACADEMY	613.62	617.08	3.46
80 0191	RENAISSANCE CHARTER SCHOOL AT BOGGY CREEK	714.87	786.54	71.67
81 0149	RENAISSANCE CHARTER SCHOOL AT POINCIANA	923.92	922.69	(1.23)
82 0171	RENAISSANCE CHARTER SCHOOL AT TAPESTRY	1,422.56	1,430.41	7.85
83 0183	SPORTS LEADERSHIP ARTS MANAGEMENT (SLAM)	164.07	170.72	6.65
84 0900	UCP OSCEOLA CHARTER SCHOOL	210.51	211.90	1.39
85 0155	VICTORY CHARTER SCHOOL	659.82	667.34	7.52
86 0203	VICTORY CHARTER SCHOOL K-5	268.77	258.98	(9.79)
87 7030	VIRTUAL PREP ACADEMY OF FL	167.30	185.64	18.34
88 9999	CHARTER UNDISTRIBUTED	0.00	200.00	200.00
89	Subtotal Charter Schools	17,045.70	17,626.20	580.50
90 3900	FAMILY EMPOWERMENT SCHOLARSHIP PROGRAM	4,467.00	5,463.13	996.13
91	Subtotal Voucher Programs	4,467.00	5,463.13	996.13
92 9000	UNDISTRIBUTED	0.00	765.00	765.00
93	Subtotal Undistributed	0.00	765.00	765.00
94	GRAND TOTAL	76,209.10	79,465.82	3,256.72



CERTIFICATION OF SCHOOL TAXABLE VALUE

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

Year : 2023	County : OSCEOLA
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Name of School District :
SCHOOL DISTRICT OF OSCEOLA COUNTY

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

1.	Current year taxable value of real property for operating purposes	\$	51,594,478,764	(1)
2.	Current year taxable value of personal property for operating purposes	\$	1,719,165,044	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	6,317,950	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	53,319,961,758	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	2,239,175,528	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	51,080,786,230	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	44,070,708,090	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		(8)

SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :		Date :	
	Electronically Certified by Property Appraiser		6/29/2023 12:07 PM	

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

Local board millage includes discretionary and capital outlay.				
9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>	3.2680	per \$1,000	(9)
10.	Prior year local board millage levy <i>(All discretionary millages)</i>	2.2480	per \$1,000	(10)
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$	144,023,074	(11)
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	99,070,952	(12)
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	243,094,026	(13)
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	2.8195	per \$1,000	(14)
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	1.9395	per \$1,000	(15)
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	3.3210	per \$1,000	(16)
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	E. Additional Voted Millage
	1.5000	0.7480	0.0000	
Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>		2.2480	per \$1,000	(17)

Name of School District :		
18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$ 177,075,593 (18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 119,863,274 (19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$ 296,938,867 (20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>	17.79 % (21)
22.	Current year total proposed rate as a percent change of rolled-back rate <i>{{(Line 16 plus Line 17) divided by (Line 14 plus Line 15)}, minus 1}, multiplied by 100</i>	17.02 % (22)

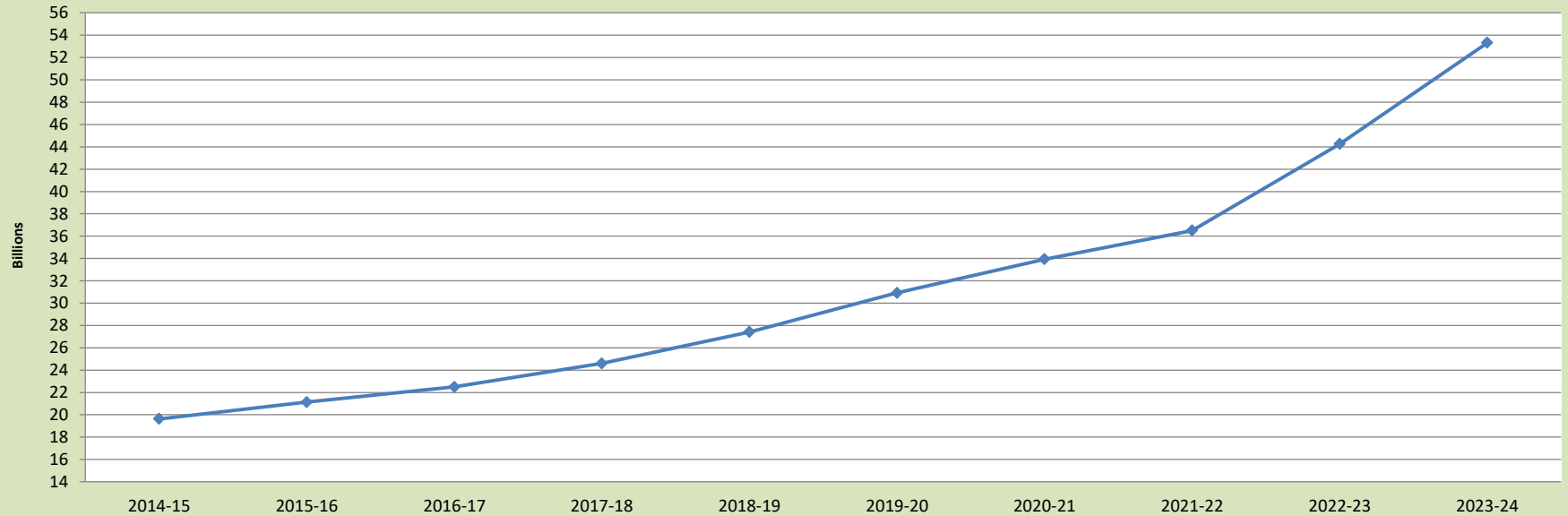
Final public budget hearing	Date :	Time :	Place :
-----------------------------	--------	--------	---------

S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer :			Date :	
	Title :		Contact Name And Contact Title :		
	Dr. Mark Shanoff, Superintendent		Sarah E. Graber, CHIEF BUSINESS & FINANCE OFFICER		
	Mailing Address :		Physical Address :		
SDOC ADMINISTRATION CENTER		817 BILL BECK BLVD			
City, State, Zip :		Phone Number :		Fax Number :	
KISSIMMEE, FL 34744		407.870.4823		407.518.2906	

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

Millage History	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Required Local Effort (RLE)	5.104	5.009	4.643	4.501	4.161	3.984	3.761	3.639	3.262	3.321
RLE Prior Period Adjustment	0.023	0.004	0.014	0.000	0.002	0.008	0.017	0.010	0.006	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	5.875	5.761	5.405	5.249	4.911	4.740	4.526	4.397	4.016	4.069
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	7.375	7.261	6.905	6.749	6.411	6.240	6.026	5.897	5.516	5.569
Percentage Change	-1.8%	-1.5%	-4.9%	-2.3%	-5.0%	-2.7%	-3.4%	-2.1%	-6.5%	1.0%

TAX ROLL



Tax Roll History	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Final Tax Roll	\$ 19,627,447,692	\$ 21,129,933,005	\$ 22,494,745,613	\$ 24,597,378,050	\$ 27,418,836,008	\$ 30,918,572,157	\$ 33,938,986,737	\$ 36,507,101,648	\$ 44,263,539,646	\$ 53,319,961,758
Percentage Change	7.09%	7.66%	6.46%	9.35%	11.47%	12.76%	9.77%	7.57%	21.25%	20.46%
Total Tax Levy	\$ 144,752,427	\$ 153,424,444	\$ 155,326,218	\$ 166,007,704	\$ 175,782,158	\$ 192,931,890	\$ 204,516,334	\$ 215,282,378	\$ 244,157,685	\$ 296,938,867
Percentage Change	5.18%	5.99%	1.24%	6.88%	5.89%	9.76%	6.00%	5.26%	13.41%	21.62%

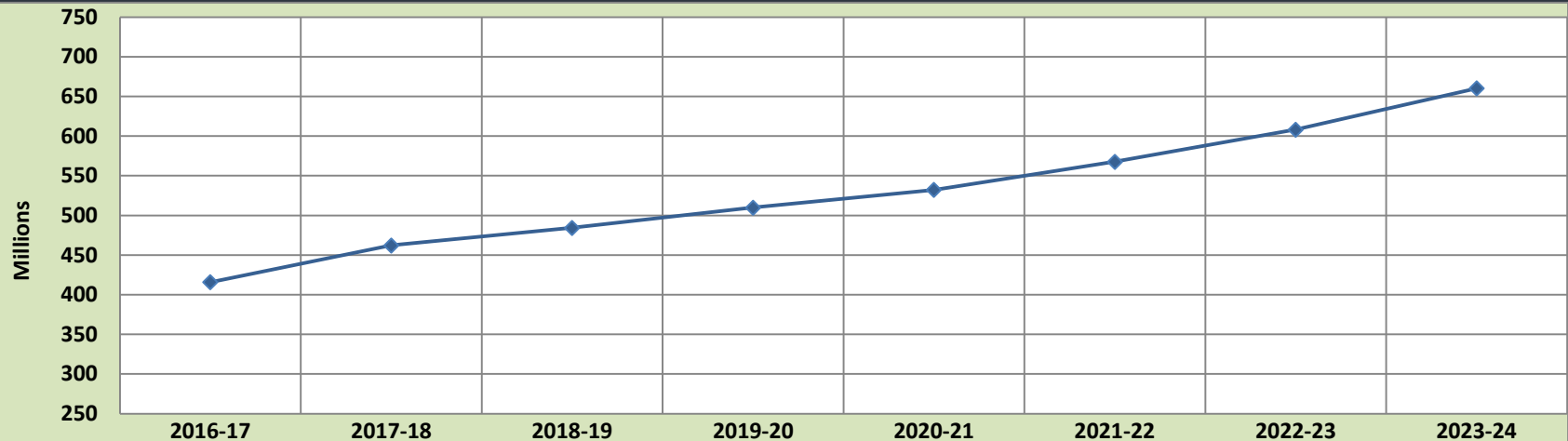
THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FUNDING COMPARISON

Line	DESCRIPTION	2023	2024	Change	% Change
		Fourth Calculation	Conference Report		
1	Unweighted FTE				
2	Traditional	54,696.81	55,611.49	914.68	1.67%
3	Charter	17,045.70	17,626.20	580.50	3.41%
4	McKay	0.00	0.00	0.00	N/A
5	Family Empowerment	4,467.00	5,463.13	996.13	22.30%
6	Undistributed	0.00	765.00	765.00	N/A
7	Total Unweighted FTE	76,209.51	79,465.82	3,256.31	4.27%
8	Total Weighted FTE	83,267.91	86,787.93	3,520.03	4.23%
9	Weighted to Unweighted FTE Ratio	1.0926	1.0921	(0.0005)	-0.04%
10	Tax Roll - School Taxable Value	44,263,539,646	49,718,661,357	5,455,121,711	12.32%
11	Required Local Effort Millage	3.262	3.321	0.059	1.81%
12	Prior Period Adjustment Millage	0.006	0.000	(0.006)	-100.00%
13	Basic Discretionary Millage	0.748	0.748	0.000	0.00%
14	Total Millage	4.016	4.069	0.053	1.32%
15	Base Student Allocation (BSA)	4,587.40	5,139.73	552.33	12.04%
16	Comparable Wage Factor (CWF)*	0.9870	1.0000	0.0130	1.32%
17	BSA * CWF	4,527.76	5,139.73	611.97	13.52%
18	FEFP Detail				
19	Base FEFP (WFTE x BSA x CWF)	377,017,428	446,047,562	69,030,134	18.31%
20	0.748 Mills Discretionary Compression	23,141,780	25,973,403	2,831,623	12.24%
21	DJJ Supplemental Allocation	86,930	76,573	(10,357)	-11.91%
22	Safe Schools	4,574,802	5,497,794	922,992	20.18%
23	ESE Guaranteed Allocation	23,089,781	24,413,187	1,323,406	5.73%
24	Educational Enrichment Allocation	16,225,194	19,198,873	2,973,679	18.33%
25	Instructional Materials	6,184,725	0	(6,184,725)	-100.00%
26	Student Transportation	18,296,294	19,032,029	735,735	4.02%
27	Teacher Classroom Supply Assistance Program (TCSAP)	1,447,245	0	(1,447,245)	-100.00%
28	Reading Allocation	4,164,631	0	(4,164,631)	-100.00%
29	Mental Health Allocation	3,493,675	4,018,915	525,240	15.03%
30	Funding Compression Allocation	4,592,943	0	(4,592,943)	-100.00%
31	Teacher Salary Increase Allocation (TSIA)	20,585,852	0	(20,585,852)	-100.00%
32	Total FEFP	502,901,280	544,258,336	41,357,056	8.22%
33	Adjustments				
34	Required Local Effort Taxes	(138,612,160)	(158,511,047)	(19,898,887)	14.36%
35	Proration to Funds Available	0	0	0	N/A
36	Student Reserve Allocation	0	0	0	N/A
37	Additional Student Reserve Allocation	0	0	0	N/A
38	Total Adjustments	(138,612,160)	(158,511,047)	(19,898,887)	14.36%
39	Net State FEFP	364,289,120	385,747,289	21,458,169	5.89%
40	Lottery Funds				
41	Discretionary Lottery	0	0	0	N/A
42	School Recognition	0	0	0	N/A
43	Total Lottery Funding	0	0	0	N/A
44	State Categorical Programs				
45	Class Size Reduction	73,801,335	71,276,412	(2,524,923)	-3.42%
46	State-Funded Discretionary Supplement	0	9,217,326	9,217,326	N/A
47	Total State Categorical Funding	73,801,335	80,493,738	6,692,403	9.07%
48	Total State Funding	438,090,455	466,241,027	28,150,572	6.43%
49	Local Funding:				
50	Required Local Effort	138,612,160	158,511,047	19,898,887	14.36%
51	.748 Mills Discretionary Tax	31,784,763	35,701,976	3,917,213	12.32%
52	Total Local Funding	170,396,923	194,213,023	23,816,100	13.98%
53	Total State and Local Funding	608,487,378	660,454,050	51,966,672	8.54%
54	State Dollars per Unweighted FTE	5,748.50	5,867.19	118.69	2.06%
55	Local Dollars per Unweighted FTE	2,235.90	2,443.98	208.08	9.31%
56	Total Dollars per Unweighted FTE	7,984.40	8,311.17	326.77	4.09%
57	State Funds as a % of Total Funds	72.00%	70.59%	-1.40%	
58	Local Funds as a % of Total Funds	28.00%	29.41%	1.40%	

*formerly District Cost Differential (DCD)

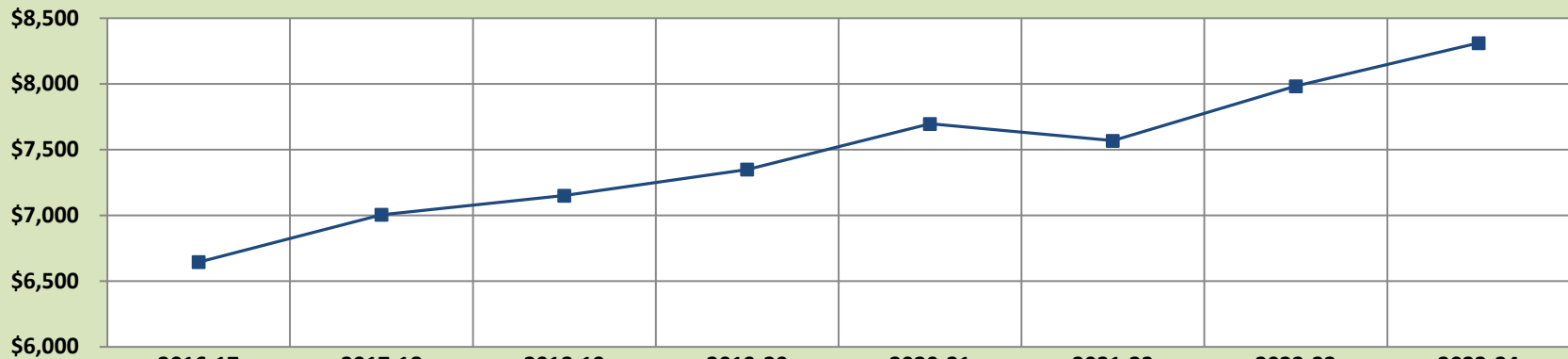
THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
TOTAL AND PER FTE FUNDING - HISTORICAL AND PROJECTED

Total FEFP Funding



Total Funding	\$415,958,062	\$462,397,943	\$484,304,635	\$509,887,770	\$532,295,415	\$567,952,563	\$608,487,378	\$660,454,050
% Change	7.30%	11.16%	4.74%	5.28%	4.39%	6.70%	7.14%	8.54%

FEFP Revenue Per Student



\$ Per Student	\$6,646	\$7,005	\$7,151	\$7,349	\$7,696	\$7,568	\$7,984	\$8,311
% Change	2.61%	5.40%	2.08%	2.77%	4.72%	-1.66%	5.50%	4.10%

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

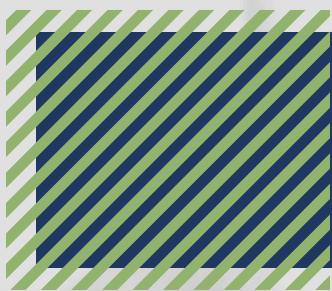
**2023-24 FEFP Conference Report
Total Funding per Student**

Rank	District	Total Funding per FTE
1	Monroe	12,078.91
2	Jefferson	10,729.55
3	Collier	10,476.72
4	Franklin	10,349.66
5	Walton	10,217.92
6	Sarasota	9,579.62
7	Liberty	9,524.71
8	Glades	9,468.71
9	Gilchrist	9,412.21
10	Gulf	9,375.19
11	Lafayette	9,345.30
12	Sumter	9,302.00
13	Calhoun	9,290.78
14	Martin	9,211.54
15	Washington	9,189.81
16	Palm Beach	9,188.52
17	Taylor	9,076.67
18	Levy	9,032.48
19	Hamilton	9,031.13
20	Charlotte	9,027.85
21	Dixie	8,998.47
22	Bradford	8,969.99
23	Jackson	8,938.41
24	Holmes	8,931.23
25	Lee	8,891.93
26	Union	8,883.54
27	Dade	8,835.81
28	Gadsden	8,824.97
29	Madison	8,821.28
30	Pinellas	8,807.26
31	Indian River	8,763.93
32	Bay	8,734.07
33	De Soto	8,721.48
34	Okeechobee	8,715.09
35	Baker	8,704.82
36	Columbia	8,644.37
37	Putnam	8,626.64
38	Flagler	8,605.28
39	Wakulla	8,585.97
40	Marion	8,575.08
41	Nassau	8,567.99
42	Okaloosa	8,567.42
43	Broward	8,566.01
44	Orange	8,544.17
45	St. Johns	8,536.68
46	Brevard	8,535.54
47	Santa Rosa	8,522.36
48	Escambia	8,504.17
49	Leon	8,494.95
50	Hardee	8,489.45
51	Hillsborough	8,480.49
52	Manatee	8,473.01
53	Clay	8,469.92
54	Pasco	8,464.49
55	Citrus	8,460.54
56	Volusia	8,456.00
57	Hernando	8,449.87
58	St. Lucie	8,435.02
59	Highlands	8,431.95
60	Duval	8,425.24
61	Alachua	8,424.87
62	Polk	8,411.99
63	Suwannee	8,357.90
64	Lake	8,321.20
65	Osceola	8,311.17
66	Seminole	8,302.98
67	Hendry	7,789.68

BUDGET SUMMARY - ALL FUNDS
SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE OSCEOLA COUNTY SCHOOL DISTRICT ARE 20.9%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.
FISCAL YEAR 2023-24

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:			PROPOSED MILLAGE LEVIES		
Required Local Effort (Including Prior Period Funding Adjustment Millage)	3.3210	Discretionary Critical Needs (Operating)	0.0000	NOT SUBJECT TO 10-MILL CAP:	
Local Capital Improvement (Capital Outlay)	1.5000	Additional Millage Not to Exceed 4 Years (Operating)	0.0000	Operating or Capital Not to Exceed 2 Years	0.0000
Discretionary Operating	0.7480			Debt Service	0.0000
Discretionary Capital Improvement	0.0000			TOTAL MILLAGE	5.5690

ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	PERMANENT FUND	TOTAL ALL FUNDS
Federal sources	2,250,000	184,144,175	2,230,600	-	-	-	188,624,775
State sources	428,170,778	447,000	393,850	9,790,000	-	-	438,801,628
Local sources	212,441,004	2,064,000	1,041,010	217,027,412	73,430,000	-	506,003,426
TOTAL SOURCES	\$ 642,861,782	\$ 186,655,175	\$ 3,665,460	\$ 226,817,412	\$ 73,430,000	\$ -	\$ 1,133,429,829
Transfers In	26,953,947	-	37,390,505	-	-	-	64,344,452
Fund Balances/Reserves/Net Assets	88,461,862	23,052,913	30,036,373	582,859,313	12,575,490	-	736,985,951
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 758,277,591	\$ 209,708,088	\$ 71,092,338	\$ 809,676,725	\$ 86,005,490	\$ -	\$ 1,934,760,232
EXPENDITURES							
Instruction	472,170,726	111,382,642	-	-	-	-	583,553,368
Pupil Personnel Services	34,313,116	4,051,256	-	-	-	-	38,364,372
Instructional Media Services	5,698,676	433,308	-	-	-	-	6,131,984
Instructional and Curriculum Development Services	20,040,970	11,113,974	-	-	-	-	31,154,944
Instructional Staff Training Services	6,735,081	13,392,075	-	-	-	-	20,127,156
Instruction Related Technology	2,448,625	6,690,182	-	-	-	-	9,138,807
School Board	1,777,264	-	-	-	-	-	1,777,264
General Administration	2,254,565	3,000,908	-	-	-	-	5,255,473
School Administration	33,004,265	3,136	-	-	-	-	33,007,401
Facilities Acquisition and Construction	13,331,544	5,600	-	660,390,264	-	-	673,727,408
Fiscal Services	2,632,996	150,000	-	-	-	-	2,782,996
Food Services	558,200	47,310,104	-	-	-	-	47,868,304
Central Services	8,853,355	1,179,990	-	-	73,770,000	-	83,803,345
Pupil Transportation Services	29,638,805	1,113,012	-	-	-	-	30,751,817
Operation of Plant	50,185,289	515,818	-	-	-	-	50,701,107
Maintenance of Plant	12,980,840	48,913	-	-	-	-	13,029,753
Administrative Technology Services	5,994,298	38,480	-	-	-	-	6,032,778
Community Services	6,720,411	1,561,625	-	-	-	-	8,282,036
Debt Services	-	-	38,856,138	-	-	-	38,856,138
TOTAL EXPENDITURES	\$ 709,339,026	\$ 201,991,023	\$ 38,856,138	\$ 660,390,264	\$ 73,770,000	\$ -	\$ 1,684,346,451
Transfers Out	-	-	-	64,344,452	-	-	64,344,452
Fund Balances/Reserves/Net Assets	48,938,565	7,717,065	32,236,200	84,942,009	12,235,490	-	186,069,329
TOTAL APPROPRIATED EXPENDITURES	\$ 758,277,591	\$ 209,708,088	\$ 71,092,338	\$ 809,676,725	\$ 86,005,490	\$ -	\$ 1,934,760,232



Resolutions



Resolution Number 24-XXX

RESOLUTION ADOPTING TENTATIVE MILLAGE RATES

WHEREAS, the School Board of Osceola County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates for the fiscal year July 1, 2023 to June 30, 2024; and

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Osceola County School Board adopted the tentative millage rates for fiscal year 2023-2024 in the amounts of:

	Tentative Millage Levy	Proposed Amount to be Raised
Required Local Effort (RLE)	3.321	169,992,569
Prior Period Adjustment	0.000	-
Total RLE	3.321	169,992,569
Capital Outlay	1.500	76,780,745
Discretionary Operating	0.748	38,287,998
Total Millage	5.569	285,061,312

The total millage rate to be levied exceeds the roll-back rate by 17.79 percent.

NOW THEREFORE, BE IT RESOLVED:

That the Osceola County School Board, adopted each tentative millage rate for the fiscal year July 1, 2023 to June 30, 2024, on August 1, 2023, by separate vote prior to adopting the tentative budget.

Chair

August 1, 2023

Resolution Number 24-XXX

RESOLUTION ADOPTING TENTATIVE BUDGET

A RESOLUTION OF THE OSCEOLA COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2023-2024.

WHEREAS, the School Board of Osceola County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates and a tentative budget for the fiscal year July 1, 2023 to June 30, 2024; and

WHEREAS, the Osceola County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2023-2024.

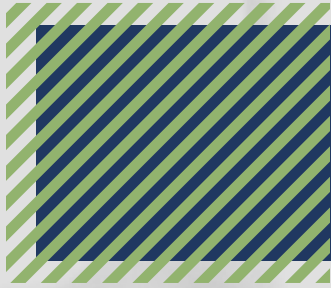
WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Osceola County School Board adopted the tentative millage rates and the budget in the amount of **\$1,934,760,232** for fiscal year 2023-2024.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of Osceola County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Osceola County as a tentative budget for the categories indicated for the fiscal year July 1, 2023 to June 30, 2024.

Chair

August 1, 2023



Advertisements



NOTICE OF PROPOSED TAX INCREASE

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

Last year's property tax levy:

A. Initially proposed tax levy.....	\$244,157,685
B. Less tax reductions due to Value Adjustment Board and other assessment changes.....	\$ 10,063,659
C. Actual property tax levy.....	\$234,094,026
This year's proposed tax levy.....	\$ 296,938,867

A portion of the tax levy is required under state law in order for the school board to receive **\$345,198,313** in state education grants.

The required portion has **increased** by **17.79** percent, and represents approximately **six tenths** of the total proposed taxes.

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

All concerned citizens are invited to a public hearing on the tax increase to be held on August 1, 2023 at 5:30 p.m., at:

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

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

BUDGET SUMMARY
SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE OSCEOLA COUNTY SCHOOL DISTRICT ARE 20.9%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.
FISCAL YEAR 2023-24

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:			PROPOSED MILLAGE LEVIES		
Required Local Effort (Including Prior Period Funding Adjustment Millage)	3.3210	Discretionary Critical Needs (Operating)	0.0000	Operating or Capital Not to Exceed 2 Years	0.0000
Local Capital Improvement (Capital Outlay)	1.5000	Additional Millage Not to Exceed 4 Years (Operating)	0.0000	Debt Service	0.0000
Discretionary Operating	0.7480			TOTAL MILLAGE	5.5690
Discretionary Capital Improvement	0.0000				

ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	TOTAL ALL FUNDS
Federal sources	2,250,000	184,144,175	2,230,600				188,624,775
State sources	428,170,778	447,000	393,850	9,790,000			438,801,628
Local sources	212,441,004	2,064,000	1,041,010	217,027,412			432,573,426
TOTAL SOURCES	\$642,861,782	\$186,655,175	\$3,665,460	\$226,817,412	\$0	\$0	\$1,059,999,829
Transfers In	26,953,947		37,390,505				64,344,452
Fund Balances/Reserves/Net Assets	88,461,862	23,052,913	30,036,373	582,859,313			724,410,461
TOTAL REVENUES, TRANSFERS & BALANCES	\$758,277,591	\$209,708,088	\$71,092,338	\$809,676,725	\$0	\$0	\$1,848,754,742
EXPENDITURES							
Instruction	472,170,726	111,382,642					583,553,368
Pupil Personnel Services	34,313,116	4,051,256					38,364,372
Instructional Media Services	5,698,676	433,308					6,131,984
Instructional and Curriculum Development Services	20,040,970	11,113,974					31,154,944
Instructional Staff Training Services	6,735,081	13,392,075					20,127,156
Instruction Related Technology	2,448,625	6,690,182					9,138,807
School Board	1,777,264						1,777,264
General Administration	2,254,565	3,000,908					5,255,473
School Administration	33,004,265	3,136					33,007,401
Facilities Acquisition and Construction	13,331,544	5,600		660,390,264			673,727,408
Fiscal Services	2,632,996	150,000					2,782,996
Food Services	558,200	47,310,104					47,868,304
Central Services	8,853,355	1,179,990					10,033,345
Pupil Transportation Services	29,638,805	1,113,012					30,751,817
Operation of Plant	50,185,289	515,818					50,701,107
Maintenance of Plant	12,980,840	48,913					13,029,753
Administrative Technology Services	5,994,298	38,480					6,032,778
Community Services	6,720,411	1,561,625					8,282,036
Debt Services			38,856,138				38,856,138
TOTAL EXPENDITURES	\$709,339,026	\$201,991,023	\$38,856,138	\$660,390,264	\$0	\$0	\$1,610,576,451
Transfers Out				64,344,452			64,344,452
Fund Balances/Reserves/Net Assets	48,938,565	7,717,065	32,236,200	84,942,009			173,833,839
TOTAL APPROPRIATED EXPENDITURES							
TRANSFERS, RESERVES & BALANCES	\$758,277,591	\$209,708,088	\$71,092,338	\$809,676,725	\$0	\$0	\$1,848,754,742

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

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

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

This tax is in addition to the School Board's proposed tax of 4.069 mills for operating expenses and is proposed solely at the discretion of the School Board.

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

The capital outlay tax will generate approximately \$76,780,745 to be used for the following projects:

CONSTRUCTION AND REMODELING

District-wide locations
Site acquisitions and project management

MAINTENANCE, RENOVATION, AND REPAIR

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

MOTOR VEHICLE PURCHASES

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

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

Purchase of district-wide furniture, equipment, technology, computers, and tablets
Enterprise resource software acquired via purchase/license/maintenance fees or lease agreements

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

Annual master lease payments for various facilities, renovations
Debt service on certificates of participation

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

Elementary school at Bellalago, district-wide educational facilities

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

Removal of hazardous waste, wetland maintenance and mitigation

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

Insurance premiums on district facilities

PAYMENTS OF COST OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

Leasing of portable buildings

PAYMENTS OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

New construction

CHARTER SCHOOL CAPITAL OUTLAY PROJECTS PURSUANT TO S. 1013.62(4), F.S.

Purchase of real property
Construction of school facilities
Purchase or lease of permanent or relocatable school facilities
Purchase of vehicles to transport students
Renovation, repair, and maintenance of school facilities
Payment of the cost of premiums for property and casualty insurance necessary to insure school facilities

Purchase or lease of driver's education vehicles, maintenance vehicles, security vehicles, or vehicles used in storing or distributing materials and equipment

Computer and device hardware and operating system software necessary for gaining access to or enhancing the use of electronic and digital instructional content and resources, and enterprise resource software

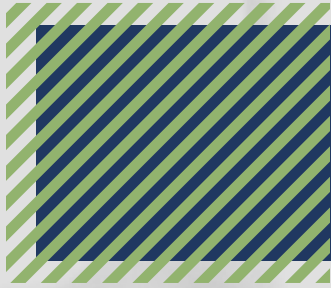
Payment of costs of opening day collection for library media center

All concerned citizens are invited to a public hearing to be held on August 1, 2023, at 5:30 p.m. at:

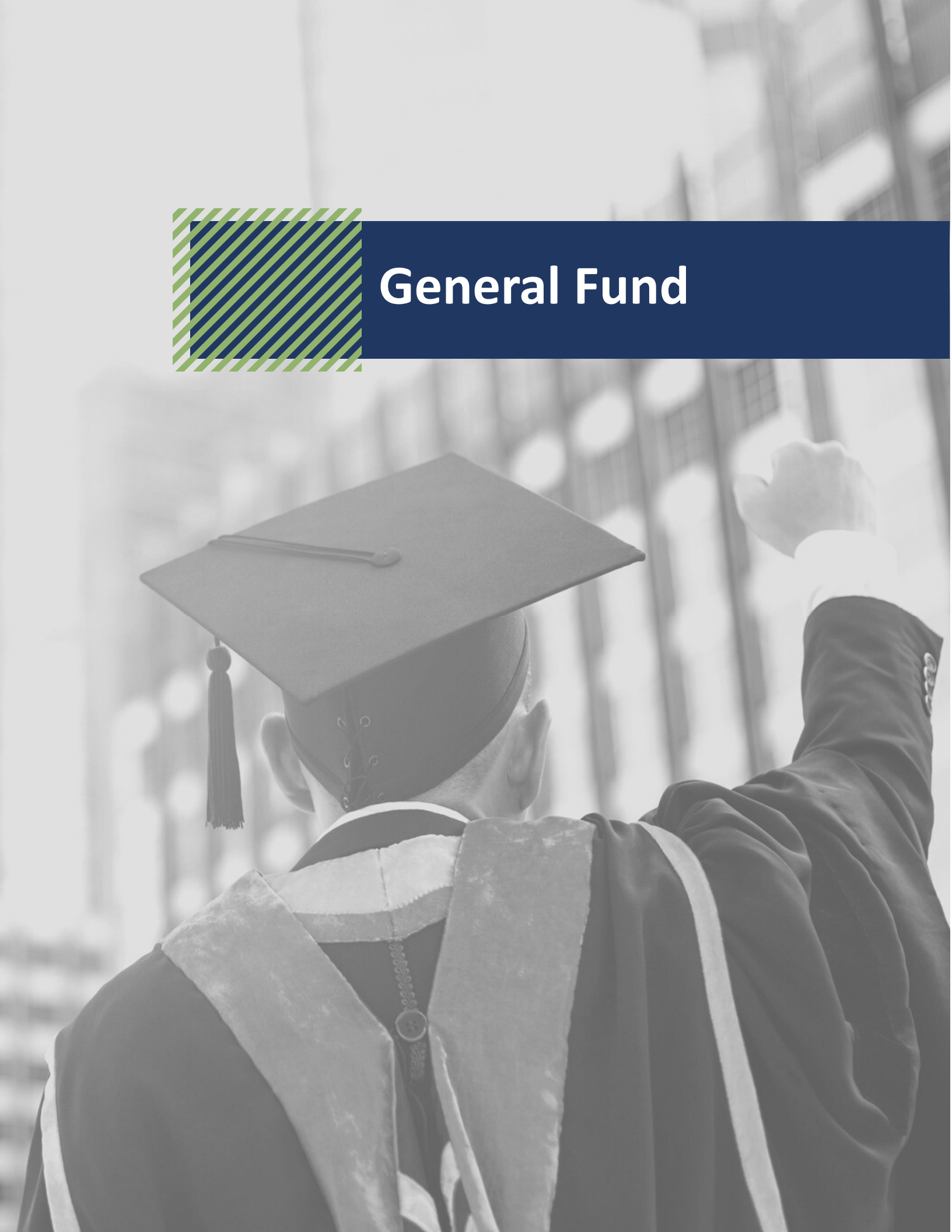
School District of Osceola County Administration Center
817 Bill Beck Boulevard
Kissimmee, FL 34744

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

SAMPLE



General Fund



FUND 100

GENERAL FUND BUDGET

This fund is often referred to as the Operating Budget.

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

Appropriations include most of the District's salaries and benefits, utilities, supplies, technology, transportation costs, and other operating expenses. The District has more discretion in appropriating General Fund revenues than other funds. However, even within the General Fund, some revenue is restricted for specified purposes (e.g., Educational Enrichment, Safe Schools and Mental Health).

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

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

GENERAL FUND LONG RANGE FORECAST

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
1 % Change in FEFP Funding per Student	4.76%	-1.67%	5.50%	4.09%	1.00%	1.00%	1.00%
2 Beginning Fund Balance	77.9	89.0	87.7	88.5	85.3	79.7	81.4
3 Revenues	561.3	578.2	623.4	669.8	689.7	710.3	731.5
4 Projected Expenditures	550.3	579.5	622.6	673.0	695.3	708.6	724.3
5 Operating Surplus/(Deficit)	11.0	-1.3	0.8	-3.2	-5.5	1.7	7.1
6 Total Ending Fund Balance	89.0	87.7	88.5	85.3	79.7	81.4	88.5
Ending Fund Balance by Category:							
7 Nonspendable	3.0	3.5	3.7	3.7	3.7	3.7	3.7
8 Restricted	24.2	27.4	33.0	29.0	26.5	24.5	24.5
9 Assigned	6.5	5.0	7.8	10.1	4.6	4.6	4.6
10 Unassigned 6% Board Policy Reserve	33.7	34.8	37.4	40.2	41.4	42.6	43.9
11 Unassigned	21.6	17.0	6.6	2.3	3.5	6.0	11.8
12 Total Ending Fund Balance	89.0	87.7	88.5	85.3	79.7	81.4	88.5
13 Financial Condition Ratio *	11.2%	9.8%	8.3%	7.8%	7.1%	7.5%	8.3%

**Assigned and Unassigned Fund Balance as a % of Expenditures*

Assumptions:

- 2% Average FTE student growth in FY 2023-2027
- 3% salary increase in FY 2024
- Maintain maximum capital transfers in FY 2023-2027

Note: Totals are subject to rounding variances

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

GENERAL FUND BUDGET SUMMARY

Fiscal Year Ending June 30, 2024

As of the Conference Report

BEGINNING FUND BALANCE			
1	Non-spendable - Inventory	3,700,000	
2	Restricted for State Categorical Programs	19,108,720	
3	Restricted for Other Grants and Programs	13,690,650	
4	Assigned for Contract Commitments	1,058,311	
5	Assigned for Carryover Appropriations	2,447,759	
6	Assigned for Projected Operating Deficit	3,217,858	
7	Unassigned - 6% Minimum per Board	37,400,000	
8	Unassigned Fund Balance	7,838,564	
9	Total Beginning Fund Balance	88,461,862	
ESTIMATED REVENUES			
10	Florida Education Finance Program	0310	345,198,313 51.5%
11	District School Taxes	0411	194,213,023 29.0%
12	Class Size Reduction	0355	71,276,412 10.6%
13	Transfer from Capital Projects	0630	26,953,947 4.0%
14	Workforce Development	0315	8,452,901 1.3%
15	Miscellaneous Local	049?	7,074,521 1.1%
16	Child Care Fees	047?	4,583,200 0.7%
17	Interest on Investments	043?	3,000,000 0.4%
18	Voluntary Pre-K Program	0371	2,804,539 0.4%
19	Adult Education Fees	046?	1,775,000 0.3%
20	Medicaid Reimbursement	0202	1,500,000 0.2%
21	Rent/ Facilities Use Fees	0425	1,153,400 0.2%
22	R.O.T.C.	0191	750,000 0.1%
23	Gifts, Grants, and Bequests	0440	326,860 0.0%
24	Insurance Loss Recovery	0741	200,000 0.0%
25	State License Tax	0343	170,000 0.0%
26	Workforce Performance Based Incentives	0317	137,093 0.0%
27	Tax Redemptions	0421	100,000 0.0%
28	Miscellaneous State	0399	91,520 0.0%
29	CO&DS Withheld For Admin Expense	0323	40,000 0.0%
30	Other Food Sales	045?	15,000 0.0%
31	Misc Federal through State	0299	- 0.0%
32	Discretionary Lottery	0344	- 0.0%
33	School Recognition Funds	0361	- 0.0%
34	Transfer from Special Revenue	0640	- 0.0%
35	Total Estimated Revenues		669,815,729 100.0%
APPROPRIATIONS			
36	Salaries and Benefits	1	427,250,827 63.5%
37	Charter Schools	2	152,728,949 22.7%
38	Line Items Non-Salary	3	29,783,371 4.4%
39	Categoricals/Restricted Programs	4	22,735,533 3.4%
40	Utilities and Fuel	5	21,470,000 3.2%
41	School and Department Non-Salary	6	12,891,417 1.9%
42	Holdback - Undistributed FTE	7	6,173,489 0.9%
43	Family Empowerment Scholarship Program	8	- 0.0%
44	McKay Scholarship Program	9	- 0.0%
45	Transfers Out	10	- 0.0%
46	Current Appropriations		673,033,587 100.0%
47	Projected Operating Surplus/(Deficit)		(3,217,858)
48	Carryover Appropriations		36,305,440
49	Total Appropriations		709,339,026
PROJECTED ENDING FUND BALANCE			
50	Non Spendable - Inventory	3,700,000	
51	Restricted for State Categorical Programs	-	
52	Restricted for Other Grants and Programs	-	
53	Assigned for Contract Commitments	-	
54	Assigned for Carryover Appropriations	-	
55	Assigned for Projected Operating Deficit	-	
56	Unassigned - 6% Reserve per Board	40,200,000	
57	Unassigned Fund Balance	5,038,564	
58	Total Projected Ending Fund Balance	48,938,564	

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

Source	ACCT. NO.	2023-24 Tentative	2022-23 Budget	Difference
FEDERAL:				
ROTC	191	750,000.00	570,000.00	180,000.00
Medicaid Reimbursement	202	1,500,000.00	2,000,000.00	(500,000.00)
Total Federal		2,250,000.00	2,570,000.00	(320,000.00)
STATE:				
Florida Education Finance Program*	310	345,198,313.00	335,782,028.00	9,416,285.00
Workforce Development	315	8,452,901.00	6,999,595.00	1,453,306.00
Workforce Development Performance Incentives	317	137,093.00	144,000.00	(6,907.00)
CO & DS Withheld for Administrative Expense	323	40,000.00	40,000.00	-
State License Tax	343	170,000.00	165,000.00	5,000.00
Discretionary Lottery Funds	344	-	-	-
Class Size Reduction	355	71,276,412.00	76,213,115.00	(4,936,703.00)
School Recognition Funds	361	-	-	-
Voluntary Prekindergarten	371	2,804,538.80	2,520,000.00	284,538.80
Miscellaneous State*	399	91,520.00	70,560.00	20,960.00
Total State		428,170,777.80	421,934,298.00	6,236,479.80
LOCAL:				
District School Tax - Required Local Effort (RLE)	411	158,511,047.00	138,612,160.00	19,898,887.00
District School Tax - RLE Prior Period Adjustment	411	-	254,958.00	(254,958.00)
District School Tax - Discretionary Millage	411	35,701,976.00	31,784,763.00	3,917,213.00
Tax Redemptions	421	100,000.00	50,000.00	50,000.00
Facility Use Fees/Rent	425	1,153,400.00	953,400.00	200,000.00
Interest, Including Profit on Investments	43X	3,000,000.00	750,000.00	2,250,000.00
Gifts, Grants, & Bequests*	440	326,860.00	312,829.31	14,030.69
Adult Education Fees	46X	1,775,000.00	1,310,000.00	465,000.00
Pre-K Early Intervention Fees	472	583,200.00	450,000.00	133,200.00
School Aged Child Care Fees	473	4,000,000.00	2,500,000.00	1,500,000.00
Bus Fees	491	75,000.00	5,000.00	70,000.00
Transportation Svcs-School Activities	492	95,000.00	40,000.00	55,000.00
Sale of Surplus Property	493	250,000.00	150,000.00	100,000.00
Federal Indirect Cost	494, 499	3,000,000.00	2,500,000.00	500,000.00
Miscellaneous Local Sources*	495	3,669,521.14	3,371,923.00	297,598.14
Insurance Loss Recovery	741	200,000.00	100,000.00	100,000.00
Total Local		212,441,004.14	183,145,033.31	29,295,970.83
OTHER SOURCES:				
Transfers In*	6X0	26,953,947.00	24,484,224.00	2,469,723.00
Total Other Sources		26,953,947.00	24,484,224.00	2,469,723.00
TOTAL EST REVENUE & OTHER SOURCES		669,815,728.94	632,133,555.31	37,682,173.63
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable - Inventory	2711	3,700,000.00	3,476,794.69	223,205.31
Restricted for State Categorical Programs **	2723	19,108,719.75	17,315,182.25	1,793,537.50
Restricted for Other Grants and Programs **	2729	13,690,649.89	10,071,479.69	3,619,170.20
Assigned for Contract Commitments **	2749	1,058,310.84	1,043,252.87	15,057.97
Assigned for Carryover Appropriations **	2749	2,447,759.23	3,941,211.14	(1,493,451.91)
Assigned for Projected Operating Deficit	2749	3,217,858.00	-	3,217,858.00
Unassigned - 6% Minimum per Board	2750	37,400,000.00	34,800,000.00	2,600,000.00
Unassigned	2750	7,838,564.06	17,022,394.26	(9,183,830.20)
Total Beginning Fund Balance	27XX	88,461,861.77	87,670,314.90	791,546.87
TOTAL EST REVENUE AND BEGINNING FD BAL		758,277,590.71	719,803,870.21	38,473,720.50

* See Detail

** Included in Carryover Appropriations

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
GENERAL FUND - ESTIMATED REVENUE DETAIL

Object Number	Source	SubSource	Project Number	2023-24 Tentative	2022-23 Budget	Difference
310	Florida Education Finance Prog	Discretionary Millage Compression		25,973,403.00	24,887,289.00	1,086,114.00
310	Florida Education Finance Prog	DJJ Supplement		76,573.00	53,996.00	22,577.00
310	Florida Education Finance Prog	ESE Guarantee		24,413,187.00	23,935,808.00	477,379.00
310	Florida Education Finance Prog	Funding Compression Allocation		-	4,590,645.00	(4,590,645.00)
310	Florida Education Finance Prog	Instructional Materials		-	7,021,091.00	(7,021,091.00)
310	Florida Education Finance Prog	Mental Health Allocation		4,018,915.00	3,600,142.00	418,773.00
310	Florida Education Finance Prog	Reading		-	4,270,512.00	(4,270,512.00)
310	Florida Education Finance Prog	Safe Schools		5,497,794.00	4,695,964.00	801,830.00
310	Florida Education Finance Prog	Educational Enrichment Allocation		19,198,873.00	16,831,499.00	2,367,374.00
310	Florida Education Finance Prog	Teacher Salary Increase Allocation		-	20,585,852.00	(20,585,852.00)
310	Florida Education Finance Prog	Teacher Classroom Supply Assistance Program		-	1,447,245.00	(1,447,245.00)
310	Florida Education Finance Prog	Transportation		19,032,029.00	19,223,692.00	(191,663.00)
310	Florida Education Finance Prog	Unrestricted FEFP		246,987,539.00	204,638,293.00	42,349,246.00
Total Florida Education Finance Prog				345,198,313.00	335,782,028.00	9,416,285.00
399	Misc State	Criminal Justice Academy	13629X1	71,520.00	70,560.00	960.00
399	Misc State	Other Misc State		20,000.00	-	20,000.00
Total Misc State				91,520.00	70,560.00	20,960.00
440	Gifts/Grants	Addition Financial Program Donation	1400091	30,000.00	25,000.00	5,000.00
440	Gifts/Grants	Valencia Readiness/Transition	1462651	296,860.00	287,829.31	9,030.69
Total Gifts/Grants				326,860.00	312,829.31	14,030.69
495	Misc Local	Certification Fees	0495001	45,000.00	-	45,000.00
495	Misc Local	Salaries Reimb from Internal	1000201	20,000.00	20,000.00	-
495	Misc Local	Bellalago Management Fee	1009011	1,000,000.00	1,000,000.00	-
495	Misc Local	Prof Dev Certification Prog	1092031	-	25,000.00	(25,000.00)
495	Misc Local	E-Rate Network	1101651	520,000.00	651,132.00	(131,132.00)
495	Misc Local	FDLRS-IDEA	1260601	-	16,000.00	(16,000.00)
495	Misc Local	Fee-based Adult Ed Programs	1400041	-	15,000.00	(15,000.00)
495	Misc Local	Dell Purchase Rebates	1400071	-	450,000.00	(450,000.00)
495	Misc Local	Fiscal Agent Fee	1400111	50,000.00	40,000.00	10,000.00
495	Misc Local	Dori Slosberg Traffic Educ Fnd	1400141	223,000.00	200,000.00	23,000.00
495	Misc Local	Educ Liaison Salary-CBC of Central Florida	1400169	57,279.14	56,653.84	625.30
495	Misc Local	Promotions/Pub Rel-Waste Serv	1400201	220,000.00	200,000.00	20,000.00
495	Misc Local	P-Card Rebates	1400331	500,000.00	500,000.00	-
495	Misc Local	OCEA President's Salary - Reimbursement	1461709	91,975.00	103,137.16	(11,162.16)
495	Misc Local	Employee Child Care	1900801	85,000.00	70,000.00	15,000.00
495	Misc Local	Education Foundation Salaries - Reimbursement	1912609	842,267.00	-	842,267.00
495	Misc Local	Other Misc Local	0000000	15,000.00	25,000.00	(10,000.00)
Total Misc Local				3,669,521.14	3,371,923.00	297,598.14
630	Transfers from Capital	Charter Capital (PECO)	1350314	8,790,000.00	8,110,000.00	680,000.00
630	Transfers from Capital	Charter Capital (Capital Millage)	1350324	1,066,369.00	-	1,066,369.00
630	Transfers from Capital	Maintenance (95% FUNC 8100)	1093401	9,399,035.00	9,384,618.00	14,417.00
630	Transfers from Capital	Other Maintenance Line Items	1010000	2,218,543.00	1,927,937.00	290,606.00
630	Transfers from Capital	Portable Rental	1932301	1,900,000.00	1,900,000.00	-
630	Transfers from Capital	Property Casualty Insurance	1010731	3,580,000.00	3,161,669.00	418,331.00
Total Transfers from Capital				26,953,947.00	24,484,224.00	2,469,723.00

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

Use	ACCT. NO.	2023-24 Tentative	2022-23 Budget	Difference
APPROPRIATIONS				
Instruction	5000	472,170,725.50	436,024,156.35	36,146,569.15
Pupil Personnel Services	6100	34,313,115.67	31,982,989.91	2,330,125.76
Instructional Media Services	6200	5,698,676.04	6,139,302.57	(440,626.53)
Instructional & Curriculum Development Services	6300	20,040,970.06	19,659,916.05	381,054.01
Instructional Staff Training Services	6400	6,735,081.20	6,150,560.55	584,520.65
Instruction Related Technology	6500	2,448,624.58	2,459,084.00	(10,459.42)
Board of Education	7100	1,777,263.48	1,619,858.82	157,404.66
General Administration	7200	2,254,565.30	2,244,639.69	9,925.61
School Administration	7300	33,004,264.50	27,992,025.35	5,012,239.15
Facilities Acquisition & Construction	7400	13,331,544.28	15,507,198.49	(2,175,654.21)
Fiscal Services	7500	2,632,995.68	2,629,511.51	3,484.17
Food Services	7600	558,200.35	446,563.75	111,636.60
Central Services	7700	8,853,355.10	9,120,529.19	(267,174.09)
Pupil Transportation Services	7800	29,638,805.44	29,101,219.69	537,585.75
Operation of Plant	7900	50,185,289.30	46,024,039.92	4,161,249.38
Maintenance of Plant	8100	12,980,840.46	12,328,090.46	652,750.00
Administrative Technology Services	8200	5,994,298.07	5,820,630.96	173,667.11
Community Services	9100	6,720,411.42	5,431,294.63	1,289,116.79
Debt Service	9200	-	-	-
Total Appropriations		709,339,026.43	660,681,611.89	48,657,414.54
OTHER USES:				
Transfers Out	9700	-	3,000,000.00	(3,000,000.00)
Total Other Financing Uses		-	3,000,000.00	(3,000,000.00)
CURRENT APPROPRIATIONS AND OTHER USES		709,339,026.43	663,681,611.89	45,657,414.54
ESTIMATED REVENUES LESS CURRENT APPROPRIATIONS		(3,217,857.78)	823,069.37	(4,040,927.15)
ESTIMATED REVENUES LESS TOTAL APPROPRIATIONS		(39,523,297.49)	(31,548,056.58)	(7,975,240.91)
FUND BALANCE AT END OF YEAR:				
Nonspendable - Inventory	2711	3,700,000.00	3,476,794.69	223,205.31
Restricted for State Categorical Programs **	2723	-	-	-
Restricted for Other Grants and Programs **	2729	-	-	-
Assigned for Contract Commitments **	2749	-	-	-
Assigned for Carryover Appropriations **	2749	-	-	-
Assigned for Projected Operating Deficit	2749	-	-	-
Unassigned - 6% Minimum per Board	2750	40,200,000.00	37,900,000.00	2,300,000.00
Unassigned	2750	5,038,564.28	14,745,463.63	(9,706,899.35)
Total Ending Fund Balance	27XX	48,938,564.28	56,122,258.32	(7,183,694.04)
TOTAL APPROPRIATIONS AND ENDING FUND BAL		758,277,590.71	719,803,870.21	38,473,720.50

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
EDUCATIONAL ENRICHMENT ALLOCATION

Description	ACCT. NO.	New Funding
1 ESTIMATED REVENUE:		
2 Educational Enrichment Allocation	310	19,198,873.00
3 TOTAL ESTIMATED REVENUE		19,198,873.00
4 APPROPRIATIONS:		
5 Holdbacks		
6 Charter School Allocations	1700004/D	4,097,539.00
7 Undist FTE Holdback	1700004/U	184,800.00
8 SAI Reserves	1700005	211,044.27
9 Total Holdbacks		<u>4,493,383.27</u>
10 Salaries		
11 Classroom Instructional Salaries	1700009	10,841,535.25
12 Reading Coach Salaries	1710009	1,356,476.68
13 Impact Lab Teacher Salaries	1720009	1,075,404.26
14 IB Program Salaries - CHS, GHS, PWMS	1760129	214,178.54
15 Lapse	1700008	(350,000.00)
16 Total Salaries		<u>13,137,594.73</u>
17 Non-salary Program Allocations		
18 Remediation-Elementary	1730011	100,000.00
19 Remediation-Middle	1730021	54,000.00
20 Remediation-High	1730031	60,000.00
21 Summer Enrichment-High	1740051	5,000.00
22 Summer Enrichment-Middle	1740061	100,000.00
23 Fine Arts Enhancement	1760511	50,000.00
24 CTE Vocational Program Support	1760801	260,895.00
25 SAT Testing	1760901	26,000.00
26 Elementary Curriculum Support	1761011	236,000.00
27 Middle School Curriculum Support	1761021	65,000.00
28 High School Curriculum Support	1761031	132,000.00
29 Elem. IB Program Support	1761611	40,000.00
30 Middle School IB Program Support	1761621	5,000.00
31 Duke TIP Courses	1761121	6,000.00
32 Gifted Education, K-12	1762111	120,000.00
33 Textbook Adoption, K-12	1762411	10,000.00
34 College Readiness	1763221	10,000.00
35 Odyssey of the Mind	1763951	50,000.00
36 College Board	1763961	80,000.00
37 PLC, K-12	1790301	5,000.00
38 Xello	1761071	8,000.00
39 New Teacher Mentor Program Support	1761081	25,000.00
40 ESOL Summer Monitoring	1790401	18,000.00
41 Real Life Academic Experience	1790721	50,000.00
42 ROTC Support	1790911	2,000.00
43 PBIS, K-12	1790941	50,000.00
44 Other Educational Enrichment	1700001	0.00
45 Total Non-salary Program Allocations		<u>1,567,895.00</u>
46 TOTAL APPROPRIATIONS		19,198,873.00

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

READING PLAN SUPPORT

Description	ACCT. NO.	New Funding
1 ESTIMATED REVENUE:		
2 Reading Allocation from FEFP Base Funding	310	3,063,686.54
3 TOTAL ESTIMATED REVENUE		<u>3,063,686.54</u>
4 APPROPRIATIONS:		
5 Salaries		
6 Reading Coach Salaries	1800009	<u>2,256,545.30</u>
7 Total Salaries		<u>2,256,545.30</u>
8 Non-salary Program Allocations		
9 Other Reading Programs (Reserve)	1800001	-
10 Summer Reading Camp-Grade 3	1810011	100,000.00
11 ELA Materials-Elementary	1810111	45,000.00
12 Methods of Writing-Elementary	1830011	142,500.00
13 ELA Curriculum Support - Elementary	1830111	84,500.00
14 ELA Curriculum Support - Middle School	1830121	60,500.00
15 ELA Curriculum Support - High School	1830131	70,500.00
16 Early Literacy Instruction	1830211	75,000.00
17 Sunshine State Readers - Elementary	1831011	10,000.00
18 Sunshine State Readers - Middle School	1831021	10,000.00
19 Sunshine State Readers - High School	1831031	10,000.00
20 Really Great Reading	1830041	<u>199,141.24</u>
21 Total Program Allocations		<u>807,141.24</u>
22 TOTAL APPROPRIATIONS		<u>3,063,686.54</u>

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

MENTAL HEALTH ALLOCATION

Description	ACCT. NO.	New Funding	Estimated Carryover	Total
1 ESTIMATED FUNDING:		4,018,915.00	965,000.00	4,983,915.00
2 TOTAL ESTIMATED FUNDING		4,018,915.00	965,000.00	4,983,915.00
3 APPROPRIATIONS:				
4 Holdbacks				
5 Undistributed FTE	1513004/U	38,689.00	-	38,689.00
6 Total Holdbacks		38,689.00	-	38,689.00
7				
8 Charter School Allocations				
9 Charter Schools	1513004	610,950.00	-	610,950.00
10 Total Charter School Allocations		610,950.00	-	610,950.00
11				
12 District School Allocations				
13 Salaries*	1513009	2,983,364.88	-	2,983,364.88
14 Contracted Services and Other Non-salary	1513001	385,911.12	965,000.00	1,350,911.12
15 Pending Salary Adjustments	1513007	-	-	-
16 Total District School Allocations		3,369,276.00	965,000.00	4,334,276.00
17				
18 TOTAL APPROPRIATIONS		4,018,915.00	965,000.00	4,983,915.00

*School Social Workers, Psychologists and Mental Health Therapists

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

SAFE SCHOOLS FUNDING

DESCRIPTION	SROs	SAFE SCHOOLS ALLOCATION	SUPPLEMENTAL SAFE SCHOOLS LINE ITEM	TOTAL FUNDING
1 ESTIMATED FUNDING:				
2 New Funding		5,497,794.00	92,445.65	5,590,239.65
3 TOTAL ESTIMATED FUNDING		5,497,794.00	92,445.65	5,590,239.65
4 APPROPRIATIONS:				
5 Holdbacks				
6 Charter School Allocations	26	1,266,939.00	-	1,266,939.00
7 Undistributed FTE Holdback		53,000.00	-	53,000.00
8 Safe Schools Reserves		-	-	-
9 Total Holdbacks	26	1,319,939.00	-	1,319,939.00
10 School Resource Officers - St. Cloud Police Dept				
11 Canoe Creek K8	1	51,101.00		51,101.00
12 Lakeview Elementary	1	51,101.00		51,101.00
13 Michigan Avenue Elementary	1	51,101.00		51,101.00
14 Neptune Elementary	1	51,101.00		51,101.00
15 St. Cloud Elementary	1	51,101.00	-	51,101.00
16 St. Cloud High	2	102,202.00	-	102,202.00
17 St. Cloud Middle	1	51,101.00	-	51,101.00
18 Floaters	1	51,101.00	-	51,101.00
19 Supervisor SRO	1	51,101.00	-	51,101.00
20 Total St. Cloud Police Dept	10	511,010.00	-	511,010.00
21 School Resource Officers - Kissimmee Police Dept				
22 Central Avenue Elementary	1	51,101.00	-	51,101.00
23 Cypress Elementary	1	51,101.00	-	51,101.00
24 Denn John Middle	1	51,101.00	-	51,101.00
25 Flora Ridge Elementary	1	51,101.00	-	51,101.00
26 Highlands Elementary	1	51,101.00	-	51,101.00
27 Kissimmee Elementary	1	51,101.00	-	51,101.00
28 Kissimmee Middle	1	51,101.00	-	51,101.00
29 Mill Creek Elementary	1	51,101.00	-	51,101.00
30 Osceola High	2	102,202.00	-	102,202.00
31 Thacker Avenue Elementary	1	51,101.00	-	51,101.00
32 New Beginnings	1	69,552.00	-	69,552.00
33 Sergeants	1	51,101.00	-	51,101.00
34 Floaters	2	51,100.00	-	51,100.00
35 Corporal	1	51,101.00	-	51,101.00
36 Guardian Floater	1	63,504.00	-	63,504.00
37 Total Kissimmee Police Dept	17	848,469.00	-	848,469.00
38 School Resource Officers - Osceola County Sheriff				
39 Boggy Creek Elementary	1	51,101.00	-	51,101.00
40 Celebration High	2	102,202.00	-	102,202.00
41 Island Village Elementary	1	51,101.00	-	51,101.00
42 Celebration K-8	1	51,101.00	-	51,101.00
43 Chestnut Elementary	1	51,101.00	-	51,101.00
44 Deerwood Elementary	1	51,101.00	-	51,101.00
45 Discovery 6-8	1	51,101.00	-	51,101.00
46 East Lake Elementary	1	51,101.00	-	51,101.00
47 Gateway High	2	174,202.00	-	174,202.00

DESCRIPTION		SROs	SAFE SCHOOLS ALLOCATION	SUPPLEMENTAL SAFE SCHOOLS LINE ITEM	TOTAL FUNDING
48	Harmony Community	1	51,101.00	-	51,101.00
49	Harmony Middle	1	51,101.00	-	51,101.00
50	Harmony High	2	102,202.00	-	102,202.00
51	Hickory Tree Elementary	1	51,101.00	-	51,101.00
52	Horizon Middle	1	51,101.00	-	51,101.00
53	Koa Elementary	1	51,101.00	-	51,101.00
54	Liberty High	2	102,202.00	-	102,202.00
55	Narcoossee Elementary	1	51,101.00	-	51,101.00
56	Narcoossee Middle	1	51,101.00	-	51,101.00
57	Neocity Academy	1	51,101.00	-	51,101.00
58	Neptune Middle	1	51,101.00	-	51,101.00
59	Osceola County School for the Arts	2	102,202.00	-	102,202.00
60	Parkway Middle	1	51,101.00	-	51,101.00
61	Partin Settlement Elementary	1	51,101.00	-	51,101.00
62	PATHS	1	51,101.00	-	51,101.00
63	Pleasant Hill Elementary	1	51,101.00	-	51,101.00
64	Poinciana Academy Of Fine Arts	1	51,101.00	-	51,101.00
65	Poinciana High	2	102,202.00	-	102,202.00
66	Reedy Creek Elementary	1	51,101.00	-	51,101.00
67	Sunrise Elementary	1	51,101.00	-	51,101.00
68	Tohopekaliga High School	2	102,202.00	-	102,202.00
69	Ventura Elementary	1	51,101.00	-	51,101.00
70	Westside K-8	1	51,101.00	-	51,101.00
71	Zenith	1	51,101.00	-	51,101.00
72	Sergeants (4)/Floaters (5)	9	459,909.00	-	459,909.00
73	Total Osceola County Sheriff	49	2,575,949.00	-	2,575,949.00
74	Other Initiatives				
75	FASRO Training Registrations		20,000.00	-	20,000.00
76	Guardian Equipment		10,096.90	-	10,096.90
77	Vector Solutions		30,229.03	-	30,229.03
78	Navigate 360		161,612.51	92,445.65	254,058.16
79	Campus Optics		20,488.56	-	20,488.56
80	Total Other Initiatives		242,427.00	92,445.65	334,872.65
81	Total Traditional School Appropriations	76	4,177,855.00	92,445.65	4,270,300.65
82	TOTAL APPROPRIATIONS	102	5,497,794.00	92,445.65	5,590,239.65

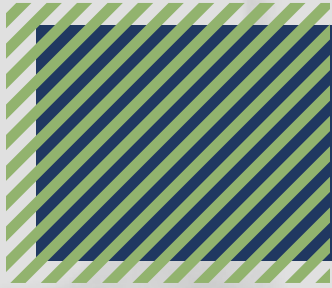
THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

LINE ITEM ALLOCATIONS

	DIVISION	DEPARTMENT	PROJECT	PROJECT DESCRIPTION	FUNDING SOURCE	RECOMMENDED
1	BUSINESS & FISCAL SERVICES	CHIEF BUSINESS & FINANCE OFFICER	1010681	TERMINAL PAY	FEFP	3,200,000.00
2			1012151	ANNUAL AUDITS	FEFP	308,000.00
3			1012431	CO & DS ADMIN EXPENSE	CO&DS	45,000.00
4			1014991	SUBSTITUTE STAFFING	FEFP	5,000,000.00
5			1015221	START UP SUPPLIES NEW SCHOOLS	FEFP	200,000.00
6			1016531	ERP SOFTWARE ENHANCEMENT	FEFP	15,500.00
7			1010501	PURCHASING & WAREHOUSE	FEFP	40,000.00
8			1010051	RISK & BENEFITS MANAGEMENT	FEFP	260,000.00
9			1010331		FEFP	100,000.00
10			1010731		FEFP	5,780,000.00
11			1011481		FEFP	270.00
12			1011821		FEFP	3,500.00
13			1012111		FEFP	40,000.00
14			1012121		FEFP	15,000.00
15			1015181		FEFP	5,000.00
16			1015421		FEFP	2,400,000.00
17	COMMUNITY RELATIONS	PUBLIC INFORMATION OFFICER	1014771	DISTRICT WEBSITE MANAGEMENT	FEFP	151,600.00
18			1014921	VOLUNTEER CRIMINAL HISTORY BACKGROUND SCREENING	FEFP	86,250.00
19			1016741	VOLUNTEER & BUSINESS PARTNER RECOGNITION	LOCAL	10,000.00
20			1017011	LET'S TALK ONLINE SERVICE PTFM	FEFP	137,500.00
21			1017221	REMIND	FEFP	126,582.00
22			1017401	JUSTFOIA	FEFP	15,160.00
23			1017511	THOUGHT EXCHANGE	FEFP	75,600.00
24			1016261	CHOICE PROGRAMS MARKETING	LOCAL	85,800.00
25			1010101	EDUCATIONAL CHOICES & INNOVATION	FEFP	126,095.00
26			1011031	CHIEF FACILITIES OFFICER	FEFP	14,732.00
27	1016841	PLANNING	FEFP	80,000.00		
28	HUMAN SERVICES	CHIEF HUMAN RESOURCE OFFICER	1010361	SOFTWARE(EBLDR), CONSULT FEES	FEFP	18,600.00
29			1010701	LEGISLATIVE CONSULTANT	FEFP	100,000.00
30			1010891	UNEMPLOYMENT CLAIMS	FEFP	20,000.00
31			1010901	RECRUITMENT/ STAFFING SERVICES	FEFP	5,000.00
32			1010991	ADA ACCOMODATIONS	FEFP	150,000.00
33			1011491	FINGERPRINTING	FEFP	8,105.00
34			1012671	NEGOTIATION TEAM	FEFP	5,500.00
35			1014901	SCHOOL BOARD POLICY MANUAL	FEFP	130,416.00
36			1015671	EAP PROGRAM	FEFP	276,275.00
37			1014971	ATHLETIC COACH SUPPL-NON EMPL	FEFP	8,000.00
38			1015471	ADMIN COMPLEX SECURITY	FEFP	50,000.00
39			1016391	BUS MONITORS	FEFP	79,867.00
40	INFORMATION & TECHNOLOGY	STUDENT SERVICES CHIEF INFORMATION OFFICER	1017161	PSYCHOED EVAL INSTRUM PROTOCOL	FEFP	125,001.00
41			1017181	KRONOS	FEFP	26,250.00
42			1017237	BUSINESS PROCESS IMPROVEMENTS	FEFP	211,267.00
43			1017411	CFEED	FEFP	274,021.00
44			1011011	CYBERSECURITY	FEFP	32,875.00
45			1014631	INFORMATION SERVICES	FEFP	45,000.00
46			1014751	TAPE VAULTING, DATA PROJECT	FEFP	54,990.00
47			1016441	MISD SOFTWARE MAINTENANCE	FEFP	10,000.00
48			1017301	SHAREPOINT LICENSE & SUPPORT	FEFP	102,000.00
49			1015641	TERMS ERP SUPPORT	FEFP	30,644.00
50			1016201	MEDIA & INSTRUCTIONAL TECHNOLOGY	FEFP	111,895.00
51			1016431	DESTINY SOFTWARE IMPL & MAINT	FEFP	305,571.00
52			1017001	ELECTRONIC RESOURCES	FEFP	4,700.00
53			1017031	ISAFE SUBSCRIPTION	FEFP	52,598.00
54	1013381	MEDIA SPECIALIST EXTRA	FEFP	29,430.00		
55	1010081	RECORDS RETENTION	FEFP	125,000.00		
56	1010651	TECHNOLOGY SERVICES	CAPITAL	37,500.00		
57	1010661	INTERCOM & SEC SYS REP DIST-WD	CAPITAL	100,000.00		
58	1010671	DIST WIDE TELECOMMUNICATIONS	FEFP	895,040.00		
59	1010961	NETWORK SOFTWARE & MAINT	FEFP	158,882.00		
60	1015451	MICROSOFT SUPPORT	FEFP	105,000.00		
61	1016601	ADOBE SOFTWARE - CTE	FEFP	65,500.00		
62	1016891	ERATE OVERTIME	FEFP	60,000.00		
63	1017041	TECHNOLOGY INTERNS	FEFP	100,000.00		
64	SCHOOL OPERATIONS	ASST SUPT, SCHOOL OPERATIONS MAINTENANCE	1010611	TEAMSTER UNION CONTRACT ALLOW	FEFP	798,500.00
65			1010111	CONTINGENCY FOR MAJOR MAINT	CAPITAL	1,000,000.00
66			1010251	CHILLER MAINT AGREEMENT/REPAIR	CAPITAL	300,000.00
67			1010411	MAINTENANCE-COUNTY OFFICE	FEFP	75,000.00
68			1010711	HVAC PREVENTIVE MAINT & FILTER	CAPITAL	300,000.00
69			1010831	SPRINKLER SYS INSPECT & REPAIR	CAPITAL	80,000.00
70			1011221	AQUATIC VEGETATION CONTROL	CAPITAL	30,000.00
71			1014881	ELEVATOR MAINTENANCE AGREEMENT	CAPITAL	60,000.00
72			1016381	WATER TREATMENT SVCS	CAPITAL	30,000.00
73			1017151	SCHOOL DUDE - ENERGY MGR PRGM	FEFP	12,500.00
74			1010801	SAFETY, SECURITY & EMERGENCY MGMT	CAPITAL	252,430.00
75			1016061	INSPECTION-FIRE ALARM,EXT HOOD	FEFP	22,970.00
76			1016181	AED INSPECTION & MAINTENANCE	CAPITAL	28,613.00
77			1016277	SAFETY & SECURITY UPGRD/MAINT	FEFP	600,000.00
78	1016371	SUPPLEMENTAL SAFE SCHOOLS	FEFP	70,000.00		
79	1017321	FIRE EXTINGUISHER INSPECTIONS	FEFP	50,000.00		
80	1015591	DAS RADIOS	FEFP	82,678.00		
81	1016231	TRANSP RATIO COMM & FCC LIC	FEFP	600.00		
82	1016491	FUEL STORAGE TANK REG FEE	FEFP	219,400.00		
83	1017081	TRANSP ROUTING MGMT SYSTEM	FEFP	69,000.00		
84	1017241	GLOBAL POSITIONING SYSTEM	FEFP	100,000.00		
85	1017251	ADA SCHOOLS TRANSPORTATION	FEFP	24,600.00		
86	1017311	FIELD TRIP SOFTWARE	FEFP	12,672.00		
87	SUPERINTENDENT	SUPERINTENDENT	1010091	FUEL MANAGEMENT SYSTEM	FEFP	156,000.00
				LOBBYING EFFORTS	FEFP	

	DIVISION	DEPARTMENT	PROJECT	PROJECT DESCRIPTION	FUNDING SOURCE	RECOMMENDED		
88	SUPERINTENDENT	SUPERINTENDENT	1010357	LEGAL FEES	FEFP	750,000.00		
89			1010541	SACS ANNUAL DUES-SCHOOLS	FEFP	69,600.00		
90			1010601	SAC MEETINGS, TRNG & SUPPORT	LOCAL	2,000.00		
91			1015681	BOARD MEETING MGMT/EQUIPMENT	FEFP	15,000.00		
92			1015691	DISTRICT MEMBERSHIP DUES	FEFP	100,000.00		
93			1016031	DISTRICT & COMMUNITY EVENTS	LOCAL	220,000.00		
94			1016051	PROMOTIONS & PUBLIC RELATIONS	LOCAL	100,000.00		
95			1016081	ADMINISTRATOR'S ACADEMY	LOCAL	27,850.00		
96			1016281	BOARD MEMBER EXPENSES -LOCAL	LOCAL	18,000.00		
97			TEACHING & LEARNING	CAREER & TECHNICAL EDUCATION	1017111	ACADEMY OF FUTURE EDUCATORS	FEFP	40,000.00
98					DEPUTY SUPT, TEACHING & LEARNING	1015381	SUMMER OPS-GUIDANCE COUNSELORS	FEFP
99					1017521	AKTIVATE	FEFP	3,000.00
100				ELEMENTARY CURRICULUM & INSTRUCTION	1015027	ENVIRONMENTAL CENTER	FEFP	60,000.00
101					HIGH SCHOOL CURRICULUM & INSTRUCTION	1010521	RENTAL OF FACILITIES (GRAD)	FEFP
102					1010871	CERTIFIED ATHLETIC TRAINING	FEFP	21,800.00
103					1011521	ATHLETIC OFFICIALS & REFEREES	FEFP	200,000.00
104					1015441	POOL RENTAL AND HEATING	FEFP	70,000.00
105		1015551		WEATHER MONITORING	FEFP	10,000.00		
106		1015621		SUMMER OPS-ATHLETIC DIRECTORS	FEFP	15,000.00		
107		1016971		CONCUSSIONS	FEFP	16,100.00		
108		1017191		SUPPLEMENTAL MATH INSTRUCTION	FEFP	525,000.00		
109		1017261		HIGH SCH CURR PROF DEVELOPMENT	FEFP	10,000.00		
110	MIDDLE SCHOOL CURRICULUM & INSTRUCTION	1011071		K-12 FINE ARTS SUPPORT	FEFP	157,000.00		
111				1015261	MIDDLE SCHOOL ATHLETICS	FEFP	75,000.00	
112	PROFESSIONAL DEVELOPMENT	1014981		PROFESSIONAL DEV ACTIVITIES	FEFP	237,000.00		
113				1017211	iOBSERVATION	FEFP	111,400.00	
114	RESEARCH, EVALUATION & ACCOUNTABILITY	1015101	TESTING PRINTER/SCANNER MAINT	FEFP	7,123.00			
115			1016101	SUMMER END OF COURSE (EOC)	FEFP	7,500.00		
116			1016581	EOC- PERT MATH	FEFP	10,000.00		
117			1017271	POST SEC DATA	FEFP	8,500.00		
118	Grand Total						29,811,752.00	

FUNDING	RECOMMENDED
FEFP	27,084,559.00
CO&DS	45,000.00
LOCAL	463,650.00
CAPITAL	2,218,543.00
TOTAL	29,811,752.00



Debt Service Fund



FUND 200

DEBT SERVICE FUND BUDGET

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

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

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

Source	Account Number	2023-24 Tentative	2022-23 Budget	Difference
FEDERAL:				
Federal Direct QSCB Subsidy	199	2,230,600.00	2,215,107.00	15,493.00
Total Federal		<u>2,230,600.00</u>	<u>2,215,107.00</u>	<u>15,493.00</u>
STATE:				
CO & DS withheld for SBE/COBI Bonds	322	393,850.00	566,638.29	(172,788.29)
Total State		<u>393,850.00</u>	<u>566,638.29</u>	<u>(172,788.29)</u>
LOCAL:				
Lease Payments and Other	425	1,041,009.75	1,052,636.40	(11,626.65)
Total Local		<u>1,041,009.75</u>	<u>1,052,636.40</u>	<u>(11,626.65)</u>
OTHER SOURCES:				
Transfers In	630	37,390,505.10	37,394,754.33	(4,249.23)
Proceeds/Premium on Refunding Bonds	700	-	20,570,000.00	(20,570,000.00)
Total Other Sources		<u>37,390,505.10</u>	<u>57,964,754.33</u>	<u>(20,574,249.23)</u>
TOTAL ESTIMATED REVENUE & OTHER SOURCES		<u>41,055,964.85</u>	<u>61,799,136.02</u>	<u>(20,743,171.17)</u>
FUND BALANCE AT BEGINNING OF YEAR:				
Restricted for Debt Service	2725	30,036,373.31	27,824,282.21	2,212,091.10
Total Beginning Fund Balance		<u>30,036,373.31</u>	<u>27,824,282.21</u>	<u>2,212,091.10</u>
TOTAL EST REVENUE AND BEGINNING FUND BALANCE		<u>71,092,338.16</u>	<u>89,623,418.23</u>	<u>(18,531,080.07)</u>

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

Use	Account Number	2023-24 Tentative	2022-23 Budget	Difference
DEBT SERVICE/FUNCTION 9200:				
Redemption of Principal	9271	31,855,248.38	31,202,015.14	653,233.24
Interest	9272	6,948,863.59	7,764,654.78	(815,791.19)
Dues and Fees	9273	52,026.00	49,375.00	2,651.00
Cost of Issuance	9273	-	74,700.00	(74,700.00)
Payments to Refunding Bond Escrow Agent	9276	-	20,496,300.00	(20,496,300.00)
Total Debt Service Appropriations		38,856,137.97	59,587,044.92	(20,730,906.95)
OTHER USES:				
Transfers Out	9793	-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		38,856,137.97	59,587,044.92	(20,730,906.95)
ESTIMATED REVENUE LESS APPROPRIATIONS		2,199,826.88	2,212,091.10	(12,264.22)
FUND BALANCE AT END OF YEAR:				
Restricted for Debt Service	2725	32,236,200.19	30,036,373.31	2,199,826.88
Total Ending Fund Balance		32,236,200.19	30,036,373.31	2,199,826.88
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		71,092,338.16	89,623,418.23	(18,531,080.07)

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

Source	Account Number	210 SBE Bonds	2A2 2015 Sales Tax Bonds	2A4 2017 Sales Tax Bonds	2A5 2017 Capital Outlay Sales Tax Bonds	2A6 2020 Capital Outlay Sales Tax Bonds	298 Bellalago EFBD	299 2010 COP
CURRENT BALANCE		41,098.25	-	-	-	-	-	28,984,608.56
Est Additional Receipts		-	-	-	-	-	-	-
(Est Additional Expenditures)		-	-	-	-	-	-	-
BEGINNING FUND BALANCE		41,098.25	-	-	-	-	-	28,984,608.56
ESTIMATED REVENUE:								
FEDERAL DIRECT QSCBs	0199	-	-	-	-	-	-	2,230,600.00
CO&DS	0322	393,850.00	-	-	-	-	-	-
TAXES	0412	-	-	-	-	-	-	-
LEASE	0425	-	-	-	-	-	-	-
TRANSFERS IN	0630	-	3,632,187.00	2,973,509.00	7,029,541.00	8,110,656.00	923,835.22	2,679,186.88
BOND PROCEEDS	0700	-	-	-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		393,850.00	3,632,187.00	2,973,509.00	7,029,541.00	8,110,656.00	923,835.22	4,909,786.88
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		434,948.25	3,632,187.00	2,973,509.00	7,029,541.00	8,110,656.00	923,835.22	33,894,395.44
APPROPRIATIONS:								
PRINCIPAL	7100	358,000.00	3,426,000.00	2,920,000.00	5,410,000.00	7,235,000.00	546,248.38	-
INTEREST	7200	35,850.00	203,577.00	50,224.00	1,617,636.00	873,050.00	377,586.84	2,696,490.00
DUES & FEES	7300	-	2,610.00	3,285.00	1,905.00	2,606.00	-	13,470.00
TOTAL APPROPRIATIONS & OTHER USES		393,850.00	3,632,187.00	2,973,509.00	7,029,541.00	8,110,656.00	923,835.22	2,709,960.00
ESTIMATED REVENUE LESS APPROPRIATIONS		-	-	-	-	-	-	2,199,826.88
FUND BALANCE AT END OF YEAR:								
RESTRICTED	275200	41,098.25	-	-	-	-	-	31,184,435.44
ENDING FUND BALANCE		41,098.25	-	-	-	-	-	31,184,435.44
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		434,948.25	3,632,187.00	2,973,509.00	7,029,541.00	8,110,656.00	923,835.22	33,894,395.44

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

Source	Account Number	29C 2014 COP	29D 2015 COP	29E 2017 COP	29F 2020 COP	29H 2023 COP	Total COPs	Grand Total
CURRENT BALANCE		-	1,010,666.50	-	-	-	29,995,275.06	30,036,373.31
Est Additional Receipts		-	-	-	-	-	-	-
(Est Additional Expenditures)		-	-	-	-	-	-	-
BEGINNING FUND BALANCE		-	1,010,666.50	-	-	-	29,995,275.06	30,036,373.31
ESTIMATED REVENUE:								
FEDERAL DIRECT QSCBs	0199	-	-	-	-	-	2,230,600.00	2,230,600.00
CO&DS	0322	-	-	-	-	-	-	393,850.00
TAXES	0412	-	-	-	-	-	-	-
LEASE	0425	-	1,041,009.75	-	-	-	1,041,009.75	1,041,009.75
TRANSFERS IN	0630	86,551.00	-	6,711,839.00	1,617,504.00	3,625,696.00	14,720,776.88	37,390,505.10
BOND PROCEEDS	0700	-	-	-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		86,551.00	1,041,009.75	6,711,839.00	1,617,504.00	3,625,696.00	17,992,386.63	41,055,964.85
TOTAL ESTIMATED REVENUES AND BEGINNING FD BAL		86,551.00	2,051,676.25	6,711,839.00	1,617,504.00	3,625,696.00	47,987,661.69	71,092,338.16
APPROPRIATIONS:								
PRINCIPAL	7100	-	995,000.00	6,025,000.00	1,600,000.00	3,340,000.00	11,960,000.00	31,855,248.38
INTEREST	7200	80,752.00	40,650.75	681,135.00	12,160.00	279,752.00	3,790,939.75	6,948,863.59
DUES & FEES	7300	5,799.00	5,359.00	5,704.00	5,344.00	5,944.00	41,620.00	52,026.00
TOTAL APPROPRIATIONS & OTHER USES		86,551.00	1,041,009.75	6,711,839.00	1,617,504.00	3,625,696.00	15,792,559.75	38,856,137.97
ESTIMATED REVENUE LESS APPROPRIATIONS		-	-	-	-	-	2,199,826.88	2,199,826.88
FUND BALANCE AT END OF YEAR:								
RESTRICTED	275200	-	1,010,666.50	-	-	-	32,195,101.94	32,236,200.19
ENDING FUND BALANCE		-	1,010,666.50	-	-	-	32,195,101.94	32,236,200.19
TOTAL APPROPRIATIONS AND ENDING FD BAL		86,551.00	2,051,676.25	6,711,839.00	1,617,504.00	3,625,696.00	47,987,661.69	71,092,338.16

School District of Osceola County, FL Future Debt Service Payments As of 06/30/2023	210 SBE Bonds	2A2 2015 Sales Tax Bd	2A4 2017 Sales Tax Bd	2A5 2017 Capital Outlay Sales Tax Bonds	2A6 2020 Capital Outlay Sales Tax Bonds	298 Bellalago EFBD	299 2010 COP
PROJECTS FUNDED	Various Projects	Refunding portion of 2007A Sales Tax Bond	Refunding portion of 2007B Sales Tax Bond	Various Maintenance & Renovation Projects	Various Maintenance & Renovation Projects	Bellalago Charter School	Renovations: Osceola High, Thacker Avenue Elementary, Highlands Elementary 0.858 (net of subsidy)*
INTEREST RATE	3.0 - 5.0	1.99	1.72	2.76	1.52	1.0 - 4.6	
PRINCIPAL AMOUNT OUTSTANDING	763,000.00	10,230,000.00	2,920,000.00	61,315,000.00	61,055,000.00	7,312,978.63	40,500,000.00

Principal & Interest Payments Due in:

2024	393,850.00	3,629,577.00	2,970,224.00	7,027,636.00	8,108,050.00	923,835.22	465,890.00
2025	271,950.00	6,939,399.60	-	7,021,319.00	8,107,242.00	913,628.43	465,890.00
2026	158,550.00	-	-	7,020,862.00	8,104,762.00	914,075.02	465,890.00
2027	-	-	-	7,021,058.00	8,105,572.00	904,846.17	40,965,890.00
2028	-	-	-	7,016,838.00	8,104,634.00	895,895.88	-
2029	-	-	-	7,013,133.00	8,106,910.00	882,733.47	-
2030	-	-	-	7,009,805.00	8,102,400.00	876,146.21	-
2031	-	-	-	7,011,647.00	8,101,104.00	869,739.99	-
2032	-	-	-	7,008,521.00	-	853,032.37	-
2033	-	-	-	7,005,358.00	-	842,449.75	-
2034	-	-	-	-	-	941,669.12	-
TOTAL:	\$ 824,350.00	\$ 10,568,976.60	\$ 2,970,224.00	\$ 70,156,177.00	\$ 64,840,674.00	\$ 9,818,051.63	\$ 42,363,560.00

*Principal and interest payments shown for the 2010 COP's are net of an annual federal direct subsidy of \$2,300,000

School District of Osceola County, FL Future Debt Service Payments As of 06/30/2023	29C 2014 COP	29D 2015 COP	29E 2017 COP	29F 2020 COP	29H 2023 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	Refunding remaining portion of 2021A COP, 2013A COP and 2004A COP		
INTEREST RATE	2.24	2.67	2.10	0.76	2.5 - 5.0		
PRINCIPAL AMOUNT OUTSTANDING	3,605,000.00	2,020,000.00	32,435,000.00	1,600,000.00	20,570,000.00	100,730,000.00	244,325,978.63

Principal & Interest Payments Due in:

2024	80,752.00	1,035,650.75	6,706,135.00	1,612,160.00	3,619,752.00	13,520,339.75	36,573,511.97
2025	80,752.00	1,038,683.75	8,439,610.00	-	3,619,328.00	13,644,263.75	36,897,802.78
2026	80,752.00	-	9,554,025.00	-	2,503,292.00	12,603,959.00	28,802,208.02
2027	80,752.00	-	9,556,560.00	-	2,501,808.00	53,105,010.00	69,136,486.17
2028	3,685,752.00	-	-	-	9,309,916.00	12,995,668.00	29,013,035.88
2029	-	-	-	-	-	-	16,002,776.47
2030	-	-	-	-	-	-	15,988,351.21
2031	-	-	-	-	-	-	15,982,490.99
2032	-	-	-	-	-	-	7,861,553.37
2033	-	-	-	-	-	-	7,847,807.75
2034	-	-	-	-	-	-	941,669.12
TOTAL:	\$ 4,008,760.00	\$ 2,074,334.50	\$ 34,256,330.00	\$ 1,612,160.00	\$ 21,554,096.00	\$ 105,869,240.50	\$ 265,047,693.73

Debt Capacity Analysis - Capital Outlay Millage

Estimated Revenue	%	2024	2025	2026	2027	2028
Tax Roll		52,172,427,220	56,555,259,706	61,109,352,005	65,618,855,951	70,263,138,329
Millage		1.5	1.5	1.5	1.5	1.5
Tax Roll Millage Collection	96%	75,128,295	81,439,574	87,997,467	94,491,153	101,178,919
Less: Charter Capital (1.5 millage Tax)		(1,066,369)	(2,734,570)	(5,244,584)	(8,349,792)	(12,665,808)
Total Estimated Revenue		74,061,926	78,705,004	82,752,883	86,141,361	88,513,111

Debt Service Appropriations	SERIES	CHARGE ID	FACTORS	2024	2025	2026	2027	2028
COP 2010 Debt Service	A	*		4,909,787	4,905,387	4,905,387	4,905,387	-
COP 2010 Debt Service	A	QSCB Subsidy	1	(2,230,600)	(2,230,600)	(2,230,600)	(2,230,600)	-
COP 2014 Debt Service	A	*		86,551	86,151	86,151	86,151	3,691,151
COP 2015 Debt Service	A	*		1,041,010	1,043,633	-	-	-
COP 2017 Debt Service	A	*		6,711,839	8,444,914	9,559,329	9,561,864	-
COP 2020 Debt Service	A	*		1,617,504	-	-	-	-
COP 2023 Debt Service	A	*		3,625,696	3,624,727	2,508,981	2,507,352	9,311,166
Bellalago Benefit District	PF	*		923,835	913,628	914,075	904,846	895,896
Total Debt Service Needs				16,685,622	16,787,840	15,743,323	15,735,000	13,898,213

Estimated Debt Service Capacity	57,376,304	61,917,164	67,009,560	70,406,361	74,614,898
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Millage Required to Meet Debt Service Needs	0.333	0.309	0.268	0.250	0.206
Millage Available for Capital Expenditures	1.167	1.191	1.232	1.250	1.294

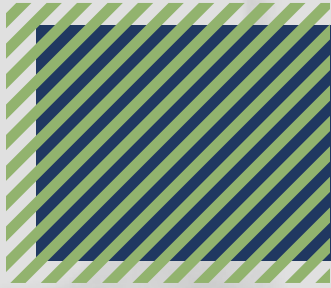
Percent Indebted - Capital Outlay Millage	22.2%	20.6%	17.9%	16.7%	13.7%
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Debt Capacity Analysis - 1/4 Cent Infrastructure Sales Surtax

Estimated Revenue	2024	2025	2026	2027	2028
1/4 Cent Infrastructure Sales Surtax	17,500,000	18,019,175	18,471,137	19,008,380	19,603,776
Debt Service Appropriations	SERIES	CHARGE ID	FACTORS		
Sales Tax Revenue Bonds 2015	A	*		3,632,187	6,943,610
Sales Tax Revenue Bonds 2017	A	*		2,973,509	-
Total Debt Service Needs				6,605,696	6,943,610
Estimated Debt Service Capacity				10,894,304	11,075,565
Percent Indebted - 1/4 Cent Infrastructure Sales Surtax				37.7%	38.5%
				0.0%	0.0%
				0.0%	0.0%

Debt Capacity Analysis - 1/2 Cent School Capital Outlay Surtax

Estimated Revenue	2024	2025	2026	2027	2028
1/2 Cent School Capital Outlay Surtax	35,000,000	36,038,349	36,942,274	38,016,760	39,207,552
Debt Service Appropriations	SERIES	CHARGE ID	FACTORS		
Capital Outlay Sales Tax Revenue Bonds 2017	A	*		7,029,541	7,022,824
Capital Outlay Sales Tax Revenue Bonds 2020	A	*		8,110,656	8,108,198
Total Debt Service Needs				15,140,197	15,131,022
Estimated Debt Service Capacity				19,859,803	20,907,327
Percent Indebted - 1/2 Cent School Capital Outlay Surtax				43.3%	42.0%
				41.0%	39.8%
				38.6%	38.6%



Capital Projects Fund



FUND 300

CAPITAL PROJECTS FUND BUDGET

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

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

The District receives impact fees charged against new residential construction.

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

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

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

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

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

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

	2023-24	2024-25	2025-26	2026-27	2027-28
BEGINNING FUND BALANCE & ESTIMATED REVENUES					
BEGINNING FUND BALANCE					
Capacity	\$ 119,144,415	\$ 24,128,253	\$ 13,220,750	\$ 32,997,071	\$ 123,940,574
Carryover - Capacity	197,682,167	-	-	-	-
Non-Capacity	95,070,467	60,813,756	122,749,524	139,935,287	162,297,825
Carryover - Non-Capacity	170,962,263	-	-	-	-
Total Beginning Fund Balance	582,859,313	84,942,010	135,970,275	172,932,359	286,238,399
ESTIMATED REVENUES					
Capacity Sources	86,217,838	85,592,497	88,226,321	91,943,502	96,467,389
Non-Capacity Sources	140,599,574	266,810,273	155,378,461	163,832,521	172,801,496
Total Estimated Revenues	226,817,412	352,402,770	243,604,782	255,776,023	269,268,885
Total Beginning Fund Balance & Estimated Revenues	\$ 809,676,725	\$ 437,344,780	\$ 379,575,057	\$ 428,708,382	\$ 555,507,284
APPROPRIATIONS & PROJECTED ENDING FUND BALANCE					
APPROPRIATIONS					
Capacity	378,916,167	96,500,000	68,450,000	1,000,000	1,000,000
Non-Capacity	345,818,548	204,874,505	138,192,698	141,469,983	139,124,499
Total Appropriations	724,734,715	301,374,505	206,642,698	142,469,983	140,124,499
PROJECTED ENDING FUND BALANCE					
Capacity	24,128,253	13,220,750	32,997,071	123,940,574	219,407,963
Non-Capacity	60,813,756	122,749,524	139,935,287	162,297,825	195,974,823
Total Ending Fund Balance	84,942,010	135,970,275	172,932,359	286,238,399	415,382,785
Total Appropriations & Projected Ending Fund Balance	\$ 809,676,725	\$ 437,344,780	\$ 379,575,057	\$ 428,708,382	\$ 555,507,284

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

	2023-24	2024-25	2025-26	2026-27	2027-28
BEGINNING FUND BALANCE & ESTIMATED REVENUES					
BEGINNING FUND BALANCE					
Restricted for Capital Projects	\$ 119,144,415	\$ 24,128,253	\$ 13,220,750	\$ 32,997,071	\$ 123,940,574
Restricted for Carryover Appropriations	197,682,167	-	-	-	-
Total Beginning Fund Balance	316,826,582	24,128,253	13,220,750	32,997,071	123,940,574
ESTIMATED REVENUES					
Impact Fees	82,400,000	84,872,000	87,418,160	90,040,705	92,741,926
Flora Ridge EFBD	311,000	354,801	361,897	369,134	376,517
Interest	3,506,838	365,696	446,264	1,533,663	3,348,946
Total Estimated Revenues	86,217,838	85,592,497	88,226,321	91,943,502	96,467,389
Total Beginning Fund Balance & Estimated Revenues	\$ 403,044,420	\$ 109,720,750	\$ 101,447,071	\$ 124,940,574	\$ 220,407,963
APPROPRIATIONS AND ENDING FUND BALANCE					
APPROPRIATIONS					
NEW SCHOOL PROJECTS					
K-8'S					
"AA" Kindred (opening August 2025)	52,765,000	17,300,000	-	-	-
"BB" Knightsbridge (opening August 2024)	8,123,000	-	-	-	-
"DD" Roan Bridge (opening August 2025)	52,496,000	17,200,000	-	-	-
HIGH SCHOOLS					
"AAA" Nova Road (opening August 2026)	55,000,000	55,000,000	67,450,000	-	-
NeoCity Expansion	6,850,000	-	-	-	-
Total New School Projects	175,234,000	89,500,000	67,450,000	-	-
OTHER CAPACITY PROJECTS					
Buses	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Land Purchases	5,000,000	6,000,000	-	-	-
Total Other Capacity Projects	6,000,000	7,000,000	1,000,000	1,000,000	1,000,000
CARRYOVER					
"A" Celebration Island	13,664,539	-	-	-	-
"AA" Kindred K-8	4,331,239	-	-	-	-
"BB" Knightsbridge K-8	61,602,288	-	-	-	-
"CC" Sunbridge K-8	59,494,234	-	-	-	-
"DD" Roan Bridge	3,318,106	-	-	-	-
"AAA" Nova Road	6,566,738	-	-	-	-
Canoe Creek K-8	5,848	-	-	-	-
Harmony High School Space Reconfiguration	317,225	-	-	-	-
Harmony Middle School	11,100	-	-	-	-
Land Purchases	2,000,000	-	-	-	-
Narcoossee Middle School Space Reconfiguration	2,074,468	-	-	-	-
NeoCity Expansion	29,577,513	-	-	-	-
School Buses	1,000,000	-	-	-	-
St Cloud High School Classroom Wing Addition	13,178,550	-	-	-	-
Unallocated	540,319	-	-	-	-
Total Carryover	197,682,167	-	-	-	-
Total Appropriations	378,916,167	96,500,000	68,450,000	1,000,000	1,000,000
Annual Surplus/(Deficiency)	(292,698,329)	(10,907,503)	19,776,321	90,943,502	95,467,389
PROJECTED ENDING FUND BALANCE					
Restricted for Capital Projects	24,128,253	13,220,750	32,997,071	123,940,574	219,407,963
Total Ending Fund Balance	24,128,253	13,220,750	32,997,071	123,940,574	219,407,963
Total Appropriations & Projected Ending Fund Balance	\$ 403,044,420	\$ 109,720,750	\$ 101,447,071	\$ 124,940,574	\$ 220,407,963

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

	2023-24	2024-25	2025-26	2026-27	2027-28
BEGINNING FUND BALANCE & ESTIMATED REVENUES					
BEGINNING FUND BALANCE					
Restricted for Capital Projects	\$ 95,070,467	\$ 60,813,756	122,749,524	139,935,287	162,297,825
Restricted for Carryover Appropriations	170,962,263	-	-	-	-
Total Beginning Fund Balance	266,032,730	60,813,756	122,749,524	139,935,287	162,297,825
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	75,128,295	81,439,574	87,997,467	94,491,153	101,178,919
1/4 Cent Infrastructure Sales Surtax	17,500,000	18,019,175	18,471,137	19,008,380	19,603,776
1/2 Cent School Capital Outlay Surtax	35,000,000	36,038,349	36,942,274	38,016,760	39,207,552
1/2 Cent Sales Tax Revenue Bond Proceeds - estimated bond issue	-	120,000,000	-	-	-
La Rosa Field Naming Rights Revenue	10,000	10,000	10,000	10,000	-
Charter Capital	8,790,000	8,790,000	8,790,000	8,790,000	8,790,000
Interest	3,171,279	1,513,175	2,167,583	2,516,228	3,021,249
Total Estimated Revenues	140,599,574	266,810,273	155,378,461	163,832,521	172,801,496
Total Beginning Fund Balance & Estimated Revenues	\$ 406,632,304	\$ 327,624,029	\$ 278,127,985	\$ 303,767,808	\$ 335,099,321
APPROPRIATIONS AND ENDING FUND BALANCE					
APPROPRIATIONS					
RECURRING PROJECTS					
Athletic Facilities	120,000	120,000	120,000	120,000	120,000
Charter Capital (Tsf to General Fund)	8,790,000	8,790,000	8,790,000	8,790,000	8,790,000
Charter Capital (1.5 mill CO TAX)	1,066,369	2,734,570	5,244,584	8,349,792	12,665,808
Enterprise Resource Planning (ERP)	5,000,000	5,000,000	5,000,000	5,000,000	-
General School Facilities Operations (Reimb to General Fund)	2,461,833	2,486,451	2,511,316	2,536,429	2,561,793
General School Maintenance Line Items (Tsf to General Fund)	2,189,930	2,211,829	2,233,948	2,256,287	2,278,850
General School Maintenance Salaries (Tsf to General Fund)	9,399,035	9,493,025	9,587,956	9,683,835	9,780,674
General School Security Line Item (Tsf to General Fund)	28,613	28,899	29,188	29,480	29,775
Health & Safety	950,000	950,000	950,000	950,000	950,000
Portable Installation (Includes technology)	650,000	650,000	650,000	650,000	650,000
Portable Rent (Tsf to General Fund)	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
Property Casualty Insurance (Tsf to General Fund)	3,580,000	3,615,800	3,651,958	3,688,478	3,725,362
Safety and Security	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
School Buses	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Space Reconfigurations	530,000	500,000	500,000	500,000	500,000
Student Computers	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000
Technology Infrastructure	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
White Fleet	750,000	750,000	750,000	750,000	750,000
Total Recurring Projects	58,815,780	60,630,575	63,318,949	66,604,301	66,102,262
RENOVATION/REMODELING PROJECTS					
Comprehensive Renovations- Reedy Creek Elementary	20,000,000	40,000,000	-	-	-
Comprehensive Renovations- Osceola County School for the Arts	15,000,000	42,425,000	-	-	-
Cyclical Capital Renewal	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Maintenance and Renovation - Deferred Maintenance	28,935,000	20,000,000	20,000,000	20,000,000	20,000,000
Total Renovation/Remodeling	67,935,000	106,425,000	24,000,000	24,000,000	24,000,000
DEBT SERVICE					
Repay LOANS - Long Term (COPs) (Total)	14,720,777	14,830,579	14,829,248	14,830,154	13,002,317
Repay LOANS - Long Term (Sales Tax Revenue Bonds)	21,745,893	22,074,632	25,130,335	25,130,591	25,123,933
Repay LOANS - Long Term (Sales Tax Revenue Bonds-estimated)	-	-	10,000,000	10,000,000	10,000,000
Repay LOANS - EFBD	923,835	913,628	914,075	904,846	895,896
Total Debt Service	37,390,505	37,818,839	50,873,658	50,865,591	49,022,146
OTHER NON-CAPACITY PROJECTS					
Lakeview Elementary - Parking/Stacking/Queueing	1,700,000	-	-	-	-
Neptune Middle School Bus Loop	1,235,000	-	-	-	-
St. Cloud Maintenance/SSEM Offices (Old Transportation)	1,380,000	-	-	-	-
Transportation East	6,400,000	-	-	-	-
Total Other Projects	10,715,000	-	-	-	-
CARRYOVER					
RECURRING PROJECTS					
Athletic Facilities - High Schools	145,136	-	-	-	-
Enterprise Resource Planning (ERP)	5,000,000	-	-	-	-
Health & Safety	646,819	-	-	-	-
Cyclical Capital Renewal	4,735,027	-	-	-	-
Maintenance and Renovation - Deferred Maintenance	13,197,959	-	-	-	-
Portable Installation (Includes Technology)	595,664	-	-	-	-
Safety & Security	1,207,937	-	-	-	-
Safety & Security Grant	949,815	-	-	-	-
School Buses Replacement	5,600,136	-	-	-	-
Student Computers	280,852	-	-	-	-
Technology Infrastructure	5,857,420	-	-	-	-
White Fleet	10,336	-	-	-	-
Unallocated Future Projects	902,809	-	-	-	-
RENOVATION/REMODELING PROJECTS					
Canoe Creek K-8 Renovation	39,078	-	-	-	-
Comprehensive Renovations- Gateway High School	67,438,684	-	-	-	-
Comprehensive Renovations- Michigan Avenue Elementary	1,130	-	-	-	-
Comprehensive Renovations- Osceola County School for the Arts	2,000,000	-	-	-	-
Comprehensive Renovations-Reedy Creek Elementary	1,956,984	-	-	-	-
Comprehensive Renovations- St. Cloud Middle School	41,910	-	-	-	-
Celebration High School Space Reconfiguration	498,649	-	-	-	-
Cypress Elementary School HVAC Retrofit	6,893,160	-	-	-	-
Harmony High School Agricultural Building Renovation	361,211	-	-	-	-
Horizon Middle School Ancillary Transportation Renovation	500,000	-	-	-	-
Lakeview Elementary - Parking/Stacking/Queueing	100,000	-	-	-	-
Narcoossee Elementary School Site Portables	256,229	-	-	-	-
Neptune Elementary School Traffic Solution	2,047,377	-	-	-	-
Neptune Middle School Bus Loop	895,000	-	-	-	-
OCSA Bus Loop & Road Extension	3,983,829	-	-	-	-
oTECH Welding Project	6,200	-	-	-	-
Poinciana High School Parent Loop	2,719,642	-	-	-	-
St. Cloud High School Synthetic Turf Stadium	2,330,432	-	-	-	-
St. Cloud Maintenance/SSEM Offices (Old Transportation)	120,000	-	-	-	-
Tohopekaliga High Athletic Fields	1,622,973	-	-	-	-
Transportation East	37,020,787	-	-	-	-
Transportation West	999,078	-	-	-	-
Total Carryover	170,962,263	-	-	-	-
Total Appropriations	345,818,548	204,874,505	138,192,698	141,469,983	139,124,499
Annual Surplus/(Deficiency)	(205,218,974)	61,935,768	17,185,763	22,362,538	33,676,997
PROJECTED ENDING FUND BALANCE					
Restricted for Capital Projects	60,813,756	122,749,524	139,935,287	162,297,825	195,974,823
Total Ending Fund Balance	60,813,756	122,749,524	139,935,287	162,297,825	195,974,823
Total Appropriations & Projected Ending Fund Balance	\$ 406,632,304	\$ 327,624,029	\$ 278,127,985	\$ 303,767,808	\$ 335,099,321

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

CAPITAL PROJECTS FUND - ESTIMATED REVENUES AND BEGINNING FUND BALANCE

Source	ACCT. NO.	2023-24 Tentative	2022-23 Budget	Difference
STATE:				
Capital Outlay & Debt Service	321	1,000,000.00	1,000,000.00	-
Interest on Undistributed CO&DS	325	-	-	-
PECO	391	-	-	-
Charter Capital	397	8,790,000.00	8,110,000.00	680,000.00
Other Miscellaneous State	399	-	-	-
Total State		<u>9,790,000.00</u>	<u>9,110,000.00</u>	<u>680,000.00</u>
LOCAL:				
Capital Outlay Tax (1.5 Mills)	413	75,128,295.00	63,739,497.00	11,388,798.00
Infrastructure Sales Surtax	418	17,500,000.00	17,500,000.00	-
School Capital Sales Surtax	419	35,000,000.00	35,000,000.00	-
Interest	43X	6,678,117.00	353,850.00	6,324,267.00
Grants	440	-	-	-
Miscellaneous	495	321,000.00	351,024.00	(30,024.00)
Impact Fees	496	82,400,000.00	80,000,000.00	2,400,000.00
Total Local		<u>217,027,412.00</u>	<u>196,944,371.00</u>	<u>20,083,041.00</u>
OTHER SOURCES:				
Transfers In	620	-	-	-
Other Financing Sources	710	-	-	-
Total Other Sources		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ESTIMATED REVENUE & OTHER SOURCES		<u>226,817,412.00</u>	<u>206,054,371.00</u>	<u>20,763,041.00</u>
FUND BALANCE AT BEGINNING OF YEAR:				
Restricted for Capital Projects	2726	582,859,313.26	540,863,191.68	41,996,121.58
Total Beginning Fund Balance		<u>582,859,313.26</u>	<u>540,863,191.68</u>	<u>41,996,121.58</u>
TOTAL EST REVENUE AND BEGINNING FD BAL		<u>809,676,725.26</u>	<u>746,917,562.68</u>	<u>62,759,162.58</u>

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

Use	ACCT. NO.	2023-24 Tentative	2022-23 Budget	Difference
APPROPRIATIONS:				
Library Books	6100	16,355.61	6,796.29	9,559.32
Audio-Visual Materials	6200	89.52	-	89.52
Buildings and Additions	6300	471,885,382.68	348,194,224.51	123,691,158.17
Furniture, Fixtures and Equipment	6400	20,519,489.05	22,871,067.16	(2,351,578.11)
Vehicle Purchase	6500	13,360,471.95	13,622,105.80	(261,633.85)
Land	6600	7,000,000.00	3,000,000.00	4,000,000.00
Site Improvements	6700	19,160,713.85	7,044,515.20	12,116,198.65
Remodeling and Renovations	6800	112,357,257.58	47,669,744.19	64,687,513.39
Computer Software	6900	15,976,902.30	9,903,391.35	6,073,510.95
Charter School Capital	7900	113,601.00	-	113,601.00
Total Function 7400 Appropriations		<u>660,390,263.54</u>	<u>452,311,844.50</u>	<u>208,078,419.04</u>
OTHER USES:				
To General Fund	9100	26,953,947.00	24,484,224.00	2,469,723.00
To Debt Service Fund	9200	37,390,505.10	37,447,033.26	(56,528.16)
Total Other Financing Uses		<u>64,344,452.10</u>	<u>61,931,257.26</u>	<u>2,413,194.84</u>
TOTAL APPROPRIATIONS AND OTHER USES		<u>724,734,715.64</u>	<u>514,243,101.76</u>	<u>210,491,613.88</u>
ESTIMATED REVENUES LESS APPROPRIATIONS		<u>(497,917,303.64)</u>	<u>(308,188,730.76)</u>	<u>(189,728,572.88)</u>
FUND BALANCE AT END OF YEAR:				
Restricted for Capital Projects	2726	84,942,009.62	232,674,460.92	(147,732,451.30)
Total Ending Fund Balance		<u>84,942,009.62</u>	<u>232,674,460.92</u>	<u>(147,732,451.30)</u>
TOTAL APPROPRIATIONS AND ENDING FD BAL		<u>809,676,725.26</u>	<u>746,917,562.68</u>	<u>62,759,162.58</u>

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

Source	ACCT. NO.	391 Educational Impact Fees	37X CO TAX	394 School Capital Sales Surtax	393 Infrastructure Sales Surtax	3A6 School Capital Sales Tax Bonds
STATE:						
Capital Outlay & Debt Service	321	-	-	-	-	-
PECO	391	-	-	-	-	-
Charter Capital	397	-	-	-	-	-
Miscellaneous	399	-	-	-	-	-
Total State		-	-	-	-	-
LOCAL:						
Capital Outlay Tax (1.5 Mills)	413	-	75,128,295.00	-	-	-
Infrastructure Sales Surtax	418	-	-	-	17,500,000.00	-
School Capital Sales Surtax	419	-	-	35,000,000.00	-	-
Interest	431	3,506,838.00	1,902,767.40	856,245.33	412,266.27	-
Miscellaneous	495	-	-	-	-	-
Impact Fees	496	82,400,000.00	-	-	-	-
Total Local		85,906,838.00	77,031,062.40	35,856,245.33	17,912,266.27	-
OTHER SOURCES:						
Transfers In	620	-	-	-	-	-
Total Other Sources		-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		85,906,838.00	77,031,062.40	35,856,245.33	17,912,266.27	-
FUND BALANCE AT BEGINNING OF YEAR:						
Restricted for Capital Projects	2726	314,903,925.92	73,428,359.83	122,271,485.20	44,810,832.40	12,431,123.02
Total Beginning Fund Balance		314,903,925.92	73,428,359.83	122,271,485.20	44,810,832.40	12,431,123.02
TOTAL EST REVENUE AND BEGINNING FD BAL		400,810,763.92	150,459,422.23	158,127,730.53	62,723,098.67	12,431,123.02

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

Source	ACCT. NO.	360 CO & DS	390 Capital Projects LCIF	39X Safety and Security Grant	380 Flora Ridge EFBD	3A7 Charter Capital	Total
STATE:							
Capital Outlay & Debt Service	321	1,000,000.00	-	-	-	-	1,000,000.00
PECO	391	-	-	-	-	-	-
Charter Capital	397	-	-	-	-	8,790,000.00	8,790,000.00
Miscellaneous	399	-	-	-	-	-	-
Total State		1,000,000.00	-	-	-	8,790,000.00	9,790,000.00
LOCAL:							
Capital Outlay Tax (1.5 Mills)	413	-	-	-	-	-	75,128,295.00
Infrastructure Sales Surtax	418	-	-	-	-	-	17,500,000.00
School Capital Sales Surtax	419	-	-	-	-	-	35,000,000.00
Interest	431	-	-	-	-	-	6,678,117.00
Miscellaneous	495	-	10,000.00	-	311,000.00	-	321,000.00
Impact Fees	496	-	-	-	-	-	82,400,000.00
Total Local		-	10,000.00	-	311,000.00	-	217,027,412.00
OTHER SOURCES:							
Transfers In	620	-	-	-	-	-	-
Total Other Sources		-	-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		1,000,000.00	10,000.00	-	311,000.00	8,790,000.00	226,817,412.00
FUND BALANCE AT BEGINNING OF YEAR:							
Restricted for Capital Projects	2726	8,141,374.64	3,999,740.66	949,815.03	1,922,656.56	-	582,859,313.26
Total Beginning Fund Balance		8,141,374.64	3,999,740.66	949,815.03	1,922,656.56	-	582,859,313.26
TOTAL EST REVENUE AND BEGINNING FD BAL		9,141,374.64	4,009,740.66	949,815.03	2,233,656.56	8,790,000.00	809,676,725.26

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

Use	ACCT. NO.	391 Educational Impact Fees	37X CO TAX	394 School Capital Sales Surtax	393 Infrastructure Sales Surtax	3A6 School Capital Sales Tax Bonds
APPROPRIATIONS:						
Library Books	6100	871.81	-	15,484	-	-
Audio-Visual Materials	6200	89.52	-	-	-	-
Buildings and Additions	6300	364,555,592.87	6,006,200.00	54,701,318.71	38,954,554.72	7,533,148.06
Furniture, Fixtures and Equipment	6400	2,466,047.90	7,529,445.35	10,483,260.05	-	40,735.75
Vehicle Purchase	6500	2,000,000.00	502,938.00	-	10,857,533.95	-
Land	6600	7,000,000.00	-	-	-	-
Site Improvements	6700	-	9,356,090.67	1,388,837.70	4,431,577.85	-
Remodeling and Renovations	6800	2,861,864.96	28,185,003.43	74,491,915.75	1,339,430.06	3,380,855.00
Computer Software	6900	31,700.04	15,690,837.33	254,364.93	-	-
Charter School Capital	7400	-	-	-	-	-
Total Function 7400 Appropriations		378,916,167.10	67,270,514.78	141,335,180.94	55,583,096.58	10,954,738.81
OTHER USES:						
To General Fund	9100	-	18,163,947.00	-	-	-
To Debt Service Fund	9200	-	15,644,612.10	15,140,197.00	6,605,696.00	-
Total Other Financing Uses		-	33,808,559.10	15,140,197.00	6,605,696.00	-
TOTAL APPROPRIATIONS AND OTHER USES		378,916,167.10	101,079,073.88	156,475,377.94	62,188,792.58	10,954,738.81
ESTIMATED REVENUES LESS APPROPRIATIONS		(293,009,329.10)	(24,048,011.48)	(120,619,132.61)	(44,276,526.31)	(10,954,738.81)
FUND BALANCE AT END OF YEAR:						
Restricted for Capital Projects	2726	21,894,596.82	49,380,348.35	1,652,352.59	534,306.09	1,476,384.21
Total Ending Fund Balance		21,894,596.82	49,380,348.35	1,652,352.59	534,306.09	1,476,384.21
TOTAL APPROPRIATIONS AND ENDING FD BAL		400,810,763.92	150,459,422.23	158,127,730.53	62,723,098.67	12,431,123.02

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

Use	ACCT. NO.	360 CO & DS	390 Capital Projects LCIF	39X Safety and Security Grant	380 Flora Ridge EFBD	3A7 Charter Capital	Total
APPROPRIATIONS:							
Library Books	6100	-	-	-	-	-	16,355.61
Audio-Visual Materials	6200	-	-	-	-	-	89.52
Buildings and Additions	6300	-	3,852.50	130,715.82	-	-	471,885,382.68
Furniture, Fixtures and Equipment	6400	-	-	-	-	-	20,519,489.05
Vehicle Purchase	6500	-	-	-	-	-	13,360,471.95
Land	6600	-	-	-	-	-	7,000,000.00
Site Improvements	6700	4,232.09	3,979,975.54	-	-	-	19,160,713.85
Remodeling and Renovations	6800	1,387,170.17	5,520.00	705,498.21	-	-	112,357,257.58
Computer Software	6900	-	-	-	-	-	15,976,902.30
Charter School Capital	7400	-	-	113,601.00	-	-	113,601.00
Total Function 7400 Appropriations		1,391,402.26	3,989,348.04	949,815.03	-	-	660,390,263.54
OTHER USES:							
To General Fund	9100	-	-	-	-	8,790,000.00	26,953,947.00
To Debt Service Fund	9200	-	-	-	-	-	37,390,505.10
Total Other Financing Uses		-	-	-	-	8,790,000.00	64,344,452.10
TOTAL APPROPRIATIONS AND OTHER USES		1,391,402.26	3,989,348.04	949,815.03	-	8,790,000.00	724,734,715.64
ESTIMATED REVENUES LESS APPROPRIATIONS		(391,402.26)	(3,979,348.04)	(949,815.03)	311,000.00	-	(497,917,303.64)
FUND BALANCE AT END OF YEAR:							
Restricted for Capital Projects	2726	7,749,972.38	20,392.62	-	2,233,656.56	-	84,942,009.62
Total Ending Fund Balance		7,749,972.38	20,392.62	-	2,233,656.56	-	84,942,009.62
TOTAL APPROPRIATIONS AND ENDING FD BAL		9,141,374.64	4,009,740.66	949,815.03	2,233,656.56	8,790,000.00	809,676,725.26

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

SAFETY & SECURITY - CARRYOVER

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE
S&S FENCING/GATES	\$ 244,026.89	\$ 191,131.26	\$ 52,895.63	\$ -
S&S CAMERAS/SERVERS	1,228,119.09	865,145.72	339,279.76	23,693.61
S&S LOBBY MODIFICATIONS	632,531.39	1,196.30	501,261.95	130,073.14
S&S LOCKS/ACCESS CONTROL	27,767.52	16,100.44	8,225.61	3,441.47
S&S TECHNOLOGY	112,350.00	-	-	112,350.00
S&S WINDOWS	25,487.00	-	-	25,487.00
S&S COUNTY-WIDE	11,228.44	-	-	11,228.44
Grand Total	\$ 2,281,510.33	\$ 1,073,573.72	\$ 901,662.95	\$ 306,273.66
		Carryover (Encumbered & Available)		\$ 1,207,936.61

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

Project Details / Equipment	Amount
Fencing/Gates	\$ 85,000
Secure Lobbies (15)	2,624,000
Security Cameras	430,000
Window Film	100,000
Contingency/Reserve	761,000
Total	\$ 4,000,000

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

TECHNOLOGY - CARRYOVER

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE
STUDENT COMPUTERS				
COUNTY-WIDE	\$ 2,396,978.05	\$ 2,116,125.72	\$ 21,120.00	\$ 259,732.33
		Carryover (Encumbered & Available)		\$ 280,852.33
TECHNOLOGY INFRASTRUCTURE				
RETROFIT				
COUNTY-WIDE	1,250,000.00		-	1,250,000.00
KISSIMMEE MIDDLE SCHOOL	1,175,000.00	45,142.00	759,164.66	370,693.34
TECHNOLOGY SERVICES	5,060,824.76	3,923,052.87	1,137,771.89	-
MEDIA & INSTRUCTION	227,198.01	110,790.00	-	116,408.01
ENTERPRISE SOFTWARE				
TECHNOLOGY SERVICES	4,596,525.86	2,922,833.60	254,629.75	1,419,062.51
E-RATE EQUIP/INFRA				
TECHNOLOGY SERVICES	1,040,495.59	490,805.55	195,017.96	354,672.08
	\$ 13,350,044.22	\$ 7,492,624.02	\$ 2,346,584.26	\$ 3,510,835.94
		Carryover (Encumbered & Available)		\$ 5,857,420.20

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

TECHNOLOGY- NEW ITEMS

Project / Equipment	Amount
Enterprise Software	\$ 4,076,000
Infrastructure/Equipment	
Cabling/Fiber	270,800
eRate Match	900,000
Intercom Systems/Voice Gateways	440,000
Kronos Clocks	20,000
Network security	1,318,200
Print Shop Equipment	225,000
Servers/SAN/UPS	2,750,000
Total	\$ 10,000,000

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

CYCLICAL CAPITAL - CARRYOVER

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE
ATHLETIC FACILITIES				
CELEBRATION K-8	\$ 1,831,014.00	\$ 54,199.00	\$ 1,049,332.50	\$ 727,482.50
BASKETBALL COURT				
BUS/CAR LOOP				
SUNRISE ELEMENTARY	267,365.94	264,225.79	-	3,140.15
DOORS/DOOR HARDWARE				
VENTURA ELEMENTARY	98,938.00	-	21,043.02	77,894.98
ELECTRICAL REPAIRS				
OSCEOLA TECHNICAL COLLEGE	37,445.38	-	-	37,445.38
TOHOPEKALIGA HIGH SCHOOL	110,400.00	-	-	110,400.00
ELECTRICAL/PLUMBING				
CELEBRATION K-8	8,986.00	6,515.00	-	2,471.00
FIELD OR TRACK REPAIRS				
CELEBRATION HIGH SCHOOL	443,684.00	426,539.08	17,000.00	144.92
GUTTERS				
HICKORY TREE ELEMENTARY	611,302.25		395,400.00	215,902.25
MAINT/RENOV				
COUNTY-WIDE	478,759.35		-	478,759.35
MAINTENANCE	134,901.74	117,454.57	17,000.00	447.17
OFFICE/CLASSROOM RENOVATION				
MEDIA & INSTRUCTION	9,469.00	-	-	9,469.00
PLAYGROUND				
NARCOOSSEE ELEMENTARY SCHOOL	69,986.00	-	45,326.80	24,659.20
PLUMBING REPAIRS				
ZENITH	3,215.00	1,915.77	368.56	930.67
REMODELING				
KOA ELEMENTARY	5,980.00	1,000.00	-	4,980.00
VOLUNTARY PREK-REJE	60,032.94	-	3,148.50	56,884.44
EXCEPTIONAL STUDENT EDUCATION	64,852.00	-	-	64,852.00
RENOVATION				
NARCOOSSEE ELEMENTARY SCHOOL	48,446.00	-	23,868.85	24,577.15
ROOFING				
ADMINISTRATIVE CENTER	1,243,074.77	620,652.05	477,855.41	144,567.31
PROFESSIONAL DEVELOPMENT	249,144.33	27,901.72	46,729.21	174,513.40
SIDEWALKS				
HICKORY TREE ELEMENTARY	74,465.75	-	74,465.75	
SIGNAGE				
COUNTY-WIDE	250,000.00	-	-	250,000.00
SITE DRAINAGE				
TOHOPEKALIGA HIGH SCHOOL	100,000.00	-	-	100,000.00
SPACE RECONFIGURATION				
TECHNOLOGY SERVICES	40,087.40	4,952.50	24,182.50	10,952.40
MULTICULTURAL EDUCATION	22,028.00	16,039.65	15.01	5,973.34
CENTER FOR EMPLOYEE HEALTH	3,052.00	1,575.73	-	1,476.27
EXCEPTIONAL STUDENT EDUCATION	11,368.00	-	1,000.00	10,368.00
Grand Total	\$ 6,277,997.85	\$ 1,542,970.86	\$ 2,196,736.11	\$ 2,538,290.88
			Carryover (Encumbered & Available)	\$ 4,735,026.99

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

CYCLICAL CAPITAL - NEW ITEMS

Project	Amount
ADMIN 1000 Information Services Additional Cubicle Office Space	\$ 5,000
ADMIN 2000 Technology Services Space Reconfiguration	89,000
ESE Audiology Room Soundbooth	97,000
HRCS Wheelchair Ramp Install at Bus Ramp	5,000
HRHS Remove Pulper	3,000
NCES Car Lane Extension	115,000
oTECH Three Walk In Coolers & Freezers	402,000
oTECH Speed Bumps for Front Drive	17,000
PNHS Pizza Oven and Gas Fryer	10,000
PNHS Power for Main Distribution Frame (MDF) room	2,000
PSES New compactor	28,000
SCHS Dance Floor Remodel	44,000
VNES Gutter Installation	545,000
Reserve for other projects/Contingency	2,638,000
Total	\$ 4,000,000

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

DEFERRED MAINTENANCE - CARRYOVER

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	COMMITTED & ENCUMBERED	AVAILABLE
AIR HANDLER UNITS				
LAKEVIEW ELEMENTARY	\$ 447,387.70	\$ 16,635.74	\$ 135,131.00	\$ 295,620.96
ATHLETIC FACILITIES				
KISSIMMEE MIDDLE SCHOOL	10,000.00	-	-	10,000.00
PARKWAY MIDDLE SCHOOL	200,000.00	-	-	200,000.00
POINCIANA HIGH SCHOOL	318,210.00	288.75	1,180.00	316,741.25
ST. CLOUD HIGH SCHOOL	150,000.00	-	-	150,000.00
BOILER				
CELEBRATION K-8	15,000.00	-	-	15,000.00
BUS/CAR LOOP				
NARCOOSSEE ELEMENTARY SCHOOL	31,717.00	-	-	31,717.00
CARPET REPLACEMENT				
FLORA RIDGE ELEMENTARY	345,000.00	-	336,210.36	8,789.64
LAKEVIEW ELEMENTARY	106,147.63	106,147.63	-	
NEPTUNE ELEMENTARY	335,000.00	-	328,414.72	6,585.28
WESTSIDE K-8 SCHOOL	150,000.00	-	133,967.51	16,032.49
CHILLER REPLACEMENT/REPAIR				
CENTRAL AVENUE ELEMENTARY	639.18	-	-	639.18
CHESTNUT ELEM SCIENCE & ENGIN	700,000.00	-	395,874.00	304,126.00
OSCEOLA TECHNICAL COLLEGE	524,232.10	408,040.09	7,446.27	108,745.74
REEDY CREEK ELEMENTARY	325,000.00	-	26,795.84	298,204.16
SUNRISE ELEMENTARY	850,000.00	27,030.00	806,641.00	16,329.00
VENTURA ELEMENTARY	700,000.00	-	37,594.84	662,405.16
COMMUNICATION				
HORIZON MIDDLE SCHOOL	30,000.00	-	-	30,000.00
KISSIMMEE MIDDLE SCHOOL	30,000.00	-	-	30,000.00
ELECTRICAL REPAIRS				
oTECH POINCIANA CAMPUS-OTCP	10,347.50	10,347.50	-	
FLOORING				
HIGHLANDS ELEMENTARY	55,879.45	55,879.45	-	
LIBERTY HIGH SCHOOL	120,000.00	80,000.00	39,747.45	252.55
FOOTBALL FIELD TURF				
LIBERTY HIGH SCHOOL	181,015.00	181,015.00	-	
FUEL SYSTEMS				
TRANSPORTATION	17,664.00	-	-	17,664.00
GUTTERS				
FLORA RIDGE ELEMENTARY	150,000.00	-	-	150,000.00
HVAC CONTROLS				
CELEBRATION HIGH SCHOOL	350,000.00	-	-	350,000.00
HICKORY TREE ELEMENTARY	250,000.00	156,002.00	72,230.00	21,768.00
LAKEVIEW ELEMENTARY	126,664.87	70,994.06	-	55,670.81
LIBERTY HIGH SCHOOL	350,000.00	-	-	350,000.00
OSCEOLA TECHNICAL COLLEGE	49,781.50	1,945.00	-	47,836.50
PARTIN SETTLEMENT ELEMENTARY	105,533.00	9,930.00	36,000.00	59,603.00
PATHS at oTECH	200,000.00	-	-	200,000.00
HVAC REPAIR/REPLACEMENT				
ADULT LEARNING CENTER	374,000.00	-	-	374,000.00
CENTRAL AVENUE ELEMENTARY	240,000.00	-	13,460.00	226,540.00
HARMONY HIGH SCHOOL	1,750,000.00	-	120,450.00	1,629,550.00
HORIZON MIDDLE SCHOOL	499,516.84	34,619.50	2,800.00	462,097.34
KISSIMMEE MIDDLE SCHOOL	471,180.53	31,944.50	5,400.00	433,836.03
NARCOOSSEE MIDDLE SCHOOL	600,000.00	-	30,400.00	569,600.00
NEPTUNE MIDDLE SCHOOL	50,000.00	-	-	50,000.00
OSCEOLA HIGH SCHOOL	650,000.00	3,520.00	35,290.00	611,190.00

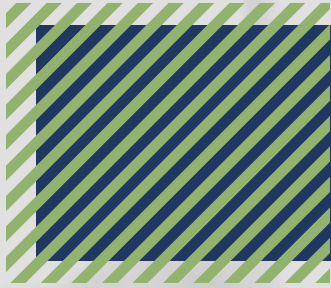
THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

DEFERRED MAINTENANCE - CARRYOVER

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	COMMITTED & ENCUMBERED	AVAILABLE
PARKWAY MIDDLE SCHOOL	290,000.00	-	12,580.00	277,420.00
PLEASANT HILL ELEMENTARY	270,000.00	-	7,610.00	262,390.00
oTECH ST CLOUD CAMPUS-OTCS	6,000.00	-	-	6,000.00
LIGHTING				
DENN JOHN MIDDLE SCHOOL	25,000.00	-	-	25,000.00
VENTURA ELEMENTARY	12,000.00	92.00	908.00	11,000.00
MAINT/RENOV				
COUNTY-WIDE	290,829.22	-	-	290,829.22
PAINT				
FLORA RIDGE ELEMENTARY	77,059.00	77,059.00	-	
HIGHLANDS ELEMENTARY	160,000.00	-	112,371.25	47,628.75
NARCOOSSEE MIDDLE SCHOOL	120,000.00	-	96,775.00	23,225.00
THACKER AVE ELEM INTL STUDIES	140,000.00	-	91,075.02	48,924.98
WESTSIDE K-8 SCHOOL	150,000.00	-	137,700.00	12,300.00
PARKING LOT				
CYPRESS ELEMENTARY	300,000.00	-	-	300,000.00
NEW BEGINNINGS	420,000.00	-	-	420,000.00
THACKER AVE ELEM INTL STUDIES	20,000.00	12,021.27	-	7,978.73
VENTURA ELEMENTARY	20,000.00	2,036.66	-	17,963.34
PAVING				
POINCIANA HIGH SCHOOL	200,000.00	-	-	200,000.00
PLUMBING REPAIRS				
VENTURA ELEMENTARY	10,000.00	9,484.69	-	515.31
PRESSURE WASHING				
HICKORY TREE ELEMENTARY	15,000.00	2,114.17	2,885.83	10,000.00
ROOFING				
BOGGY CREEK ELEMENTARY	25,000.00	1,112.21	16,345.00	7,542.79
SPECIAL PROGRAMS	40,000.00	-	22,298.40	17,701.60
STAGE RIGGING				
CELEBRATION K-8	693.75	-	-	693.75
COUNTY-WIDE	26,744.68	-	-	26,744.68
CYPRESS ELEMENTARY	4,828.50	-	-	4,828.50
KISSIMMEE ELEMENTARY SCHOOL	3,147.00	-	-	3,147.00
Grand Total	\$ 14,496,218.45	\$ 1,298,259.22	\$ 3,065,581.49	\$ 10,132,377.74
			Carryover (Encumbered & Available)	\$ 13,197,959.23

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

Facility	Project	Amount
Admin	AC Unit for ESE Bldg. 6	\$ 75,000
CDC	Replace roof & gutters	40,000
Celebration High	Shower replacement in locker room	100,000
Celebration High	Replace AHU's	3,500,000
Celebration K8	AHU's	5,000,000
Cypress Elementary	Replace playground without canopy (old little tykes) in front	50,000
East Lake Elementary	Paint Interior	100,000
East Lake Elementary	Stripe parking lot	20,000
Harmony High	Stripe parking lot	20,000
Highlands Elementary	Due to early failure need to replace coils only for two chillers.	100,000
Horizon Middle	TVSS (Transient Voltage Surge Suppressor	27,500
Horizon Middle	Replace ceiling fans	50,000
Liberty High	Interior Painting	300,000
Maintenance	Department equipment	770,000
Neo City	Emergency light parts not available. Over 90 currently out and need	30,000
Neptune Elementary	Gutter Replacement	150,000
New Beginnings	Replace carpet	200,000
Osceola High	Paint interior	370,000
Osceola High	Track replacement	400,000
Osceola High	Exterior Painting (high areas only)	175,000
OTECH Simpson Rd	HVAC Retro	4,100,000
Parkway Middle	Replace window blinds with tint	50,000
Partin Settlement Elementary	Paint Interior	80,000
PATHs High	Replace gutters	25,000
Poinciana High	AHU's & HVAC retro	10,000,000
Reedy Creek Elementary	Replace Daikin Split Unit 1-121.	3,000
St. Cloud Elementary	2 chillers (R22)	700,000
St. Cloud High	Carpet replacement	375,000
St. Cloud High	Interior Painting	370,000
Transportation Simpson Rd	Staff Front and Back Parking Lot lines Simpson Rd	25,000
Ventura Elementary	Exterior Painting bldg. 8 and trim	25,000
Westside K8	Window blinds or change to tint	30,000
Zenith	AHU (outside units)	1,500,000
Zenith	Spanish tile walkway roof rotten	100,000
Zenith	Interior Painting	75,000
Total		\$ 28,935,500



Special Revenue Fund



FUND 400

SPECIAL REVENUE FUND BUDGET

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

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

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

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

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

Source	ACCT. NO.	2023-24 Tentative	2022-23 Budget	Difference
FEDERAL:				
Workforce Innovation and Opportunity Act	170	126,383.18	-	126,383.18
Other Federal Direct	190	1,462,460.99	27,939.13	1,434,521.86
PELL Grants	192	1,400,000.00	1,400,000.00	-
Miscellaneous Federal Direct	199	153,174.58	1,383,135.87	(1,229,961.29)
Vocational Education Act	201	1,490,332.04	1,156,164.03	334,168.01
Adult General Education	221	1,012,941.86	964,523.76	48,418.10
Teacher and Principal Training	225	4,798,487.37	3,635,797.21	1,162,690.16
Individuals with Disabilities Education Act, PL94-142	230	24,027,232.83	22,203,310.60	1,823,922.23
Title I Targeted Assistance	240	39,002,243.06	25,522,275.61	13,479,967.45
21st Century Schools Title IV	241	3,549,456.23	3,642,869.36	(93,413.13)
Adult General Education	242	4,753,172.09	3,031,269.95	1,721,902.14
National School Lunch Act Lunch	261	20,875,000.00	20,628,811.00	246,189.00
National School Lunch Act Breakfast	262	5,100,000.00	4,952,885.00	147,115.00
National School Lunch Act Snack	263	321,173.00	321,173.00	-
U.S.D.A Commodities	265	2,767,083.00	3,434,260.00	(667,177.00)
Summer Feeding	267	400,000.00	400,000.00	-
Education Stabilization Funds	27?	69,197,463.96	140,597,644.62	(71,400,180.66)
Federal Through Local	280	562,328.79	643,410.34	(81,081.55)
Other Federal Through State	290	2,613,134.82	1,910,285.78	702,849.04
Emergency Immigrant	293	532,107.00	532,107.00	-
Total Federal		184,144,174.80	236,387,862.26	(52,243,687.46)
STATE:				
School Breakfast Supplement	337	187,000.00	180,000.00	7,000.00
Food Service Supplement	338	260,000.00	265,500.00	(5,500.00)
Total State		447,000.00	445,500.00	1,500.00
LOCAL:				
Food Service Sales	450	1,959,000.00	2,895,800.00	(936,800.00)
Miscellaneous Local Sources	495	105,000.00	-	105,000.00
Total Local		2,064,000.00	2,895,800.00	(831,800.00)
OTHER SOURCES:				
Transfers In	610	-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		186,655,174.80	239,729,162.26	(53,073,987.46)
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	819,366.49	819,366.49	-
Restricted for Grants and Programs	2729	22,233,546.09	14,923,058.33	7,310,487.76
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Beginning Fund Balance		23,052,912.58	15,742,424.82	7,310,487.76
TOTAL EST REVENUE AND BEGINNING FD BAL		209,708,087.38	255,471,587.08	(45,763,499.70)

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

Use	ACCT. NO.	2023-24 Tentative	2022-23 Budget	Difference
Instruction	5000	111,382,641.90	129,115,109.67	(17,732,467.77)
Pupil Personnel Services	6100	4,051,255.72	4,925,354.50	(874,098.78)
Instructional Media	6200	433,308.31	128,260.76	305,047.55
Instruction and Curriculum Development	6300	11,113,973.61	12,905,213.07	(1,791,239.46)
Instructional Staff Training	6400	13,392,075.30	22,847,643.20	(9,455,567.90)
Instruction Related Technology	6500	6,690,182.47	16,703,222.24	(10,013,039.77)
General Administration	7200	3,000,908.28	5,946,370.07	(2,945,461.79)
School Administration	7300	3,135.81	2,321.28	814.53
Facilities Acquisition and Construction	7400	5,600.00	5,140,415.40	(5,134,815.40)
Fiscal Services	7500	150,000.00	136,903.85	13,096.15
Food Services	7600	47,310,103.67	41,744,625.48	5,565,478.19
Central Services	7700	1,179,989.57	3,274,397.39	(2,094,407.82)
Pupil Transportation	7800	1,113,011.76	1,549,234.38	(436,222.62)
Operation of Plant	7900	515,817.60	2,235,538.05	(1,719,720.45)
Maintenance of Plant	8100	48,913.04	59,249.18	(10,336.14)
Administrative Technology Services	8200	38,480.27	131,451.88	(92,971.61)
Community Services	9100	1,561,625.16	1,550,048.34	11,576.82
Total Appropriations		201,991,022.47	248,395,358.74	(46,404,336.27)
OTHER USES:				
Transfers Out	9700	-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		201,991,022.47	248,395,358.74	(46,404,336.27)
ESTIMATED REVENUES LESS APPROPRIATIONS		(15,335,847.67)	(8,666,196.48)	(6,669,651.19)
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	819,366.49	819,366.49	-
Restricted for Grants and Programs	2729	6,897,698.42	6,256,861.85	640,836.57
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Ending Fund Balance		7,717,064.91	7,076,228.34	640,836.57
TOTAL APPROPRIATIONS AND ENDING FD BAL		209,708,087.38	255,471,587.08	(45,763,499.70)

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

Source	ACCT. NO.	2023-24 Tentative	2022-23 Budget	Difference
FEDERAL:				
National School Lunch Act Lunch	261	20,875,000.00	20,628,811.00	246,189.00
National School Lunch Act Breakfast	262	5,100,000.00	4,952,885.00	147,115.00
National School Lunch Act Snack	263	321,173.00	321,173.00	-
U.S.D.A Commodities	265	2,767,083.00	3,434,260.00	(667,177.00)
Summer Feeding	267	400,000.00	400,000.00	-
Total Federal		29,463,256.00	29,737,129.00	(273,873.00)
STATE:				
School Breakfast Supplement	337	187,000.00	180,000.00	7,000.00
Food Service Supplement	338	260,000.00	265,500.00	(5,500.00)
Total State		447,000.00	445,500.00	1,500.00
LOCAL:				
Interest, Including Profit on Investments	43X	-	-	-
Food Service Sales	450	1,959,000.00	2,895,800.00	(936,800.00)
Miscellaneous Local Sources	495	105,000.00	-	105,000.00
Total Local		2,064,000.00	2,895,800.00	(831,800.00)
OTHER SOURCES:				
Transfers In	610	-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		31,974,256.00	33,078,429.00	(1,104,173.00)
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	819,366.49	819,366.49	-
Restricted for Grants and Programs	2729	22,233,546.09	14,923,058.33	7,310,487.76
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Beginning Fund Balance		23,052,912.58	15,742,424.82	7,310,487.76
TOTAL EST REVENUE AND BEGINNING FD BAL		55,027,168.58	48,820,853.82	6,206,314.76

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

Use	ACCT. NO.	2023-24 Tentative	2022-23 Budget	Difference
FOOD SERVICE (Function 7600)				
Salaries	100	9,683,190.53	9,771,789.47	(88,598.94)
Salaries-Overtime	102	317,000.00	145,000.00	172,000.00
Retirement	210	1,340,408.88	1,071,498.43	268,910.45
Social Security	220	760,764.23	690,285.08	70,479.15
Group Insurance	230	2,870,712.38	2,713,107.02	157,605.36
Workers' Compensation	240	290,000.00	260,000.00	30,000.00
Purchased Service	310	35,380.00	17,905.00	17,475.00
Technology Related Prof. and Technical Svcs.	319	20,000.00	-	20,000.00
Travel	330	28,000.00	13,000.00	15,000.00
Administrative Travel	331	5,000.00	2,000.00	3,000.00
Repairs and Maintenance	350	279,711.54	218,367.60	61,343.94
Technology Related Repairs and Maintenance	359	13,162.27	8,000.00	5,162.27
Rentals	360	85,000.00	270,720.00	(185,720.00)
Technology Related Rentals	369	206,480.00	55,000.00	151,480.00
Garbage & Trash/Other	381	5,000.00	500.00	4,500.00
Postage	371	3,000.00	200.00	2,800.00
Telephone and Data Comm	379	3,000.00	3,000.00	-
Other Purchased Services	390	291,087.36	119,000.00	172,087.36
Other Tech Related Purchased Services	399	20,000.00	36,000.00	(16,000.00)
Natural Gas	410	25,000.00	20,000.00	5,000.00
Propane or Bottled Gas	420	188,043.35	109,194.55	78,848.80
Electricity	430	22,000.00	-	22,000.00
Gasoline	450	36,000.00	36,000.00	-
Diesel Fuel	460	20,000.00	18,000.00	2,000.00
Supplies	510	2,001,379.01	2,182,974.38	(181,595.37)
Technology Related Supplies	519	30,000.00	30,147.00	(147.00)
Repair Parts	550	12,000.00	8,000.00	4,000.00
Food	570	13,582,956.66	11,575,000.00	2,007,956.66
USDA Donated Foods	580	2,767,083.00	3,434,260.00	(667,177.00)
Other Materials and Supplies	590	5,000.00	924.36	4,075.64
Budget Reserves	593	598,807.98	1,000,000.00	(401,192.02)
Pest Control	595	30,000.00	23,500.00	6,500.00
Construction	631	1,548,637.02	-	1,548,637.02
Arch/Engr Services	635	13,874.00	-	13,874.00
Surveys, Tests & Inspections	637	2,306.00	-	2,306.00
Furniture, Fixtures & Equipment (prop. rec.)	641	349,240.40	315,901.60	33,338.80
Furniture, Fixtures & Equipment (no prop. rec.)	642	76,893.30	42,233.08	34,660.22
Capitalized Computer Equipment	643	65,000.00	-	65,000.00
Non-capitalized Computer Equipment	644	80,000.00	97,890.00	(17,890.00)
Technology Related Capitalized FF&E	648	5,000.00	-	5,000.00
Technology Related Non Capitalized FF&E	649	5,000.00	5,399.99	(399.99)
Offsite-Improvements Other Than Buildings	671	5,000.00	-	5,000.00
Remodeling & Renovations	680	5,000.00	-	5,000.00
Remodeling Capitalized	681	8,919,194.79	6,991,438.32	1,927,756.47
Non-Capitalized Remodel & Renovate	682	134,330.97	23,389.60	110,941.37
Capitalized Software	691	5,000.00	-	5,000.00
Non-capitalized Software	692	5,000.00	-	5,000.00
Dues and Fees	730	30,460.00	20,000.00	10,460.00
Other Personnel Services	750	60,000.00	65,000.00	(5,000.00)
Misc Exp/Indirect Cost	79?	425,000.00	350,000.00	75,000.00
Total Appropriations		47,310,103.67	41,744,625.48	5,565,478.19
OTHER USES:				
Transfers Out	9700	-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		47,310,103.67	41,744,625.48	5,565,478.19
ESTIMATED REVENUE LESS APPROPRIATIONS		(15,335,847.67)	(8,666,196.48)	(6,669,651.19)
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	819,366.49	819,366.49	-
Restricted for Grants and Programs	2729	6,897,698.42	6,256,861.85	640,836.57
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Ending Fund Balance		7,717,064.91	7,076,228.34	640,836.57
TOTAL APPROPRIATIONS AND ENDING FD BAL		55,027,168.58	48,820,853.82	6,206,314.76

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

Source	ACCT. NO.	2023-24 Tentative	2022-23 Budget	Difference
FEDERAL:				
Workforce Innovation and Opportunity Act	170	126,383.18	-	126,383.18
Other Federal Direct	190	1,462,460.99	27,939.13	1,434,521.86
PELL Grants	192	1,400,000.00	1,400,000.00	-
Miscellaneous Federal Direct	199	82,401.60	-	82,401.60
Vocational Education Act	201	1,490,332.04	1,156,164.03	334,168.01
Adult General Education	221	1,012,941.86	964,523.76	48,418.10
Teacher and Principal Training	225	4,798,487.37	3,635,797.21	1,162,690.16
Individuals with Disabilities Education Act, PL94-142	230	20,667,579.60	18,078,820.60	2,588,759.00
Title I Targeted Assistance	240	39,002,243.06	25,522,275.61	13,479,967.45
Title III, Part A, Supp Inst ELL	241	3,549,456.23	3,642,869.36	(93,413.13)
21st CCLC Title IV	242	4,753,172.09	3,031,269.95	1,721,902.14
Federal Through Local	280	562,328.79	643,410.34	(81,081.55)
Other Federal Through State	290	2,613,134.82	1,900,886.22	712,248.60
Emergency Immigrant	293	532,107.00	532,107.00	-
Total Federal		82,053,028.63	60,536,063.21	21,516,965.42
OTHER SOURCES:				
Transfers In	610	-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		82,053,028.63	60,536,063.21	21,516,965.42
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	-	-	-
Restricted for Grants and Programs	2729	-	-	-
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Beginning Fund Balance		-	-	-
TOTAL EST REVENUE AND BEGINNING FD BAL		82,053,028.63	60,536,063.21	21,516,965.42

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

Use	ACCT. NO.	2023-24 Tentative	2022-23 Budget	Difference
Instruction	5000	55,091,453.12	38,132,283.17	16,959,169.95
Pupil Personnel Services	6100	3,012,844.41	2,382,486.60	630,357.81
Instructional Media	6200	364,501.18	36,434.80	328,066.38
Instruction and Curriculum Development	6300	10,471,452.49	10,243,898.69	227,553.80
Instructional Staff Training	6400	9,011,294.68	6,356,407.80	2,654,886.88
Instruction Related Technology	6500	85,117.10	82,029.44	3,087.66
General Administration	7200	1,284,475.71	955,269.04	329,206.67
School Administration	7300	3,135.81	2,321.28	814.53
Central Services	7700	863,480.92	628,123.31	235,357.61
Pupil Transportation	7800	219,187.43	88,428.24	130,759.19
Maintenance of Plant	8100	48,913.04	46,816.95	2,096.09
Administrative Technology Services	8200	35,547.58	31,515.55	4,032.03
Community Services	9100	1,561,625.16	1,550,048.34	11,576.82
Total Appropriations		<u>82,053,028.63</u>	<u>60,536,063.21</u>	<u>21,516,965.42</u>
OTHER USES:				
Transfers Out	9700	-	-	-
Total Other Financing Uses		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL APPROPRIATIONS AND OTHER USES		<u>82,053,028.63</u>	<u>60,536,063.21</u>	<u>21,516,965.42</u>
ESTIMATED REVENUES LESS APPROPRIATIONS		<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	-	-	-
Restricted for Grants and Programs	2729	-	-	-
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Ending Fund Balance		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL APPROPRIATIONS AND ENDING FD BAL		<u>82,053,028.63</u>	<u>60,536,063.21</u>	<u>21,516,965.42</u>

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

Source	ACCT. NO.	420 Fed-State	421 Pell Grants	422 Federal Direct	Total
FEDERAL:					
Workforce Innovation and Opportunity Act	170	126,383.18	-	-	126,383.18
Other Federal Direct	190	-	-	1,462,460.99	1,462,460.99
PELL Grants	192	-	1,400,000.00	-	1,400,000.00
Miscellaneous Federal Direct	199	-	-	82,401.60	82,401.60
Vocational Education Act	201	1,490,332.04	-	-	1,490,332.04
Adult General Education	221	1,012,941.86	-	-	1,012,941.86
Teacher and Principal Training	225	4,798,487.37	-	-	4,798,487.37
Individuals with Disabilities Education Act, PL94-142	230	20,667,579.60	-	-	20,667,579.60
Title I Targeted Assistance	240	39,002,243.06	-	-	39,002,243.06
Title III, Part A, Supp Inst ELL	241	3,549,456.23	-	-	3,549,456.23
21st CCLC Title IV	242	4,753,172.09	-	-	4,753,172.09
Federal Through Local	280	562,328.79	-	-	562,328.79
Other Federal Through State	290	2,613,134.82	-	-	2,613,134.82
Emergency Immigrant	293	532,107.00	-	-	532,107.00
Total Federal		79,108,166.04	1,400,000.00	1,544,862.59	82,053,028.63
OTHER SOURCES:					
Transfers In	610	-	-	-	-
Total Other Sources		-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		79,108,166.04	1,400,000.00	1,544,862.59	82,053,028.63
FUND BALANCE AT BEGINNING OF YEAR:					
Nonspendable-Inventory	2711	-	-	-	-
Restricted for Grants and Programs	2729	-	-	-	-
Assigned for Other Programs	2749	-	-	-	-
Unassigned	2750	-	-	-	-
Total Beginning Fund Balance		-	-	-	-
TOTAL EST REVENUE AND BEGINNING FD BAL		79,108,166.04	1,400,000.00	1,544,862.59	82,053,028.63

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

Use	ACCT. NO.	420 Fed-State	421 Pell Grants	422 Federal Direct	Total
Instruction	5000	53,683,011.67	-	1,408,441.45	55,091,453.12
Pupil Personnel Services	6100	3,012,844.41	-	-	3,012,844.41
Instructional Media	6200	364,501.18	-	-	364,501.18
Instruction and Curriculum Development	6300	10,471,452.49	-	(0.00)	10,471,452.49
Instructional Staff Training	6400	8,906,125.44	-	105,169.24	9,011,294.68
Instruction Related Technology	6500	85,117.10	-	-	85,117.10
General Administration	7200	1,268,530.98	-	15,944.73	1,284,475.71
School Administration	7300	3,135.81	-	-	3,135.81
Central Services	7700	851,970.35	-	11,510.57	863,480.92
Pupil Transportation	7800	215,390.83	-	3,796.60	219,187.43
Maintenance of Plant	8100	48,913.04	-	-	48,913.04
Administrative Technology Services	8200	35,547.58	-	-	35,547.58
Community Services	9100	161,625.16	1,400,000.00	-	1,561,625.16
TOTAL APPROPRIATIONS AND OTHER USES		79,108,166.04	1,400,000.00	1,544,862.59	82,053,028.63
ESTIMATED REVENUES LESS APPROPRIATIONS		-	-	-	-
FUND BALANCE AT END OF YEAR:					
Nonspendable-Inventory	2711	-	-	-	-
Restricted for Grants and Programs	2729	-	-	-	-
Assigned for Other Programs	2749	-	-	-	-
Unassigned	2750	-	-	-	-
Total Ending Fund Balance		-	-	-	-
TOTAL APPROPRIATIONS AND ENDING FD BAL		79,108,166.04	1,400,000.00	1,544,862.59	82,053,028.63

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

Source	ACCT. NO.	2023-24 Tentative	2022-23 Budget	Difference
FEDERAL:				
Miscellaneous Federal Direct	199	70,772.98	1,383,135.87	(1,312,362.89)
Individuals with Disabilities Education Act, PL94-142	230	3,359,653.23	4,124,490.00	(764,836.77)
Cares Act - Education Stabilization	271	69,197,463.96	140,562,192.62	(71,364,728.66)
Cares Act - CTE K12 Infrastructure	272	-	35,452.00	(35,452.00)
Other Federal Through State	290	-	9,399.56	(9,399.56)
Total Federal		72,627,890.17	146,114,670.05	(73,486,779.88)
OTHER SOURCES:				
Transfers In	610	-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		72,627,890.17	146,114,670.05	(73,486,779.88)
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	-	-	-
Restricted for Grants and Programs	2729	-	-	-
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Beginning Fund Balance		-	-	-
TOTAL EST REVENUE AND BEGINNING FD BAL		72,627,890.17	146,114,670.05	(73,486,779.88)

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

Use	ACCT. NO.	2023-24 Tentative	2022-23 Budget	Difference
Instruction	5000	56,291,188.78	90,982,826.50	(34,691,637.72)
Pupil Personnel Services	6100	1,038,411.31	2,542,867.90	(1,504,456.59)
Instructional Media	6200	68,807.13	91,825.96	(23,018.83)
Instruction and Curriculum Development	6300	642,521.12	2,661,314.38	(2,018,793.26)
Instructional Staff Training	6400	4,380,780.62	16,491,235.40	(12,110,454.78)
Instruction Related Technology	6500	6,605,065.37	16,621,192.80	(10,016,127.43)
General Administration	7200	1,716,432.57	4,991,101.03	(3,274,668.46)
Facilities Acquisition and Construction	7400	5,600.00	5,140,415.40	(5,134,815.40)
Fiscal Services	7500	150,000.00	136,903.85	13,096.15
Central Services	7700	316,508.65	2,646,274.08	(2,329,765.43)
Pupil Transportation	7800	893,824.33	1,460,806.14	(566,981.81)
Operation of Plant	7900	515,817.60	2,235,538.05	(1,719,720.45)
Maintenance of Plant	8100	-	12,432.23	(12,432.23)
Administrative Technology Services	8200	2,932.69	99,936.33	(97,003.64)
TOTAL APPROPRIATIONS AND OTHER USES		72,627,890.17	146,114,670.05	(73,486,779.88)
ESTIMATED REVENUES LESS APPROPRIATIONS		-	-	-
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	-	-	-
Restricted for Grants and Programs	2729	-	-	-
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Ending Fund Balance		-	-	-
TOTAL APPROPRIATIONS AND ENDING FD BAL		72,627,890.17	146,114,670.05	(73,486,779.88)

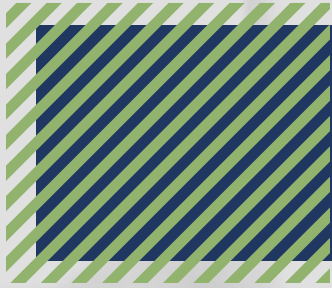
THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (CARES ACT) - ESTIMATED REVENUES BY FUND

Source	ACCT. NO.	443 ESSER II	444 Other CRRSA	445 ESSER III	446 Other ARP	Total
FEDERAL:						
Miscellaneous Federal Direct	199	-	-	-	70,772.98	70,772.98
Individuals with Disabilities Education Act, PL94-142	230	-	-	-	3,359,653.23	3,359,653.23
Innovative Education Program Strategies	270	-	-	-	-	-
Cares Act - Education Stabilization	271	2,043,382.47	231,866.13	62,064,872.16	4,857,343.20	69,197,463.96
Cares Act - CTE K12 Infrastructure	272	-	-	-	-	-
Other Federal Through State	290	-	-	-	-	-
Total Federal		2,043,382.47	231,866.13	62,064,872.16	8,287,769.41	72,627,890.17
OTHER SOURCES:						
Transfers In	610	-	-	-	-	-
Total Other Sources		-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		2,043,382.47	231,866.13	62,064,872.16	8,287,769.41	72,627,890.17
FUND BALANCE AT BEGINNING OF YEAR:						
Nonspendable-Inventory	2711	-	-	-	-	-
Restricted for Grants and Programs	2729	-	-	-	-	-
Assigned for Other Programs	2749	-	-	-	-	-
Unassigned	2750	-	-	-	-	-
Total Beginning Fund Balance		-	-	-	-	-
TOTAL EST REVENUE AND BEGINNING FD BAL		2,043,382.47	231,866.13	62,064,872.16	8,287,769.41	72,627,890.17

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

SPECIAL REVENUE FUNDS (CARES ACT) - SUMMARY OF APPROPRIATIONS AND FUND BALANCE BY FUND

Use	ACCT. NO.	443 ESSER II	444 Other CRRSA	445 ESSER III	446 Other ARP	Total
Instruction	5000	1,290,414.96	231,866.13	48,268,795.27	6,500,112.42	56,291,188.78
Pupil Personnel Services	6100	-	-	152,307.78	886,103.53	1,038,411.31
Instructional Media	6200	-	-	68,807.13	-	68,807.13
Instruction and Curriculum Development	6300	-	-	604,662.96	37,858.16	642,521.12
Instructional Staff Training	6400	-	-	3,912,325.68	468,454.94	4,380,780.62
Instruction Related Technology	6500	205,706.23	-	6,399,359.14	-	6,605,065.37
General Administration	7200	-	-	1,603,201.26	113,231.31	1,716,432.57
School Administration	7300	-	-	-	-	-
Facilities Acquisition and Construction	7400	-	-	5,600.00	-	5,600.00
Fiscal Services	7500	-	-	150,000.00	-	150,000.00
Food Service	7600	-	-	-	-	-
Central Services	7700	-	-	262,784.50	53,724.15	316,508.65
Pupil Transportation	7800	234,940.00	-	620,130.95	38,753.38	893,824.33
Operation of Plant	7900	312,321.28	-	13,964.80	189,531.52	515,817.60
Maintenance of Plant	8100	-	-	-	-	-
Administrative Technology Services	8200	-	-	2,932.69	-	2,932.69
TOTAL APPROPRIATIONS AND OTHER USES		2,043,382.47	231,866.13	62,064,872.16	8,287,769.41	72,627,890.17
ESTIMATED REVENUES LESS APPROPRIATIONS		-	-	-	-	-
FUND BALANCE AT END OF YEAR:						
Nonspendable-Inventory	2711	-	-	-	-	-
Restricted for Grants and Programs	2729	-	-	-	-	-
Assigned for Other Programs	2749	-	-	-	-	-
Unassigned	2750	-	-	-	-	-
Total Ending Fund Balance		-	-	-	-	-
TOTAL APPROPRIATIONS AND ENDING FD BAL		2,043,382.47	231,866.13	62,064,872.16	8,287,769.41	72,627,890.17



Internal Service Fund



FUND 700

INTERNAL SERVICE FUND BUDGET

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

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

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

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

Source	ACCT. NO.	2023-24 Tentative	2022-23 Budget	Difference
LOCAL:				
Premiums	484	73,430,000.00	64,986,669.00	8,443,331.00
Total Local		<u>73,430,000.00</u>	<u>64,986,669.00</u>	<u>8,443,331.00</u>
OTHER SOURCES:				
Transfers In		-	3,000,000.00	(3,000,000.00)
Total Other Sources		<u>-</u>	<u>3,000,000.00</u>	<u>(3,000,000.00)</u>
TOTAL ESTIMATED REVENUE & OTHER SOURCES		<u>73,430,000.00</u>	<u>67,986,669.00</u>	<u>5,443,331.00</u>
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets		12,575,489.78	15,765,489.78	(3,190,000.00)
Total Beginning Net Assets		<u>12,575,489.78</u>	<u>15,765,489.78</u>	<u>(3,190,000.00)</u>
TOTAL EST REVENUE AND BEGINNING NET ASSETS		<u>86,005,489.78</u>	<u>83,752,158.78</u>	<u>2,253,331.00</u>

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

Use	ACCT. NO.	2023-24 Tentative	2022-23 Budget	Difference
GROUP INSURANCE APPROPRIATIONS:				
	7770			
Professional & Technical Services	3100	11,275,000.00	11,859,832.00	(584,832.00)
Insurance & Bond Premiums	3200	4,505,000.00	4,211,837.00	293,163.00
Other Purchased Services	3900	320,000.00	310,000.00	10,000.00
Supplies	5100	505,000.00	505,000.00	-
Capital Outlay	6000	20,000.00	20,000.00	-
Dues and Fees	7300	35,000.00	5,000.00	30,000.00
Claims Expense	7700	57,000,000.00	54,155,000.00	2,845,000.00
Depreciation Expense	7800	110,000.00	110,000.00	-
Total Group Insurance Appropriations		73,770,000.00	71,176,669.00	2,593,331.00
OTHER USES:				
Transfers Out		-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		73,770,000.00	71,176,669.00	2,593,331.00
ESTIMATED REVENUES LESS APPROPRIATIONS		(340,000.00)	(3,190,000.00)	2,850,000.00
NET ASSETS AT END OF YEAR:				
Restricted Net Assets		12,235,489.78	12,575,489.78	(340,000.00)
Total Ending Net Assets		12,235,489.78	12,575,489.78	(340,000.00)
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		86,005,489.78	83,752,158.78	2,253,331.00

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

Source	ACCT. NO.	2023-24 Tentative	2022-23 Budget	Difference
LOCAL:				
Premiums	484			
Employer	001	57,200,000.00	48,800,000.00	8,400,000.00
Employee	070	7,000,000.00	7,000,000.00	-
Retiree/LOA	071	1,000,000.00	1,200,000.00	(200,000.00)
COBRA	072	50,000.00	50,000.00	-
Total Local		65,250,000.00	57,050,000.00	8,200,000.00
OTHER SOURCES:				
Transfers In		-	3,000,000.00	(3,000,000.00)
Total Other Sources		-	3,000,000.00	(3,000,000.00)
TOTAL ESTIMATED REVENUE & OTHER SOURCES		65,250,000.00	60,050,000.00	5,200,000.00
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets		10,693,929.17	13,883,929.17	(3,190,000.00)
Total Beginning Net Assets		10,693,929.17	13,883,929.17	(3,190,000.00)
TOTAL EST REVENUE AND BEGINNING NET ASSETS		75,943,929.17	73,933,929.17	2,010,000.00

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

Use	ACCT. NO.	2023-24 Tentative	2022-23 Budget	Difference
HEALTH & LIFE INS APPROPRIATIONS:				
	7770			
Professional & Technical Services	3100	10,950,000.00	11,350,000.00	(400,000.00)
Insurance & Bond Premiums	3200	650,000.00	960,000.00	(310,000.00)
Other Purchased Services	3900	320,000.00	310,000.00	10,000.00
Supplies	5100	505,000.00	505,000.00	-
Capital Outlay	6000	20,000.00	20,000.00	-
Dues and Fees	7300	35,000.00	5,000.00	30,000.00
Claims Expense	7700	53,000,000.00	49,980,000.00	3,020,000.00
Depreciation Expense	7800	110,000.00	110,000.00	-
Total Health & Life Ins Appropriations		65,590,000.00	63,240,000.00	2,350,000.00
OTHER USES:				
Transfers Out		-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		65,590,000.00	63,240,000.00	2,350,000.00
ESTIMATED REVENUES LESS APPROPRIATIONS		(340,000.00)	(3,190,000.00)	2,850,000.00
NET ASSETS AT END OF YEAR:				
Restricted Net Assets		10,353,929.17	10,693,929.17	(340,000.00)
Total Ending Net Assets		10,353,929.17	10,693,929.17	(340,000.00)
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		75,943,929.17	73,933,929.17	2,010,000.00

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

Source	ACCT. NO.	2023-24 Tentative	2022-23 Budget	Difference
LOCAL:				
Premiums	484			
- Property & Casualty		5,780,000.00	5,836,669.00	(56,669.00)
- Workers Compensation		2,400,000.00	2,100,000.00	300,000.00
Total Local		8,180,000.00	7,936,669.00	243,331.00
OTHER SOURCES:				
Transfers In		-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		8,180,000.00	7,936,669.00	243,331.00
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets		1,881,560.61	1,881,560.61	-
Total Beginning Net Assets		1,881,560.61	1,881,560.61	-
TOTAL EST REVENUE AND BEGINNING NET ASSETS		10,061,560.61	9,818,229.61	243,331.00

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

Use	ACCT. NO.	2023-24 Tentative	2022-23 Budget	Difference
CASUALTY INSURANCE APPROPRIATIONS:				
Professional & Technical Services	7770 3100	325,000.00	509,832.00	(184,832.00)
Insurance & Bond Premiums	3200	3,855,000.00	3,251,837.00	603,163.00
Claims Expense	7700	4,000,000.00	4,175,000.00	(175,000.00)
Total Casualty Insurance Appropriations		8,180,000.00	7,936,669.00	243,331.00
OTHER USES:				
Transfers Out		-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		8,180,000.00	7,936,669.00	243,331.00
ESTIMATED REVENUES LESS APPROPRIATIONS		-	-	-
NET ASSETS AT END OF YEAR:				
Restricted Net Assets		1,881,560.61	1,881,560.61	-
Total Ending Net Assets		1,881,560.61	1,881,560.61	-
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		10,061,560.61	9,818,229.61	243,331.00