

# Annual Budget

Fiscal Year Ending June 30, 2025

## School Board Members:

Heather Kahoun  
Chair

Terry Castillo  
Vice Chair

Julius Melendez

Jon Arguello

Scott Ramsey

Dr. Mark Shanoff  
Superintendent

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

Jose Gonzalez  
Director of Budget

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



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.

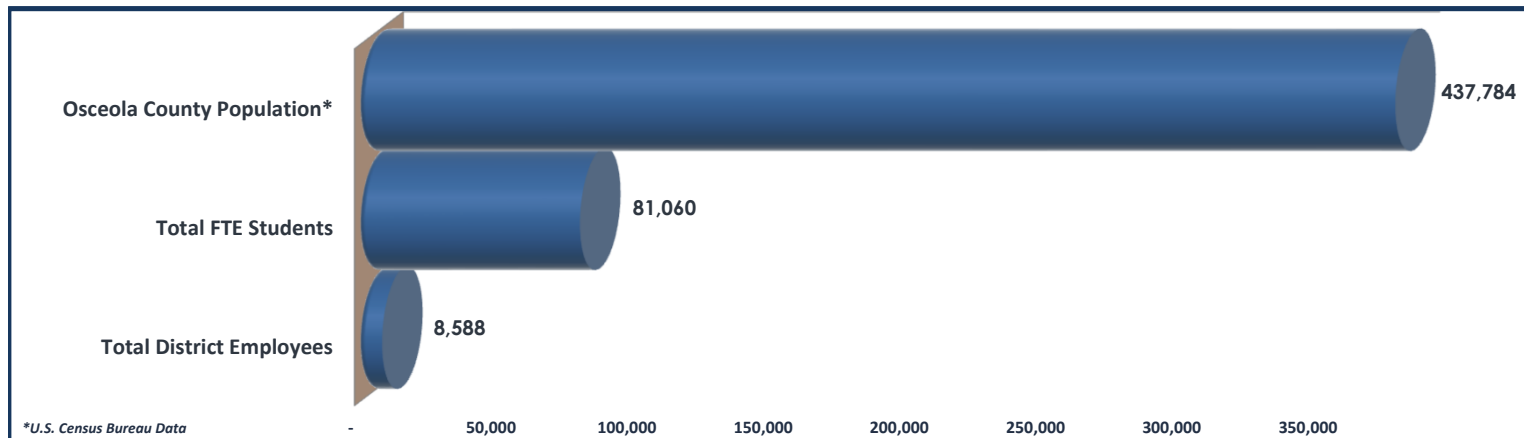
Thank you to Osceola County taxpayers who entrust our school district with their hard-earned money to provide quality education for children. Being fiscally responsible builds and maintains trust between the district and the community. It demonstrates accountability and a commitment to using taxpayer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

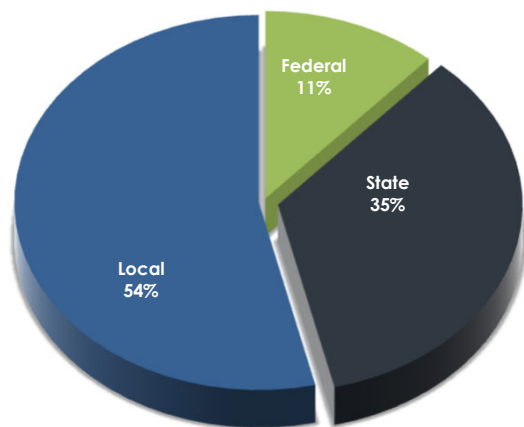
Dr. Mark Shanoff  
Superintendent



# District Overview

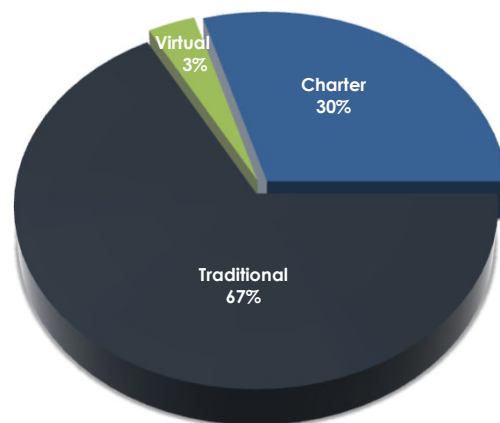


## Funding Sources



■ Federal ■ State ■ Local

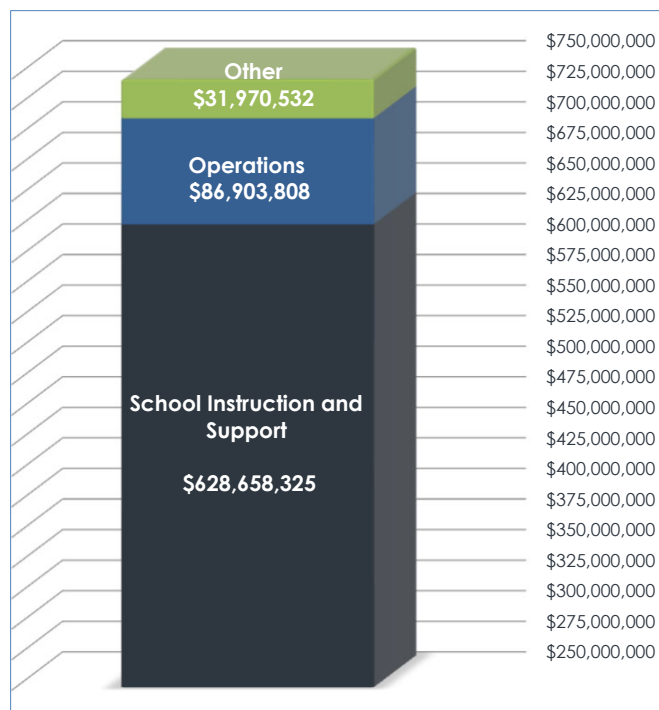
## Schools by Type



■ Traditional ■ Virtual ■ Charter

## Operating Budget by Category

<b>SCHOOL INSTRUCTION AND SUPPORT</b>	<b>\$ 628,658,325</b>
Instruction	482,579,545
Pupil Personnel Services	36,887,632
Instructional Media Services	6,434,807
Instructional and Curriculum Development Svcs	22,237,234
Instructional Staff Training Services	7,280,964
Instruction Related Technology	4,714,547
School Administration	33,920,278
Pupil Transportation Services	34,603,318
<b>OPERATIONS</b>	<b>\$ 86,903,808</b>
Facilities Acquisition and Construction	18,225,466
Food Services	683,065
Operation of Plant	54,027,736
Maintenance of Plant	13,967,541
<b>OTHER</b>	<b>\$ 31,970,532</b>
School Board	2,163,448
General Administration	2,907,627
Fiscal Services	2,881,108
Central Services	10,231,662
Administrative Technology Services	7,281,332
Community Services	6,505,355
Debt Service	-



# Table of Contents

## **INTRODUCTION**

Budget Timeline	I-2
Budget Conventions	I-3
FTE—Historical and Projected	I-6
Initial FTE Projections by School	I-7
Certification of Taxable Value (DR-420S)	I-9
Tax Millage & Levy—Historical and Projected	I-11
FEFP Funding Comparison	I-12
Funding per FTE—Historical and Projected	I-13
Funding per FTE—Statewide Comparison	I-14
Budget Summary—All Funds	I-15

## **RESOLUTIONS**

Resolution Determining Revenues and Millages Levied	R-2
Resolution Adopting Final Budget	R-4

## **I - GENERAL FUND**

General Fund Narrative	1-2
Long Range Forecast	1-3
General Fund Budget Summary	1-4
Estimated Revenues and Beginning Fund Balance	1-5
Estimated Revenue Detail	1-6
Appropriations and Ending Fund Balance	1-7
Educational Enrichment Allocation	1-8
Reading Plan Support	1-9
Mental Health Allocation	1-10
Safe Schools Allocation	1-11
Line Item Budget Allocations	1-13

## **II - DEBT SERVICE FUND**

Debt Service Fund Narrative	2-2
Estimated Revenues and Beginning Fund Balance	2-3
Appropriations and Ending Fund Balance	2-4
Estimated Revenues and Appropriations by Fund	2-5
Future Debt Service Payments	2-7
Debt Capacity Analysis	2-9



### **III - CAPITAL PROJECTS FUND**

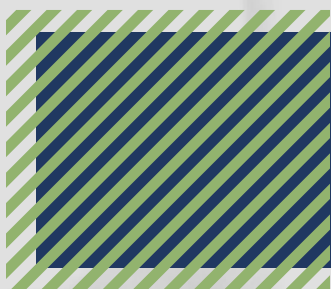
Capital Projects Fund Narrative	3-2
Proposed Five Year Capital Plan	3-3
Estimated Revenues and Beginning Fund Balance	3-6
Appropriations and Ending Fund Balance	3-7
Estimated Revenues and Beginning Fund Balances by Fund	3-8
Appropriations and Ending Fund Balances by Fund	3-10
Safety and Security Projects—Carryover	3-12
Safety and Security Projects—New	3-13
Technology Infrastructure Projects—Carryover	3-14
Technology Infrastructure Projects—New	3-15
Cyclical Capital Renewal Projects—Carryover	3-16
Cyclical Capital Renewal Projects—New	3-17
Deferred Maintenance, Sales Tax Projects—Carryover	3-18
Deferred Maintenance, Sales Tax Projects—New	3-19

### **IV - SPECIAL REVENUE FUND**

Special Revenue Fund Narrative	4-2
<b>Combined Special Revenue Funds</b>	
Estimated Revenues and Beginning Fund Balance Summary	4-3
Appropriations and Ending Fund Balance Summary	4-4
<b>Special Revenue Fund - Food Service</b>	
Estimated Revenues and Beginning Fund Balance Summary	4-5
Appropriations and Ending Fund Balance Summary	4-6
<b>Special Revenue Fund - Other</b>	
Estimated Revenues and Beginning Fund Balance Summary	4-7
Appropriations and Ending Fund Balance Summary	4-8
Estimated Revenues and Beginning Fund Balances by Fund	4-9
Appropriations and Ending Fund Balances by Fund	4-10
<b>Special Revenue Fund - CARES, CRRSA and ARP</b>	
Estimated Revenues and Beginning Fund Balance Summary	4-11
Appropriations and Ending Fund Balance Summary	4-12
Estimated Revenues and Beginning Fund Balances by Fund	4-13
Appropriations and Ending Fund Balances by Fund	4-14

### **V - INTERNAL SERVICE FUND**

Internal Service Fund Narrative	5-2
<b>Combined Internal Service Funds</b>	
Estimated Revenues and Beginning Net Assets	5-3
Appropriations and Ending Net Assets	5-4
<b>Health and Life Insurance Trust Fund</b>	
Estimated Revenues and Beginning Net Assets	5-5
Appropriations and Ending Net Assets	5-6
<b>Casualty Insurance Loss Fund</b>	
Estimated Revenues and Beginning Net Assets	5-7
Appropriations and Ending Net Assets	5-8



# Introduction



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

DATE	DAY	DESCRIPTION
1/9/2024	Tuesday	Beginning of State Legislative Session
3/8/2024	Friday	End of State Legislative Session
3/26/2024	Tuesday	Board Workshop - Budget Planning
6/11/2024	Tuesday	Board Workshop - General and Capital Funds
7/1/2024	Monday	Property Appraiser Certifies Taxable Value
7/16/2024	Tuesday	Board Meeting - Tentative Budget Presented to Board
7/18/2024	Thursday	DOE Certifies RLE Tax Rate and Releases Second FEFP Calculation
7/28/2024	Sunday	Advertise to Adopt Tentative Budget
7/30/2024	Tuesday	Public Hearing to Adopt Tentative Budget and Millage
8/2/2024	Friday	Certify Tentative Millage Rate - Notify Property Appraiser
8/12/2024	Monday	First Day of School
8/26/2024	Monday	Deadline for Property Appraiser to Mail out Proposed Tax Notices
9/10/2024	Tuesday	Public Hearing to Adopt Final Budget and Millage
9/13/2024	Friday	District Summary Budget and Supporting Documents Due to FDOE
9/13/2024	Friday	Certify Final Millage Rate - Notify Property Appraiser, Tax Collector and Department of Revenue
10/9/2024	Wednesday	TRIM Compliance Packet Due to Department of Revenue

# BUDGET CONVENTIONS

## **ASSIGNED FUND BALANCE:**

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

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

## **NON-SALARY BUDGETS:**

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

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

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

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



## **OVERTIME:**

Overtime is recorded in three different categories:

- Straight overtime for hours worked between the employee's regularly scheduled hours per week (37.5 hours for most employees, 30 hours for bus drivers and attendants) and 40 hours per week.
- Extra pay for time worked in an assignment different from the employee's normal job.
- Time and one-half overtime for hours worked over 40 hours per week.

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

## **REIMBURSEMENTS:**

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

## **RESTRICTED FUND BALANCE:**

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

## **RESTRICTED NET ASSETS:**

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

## **SALARY BUDGETS:**

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

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

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

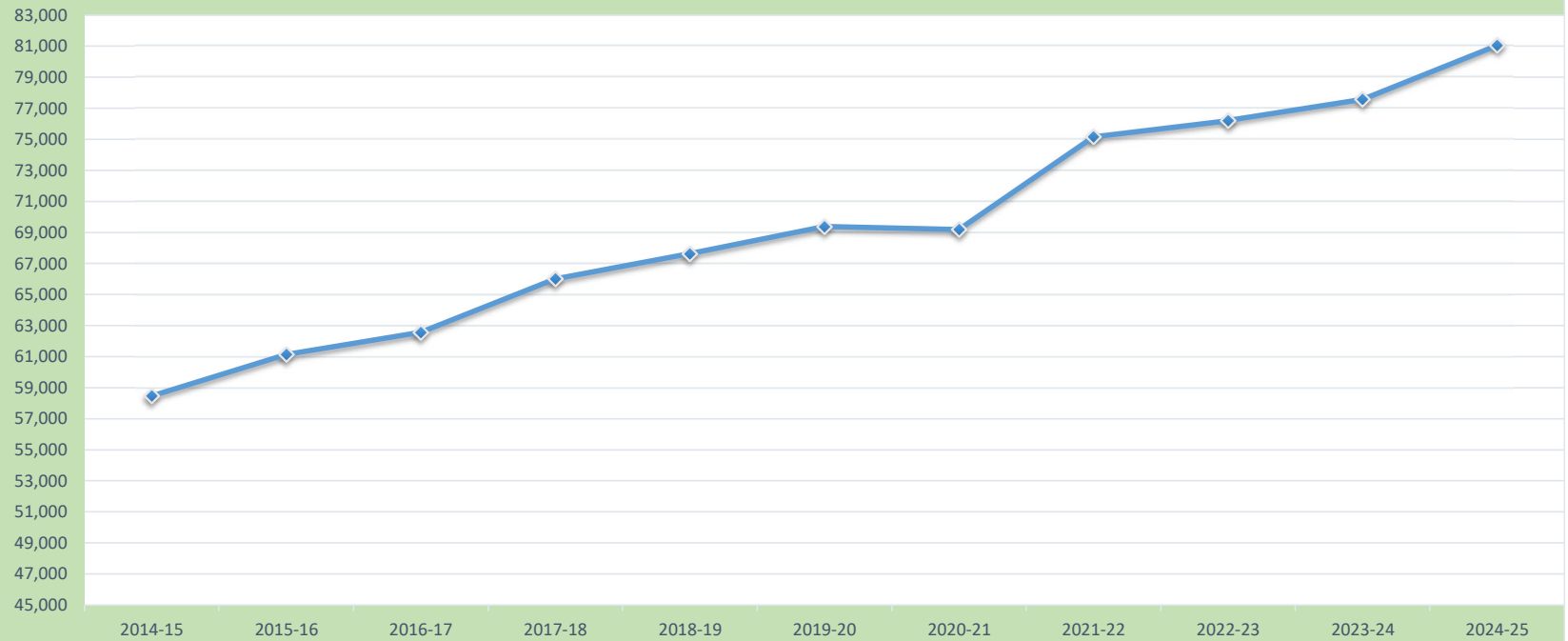
## **UNASSIGNED FUND BALANCE:**

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

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

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

## Unweighted FTE (UFTE)



	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Unweighted FTE (UFTE)	58,465	61,141	62,561	66,010	67,632	69,378	69,195	75,158	76,210	77,572	81,060
Percentage Change	2.14%	4.58%	2.32%	5.51%	2.46%	2.58%	-0.26%	8.62%	1.40%	1.79%	4.50%

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

INITIAL FTE PROJECTIONS BY SCHOOL

CENTER		NAME	2023-24 3rd CALC	2024-25 PROJECTION	CHANGE
1	0401	BOGGY CREEK ELEMENTARY SCHOOL	569.72	535.86	(33.86)
2	0061	CENTRAL AVENUE ELEMENTARY SCHOOL	574.86	542.26	(32.60)
3	0957	CHESTNUT ELEMENTARY SCHOOL FOR SCIENCE AND ENGINEERING	690.98	715.48	24.50
4	0851	CYPRESS ELEMENTARY SCHOOL	443.51	423.96	(19.55)
5	0831	DEERWOOD ELEMENTARY SCHOOL	484.67	488.36	3.69
6	0961	EAST LAKE ELEMENTARY SCHOOL	886.31	909.78	23.47
7	0931	FLORA RIDGE ELEMENTARY SCHOOL	1,002.25	693.90	(308.35)
8	0011	HARMONY COMMUNITY SCHOOL	1,022.14	920.70	(101.44)
9	0501	HICKORY TREE ELEMENTARY SCHOOL	972.35	1,031.85	59.50
10	0071	HIGHLANDS ELEMENTARY SCHOOL	582.15	547.72	(34.43)
11	0903	ISLAND VILLAGE ELEMENTARY SCHOOL	465.11	541.95	76.84
12	0042	KISSIMMEE ELEMENTARY SCHOOL	758.00	717.16	(40.84)
13	0300	KOA ELEMENTARY SCHOOL	690.41	706.33	15.92
14	0801	LAKEVIEW ELEMENTARY SCHOOL	728.10	738.42	10.32
15	0271	MICHIGAN AVENUE ELEMENTARY SCHOOL	889.94	921.02	31.08
16	0701	MILL CREEK ELEMENTARY SCHOOL	644.59	607.07	(37.52)
17	0043	NARCOOSSEE ELEMENTARY SCHOOL	1,459.22	1,008.98	(450.24)
18	0933	NEPTUNE ELEMENTARY SCHOOL	966.73	970.49	3.76
19	0904	PARTIN SETTLEMENT ELEMENTARY SCHOOL	751.27	708.75	(42.52)
20	0811	PLEASANT HILL ELEMENTARY SCHOOL	684.75	677.88	(6.87)
21	0901	POINCIANA ACADEMY OF FINE ARTS	546.89	526.50	(20.39)
22	0301	REEDY CREEK ELEMENTARY SCHOOL	809.17	428.15	(381.02)
23	0111	ST. CLOUD ELEMENTARY SCHOOL	733.28	680.61	(52.67)
24	0958	SUNRISE ELEMENTARY SCHOOL	949.19	836.30	(112.89)
25	0101	THACKER AVENUE ELEMENTARY FOR INTERNATIONAL STUDIES	590.00	582.83	(7.17)
26	0321	VENTURA ELEMENTARY SCHOOL	724.02	705.29	(18.73)
27	<b>Subtotal Elementary Schools</b>		<b>19,619.61</b>	<b>18,167.60</b>	<b>(1,452.01)</b>
28	0091	DENN JOHN MIDDLE SCHOOL	853.91	858.76	4.85
29	0041	DISCOVERY INTERMEDIATE SCHOOL	880.21	835.48	(44.73)
30	0252	HARMONY MIDDLE SCHOOL	1,076.26	1,111.25	34.99
31	0341	HORIZON MIDDLE SCHOOL	1,145.99	965.21	(180.78)
32	0251	KISSIMMEE MIDDLE SCHOOL	1,172.48	948.24	(224.24)
33	0040	NARCOOSSEE MIDDLE SCHOOL	1,381.75	1,102.30	(279.45)
34	0311	NEPTUNE MIDDLE SCHOOL	1,031.94	1,063.14	31.20
35	0821	PARKWAY MIDDLE SCHOOL	665.79	622.63	(43.16)
36	0272	ST. CLOUD MIDDLE SCHOOL	1,183.28	1,253.46	70.18
37	<b>Subtotal Middle Schools</b>		<b>9,391.61</b>	<b>8,760.47</b>	<b>(631.14)</b>
38	0902	CELEBRATION HIGH SCHOOL	2,363.03	2,403.54	40.51
39	0601	GATEWAY HIGH SCHOOL	1,574.63	1,548.07	(26.56)
40	0922	HARMONY HIGH SCHOOL	2,582.65	2,643.21	60.56
41	0842	LIBERTY HIGH SCHOOL	1,412.97	1,347.59	(65.38)
42	0962	NEOCITY ACADEMY	389.84	585.64	195.80
43	0081	OSCEOLA HIGH SCHOOL	2,276.87	2,332.13	55.26
44	0841	POINCIANA HIGH SCHOOL	2,477.96	2,596.48	118.52
45	0862	PROFESSIONAL & TECHNICAL HIGH SCHOOL	509.74	518.63	8.89
46	0201	ST. CLOUD HIGH SCHOOL	2,242.54	2,328.59	86.05
47	0005	TOHOPEKALIGA	2,661.50	2,733.34	71.84
48	9003	ZENITH ACCELERATED ACADEMY	516.64	579.80	63.16
49	<b>Subtotal High Schools</b>		<b>19,008.37</b>	<b>19,617.02</b>	<b>608.65</b>
50	0991	CANOE CREEK K8	1,154.43	1,146.50	(7.93)
51	0711	CELEBRATION SCHOOL	1,567.64	1,585.70	18.06
52	2941	KNIGHTS POINT K-8	0.00	1,195.00	1,195.00
53	9036	NEW BEGINNINGS EDUCATION CENTER	204.22	195.40	(8.82)
54	0921	OSCEOLA COUNTY SCHOOL FOR THE ARTS	926.61	958.71	32.10
55	2942	VOYAGER K-8	0.00	935.00	935.00
56	0302	WESTSIDE K-8 SCHOOL	1,388.15	1,371.34	(16.81)
57	<b>Subtotal Multi-Level Schools</b>		<b>5,241.05</b>	<b>7,387.65</b>	<b>2,146.60</b>
58	9041	HOSPITAL/HOMEBOUND PROGRAM	31.91	32.52	0.61
59	9020	OASIS RESIDENTIAL CENTER	13.15	12.59	(0.56)
60	0859	OSCEOLA REGIONAL JUVENILE COMMITMENT FACILITY	80.54	0.00	(80.54)
61	7004	OSCEOLA VIRTUAL FRANCHISE (SECONDARY)	683.77	672.23	(11.54)
62	7001	OSCEOLA VIRTUAL INSTRUCTION PROGRAM	0.00	0.00	0.00
63	7006	OSCEOLA VIRTUAL INSTRUCTION (COURSE OFFERINGS)	0.00	0.00	0.00
64	<b>Subtotal Alternative Schools</b>		<b>809.37</b>	<b>717.34</b>	<b>(92.03)</b>
65	<b>Subtotal Traditional Schools</b>		<b>54,070.01</b>	<b>54,650.08</b>	<b>580.07</b>



CENTER	NAME	2023-24 3rd CALC	2024-25 PROJECTION	CHANGE
66 0852	ACADEMIR PREPARATORY OF CHAMPIONS GATE	118.16	117.73	(0.43)
67 0932	BELLALAGO CHARTER ACADEMY	1,129.65	1,138.04	8.39
68 0184	BRIDGEPREP ACADEMY OSCEOLA COUNTY	738.03	742.84	4.81
69 0131	BRIDGEPREP ACADEMY ST. CLOUD	662.48	667.25	4.77
70 0192	CREATIVE INSPIRATION JOURNEY SCHOOL OF ST CLOUD	585.34	588.03	2.69
71 0153	FLORIDA CYBER CHARTER ACADEMY AT OSCEOLA	874.65	875.83	1.18
72 0863	FOUR CORNERS CHARTER SCHOOL	1,034.37	1,022.53	(11.84)
73 0152	FOUR CORNERS UPPER SCHOOL	1,388.91	1,383.54	(5.37)
74 0866	KISSIMMEE CHARTER ACADEMY	717.31	715.49	(1.82)
75 0182	LINCOLN-MARTI CHARTER SCHOOLS(OSCEOLA CAMPUS)	95.48	94.74	(0.74)
76 0959	MAIN STREET HIGH SCHOOL	378.09	351.63	(26.46)
77 0202	MATER ACADEMY AT ST CLOUD	608.13	607.06	(1.07)
78 0971	MATER ACADEMY PREPARATORY HIGH SCHOOL.	511.88	611.15	99.27
79 0163	MATER BRIGHTON LAKES	1,300.68	1,311.29	10.61
80 0185	MATER PALMS ACADEMY	863.03	862.12	(0.91)
81 0853	NEW DIMENSIONS HIGH SCHOOL	420.23	418.54	(1.69)
82 0181	OSCEOLA SCIENCE CHARTER SCHOOL	1,146.76	1,237.40	90.64
83 0881	P. M. WELLS CHARTER ACADEMY	415.03	413.62	(1.41)
84 0191	RENAISSANCE CHARTER SCHOOL AT BOGGY CREEK	913.36	913.79	0.43
85 0149	RENAISSANCE CHARTER SCHOOL AT POINCIANA	967.35	972.26	4.91
86 0171	RENAISSANCE CHARTER SCHOOL AT TAPESTRY	1,417.82	1,422.27	4.45
87 0183	SPORTS LEADERSHIP ARTS MANAGEMENT (SLAM)	162.57	163.68	1.11
88 0900	UCP OSCEOLA CHARTER SCHOOL	225.27	237.79	12.52
89 0155	VICTORY CHARTER SCHOOL	712.36	708.16	(4.20)
90 0203	VICTORY CHARTER SCHOOL K-5	329.58	325.11	(4.47)
91 7030	VIRTUAL PREP ACADEMY OF FL	708.93	629.10	(79.83)
92 9999	CHARTER UNDISTRIBUTED	0.00	390.00	390.00
93	<b>Subtotal Charter Schools</b>	<b>18,425.45</b>	<b>18,921.00</b>	<b>495.55</b>
94 3900	FAMILY EMPOWERMENT SCHOLARSHIP PROGRAM	5,077.00	7,088.94	2,011.94
95	<b>Subtotal Voucher Programs</b>	<b>5,077.00</b>	<b>7,088.94</b>	<b>2,011.94</b>
96 9000	UNDISTRIBUTED	0.00	399.80	399.80
97	<b>Subtotal Undistributed</b>	<b>0.00</b>	<b>399.80</b>	<b>399.80</b>
98	<b>GRAND TOTAL</b>	<b>77,572.46</b>	<b>81,059.81</b>	<b>3,487.35</b>



# CERTIFICATION OF SCHOOL TAXABLE VALUE

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

Year :	2024	County :	Osceola
--------	------	----------	---------

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	\$	56,931,131,879	(1)
2.	Current year taxable value of personal property for operating purposes	\$	1,952,198,308	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	6,165,216	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	58,889,495,403	(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.)	\$	2,606,262,073	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	56,283,233,330	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	53,223,689,156	(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	<b>Property Appraiser Certification</b>		I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :		Date :	
	Electronically Certified by Property Appraiser		6/28/2024 8:08:31 AM	

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

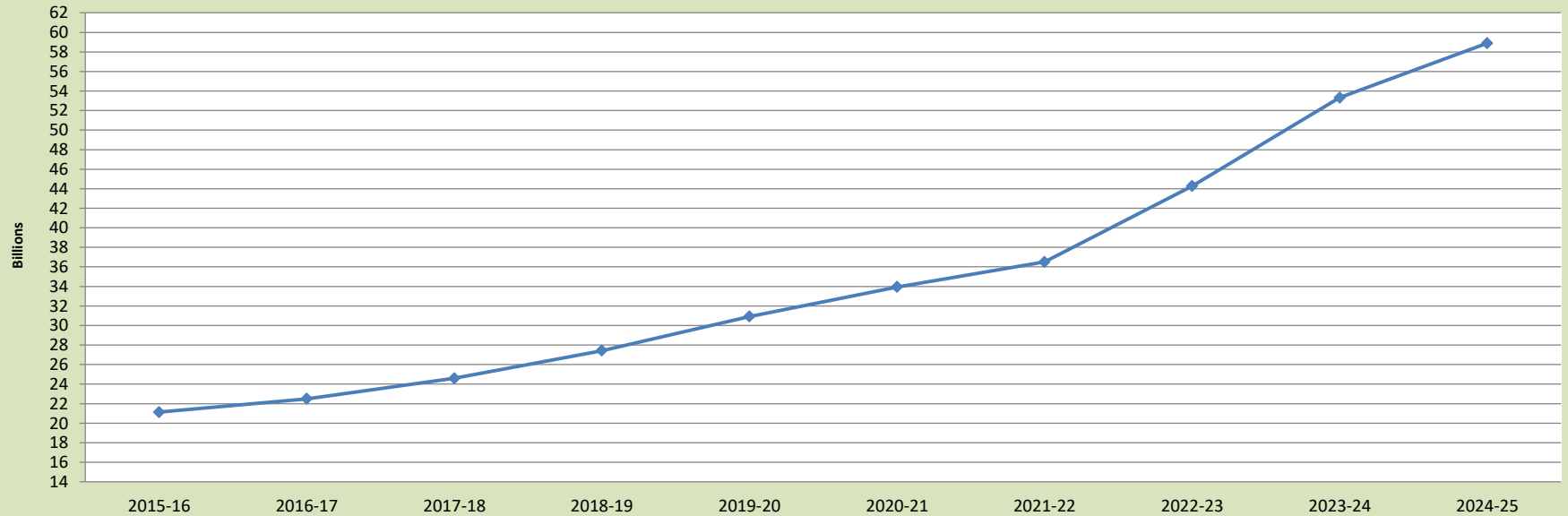
Local board millage includes discretionary and capital outlay.					
9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>		3.2560	per \$1,000	(9)
10.	Prior year local board millage levy <i>(All discretionary millages)</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>		\$	173,296,332	(11)
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>		\$	119,646,853	(12)
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>		\$	292,943,185	(13)
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>		3.0790	per \$1,000	(14)
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>		2.1258	per \$1,000	(15)
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>		3.0950	per \$1,000	(16)
17.	A.Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage
	1.5000	0.7480	0.0000		0.0000
Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>			2.2480	per \$1,000	(17)

Name of School District :				DR-420S R. 5/13 Page 2	
18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>			\$	182,262,988 (18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>			\$	132,383,586 (19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>			\$	314,646,574 (20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>			0.52 %	(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>			2.66 %	(22)
Final public budget hearing		Date : 9/10/2024	Time : 5:30 PM EST	Place : 817 Bill Beck Blvd Kissimmee 34744	
<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>		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 : Electronically Certified by Principal Taxing Authority			Date : 7/31/2024 12:08:17 PM	
	Title : Mark Shanoff - Superintendent		Contact Name And Contact Title : Jose Gonzalez - Director of Budget		
	Mailing Address : 817 Bill Beck Boulevard,		Physical Address : 817 Bill Beck Boulevard, Kissimmee Florida 34744		
	City, State, Zip : Kissimmee Florida 34744		Phone Number : (407) 870-4832, ext. 67506		Fax Number :

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

Millage History	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Required Local Effort (RLE)	5.009	4.643	4.501	4.161	3.984	3.761	3.639	3.262	3.244	3.090
RLE Prior Period Adjustment	0.004	0.014	0.000	0.002	0.008	0.017	0.010	0.006	0.012	0.005
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	5.761	5.405	5.249	4.911	4.740	4.526	4.397	4.016	4.004	3.843
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	7.261	6.905	6.749	6.411	6.240	6.026	5.897	5.516	5.504	5.343
Percentage Change	-1.5%	-4.9%	-2.3%	-5.0%	-2.7%	-3.4%	-2.1%	-6.5%	-0.2%	-2.9%

## TAX ROLL



Tax Roll History	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Final Tax Roll	\$ 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	\$ 58,889,495,403
Percentage Change	7.66%	6.46%	9.35%	11.47%	12.76%	9.77%	7.57%	21.25%	20.46%	10.45%
Total Tax Levy	\$ 145,902,187	\$ 155,326,218	\$ 166,007,704	\$ 175,782,158	\$ 192,931,890	\$ 204,516,334	\$ 215,282,378	\$ 244,157,685	\$ 293,473,070	\$ 314,646,574
Percentage Change	0.79%	6.46%	6.88%	5.89%	9.76%	6.00%	5.26%	13.41%	20.20%	7.21%



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

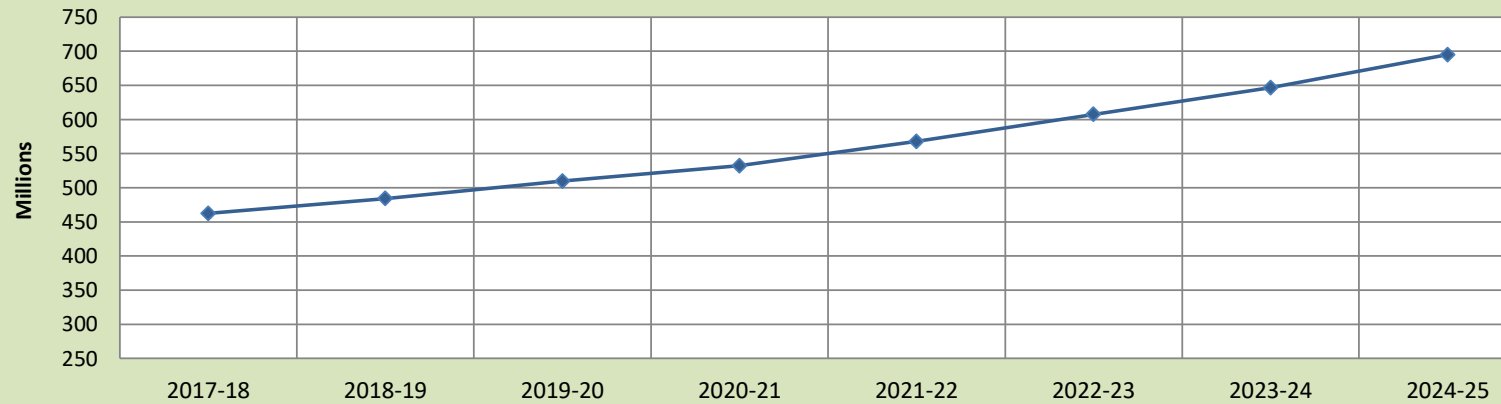
Line	DESCRIPTION	2024	2025	Change	% Change
		Fourth Calculation	Second Calculation		
1	<b>Unweighted FTE</b>				
2	Traditional	54,070.01	54,650.08	580.07	1.07%
3	Charter	18,425.45	18,921.00	495.55	2.69%
5	Family Empowerment	5,077.00	7,088.94	2,011.94	39.63%
6	Undistributed	0.00	399.80	399.80	N/A
7	Total Unweighted FTE	77,572.46	81,059.81	3,487.35	4.50%
8	Total Weighted FTE	85,176.56	88,409.26	3,232.71	3.80%
9	Weighted to Unweighted FTE Ratio	1.0980	1.0907	(0.0074)	-0.67%
10	<b>Tax Roll - School Taxable Value</b>	53,319,961,758	58,889,495,403	5,569,533,645	10.45%
11	Required Local Effort Millage	3.244	3.090	(0.154)	-4.75%
12	Prior Period Adjustment Millage	0.012	0.005	(0.007)	-58.33%
13	Basic Discretionary Millage	0.748	0.748	0.000	0.00%
14	<b>Total Millage</b>	4.004	3.843	(0.161)	-4.02%
15	Base Student Allocation (BSA)	5,139.73	5,330.98	191.25	3.72%
16	Comparable Wage Factor (CWF)*	1.0000	1.0000	0.0000	0.00%
17	BSA * CWF	5,139.73	5,330.98	191.25	3.72%
18	<b>FEFP Detail</b>				
19	Base FEFP (WFTE x BSA x CWF)	437,784,161	471,307,997	33,523,836	7.66%
20	0.748 Mills Discretionary Compression	24,197,177	25,603,552	1,406,375	5.81%
21	DJJ Supplemental Allocation	72,722	0	(72,722)	-100.00%
22	Safe Schools	5,431,672	6,380,252	948,580	17.46%
23	ESE Guaranteed Allocation	23,993,641	25,462,978	1,469,337	6.12%
24	Educational Enrichment Allocation	18,483,639	19,354,334	870,695	4.71%
25	Instructional Materials	0	0	0	N/A
26	Student Transportation	16,861,385	17,678,697	817,312	4.85%
27	Teacher Classroom Supply Assistance Program (TCSAP)	0	0	0	N/A
28	Reading Allocation	0	0	0	N/A
29	Mental Health Allocation	3,998,300	4,559,583	561,283	14.04%
30	Funding Compression Allocation	0	0	0	N/A
31	Teacher Salary Increase Allocation (TSIA)	0	0	0	N/A
32	<b>Total FEFP</b>	530,822,697	570,347,393	39,524,696	7.45%
33	<b>Adjustments</b>				
34	Required Local Effort Taxes	(166,051,158)	(174,689,799)	(8,638,641)	5.20%
35	Proration to Funds Available	0	(602,012)	(602,012)	N/A
36	Student Reserve Allocation	0	0	0	N/A
37	Additional Student Reserve Allocation	0	0	0	N/A
38	<b>Total Adjustments</b>	(166,051,158)	(175,291,811)	(9,240,653)	5.56%
39	<b>Net State FEFP</b>	364,771,539	395,055,582	30,284,043	8.30%
40	<b>Lottery Funds</b>				
41	Discretionary Lottery	0	0	0	N/A
42	School Recognition	0	0	0	N/A
43	<b>Total Lottery Funding</b>	0	0	0	N/A
44	<b>State Categorical Programs</b>				
45	Class Size Reduction	69,415,294	70,778,482	1,363,188	1.96%
46	State-Funded Discretionary Supplement	8,100,658	12,054,461	3,953,803	48.81%
47	<b>Total State Categorical Funding</b>	77,515,952	82,832,943	5,316,991	6.86%
48	<b>Total State Funding</b>	442,287,491	477,888,525	35,601,034	8.05%
49	<b>Local Funding:</b>				
50	Required Local Effort	166,051,158	174,689,799	8,638,641	5.20%
51	.748 Mills Discretionary Tax	38,287,998	42,287,369	3,999,371	10.45%
52	<b>Total Local Funding</b>	204,339,156	216,977,168	12,638,012	6.18%
53	<b>Total State and Local Funding</b>	646,626,647	694,865,693	48,239,046	7.46%
54	<b>Total State, Local, Federal Funding</b>	646,626,647	694,865,693	48,239,046	7.46%
54	State Dollars per Unweighted FTE	5,701.60	5,895.51	193.90	3.40%
55	Local Dollars per Unweighted FTE	2,634.17	2,676.75	42.58	1.62%
56	<b>Total Dollars per Unweighted FTE</b>	<b>8,335.78</b>	<b>8,572.26</b>	<b>236.48</b>	<b>2.84%</b>
57	State Funds as a % of Total Funds	68.40%	68.77%	0.38%	
58	Local Funds as a % of Total Funds	31.60%	31.23%	-0.38%	

\*formerly District Cost Differential (DCD)

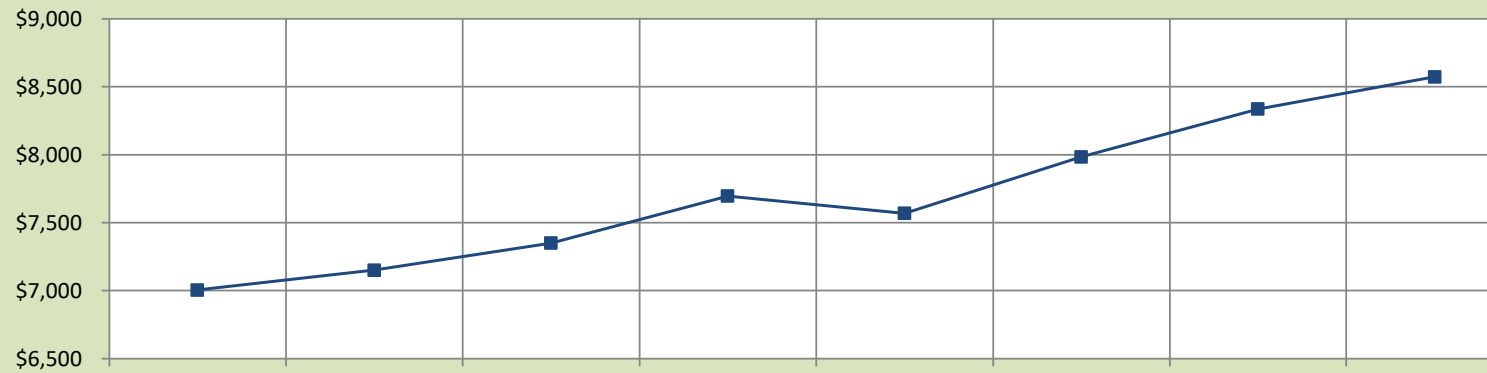
**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA**  
**TOTAL AND PER FTE FUNDING - HISTORICAL AND PROJECTED**

	2017-18 Final	2018-19 Final	2019-20 Final	2020-21 Final	2021-22 Final	2022-23 Final	2023-24 4th FEFP Calc	2024-25 Second Calc
Total Funding	\$ 462,397,943	\$ 484,304,635	\$ 509,887,770	\$ 532,295,415	\$ 567,952,563	\$ 607,556,480	\$ 646,626,647	\$ 694,865,693
UFTE	66,010	67,724	69,378	69,162	75,048	76,095	77,572	81,060
\$ Per Student	\$ 7,005	\$ 7,151	\$ 7,349	\$ 7,696	\$ 7,568	\$ 7,984	\$ 8,336	\$ 8,572

**Total FEFP Funding**



**FEFP Revenue Per Student**



**2024-25 FEFP Conference Report**  
**Total Funding per Student**

Rank	District	Total Funding per FTE
1	Monroe	12,998.36
2	Jefferson	11,381.64
3	Franklin	11,139.68
4	Collier	10,852.58
5	Walton	10,770.78
6	Sarasota	9,995.85
7	Gulf	9,967.14
8	Glades	9,874.05
9	Liberty	9,818.24
10	Gilchrist	9,766.99
11	Calhoun	9,701.17
12	Lafayette	9,674.50
13	Washington	9,543.37
14	Martin	9,541.13
15	Palm Beach	9,513.32
16	Sumter	9,491.20
17	Charlotte	9,490.41
18	Taylor	9,366.33
19	Hamilton	9,356.22
20	Levy	9,336.10
21	Dixie	9,279.94
22	Jackson	9,244.13
23	Bradford	9,242.55
24	Lee	9,240.79
25	Holmes	9,234.10
26	Indian River	9,192.22
27	Madison	9,176.15
28	Gadsden	9,172.78
29	Dade	9,165.97
30	Pinellas	9,163.75
31	Union	9,116.02
32	Okeechobee	9,084.71
33	DeSoto	9,070.33
34	Bay	9,061.19
35	Wakulla	9,040.85
36	Baker	9,040.41
37	Nassau	8,981.66
38	Columbia	8,962.35
39	Putnam	8,957.62
40	Santa Rosa	8,944.39
41	Broward	8,929.40
42	St. Johns	8,927.17
43	Okaloosa	8,896.67
44	Orange	8,874.90
45	Flagler	8,874.59
46	Hernando	8,841.95
47	Brevard	8,831.55
48	Clay	8,822.57
49	Marion	8,818.47
50	Hardee	8,816.56
51	Manatee	8,806.44
52	Escambia	8,806.18
53	Hillsborough	8,792.85
54	Leon	8,792.37
55	Alachua	8,789.10
56	Citrus	8,777.28
57	Volusia	8,773.28
58	Pasco	8,772.27
59	St. Lucie	8,763.02
60	Duval	8,753.59
61	Seminole	8,736.43
62	Highlands	8,734.51
63	Polk	8,706.75
64	Lake	8,631.39
65	Suwannee	8,631.09
66	Osceola	8,572.26
67	Hendry	8,189.87

**BUDGET SUMMARY - ALL FUNDS**  
**SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA**  
**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE OSCEOLA COUNTY SCHOOL DISTRICT ARE 1.6%**  
**LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**  
**FISCAL YEAR 2024-25**

**PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:**

Required Local Effort (Including Prior Period Funding Adjustment Millage)	3.0950
Local Capital Improvement (Capital Outlay)	1.5000
Discretionary Operating	0.7480
Discretionary Capital Improvement	0.0000

Discretionary Critical Needs (Operating)	0.0000
Additional Millage Not to Exceed 4 Years (Operating)	0.0000

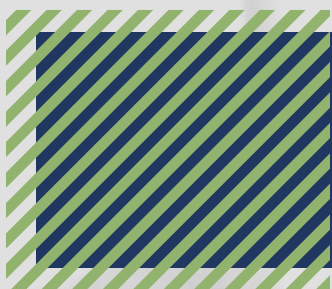
**PROPOSED MILLAGE LEVIES**

**NOT SUBJECT TO 10-MILL CAP:**

Operating or Capital Not to Exceed 2 Years	0.0000
Debt Service	0.0000
<b>TOTAL MILLAGE</b>	<b>5.3430</b>

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	PERMANENT FUND	TOTAL ALL FUNDS
<b><u>ESTIMATED REVENUES:</u></b>							
Federal sources	2,930,247	142,046,520	2,230,600	-	-	-	147,207,367
State sources	427,489,664	405,692	301,991	10,900,785	-	-	439,098,132
Local sources	239,132,126	2,637,455	32,816	364,277,044	74,277,784	-	680,357,225
<b>TOTAL SOURCES</b>	<b>\$ 669,552,037</b>	<b>\$ 145,089,667</b>	<b>\$ 2,565,407</b>	<b>\$ 375,177,829</b>	<b>\$ 74,277,784</b>	<b>\$ -</b>	<b>\$ 1,266,662,724</b>
Transfers In	31,446,645	-	40,090,013	-	-	-	71,536,658
Fund Balances/Reserves/Net Assets	92,535,669	19,209,315	31,801,713	605,451,165	14,487,817	-	763,485,679
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>\$ 793,534,351</b>	<b>\$ 164,298,982</b>	<b>\$ 74,457,133</b>	<b>\$ 980,628,994</b>	<b>\$ 88,765,601</b>	<b>\$ -</b>	<b>\$ 2,101,685,061</b>
<b><u>EXPENDITURES</u></b>							
Instruction	482,579,545	72,520,104	-	-	-	-	555,099,649
Pupil Personnel Services	36,887,632	4,412,372	-	-	-	-	41,300,004
Instructional Media Services	6,434,807	163,797	-	-	-	-	6,598,604
Instructional and Curriculum Development Services	22,237,234	13,657,705	-	-	-	-	35,894,939
Instructional Staff Training Services	7,280,964	9,205,119	-	-	-	-	16,486,083
Instruction Related Technology	4,714,547	224,765	-	-	-	-	4,939,312
School Board	2,163,448	-	-	-	-	-	2,163,448
General Administration	2,907,627	1,312,811	-	-	-	-	4,220,438
School Administration	33,920,278	2,243	-	-	-	-	33,922,521
Facilities Acquisition and Construction	18,225,466	14,220	-	695,123,006	-	-	713,362,692
Fiscal Services	2,881,108	-	-	-	-	-	2,881,108
Food Services	683,065	48,490,873	-	-	-	-	49,173,938
Central Services	10,231,662	972,796	-	-	74,822,784	-	86,027,242
Pupil Transportation Services	34,603,318	670,084	-	-	-	-	35,273,402
Operation of Plant	54,027,736	238,612	-	-	-	-	54,266,348
Maintenance of Plant	13,967,541	51,340	-	-	-	-	14,018,881
Administrative Technology Services	7,281,332	46,951	-	-	-	-	7,328,283
Community Services	6,505,355	1,550,348	-	-	-	-	8,055,703
Debt Services	-	-	41,604,403	-	-	-	41,604,403
<b>TOTAL EXPENDITURES</b>	<b>\$ 747,532,665</b>	<b>\$ 153,534,140</b>	<b>\$ 41,604,403</b>	<b>\$ 695,123,006</b>	<b>\$ 74,822,784</b>	<b>\$ -</b>	<b>\$ 1,712,616,998</b>
Transfers Out	-	-	-	71,536,658	-	-	71,536,658
Fund Balances/Reserves/Net Assets	46,001,686	10,764,842	32,852,730	213,969,330	13,942,817	-	317,531,405
<b>TOTAL APPROPRIATED EXPENDITURES</b>							
<b>TRANSFERS, RESERVES &amp; BALANCES</b>	<b>\$ 793,534,351</b>	<b>\$ 164,298,982</b>	<b>\$ 74,457,133</b>	<b>\$ 980,628,994</b>	<b>\$ 88,765,601</b>	<b>\$ -</b>	<b>\$ 2,101,685,061</b>





# Resolutions



## Resolution Number 25-003

Please return completed form to:  
Florida Department of Education  
Office of Funding & Financial Reporting  
325 West Gaines Street, Room 814  
Tallahassee, Florida 32399-0400

### FLORIDA DEPARTMENT OF EDUCATION RESOLUTION DETERMINING REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2024, AND ENDING JUNE 30, 2025.

WHEREAS, section 1011.04, Florida Statutes (F.S.), requires that, upon receipt of the certificate of the property appraiser giving the assessed valuation of the county and of each of the special tax school districts, the school board shall determine, by resolution, the amounts necessary to be raised for current operating purposes and for debt service funds and the millage to be levied for each such fund, including the voted millage; and

WHEREAS, s. 1011.71, F.S., provides for the amounts necessary to be raised for local capital improvement outlay and the millage to be levied; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the district school board that the amounts necessary to be raised, as shown by the officially adopted budget, and the millages necessary to be levied for each school fund of the district for the fiscal year are as follows:

#### 1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>58,889,495,403</u>	Required Local Effort	\$ <u>174,689,800</u>	<u>3.0900</u> mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	\$ <u>282,670</u>	<u>0.0050</u> mills s. 1011.62(4)(e), F.S.
	Total Required Millage	\$ <u>174,972,470</u>	<u>3.0950</u> mills

#### 2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>58,889,495,403</u>	Discretionary Operating	\$ <u>42,287,369</u>	<u>0.7480</u> mills s. 1011.71(1), F.S.

#### 3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	Additional Operating	\$ _____	_____ mills ss. 1011.71(9) and 1011.73(2), F.S.
	Additional Capital Improvement	\$ _____	_____ mills s. 1011.73(1), F.S.

#### 4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>58,889,495,403</u>	Local Capital Improvement	\$ <u>84,800,874</u>	<u>1.5000</u> mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	\$ <u>0</u>	<u>      </u> mills s. 1011.71(3), F.S.

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	_____	\$ _____	_____ mills s. 1010.40, F.S.
	_____	\$ _____	_____ mills s. 1011.74, F.S.
	_____	\$ _____	_____ mills

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☒ EXCEEDS ☐ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 0.52 PERCENT.

STATE OF FLORIDA

COUNTY OF OSCEOLA

I, Dr. Mark Shanoff, superintendent of schools and ex-officio secretary of the District School Board of Osceola County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Osceola County, Florida, on September 10, 2024.

Signature of District School Superintendent

September 10, 2024

Date of Signature

Note: Copies of this resolution shall be sent to the Florida Department of Education, School Business Services, Office of Funding and Financial Reporting, 325 West Gaines Street, Room 814, Tallahassee, Florida 32399-0400; county tax collector; and county property appraiser.

## **Resolution Number 25-004**

### **RESOLUTION ADOPTING FINAL BUDGET**

A RESOLUTION OF THE OSCEOLA COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2024-25.

WHEREAS, the School Board of Osceola County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and a final budget for the fiscal year July 1, 2024 to June 30, 2025; and

WHEREAS, the Osceola County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2024-2025.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Osceola County School Board adopted the final millage rates and the budget in the amount of **\$2,101,685,061** for fiscal year 2024-2025.

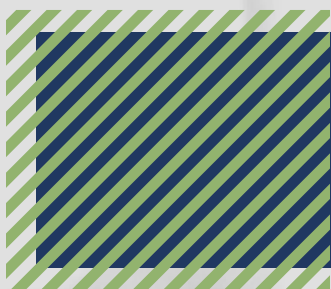
NOW THEREFORE, BE IT RESOLVED:

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 final budget for the categories indicated for the fiscal year July 1, 2024 to June 30, 2025.

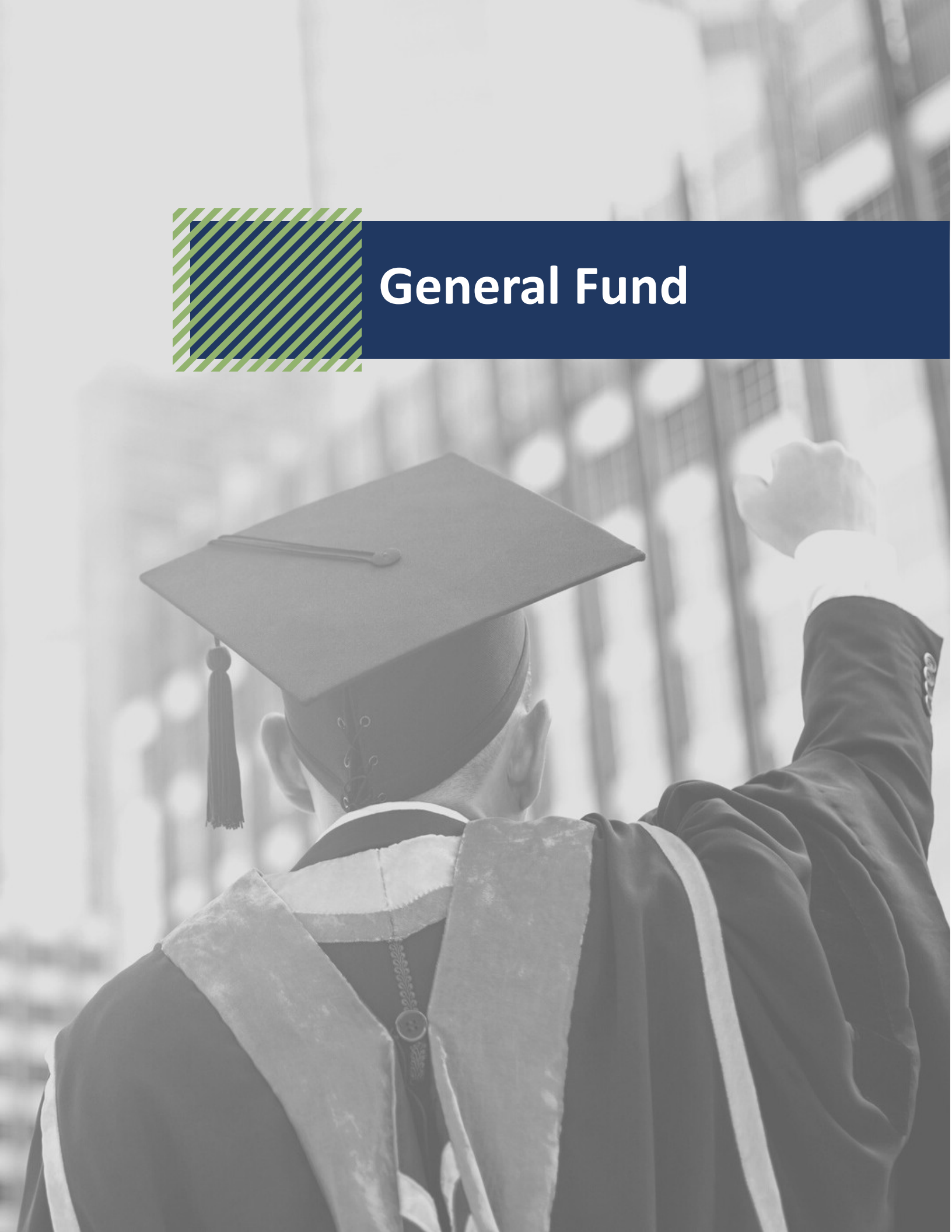
---

School Board Chair

September 10, 2024



# General Fund



# GENERAL FUND BUDGET

This fund is often referred to as the Operating Budget.

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

Appropriations include most of the District's salaries and benefits, utilities, supplies, technology, transportation costs, and other operating expenses. The District has more discretion in appropriating General Fund revenues than other funds. However, even within the General Fund, 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	2027-28
1 % Change in FEFP Funding per Student	4.76%	-1.67%	5.50%	4.40%	2.39%	1.50%	1.50%	1.50%
2 Beginning Fund Balance	77.9	89.0	87.7	88.7	92.5	82.1	80.2	85.9
3 Revenues	561.3	578.2	621.7	680.2	701.0	725.4	750.7	776.9
4 Projected Expenditures	550.3	579.5	620.7	676.4	711.4	727.3	745.0	767.9
5 Operating Surplus/(Deficit)	11.0	-1.3	1.0	3.9	-10.4	-1.9	5.7	9.0
6 Total Ending Fund Balance	89.0	87.7	88.7	92.5	82.1	80.2	85.9	94.9
<b>Ending Fund Balance by Category:</b>								
7 Nonspendable	3.0	3.5	3.7	3.3	3.3	3.3	3.3	3.3
8 Restricted	24.2	27.4	32.8	30.6	28.1	26.1	26.1	26.1
9 Assigned	6.5	5.0	3.8	15.9	7.4	5.5	5.5	5.5
10 Unassigned 6% Board Policy Reserve	33.7	34.8	37.3	40.8	42.1	43.5	45.0	46.6
11 Unassigned	21.6	17.0	11.1	1.9	1.2	1.8	6.0	13.4
12 Total Ending Fund Balance	89.0	87.7	88.7	92.5	82.1	80.2	85.9	94.9
13 Financial Condition Ratio *	11.35%	10.13%	8.60%	8.91%	7.54%	7.29%	7.83%	8.76%

\*Assigned and Unassigned Fund Balance as a % of Revenue (less transfers and other financing sources)

**Assumptions:**

- 4% salary increase in FY 2025
- 2% Average FTE student growth in FY 2026-2028
- Maintain maximum capital transfers through FY 2028

Note: Totals are subject to rounding variances



**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**

**GENERAL FUND BUDGET SUMMARY**

Fiscal Year Ending June 30, 2025

As of the Second Calculation

BEGINNING FUND BALANCE			
1	Non-spendable - Inventory	3,274,107	
2	Restricted for State Categorical Programs	15,489,181	
3	Restricted for Other Grants and Programs	15,077,835	
4	Assigned for Contract Commitments	2,936,863	
5	Assigned for Carryover Appropriations	2,608,136	
6	Assigned for Projected Operating Deficit	10,421,969	
7	Unassigned - 6% Minimum per Board	40,800,000	
8	Unassigned Fund Balance	1,927,579	
9	<b>Total Beginning Fund Balance</b>	<b>92,535,669</b>	
ESTIMATED REVENUES			
10	Florida Education Finance Program	0310	344,193,575 49.1%
11	District School Taxes	0411	217,259,838 31.0%
12	Class Size Reduction	0355	70,778,482 10.1%
13	Transfer from Capital Projects	0630	31,446,645 4.5%
14	Workforce Development	0315	8,971,116 1.3%
15	Miscellaneous Local	049?	7,153,888 1.0%
16	Interest on Investments	043?	6,500,000 0.9%
17	Child Care Fees	047?	4,550,000 0.6%
18	Voluntary Pre-K Program	0371	2,784,539 0.4%
19	Adult Education Fees	046?	2,385,000 0.3%
20	Medicaid Reimbursement	0202	2,000,000 0.3%
21	R.O.T.C.	0191	820,000 0.1%
22	Rent/ Facilities Use Fees	0425	763,400 0.1%
23	Gifts, Grants, and Bequests	0440	350,000 0.0%
24	Workforce Performance Based Incentives	0317	340,000 0.0%
25	Miscellaneous State	0399	211,952 0.0%
26	State License Tax	0343	165,000 0.0%
27	Vocational Education Act	0201	110,247 0.0%
28	Insurance Loss Recovery	0741	100,000 0.0%
29	CO&DS Withheld For Admin Expense	0323	45,000 0.0%
30	Tax Redemptions	0421	35,000 0.0%
31	Other Food Sales	045?	35,000 0.0%
32	<b>Total Estimated Revenues</b>		<b>700,998,682 100.0%</b>
APPROPRIATIONS			
33	Salaries and Benefits	1	446,109,486 62.7%
34	Charter Schools	2	160,827,566 22.6%
35	Categoricals/Restricted Programs	3	31,772,097 4.5%
36	Line Items Non-Salary	4	33,173,571 4.7%
37	Utilities and Fuel	5	20,068,000 2.8%
38	School and Department Non-Salary	6	15,188,673 2.1%
39	Holdback - Undistributed FTE	7	4,281,257 0.6%
40	Family Empowerment Scholarship Program	8	- 0.0%
41	McKay Scholarship Program	9	- 0.0%
42	Transfers Out	10	- 0.0%
43	<b>Current Appropriations</b>		<b>711,420,651 100.0%</b>
44	Projected Operating Surplus/(Deficit)		(10,421,969)
45	Carryover Appropriations		36,112,014
46	<b>Total Appropriations</b>		<b>747,532,665</b>
PROJECTED ENDING FUND BALANCE			
47	Non Spendable - Inventory	3,274,107	
48	Restricted for State Categorical Programs	-	
49	Restricted for Other Grants and Programs	-	
50	Assigned for Contract Commitments	-	
51	Assigned for Carryover Appropriations	-	
52	Assigned for Projected Operating Deficit	-	
53	Unassigned - 6% Reserve per Board	42,100,000	
54	Unassigned Fund Balance	627,579	
55	<b>Total Projected Ending Fund Balance</b>	<b>46,001,686</b>	

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

Source	ACCT. NO.	2024-25 Budget	2023-24 Actual	Difference
<b>FEDERAL:</b>				
ROTC	191	820,000.00	698,274.66	121,725.34
Miscellaneous Federal*	199	-	162,780.09	(162,780.09)
Career and Technical Education	201	110,247.29	-	110,247.29
Medicaid Reimbursement	202	2,000,000.00	2,578,047.49	(578,047.49)
Total Federal		2,930,247.29	3,439,102.24	(508,854.95)
<b>STATE:</b>				
Florida Education Finance Program*	310	344,193,575.00	327,021,233.00	17,172,342.00
Workforce Development	315	8,971,116.00	8,452,901.00	518,215.00
Workforce Development Capitalization Incentive	316	-	364,296.50	
Workforce Development Performance Incentives	317	340,000.00	355,402.00	(15,402.00)
CO & DS Withheld for Administrative Expense	323	45,000.00	46,243.98	(1,243.98)
State License Tax	343	165,000.00	165,947.30	(947.30)
Class Size Reduction	355	70,778,482.00	69,415,294.00	1,363,188.00
School Recognition Funds	361	-	2,471,574.00	(2,471,574.00)
Voluntary Prekindergarten	371	2,784,538.80	2,897,414.47	(112,875.67)
Miscellaneous State*	399	211,951.70	1,516,873.25	(1,304,921.55)
Total State		427,489,663.50	412,707,179.50	14,782,484.00
<b>LOCAL:</b>				
District School Tax - Required Local Effort (RLE)	411	174,689,799.00	166,441,580.02	8,248,218.98
District School Tax - RLE Prior Period Adjustment	411	282,670.00	614,246.00	(331,576.00)
District School Tax - Discretionary Millage	411	42,287,369.00	38,287,998.00	3,999,371.00
Tax Redemptions	421	35,000.00	36,708.56	(1,708.56)
Facility Use Fees/Rent	425	763,400.00	1,740,419.61	(977,019.61)
Interest, Including Profit on Investments	43X	6,500,000.00	11,174,097.83	(4,674,097.83)
Gifts, Grants, & Bequests*	440	350,000.00	733,888.80	(383,888.80)
Adult Education Fees	46X	2,385,000.00	2,877,259.44	(492,259.44)
Pre-K Early Intervention Fees	472	750,000.00	639,552.44	110,447.56
School Aged Child Care Fees	473	3,800,000.00	3,831,788.94	(31,788.94)
Bus Fees	491	25,000.00	27,176.94	(2,176.94)
Transportation Svcs-School Activities	492	95,000.00	100,399.98	(5,399.98)
Sale of Surplus Property	493	280,000.00	319,739.08	(39,739.08)
Federal Indirect Cost	494, 499	2,500,000.00	3,488,950.51	(988,950.51)
Miscellaneous Local Sources*	495	4,288,888.19	4,302,128.12	(13,239.93)
Refund of Prior Year's Expenditure	497	-	3,403.57	(3,403.57)
Lost, Damaged and Sold Textbooks	498	-	4,390.68	(4,390.68)
Insurance Loss Recovery	741	100,000.00	647,777.27	(547,777.27)
Total Local		239,132,126.19	235,271,505.79	3,860,620.40
<b>OTHER SOURCES:</b>				
Transfers In*	6X0	31,446,645.00	28,816,602.73	2,630,042.27
Total Other Sources		31,446,645.00	28,816,602.73	2,630,042.27
<b>TOTAL EST REVENUE &amp; OTHER SOURCES</b>		700,998,681.98	680,234,390.26	20,764,291.72
<b>FUND BALANCE AT BEGINNING OF YEAR:</b>				
Nonspendable - Inventory	2711	3,274,107.22	3,835,372.57	(561,265.35)
Restricted for State Categorical Programs **	2723	15,489,180.61	20,062,548.89	(4,573,368.28)
Restricted for Other Grants and Programs **	2729	15,077,834.70	12,654,829.92	2,423,004.78
Assigned for Contract Commitments **	2749	2,936,862.78	1,215,939.84	1,720,922.94
Assigned for Carryover Appropriations **	2749	2,608,135.82	2,572,659.83	35,475.99
Assigned for Projected Operating Deficit	2749	10,421,969.00	2,968,149.37	7,453,819.63
Unassigned - 6% Minimum per Board	2750	40,800,000.00	37,300,000.00	3,500,000.00
Unassigned	2750	1,927,578.98	8,038,248.87	(6,110,669.89)
Total Beginning Fund Balance	27XX	92,535,669.11	88,647,749.29	3,887,919.82
<b>TOTAL EST REVENUE AND BEGINNING FD BAL</b>		793,534,351.09	768,882,139.55	24,652,211.54

\* See Detail

\*\* Included in Carryover Appropriations

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**

**GENERAL FUND - ESTIMATED REVENUE DETAIL**

Object Number	Source	SubSource	Project Number	2024-25 Budget	2023-24 Actual	Difference
310	Florida Education Finance Prog	Discretionary Millage Compression		25,603,552.00	24,197,177.00	1,406,375.00
310	Florida Education Finance Prog	DJJ Supplement		-	72,722.00	(72,722.00)
310	Florida Education Finance Prog	ESE Guarantee		25,462,978.00	23,993,641.00	1,469,337.00
310	Florida Education Finance Prog	Mental Health Allocation		4,559,583.00	3,998,300.00	561,283.00
310	Florida Education Finance Prog	Safe Schools		6,380,252.00	5,431,672.00	948,580.00
310	Florida Education Finance Prog	Educational Enrichment Allocation		19,354,334.00	18,483,639.00	870,695.00
310	Florida Education Finance Prog	Transportation		17,678,697.00	16,861,385.00	817,312.00
310	Florida Education Finance Prog	Non-Categorical FEFP		245,154,179.00	233,982,697.00	11,171,482.00
<b>Total Florida Education Finance Prog</b>				<b>344,193,575.00</b>	<b>327,021,233.00</b>	<b>17,172,342.00</b>
399	Misc State	Career Source Central Florida	1366X31	-	104,424.00	(104,424.00)
399	Misc State	Civic Seal of Excellence Endorsement	1360531	-	381,000.00	(381,000.00)
399	Misc State	Computer Science Certification	13600X1	-	62,848.60	
399	Misc State	Criminal Justice Academy	13629X1	73,120.00	71,354.99	1,765.01
399	Misc State	CTE Pipeline Grant	13644X1	138,831.70	408,897.00	(270,065.30)
399	Misc State	Driving Choice Grant Program	1360431	-	107,754.75	(107,754.75)
399	Misc State	Other Misc State		-	16,806.16	(16,806.16)
399	Misc State	Pathways to Career Opportunities	1363XX1	-	197,005.00	(197,005.00)
399	Misc State	Science of Literature and Tutoring	1360941	-	109,709.75	
399	Misc State	St. Cloud Community Center Spanish Lessons	1361941	-	4,125.00	
399	Misc State	Student Success CTE Incentive Fund	1367041	-	52,948.00	(52,948.00)
<b>Total Misc State</b>				<b>211,951.70</b>	<b>1,516,873.25</b>	<b>(1,128,238.20)</b>
440	Gifts/Grants	Addition Financial Program Donation	1400091	30,000.00	-	30,000.00
440	Gifts/Grants	Advent Health SMART Bus & READ Bus	14605X1	-	25,000.00	(25,000.00)
440	Gifts/Grants	American Institute for Research	1460301	-	85,000.00	(85,000.00)
440	Gifts/Grants	BOCC Betterment Grant - HRHS	1361041	-	2,246.75	(2,246.75)
440	Gifts/Grants	BOCC Betterment Grant - HTES	1461041	-	10,000.00	(10,000.00)
440	Gifts/Grants	BOCC Betterment Grant - SCHS ROTC	1361641	-	10,000.00	(10,000.00)
440	Gifts/Grants	BOCC Betterment Grant - WSK8	1460741	-	10,000.00	(10,000.00)
440	Gifts/Grants	Charities Aid Fund of America - IVES	1460641	-	5,440.00	(5,440.00)
440	Gifts/Grants	City of St. Cloud FIT	13615X1	-	2,460.00	(2,460.00)
440	Gifts/Grants	Disney Hospitality Pipeline	1460241	-	50,000.00	(50,000.00)
440	Gifts/Grants	Dollar General Literacy Foundation - SCES	1460441	-	3,500.00	(3,500.00)
440	Gifts/Grants	Dollar General Literacy Foundation - ELES	1461141	-	3,000.00	(3,000.00)
440	Gifts/Grants	Dollar General Literacy Foundation - PSES	1461341	-	3,500.00	(3,500.00)
440	Gifts/Grants	Dr. Phillips Foundation - School Supplies	1461741	-	20,000.00	(20,000.00)
440	Gifts/Grants	KUA	1461541	-	2,500.00	(2,500.00)
440	Gifts/Grants	NEA Foundation - Forensic Science	1464141	-	4,500.00	(4,500.00)
440	Gifts/Grants	State Personnel Development	1364001	-	1,490.33	(1,490.33)
440	Gifts/Grants	Toho Water Authority	1462041	-	5,000.00	(5,000.00)
440	Gifts/Grants	Toshiba America Foundation - OCHS	1465641	-	10,000.00	(10,000.00)
440	Gifts/Grants	Valencia Readiness/Transition	1462651	320,000.00	353,673.29	(33,673.29)
440	Gifts/Grants	Youth Mental Health Awareness	1365041	-	29,301.31	(29,301.31)
440	Gifts/Grants	Youth Mental Health First Aid	1365021	-	97,277.12	(97,277.12)
<b>Total Gifts/Grants</b>				<b>350,000.00</b>	<b>733,888.80</b>	<b>(383,888.80)</b>
495	Misc Local	21st CCLC Control Center Payment	1447641	-	2,500.00	
495	Misc Local	Advertising/Comm Relations	1400451	200,000.00	203,607.01	(3,607.01)
495	Misc Local	Bellalago Management Fee	1009011	1,000,000.00	1,171,772.80	(171,772.80)
495	Misc Local	Certification Fees	0495001	45,000.00	43,692.17	1,307.83
495	Misc Local	Dori Slosberg Traffic Educ Fnd	1400141	200,000.00	82,037.79	117,962.21
495	Misc Local	Drug Testing	1400411	20,000.00	24,987.26	(4,987.26)
495	Misc Local	Educ Liaison Salary-CBC of Central Florida	1400169	62,426.59	56,444.68	5,981.91
495	Misc Local	Education Foundation Salaries - Reimbursement	1912609	946,591.11	772,786.32	173,804.79
495	Misc Local	Employee Child Care	1900801	110,000.00	109,160.00	840.00
495	Misc Local	E-Rate Network	1101651	625,000.00	470,181.87	154,818.13
495	Misc Local	FDLRS-IDEA	1260601	-	13,483.29	(13,483.29)
495	Misc Local	Fee-based Adult Ed Programs	1400041	-	17,235.00	(17,235.00)
495	Misc Local	Fingerprinting	1010991	20,000.00	21,473.01	(1,473.01)
495	Misc Local	Fiscal Agent Fee	1400111	60,000.00	60,000.00	-
495	Misc Local	Garnishment Fees and Deposits	1400561	-	2,853.00	(2,853.00)
495	Misc Local	IT Department Computer Repairs/Replacement Fees	1400691	-	21,224.96	(21,224.96)
495	Misc Local	Legal Fees	1010351	-	4,000.00	(4,000.00)
495	Misc Local	Lost/Damaged Property	1400591	-	200.00	(200.00)
495	Misc Local	OCEA President's Salary - Reimbursement	1461709	97,363.15	98,252.55	(889.40)
495	Misc Local	Other Misc Local	0000000	-	55,331.40	(55,331.40)
495	Misc Local	Pat's Place Catering	1466611	35,000.00	35,777.47	(777.47)
495	Misc Local	P-Card Rebates	1400331	550,000.00	555,505.03	(5,505.03)
495	Misc Local	Pre-employment Testing - Paraprofessionals	1400421	-	5,875.00	(5,875.00)
495	Misc Local	Prof Dev Certification Prog	1092031	25,000.00	28,740.00	(3,740.00)
495	Misc Local	Promotions/Pub Rel-Waste Serv	1400201	175,000.00	179,391.79	(4,391.79)
495	Misc Local	Resiliency Through Community	1450741	-	192,049.24	(192,049.24)
495	Misc Local	Restitution-Damaged Property	1400291	-	11,233.14	(11,233.14)
495	Misc Local	Salaries Reimb from Internal	1000201	35,000.00	37,622.34	(2,622.34)
495	Misc Local	Sale of Pallets	1400321	-	811.00	(811.00)
495	Misc Local	Wellness Fund Contributions	1467041	82,507.34	23,900.00	58,607.34
<b>Total Misc Local</b>				<b>4,288,888.19</b>	<b>4,302,128.12</b>	<b>(10,739.93)</b>
630	Transfers from Capital	Charter Capital - PECO	1350314	9,900,785.00	9,938,526.00	(37,741.00)
630	Transfers from Capital	Charter Capital - Safety & Security Grants	13627XX	-	155,242.06	(155,242.06)
630	Transfers from Capital	Facilities (80% FUNC 7400)	1090001	2,494,254.00	2,074,480.60	419,773.40
630	Transfers from Capital	Maintenance (95% FUNC 8100)	1093401	11,007,922.00	8,601,133.70	2,406,788.30
630	Transfers from Capital	Other Maintenance Line Items	1010000	2,115,900.00	1,953,114.84	162,785.16
630	Transfers from Capital	Portable Rental	1932301	2,500,000.00	2,687,365.83	(187,365.83)
630	Transfers from Capital	Property Casualty Insurance	1010731	3,427,784.00	3,406,739.70	21,044.30
<b>Total Transfers from Capital</b>				<b>31,446,645.00</b>	<b>28,816,602.73</b>	<b>2,210,268.87</b>

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

Use	ACCT. NO.	2024-25 Budget	2023-24 Actual	Difference
<b>APPROPRIATIONS</b>				
Instruction	5000	482,579,545.18	430,495,430.15	52,084,115.03
Pupil Personnel Services	6100	36,887,631.72	33,531,787.63	3,355,844.09
Instructional Media Services	6200	6,434,806.71	5,820,378.44	614,428.27
Instructional & Curriculum Development Services	6300	22,237,233.77	18,304,879.15	3,932,354.62
Instructional Staff Training Services	6400	7,280,964.04	6,585,740.34	695,223.70
Instruction Related Technology	6500	4,714,546.60	2,545,799.29	2,168,747.31
Board of Education	7100	2,163,448.47	1,956,871.34	206,577.13
General Administration	7200	2,907,626.66	2,629,991.59	277,635.07
School Administration	7300	33,920,278.06	30,681,396.36	3,238,881.70
Facilities Acquisition & Construction	7400	18,225,466.48	16,485,205.69	1,740,260.79
Fiscal Services	7500	2,881,107.96	2,606,005.03	275,102.93
Food Services	7600	683,065.40	617,842.82	65,222.58
Central Services	7700	10,231,661.89	9,254,690.46	976,971.43
Pupil Transportation Services	7800	34,603,317.50	31,309,705.70	3,293,611.80
Operation of Plant	7900	54,027,735.91	50,225,663.58	3,802,072.33
Maintenance of Plant	8100	13,967,541.47	11,277,076.82	2,690,464.65
Administrative Technology Services	8200	7,281,331.50	6,586,072.71	695,258.79
Community Services	9100	6,505,355.40	5,431,933.34	1,073,422.06
Debt Service	9200	-	-	-
Total Appropriations		747,532,664.72	666,346,470.44	81,186,194.28
<b>OTHER USES:</b>				
Transfers Out	9700	-	10,000,000.00	(10,000,000.00)
Total Other Financing Uses		-	10,000,000.00	(10,000,000.00)
<b>CURRENT APPROPRIATIONS AND OTHER USES</b>		747,532,664.72	676,346,470.44	71,186,194.28
<b>ESTIMATED REVENUES LESS CURRENT APPROPRIATIONS</b>		(10,421,968.83)	40,451,940.35	(50,873,909.18)
<b>ESTIMATED REVENUES LESS TOTAL APPROPRIATIONS</b>		(46,533,982.74)	3,887,919.82	(50,421,902.56)
<b>FUND BALANCE AT END OF YEAR:</b>				
Nonspendable - Inventory	2711	3,274,107.22	3,274,107.22	-
Restricted for State Categorical Programs **	2723	-	15,489,180.61	(15,489,180.61)
Restricted for Other Grants and Programs **	2729	-	15,077,834.70	(15,077,834.70)
Assigned for Contract Commitments **	2749	-	2,936,862.78	(2,936,862.78)
Assigned for Carryover Appropriations **	2749	-	2,608,135.82	(2,608,135.82)
Assigned for Projected Operating Deficit	2749	-	10,421,969.00	(10,421,969.00)
Unassigned - 6% Minimum per Board	2750	42,100,000.00	40,800,000.00	1,300,000.00
Unassigned	2750	627,579.15	1,927,578.98	(1,299,999.83)
Total Ending Fund Balance	27XX	46,001,686.37	92,535,669.11	(46,533,982.74)
<b>TOTAL APPROPRIATIONS AND ENDING FUND BAL</b>		793,534,351.09	768,882,139.55	24,652,211.54

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**EDUCATIONAL ENRICHMENT ALLOCATION 2024-2025**

Description		ACCT. NO.	Allocation
<b>1 ESTIMATED REVENUE:</b>			
2	Educational Enrichment Allocation	310	19,354,334.00
3	<b>TOTAL ESTIMATED REVENUE</b>		<b>19,354,334.00</b>
<b>4 APPROPRIATIONS:</b>			
5	Holdbacks		
6	Charter School Allocations	1700004/D	4,239,335.00
7	Undist FTE Holdback	1700004/U	116,410.00
8	EEA Reserves	1700005	937,089.06
9	Total Holdbacks		5,292,834.06
10	Salaries		
11	Classroom Instructional Salaries	1700009	6,691,079.02
12	Pending Salary Adjustments	1700007	3,372,480.00
13	Impact Lab Teacher Salaries	1720009	1,125,253.38
14	IB Program Salaries	1760129	71,594.54
15	Lapse	1700008	(1,135,000.00)
16	Total Salaries		10,125,406.94
17	Non-salary Program Allocations		
18	Other Educational Enrichment	1700001	-
19	Remediation-Elementary	1730011	100,000.00
20	Remediation-Middle	1730021	100,000.00
21	Remediation-High	1730031	100,000.00
22	Summer Enrichment- Elem	1740041	50,000.00
23	Summer Enrichment-High	1740051	5,000.00
24	Summer Enrichment-Middle	1740061	50,000.00
25	Elementary Swim Program	1760211	100,000.00
26	Fine Arts Enhancement	1760511	50,000.00
27	CTE Vocational Program Support	1760801	260,895.00
28	SAT Testing	1760901	26,000.00
29	Elem IB Program Support	1761611	5,000.00
30	Duke Tips Courses	1761121	6,000.00
31	Gifted Education, K-12	1762111	120,000.00
32	Textbook Adoption, K-12	1762411	20,000.00
33	College Readiness	1763221	10,000.00
34	Odyssey of the Mind	1763951	50,000.00
35	College Board	1763961	800,000.00
36	K-12 Curriculum Support	1761011	433,000.00
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	Amira	1764011	278,100.00
41	ESOL Summer Monitoring	1790401	18,000.00
42	Real Life Academic Experience	1790721	50,000.00
43	Junior Achievement	1790851	26,520.00
44	ROTC Support	1790911	2,000.00
45	PBIS, K-12	1790941	50,000.00
46	AVID	1760201	667,578.00
47	Really Great Reading	1760301	220,000.00
48	K-12 Charge Up Contact PL	1760401	300,000.00
49	Total Non-salary Program Allocations		3,936,093.00
50	<b>TOTAL APPROPRIATIONS</b>		<b>19,354,334.00</b>

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**

**READING PLAN SUPPORT 2024-2025**

Description		ACCT. NO.	Allocation
<b>1 ESTIMATED REVENUE:</b>			
<b>2</b>	Reading Allocation from FEFP Base Funding	310	4,723,546.80
<b>3</b>	<b>TOTAL ESTIMATED REVENUE</b>		<b>4,723,546.80</b>
<b>4 APPROPRIATIONS:</b>			
<b>5</b>	Holdbacks		
<b>6</b>	Pending Salary Adjustments	1800007	158,482.57
<b>7</b>	Reading Coach Salaries	1800009	3,962,064.23
<b>8</b>	Total Salaries		4,120,546.80
<b>9</b>	Non-salary Program Allocations		
<b>10</b>	Other Reading Programs	1800001	
<b>11</b>	Summer Reading Camp-Grade 3	1810011	150,000.00
<b>12</b>	ELA Materials-Elementary	1810111	45,000.00
<b>13</b>	Methods of Writing-Elementary	1830011	358,000.00
<b>14</b>	Early Literacy Instruction	1830211	50,000.00
<b>15</b>	Total Non-salary Program Allocations		603,000.00
<b>16</b>	<b>TOTAL APPROPRIATIONS</b>		<b>4,723,546.80</b>

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**

**MENTAL HEALTH ALLOCATION 2024-25**

Description		ACCT. NO.	New Funding	Carryover	Total Funding
<b>1 ESTIMATED REVENUE:</b>					
2 Mental Health Allocation			4,559,583.00	1,105,013.58	5,664,596.58
<b>3 TOTAL ESTIMATED REVENUE</b>			<b>4,559,583.00</b>	<b>1,105,013.58</b>	<b>5,664,596.58</b>
<b>4 APPROPRIATIONS:</b>					
5 Holdbacks					
6 Charter School Allocations		1513004/D	650,009.00	-	650,009.00
7 Undistributed FTE		1513004/U	38,122.45	-	38,122.45
8 Reserves		1513005	-	-	-
9 Total Holdbacks			688,131.45	-	688,131.45
10 Salaries					
11 Social Wrk, Psychologists, Mental Health Therapists		1513009	3,133,346.12	-	3,133,346.12
12 Pending Salary Adjustments		1513007	115,314.00	-	115,314.00
13 Total Salaries			3,248,660.12	-	3,248,660.12
14 Non-salary Program Allocations					
15 Contracted Services and Other Non-salary		1513001	497,791.43	1,105,013.58	1,602,805.01
16 Focus SIS		1513001	75,000.00	-	75,000.00
17 Professional Development		1513001	50,000.00	-	50,000.00
18 Total Non-salary Program Allocations			622,791.43	1,105,013.58	1,727,805.01
<b>19 TOTAL APPROPRIATIONS</b>			<b>4,559,583.00</b>	<b>1,105,013.58</b>	<b>5,664,596.58</b>



**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**

**SAFE SCHOOLS FUNDING 2024-25**

DESCRIPTION		SROs	SAFE SCHOOLS ALLOCATION	SUPPLEMENTAL SAFE SCHOOLS LINE ITEM	TOTAL FUNDING
<b>1 ESTIMATED REVENUE:</b>					
2	Safe Schools and Line Item Allocations		6,380,252.00	355,769.68	6,736,021.68
3	<b>TOTAL ESTIMATED REVENUE</b>		<b>6,380,252.00</b>	<b>355,769.68</b>	<b>6,736,021.68</b>
<b>4 APPROPRIATIONS:</b>					
5	Holdbacks				
6	Charter School Allocations	26	1,534,290.00	-	1,534,290.00
7	Undistributed FTE Holdback		40,604.00	-	40,604.00
8	Safe Schools Reserves		-	-	-
9	<b>Total Holdbacks</b>	<b>26</b>	<b>1,574,894.00</b>	<b>-</b>	<b>1,574,894.00</b>
<b>10 School Resource Officers - St. Cloud Police Dept</b>					
11	Canoe Creek K8	1	53,655.89	-	53,655.89
12	Lakeview Elementary	1	53,655.89	-	53,655.89
13	Michigan Avenue Elementary	1	53,655.89	-	53,655.89
14	Neptune Elementary	1	53,655.89	-	53,655.89
15	St. Cloud Elementary	1	53,655.89	-	53,655.89
16	St. Cloud High	2	107,311.78	-	107,311.78
17	St. Cloud Middle	1	53,655.89	-	53,655.89
18	Voyager K8	1	53,655.89	-	53,655.89
19	Floater	2	107,311.78	-	107,311.78
20	Supervisor SRO	1	65,000.00	-	65,000.00
21	<b>Total St. Cloud Police Dept</b>	<b>12</b>	<b>655,214.79</b>	<b>-</b>	<b>655,214.79</b>
<b>22 School Resource Officers - Kissimmee Police Dept</b>					
23	Central Avenue Elementary	1	53,655.89	-	53,655.89
24	Cypress Elementary	1	53,655.89	-	53,655.89
25	Denn John Middle	1	53,655.89	-	53,655.89
26	Flora Ridge Elementary	1	53,655.89	-	53,655.89
27	Highlands Elementary	1	53,655.89	-	53,655.89
28	Kissimmee Elementary	1	53,655.89	-	53,655.89
29	Kissimmee Middle	1	53,655.89	-	53,655.89
30	Mill Creek Elementary	1	53,655.89	-	53,655.89
31	New Beginnings	1	73,029.60	-	73,029.60
32	Osceola High	2	107,311.78	-	107,311.78
33	Thacker Avenue Elementary	1	53,655.89	-	53,655.89
34	Knights Point K8	1	53,655.89	-	53,655.89
35	Sergeants	1	65,000.00	-	65,000.00
36	Floater	1	28,333.00	-	28,333.00
37	Corporal	1	65,000.00	-	65,000.00
38	Guardian Floater	1	70,560.00	-	70,560.00
39	<b>Total Kissimmee Police Dept</b>	<b>17</b>	<b>945,793.28</b>	<b>-</b>	<b>945,793.28</b>
<b>40 School Resource Officers - Osceola County Sheriff</b>					
41	Boggy Creek Elementary	1	53,655.89	-	53,655.89
42	Celebration High	2	107,311.78	-	107,311.78
43	Celebration K-8	1	53,655.89	-	53,655.89
44	Chestnut Elementary	1	53,655.89	-	53,655.89
45	Deerwood Elementary	1	53,655.89	-	53,655.89

	DESCRIPTION	SROs	SAFE SCHOOLS ALLOCATION	SUPPLEMENTAL SAFE SCHOOLS LINE ITEM	TOTAL FUNDING
46	Discovery 6-8	1	53,655.89	-	53,655.89
47	East Lake Elementary	1	53,655.89	-	53,655.89
48	Gateway High	2	107,311.78	-	107,311.78
49	Harmony Community	1	53,655.89	-	53,655.89
50	Harmony High	2	107,311.78	-	107,311.78
51	Harmony Middle	1	53,655.89	-	53,655.89
52	Hickory Tree Elementary	1	53,655.89	-	53,655.89
53	Horizon Middle	1	53,655.89	-	53,655.89
54	Island Village Elementary	1	53,655.89	-	53,655.89
55	Koa Elementary	1	53,655.89	-	53,655.89
56	Liberty High	2	107,311.78	-	107,311.78
57	Narcoossee Elementary	1	53,655.89	-	53,655.89
58	Narcoossee Middle	1	53,655.89	-	53,655.89
59	Neocity Academy	1	53,655.89	-	53,655.89
60	Neptune Middle	1	53,655.89	-	53,655.89
61	Osceola County School for the Arts	2	107,311.78	-	107,311.78
62	Parkway Middle	1	53,655.89	-	53,655.89
63	Partin Settlement Elementary	1	53,655.89	-	53,655.89
64	PATHS	1	53,655.89	-	53,655.89
65	Pleasant Hill Elementary	1	53,655.89	-	53,655.89
66	Poinciana Academy Of Fine Arts	1	53,655.89	-	53,655.89
67	Poinciana High	2	107,311.78	-	107,311.78
68	Reedy Creek Elementary	1	53,655.89	-	53,655.89
69	Sunrise Elementary	1	53,655.89	-	53,655.89
70	Tohopekaliga High School	2	107,311.78	-	107,311.78
71	Ventura Elementary	1	53,655.89	-	53,655.89
72	Westside K-8	1	53,655.89	-	53,655.89
73	Zenith	1	53,655.89	-	53,655.89
74	Lieutenant	1	65,000.00	-	65,000.00
75	Admin/Floater	1	53,655.89	-	53,655.89
76	Sergeants (4)/Floaters (6)	10	581,935.34	-	581,935.34
77	<b>Total Osceola County Sheriff</b>	52	2,846,826.83	-	2,846,826.83
78	Other Initiatives				
79	Additional SROs	2	107,311.78	25,000.00	132,311.78
80	FASRO Training Registrations		15,000.00	-	15,000.00
81	Vector Solutions/Safe School Training		52,231.00	-	52,231.00
82	Navigate 360		170,280.32	118,828.68	289,109.00
83	Drug test kits		2,700.00	-	2,700.00
84	Behavioral Threat Assesment		5,000.00	-	5,000.00
85	Bleed Control Replacement Kits and Supplies		5,000.00	-	5,000.00
86	Guardian Equipment		-	22,500.00	22,500.00
87	Rave Panic		-	89,441.00	89,441.00
88	FUSUS		-	100,000.00	100,000.00
89	<b>Total Other Initiatives</b>	2	357,523.10	355,769.68	713,292.78
90	<b>Total Traditional School Appropriations</b>	83	4,805,358.00	355,769.68	5,161,127.68
91	<b>TOTAL APPROPRIATIONS</b>	109	6,380,252.00	355,769.68	6,736,021.68

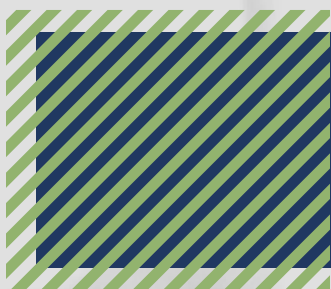
## THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

## LINE ITEM ALLOCATIONS

	DIVISION	DEPARTMENT	PROJECT	PROJECT DESCRIPTION	FUNDING SOURCE	PRIOR YR EXPENDED	RECOMMENDED	RECOMMENDED VS PRIOR YR EXP
1	BUSINESS & FISCAL SERVICES	CHIEF BUSINESS & FINANCE OFFICER	1010681	TERMINAL PAY	FEFF	2,986,543.79	3,200,000.00	213,456.21
2			1012151	ANNUAL AUDITS	FEFF	336,630.50	312,000.00	(24,630.50)
3			1012431	CO & DS ADMIN EXPENSE	CO&DS	46,243.98	45,000.00	(1,243.98)
4			1014991	LONG-TERM SUBS	FEFF	9,829,790.93	1,125,000.00	(8,704,790.93)
5			1015221	START UP SUPPLIES NEW SCHOOLS	FEFF	169,520.93	650,000.00	480,479.07
6			1015991	SHORT-TERM SUBS	FEFF	-	6,375,000.00	6,375,000.00
7			1016531	ERP SOFTWARE ENHANCEMENT	FEFF	13,121.60	18,000.00	4,878.40
8			1010501	POSTAGE & UPS-CO	FEFF	37,287.32	40,000.00	2,712.68
9			1010051	ATHLETIC INSURANCE	FEFF	246,319.15	260,000.00	13,680.85
10			1010331	INSURANCE REIMBURSEMENT	FEFF	319,444.40	100,000.00	(219,444.40)
11	COMMUNITY RELATIONS	PURCHASING & WAREHOUSE RISK & BENEFITS MANAGEMENT	1010731	PROPERTY CASUALTY INSURANCE	CAPITAL	5,780,000.00	5,627,784.00	(152,216.00)
12			1011481	PUBLIC OFFICIAL BONDS	FEFF	130.00	970.00	840.00
13			1011821	ACTUARIAL SERVICES	FEFF	3,500.00	12,000.00	8,500.00
14			1012111	W/C SELF-INSURER ASSESSMENT	FEFF	32,361.36	35,000.00	2,638.64
15			1012121	FLOOD INSURANCE	FEFF	3,070.00	15,000.00	11,930.00
16			1015181	STATE & FEDERAL LABOR LAW POST	FEFF	17,850.16	5,500.00	(12,350.16)
17			1015421	WORKERS COMPENSATION INSURANCE	FEFF	2,029,354.19	2,450,000.00	420,645.81
18			1014771	WEBSITE, MOBILE APP, EMERGENCY NOTIFCN SYSTEM	FEFF	151,599.80	417,620.00	266,020.20
19			1014921	VOLUNTEER CRIMINAL HISTORY SCREENING	FEFF	76,047.20	86,250.00	10,202.80
20			1017011	LET'S TALK ONLINE SERVICE PTFM	FEFF	137,500.00	137,500.00	0.00
21	EDUCATIONAL CHOICES & INNOVATION FACILITIES	PUBLIC INFORMATION OFFICER	1017221	REMIND	FEFF	126,581.49	132,911.00	6,329.51
22			1017401	JUST FOIA	FEFF	15,159.39	15,918.00	758.61
23			1017511	THOUGHT EXCHANGE	FEFF	75,600.00	87,964.00	12,364.00
24			1016261	CHOICE PROGRAMS MARKETING	LOCAL	85,794.20	86,800.00	1,005.80
25			1010101	SOFTWARE (EBLDR), CONSULT FEES	FEFF	126,859.63	176,744.00	49,884.37
26			1011031	DDP & REDISTRICTING	FEFF	12,632.00	18,694.00	6,062.00
27			1016841	REAL ESTATE AND DUE DILIGENCE	FEFF	42,434.65	168,000.00	125,565.35
28			1017531	MOBILE MAPPING	FEFF	-	28,665.00	28,665.00
29			1010361	LEGISLATIVE CONSULTANT	FEFF	18,603.53	18,600.00	(3.53)
30			1010701	UNEMPLOYMENT CLAIMS	FEFF	124,077.29	100,000.00	(24,077.29)
31	HUMAN SERVICES	CHIEF HUMAN RESOURCE OFFICER	1010891	RECRUITMENT	FEFF	40,742.93	67,250.00	26,507.07
32			1010901	ADA ACCOMODATIONS	FEFF	2,060.34	5,000.00	2,939.66
33			1010991	FINGERPRINTING	FEFF	102,781.56	100,000.00	(2,781.56)
34			1011491	NEGOTIATION TEAM	FEFF	5,064.31	8,105.00	3,040.69
35			1012671	SCHOOL BOARD POLICY MANUAL	FEFF	5,157.14	5,500.00	342.86
36			1014901	EAP PROGRAM	FEFF	139,447.20	139,944.00	496.80
37			1015521	DIFFERENTIATED PAY	FEFF	-	10,000.00	10,000.00
38			1015671	ATHLETIC COACH SUPPL-NON EMPL	FEFF	334,133.37	350,000.00	15,866.63
39			1014971	ADMIN COMPLEX SECURITY	FEFF	8,080.64	10,000.00	1,919.36
40			1017341	PSS MENTOR	LOCAL	934.05	1,000.00	65.95
41	INFORMATION & TECHNOLOGY	CHIEF INFORMATION OFFICER	1017161	KRONOS	FEFF	209,409.55	250,557.00	41,147.45
42			1017181	BUSINESS PROCESS IMPROVEMENTS	FEFF	138,962.50	280,575.00	141,612.50
43			1017237	CFEED	FEFF	211,267.00	229,830.00	18,563.00
44			1017411	NETWORK SECURITY	FEFF	221,280.09	60,500.00	(160,780.09)
45			1011011	IBM COMPUTER SYSTEM-ANN PMT	FEFF	-	32,500.00	32,500.00
46			1014631	TAPE VAULTING, DATA PROJECT	FEFF	31,243.83	47,000.00	15,756.17
47			1014751	MISD SOFTWARE MAINTENANCE	FEFF	29,797.69	35,920.00	6,122.31
48			1016441	SHAREPOINT LICENSE & SUPPORT	FEFF	612.50	2,500.00	1,887.50
49			1017301	TERMS SUPPORT	FEFF	46,870.87	80,000.00	33,129.13
50			1015641	FOCUS SIS	FEFF	57,620.87	45,261.00	(12,359.87)
51	SCHOOL OPERATIONS	MEDIA & INSTRUCTIONAL TECHNOLOGY	1016201	DESTINY SOFTWARE IMPL & MAINT	FEFF	90,929.15	100,000.00	9,070.85
52			1016431	ELECTRONIC RESOURCES	FEFF	223,184.98	392,696.00	169,511.02
53			1017001	ISAFE SUBSCRIPTION	FEFF	4,700.00	4,800.00	100.00
54			1017031	MEDIA SPECIALIST EXTRA	FEFF	50,567.04	70,000.00	19,432.96
55			1013381	MICROFILMING/SCANNING	FEFF	28,177.57	33,200.00	5,022.43
56			1010081	COMPUTER MAINT CONTRACT-SCHLS	FEFF	421,881.86	1,250,000.00	828,118.14
57			1010651	PHONE SYSTEM MAINT DIST-WIDE	CAPITAL	22,735.58	41,100.00	18,364.42
58			1010661	INTERCOM & SEC SYS REP DIST-WD	CAPITAL	66,093.68	75,000.00	8,906.32
59			1010671	DIST WIDE TELECOMMUNICATIONS	FEFF	950,118.76	900,000.00	(50,118.76)
60			1010961	NETWORK SOFTWARE & MAINT	FEFF	142,796.12	157,400.00	14,603.88
61	SCHOOL OPERATIONS	ASST SUPT, SCHOOL OPERATIONS	1015451	MICROSOFT SUPPORT	FEFF	105,000.00	120,000.00	15,000.00
62			1016601	ADOBE SOFTWARE	FEFF	66,920.00	70,000.00	3,080.00
63			1016891	ERATE OVERTIME	FEFF	22,075.36	45,000.00	22,924.64
64			1017041	TECHNOLOGY INTERNS	FEFF	129,637.27	150,000.00	20,362.73
65			1010611	TEAMSTER UNION CONTRACT ALLOW	FEFF	408,199.86	319,800.00	(88,399.86)
66			1015471	BUS MONITORS	FEFF	26,169.73	40,000.00	13,830.27
67			1010111	CONTINGENCY FOR MAJOR MAINT	CAPITAL	750,979.16	750,000.00	(979.16)
68			1010221	BACKFLOW INSPECTIONS & REPAIRS	CAPITAL	-	100,000.00	100,000.00
69			1010251	CHILLER MAINT AGREEMENT/REPAIR	CAPITAL	300,000.00	300,000.00	0.00
70			1010411	MAINTENANCE-COUNTY OFFICE	FEFF	129,969.25	75,000.00	(54,969.25)
71	SCHOOL OPERATIONS	MAINTENANCE	1010711	HVAC PREVENTIVE MAINT & FILTER	CAPITAL	371,797.60	350,000.00	(21,797.60)
72			1011221	AQUATIC VEGETATION CONTROL	CAPITAL	28,020.48	35,000.00	6,979.52
73			1014881	ELEVATOR INSPECTION	CAPITAL	51,888.00	75,000.00	23,112.00
74			1016381	WATER TREATMENT SVCS	CAPITAL	29,171.00	40,000.00	10,829.00
75			1017151	SCHOOL DUDE - ENERGY MGR PRGM	FEFF	11,358.92	15,000.00	3,641.08
76			1010801	INSPECTION-FIRE ALARM,EXT HOOD	CAPITAL	243,390.51	250,000.00	6,609.49
77			1010831	SPRINKLER SYS INSPECT & REPAIR	CAPITAL	56,500.00	70,000.00	13,500.00
78			1016061	AED INSPECTION & MAINTENANCE	FEFF	21,863.17	45,428.00	23,564.83
79			1016181	SAFETY & SECURITY UPGRD/MAINT	CAPITAL	28,536.00	34,800.00	6,264.00
80			1016277	SUPPLEMENTAL SAFE SCHOOLS	FEFF	219,885.32	355,770.00	135,884.68
81	STUDENT SERVICES	SAFETY, SECURITY & EMERGENCY MGMT	1016371	FIRE EXTINGUISHER INSPECTIONS	FEFF	57,723.05	139,925.00	82,201.95
82			1017321	DAS RADIOS	FEFF	760.74	60,000.00	59,239.26
83			1015591	TRANSP RADIO COMM & FCC LIC	FEFF	83,834.94	89,811.00	5,976.06
84			1016491	TRANSP ROUTING MGMT SYSTEM	FEFF	219,240.00	230,202.00	10,962.00
85			1017081	GLOBAL POSITIONING SYSTEM	FEFF	45,036.00	50,000.00	4,964.00
86			1017241	CONTRACTED SCHOOL TRANSPORTATION	FEFF	98,031.02	100,000.00	1,968.98
87			1017251	FIELD TRIP SOFTWARE	FEFF	24,600.00	24,600.00	0.00
88			1017311	FUEL MANAGEMENT SYSTEM	FEFF	12,672.00	22,036.00	9,364.00
89			1010871	CERTIFIED ATHLETIC TRAINING	FEFF	17,378.61	20,000.00	2,621.39
90			1011521	ATHLETIC OFFICIALS & REFEREES	FEFF	200,765.10	200,000.00	(765.10)

	DIVISION	DEPARTMENT	PROJECT	PROJECT DESCRIPTION	FUNDING SOURCE	PRIOR YR EXPENDED	RECOMMENDED	RECOMMENDED VS PRIOR YR EXP	
91	STUDENT SERVICES	STUDENT SERVICES	1015261	MIDDLE SCHOOL ATHLETICS	FEFP	73,914.87	75,000.00	1,085.13	
92			1015441	POOL RENTAL AND HEATING	FEFP	23,562.68	40,000.00	16,437.32	
93			1015551	WEATHER MONITORING	FEFP	7,202.00	10,000.00	2,798.00	
94			1015621	SUMMER OPS-ATHLETIC DIRECTORS	FEFP	12,933.32	15,000.00	2,066.68	
95			1016971	CONCUSSION BASELINE TESTING	FEFP	-	17,100.00	17,100.00	
96	SUPERINTENDENT	SUPERINTENDENT	1017521	AKTIVATE	FEFP	2,995.00	3,000.00	5.00	
97			1010091	LOBBYING EFFORTS	FEFP	100,000.00	108,000.00	8,000.00	
98			1010357	LEGAL FEES	FEFP	738,672.56	625,000.00	(113,672.56)	
99			1015681	BOARD MEETING MGMT/EQUIPMENT	FEFP	9,995.50	15,000.00	5,004.50	
100			1015691	DISTRICT MEMBERSHIP DUES	FEFP	103,313.70	100,000.00	(3,313.70)	
101	TEACHING & LEARNING	DEPUTY SUPT, TEACHING & LEARNING	1016031	DISTRICT & COMMUNITY EVENTS	LOCAL	160,031.68	220,000.00	59,968.32	
102			1016051	PROMOTIONS & PUBLIC RELATIONS	LOCAL	78,659.98	100,000.00	21,340.02	
103			1016281	BOARD MEMBER EXPENSES -LOCAL	LOCAL	17,671.44	30,000.00	12,328.56	
104			1011071	BAND & CHORUS SUPPORT	FEFP	71,649.54	185,000.00	113,350.46	
105			1015027	ENVIRONMENTAL CENTER	FEFP	69,891.99	80,000.00	10,108.01	
106		HIGH SCHOOL CURRICULUM & INSTRUCTION	1015381	SUMMER OPS-GUIDANCE COUNSELORS	FEFP	165,780.17	118,650.00	(47,130.17)	
107			1016081	ADMINISTRATOR'S INSTITUTE	LOCAL	20,217.67	27,850.00	7,632.33	
108			1017191	SUPPLEMENTAL MATH INSTRUCTION	FEFP	157,500.00	157,500.00	0.00	
109		PROFESSIONAL DEVELOPMENT	1010521	RENTAL OF FACILITIES (GRAD)	FEFP	131,048.59	155,000.00	23,951.41	
110			1014981	PROFESSIONAL DEV ACTIVITIES	FEFP	244,438.00	200,000.00	(44,438.00)	
111	RESEARCH, EVALUATION & ACCOUNTABILITY		1017211	iOBSERVATION	FEFP	111,400.00	114,750.00	3,350.00	
112			1010541	SACS ANNUAL DUES-SCHOOLS	FEFP	68,400.00	72,000.00	3,600.00	
113			1010601	SAC MEETINGS, TRNG & SUPPORT	LOCAL	673.93	2,000.00	1,326.07	
114			1016581	EOC- PERT MATH	FEFP	9,999.72	5,000.00	(4,999.72)	
115	Grand Total						32,572,064.10	33,185,780.00	613,715.90

FUNDING	PRIOR YR EXPENDED	RECOMMENDED	RECOMMENDED VS PRIOR YR EXP
FEFP	24,432,725.16	24,924,446.00	491,720.84
CO&DS	46,243.98	45,000.00	(1,243.98)
LOCAL	363,982.95	467,650.00	103,667.05
CAPITAL	7,729,112.01	7,748,684.00	19,571.99
TOTAL	32,572,064.10	33,185,780.00	613,715.90



# Debt Service Fund



# DEBT SERVICE FUND BUDGET

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

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

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**

**DEBT SERVICE FUND - ESTIMATED REVENUES AND BEGINNING FUND BALANCE**

Source	ACCT. NO.	2024-25 Budget	2023-24 Actual	Difference
<b>FEDERAL:</b>				
Federal Direct QSCB Subsidy	199	2,230,600.00	2,224,856.92	5,743.08
Total Federal		2,230,600.00	2,224,856.92	5,743.08
<b>STATE:</b>				
CO & DS withheld for SBE/COBI Bonds	322	301,990.87	383,641.08	(81,650.21)
COBI Bonds Interest	326	-	1,571.48	(1,571.48)
Total State		301,990.87	385,212.56	(83,221.69)
<b>LOCAL:</b>				
Lease Payments and Other	425	32,815.96	1,035,897.60	(1,003,081.64)
Investments-Interest and change in market value	430	-	1,110,358.76	(1,110,358.76)
Total Local		32,815.96	2,146,256.36	(2,113,440.40)
<b>OTHER SOURCES:</b>				
Transfers In	630	40,090,013.05	37,692,468.03	2,397,545.02
Proceeds/Premium on Refunding Bonds	700	-	-	-
Total Other Sources		40,090,013.05	37,692,468.03	2,397,545.02
<b>TOTAL ESTIMATED REVENUE &amp; OTHER SOURCES</b>		42,655,419.88	42,448,793.87	206,626.01
<b>FUND BALANCE AT BEGINNING OF YEAR:</b>				
Restricted for Debt Service	2725	31,801,712.80	28,729,347.74	3,072,365.06
Total Beginning Fund Balance		31,801,712.80	28,729,347.74	3,072,365.06
<b>TOTAL EST REVENUE AND BEGINNING FUND BALANCE</b>		74,457,132.68	71,178,141.61	3,278,991.07



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

Use	ACCT. NO.	2024-25 Budget	2023-24 Actual	Difference
<b>DEBT SERVICE/FUNCTION 9200:</b>				
Redemption of Principal	9271	32,828,273.74	31,309,000.00	1,519,273.74
Interest	9272	8,730,129.04	7,887,526.75	842,602.29
Dues and Fees	9273	46,000.00	179,902.06	(133,902.06)
Cost of Issuance	9273	-	-	-
Payments to Refunding Bond Escrow Agent	9276	-	-	-
Total Debt Service Appropriations		41,604,402.78	39,376,428.81	2,227,973.97
<b>OTHER USES:</b>				
Transfers Out	9793	-	-	-
Total Other Financing Uses		-	-	-
<b>TOTAL APPROPRIATIONS AND OTHER USES</b>		41,604,402.78	39,376,428.81	2,227,973.97
<b>ESTIMATED REVENUE LESS APPROPRIATIONS</b>		1,051,017.10	3,072,365.06	(2,021,347.96)
<b>FUND BALANCE AT END OF YEAR:</b>				
Restricted for Debt Service	2725	32,852,729.90	31,801,712.80	1,051,017.10
Total Ending Fund Balance		32,852,729.90	31,801,712.80	1,051,017.10
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		74,457,132.68	71,178,141.61	3,278,991.07

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**

**DEBT SERVICE FUND - ESTIMATED REVENUES AND APPROPRIATIONS BY FUND**

Source	Acct. No.	210 SBE Bonds	2A2 2015 Sales Tax Bonds	2S1 2023 Sales Tax Bonds	2A5 2017 Capital Outlay Sales Tax Bonds	2A6 2020 Capital Outlay Sales Tax Bonds	298 Bellalago EFBD	Subtotal
<b>CURRENT BALANCE</b>		11,057.38	-	-	-	-	-	11,057.38
<b>BEGINNING FUND BALANCE</b>		11,057.38	-	-	-	-	-	11,057.38
<b>ESTIMATED REVENUE:</b>								
FEDERAL DIRECT QSCBs	0199	-	-	-	-	-	-	-
CO&DS	0322	301,990.87	-	-	-	-	-	301,990.87
TAXES	0412	-	-	-	-	-	-	-
LOCAL SALES TAX	0418	-	-	-	-	-	-	-
LEASE	0425	-	-	-	-	-	-	-
TRANSFERS IN	0630	-	6,942,399.60	2,433,000.00	7,024,319.00	8,110,242.00	913,628.43	25,423,589.03
BOND PROCEEDS	0700	-	-	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUE &amp; OTHER SOURCES</b>		301,990.87	6,942,399.60	2,433,000.00	7,024,319.00	8,110,242.00	913,628.43	25,725,579.90
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE</b>		313,048.25	6,942,399.60	2,433,000.00	7,024,319.00	8,110,242.00	913,628.43	25,736,637.28
<b>APPROPRIATIONS:</b>								
PRINCIPAL	7100	254,000.00	6,804,000.00	-	5,555,000.00	7,345,000.00	575,273.74	20,533,273.74
INTEREST	7200	17,950.00	135,399.60	2,430,000.00	1,466,319.00	762,242.00	338,354.69	5,150,265.29
DUES & FEES	7300	-	3,000.00	3,000.00	3,000.00	3,000.00	-	12,000.00
<b>TOTAL APPROPRIATIONS &amp; OTHER USES</b>		271,950.00	6,942,399.60	2,433,000.00	7,024,319.00	8,110,242.00	913,628.43	25,695,539.03
<b>ESTIMATED REVENUE LESS APPROPRIATIONS</b>		30,040.87	-	-	-	-	-	30,040.87
<b>FUND BALANCE AT END OF YEAR:</b>								
RESTRICTED	275200	41,098.25	-	-	-	-	-	41,098.25
<b>ENDING FUND BALANCE</b>		41,098.25	-	-	-	-	-	41,098.25
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		313,048.25	6,942,399.60	2,433,000.00	7,024,319.00	8,110,242.00	913,628.43	25,736,637.28

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**

**DEBT SERVICE FUND - ESTIMATED REVENUES AND APPROPRIATIONS BY FUND**

Source	Acct. No.	299 2010 COP	29C 2014 COP	29D 2015 COP	29E 2017 COP	29H 2023 COP	Total COPs	Grand Total
<b>CURRENT BALANCE</b>		30,611,804.77	153.59	1,011,867.79	17,192.92	149,636.35	31,790,655.42	31,801,712.80
<b>BEGINNING FUND BALANCE</b>		30,611,804.77	153.59	1,011,867.79	17,192.92	149,636.35	31,790,655.42	31,801,712.80
<b>ESTIMATED REVENUE:</b>								
FEDERAL DIRECT QSCBs	0199	2,230,600.00	-	-	-	-	2,230,600.00	2,230,600.00
CO&DS	0322	-	-	-	-	-	-	301,990.87
TAXES	0412	-	-	-	-	-	-	-
LOCAL SALES TAX	0418	-	-	-	-	-	-	-
LEASE	0425	-	-	32,815.96	-	-	32,815.96	32,815.96
TRANSFERS IN	0630	2,675,716.88	86,598.41	-	8,428,417.08	3,475,691.65	14,666,424.02	40,090,013.05
BOND PROCEEDS	0700	-	-	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUE &amp; OTHER SOURCES</b>		4,906,316.88	86,598.41	32,815.96	8,428,417.08	3,475,691.65	33,859,679.96	42,655,419.88
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE</b>		35,518,121.65	86,752.00	1,044,683.75	8,445,610.00	3,625,328.00	65,650,335.38	74,457,132.68
<b>APPROPRIATIONS:</b>								
PRINCIPAL	7100	-	-	1,025,000.00	7,885,000.00	3,385,000.00	12,295,000.00	32,828,273.74
INTEREST	7200	2,696,490.00	80,752.00	13,683.75	554,610.00	234,328.00	3,579,863.75	8,730,129.04
DUES & FEES	7300	10,000.00	6,000.00	6,000.00	6,000.00	6,000.00	34,000.00	46,000.00
<b>TOTAL APPROPRIATIONS &amp; OTHER USES</b>		2,706,490.00	86,752.00	1,044,683.75	8,445,610.00	3,625,328.00	15,908,863.75	41,604,402.78
<b>ESTIMATED REVENUE LESS APPROPRIATIONS</b>		2,199,826.88	(153.59)	(1,011,867.79)	(17,192.92)	(149,636.35)	17,950,816.21	1,051,017.10
<b>FUND BALANCE AT END OF YEAR:</b>								
RESTRICTED	275200	32,811,631.65	-	-	-	-	32,811,631.65	32,852,729.90
<b>ENDING FUND BALANCE</b>		32,811,631.65	-	-	-	-	49,741,471.63	32,852,729.90
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		35,518,121.65	86,752.00	1,044,683.75	8,445,610.00	3,625,328.00	65,650,335.38	74,457,132.68

School District of Osceola County, FL Future Debt Service Payments As of 07/01/2024	210 SBE Bonds	2A2 2015 Sales Tax	2S1 2023 Sales Tax	2A5 2017 Capital Outlay Sales Tax	2A6 2020 Capital Outlay Sales Tax Bonds	298 Bellalago EFBD	Subtotal
PROJECTS FUNDED	Various Projects	Refunding portion of 2007A Sales Tax Bond	Transportation Buildings	Maintenance & Renovation Projects	Maintenance & Renovation Projects	Bellalago Charter School	
INTEREST RATE	3.0 - 5.0	1.99	4.05	2.76	1.52	1.0 - 4.6	
PRINCIPAL AMOUNT OUTSTANDING	405,000.00	6,804,000.00	60,000,000.00	55,905,000.00	53,820,000.00	6,766,730.00	183,700,730.00

Principal & Interest Payments Due in:

2025	271,950.00	6,939,399.60	2,430,000.00	7,021,319.00	8,107,242.00	913,628.43	25,683,539.03
2026	158,550.00	-	8,930,000.00	7,020,862.00	8,104,762.00	914,075.02	25,128,249.02
2027	-	-	8,931,750.00	7,021,058.00	8,105,572.00	904,846.17	24,963,226.17
2028	-	-	8,927,769.50	7,016,838.00	8,104,634.00	895,895.88	24,945,137.38
2029	-	-	8,927,850.00	7,013,133.00	8,106,910.00	882,733.47	24,930,626.47
2030	-	-	8,931,390.00	7,009,805.00	8,102,400.00	876,146.21	24,919,741.21
2031	-	-	8,927,780.00	7,011,647.00	8,101,104.00	869,739.99	24,910,270.99
2032	-	-	8,931,817.50	7,008,521.00	-	853,032.37	16,793,370.87
2033	-	-	8,932,692.50	7,005,358.00	-	842,449.75	16,780,500.25
2034	-	-	-	-	-	941,669.12	941,669.12

TOTAL: \$ 430,500.00 \$ 6,939,399.60 \$ 73,871,049.50 \$ 63,128,541.00 \$ 56,732,624.00 \$ 8,894,216.41 \$ 209,996,330.51

School District of Osceola County, FL Future Debt Service Payments As of 07/01/2024	299 2010 COP	29C 2014 COP	29D 2015 COP	29E 2017 COP	29H 2023 COP	Subtotal COPS	Total Debt
PROJECTS FUNDED	Renovations: Osceola HS, Thacker Avenue ES, Highlands ES	Refunding remaining portion of 2004A, 2004B and 2004C COPS	Refunding 2005 COP	Refunding 2007 COP	Refunding remaining portion of 2021A, 2013A and 2004A COPS		
INTEREST RATE	0.858 (net of subsidy)*	2.24	2.67	2.10	2.5 - 5.0		
PRINCIPAL AMOUNT OUTSTANDING	40,500,000.00	3,605,000.00	1,025,000.00	26,410,000.00	17,230,000.00	88,770,000.00	272,470,730.00

Principal & Interest Payments Due in:

2025	465,890.00	80,752.00	1,038,683.75	8,439,610.00	3,619,328.00	13,644,263.75	39,327,802.78
2026	465,890.00	80,752.00	-	9,554,025.00	2,503,292.00	12,603,959.00	37,732,208.02
2027	40,965,890.00	80,752.00	-	9,556,560.00	2,501,808.00	53,105,010.00	78,068,236.17
2028	-	3,685,752.00	-	-	9,309,916.00	12,995,668.00	37,940,805.38
2029	-	-	-	-	-	-	24,930,626.47
2030	-	-	-	-	-	-	24,919,741.21
2031	-	-	-	-	-	-	24,910,270.99
2032	-	-	-	-	-	-	16,793,370.87
2033	-	-	-	-	-	-	16,780,500.25
2034	-	-	-	-	-	-	941,669.12

TOTAL: \$ 41,897,670.00 \$ 3,928,008.00 \$ 1,038,683.75 \$ 27,550,195.00 \$ 17,934,344.00 \$ 92,348,900.75 \$ 302,345,231.26

\*Principal and interest payments shown for the 2010 COP's are net of an annual federal direct subsidy of \$2,230,600

### Debt Capacity Analysis - Capital Outlay Millage

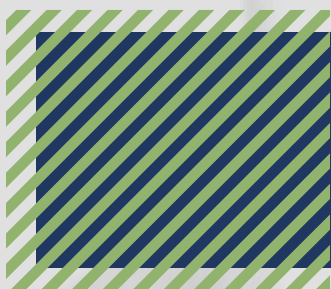
<b>Estimated Revenue</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
Tax Roll	58,889,495,403	63,423,986,549	68,117,361,554	72,749,342,139	77,332,550,694
Millage	1.5	1.5	1.5	1.5	1.5
Tax Roll Millage Collection	84,800,873	91,330,541	98,089,001	104,759,053	111,358,873
Less: Charter Capital (1.5 millage Tax)	(4,000,000)	(6,000,000)	(8,000,000)	(10,000,000)	(12,000,000)
<b>Total Estimated Revenue</b>	<b>80,800,873</b>	<b>85,330,541</b>	<b>90,089,001</b>	<b>94,759,053</b>	<b>99,358,873</b>
<b>Debt Service Appropriations</b>					
COP 2010 Debt Service	4,905,387	4,905,387	4,905,387	-	-
COP 2010 Debt Service	(2,230,600)	(2,230,600)	(2,230,600)	-	-
COP 2014 Debt Service	86,752	86,752	86,752	3,691,151	-
COP 2015 Debt Service	1,044,684	-	-	-	-
COP 2017 Debt Service	8,445,610	9,559,329	9,561,864	-	-
COP 2023 Debt Service	3,625,328	2,508,981	2,507,352	9,311,166	-
Bellalago Benefit District	913,628	914,075	904,846	895,896	882,733
<b>Total Debt Service Needs</b>	<b>16,790,789</b>	<b>15,743,924</b>	<b>15,735,601</b>	<b>13,898,213</b>	<b>882,733</b>
<b>Estimated Debt Service Capacity</b>	<b>64,010,084</b>	<b>69,586,617</b>	<b>74,353,400</b>	<b>80,860,840</b>	<b>98,476,140</b>
Millage Required to Meet Debt Service Needs	0.297	0.259	0.241	0.199	0.012
Millage Available for Capital Expenditures	1.203	1.241	1.259	1.301	1.488
<b>Percent Indebted - Capital Outlay Millage</b>	<b>19.8%</b>	<b>17.2%</b>	<b>16.0%</b>	<b>13.3%</b>	<b>0.8%</b>

### Debt Capacity Analysis - Quarter Cent School Capital Outlay Surtax

Estimated Revenue	2025	2026	2027	2028	2029
Infrastructure Sales Surtax	22,000,000	22,751,112	23,445,641	24,105,148	24,860,189
<b>Debt Service Appropriations</b>					
Sales Tax Revenue Bonds 2015	6,942,400	-	-	-	-
Sales Tax Revenue Bonds, Series 2023	2,433,000	8,930,000	8,931,750	8,927,770	8,927,850
	9,375,400	8,930,000	8,931,750	8,927,770	8,927,850
Estimated Debt Service Capacity	12,624,600	13,821,112	14,513,891	15,177,379	15,932,339
<b>Percent Indebted - 1/4 Cent Infrastructure Sales Surtax</b>	<b>42.6%</b>	<b>39.3%</b>	<b>38.1%</b>	<b>37.0%</b>	<b>35.9%</b>

### Debt Capacity Analysis - Half Cent School Capital Outlay Surtax

Estimated Revenue	2025	2026	2027	2028	2029
Capital Outlay Sales Surtax	44,000,000	45,502,225	46,891,283	48,210,296	49,720,378
<b>Debt Service Appropriations</b>					
Capital Outlay Sales Tax Revenue Bonds 2017	7,024,319	7,022,367	7,024,063	7,018,343	7,014,638
Capital Outlay Sales Tax Revenue Bonds 2020	8,110,242	8,107,968	8,106,528	8,105,590	8,107,866
Total Debt Service Needs	15,134,561	15,130,335	15,130,591	15,123,933	15,122,504
Estimated Debt Service Capacity	28,865,439	30,371,890	31,760,692	33,086,363	34,597,874
<b>Percent Indebted - 1/2 Cent School Capital Outlay Surtax</b>	<b>34.4%</b>	<b>33.3%</b>	<b>32.3%</b>	<b>31.4%</b>	<b>30.4%</b>



# Capital Projects Fund





# CAPITAL PROJECTS FUND BUDGET

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

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

The District receives educational system impact fees imposed for 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 Osceola County.

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

Public Education Capital Outlay funds (PECO) is derived from utility taxes throughout the state and are allocated by the Legislature. PECO funds provide for maintenance and renovation of existing facilities and health and safety needs. The District did not receive an allocation for the current year.

Capital Outlay (CO) and Debt Service (DS) revenue is derived from the first sale of motor vehicle license tags.

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

	2024-25	2025-26	2026-27	2027-28	2028-29
<b>BEGINNING FUND BALANCE &amp; ESTIMATED REVENUES</b>					
<b>BEGINNING FUND BALANCE</b>					
Capacity	\$ 45,820,280	\$ 44,724,045	\$ 13,960,563	\$ 85,423,394	\$ 107,506,942
Carryover - Capacity	197,201,075	-	-	-	-
Non-Capacity	138,532,880	169,245,286	192,104,807	222,273,509	266,402,241
Carryover - Non-Capacity	223,896,930	-	-	-	-
<b>Total Beginning Fund Balance</b>	<b>605,451,165</b>	<b>213,969,331</b>	<b>206,065,370</b>	<b>307,696,903</b>	<b>373,909,183</b>
<b>ESTIMATED REVENUES</b>					
Capacity Sources	88,203,765	88,436,518	91,462,831	95,083,548	98,524,692
Non-Capacity Sources	286,974,064	173,770,880	183,267,004	192,563,291	201,823,550
<b>Total Estimated Revenues</b>	<b>375,177,829</b>	<b>262,207,398</b>	<b>274,729,835</b>	<b>287,646,839</b>	<b>300,348,242</b>
<b>Total Beginning Fund Balance &amp; Estimated Revenues</b>	<b>\$ 980,628,994</b>	<b>\$ 476,176,729</b>	<b>\$ 480,795,205</b>	<b>\$ 595,343,742</b>	<b>\$ 674,257,425</b>
<b>APPROPRIATIONS &amp; PROJECTED ENDING FUND BALANCE</b>					
<b>APPROPRIATIONS</b>					
Capacity	286,501,075	119,200,000	20,000,000	73,000,000	98,500,000
Non-Capacity	480,158,588	150,911,359	153,098,303	148,434,559	137,620,609
<b>Total Appropriations</b>	<b>766,659,663</b>	<b>270,111,359</b>	<b>173,098,303</b>	<b>221,434,559</b>	<b>236,120,609</b>
<b>PROJECTED ENDING FUND BALANCE</b>					
Capacity	44,724,045	13,960,563	85,423,394	107,506,942	107,531,634
Non-Capacity	169,245,286	192,104,807	222,273,509	266,402,241	330,605,182
<b>Total Ending Fund Balance</b>	<b>213,969,331</b>	<b>206,065,370</b>	<b>307,696,903</b>	<b>373,909,183</b>	<b>438,136,815</b>
<b>Total Appropriations &amp; Projected Ending Fund Balance</b>	<b>\$ 980,628,994</b>	<b>\$ 476,176,729</b>	<b>\$ 480,795,205</b>	<b>\$ 595,343,742</b>	<b>\$ 674,257,425</b>

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

	2024-25	2025-26	2026-27	2027-28	2028-29
<b>BEGINNING FUND BALANCE &amp; ESTIMATED REVENUES</b>					
<b>BEGINNING FUND BALANCE</b>					
Restricted for Capital Projects	\$ 45,820,280	\$ 44,724,045	\$ 13,960,563	\$ 85,423,394	\$ 107,506,942
Restricted for Carryover Appropriations	197,201,075	-	-	-	-
<b>Total Beginning Fund Balance</b>	<b>243,021,355</b>	<b>44,724,045</b>	<b>13,960,563</b>	<b>85,423,394</b>	<b>107,506,942</b>
<b>ESTIMATED REVENUES</b>					
Impact Fees	85,000,000	87,550,000	90,176,500	92,881,795	96,132,658
Flora Ridge EFBD	354,801	361,897	369,135	376,518	384,048
Interest	2,848,964	524,621	917,196	1,825,235	2,007,986
<b>Total Estimated Revenues</b>	<b>88,203,765</b>	<b>88,436,518</b>	<b>91,462,831</b>	<b>95,083,548</b>	<b>98,524,692</b>
<b>Total Beginning Fund Balance &amp; Estimated Revenues</b>	<b>\$ 331,225,120</b>	<b>\$ 133,160,563</b>	<b>\$ 105,423,394</b>	<b>\$ 180,506,942</b>	<b>\$ 206,031,634</b>
<b>APPROPRIATIONS AND ENDING FUND BALANCE</b>					
<b>APPROPRIATIONS</b>					
<b>NEW SCHOOL PROJECTS</b>					
<b>K-8'S</b>					
"AA" Kindred K-8 (opening August 2025)	17,300,000	-	-	-	-
"DD" K-8 East Side (opening August 2026)	-	17,200,000	-	-	-
"EE" K-8 East Side (opening August 2028)	-	-	20,000,000	70,000,000	-
"HH" K-8 East Side (opening August 2030)	-	-	-	3,000,000	98,500,000
<b>HIGH SCHOOLS</b>					
"AAA" Nova Road (opening August 2026)	63,500,000	93,500,000	-	-	-
<b>Total New School Projects</b>	<b>80,800,000</b>	<b>110,700,000</b>	<b>20,000,000</b>	<b>73,000,000</b>	<b>98,500,000</b>
<b>OTHER CAPACITY PROJECTS</b>					
Buses	-	-	-	-	-
Land Purchases	8,500,000	8,500,000	-	-	-
<b>Total Other Capacity Projects</b>	<b>8,500,000</b>	<b>8,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CARRYOVER</b>					
"A" Island Village Elementary	4,960,470				
"AA" Kindred K-8	40,764,411				
"BB" Knights Point K-8	9,485,119				
"CC" Voyager K-8	15,130,972				
"DD" K-8 East Side	54,923,393				
"AAA" Nova Road	56,319,692				
Harmony HS Space Reconfiguration	243,082				
Harmony MS	11,100				
Land Purchases	869,932				
Narcoossee MS Space Reconfiguration	332,424				
NeoCity Expansion	9,489,568				
School Buses	1,722,772				
St Cloud HS Classroom Wing Addition	1,888,142				
St Cloud HS Wing Addition- Covered Area	516,379				
Unallocated	543,619				
<b>Total Carryover</b>	<b>197,201,075</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Appropriations</b>	<b>286,501,075</b>	<b>119,200,000</b>	<b>20,000,000</b>	<b>73,000,000</b>	<b>98,500,000</b>
<b>Annual Surplus/(Deficiency)</b>	<b>(198,297,310)</b>	<b>(30,763,482)</b>	<b>71,462,831</b>	<b>22,083,548</b>	<b>24,692</b>
<b>PROJECTED ENDING FUND BALANCE</b>					
Restricted for Capital Projects	44,724,045	13,960,563	85,423,394	107,506,942	107,531,634
<b>Total Ending Fund Balance</b>	<b>44,724,045</b>	<b>13,960,563</b>	<b>85,423,394</b>	<b>107,506,942</b>	<b>107,531,634</b>
<b>Total Appropriations &amp; Projected Ending Fund Balance</b>	<b>\$ 331,225,120</b>	<b>\$ 133,160,563</b>	<b>\$ 105,423,394</b>	<b>\$ 180,506,942</b>	<b>\$ 206,031,634</b>

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

	2024-25	2025-26	2026-27	2027-28	2028-29
<b>BEGINNING FUND BALANCE &amp; ESTIMATED REVENUES</b>					
<b>BEGINNING FUND BALANCE</b>					
Restricted for Capital Projects	\$ 138,532,880	169,245,286	192,104,807	222,273,509	266,402,241
Restricted for Carryover Appropriations	223,896,930	-	-	-	-
<b>Total Beginning Fund Balance</b>	<b>362,429,810</b>	<b>169,245,286</b>	<b>192,104,807</b>	<b>222,273,509</b>	<b>266,402,241</b>
<b>ESTIMATED REVENUES</b>					
CO&DS Flowthrough	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
1.5 Mill CO TAX	84,800,873	91,330,541	98,089,001	104,759,053	111,358,873
1/4 Cent Infrastructure Sales Surtax	22,000,000	22,751,112	23,445,641	24,105,148	24,860,189
1/2 Cent School Capital Outlay Surtax	44,000,000	45,502,225	46,891,283	48,210,296	49,720,378
1/2 Cent School Capital Outlay Surtax Bond Proceeds-estimated	120,000,000	-	-	-	-
Charter Capital	9,900,785	9,900,785	9,900,785	9,900,785	9,900,785
La Rosa Field Naming Rights Revenue	10,000	10,000	10,000	-	-
Interest	5,262,406	3,276,217	3,930,294	4,588,009	4,983,325
<b>Total Estimated Revenues</b>	<b>286,974,064</b>	<b>173,770,880</b>	<b>183,267,004</b>	<b>192,563,291</b>	<b>201,823,550</b>
<b>Total Beginning Fund Balance &amp; Estimated Revenues</b>	<b>\$ 649,403,874</b>	<b>\$ 343,016,166</b>	<b>\$ 375,371,811</b>	<b>\$ 414,836,800</b>	<b>\$ 468,225,791</b>
<b>APPROPRIATIONS AND ENDING FUND BALANCE</b>					
<b>APPROPRIATIONS</b>					
<b>RECURRING PROJECTS</b>					
Athletic Facilities	120,000	120,000	120,000	120,000	120,000
Charter Capital (Tsf to General Fund)	9,900,785	9,900,785	9,900,785	9,900,785	9,900,785
Charter Capital (1.5 mill CO TAX)	4,000,000	6,000,000	8,000,000	10,000,000	12,000,000
Enterprise Resource Planning (ERP)	5,000,000	5,000,000	5,000,000	-	-
General School Facilities Operations (Tsf to General Fund)	2,494,254	2,519,197	2,544,389	2,569,832	2,595,531
General School Maintenance Line Items (Tsf to General Fund)	2,081,100	2,101,911	2,122,930	2,144,159	2,165,601
General School Maintenance Salaries (Tsf to General Fund)	11,007,922	11,118,001	11,229,181	11,341,473	11,454,888
General School Security Line Item (Tsf to General Fund)	34,800	35,148	35,499	35,854	36,213
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)	2,500,000	2,600,000	2,600,000	2,600,000	2,600,000
Property Casualty Insurance (Tsf to General Fund)	3,427,784	3,462,062	3,496,682	3,531,649	3,566,966
Renewal - Cyclical Capital	6,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Renewal - Deferred Maintenance	30,050,000	25,000,000	25,000,000	25,000,000	25,000,000
Safety and Security	7,850,000	4,500,000	4,500,000	4,500,000	4,500,000
School Buses	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000
Space Reconfigurations	700,000	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	14,000,000	12,000,000	12,000,000	12,000,000	12,000,000
White Fleet	750,000	750,000	750,000	750,000	750,000
<b>Total Recurring Projects</b>	<b>111,416,645</b>	<b>101,107,104</b>	<b>103,299,467</b>	<b>100,493,754</b>	<b>102,689,983</b>
<b>RENOVATION/REMODELING PROJECTS</b>					
Comprehensive Renovation- Reedy Creek Elementary	40,000,000	-	-	-	-
Comprehensive Renovation- Osceola County School for the Arts	62,425,000	-	-	-	-
Comprehensive Renovation-Boggy Creek Elementary	2,000,000	-	-	-	-
<b>Total Renovation/Remodeling</b>	<b>104,425,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE</b>					
Repay LOANS - Long Term (COPs) (Total)	14,666,424	14,834,559	14,835,610	12,995,668	-
Repay LOANS - Long Term (Sales Tax Revenue Bonds - 1/4 Cent)	9,375,400	8,930,000	8,931,750	8,927,770	8,927,850
Repay LOANS - Long Term (Sales Tax Revenue Bonds- 1/2 Cent)	15,134,561	15,125,624	15,126,630	15,121,472	15,120,043
Repay LOANS - Long Term (Capital Outlay Surtax Bonds-estimated)	-	10,000,000	10,000,000	10,000,000	10,000,000
Repay LOANS - EFBF	913,628	914,072	904,846	895,895	882,733
<b>Total Debt Service</b>	<b>40,090,013</b>	<b>49,804,255</b>	<b>49,798,836</b>	<b>47,940,805</b>	<b>34,930,626</b>
<b>OTHER NON-CAPACITY PROJECTS</b>					
Transportation-Cameras for Violation Enforcement System	330,000	-	-	-	-
<b>Total Other Projects</b>	<b>330,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CARRYOVER</b>					
<b>RECURRING PROJECTS</b>					
Athletic Facilities - High Schools	164,478				
Enterprise Resource Planning (ERP)	10,000,000				
Health & Safety	536,051				
Cyclical Capital Renewal	4,561,108				
Maintenance and Renovation - Deferred Maintenance	33,821,666				
Portable Installation (Includes Technology)	4,726,558				
Safety & Security	3,488,045				
Safety & Security Grant	471,330				
School Buses Replacement	5,144,623				
Student Computers	513,682				
Technology Infrastructure	5,128,953				
White Fleet	608				
Unallocated Future Projects	1,227,387				
<b>RENOVATION/REMODELING PROJECTS</b>					
Comprehensive Renovations- Gateway High School	12,719,950				
Comprehensive Renovations- Osceola County School for the Arts	16,625,663				
Comprehensive Renovations- Reedy Creek Elementary	21,312,366				
Cypress Elementary School HVAC Retrofit	2,207,878				
Harmony Community Space Reconfiguration	348,498				
Horizon Middle School Ancillary Transportation Renovation	500,000				
Knightspoint K-8 Lane Extension	3,966,304				
Lakeview Elementary - Parking/Stacking/Queuing	1,800,000				
Neptune Elementary School Traffic Solution	205,100				
Neptune Middle School Bus Loop	1,798,065				
OCSA Bus Loop & Road Extension	3,961,939				
Poinciana High School Parent Loop	117,616				
St. Cloud High School Synthetic Turf Stadium	10,200				
St. Cloud Maintenance/SSEM Offices (Old Transportation)	1,500,000				
Tohopekaliga High Athletic Fields	716,182				
Transportation East	29,636,850				
Transportation West	56,685,831				
<b>Total Carryover</b>	<b>223,896,930</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Appropriations</b>	<b>480,158,588</b>	<b>150,911,359</b>	<b>153,098,303</b>	<b>148,434,559</b>	<b>137,620,609</b>
<b>Annual Surplus/(Deficiency)</b>	<b>(193,184,524)</b>	<b>22,859,521</b>	<b>30,168,701</b>	<b>44,128,732</b>	<b>64,202,941</b>
<b>PROJECTED ENDING FUND BALANCE</b>					
Restricted for Capital Projects	169,245,286	192,104,807	222,273,509	266,402,241	330,605,182
<b>Total Ending Fund Balance</b>	<b>169,245,286</b>	<b>192,104,807</b>	<b>222,273,509</b>	<b>266,402,241</b>	<b>330,605,182</b>
<b>Total Appropriations &amp; Projected Ending Fund Balance</b>	<b>\$ 649,403,874</b>	<b>\$ 343,016,166</b>	<b>\$ 375,371,811</b>	<b>\$ 414,836,800</b>	<b>\$ 468,225,791</b>

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

Source	ACCT. NO.	2024-25 Budget	2023-24 Actual	Difference
<b>STATE:</b>				
Capital Outlay & Debt Service	321	1,000,000.00	2,652,998.00	(1,652,998.00)
Interest on Undistributed CO&DS	325	-	83,628.69	(83,628.69)
PECO	391	-	-	-
Charter Capital	397	9,900,785.00	9,938,526.00	(37,741.00)
Other Miscellaneous State	399	-	1,477,206.53	(1,477,206.53)
Total State		10,900,785.00	14,152,359.22	(3,251,574.22)
<b>LOCAL:</b>				
Capital Outlay Tax (1.5 Mills)	413	84,800,873.00	76,938,837.67	7,862,035.33
Infrastructure Sales Surtax	418	22,000,000.00	22,922,897.71	(922,897.71)
School Capital Sales Surtax	419	44,000,000.00	45,824,706.74	(1,824,706.74)
Interest	43X	8,111,370.00	27,349,133.65	(19,237,763.65)
Grants	440	-	-	-
Miscellaneous	495	364,801.00	2,156,388.75	(1,791,587.75)
Impact Fees	496	85,000,000.00	76,910,497.10	8,089,502.90
Total Local		244,277,044.00	252,102,461.62	(7,825,417.62)
<b>OTHER SOURCES:</b>				
Transfers In	620	-	-	-
Other Financing Sources	710	120,000,000.00	70,081,363.00	49,918,637.00
Total Other Sources		120,000,000.00	70,081,363.00	49,918,637.00
<b>TOTAL ESTIMATED REVENUE &amp; OTHER SOURCES</b>		375,177,829.00	336,336,183.84	38,841,645.16
<b>FUND BALANCE AT BEGINNING OF YEAR:</b>				
Restricted for Capital Projects	2726	605,451,165.04	591,871,578.30	13,579,586.74
Total Beginning Fund Balance		605,451,165.04	591,871,578.30	13,579,586.74
<b>TOTAL EST REVENUE AND BEGINNING FD BAL</b>		980,628,994.04	928,207,762.14	52,421,231.90

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

Use	ACCT. NO.	2024-25 Budget	2023-24 Actual	Difference
<b>APPROPRIATIONS:</b>				
Library Books	6100	451,563.00	195,073.28	256,489.72
Audio-Visual Materials	6200	24,976.75	549.14	24,427.61
Buildings and Additions	6300	397,211,494.10	184,735,139.07	212,476,355.03
Furniture, Fixtures and Equipment	6400	36,602,864.02	15,398,764.71	21,204,099.31
Vehicle Purchase	6500	6,868,003.27	6,886,959.00	(18,955.73)
Land	6600	9,369,932.33	10,130,067.67	(760,135.34)
Site Improvements	6700	55,512,045.10	10,388,568.80	45,123,476.30
Remodeling and Renovations	6800	164,152,197.77	21,947,003.51	142,205,194.26
Computer Software	6900	20,858,406.35	5,598,752.14	15,259,654.21
Dues & Fees	7300		3,673.02	
Charter School Capital	7900	4,071,523.13	962,976.00	3,108,547.13
Total Function 7400 Appropriations		695,123,005.82	256,247,526.34	438,875,479.48
<b>OTHER USES:</b>				
To General Fund	9100	31,446,645.00	28,816,602.73	2,630,042.27
To Debt Service Fund	9200	40,090,013.05	37,692,468.03	2,397,545.02
Total Other Financing Uses		71,536,658.05	66,509,070.76	5,027,587.29
<b>TOTAL APPROPRIATIONS AND OTHER USES</b>		766,659,663.87	322,756,597.10	443,903,066.77
<b>ESTIMATED REVENUES LESS APPROPRIATIONS</b>		(391,481,834.87)	13,579,586.74	(405,061,421.61)
<b>FUND BALANCE AT END OF YEAR:</b>				
Restricted for Capital Projects	2726	213,969,330.17	605,451,165.04	(391,481,834.87)
Total Ending Fund Balance		213,969,330.17	605,451,165.04	(391,481,834.87)
<b>TOTAL APPROPRIATIONS AND ENDING FD BAL</b>		980,628,994.04	928,207,762.14	52,421,231.90

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

Source	ACCT. NO.	39I Educational Impact Fees	37X CO TAX	394 School Capital Sales Surtax	393 Infrastructure Sales Surtax	3S1 Sales Tax Bonds	3C3 CO Sales Tax Bonds
<b>STATE:</b>							
Capital Outlay & Debt Service	321	-	-	-	-	-	-
PECO	391	-	-	-	-	-	-
Charter Capital	397	-	-	-	-	-	-
Miscellaneous	399	-	-	-	-	-	-
Total State		-	-	-	-	-	-
<b>LOCAL:</b>							
Capital Outlay Tax (1.5 Mills)	413	-	84,800,873.00	-	-	-	-
Infrastructure Sales Surtax	418	-	-	-	22,000,000.00	-	-
School Capital Sales Surtax	419	-	-	44,000,000.00	-	-	-
Interest	431	2,848,964.00	2,938,169.20	1,549,491.20	774,745.60	-	-
Miscellaneous	495	-	-	-	-	-	-
Impact Fees	496	85,000,000.00	-	-	-	-	-
Total Local		87,848,964.00	87,739,042.20	45,549,491.20	22,774,745.60	-	-
<b>OTHER SOURCES:</b>							
Transfers In	620	-	-	-	-	-	-
CO Sales Tax Bond Proceeds	716	-	-	-	-	-	120,000,000.00
Total Other Sources		-	-	-	-	-	120,000,000.00
<b>TOTAL ESTIMATED REVENUE &amp; OTHER SOURCES</b>		87,848,964.00	87,739,042.20	45,549,491.20	22,774,745.60	-	120,000,000.00
<b>FUND BALANCE AT BEGINNING OF YEAR:</b>							
Restricted for Capital Projects	2726	240,674,789.91	117,301,306.03	114,179,332.42	48,090,358.31	55,209,593.12	-
Total Beginning Fund Balance		240,674,789.91	117,301,306.03	114,179,332.42	48,090,358.31	55,209,593.12	-
<b>TOTAL EST REVENUE AND BEGINNING FD BAL</b>		328,523,753.91	205,040,348.23	159,728,823.62	70,865,103.91	55,209,593.12	120,000,000.00

**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
<b>STATE:</b>							
Capital Outlay & Debt Service	321	1,000,000.00	-	-	-	-	1,000,000.00
PECO	391	-	-	-	-	-	-
Charter Capital	397	-	-	-	-	9,900,785.00	9,900,785.00
Miscellaneous	399	-	-	-	-	-	-
Total State		1,000,000.00	-	-	-	9,900,785.00	10,900,785.00
<b>LOCAL:</b>							
Capital Outlay Tax (1.5 Mills)	413	-	-	-	-	-	84,800,873.00
Infrastructure Sales Surtax	418	-	-	-	-	-	22,000,000.00
School Capital Sales Surtax	419	-	-	-	-	-	44,000,000.00
Interest	431	-	-	-	-	-	8,111,370.00
Miscellaneous	495	-	10,000.00	-	354,801.00	-	364,801.00
Impact Fees	496	-	-	-	-	-	85,000,000.00
Total Local		-	10,000.00	-	354,801.00	-	244,277,044.00
<b>OTHER SOURCES:</b>							
Transfers In	620	-	-	-	-	-	-
CO Sales Tax Bond Proceeds	716						120,000,000.00
Total Other Sources		-	-	-	-	-	120,000,000.00
<b>TOTAL ESTIMATED REVENUE &amp; OTHER SOURCES</b>		1,000,000.00	10,000.00	-	354,801.00	9,900,785.00	375,177,829.00
<b>FUND BALANCE AT BEGINNING OF YEAR:</b>							
Restricted for Capital Projects	2726	12,023,422.49	15,126,632.21	499,165.46	2,346,565.09	-	605,451,165.04
Total Beginning Fund Balance		12,023,422.49	15,126,632.21	499,165.46	2,346,565.09	-	605,451,165.04
<b>TOTAL EST REVENUE AND BEGINNING FD BAL</b>		13,023,422.49	15,136,632.21	499,165.46	2,701,366.09	9,900,785.00	980,628,994.04



**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	3S1 Sales Tax Bonds	3C3 CO Sales Tax Bonds
<b>APPROPRIATIONS:</b>							
Library Books	6100	443,657.46		7,905.54			
Audio-Visual Materials	6200	20,188.82		4,787.93			
Buildings and Additions	6300	262,197,871.26	5,962,809.95	46,801,774.65	29,069,941.24	53,086,839.50	
Furniture, Fixtures and Equipment	6400	11,075,097.63	7,925,758.41	5,913,918.13	11,688,089.85		
Vehicle Purchase	6500	1,722,772.00	500,136.00		4,645,095.27		
Land	6600	9,369,932.33					
Site Improvements	6700	516,379.00	3,716,331.62	41,387,429.65	1,983,670.04		
Remodeling and Renovations	6800	1,118,162.56	19,455,715.04	38,232,503.53	1,615,501.44		102,425,000.00
Computer Software	6900	37,014.08	20,573,193.17	228,199.10	20,000.00		
Charter School Capital	7900		4,000,000.00				
Total Function 7400 Appropriations		286,501,075.14	62,133,944.19	132,576,518.53	49,022,297.84	53,086,839.50	102,425,000.00
<b>OTHER USES:</b>							
To General Fund	9100	-	21,545,860.00	-	-	-	
To Debt Service Fund	9200	-	15,580,052.45	15,134,561.00	9,375,399.60	-	
Total Other Financing Uses		-	37,125,912.45	15,134,561.00	9,375,399.60	-	-
<b>TOTAL APPROPRIATIONS AND OTHER USES</b>		286,501,075.14	99,259,856.64	147,711,079.53	58,397,697.44	53,086,839.50	102,425,000.00
<b>ESTIMATED REVENUES LESS APPROPRIATIONS</b>		(198,652,111.14)	(11,520,814.44)	(102,161,588.33)	(35,622,951.84)	(53,086,839.50)	17,575,000.00
<b>FUND BALANCE AT END OF YEAR:</b>							
Restricted for Capital Projects	2726	42,022,678.77	105,780,491.59	12,017,744.09	12,467,406.47	2,122,753.62	17,575,000.00
Total Ending Fund Balance		42,022,678.77	105,780,491.59	12,017,744.09	12,467,406.47	2,122,753.62	17,575,000.00
<b>TOTAL APPROPRIATIONS AND ENDING FD BAL</b>		328,523,753.91	205,040,348.23	159,728,823.62	70,865,103.91	55,209,593.12	120,000,000.00

**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
<b>APPROPRIATIONS:</b>							
Library Books	6100						451,563.00
Audio-Visual Materials	6200						24,976.75
Buildings and Additions	6300		23,257.50	69,000.00			397,211,494.10
Furniture, Fixtures and Equipment	6400						36,602,864.02
Vehicle Purchase	6500						6,868,003.27
Land	6600						9,369,932.33
Site Improvements	6700	3,250.00	7,904,984.79				55,512,045.10
Remodeling and Renovations	6800	971,738.85	2,769.89	330,806.46			164,152,197.77
Computer Software	6900						20,858,406.35
Charter School Capital	7900			71,523.13			4,071,523.13
Total Function 7400 Appropriations		974,988.85	7,931,012.18	471,329.59	-	-	695,123,005.82
<b>OTHER USES:</b>							
To General Fund	9100	-	-	-	-	9,900,785.00	31,446,645.00
To Debt Service Fund	9200	-	-	-	-	-	40,090,013.05
Total Other Financing Uses		-	-	-	-	9,900,785.00	71,536,658.05
<b>TOTAL APPROPRIATIONS AND OTHER USES</b>		974,988.85	7,931,012.18	471,329.59	-	9,900,785.00	766,659,663.87
<b>ESTIMATED REVENUES LESS APPROPRIATIONS</b>		25,011.15	(7,921,012.18)	(471,329.59)	354,801.00	-	(391,481,834.87)
<b>FUND BALANCE AT END OF YEAR:</b>							
Restricted for Capital Projects	2726	12,048,433.64	7,205,620.03	27,835.87	2,701,366.09	-	213,969,330.17
Total Ending Fund Balance		12,048,433.64	7,205,620.03	27,835.87	2,701,366.09	-	213,969,330.17
<b>TOTAL APPROPRIATIONS AND ENDING FD BAL</b>		13,023,422.49	15,136,632.21	499,165.46	2,701,366.09	9,900,785.00	980,628,994.04

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

PROJECT DESCRIPTION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE
FENCING/GATES	311,113.98	48,602.32	194,423.05	68,088.61
LOBBY MODIFICATIONS	3,249,886.00	799,696.63	1,899,267.66	550,921.71
LOCKS	295,966.57	51,570.76	163,846.71	80,549.10
VIDEO INTERCOM	391,309.00		-	391,309.00
VIDEO SURVEILLANCE	295,296.86	234,392.43	2,535.00	58,369.43
WINDOWS	83,161.72	4,427.08	-	78,734.64
Grand Total	4,626,734.13	1,138,689.22	2,260,072.42	1,227,972.49
Carryover (Encumbered & Available)				\$ 3,488,044.91

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

Project Description	Estimated Cost
Alyssa's Law Upgrades	700,000
Fencing/Gates	85,000
Fire Alarm Upgrades	5,520,000
Security Cameras	120,000
Technology	25,000
Video Intercoms	1,000,000
Window Film	400,000
Total	\$ 7,850,000

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**

**TECHNOLOGY - CARRYOVER**

PROJECT DESCRIPTION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE
<b>STUDENT COMPUTERS</b>				
COUNTY-WIDE	\$ 3,184,141.33	\$ 2,670,459.39	\$ 496,850.00	\$ 16,831.94
	Carryover (Encumbered & Available)			\$ 513,681.94
<b>TECHNOLOGY INFRASTRUCTURE</b>				
E-RATE EQUIPMENT/INFRASTRUCTURE				
TECHNOLOGY SERVICES	\$ 1,277,318.71	\$ 972,537.48	\$ 250,509.28	\$ 54,271.95
ENTERPRISE SOFTWARE				
TECHNOLOGY SERVICES	4,994,192.26	4,234,113.74	603,678.41	156,400.11
MEDIA & INSTRUCTION	475,500.00	123,395.00	-	352,105.00
INFORMATION & NETWORK SECURITY	705,000.00	699,991.25	-	5,008.75
RETROFIT				
ADMINISTRATIVE CENTER	699,877.00	-	-	699,877.00
ADULT LEARNING CENTER	152,467.05	143,660.79	-	8,806.26
COUNTY-WIDE	75,123.00	-	-	75,123.00
HORIZON MIDDLE SCHOOL	807,000.00	475,869.95	330,358.27	771.78
KISSIMMEE MIDDLE SCHOOL	644,604.29	163,659.65	-	480,944.64
TECHNOLOGY SERVICES	3,447,184.27	2,466,155.48	788,639.57	192,389.22
MEDIA & INSTRUCTION	331,359.01	295,250.00	-	36,109.01
INFORMATION & NETWORK SECURITY	1,222,200.00	128,238.91	-	1,093,961.09
Grand Total	\$ 14,831,825.59	\$ 9,702,872.25	\$ 1,973,185.53	\$ 3,155,767.81
	Carryover (Encumbered & Available)			\$ 5,128,953.34

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**TECHNOLOGY- NEW ITEMS**

Project / Equipment	Amount
Enterprise Software	\$ 4,600,000
Infrastructure/Equipment	
Cabling/Fiber	2,000,000
eRate Match	1,000,000
Intercom Systems/Voice Gateways	490,000
Kronos	10,000
Media & Technology Equipment	2,270,000
Network security	875,000
Servers/SAN/UPS	2,755,000
Total	\$ 14,000,000

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

PROJECT DESCRIPTION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE
ATHLETIC FACILITIES				
CELEBRATION K-8	\$ 1,222,240.00	\$ 653,279.33	\$ -	\$ 568,960.67
BUS/CAR LOOP				
LIBERTY HIGH SCHOOL	174,129.00		-	174,129.00
NARCOOSSEE ELEMENTARY SCHOOL	115,000.00	92,872.69	17,175.35	4,951.96
CEILING FANS				
PURCHASING/WAREHOUSE	6,600.00	2,544.63	-	4,055.37
COOLER/FREEZER				
OSCEOLA TECHNICAL COLLEGE	402,000.00	27,397.73	288,815.16	85,787.11
CUBICLES				
EDUC CHOICES AND INNOVATION	57,000.00	-	-	57,000.00
CULINARY KITCHEN				
POINCIANA HIGH SCHOOL	14,093.00	13,938.43	-	154.57
DOORS/DOOR HARDWARE				
LIBERTY HIGH SCHOOL	1,020.00	160.65	-	859.35
PLEASANT HILL ELEMENTARY	31,800.00	-	31,705.38	94.62
CANOE CREEK K8	26,640.00	-	-	26,640.00
ELECTRICAL REPAIRS				
oTECH ST CLOUD CAMPUS-OTCS	25,645.00	12,478.38	-	13,166.62
FENCING				
ELEM CURRICULUM & INSTRUCTION	7,000.00	6,034.00	-	966.00
ZENITH	7,170.00		-	7,170.00
FIELD OR TRACK REPAIRS				
CELEBRATION HIGH SCHOOL	17,000.00	-	-	17,000.00
FLOORING				
CYPRESS ELEMENTARY	52,811.00	-	-	52,811.00
GUTTERS				
HICKORY TREE ELEMENTARY	142,410.94	134,803.84	7,607.10	-
VENTURA ELEMENTARY	545,000.00	524,199.63	-	20,800.37
INTERCOM/SPEAKER SYSTEMS				
COUNTY-WIDE	146,343.00	-	72,344.03	73,998.97
LIGHTING				
OSCEOLA HIGH SCHOOL	2,580.00	1,563.43	-	1,016.57
LOCKERS				
LIBERTY HIGH SCHOOL	80,800.00	-	-	80,800.00
MAINT/RENOV				
COUNTY-WIDE	1,434,244.33	-	-	1,434,244.33
MAINTENANCE DEPT.	15,482.35	656.35	5,269.00	9,557.00
OFFICE-CLASSROOM RENO-ADDITION				
DEERWOOD ELEMENTARY	14,760.00		-	14,760.00
MICHIGAN AVENUE ELEMENTARY	12,750.00	7,147.65	-	5,602.35
OUTDOOR COVERED STRUCTURE				
CELEBRATION K-8	199,789.00	-	101,830.85	97,958.15
PLUMBING REPAIRS				
LIBERTY HIGH SCHOOL	3,000.00	49.80	-	2,950.20
PATHS at oTECH	6,153.00		-	6,153.00
PRESS BOX				
LIBERTY HIGH SCHOOL	47,430.00	-	-	47,430.00
POINCIANA HIGH SCHOOL	47,430.00	-	-	47,430.00
REMODELING				
VOLUNTARY PREK-REJE	3,148.50	-	3,148.50	-
ROOFING				
ADMINISTRATIVE CENTER	351,493.23	73,547.14	-	277,946.09
PROFESSIONAL DEVELOPMENT	221,242.61	-	-	221,242.61
SIGNAGE				
COUNTY-WIDE	818,284.00	244,687.00	-	573,597.00
LIBERTY HIGH SCHOOL	600.00	241.02	-	358.98
SITE DRAINAGE				
CELEBRATION K-8	115,777.00	50,153.90	11,453.00	54,170.10
SPACE RECONFIGURATION				
TECHNOLOGY SERVICES	33,762.40	4,523.97	-	29,238.43
SPEED BUMPS				
TOHOPEKALIGA HIGH SCHOOL	8,760.00	-	-	8,760.00
Grand Total	\$ 6,411,388.36	\$ 1,850,279.57	\$ 539,348.37	\$ 4,021,760.42
		Carryover (Encumbered & Available)		\$ 4,561,108.79

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**

**CYCLICAL CAPITAL - NEW ITEMS**

<b>Facility</b>	<b>Project Description</b>	<b>Amount</b>
Canoe Creek K8	Drainage Improvements Adjacent to Bus Loop	\$ 70,000
Deerwood Elementary	Resurfacing/Paving & Striping	731,250
District	Board Room Renovations	2,000,000
Harmony Middle	Covered Structure for Agricultural Class and FAA Club	76,450
Michigan Ave Elementary	Soccer Field resod	65,000
Narcoossee Middle	Exit Lane Extension	866,100
Osceola High	Install Lockers In Female Locker Room	26,600
Zenith Accelerated LA	Second Bathroom Installation	94,900
	Contingency/Reserve	2,069,700
	Total	\$ 6,000,000

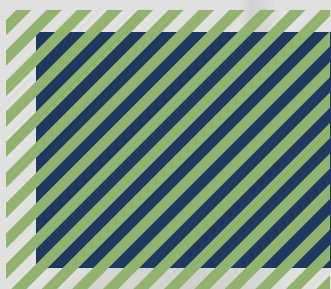


**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
DEFERRED MAINTENANCE - CARRYOVER

PROJECT DESCRIPTION	BEGINNING BUDGET	EXPENDITURES	COMMITTED & ENCUMBERED	AVAILABLE
AC UNITS				
REEDY CREEK ELEMENTARY	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00
EXCEPTIONAL STUDENT EDUCATION	600,000.00	-	-	600,000.00
AIR HANDLER UNITS				
CELEBRATION K-8	5,000,000.00	111,890.97	238,282.80	4,649,826.23
POINCIANA HIGH SCHOOL	10,000,000.00	203,141.97	404,941.80	9,391,916.23
ZENITH	2,239,500.00	82,456.60	61,232.00	2,095,811.40
ATHLETIC FACILITIES				
PARKWAY MIDDLE SCHOOL	200,000.00	197,422.87	670.99	1,906.14
POINCIANA HIGH SCHOOL	67,921.25	-	1,180.00	66,741.25
BUS/CAR LOOP				
NARCOOSSEE ELEMENTARY SCHOOL	23,771.75	15,745.00	8,026.75	-
CARPET REPLACEMENT				
NEW BEGINNINGS	200,000.00	86,085.05	51,043.35	62,871.60
OSCEOLA TECHNICAL COLLEGE	168,000.00	-	-	168,000.00
CEILING FANS				
HORIZON MIDDLE SCHOOL	22,809.16	13,049.68	9,759.48	-
CHILLER COILS				
HIGHLANDS ELEMENTARY	200,000.00	-	-	200,000.00
CHILLER CONTROLS				
HORIZON MIDDLE SCHOOL	32,000.00	-	31,781.00	219.00
KISSIMMEE MIDDLE SCHOOL	32,783.84	298.84	32,485.00	-
CHILLER REPLACEMENT/REPAIR				
OSCEOLA TECHNICAL COLLEGE	116,192.01	4,550.00	-	111,642.01
REEDY CREEK ELEMENTARY	565,000.00	476,474.99	31,963.33	56,561.68
ST. CLOUD ELEMENTARY	1,000,000.00	-	-	1,000,000.00
SUNRISE ELEMENTARY	801,790.01	783,990.98	-	17,799.03
VENTURA ELEMENTARY	1,210,000.00	862,099.23	151,131.32	196,769.45
FIELD OR TRACK REPAIRS				
OSCEOLA HIGH SCHOOL	550,000.00	-	50,000.00	500,000.00
FLOORING				
ST. CLOUD HIGH SCHOOL	514,418.00	281,404.84	222,420.75	10,592.41
GUTTERS				
FLORA RIDGE ELEMENTARY	190,000.00	185.33	142,489.50	47,325.17
NEPTUNE ELEMENTARY	200,000.00	288.44	127,633.11	72,078.45
HVAC CONTROLS				
LIBERTY HIGH SCHOOL	350,000.00	332,678.00	-	17,322.00
PARTIN SETTLEMENT ELEMENTARY	95,603.00	21,150.00	14,850.00	59,603.00
PATHS at oTECH	200,000.00	139,253.60	-	60,746.40
HVAC REPAIR/REPLACEMENT				
ADULT LEARNING CENTER	868,800.00	-	200,000.00	668,800.00
CENTRAL AVENUE ELEMENTARY	1,254,000.00	265,513.68	776,578.11	211,908.21
HARMONY HIGH SCHOOL	3,132,043.43	1,059,244.25	1,848,608.18	224,191.00
HORIZON MIDDLE SCHOOL	1,400.00	-	-	1,400.00
KISSIMMEE MIDDLE SCHOOL	1,400.00	-	-	1,400.00
NARCOOSSEE MIDDLE SCHOOL	885,000.00	652,018.50	197,721.50	35,260.00
OSCEOLA HIGH SCHOOL	646,480.00	394,309.01	-	252,170.99
PARKWAY MIDDLE SCHOOL	1,299,900.00	313,705.68	919,242.59	66,951.73
PLEASANT HILL ELEMENTARY	938,200.00	215,822.48	674,251.75	48,125.77
oTECH ST CLOUD CAMPUS-OTCS	2,506,000.00	2,768.00	183,636.90	2,319,595.10
LIGHTING				
VENTURA ELEMENTARY	11,908.00	7,080.72	-	4,827.28
MAINT/RENOV				
COUNTY-WIDE	459,662.44	-	-	459,662.44
MAINTENANCE DEPT	100,940.11	-	60,940.11	40,000.00
PAINT				
LIBERTY HIGH SCHOOL	500,000.00	72,085.84	358,297.40	69,616.76
NARCOOSSEE MIDDLE SCHOOL	26,300.00	26,300.00	-	-
OSCEOLA HIGH SCHOOL	675,000.00	191,120.99	459,466.15	24,412.86
PARTIN SETTLEMENT ELEMENTARY	120,000.00	662.79	79,831.00	39,506.21
ST. CLOUD HIGH SCHOOL	360,776.43	199,678.09	161,098.34	-
THACKER AVE ELEM INTL STUDIES	93,160.61	93,160.61	-	-
VENTURA ELEMENTARY	25,000.00	13,200.00	6,800.00	5,000.00
ZENITH	100,000.00	47,673.75	45,151.25	7,175.00
PARKING LOT				
CYPRESS ELEMENTARY	300,000.00	11,722.70	139,014.98	149,262.32
EAST LAKE ELEMENTARY SCHOOL	20,000.00	-	10,000.00	10,000.00
NEW BEGINNINGS	420,000.00	15,712.78	223,803.22	180,484.00
TRANSPORTATION	25,000.00	7,487.23	-	17,512.77
PLAYGROUND				
CYPRESS ELEMENTARY	445,500.00	-	-	445,500.00
REPLACE GYM FLOOR				
POINCIANA HIGH SCHOOL	768,700.00	65.26	398,475.00	370,159.74
ROOFING				
ZENITH	189,000.00	-	188,393.43	606.57
SIDEWALKS				
EAST LAKE ELEMENTARY SCHOOL	100,000.00	-	-	100,000.00
STAGE RIGGING				
COUNTY-WIDE	26,744.68	-	-	26,744.68
TRANSIENT VOLTAGE SURGE SUPP				
CELEBRATION HIGH SCHOOL	60,000.00	-	-	60,000.00
HORIZON MIDDLE SCHOOL	40,000.00	12,304.24	-	27,695.76
WINDOW BLINDS				
PARKWAY MIDDLE SCHOOL	50,000.00	20,235.75	9,764.25	20,000.00
Grand Total	\$ 41,055,704.72	\$ 7,234,038.74	\$ 8,520,965.34	\$ 25,300,700.64
		Carryover (Encumbered & Available)		\$ 33,821,665.98

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

Facility	Project Description	Amount
Canoe Creek K8	Replace Air Handler Units	\$ 550,000
CDC (Boy's Club)	Replace bard unit	20,000
Celebration High	Replace Air Handler Unit	6,000,000
Celebration K8	Exterior repairs; gutters	250,000
District-wide	Scoreboards and Sound Systems	1,000,000
Harmony Community	Replace two chillers	1,100,000
Harmony High	Replace lights-baseball & softball stadiums	400,000
Harmony High	Replace hot water heater and storage tanks	60,000
Hickory Tree Elementary	Replace one chiller	550,000
Hickory Tree Elementary	Replace Air Handler Unit	2,200,000
Horizon Middle	Pump room retro	600,000
Kissimmee Middle	Pump room retro	600,000
Kissimmee Middle	Replace two cooling towers	400,000
Lakeview Elementary	Replace one chiller	550,000
Lakeview Elementary	Replace roof	2,680,000
Neptune Elementary	Replace two chillers	1,100,000
Neptune Middle	Replace two cooling towers	400,000
Neptune Middle	Replace GYM AC	600,000
New Beginnings	Replace two chillers	1,100,000
Osceola Virtual School	Replace AC unit	250,000
Partin Settlement Elem	Replace Air Handler Unit	2,750,000
Paths	HVAC retrofit	4,000,000
Paths	Replace carpet	200,000
Pleasant Hill Elementary	HVAC controls	350,000
Poinciana High	Replace gym floor	500,000
St Cloud HS	Replace chiller	1,050,000
Transportation Kissimmee	HVAC retrofit	750,000
Transportation Kissimmee	Replace gutters	40,000
	Total	\$ 30,050,000



# Special Revenue Fund



# **SPECIAL REVENUE FUND BUDGET**

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

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

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

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

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

Source	ACCT. NO.	2024-25 Budget	2023-24 Actual	Difference
<b>FEDERAL:</b>				
Workforce Innovation and Opportunity Act	170	-	-	-
Other Federal Direct	190	1,829,684.23	855,182.82	974,501.41
PELL Grants	192	1,400,000.00	1,483,430.00	(83,430.00)
Miscellaneous Federal Direct	199	56,069.74	133,598.55	(77,528.81)
Vocational Education Act	201	1,423,869.81	781,076.22	642,793.59
Adult General Education	221	1,093,344.33	842,797.70	250,546.63
Teacher and Principal Training	225	3,951,017.40	3,468,231.54	482,785.86
Individuals with Disabilities Education Act, PL94-142	230	22,555,103.25	15,872,831.44	6,682,271.81
Title I Targeted Assistance	240	37,853,905.02	26,623,976.57	11,229,928.45
21st Century Schools Title IV	241	3,461,921.31	2,380,150.40	1,081,770.91
Adult General Education	242	4,037,287.19	2,445,780.98	1,591,506.21
National School Lunch Act Lunch	261	25,980,283.00	24,530,283.20	1,449,999.80
National School Lunch Act Breakfast	262	7,054,938.00	6,454,937.79	600,000.21
National School Lunch Act Snack	263	498,316.00	428,315.94	70,000.06
U.S.D.A Commodities	265	2,969,716.00	1,719,581.69	1,250,134.31
Summer Feeding	267	500,000.00	541,171.77	(41,171.77)
Education Stabilization Funds	27?	20,885,258.70	-	20,885,258.70
Federal Through Local	280	3,082,320.89	412,968.35	2,669,352.54
Other Federal Through State	290	3,413,485.12	2,313,629.65	1,099,855.47
Emergency Immigrant	293	-	-	-
Total Federal		142,046,519.99	92,985,625.16	49,060,894.83
<b>STATE:</b>				
School Breakfast Supplement	337	148,727.00	148,727.00	-
Food Service Supplement	338	256,965.00	256,965.00	-
Total State		405,692.00	405,692.00	-
<b>LOCAL:</b>				
Food Service Sales	450	2,454,314.00	2,506,461.40	(52,147.40)
Adult Gen Educ Course Fee/GED	461	-	-	-
Sale of Surplus	493	-	15,856.14	(15,856.14)
Miscellaneous Local Sources	495	183,141.00	67,555.64	115,585.36
Total Local		2,637,455.00	2,589,873.18	47,581.82
<b>OTHER SOURCES:</b>				
Transfers In	610	-	-	-
Total Other Sources		-	-	-
<b>TOTAL ESTIMATED REVENUE &amp; OTHER SOURCES</b>		145,089,666.99	95,981,190.34	49,108,476.65
<b>FUND BALANCE AT BEGINNING OF YEAR:</b>				
Nonspendable-Inventory	2711	656,678.00	656,678.00	-
Restricted for Grants and Programs	2729	18,552,636.64	19,626,438.00	(1,073,801.36)
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Beginning Fund Balance		19,209,314.64	20,283,116.00	(1,073,801.36)
<b>TOTAL EST REVENUE AND BEGINNING FD BAL</b>		164,298,981.63	116,264,306.34	48,034,675.29

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

Use	ACCT. NO.	2024-25 Budget	2023-24 Actual	Difference
Instruction	5000	72,520,104.43	34,266,665.29	38,253,439.14
Pupil Personnel Services	6100	4,412,371.48	2,284,097.75	2,128,273.73
Instructional Media	6200	163,796.55	162,753.55	1,043.00
Instruction and Curriculum Development	6300	13,657,704.99	9,497,129.38	4,160,575.61
Instructional Staff Training	6400	9,205,118.13	6,902,197.57	2,302,920.56
Instruction Related Technology	6500	224,765.11	90,257.35	134,507.76
General Administration	7200	1,312,811.48	1,483,063.60	(170,252.12)
School Administration	7300	2,243.41	24,713.42	(22,470.01)
Facilities Acquisition and Construction	7400	14,220.00	-	14,220.00
Fiscal Services	7500	-	-	-
Food Services	7600	48,490,873.27	39,441,337.48	9,049,535.79
Central Services	7700	972,796.00	985,307.92	(12,511.92)
Pupil Transportation	7800	670,083.82	159,142.48	510,941.34
Operation of Plant	7900	238,612.10	1,196.46	237,415.64
Maintenance of Plant	8100	51,340.41	50,454.80	885.61
Administrative Technology Services	8200	46,950.74	30,190.45	16,760.29
Community Services	9100	1,550,348.34	1,484,434.96	65,913.38
Total Appropriations		153,534,140.26	96,862,942.46	56,671,197.80
<b>OTHER USES:</b>				
Transfers Out	9700	-	-	-
Total Other Financing Uses		-	-	-
<b>TOTAL APPROPRIATIONS AND OTHER USES</b>		153,534,140.26	96,862,942.46	56,671,197.80
<b>ESTIMATED REVENUES LESS APPROPRIATIONS</b>		(8,444,473.27)	(881,752.12)	(7,562,721.15)
<b>FUND BALANCE AT END OF YEAR:</b>				
Nonspendable-Inventory	2711	656,678.00	656,678.00	-
Restricted for Grants and Programs	2729	10,108,163.37	18,552,636.64	(8,444,473.27)
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Ending Fund Balance		10,764,841.37	19,401,363.88	(8,636,522.51)
<b>TOTAL APPROPRIATIONS AND ENDING FD BAL</b>		164,298,981.63	116,264,306.34	48,034,675.29

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

Source	ACCT. NO.	2024-25 Budget	2023-24 Actual	Difference
<b>FEDERAL:</b>				
National School Lunch Act Lunch	261	25,980,283.00	24,530,283.20	1,449,999.80
National School Lunch Act Breakfast	262	7,054,938.00	6,454,937.79	600,000.21
National School Lunch Act Snack	263	498,316.00	428,315.94	70,000.06
U.S.D.A Commodities	265	2,969,716.00	1,719,581.69	1,250,134.31
Summer Feeding	267	500,000.00	541,171.77	(41,171.77)
Other Food Services	269	-	1,697,680.55	(1,697,680.55)
Total Federal		37,003,253.00	35,371,970.94	1,631,282.06
<b>STATE:</b>				
School Breakfast Supplement	337	148,727.00	148,727.00	-
Food Service Supplement	338	256,965.00	256,965.00	-
Total State		405,692.00	405,692.00	-
<b>LOCAL:</b>				
Interest, Including Profit on Investments	43X	-	-	-
Food Service Sales	450	2,454,314.00	2,506,461.40	(52,147.40)
Sale of Surplus	493	-	15,856.14	(15,856.14)
Miscellaneous Local Sources	495	183,141.00	67,555.64	115,585.36
Total Local		2,637,455.00	2,589,873.18	47,581.82
<b>OTHER SOURCES:</b>				
Transfers In	610	-	-	-
Total Other Sources		-	-	-
<b>TOTAL ESTIMATED REVENUE &amp; OTHER SOURCES</b>		40,046,400.00	38,367,536.12	1,678,863.88
<b>FUND BALANCE AT BEGINNING OF YEAR:</b>				
Nonspendable-Inventory	2711	656,678.00	656,678.00	-
Restricted for Grants and Programs	2729	18,552,636.64	19,626,438.00	(1,073,801.36)
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Beginning Fund Balance		19,209,314.64	20,283,116.00	(1,073,801.36)
<b>TOTAL EST REVENUE AND BEGINNING FD BAL</b>		59,255,714.64	58,650,652.12	605,062.52

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

Use	ACCT. NO.	2024-25 Budget	2023-24 Actual	Difference
<b>FOOD SERVICE (Function 7600)</b>				
Salaries	100	10,490,598.09	9,592,507.66	898,090.43
Salaries-Overtime	102	258,000.00	260,396.84	(2,396.84)
Retirement	210	1,532,722.84	1,349,697.31	183,025.53
Social Security	220	865,346.02	744,815.87	120,530.15
Group Insurance	230	2,982,303.09	2,668,368.50	313,934.59
Workers' Compensation	240	330,000.00	359,630.98	(29,630.98)
Purchased Service	310	44,545.00	15,710.50	28,834.50
Travel	330	25,650.00	25,337.21	312.79
Administrative Travel	331	3,500.00	2,937.48	562.52
Repairs and Maintenance	350	117,958.93	91,893.87	26,065.06
Technology Related Repairs and Maintenance	359	4,000.00	4,482.89	(482.89)
Rentals	360	50,000.00	45,219.95	4,780.05
Technology Related Rentals	369	150,000.00	47,308.62	102,691.38
Garbage & Trash/Other	381	500.00	37.28	462.72
Postage	371	500.00	376.77	123.23
Telephone and Data Comm	379	1,700.00	1,441.81	258.19
Other Purchased Services	390	180,500.00	184,069.55	(3,569.55)
Natural Gas	410	13,600.00	12,123.59	1,476.41
Propane or Bottled Gas	420	42,450.00	44,384.63	(1,934.63)
Electricity	430	14,000.00	14,168.73	(168.73)
Gasoline	450	29,500.00	30,974.67	(1,474.67)
Diesel Fuel	460	15,000.00	14,399.42	600.58
Supplies	510	2,763,656.99	2,192,869.19	570,787.80
Technology Related Supplies	519	35,000.00	34,164.02	835.98
Repair Parts	550	16,000.00	17,647.35	(1,647.35)
Food	570	16,577,504.83	14,728,100.88	1,849,403.95
USDA Donated Foods	580	2,969,715.87	1,760,746.13	1,208,969.74
Other Materials and Supplies	590	7,000.00	6,975.32	24.68
Budget Reserves	593	1,000,000.00	-	1,000,000.00
Pest Control	595	31,130.00	29,918.31	1,211.69
Construction	631	473,239.00	-	473,239.00
Arch/Engr Services	635	27,748.00	-	27,748.00
Furniture, Fixtures & Equipment (prop. rec.)	641	280,000.00	312,271.85	(32,271.85)
Furniture, Fixtures & Equipment (no prop. rec.)	642	111,500.00	109,480.81	2,019.19
Capitalized Computer Equipment	643	45,000.00	44,084.90	915.10
Non-capitalized Computer Equipment	644	35,000.00	34,231.00	769.00
Technology Related Capitalized FF&E	648	5,000.00	-	5,000.00
Technology Related Non Capitalized FF&E	649	30,000.00	33,296.90	(3,296.90)
Remodeling Capitalized	681	6,202,869.26	3,876,127.80	2,326,741.46
Non-Capitalized Remodel & Renovate	682	145,625.35	120,302.65	25,322.70
Dues and Fees	730	19,510.00	19,208.32	301.68
Other Personnel Services	750	118,000.00	116,096.25	1,903.75
Misc Exp/Indirect Cost	79?	445,000.00	495,531.67	(50,531.67)
Total Appropriations		48,490,873.27	39,441,337.48	9,049,535.79
<b>OTHER USES:</b>				
Transfers Out	9700	-	-	-
Total Other Financing Uses		-	-	-
<b>TOTAL APPROPRIATIONS AND OTHER USES</b>		48,490,873.27	39,441,337.48	9,049,535.79
<b>ESTIMATED REVENUE LESS APPROPRIATIONS</b>		(8,444,473.27)	(1,073,801.36)	(7,370,671.91)
<b>FUND BALANCE AT END OF YEAR:</b>				
Nonspendable-Inventory	2711	656,678.00	656,678.00	-
Restricted for Grants and Programs	2729	10,108,163.37	18,552,636.64	(8,444,473.27)
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Ending Fund Balance		10,764,841.37	19,209,314.64	(8,444,473.27)
<b>TOTAL APPROPRIATIONS AND ENDING FD BAL</b>		59,255,714.64	58,650,652.12	605,062.52



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

Source	ACCT. NO.	2024-25 Budget	2023-24 Actual	Difference
<b>FEDERAL:</b>				
Other Federal Direct	190	1,829,684.23	855,182.82	974,501.41
PELL Grants	192	1,400,000.00	1,483,430.00	(83,430.00)
Miscellaneous Federal Direct	199	56,069.74	133,598.55	(77,528.81)
Vocational Education Act	201	1,423,869.81	781,076.22	642,793.59
Adult General Education	221	1,093,344.33	842,797.70	250,546.63
Teacher and Principal Training	225	3,951,017.40	3,468,231.54	482,785.86
Individuals with Disabilities Education Act, PL94-142	230	22,555,103.25	15,872,831.44	6,682,271.81
Title I Targeted Assistance	240	37,853,905.02	26,623,976.57	11,229,928.45
Title III, Part A, Supp Inst ELL	241	3,461,921.31	2,380,150.40	1,081,770.91
21st CCLC Title IV	242	4,037,287.19	2,445,780.98	1,591,506.21
Federal Through Local	280	3,082,320.89	412,968.35	2,669,352.54
Other Federal Through State	290	3,413,485.12	2,313,629.65	1,099,855.47
Total Federal		84,158,008.29	57,613,654.22	26,544,354.07
<b>LOCAL:</b>				
Adult Gen Educ Course Fee/GED	461	-	-	-
Total Local		-	-	-
<b>OTHER SOURCES:</b>				
Transfers In	610	-	-	-
Total Other Sources		-	-	-
<b>TOTAL ESTIMATED REVENUE &amp; OTHER SOURCES</b>		84,158,008.29	57,613,654.22	26,544,354.07
<b>FUND BALANCE AT BEGINNING OF YEAR:</b>				
Nonspendable-Inventory	2711	-	-	-
Restricted for Grants and Programs	2729	-	-	-
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Beginning Fund Balance		-	-	-
<b>TOTAL EST REVENUE AND BEGINNING FD BAL</b>		84,158,008.29	57,613,654.22	26,544,354.07

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

Use	ACCT. NO.	2024-25 Budget	2023-24 Actual	Difference
Instruction	5000	54,314,761.45	34,266,665.29	20,048,096.16
Pupil Personnel Services	6100	4,049,421.46	2,284,097.75	1,765,323.71
Instructional Media	6200	152,264.26	162,753.55	(10,489.29)
Instruction and Curriculum Development	6300	13,553,394.64	9,497,129.38	4,056,265.26
Instructional Staff Training	6400	8,222,397.31	6,902,197.57	1,320,199.74
Instruction Related Technology	6500	90,455.31	90,257.35	197.96
General Administration	7200	1,067,971.48	1,483,063.60	(415,092.12)
School Administration	7300	1,672.63	24,713.42	(23,040.79)
Central Services	7700	917,540.01	985,307.92	(67,767.91)
Pupil Transportation	7800	186,440.99	159,142.48	27,298.51
Operation of Plant	7900	-	1,196.46	(1,196.46)
Maintenance of Plant	8100	51,340.41	50,454.80	885.61
Administrative Technology Services	8200	-	30,190.45	(30,190.45)
Community Services	9100	1,550,348.34	1,484,434.96	65,913.38
Total Appropriations		84,158,008.29	57,421,604.98	26,736,403.31
<b>OTHER USES:</b>				
Transfers Out	9700	-	-	-
Total Other Financing Uses		-	-	-
<b>TOTAL APPROPRIATIONS AND OTHER USES</b>		84,158,008.29	57,421,604.98	26,736,403.31
<b>ESTIMATED REVENUES LESS APPROPRIATIONS</b>		-	192,049.24	(192,049.24)
<b>FUND BALANCE AT END OF YEAR:</b>				
Nonspendable-Inventory	2711	-	-	-
Restricted for Grants and Programs	2729	-	-	-
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Ending Fund Balance		-	-	-
<b>TOTAL APPROPRIATIONS AND ENDING FD BAL</b>		84,158,008.29	57,421,604.98	26,736,403.31

**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
<b>FEDERAL:</b>					
Other Federal Direct	190	-	-	1,829,684.23	1,829,684.23
PELL Grants	192	-	1,400,000.00	-	1,400,000.00
Miscellaneous Federal Direct	199	-	-	56,069.74	56,069.74
Vocational Education Act	201	1,423,869.81	-	-	1,423,869.81
Adult General Education	221	1,093,344.33	-	-	1,093,344.33
Teacher and Principal Training	225	3,951,017.40	-	-	3,951,017.40
Individuals with Disabilities Education Act, PL94-142	230	22,555,103.25	-	-	22,555,103.25
Title I Targeted Assistance	240	37,853,905.02	-	-	37,853,905.02
Title III, Part A, Supp Inst ELL	241	3,461,921.31	-	-	3,461,921.31
21st CCLC Title IV	242	4,037,287.19	-	-	4,037,287.19
Federal Through Local	280	3,007,924.44	-	74,396.45	3,082,320.89
Other Federal Through State	290	3,413,485.12	-	-	3,413,485.12
Total Federal		80,797,857.87	1,400,000.00	1,960,150.42	84,158,008.29
<b>OTHER SOURCES:</b>					
Transfers In	610	-	-	-	-
Total Other Sources		-	-	-	-
<b>TOTAL ESTIMATED REVENUE &amp; OTHER SOURCES</b>		80,797,857.87	1,400,000.00	1,960,150.42	84,158,008.29
<b>FUND BALANCE AT BEGINNING OF YEAR:</b>					
Nonspendable-Inventory	2711	-	-	-	-
Restricted for Grants and Programs	2729	-	-	-	-
Assigned for Other Programs	2749	-	-	-	-
Unassigned	2750	-	-	-	-
Total Beginning Fund Balance		-	-	-	-
<b>TOTAL EST REVENUE AND BEGINNING FD BAL</b>		80,797,857.87	1,400,000.00	1,960,150.42	84,158,008.29

**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	52,507,295.30	-	1,807,466.15	54,314,761.45
Pupil Personnel Services	6100	4,049,421.46	-	-	4,049,421.46
Instructional Media	6200	152,264.26	-	-	152,264.26
Instruction and Curriculum Development	6300	13,553,047.03	-	347.61	13,553,394.64
Instructional Staff Training	6400	8,146,844.49	-	75,552.82	8,222,397.31
Instruction Related Technology	6500	90,455.31	-	-	90,455.31
General Administration	7200	1,046,467.14	-	21,504.34	1,067,971.48
School Administration	7300	1,672.63	-	-	1,672.63
Central Services	7700	866,057.11	-	51,482.90	917,540.01
Pupil Transportation	7800	182,644.39	-	3,796.60	186,440.99
Maintenance of Plant	8100	51,340.41	-	-	51,340.41
Community Services	9100	150,348.34	1,400,000.00	-	1,550,348.34
<b>TOTAL APPROPRIATIONS AND OTHER USES</b>		80,797,857.87	1,400,000.00	1,960,150.42	84,158,008.29
<b>ESTIMATED REVENUES LESS APPROPRIATIONS</b>		-	-	-	-
<b>FUND BALANCE AT END OF YEAR:</b>					
Nonspendable-Inventory	2711	-	-	-	-
Restricted for Grants and Programs	2729	-	-	-	-
Assigned for Other Programs	2749	-	-	-	-
Unassigned	2750	-	-	-	-
Total Ending Fund Balance		-	-	-	-
<b>TOTAL APPROPRIATIONS AND ENDING FD BAL</b>		80,797,857.87	1,400,000.00	1,960,150.42	84,158,008.29

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

Source	ACCT. NO.	2024-25 Budget	2023-24 Actual	Difference
<b>FEDERAL:</b>				
Miscellaneous Federal Direct	199	-	-	-
Education Stabilization Fund	271	20,885,258.70	-	20,885,258.70
Total Federal		20,885,258.70	-	20,885,258.70
<b>OTHER SOURCES:</b>				
Transfers In	610	-	-	-
Total Other Sources		-	-	-
<b>TOTAL ESTIMATED REVENUE &amp; OTHER SOURCES</b>		20,885,258.70	-	20,885,258.70
<b>FUND BALANCE AT BEGINNING OF YEAR:</b>				
Nonspendable-Inventory	2711	-	-	-
Restricted for Grants and Programs	2729	-	-	-
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Beginning Fund Balance		-	-	-
<b>TOTAL EST REVENUE AND BEGINNING FD BAL</b>		20,885,258.70	-	20,885,258.70

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

Use	ACCT. NO.	2024-25 Budget	2023-24 Actual	Difference
Instruction	5000	18,205,342.98	-	18,205,342.98
Pupil Personnel Services	6100	362,950.02	-	362,950.02
Instructional Media	6200	11,532.29	-	11,532.29
Instruction and Curriculum Development	6300	104,310.35	-	104,310.35
Instructional Staff Training	6400	982,720.82	-	982,720.82
Instruction Related Technology	6500	134,309.80	-	134,309.80
General Administration	7200	244,840.00	-	244,840.00
School Administration	7300	570.78	-	570.78
Facilities Acquisition and Construction	7400	14,220.00	-	14,220.00
Central Services	7700	55,255.99	-	55,255.99
Pupil Transportation	7800	483,642.83	-	483,642.83
Operation of Plant	7900	238,612.10	-	238,612.10
Administrative Technology Services	8200	46,950.74	-	46,950.74
<b>TOTAL APPROPRIATIONS AND OTHER USES</b>		20,885,258.70	-	20,885,258.70
<b>ESTIMATED REVENUES LESS APPROPRIATIONS</b>		-	-	-
<b>FUND BALANCE AT END OF YEAR:</b>				
Nonspendable-Inventory	2711	-	-	-
Restricted for Grants and Programs	2729	-	-	-
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Ending Fund Balance		-	-	-
<b>TOTAL APPROPRIATIONS AND ENDING FD BAL</b>		20,885,258.70	-	20,885,258.70

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**SPECIAL REVENUE FUNDS (EDUCATION STABILIZATION) - ESTIMATED REVENUES BY FUND**

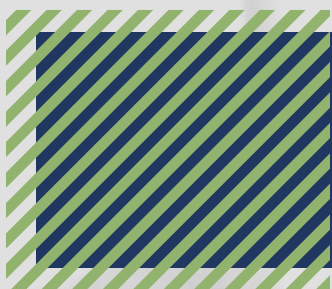
Source	ACCT. NO.	443 ESSER II	444 Other CRRSA	445 ESSER III	446 Other ARP	Total
<b>FEDERAL:</b>						
Education Stabilization Fund	271	6,805,561.00	1,015,727.87	10,766,361.30	2,297,608.53	20,885,258.70
Total Federal		6,805,561.00	1,015,727.87	10,766,361.30	2,297,608.53	20,885,258.70
<b>OTHER SOURCES:</b>						
Transfers In	610	-	-	-	-	-
Total Other Sources		-	-	-	-	-
<b>TOTAL ESTIMATED REVENUE &amp; OTHER SOURCES</b>		6,805,561.00	1,015,727.87	10,766,361.30	2,297,608.53	20,885,258.70
<b>FUND BALANCE AT BEGINNING OF YEAR:</b>						
Nonspendable-Inventory	2711	-	-	-	-	-
Restricted for Grants and Programs	2729	-	-	-	-	-
Assigned for Other Programs	2749	-	-	-	-	-
Unassigned	2750	-	-	-	-	-
Total Beginning Fund Balance		-	-	-	-	-
<b>TOTAL EST REVENUE AND BEGINNING FD BAL</b>		6,805,561.00	1,015,727.87	10,766,361.30	2,297,608.53	20,885,258.70

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**

**SPECIAL REVENUE FUNDS (EDUCATION STABILIZATION) - 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	6,337,098.13	977,521.35	9,447,589.74	1,443,133.76	18,205,342.98
Pupil Personnel Services	6100	-	-	187,473.93	175,476.09	362,950.02
Instructional Media	6200	-	-	11,532.29	-	11,532.29
Instruction and Curriculum Development	6300	-	-	104,048.05	262.30	104,310.35
Instructional Staff Training	6400	1,346.95	621.63	647,185.86	333,566.38	982,720.82
Instruction Related Technology	6500	-	-	134,309.80	-	134,309.80
General Administration	7200	81,694.75	37,584.89	73,587.29	51,973.07	244,840.00
School Administration	7300	-	-	570.78	-	570.78
Facilities Acquisition and Construction	7400	14,220.00	-	-	-	14,220.00
Central Services	7700	-	-	50,893.14	4,362.85	55,255.99
Pupil Transportation	7800	184,888.42	-	62,219.68	236,534.73	483,642.83
Operation of Plant	7900	186,312.75	-	-	52,299.35	238,612.10
Administrative Technology Services	8200	-	-	46,950.74	-	46,950.74
<b>TOTAL APPROPRIATIONS AND OTHER USES</b>		<b>6,805,561.00</b>	<b>1,015,727.87</b>	<b>10,766,361.30</b>	<b>2,297,608.53</b>	<b>20,885,258.70</b>
<b>ESTIMATED REVENUES LESS APPROPRIATIONS</b>		-	-	-	-	-
<b>FUND BALANCE AT END OF YEAR:</b>						
Nonspendable-Inventory	2711	-	-	-	-	-
Restricted for Grants and Programs	2729	-	-	-	-	-
Assigned for Other Programs	2749	-	-	-	-	-
Unassigned	2750	-	-	-	-	-
Total Ending Fund Balance		-	-	-	-	-
<b>TOTAL APPROPRIATIONS AND ENDING FD BAL</b>		<b>6,805,561.00</b>	<b>1,015,727.87</b>	<b>10,766,361.30</b>	<b>2,297,608.53</b>	<b>20,885,258.70</b>





# 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 FUND 700 COMBINED - ESTIMATED REVENUES**

Source	ACCT. NO.	2024-25 Budget	2023-24 Actual	Difference
<b>FEDERAL:</b>				
Total Federal		-	-	-
<b>STATE:</b>				
Total State		-	-	-
<b>LOCAL:</b>				
Interest	431	-	728.13	(728.13)
Premiums	484	74,277,784.00	72,561,912.50	1,715,871.50
Total Local		74,277,784.00	72,562,640.63	1,715,871.50
<b>OTHER SOURCES:</b>				
Transfers In		-	10,000,000.00	(10,000,000.00)
Miscellaneous - Settlement		-	-	-
Total Other Sources		-	10,000,000.00	10,000,000.00
<b>TOTAL ESTIMATED REVENUE &amp; OTHER SOURCES</b>		74,277,784.00	82,562,640.63	11,715,871.50
<b>NET ASSETS AT BEGINNING OF YEAR:</b>				
Restricted Net Assets		14,487,816.71	11,593,001.35	2,894,815.36
Total Beginning Net Assets		14,487,816.71	11,593,001.35	2,894,815.36
<b>TOTAL EST REVENUE AND BEGINNING NET ASSETS</b>		88,765,600.71	94,155,641.98	14,610,686.86

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**INTERNAL SERVICE FUND 700 COMBINED - SUMMARY OF APPROPRIATIONS AND NET ASSETS**

Use	ACCT. NO.	2024-25 Budget	2023-24 Actual	Difference
<b>GROUP INSURANCE APPROPRIATIONS:</b>	9900			
Professional & Technical Services	3100	11,750,000.00	12,041,626.92	(291,626.92)
Insurance & Bond Premiums	3200	4,327,784.00	4,324,029.56	3,754.44
Other Purchased Services	3900	200,000.00	209,962.99	(9,962.99)
Supplies	5100	105,000.00	105,542.33	(542.33)
Capital Outlay	6300	10,000.00	6,916.79	3,083.21
Dues and Fees	7300	30,000.00	28,475.52	1,524.48
Claims Expense	7700	58,300,000.00	62,855,642.42	(4,555,642.42)
Depreciation Expense	7800	100,000.00	90,267.90	9,732.10
Loss on Disposition of Assets	8100	-	5,360.84	(5,360.84)
Total Group Insurance Appropriations		74,822,784.00	79,667,825.27	(4,845,041.27)
<b>OTHER USES:</b>				
Transfers Out		-	-	-
Total Other Financing Uses		-	-	-
<b>TOTAL APPROPRIATIONS AND OTHER USES</b>		74,822,784.00	79,667,825.27	(4,845,041.27)
<b>ESTIMATED REVENUES LESS APPROPRIATIONS</b>		(545,000.00)	2,894,815.36	(3,439,815.36)
<b>NET ASSETS AT END OF YEAR:</b>				
Restricted Net Assets		13,942,816.71	14,487,816.71	(545,000.00)
Total Ending Net Assets		13,942,816.71	14,487,816.71	(545,000.00)
<b>TOTAL APPROPRIATIONS AND ENDING NET ASSETS</b>		88,765,600.71	94,155,641.98	(5,390,041.27)

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

Source	ACCT. NO.	2024-25 Budget	2023-24 Actual	Difference
<b>FEDERAL:</b>				
Total Federal		-	-	-
<b>STATE:</b>				
Total State		-	-	-
<b>LOCAL:</b>				
Interest	431	-	728.13	(728.13)
Premiums	484			
- Employer	.070	58,500,000.00	56,618,353.85	1,881,646.15
- Employee	.071	6,800,000.00	6,881,871.84	(81,871.84)
- Retiree/LOA	.072	850,000.00	864,608.01	(14,608.01)
- COBRA	.073	50,000.00	17,078.80	32,921.20
Total Local		66,200,000.00	64,382,640.63	1,817,359.37
<b>OTHER SOURCES:</b>				
Transfers In		-	10,000,000.00	(10,000,000.00)
Total Other Sources		-	10,000,000.00	(10,000,000.00)
<b>TOTAL ESTIMATED REVENUE &amp; OTHER SOURCES</b>		66,200,000.00	74,382,640.63	(8,182,640.63)
<b>NET ASSETS AT BEGINNING OF YEAR:</b>				
Restricted Net Assets		11,643,636.25	9,430,371.95	2,213,264.30
Total Beginning Net Assets		11,643,636.25	9,430,371.95	2,213,264.30
<b>TOTAL EST REVENUE AND BEGINNING NET ASSETS</b>		77,843,636.25	83,813,012.58	(5,969,376.33)

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**HEALTH AND LIFE INSURANCE TRUST FUND 711 - SUMMARY OF APPROPRIATIONS AND NET ASSETS**

Use	ACCT. NO.	2024-25 Budget	2023-24 Actual	Difference
<b>HEALTH &amp; LIFE INS APPROPRIATIONS:</b>	9900			
Professional & Technical Services	3100	11,400,000.00	11,422,824.83	(22,824.83)
Insurance & Bond Premiums	3200	900,000.00	917,289.86	(17,289.86)
Other Purchased Services	3900	200,000.00	209,962.99	(9,962.99)
Supplies	5100	105,000.00	105,542.33	(542.33)
Capital Outlay	6000	10,000.00	6,916.79	3,083.21
Dues and Fees	7300	30,000.00	28,475.52	1,524.48
Claims Expense	7700	54,000,000.00	59,382,735.27	(5,382,735.27)
Depreciation Expense	7800	100,000.00	90,267.90	9,732.10
Loss on Disposition of Assets	8100	-	5,360.84	(5,360.84)
Total Health & Life Ins Appropriations		66,745,000.00	72,169,376.33	(5,424,376.33)
<b>OTHER USES:</b>				
Transfers Out		-	-	-
Total Other Financing Uses		-	-	-
<b>TOTAL APPROPRIATIONS AND OTHER USES</b>		66,745,000.00	72,169,376.33	(5,424,376.33)
<b>ESTIMATED REVENUES LESS APPROPRIATIONS</b>		(545,000.00)	2,213,264.30	(2,758,264.30)
<b>NET ASSETS AT END OF YEAR:</b>				
Restricted Net Assets		11,098,636.25	11,643,636.25	(545,000.00)
Total Ending Net Assets		11,098,636.25	11,643,636.25	(545,000.00)
<b>TOTAL APPROPRIATIONS AND ENDING NET ASSETS</b>		77,843,636.25	83,813,012.58	(5,969,376.33)

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**CASUALTY INSURANCE LOSS FUND 712 - ESTIMATED REVENUES**

Source	ACCT. NO.	2024-25 Budget	2023-24 Actual	Difference
<b>FEDERAL:</b>				
Total Federal		-	-	-
<b>STATE:</b>				
Total State		-	-	-
<b>LOCAL:</b>				
Interest	431	-	-	-
Premiums	484			
- Property & Casualty		5,627,784.00	5,780,000.00	(152,216.00)
- Workers Compensation		2,450,000.00	2,400,000.00	50,000.00
Total Local		8,077,784.00	8,180,000.00	(102,216.00)
<b>OTHER SOURCES:</b>				
Transfers In		-	-	-
Total Other Sources		-	-	-
<b>TOTAL ESTIMATED REVENUE &amp; OTHER SOURCES</b>		8,077,784.00	8,180,000.00	(102,216.00)
<b>NET ASSETS AT BEGINNING OF YEAR:</b>				
Restricted Net Assets		2,844,180.46	2,162,629.40	681,551.06
Total Beginning Net Assets		2,844,180.46	2,162,629.40	681,551.06
<b>TOTAL EST REVENUE AND BEGINNING NET ASSETS</b>		10,921,964.46	10,342,629.40	579,335.06

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**CASUALTY INSURANCE LOSS FUND 712 - SUMMARY OF APPROPRIATIONS AND NET ASSETS**

Use	ACCT. NO.	2024-25 Budget	2023-24 Actual	Difference
<b>CASUALTY INSURANCE APPROPRIATIONS:</b>	9900			
Professional & Technical Services	3100	350,000.00	618,802.09	(268,802.09)
Insurance & Bond Premiums	3200	3,427,784.00	3,406,739.70	21,044.30
Claims Expense	7700	4,300,000.00	3,472,907.15	827,092.85
Total Casualty Insurance Appropriations		8,077,784.00	7,498,448.94	579,335.06
<b>OTHER USES:</b>				
Transfers Out		-	-	-
Total Other Financing Uses		-	-	-
<b>TOTAL APPROPRIATIONS AND OTHER USES</b>		8,077,784.00	7,498,448.94	579,335.06
<b>ESTIMATED REVENUES LESS APPROPRIATIONS</b>		-	681,551.06	(681,551.06)
<b>NET ASSETS AT END OF YEAR:</b>				
Restricted Net Assets		2,844,180.46	2,844,180.46	0.00
Total Ending Net Assets		2,844,180.46	2,844,180.46	0.00
<b>TOTAL APPROPRIATIONS AND ENDING NET ASSETS</b>		10,921,964.46	10,342,629.40	579,335.06