

Superintendent's Proposed Budget

Fiscal Year Ending June 30, 2025

School Board Members

Heather Kahoun
Chair

Terry Castillo
Vice Chair

Julius Melendez

Jon Arguello

Dr. Mark Shanoff
Superintendent

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

Jose Gonzalez
Director of Budget



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

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

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

Dr. Mark Shanoff
Superintendent

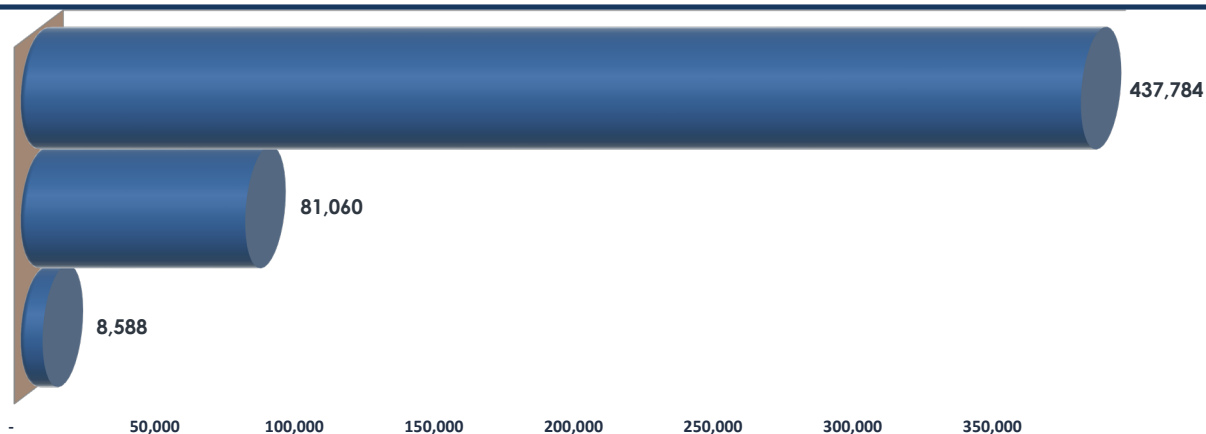


District Overview

Osceola County Population*

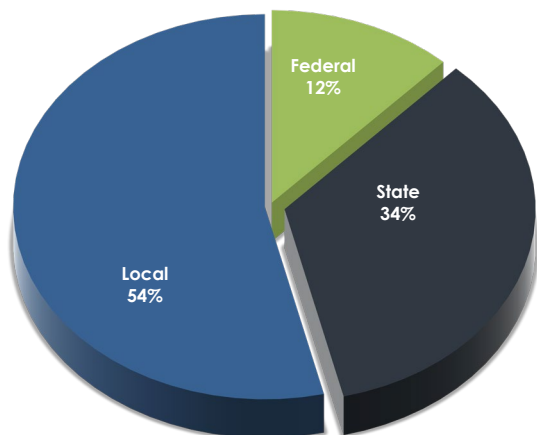
Total FTE Students

Total District Employees



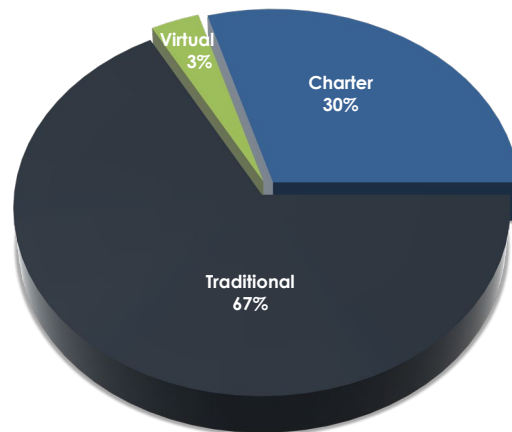
*U.S. Census Bureau Data

Funding Sources



■ Federal ■ State ■ Local

Schools by Type



■ Traditional ■ Virtual ■ Charter

Operating Budget by Category

SCHOOL INSTRUCTION AND SUPPORT

\$ 618,678,217

Instruction	472,399,001
Pupil Personnel Services	37,322,959
Instructional Media Services	5,827,024
Instructional and Curriculum Development Svcs	23,730,085
Instructional Staff Training Services	6,632,202
Instruction Related Technology	6,141,302
School Administration	35,418,823
Pupil Transportation Services	31,206,821

OPERATIONS

\$ 83,425,648

Facilities Acquisition and Construction	14,197,385
Food Services	591,611
Operation of Plant	54,334,871
Maintenance of Plant	14,301,781

OTHER

\$ 32,995,122

School Board	1,938,609
General Administration	2,652,441
Fiscal Services	2,814,009
Central Services	9,807,667
Administrative Technology Services	9,512,774
Community Services	6,269,622
Debt Service	-

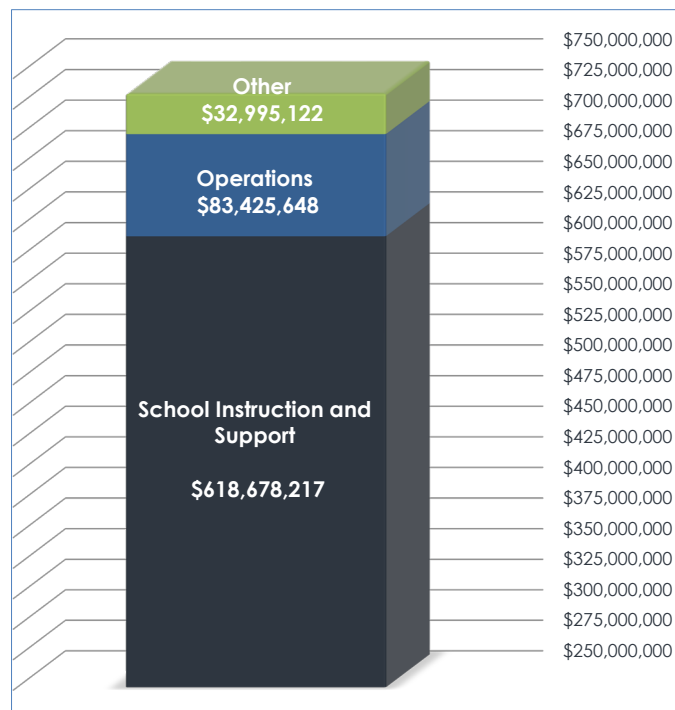


Table of Contents

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

Sample Resolution Adopting Tentative Millage Rates	R-2
Sample Resolution Adopting Tentative Budget	R-3

ADVERTISEMENTS

Sample Notice of Proposed Tax Increase	A-2
Sample Budget Summary Ad	A-3
Sample Notice of Tax for School Capital Outlay	A-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	1-14

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

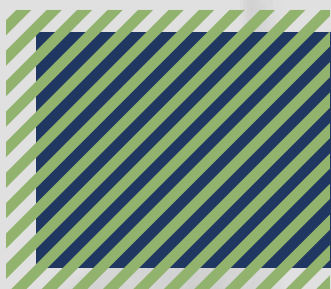
Capital Projects Fund Narrative	3-2
Proposed Five Year Capital Plan	3-3
Estimated Revenues and Beginning Fund Balance	3-6
Appropriations and Ending Fund Balance	3-7
Estimated Revenues and Beginning Fund Balances by Fund	3-8
Appropriations and Ending Fund Balances by Fund	3-10
Safety and Security Projects—Carryover	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
Combined Special Revenue Funds	
Estimated Revenues and Beginning Fund Balance Summary	4-3
Appropriations and Ending Fund Balance Summary	4-4
Special Revenue Fund - Food Service	
Estimated Revenues and Beginning Fund Balance Summary	4-5
Appropriations and Ending Fund Balance Summary	4-6
Special Revenue Fund - Other	
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
Special Revenue Fund - CARES, CRRSA and ARP	
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
Combined Internal Service Funds	
Estimated Revenues and Beginning Net Assets	5-3
Appropriations and Ending Net Assets	5-4
Health and Life Insurance Trust Fund	
Estimated Revenues and Beginning Net Assets	5-5
Appropriations and Ending Net Assets	5-6
Casualty Insurance Loss Fund	
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.

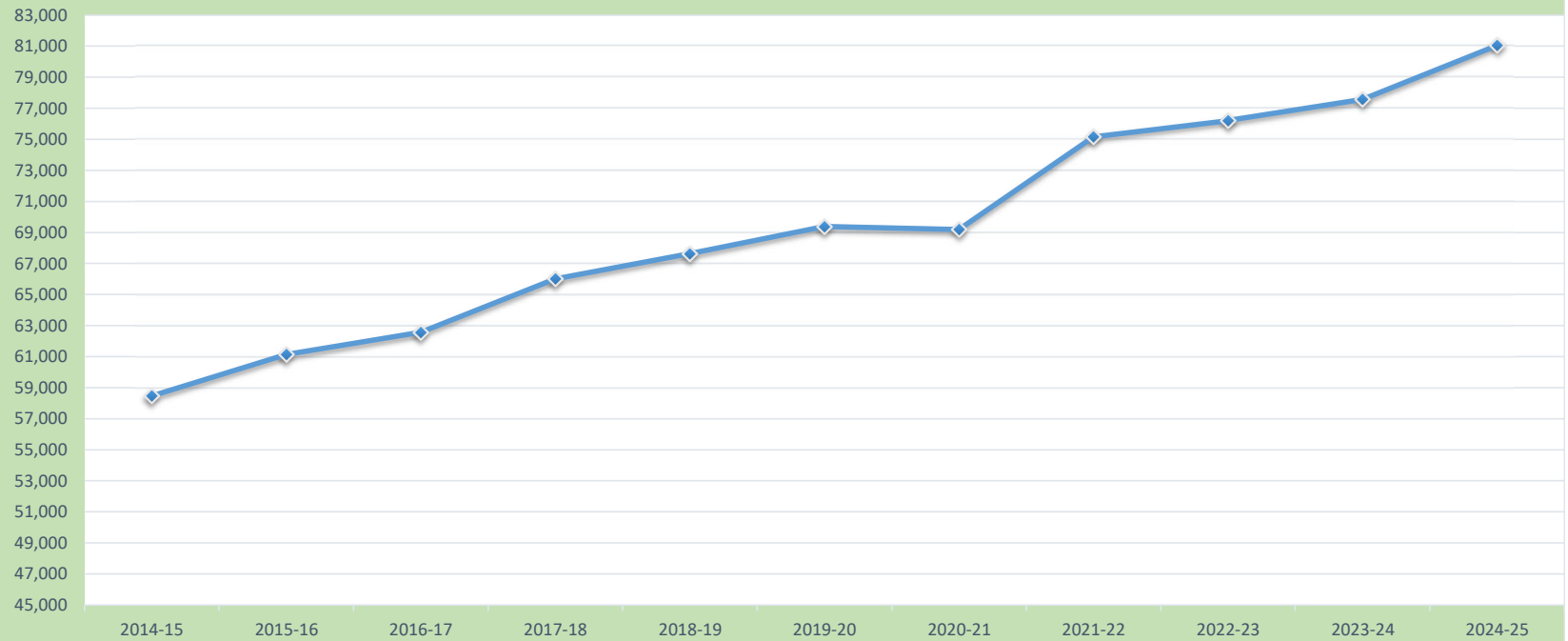
UNASSIGNED FUND BALANCE:

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	Subtotal Elementary Schools		19,619.61	18,167.60	(1,452.01)
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	Subtotal Middle Schools		9,391.61	8,760.47	(631.14)
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	Subtotal High Schools		19,008.37	19,617.02	608.65
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	Subtotal Multi-Level Schools		5,241.05	7,387.65	2,146.60
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	Subtotal Alternative Schools		809.37	717.34	(92.03)
65	Subtotal Traditional Schools		54,070.01	54,650.08	580.07

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	Subtotal Charter Schools	18,425.45	18,921.00	495.55
94 3900	FAMILY EMPOWERMENT SCHOLARSHIP PROGRAM	5,077.00	7,088.94	2,011.94
95	Subtotal Voucher Programs	5,077.00	7,088.94	2,011.94
96 9000	UNDISTRIBUTED	0.00	399.80	399.80
97	Subtotal Undistributed	0.00	399.80	399.80
98	GRAND TOTAL	77,572.46	81,059.81	3,487.35



Reset Form

Print Form

CERTIFICATION OF SCHOOL TAXABLE VALUEDR-420S
R. 5/13
Rule 12D-16.002, FAC
Effective 5/13
Provisional

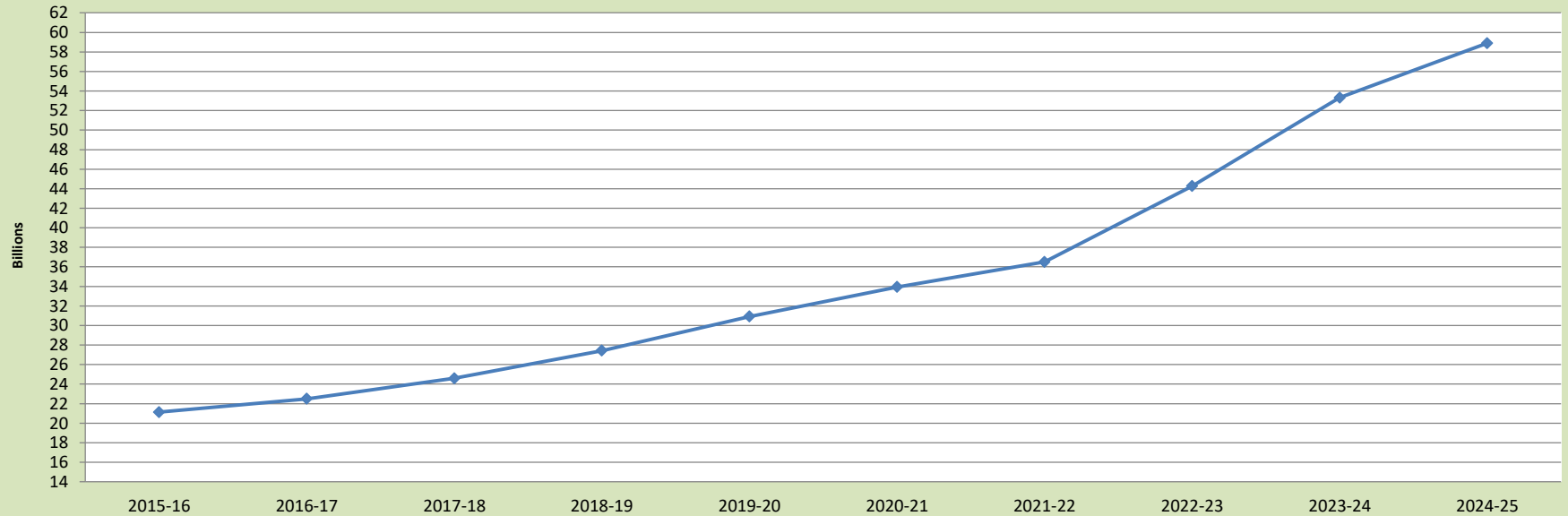
Year :	2024	County :	Osceola			
Name of School District : School District Of Osceola County						
SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT						
1.	Current year taxable value of real property for operating purposes	\$	56,931,131,879 (1)			
2.	Current year taxable value of 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 type="checkbox"/> No	(8)			
SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.			
	Signature of Property Appraiser :		Date :			
	Electronically Certified by Property Appraiser		6/28/2024 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>		3.1920 per \$1,000 (16)			
17.	A.Capital Outlay 1.5	B. Discretionary Operating 0.748	C. Discretionary Capital Improvement 0	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage 0	(17)
	Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>				2.2480 per \$1,000	

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>			\$	187,975,269 (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>			\$	320,358,855 (20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>				3.6700 % (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>				4.5200 % (22)
Final public budget hearing		Date : 9/10/2024	Time : 17:30:00 EST	Place : 817 Bill Beck Blvd Kissimmee 34744	
S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer :				Date :
	Title :		Contact Name And Contact Title :		
	Mailing Address :		Physical Address :		
	City, State, Zip :		Phone Number :	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	3.192
RLE Prior Period Adjustment	0.004	0.014	0.000	0.002	0.008	0.017	0.010	0.006	0.012	0.000
Discretionary	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748
Supplemental Discretionary	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Subtotal Operating	5.761	5.405	5.249	4.911	4.740	4.526	4.397	4.016	4.004	3.940
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	5.440
Percentage Change	-1.5%	-4.9%	-2.3%	-5.0%	-2.7%	-3.4%	-2.1%	-6.5%	-0.2%	-1.2%

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	\$ 320,358,855
Percentage Change	0.79%	6.46%	6.88%	5.89%	9.76%	6.00%	5.26%	13.41%	20.20%	9.16%

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

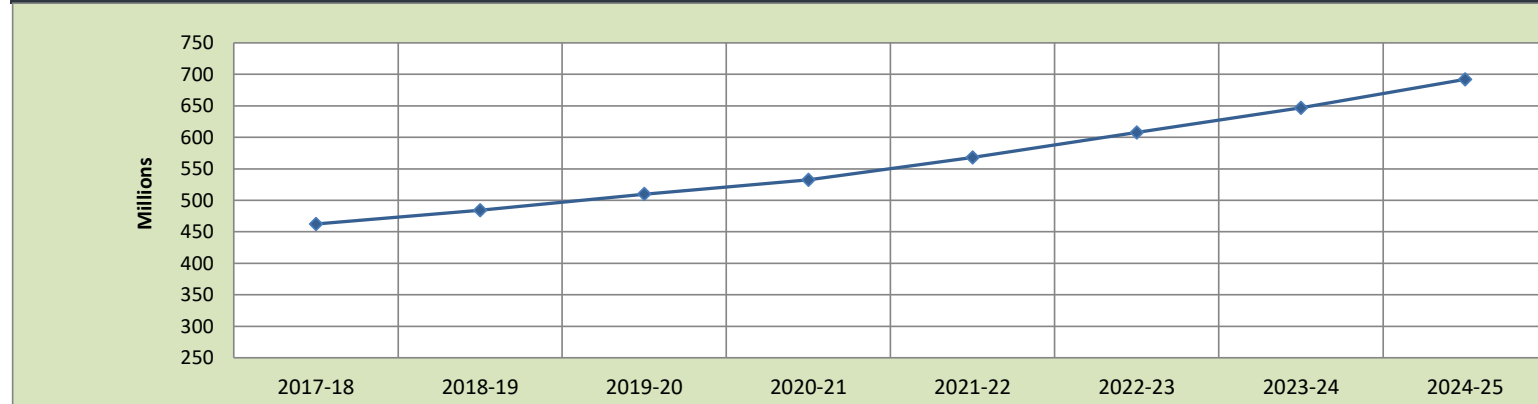
Line	DESCRIPTION	2024	2025	Change	% Change
		Fourth Calculation	Conference Report		
1	Unweighted FTE				
2	Traditional	54,070.01	54,650.08	580.07	1.07%
3	Charter	18,425.45	18,921.00	495.55	2.69%
5	Family Empowerment	5,077.00	7,088.94	2,011.94	39.63%
6	Undistributed	0.00	399.80	399.80	N/A
7	Total Unweighted FTE	77,572.46	81,059.81	3,487.35	4.50%
8	Total Weighted FTE	85,176.56	88,379.46	3,202.91	3.76%
9	Weighted to Unweighted FTE Ratio	1.0980	1.0903	(0.0077)	-0.70%
10	Tax Roll - School Taxable Value	53,319,961,758	57,886,081,924	4,566,120,166	8.56%
11	Required Local Effort Millage	3.244	3.192	(0.052)	-1.60%
12	Prior Period Adjustment Millage	0.012	0.000	(0.012)	-100.00%
13	Basic Discretionary Millage	0.748	0.748	0.000	0.00%
14	Total Millage	4.004	3.940	(0.064)	-1.60%
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	FEFP Detail				
19	Base FEFP (WFTE x BSA x CWF)	437,784,161	471,149,134	33,364,973	7.62%
20	0.748 Mills Discretionary Compression	24,197,177	24,350,367	153,190	0.63%
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	25,468,715	1,475,074	6.15%
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	16,158,708	(702,677)	-4.17%
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	Total FEFP	530,822,697	567,421,093	36,598,396	6.89%
33	Adjustments				
34	Required Local Effort Taxes	(166,051,158)	(177,381,479)	(11,330,321)	6.82%
35	Proration to Funds Available	0	0	0	N/A
36	Student Reserve Allocation	0	0	0	N/A
37	Additional Student Reserve Allocation	0	0	0	N/A
38	Total Adjustments	(166,051,158)	(177,381,479)	(11,330,321)	6.82%
39	Net State FEFP	364,771,539	390,039,614	25,268,075	6.93%
40	Lottery Funds				
41	Discretionary Lottery	0	0	0	N/A
42	School Recognition	0	0	0	N/A
43	Total Lottery Funding	0	0	0	N/A
44	State Categorical Programs				
45	Class Size Reduction	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	Total State Categorical Funding	77,515,952	82,832,943	5,316,991	6.86%
48	Total State Funding	442,287,491	472,872,557	30,585,066	6.92%
49	Local Funding:				
50	Required Local Effort	166,051,158	177,381,479	11,330,321	6.82%
51	.748 Mills Discretionary Tax	38,287,998	41,566,838	3,278,840	8.56%
52	Total Local Funding	204,339,156	218,948,317	14,609,161	7.15%
53	Total State and Local Funding	646,626,647	691,820,874	45,194,227	6.99%
54	Total State, Local, Federal Funding	646,626,647	691,820,874	45,194,227	6.99%
54	State Dollars per Unweighted FTE	5,701.60	5,833.63	132.02	2.32%
55	Local Dollars per Unweighted FTE	2,634.17	2,701.07	66.90	2.54%
56	Total Dollars per Unweighted FTE	8,335.78	8,534.70	198.92	2.39%
57	State Funds as a % of Total Funds	68.40%	68.35%	-0.05%	
58	Local Funds as a % of Total Funds	31.60%	31.65%	0.05%	

*formerly District Cost Differential (DCD)

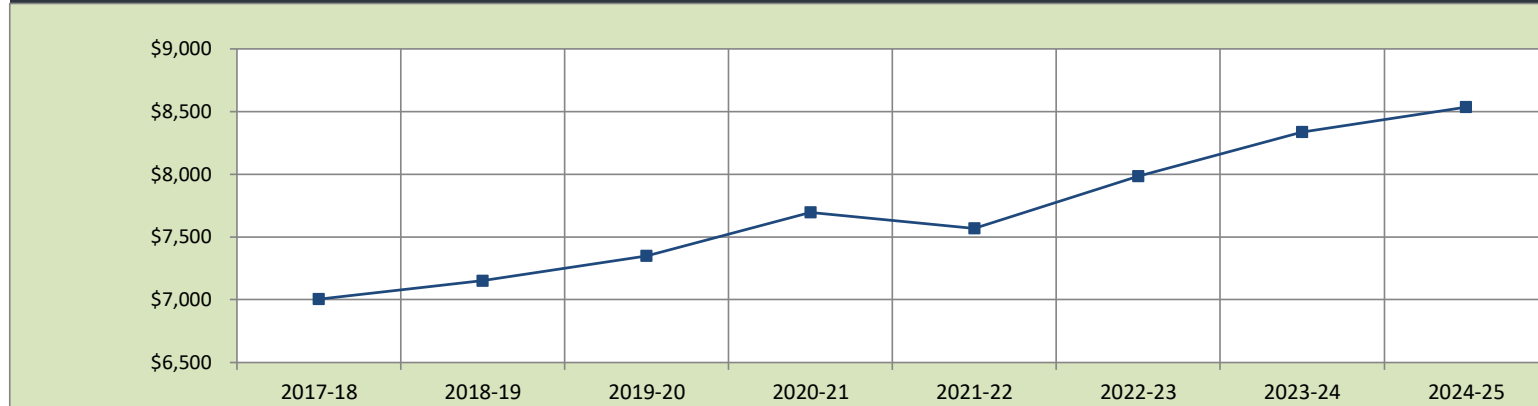
THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
TOTAL AND PER FTE FUNDING - HISTORICAL AND PROJECTED

	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 Conf Report
Total Funding	\$ 462,397,943	\$ 484,304,635	\$ 509,887,770	\$ 532,295,415	\$ 567,952,563	\$ 607,556,480	\$ 646,626,647	\$ 691,820,874
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	\$ 8,535

Total FEFP Funding



FEFP Revenue Per Student



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

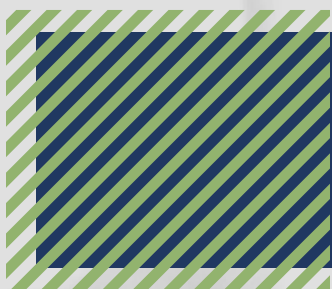
2024-25 FEFP Conference Report
Total Funding per Student

Rank	District	Total Funding per FTE
1	Monroe	12,999.95
2	Jefferson	11,371.06
3	Franklin	10,913.80
4	Collier	10,883.96
5	Walton	10,744.80
6	Sarasota	9,971.66
7	Glades	9,856.72
8	Gulf	9,847.00
9	Liberty	9,800.91
10	Gilchrist	9,737.34
11	Calhoun	9,687.53
12	Lafayette	9,651.66
13	Washington	9,515.43
14	Martin	9,506.67
15	Sumter	9,482.46
16	Palm Beach	9,481.70
17	Charlotte	9,389.56
18	Hamilton	9,343.73
19	Taylor	9,339.97
20	Levy	9,317.46
21	Jackson	9,241.97
22	Holmes	9,238.66
23	Dixie	9,230.54
24	Bradford	9,223.26
25	Lee	9,182.21
26	Gadsden	9,155.94
27	Indian River	9,148.61
28	Madison	9,137.55
29	Pinellas	9,135.80
30	Dade	9,113.32
31	Union	9,108.39
32	Okeechobee	9,069.71
33	Bay	9,068.41
34	DeSoto	9,049.18
35	Wakulla	9,029.60
36	Baker	9,021.05
37	Nassau	8,981.65
38	Columbia	8,949.91
39	Putnam	8,937.09
40	Santa Rosa	8,916.69
41	St. Johns	8,913.66
42	Broward	8,910.14
43	Okaloosa	8,907.03
44	Orange	8,862.38
45	Flagler	8,852.06
46	Brevard	8,819.00
47	Hernando	8,813.79
48	Clay	8,806.07
49	Marion	8,804.11
50	Hardee	8,790.57
51	Escambia	8,790.15
52	Hillsborough	8,775.30
53	Alachua	8,774.07
54	Manatee	8,770.44
55	Citrus	8,765.54
56	Leon	8,764.68
57	Volusia	8,761.12
58	Pasco	8,750.93
59	Duval	8,746.69
60	St. Lucie	8,738.63
61	Highlands	8,718.12
62	Seminole	8,706.48
63	Polk	8,698.18
64	Lake	8,607.84
65	Suwannee	8,600.32
66	Osceola	8,534.70
67	Hendry	8,173.74

BUDGET SUMMARY - ALL FUNDS
SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE OSCEOLA COUNTY SCHOOL DISTRICT ARE 8.1%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.
FISCAL YEAR 2024-25

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:				PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP:			
Required Local Effort (Including Prior Period Funding Adjustment Millage)	3.1920	Discretionary Critical Needs (Operating)	0.0000	Operating or Capital Not to Exceed 2 Years			0.0000
Local Capital Improvement (Capital Outlay)	1.5000	Additional Millage Not to Exceed 4 Years (Operating)	0.0000	Debt Service			0.0000
Discretionary Operating	0.7480			TOTAL MILLAGE			5.4400
Discretionary Capital Improvement	0.0000						

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	PERMANENT FUND	TOTAL ALL FUNDS
ESTIMATED REVENUES:							
Federal sources	2,930,247	146,144,647	2,230,600	-	-	-	151,305,494
State sources	422,473,696	405,692	271,950	10,900,785	-	-	434,052,123
Local sources	240,770,536	2,637,455	34,017	363,078,742	74,277,784	-	680,798,534
TOTAL SOURCES	\$ 666,174,479	\$ 149,187,794	\$ 2,536,567	\$ 373,979,527	\$ 74,277,784	\$ -	\$ 1,266,156,151
Transfers In	28,952,391	-	40,265,066	-	-	-	69,217,457
Fund Balances/Reserves/Net Assets	85,686,558	20,783,349	30,655,851	647,028,599	14,532,501	-	798,686,858
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 780,813,428	\$ 169,971,143	\$ 73,457,484	\$ 1,021,008,126	\$ 88,810,285	\$ -	\$ 2,134,060,466
EXPENDITURES							
Instruction	472,399,001	75,057,842	-	-	-	-	547,456,843
Pupil Personnel Services	37,322,959	4,382,130	-	-	-	-	41,705,089
Instructional Media Services	5,827,024	164,915	-	-	-	-	5,991,939
Instructional and Curriculum Development Services	23,730,085	14,132,314	-	-	-	-	37,862,399
Instructional Staff Training Services	6,632,202	10,414,881	-	-	-	-	17,047,083
Instruction Related Technology	6,141,302	223,742	-	-	-	-	6,365,044
School Board	1,938,609	-	-	-	-	-	1,938,609
General Administration	2,652,441	1,305,409	-	-	-	-	3,957,850
School Administration	35,418,823	63,480	-	-	-	-	35,482,303
Facilities Acquisition and Construction	14,197,385	14,220	-	756,528,981	-	-	770,740,586
Fiscal Services	2,814,009	-	-	-	-	-	2,814,009
Food Services	591,611	49,763,187	-	-	-	-	50,354,798
Central Services	9,807,667	674,469	-	-	74,762,784	-	85,244,920
Pupil Transportation Services	31,206,821	705,246	-	-	-	-	31,912,067
Operation of Plant	54,334,871	353,082	-	-	-	-	54,687,953
Maintenance of Plant	14,301,781	52,365	-	-	-	-	14,354,146
Administrative Technology Services	9,512,774	46,951	-	-	-	-	9,559,725
Community Services	6,269,622	1,550,348	-	-	-	-	7,819,970
Debt Services	-	-	41,612,473	-	-	-	41,612,473
TOTAL EXPENDITURES	\$ 735,098,987	\$ 158,904,581	\$ 41,612,473	\$ 756,528,981	\$ 74,762,784	\$ -	\$ 1,766,907,806
Transfers Out	-	-	-	73,214,457	-	-	73,214,457
Fund Balances/Reserves/Net Assets	45,714,441	11,066,562	31,845,011	191,264,688	14,047,501	-	293,938,203
TOTAL APPROPRIATED EXPENDITURES							
TRANSFERS, RESERVES & BALANCES	\$ 780,813,428	\$ 169,971,143	\$ 73,457,484	\$ 1,021,008,126	\$ 88,810,285	\$ -	\$ 2,134,060,466



Resolutions



Resolution Number 25-XXX

RESOLUTION ADOPTING TENTATIVE MILLAGE RATES

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

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Osceola County School Board adopted the tentative millage rates for fiscal year 2025-2025 in the amounts of:

	Tentative Millage Levy	Proposed Amount to be Raised
Required Local Effort (RLE)	3.192	180,456,259
Prior Period Adjustment	0.000	-
Total RLE	3.192	180,456,259
Capital Outlay	1.500	84,800,873
Discretionary Operating	0.748	42,287,369
Total Millage	5.440	307,544,501

The total millage rate to be levied exceeds the roll-back rate by 4.52 percent.

NOW THEREFORE, BE IT RESOLVED:

That the Osceola County School Board, adopted each tentative millage rate for the fiscal year July 1, 2024 to June 30, 2025, on July 30, 2024 by separate vote prior to adopting the tentative budget.

School Board Chair

July 30, 2024

Resolution Number 25-XXX

RESOLUTION ADOPTING TENTATIVE BUDGET

A RESOLUTION OF THE OSCEOLA COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2024-2025.

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

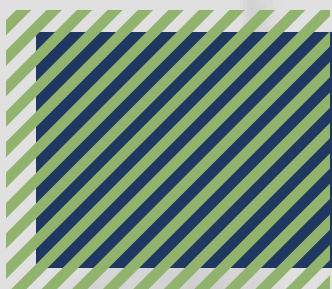
WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Osceola County School Board adopted the tentative millage rates and the budget in the amount of **\$2,134,060,466** for fiscal year 2024-2025.

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

School Board Chair

July 30, 2024



Advertisements



NOTICE OF PROPOSED TAX INCREASE

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

Last year’s property tax levy:

- A. Initially proposed tax levy..... \$293,473,070
- B. Less tax reductions due to Value Adjustment Board
and other assessment changes..... \$ 529,885
- C. Actual property tax levy..... \$292,943,185

This year’s proposed tax levy.....\$ 320,358,855

A portion of the tax levy is required under state law in order for the school board to receive \$339,177,607 in state education grants.

The required portion has increased by 3.67 percent, and represents approximately six tenths of the total proposed taxes.

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

All concerned citizens are invited to a public hearing on the tax increase to be held on July 30, 2024 at 5:30 p.m., at:

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

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

BUDGET SUMMARY
SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE OSCEOLA COUNTY SCHOOL DISTRICT ARE 8.1%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.
FISCAL YEAR 2024-25

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:				PROPOSED MILLAGE LEVIES			
Required Local Effort (Including Prior Period Funding Adjustment Millage)	3.1920	Discretionary Critical Needs (Operating)	0.0000	NOT SUBJECT TO 10-MILL CAP:			
Local Capital Improvement (Capital Outlay)	1.5000	Additional Millage Not to Exceed 4 Years (Operating)	0.0000	Operating or Capital Not to Exceed 2 Years			0.0000
Discretionary Operating	0.7480			Debt Service			0.0000
Discretionary Capital Improvement	0.0000			TOTAL MILLAGE			5.4400
ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	TOTAL ALL FUNDS
Federal sources	2,930,247	146,144,647	2,230,600				151,305,494
State sources	422,473,696	405,692	271,950	10,900,785			434,052,123
Local sources	240,770,536	2,637,455	34,017	363,078,742			606,520,750
TOTAL SOURCES	\$666,174,479	\$149,187,794	\$2,536,567	\$373,979,527	\$0	\$0	\$1,191,878,367
Transfers In	28,952,391		40,265,066				69,217,457
Fund Balances/Reserves/Net Assets	85,686,558	20,783,349	30,655,851	647,028,599			784,154,357
TOTAL REVENUES, TRANSFERS & BALANCES	\$780,813,428	\$169,971,143	\$73,457,484	\$1,021,008,126	\$0	\$0	\$2,045,250,181
EXPENDITURES							
Instruction	472,399,001	75,057,842					547,456,843
Pupil Personnel Services	37,322,959	4,382,130					41,705,089
Instructional Media Services	5,827,024	164,915					5,991,939
Instructional and Curriculum Development Services	23,730,085	14,132,314					37,862,399
Instructional Staff Training Services	6,632,202	10,414,881					17,047,083
Instruction Related Technology	6,141,302	223,742					6,365,044
School Board	1,938,609						1,938,609
General Administration	2,652,441	1,305,409					3,957,850
School Administration	35,418,823	63,480					35,482,303
Facilities Acquisition and Construction	14,197,385	14,220		756,528,981			770,740,586
Fiscal Services	2,814,009						2,814,009
Food Services	591,611	49,763,187					50,354,798
Central Services	9,807,667	674,469					10,482,136
Pupil Transportation Services	31,206,821	705,246					31,912,067
Operation of Plant	54,334,871	353,082					54,687,953
Maintenance of Plant	14,301,781	52,365					14,354,146
Administrative Technology Services	9,512,774	46,951					9,559,725
Community Services	6,269,622	1,550,348					7,819,970
Debt Services			41,612,473				41,612,473
TOTAL EXPENDITURES	\$735,098,987	\$158,904,581	\$41,612,473	\$756,528,981	\$0	\$0	\$1,692,145,022
Transfers Out				73,214,457			73,214,457
Fund Balances/Reserves/Net Assets	45,714,441	11,066,562	31,845,011	191,264,688			279,890,702
TOTAL APPROPRIATED EXPENDITURES	\$780,813,428	\$169,971,143	\$73,457,484	\$1,021,008,126	\$0	\$0	\$2,045,250,181
TRANSFERS, RESERVES & BALANCES	\$780,813,428	\$169,971,143	\$73,457,484	\$1,021,008,126	\$0	\$0	\$2,045,250,181

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

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

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

This tax is in addition to the School Board's proposed tax of 3.94 mills for operating expenses and is proposed solely at the discretion of the School Board.

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

The capital outlay tax will generate approximately \$84,800,873 to be used for the following projects:

CONSTRUCTION AND REMODELING

District-wide

Site acquisitions and project management

MAINTENANCE, RENOVATION, AND REPAIR

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

Transfer to the General Fund for maintenance, renovation, and repairs

MOTOR VEHICLE PURCHASES

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

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

Purchase of district-wide furniture, equipment, technology, computers, and tablets

Enterprise resource software acquired via purchase/license/maintenance fees or lease agreements

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

Annual master lease payments for various facilities, renovations

Debt service on certificates of participation

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

Elementary school at Bellalago, district-wide educational facilities

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

Removal of hazardous waste, wetland maintenance and mitigation

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

Insurance premiums on district facilities

PAYMENTS OF COST OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

Leasing of portable buildings

PAYMENTS OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

New construction

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

Purchase of real property

Construction of school facilities

Purchase or lease of permanent or relocatable school facilities

Purchase of vehicles to transport students

Renovation, repair, and maintenance of school facilities

Payment of the cost of premiums for property and casualty insurance necessary to insure school facilities

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

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

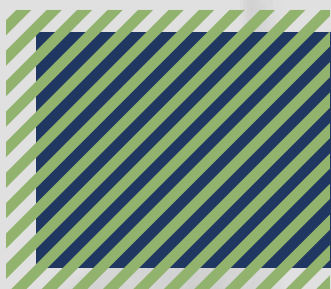
Payment of costs of opening day collection for library media center

All concerned citizens are invited to a public hearing to be held on July 30, 2024, at 5:30 p.m. at:

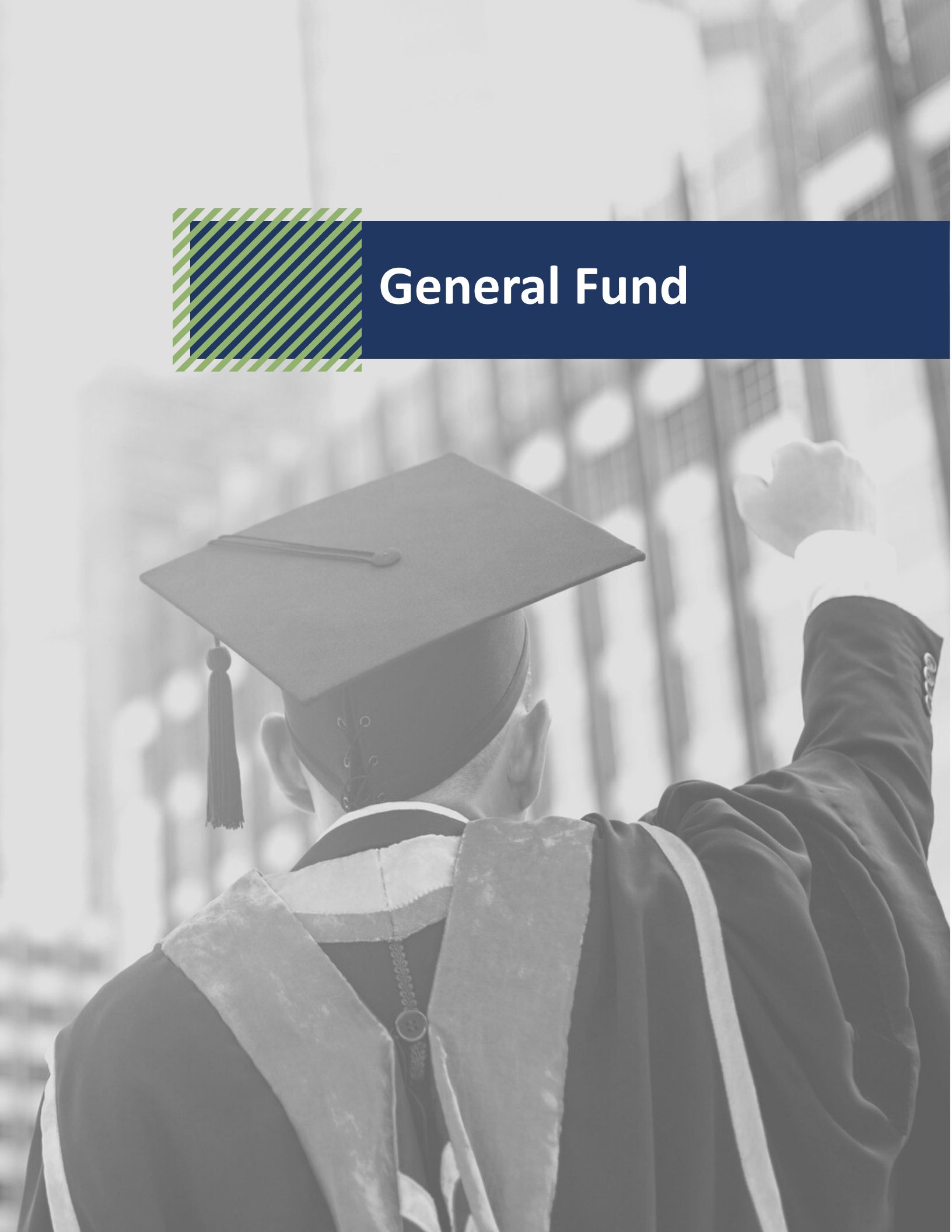
School District of Osceola County Administration Center
817 Bill Beck Boulevard
Kissimmee, FL 34744

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

SAMPLE



General Fund



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	85.7	75.2	73.3	79.0
3 Revenues	561.3	578.2	621.7	674.6	695.1	719.5	744.8	771.0
4 Projected Expenditures	550.3	579.5	620.7	677.6	705.6	721.4	739.1	762.0
5 Operating Surplus/(Deficit)	11.0	-1.3	1.0	-3.0	-10.5	-1.9	5.7	9.0
6 Total Ending Fund Balance	89.0	87.7	88.7	85.7	75.2	73.3	79.0	88.0
Ending Fund Balance by Category:								
7 Nonspendable	3.0	3.5	3.7	3.8	3.8	3.8	3.8	3.8
8 Restricted	24.2	27.4	32.8	24.4	21.9	19.9	19.9	19.9
9 Assigned	6.5	5.0	6.8	15.6	7.0	5.1	5.1	5.1
10 Unassigned 6% Board Policy Reserve	33.7	34.8	37.3	40.5	41.7	43.2	44.7	46.3
11 Unassigned	21.6	17.0	8.1	1.4	0.8	1.3	5.5	12.9
12 Total Ending Fund Balance	89.0	87.7	88.7	85.7	75.2	73.3	79.0	88.0
13 Financial Condition Ratio *	11.35%	10.13%	8.60%	8.86%	7.40%	7.15%	7.69%	8.63%

*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 Conference Report

BEGINNING FUND BALANCE			
1	Non-spendable - Inventory	3,835,373	
2	Restricted for State Categorical Programs	13,372,616	
3	Restricted for Other Grants and Programs	11,054,026	
4	Assigned for Contract Commitments	3,000,000	
5	Assigned for Carryover Appropriations	2,100,142	
6	Assigned for Projected Operating Deficit	10,464,519	
7	Unassigned - 6% Minimum per Board	40,500,000	
8	Unassigned Fund Balance	1,359,882	
9	Total Beginning Fund Balance	85,686,558	
ESTIMATED REVENUES			
10	Florida Education Finance Program	0310	339,177,607 48.8%
11	District School Taxes	0411	218,948,317 31.5%
12	Class Size Reduction	0355	70,778,482 10.2%
13	Transfer from Capital Projects	0630	28,952,391 4.2%
14	Workforce Development	0315	8,971,116 1.3%
15	Miscellaneous Local	049?	7,103,819 1.0%
16	Interest on Investments	043?	6,500,000 0.9%
17	Child Care Fees	047?	4,550,000 0.7%
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 0.1%
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	Total Estimated Revenues		695,126,870 100.0%
APPROPRIATIONS			
33	Salaries and Benefits	1	448,171,004 63.5%
34	Charter Schools	2	160,764,104 22.8%
35	Line Items Non-Salary	3	33,044,228 4.7%
36	Categoricals/Restricted Programs	4	25,835,024 3.7%
37	Utilities and Fuel	5	20,068,000 2.8%
38	School and Department Non-Salary	6	13,438,470 1.9%
39	Holdback - Undistributed FTE	7	4,270,559 0.6%
40	Family Empowerment Scholarship Program	8	- 0.0%
41	McKay Scholarship Program	9	- 0.0%
42	Transfers Out	10	- 0.0%
43	Current Appropriations		705,591,389 100.0%
44	Projected Operating Surplus/(Deficit)		(10,464,519)
45	Carryover Appropriations		29,526,784
46	Total Appropriations		735,118,173
PROJECTED ENDING FUND BALANCE			
47	Non Spendable - Inventory	3,835,373	
48	Restricted for State Categorical Programs	11,900,000	
49	Restricted for Other Grants and Programs	10,000,000	
50	Assigned for Contract Commitments	3,000,000	
51	Assigned for Carryover Appropriations	2,100,000	
52	Assigned for Projected Operating Deficit	1,900,000	
53	Unassigned - 6% Reserve per Board	41,700,000	
54	Unassigned Fund Balance	786,666	
55	Total Projected Ending Fund Balance	75,222,039	

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

Source	ACCT. NO.	2024-25 Tentative	2023-24 Budget	Difference
FEDERAL:				
ROTC	191	820,000.00	750,000.00	70,000.00
Career and Technical Education	201	110,247.29	-	110,247.29
Medicaid Reimbursement	202	2,000,000.00	1,500,000.00	500,000.00
Total Federal		2,930,247.29	2,250,000.00	680,247.29
STATE:				
Florida Education Finance Program*	310	339,177,607.00	335,968,263.00	3,209,344.00
Workforce Development	315	8,971,116.00	8,452,901.00	518,215.00
Workforce Development Performance Incentives	317	340,000.00	137,093.00	202,907.00
CO & DS Withheld for Administrative Expense	323	45,000.00	40,000.00	5,000.00
State License Tax	343	165,000.00	170,000.00	(5,000.00)
Class Size Reduction	355	70,778,482.00	71,276,412.00	(497,930.00)
Voluntary Prekindergarten	371	2,784,538.80	2,794,538.80	(10,000.00)
Miscellaneous State*	399	211,951.70	91,520.00	120,431.70
Total State		422,473,695.50	418,930,727.80	3,542,967.70
LOCAL:				
District School Tax - Required Local Effort (RLE)	411	177,381,479.00	166,051,158.00	11,330,321.00
District School Tax - RLE Prior Period Adjustment	411	-	614,246.00	(614,246.00)
District School Tax - Discretionary Millage	411	41,566,838.00	38,287,998.00	3,278,840.00
Tax Redemptions	421	35,000.00	100,000.00	(65,000.00)
Facility Use Fees/Rent	425	763,400.00	1,153,400.00	(390,000.00)
Interest, Including Profit on Investments	43X	6,500,000.00	3,000,000.00	3,500,000.00
Gifts, Grants, & Bequests*	440	350,000.00	326,860.00	23,140.00
Adult Education Fees	46X	2,385,000.00	1,775,000.00	610,000.00
Pre-K Early Intervention Fees	472	750,000.00	583,200.00	166,800.00
School Aged Child Care Fees	473	3,800,000.00	4,000,000.00	(200,000.00)
Bus Fees	491	25,000.00	75,000.00	(50,000.00)
Transportation Svcs-School Activities	492	95,000.00	95,000.00	-
Sale of Surplus Property	493	280,000.00	250,000.00	30,000.00
Federal Indirect Cost	494, 499	2,500,000.00	3,000,000.00	(500,000.00)
Miscellaneous Local Sources*	495	4,238,819.16	3,737,904.06	500,915.10
Insurance Loss Recovery	741	100,000.00	200,000.00	(100,000.00)
Total Local		240,770,536.16	223,249,766.06	17,520,770.10
OTHER SOURCES:				
Transfers In*	6X0	28,952,391.00	26,953,947.00	1,998,444.00
Total Other Sources		28,952,391.00	26,953,947.00	1,998,444.00
TOTAL EST REVENUE & OTHER SOURCES		695,126,869.95	671,384,440.86	23,742,429.09
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable - Inventory	2711	3,835,372.57	3,835,372.57	-
Restricted for State Categorical Programs **	2723	13,372,616.00	20,062,548.89	(6,689,932.89)
Restricted for Other Grants and Programs **	2729	11,054,026.00	12,654,829.92	(1,600,803.92)
Assigned for Contract Commitments **	2749	3,000,000.00	1,215,939.84	1,784,060.16
Assigned for Carryover Appropriations **	2749	2,100,142.00	2,572,659.83	(472,517.83)
Assigned for Projected Operating Deficit	2749	10,464,519.00	2,968,149.37	7,496,369.63
Unassigned - 6% Minimum per Board	2750	40,500,000.00	37,300,000.00	3,200,000.00
Unassigned	2750	1,359,882.30	8,038,248.87	(6,678,366.57)
Total Beginning Fund Balance	27XX	85,686,557.87	88,647,749.29	(2,961,191.42)
TOTAL EST REVENUE AND BEGINNING FD BAL		780,813,427.82	760,032,190.15	20,781,237.67

* 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 Tentative	2023-24 Budget	Difference
310	Florida Education Finance Prog	Discretionary Millage Compression		24,350,367.00	24,902,204.00	(551,837.00)
310	Florida Education Finance Prog	DJJ Supplement		-	76,573.00	(76,573.00)
310	Florida Education Finance Prog	ESE Guarantee		25,468,715.00	24,413,187.00	1,055,528.00
310	Florida Education Finance Prog	Funding Compression Allocation		-	-	-
310	Florida Education Finance Prog	Instructional Materials		-	-	-
310	Florida Education Finance Prog	Mental Health Allocation		4,559,583.00	4,018,915.00	540,668.00
310	Florida Education Finance Prog	Reading		-	-	-
310	Florida Education Finance Prog	Safe Schools		6,380,252.00	5,497,794.00	882,458.00
310	Florida Education Finance Prog	Educational Enrichment Allocation		19,354,334.00	19,198,873.00	155,461.00
310	Florida Education Finance Prog	Teacher Salary Increase Allocation		-	-	-
310	Florida Education Finance Prog	Teacher Classroom Supply Assistance Program		-	-	-
310	Florida Education Finance Prog	Transportation		16,158,708.00	19,032,029.00	(2,873,321.00)
310	Florida Education Finance Prog	Non-Categorical FEFP		242,905,648.00	238,828,688.00	4,076,960.00
Total Florida Education Finance Prog				339,177,607.00	335,968,263.00	3,209,344.00
399	Misc State	Criminal Justice Academy	13629X1	73,120.00	71,520.00	1,600.00
399	Misc State	CTE Pipeline Grant	13644X1	138,831.70	-	138,831.70
399	Misc State	Other Misc State		-	20,000.00	(20,000.00)
Total Misc State				211,951.70	91,520.00	120,431.70
440	Gifts/Grants	Addition Financial Program Donation	1400091	30,000.00	30,000.00	-
440	Gifts/Grants	Valencia Readiness/Transition	1462651	320,000.00	296,860.00	23,140.00
Total Gifts/Grants				350,000.00	326,860.00	23,140.00
495	Misc Local	Certification Fees	0495001	45,000.00	45,000.00	-
495	Misc Local	Salaries Reimb from Internal	1000201	35,000.00	20,000.00	15,000.00
495	Misc Local	Bellalago Management Fee	1009011	1,000,000.00	1,000,000.00	-
495	Misc Local	Fingerprinting	1010991	20,000.00	-	20,000.00
495	Misc Local	Prof Dev Certification Prog	1092031	25,000.00	-	25,000.00
495	Misc Local	E-Rate Network	1101651	625,000.00	520,000.00	105,000.00
495	Misc Local	Fiscal Agent Fee	1400111	60,000.00	50,000.00	10,000.00
495	Misc Local	Dori Slosberg Traffic Educ Fnd	1400141	200,000.00	223,000.00	(23,000.00)
495	Misc Local	Educ Liaison Salary-CBC of Central Florida	1400169	62,426.59	57,279.14	5,147.45
495	Misc Local	Promotions/Pub Rel-Waste Serv	1400201	175,000.00	220,000.00	(45,000.00)
495	Misc Local	P-Card Rebates	1400331	550,000.00	500,000.00	50,000.00
495	Misc Local	Drug Testing	1400411	20,000.00	-	20,000.00
495	Misc Local	Advertising/Comm Relations	1400451	200,000.00	-	200,000.00
495	Misc Local	OCEA President's Salary - Reimbursement	1461709	97,363.15	91,975.00	5,388.15
495	Misc Local	Pat's Place Catering	1466611	35,000.00	-	35,000.00
495	Misc Local	Wellness Fund Contributions	1467041	82,507.34	-	82,507.34
495	Misc Local	Employee Child Care	1900801	110,000.00	85,000.00	25,000.00
495	Misc Local	Education Foundation Salaries - Reimbursement	1912609	896,522.08	910,649.92	(14,127.84)
495	Misc Local	Other Misc Local	0000000	-	15,000.00	(15,000.00)
Total Misc Local				4,238,819.16	3,737,904.06	500,915.10
630	Transfers from Capital	Charter Capital - PECO	1350314	9,900,785.00	8,790,000.00	1,110,785.00
630	Transfers from Capital	Charter Capital - LCIR Millage	1350324	-	1,066,369.00	(1,066,369.00)
630	Transfers from Capital	Maintenance (95% FUNC 8100)	1093401	11,007,922.00	9,399,035.00	1,608,887.00
630	Transfers from Capital	Other Maintenance Line Items	1010000	2,115,900.00	2,218,543.00	(102,643.00)
630	Transfers from Capital	Portable Rental	1932301	2,500,000.00	1,900,000.00	600,000.00
630	Transfers from Capital	Property Casualty Insurance	1010731	3,427,784.00	3,580,000.00	(152,216.00)
Total Transfers from Capital				28,952,391.00	26,953,947.00	1,998,444.00

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

Use	ACCT. NO.	2024-25 Tentative	2023-24 Budget	Difference
APPROPRIATIONS				
Instruction	5000	472,399,001.23	469,000,620.52	3,398,380.71
Pupil Personnel Services	6100	37,322,959.27	34,445,823.18	2,877,136.09
Instructional Media Services	6200	5,827,024.43	5,637,190.97	189,833.46
Instructional & Curriculum Development Services	6300	23,730,085.00	20,230,748.87	3,499,336.13
Instructional Staff Training Services	6400	6,632,201.77	6,787,732.32	(155,530.55)
Instruction Related Technology	6500	6,141,302.14	2,492,312.02	3,648,990.12
Board of Education	7100	1,938,609.51	2,020,211.64	(81,602.13)
General Administration	7200	2,652,440.66	2,338,743.43	313,697.23
School Administration	7300	35,418,823.10	32,920,559.90	2,498,263.20
Facilities Acquisition & Construction	7400	14,197,384.58	13,197,519.13	999,865.45
Fiscal Services	7500	2,814,009.00	2,754,560.39	59,448.61
Food Services	7600	591,610.77	552,227.25	39,383.52
Central Services	7700	9,807,667.51	8,716,474.48	1,091,193.03
Pupil Transportation Services	7800	31,206,821.03	29,660,461.47	1,546,359.56
Operation of Plant	7900	54,334,870.96	54,653,313.58	(318,442.62)
Maintenance of Plant	8100	14,301,780.70	12,791,327.72	1,510,452.98
Administrative Technology Services	8200	9,512,773.58	5,939,088.21	3,573,685.37
Community Services	9100	6,269,621.65	6,777,695.68	(508,074.03)
Debt Service	9200	-	-	-
Total Appropriations		735,098,986.89	710,916,610.76	24,182,376.13
OTHER USES:				
Transfers Out	9700	-	-	-
Total Other Financing Uses		-	-	-
CURRENT APPROPRIATIONS AND OTHER USES		735,098,986.89	710,916,610.76	24,182,376.13
ESTIMATED REVENUES LESS CURRENT APPROPRIATIONS		(10,445,332.94)	(2,968,149.37)	(7,477,183.57)
ESTIMATED REVENUES LESS TOTAL APPROPRIATIONS		(39,972,116.94)	(39,532,169.90)	(439,947.04)
FUND BALANCE AT END OF YEAR:				
Nonspendable - Inventory	2711	3,835,372.57	3,835,372.57	-
Restricted for State Categorical Programs **	2723	-	-	-
Restricted for Other Grants and Programs **	2729	-	-	-
Assigned for Contract Commitments **	2749	-	-	-
Assigned for Carryover Appropriations **	2749	-	-	-
Assigned for Projected Operating Deficit	2749	-	-	-
Unassigned - 6% Minimum per Board	2750	41,700,000.00	40,300,000.00	1,400,000.00
Unassigned	2750	179,068.36	4,980,206.82	(4,801,138.46)
Total Ending Fund Balance	27XX	45,714,440.93	49,115,579.39	(3,401,138.46)
TOTAL APPROPRIATIONS AND ENDING FUND BAL		780,813,427.82	760,032,190.15	20,781,237.67

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

Description		ACCT. NO.	Allocation
1 ESTIMATED REVENUE:			
2	Educational Enrichment Allocation	310	19,354,334.00
3	TOTAL ESTIMATED REVENUE		19,354,334.00
4 APPROPRIATIONS:			
5	Holdbacks		
6	Charter School Allocations	1700004/D	4,308,573.00
7	Undist FTE Holdback	1700004/U	116,410.00
8	EEA Reserves	1700005	1,199,680.33
9	Total Holdbacks		5,624,663.33
10	Salaries		
11	Classroom Instructional Salaries	1700009	6,649,013.42
12	Pending Salary Adjustments	1700007	3,372,480.00
13	Impact Lab Teacher Salaries	1720009	1,106,240.72
14	IB Program Salaries	1760129	71,594.54
15	Lapse	1700008	(1,135,000.00)
16	Total Salaries		10,064,328.68
17	Non-salary Program Allocations		
18	Other Educational Enrichment	1700001	7,348.99
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	ESOL Summer Monitoring	1790401	18,000.00
41	Real Life Academic Experience	1790721	50,000.00
42	Junior Achievement	1790851	26,520.00
43	ROTC Support	1790911	2,000.00
44	PBIS, K-12	1790941	50,000.00
45	AVID	1760201	667,578.00
46	Really Great Reading	1760301	220,000.00
47	K-12 Charge Up Contact PL	1760401	300,000.00
48	Total Non-salary Program Allocations		3,665,341.99
49	TOTAL APPROPRIATIONS		19,354,334.00

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

READING PLAN SUPPORT 2024-2025

Description		ACCT. NO.	Allocation
1 ESTIMATED REVENUE:			
2	Reading Allocation from FEFP Base Funding	310	4,714,613.67
3	TOTAL ESTIMATED REVENUE		4,714,613.67
4 APPROPRIATIONS:			
5	Holdbacks		
6	Pending Salary Adjustments	1800007	158,138.99
7	Reading Coach Salaries	1800009	3,953,474.68
8	Total Salaries		4,111,613.67
9	Non-salary Program Allocations		
10	Other Reading Programs	1800001	-
11	Summer Reading Camp-Grade 3	1810011	150,000.00
12	ELA Materials-Elementary	1810111	45,000.00
13	Methods of Writing-Elementary	1830011	358,000.00
14	Early Literacy Instruction	1830211	50,000.00
15	Total Non-salary Program Allocations		603,000.00
16	TOTAL APPROPRIATIONS		4,714,613.67

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

MENTAL HEALTH ALLOCATION 2024-25

Description		ACCT. NO.	New Funding	Carryover	Total Funding
1 ESTIMATED REVENUE:					
2 Mental Health Allocation			4,559,583.00	988,147.17	5,547,730.17
3 TOTAL ESTIMATED REVENUE			4,559,583.00	988,147.17	5,547,730.17
4 APPROPRIATIONS:					
5 Holdbacks					
6 Charter School Allocations		1513004/D	600,000.00	-	600,000.00
7 Undistributed FTE		1513004/U	27,424.00	-	27,424.00
8 Reserves		1513005	-	-	-
9 Total Holdbacks			627,424.00	-	627,424.00
10 Salaries					
11 Social Wrk, Psychologists, MH Therapists		1513009	3,194,053.57	-	3,194,053.57
12 Pending Salary Adjustments		1513007	115,314.00	-	115,314.00
13 Total Salaries			3,309,367.57	-	3,309,367.57
14 Non-salary Program Allocations					
15 Contracted Services and Other Non-salary		1513001	497,791.43	988,147.17	1,485,938.60
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	988,147.17	1,610,938.60
19 TOTAL APPROPRIATIONS			4,559,583.00	988,147.17	5,547,730.17

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

SAFE SCHOOLS FUNDING 2024-25

DESCRIPTION		SROs	SAFE SCHOOLS ALLOCATION	SUPPLEMENTAL SAFE SCHOOLS LINE ITEM	TOTAL FUNDING
1 ESTIMATED REVENUE:					
2	Safe Schools and Line Item Allocations		6,380,252.00	212,047.68	6,592,299.68
3	TOTAL ESTIMATED REVENUE		6,380,252.00	212,047.68	6,592,299.68
4 APPROPRIATIONS:					
5	Holdbacks				
6	Charter School Allocations	26	1,415,568.00	-	1,415,568.00
7	Undistributed FTE Holdback		40,604.00	-	40,604.00
8	Safe Schools Reserves		-	-	-
9	Total Holdbacks	26	1,456,172.00	-	1,456,172.00
10 School Resource Officers - St. Cloud Police Dept					
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	Floaters	2	107,311.78	-	107,311.78
20	Supervisor SRO	1	65,000.00	-	65,000.00
21	Total St. Cloud Police Dept	12	655,214.79	-	655,214.79
22 School Resource Officers - Kissimmee Police Dept					
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	Floaters	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	Total Kissimmee Police Dept	17	945,793.28	-	945,793.28

DESCRIPTION		SROs	SAFE SCHOOLS ALLOCATION	SUPPLEMENTAL SAFE SCHOOLS LINE ITEM	TOTAL FUNDING
40	School Resource Officers - Osceola County Sheriff				
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
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	Total Osceola County Sheriff	52	2,846,826.83	-	2,846,826.83
78	Other Initiatives				
79	Additional SROs	2	107,311.78	-	107,311.78
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		289,109.00	-	289,109.00
83	Drug test kits		2,700.00	-	2,700.00
84	Behavioral Threat Assessment		5,000.00	-	5,000.00
85	Bleed Control Replacement Kits and Supplies		4,893.32	106.68	5,000.00
86	Guardian Equipment		-	22,500.00	22,500.00

DESCRIPTION		SROs	SAFE SCHOOLS ALLOCATION	SUPPLEMENTAL SAFE SCHOOLS LINE ITEM	TOTAL FUNDING
87	Rave Panic		-	89,441.00	89,441.00
88	FUSUS		-	100,000.00	100,000.00
89	Total Other Initiatives	2	476,245.10	212,047.68	688,292.78
90	Total Traditional School Appropriations	83	4,924,080.00	212,047.68	5,136,127.68
91	TOTAL APPROPRIATIONS	109	6,380,252.00	212,047.68	6,592,299.68

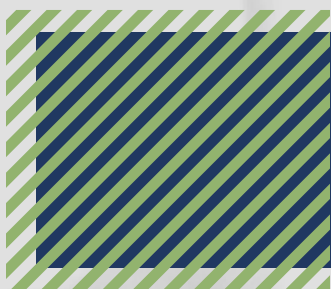
THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

LINE ITEM ALLOCATIONS

	DIVISION	DEPARTMENT	PROJECT	PROJECT DESCRIPTION	FUNDING SOURCE	PRIOR YR EXPENDED	CURRENT YR BUDGET	RECOMMENDED
1	BUSINESS & FISCAL SERVICES	CHIEF BUSINESS & FINANCE OFFICER	1010681	TERMINAL PAY	FEFP	3,572,778.22	3,200,000.00	3,200,000.00
2			1012151	ANNUAL AUDITS	FEFP	240,753.35	351,380.85	312,000.00
3			1012431	CO & DS ADMIN EXPENSE	CO&DS	45,180.54	45,000.00	45,000.00
4			1014991	LONG-TERM SUBS	FEFP	4,979,083.41	4,950,930.00	1,125,000.00
5			1015221	START UP SUPPLIES NEW SCHOOLS	FEFP	51,658.69	521,095.25	650,000.00
6			1015991	SHORT-TERM SUBS	FEFP	-	-	6,375,000.00
7			1016531	ERP SOFTWARE ENHANCEMENT	FEFP	12,675.35	15,500.00	18,000.00
8			1010501	POSTAGE & UPS-CO	FEFP	30,144.61	40,000.00	40,000.00
9			1010051	ATHLETIC INSURANCE	FEFP	246,319.15	260,000.00	260,000.00
10			1010331	INSURANCE REIMBURSEMENT	FEFP	109,972.79	244,559.00	100,000.00
11	COMMUNITY RELATIONS	PUBLIC INFORMATION OFFICER	1010731	PROPERTY CASUALTY INSURANCE	CAPITAL	5,836,669.00	5,780,000.00	5,627,784.00
12			1011481	PUBLIC OFFICIAL BONDS	FEFP	942.50	270.00	970.00
13			1011821	ACTUARIAL SERVICES	FEFP	11,500.00	3,500.00	12,000.00
14			1012111	W/C SELF-INSURER ASSESSMENT	FEFP	31,887.23	40,000.00	35,000.00
15			1012121	FLOOD INSURANCE	FEFP	10,427.00	15,000.00	15,000.00
16			1015181	STATE & FEDERAL LABOR LAW POST	FEFP	4,888.25	17,961.91	5,500.00
17			1015421	WORKERS COMPENSATION INSURANCE	FEFP	1,763,162.32	2,400,000.00	2,450,000.00
18			1014771	WEBSITE, MOBILE APP, EMERGENCY NOTIFCN SYSTEM	FEFP	137,985.00	151,600.00	417,620.00
19			1014921	VOLUNTEER CRIMINAL HISTORY SCREENING	FEFP	68,127.20	86,250.00	86,250.00
20			1017011	LET'S TALK ONLINE SERVICE PTFM	FEFP	137,500.00	137,500.00	137,500.00
21	EDUCATIONAL CHOICES & INNOVATION FACILITIES	CHIEF FACILITIES OFFICER	1017221	REMIND	FEFP	120,468.82	126,582.00	132,911.00
22			1017401	JUST FOIA	FEFP	15,633.29	15,160.00	15,918.00
23			1017511	THOUGHT EXCHANGE	FEFP	72,000.00	75,600.00	87,964.00
24			1016261	CHOICE PROGRAMS MARKETING	LOCAL	76,955.02	85,800.00	86,800.00
25			1010101	SOFTWARE (EBLDR), CONSULT FEES	FEFP	130,508.70	126,509.12	176,744.00
26			1011031	DDP & REDISTRICTING	FEFP	11,594.59	16,175.75	18,694.00
27			1016841	REAL ESTATE AND DUE DILIGENCE	FEFP	98,170.51	91,500.00	168,000.00
28			1017531	MOBILE MAPPING	FEFP	-	-	28,665.00
29			1010361	LEGISLATIVE CONSULTANT	FEFP	18,251.68	18,600.00	18,600.00
30			1010701	UNEMPLOYMENT CLAIMS	FEFP	90,270.27	150,000.00	100,000.00
31	HUMAN SERVICES	CHIEF HUMAN RESOURCE OFFICER	1010891	RECRUITMENT	FEFP	903,820.88	20,000.00	30,000.00
32			1010901	ADA ACCOMODATIONS	FEFP	3,390.12	5,000.00	5,000.00
33			1010991	FINGERPRINTING	FEFP	107,177.50	150,000.00	100,000.00
34			1011491	NEGOTIATION TEAM	FEFP	3,682.28	8,105.00	8,105.00
35			1012671	SCHOOL BOARD POLICY MANUAL	FEFP	2,589.25	5,500.00	5,500.00
36			1014901	EAP PROGRAM	FEFP	130,416.00	157,599.70	139,944.00
37			1015521	DIFFERENTIATED PAY	FEFP	-	-	10,000.00
38			1015671	ATHLETIC COACH SUPPL-NON EMPL	FEFP	261,129.52	276,275.00	350,000.00
39			1014971	ADMIN COMPLEX SECURITY	FEFP	7,037.50	8,000.00	10,000.00
40			1017341	PSS MENTOR	LOCAL	-	5,000.00	1,000.00
41	INFORMATION & TECHNOLOGY	CHIEF INFORMATION OFFICER	1017161	KRONOS	FEFP	103,515.13	209,409.55	250,557.00
42			1017181	BUSINESS PROCESS IMPROVEMENTS	FEFP	59,943.21	155,250.00	232,075.00
43			101723?	CFEED	FEFP	201,206.00	211,267.00	229,830.00
44			1017411	NETWORK SECURITY	FEFP	80,457.80	224,021.00	60,500.00
45			1011011	IBM COMPUTER SYSTEM-ANN PMT	FEFP	30,122.95	32,875.00	32,500.00
46			1014631	TAPE VAULTING, DATA PROJECT	FEFP	38,774.50	45,000.00	47,000.00
47			1014751	MISD SOFTWARE MAINTENANCE	FEFP	23,377.93	54,990.00	35,920.00
48			1016441	SHAREPOINT LICENSE & SUPPORT	FEFP	1,700.00	10,000.00	2,500.00
49			1017301	TERMS SUPPORT	FEFP	26,925.00	125,350.58	80,000.00
50			1015641	FOCUS SIS	FEFP	20,632.88	58,844.00	45,261.00
51	SCHOOL OPERATIONS	ASST SUPT, SCHOOL OPERATIONS	1016201	DESTINY SOFTWARE IMPL & MAINT	FEFP	83,473.25	111,895.00	100,000.00
52			1016431	ELECTRONIC RESOURCES	FEFP	248,231.66	398,433.50	392,696.00
53			1017001	ISAFE SUBSCRIPTION	FEFP	4,700.00	4,700.00	4,800.00
54			1017031	MEDIA SPECIALIST EXTRA	FEFP	60,985.42	53,222.42	70,000.00
55			1013381	MICROFILMING/SCANNING	FEFP	24,243.62	29,430.00	33,200.00
56			1010081	COMPUTER MAINT CONTRACT-SCHLS	FEFP	121,714.88	143,570.95	1,250,000.00
57			1010651	PHONE SYSTEM MAINT DIST-WIDE	CAPITAL	24,066.92	50,933.08	41,100.00
58			1010661	INTERCOM & SEC SYS REP DIST-WD	CAPITAL	24,857.40	100,000.00	75,000.00
59			1010671	DIST WIDE TELECOMMUNICATIONS	FEFP	817,617.91	895,328.00	900,000.00
60			1010961	NETWORK SOFTWARE & MAINT	FEFP	155,204.46	158,882.00	157,400.00
61	STUDENT SERVICES	STUDENT SERVICES	1015451	MICROSOFT SUPPORT	FEFP	99,584.00	105,000.00	120,000.00
62			1016601	ADOBE SOFTWARE	FEFP	59,968.23	66,920.00	70,000.00
63			1016891	ERATE OVERTIME	FEFP	23,609.31	60,000.00	45,000.00
64			1017041	TECHNOLOGY INTERNS	FEFP	71,564.18	150,000.00	150,000.00
65			1010611	TEAMSTER UNION CONTRACT ALLOW	FEFP	674,249.19	273,500.00	319,800.00
66			1015471	BUS MONITORS	FEFP	46,111.65	50,000.00	40,000.00
67			1017541	BOILER PREV MAINT, INSPECTION & REPAIRS	FEFP	-	-	185,000.00
68			1010111	CONTINGENCY FOR MAJOR MAINT	CAPITAL	658,627.26	1,041,072.20	750,000.00
69			1010221	BACKFLOW INSPECTIONS & REPAIRS	CAPITAL	4,002.83	-	100,000.00
70			1010251	CHILLER MAINT AGREEMENT/REPAIR	CAPITAL	300,000.00	300,000.00	300,000.00
71	SAFETY, SECURITY & EMERGENCY MGMT	SAFETY, SECURITY & EMERGENCY MGMT	1010411	MAINTENANCE-COUNTY OFFICE	FEFP	68,648.92	75,000.00	75,000.00
72			1010711	HVAC PREVENTIVE MAINT & FILTER	CAPITAL	298,301.06	300,000.00	350,000.00
73			1011221	AQUATIC VEGETATION CONTROL	CAPITAL	28,095.68	30,000.00	35,000.00
74			1014881	ELEVATOR INSPECTION	CAPITAL	44,636.00	60,376.00	75,000.00
75			1016381	WATER TREATMENT SVCS	CAPITAL	25,016.00	33,333.50	40,000.00
76			1017151	SCHOOL DUDE - ENERGY MGR PRGM	FEFP	11,081.87	12,500.00	15,000.00
77			1010801	INSPECTION-FIRE ALARM,EXT HOOD	CAPITAL	236,742.10	252,610.00	250,000.00
78			1010831	SPRINKLER SYS INSPECT & REPAIR	CAPITAL	49,164.08	87,735.00	65,000.00
79			1016061	AED INSPECTION & MAINTENANCE	FEFP	22,975.20	22,970.00	45,428.00
80			1016181	SAFETY & SECURITY UPGRD/MAINT	CAPITAL	157,721.33	28,613.00	34,800.00
81	TRANSPORTATION	TRANSPORTATION	101627?	SUPPLEMENTAL SAFE SCHOOLS	FEFP	239,264.50	600,000.00	212,048.00
82			1016371	FIRE EXTINGUISHER INSPECTIONS	FEFP	47,093.45	70,000.00	70,000.00
83			1017321	DAS RADIOS	FEFP	-	50,000.00	50,000.00
84			1015591	TRANSP RADIO COMM & FCC LIC	FEFP	71,650.64	83,835.12	89,811.00
85			1016491	TRANSP ROUTING MGMT SYSTEM	FEFP	219,240.00	219,400.00	230,202.00
86			1017081	GLOBAL POSITIONING SYSTEM	FEFP	51,532.34	69,000.00	50,000.00
87			1017241	CONTRACTED SCHOOL TRANSPORTATION	FEFP	256,367.50	101,631.02	100,000.00
88			1017251	FIELD TRIP SOFTWARE	FEFP	24,600.00	24,600.00	24,600.00
89			1017311	FUEL MANAGEMENT SYSTEM	FEFP	12,672.00	12,672.00	22,036.00
90			1010871	CERTIFIED ATHLETIC TRAINING	FEFP	11,957.13	22,336.12	20,000.00
91	STUDENT SERVICES	STUDENT SERVICES	1011521	ATHLETIC OFFICIALS & REFEREES	FEFP	197,299.00	200,000.00	200,000.00
92			1015261	MIDDLE SCHOOL ATHLETICS	FEFP	75,000.00	75,000.00	75,000.00
93			1015441	POOL RENTAL AND HEATING	FEFP	37,376.67	70,000.00	40,000.00
94			1015551	WEATHER MONITORING	FEFP	7,928.00	10,000.00	10,000.00
95			1015621	SUMMER OPS-ATHLETIC DIRECTORS	FEFP	9,390.54	15,000.00	15,000.00

	DIVISION	DEPARTMENT	PROJECT	PROJECT DESCRIPTION	FUNDING SOURCE	PRIOR YR EXPENDED	CURRENT YR BUDGET	RECOMMENDED
96	STUDENT SERVICES	STUDENT SERVICES	1016971	CONCUSSION BASELINE TESTING	FEFP	16,100.00	16,100.00	17,100.00
97			1017521	AKTIVATE	FEFP	-	3,000.00	3,000.00
98	SUPERINTENDENT	SUPERINTENDENT	1010091	LOBBYING EFFORTS	FEFP	106,000.00	188,000.00	108,000.00
99			1010357	LEGAL FEES	FEFP	931,256.71	750,000.00	625,000.00
100			1015681	BOARD MEETING MGMT/EQUIPMENT	FEFP	10,208.99	15,000.00	15,000.00
101			1015691	DISTRICT MEMBERSHIP DUES	FEFP	82,488.16	106,500.00	100,000.00
102			1016031	DISTRICT & COMMUNITY EVENTS	LOCAL	142,797.68	220,000.00	220,000.00
103			1016051	PROMOTIONS & PUBLIC RELATIONS	LOCAL	96,597.66	100,000.00	100,000.00
104			1016281	BOARD MEMBER EXPENSES -LOCAL	LOCAL	15,242.85	30,500.00	30,000.00
105	TEACHING & LEARNING	DEPUTY SUPT, TEACHING & LEARNING	1011071	BAND & CHORUS SUPPORT	FEFP	132,686.46	157,589.59	185,000.00
106			1015027	ENVIRONMENTAL CENTER	FEFP	61,506.88	69,490.00	80,000.00
107			1015381	SUMMER OPS-GUIDANCE COUNSELORS	FEFP	160,510.19	181,250.00	118,650.00
108			1016081	ADMINISTRATOR'S INSTITUTE	LOCAL	27,233.97	27,850.00	27,850.00
109			1017191	SUPPLEMENTAL MATH INSTRUCTION	FEFP	251,157.48	525,000.00	157,500.00
110		HIGH SCHOOL CURRICULUM & INSTRUCTION	1010521	RENTAL OF FACILITIES (GRAD)	FEFP	118,237.04	140,000.00	155,000.00
111		PROFESSIONAL DEVELOPMENT	1014981	PROFESSIONAL DEV ACTIVITIES	FEFP	225,018.19	283,833.00	200,000.00
112			1017211	IOBSERVATION	FEFP	108,150.00	111,400.00	114,750.00
113		RESEARCH, EVALUATION & ACCOUNTABILITY	1010541	SACS ANNUAL DUES-SCHOOLS	FEFP	88,400.00	69,600.00	72,000.00
114			1010601	SAC MEETINGS, TRNG & SUPPORT	LOCAL	1,317.20	2,000.00	2,000.00
115			1016581	EOC- PERT MATH	FEFP	9,999.72	10,000.00	5,000.00
Grand Total						28,222,881.30	30,255,572.21	33,056,383.00

FUNDING	PRIOR YR EXPENDED	CURRENT YR BUDGET	RECOMMENDED
FEFP	20,129,656.72	21,674,749.43	24,800,049.00
CO&DS	45,180.54	45,000.00	45,000.00
LOCAL	360,144.38	471,150.00	467,650.00
CAPITAL	7,687,899.66	8,064,672.78	7,743,684.00
TOTAL	28,222,881.30	30,255,572.21	33,056,383.00



Debt Service Fund



DEBT SERVICE FUND BUDGET

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

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

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

DEBT SERVICE FUND - ESTIMATED REVENUES AND BEGINNING FUND BALANCE

Source	Account Number	2024-25 Tentative	2023-24 Budget	Difference
FEDERAL:				
Federal Direct QSCB Subsidy	199	2,230,600.00	2,230,600.00	-
Total Federal		2,230,600.00	2,230,600.00	-
STATE:				
CO & DS withheld for SBE/COBI Bonds	322	271,950.00	415,197.34	(143,247.34)
COBI Bonds Interest	326	-	-	-
Total State		271,950.00	415,197.34	(143,247.34)
LOCAL:				
Lease Payments and Other	425	34,017.25	1,035,897.60	(1,001,880.35)
Interest on Investments (incl. net change)	430	-	-	-
Total Local		34,017.25	1,035,897.60	(1,001,880.35)
OTHER SOURCES:				
Transfers In	630	40,265,065.91	37,100,945.82	3,164,120.09
Proceeds/Premium on Refunding Bonds	700	-	-	-
Total Other Sources		40,265,065.91	37,100,945.82	3,164,120.09
TOTAL ESTIMATED REVENUE & OTHER SOURCES		42,801,633.16	40,782,640.76	2,018,992.40
FUND BALANCE AT BEGINNING OF YEAR:				
Restricted for Debt Service	2725	30,655,850.53	28,729,347.74	1,926,502.79
Total Beginning Fund Balance		30,655,850.53	28,729,347.74	1,926,502.79
TOTAL EST REVENUE AND BEGINNING FUND BALANCE		73,457,483.69	69,511,988.50	3,945,495.19

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

Use	Account Number	2024-25 Tentative	2023-24 Budget	Difference
DEBT SERVICE/FUNCTION 9200:				
Redemption of Principal	9271	32,828,273.74	31,855,248.38	973,025.36
Interest	9272	8,730,129.04	6,948,863.59	1,781,265.45
Dues and Fees	9273	54,070.00	52,026.00	2,044.00
Cost of Issuance	9273	-	-	-
Payments to Refunding Bond Escrow Agent	9276	-	-	-
Total Debt Service Appropriations		41,612,472.78	38,856,137.97	2,756,334.81
OTHER USES:				
Transfers Out	9793	-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		41,612,472.78	38,856,137.97	2,756,334.81
ESTIMATED REVENUE LESS APPROPRIATIONS		1,189,160.38	1,926,502.79	(737,342.41)
FUND BALANCE AT END OF YEAR:				
Restricted for Debt Service	2725	31,845,010.91	30,655,850.53	1,189,160.38
Total Ending Fund Balance		31,845,010.91	30,655,850.53	1,189,160.38
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		73,457,483.69	69,511,988.50	3,945,495.19

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL								
DEBT SERVICES FUND - ESTIMATED REVENUES AND APPROPRIATIONS BY FUND								
Source	Account Number	210 SBE Bonds	2A2 2015 Sales Tax Bonds	2S1 2023 Sales Tax Bonds	2A5 2017 Capital Outlay Sales Tax Bonds	2A6 2020 Capital Outlay Sales Tax Bonds	298 Bellalago EFBD	299 2010 COP
CURRENT BALANCE		41,098.25	-	-	-	-	-	29,604,085.78
Est Additional Receipts		-	-	-	-	-	-	-
(Est Additional Expenditures)		-	-	-	-	-	-	-
BEGINNING FUND BALANCE		41,098.25	-	-	-	-	-	29,604,085.78
ESTIMATED REVENUE:								
FEDERAL DIRECT QSCBs	0199	-	-	-	-	-	-	2,230,600.00
CO&DS	0322	271,950.00	-	-	-	-	-	-
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	2,674,786.88
BOND PROCEEDS	0700	-	-	-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		271,950.00	6,942,399.60	2,433,000.00	7,024,319.00	8,110,242.00	913,628.43	4,905,386.88
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		313,048.25	6,942,399.60	2,433,000.00	7,024,319.00	8,110,242.00	913,628.43	34,509,472.66
APPROPRIATIONS:								
PRINCIPAL	7100	254,000.00	6,804,000.00	-	5,555,000.00	7,345,000.00	575,273.74	-
INTEREST	7200	17,950.00	135,399.60	2,430,000.00	1,466,319.00	762,242.00	338,354.69	2,696,490.00
DUES & FEES	7300	-	3,000.00	3,000.00	3,000.00	3,000.00	-	9,070.00
COST OF ISSUANCE	7301	-	-	-	-	-	-	-
ENCUM & CARRYOVERS	272000	-	-	-	-	-	-	-
PAYMENTS TO REFUNDING BOND ESCROW AGENT	7600	-	-	-	-	-	-	-
TRANSFERS OUT	9300	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS & OTHER USES		271,950.00	6,942,399.60	2,433,000.00	7,024,319.00	8,110,242.00	913,628.43	2,705,560.00
ESTIMATED REVENUE LESS APPROPRIATIONS		-	-	-	-	-	-	2,199,826.88
FUND BALANCE AT END OF YEAR:								
RESTRICTED	275200	41,098.25	-	-	-	-	-	31,803,912.66
ENDING FUND BALANCE		41,098.25	-	-	-	-	-	31,803,912.66
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		313,048.25	6,942,399.60	2,433,000.00	7,024,319.00	8,110,242.00	913,628.43	34,509,472.66

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL							
DEBT SERVICES FUND - ESTIMATED REVENUES AND APPROPRIATIONS BY FUND							
Source	Account Number	29C 2014 COP	29D 2015 COP	29E 2017 COP	29H 2023 COP	Total COPs	Grand Total
CURRENT BALANCE		-	1,010,666.50	-	19.24	30,614,752.28	30,655,850.53
Est Additional Receipts		-	-	-	-	-	-
(Est Additional Expenditures)		-	-	-	-	-	-
BEGINNING FUND BALANCE		-	1,010,666.50	-	19.24	30,614,752.28	30,655,850.53
ESTIMATED REVENUE:							
FEDERAL DIRECT QSCBs	0199	-	-	-	-	2,230,600.00	2,230,600.00
CO&DS	0322	-	-	-	-	-	271,950.00
TAXES	0412	-	-	-	-	-	-
LOCAL SALES TAX	0418	-	-	-	-	-	-
LEASE	0425	-	34,017.25	-	-	34,017.25	34,017.25
TRANSFERS IN	0630	86,752.00	-	8,445,610.00	3,625,308.76	14,838,476.88	40,265,065.91
BOND PROCEEDS	0700	-	-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		86,752.00	34,017.25	8,445,610.00	3,625,308.76	17,103,094.13	42,801,633.16
TOTAL ESTIMATED REVENUES AND BEGINNING FD BAL		86,752.00	1,044,683.75	8,445,610.00	3,625,328.00	47,717,846.41	73,457,483.69
APPROPRIATIONS:							
PRINCIPAL	7100	-	1,025,000.00	7,885,000.00	3,385,000.00	12,295,000.00	32,828,273.74
INTEREST	7200	80,752.00	13,683.75	554,610.00	234,328.00	3,579,863.75	8,730,129.04
DUES & FEES	7300	6,000.00	6,000.00	6,000.00	6,000.00	39,070.00	54,070.00
COST OF ISSUANCE	7301	-	-	-	-	-	-
ENCUM & CARRYOVERS	272000	-	-	-	-	-	-
PAYMENTS TO REFUNDING BOND ESCROW AGENT	7600	-	-	-	-	-	-
TRANSFERS OUT	9300	-	-	-	-	-	-
TOTAL APPROPRIATIONS & OTHER USES		86,752.00	1,044,683.75	8,445,610.00	3,625,328.00	15,913,933.75	41,612,472.78
ESTIMATED REVENUE LESS APPROPRIATIONS		-	(1,010,666.50)	-	(19.24)	1,189,160.38	1,189,160.38
FUND BALANCE AT END OF YEAR:							
RESTRICTED	275200	-	-	-	-	31,803,912.66	31,845,010.91
ENDING FUND BALANCE		-	-	-	-	31,803,912.66	31,845,010.91
TOTAL APPROPRIATIONS AND ENDING FD BAL		86,752.00	1,044,683.75	8,445,610.00	3,625,328.00	47,717,846.41	73,457,483.69

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
PROJECTS FUNDED	Various Projects	Refunding portion of 2007A Sales Tax Bond	Transportation Buildings	Various Maintenance & Renovation Projects	Various Maintenance & Renovation Projects	Bellalago Charter School
INTEREST RATE	3.0 - 5.0	1.99		2.76	1.52	1.0 - 4.6
PRINCIPAL AMOUNT OUTSTANDING	763,000.00	10,230,000.00		61,315,000.00	61,055,000.00	7,312,978.63

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
2026	158,550.00	-	8,930,000.00	7,020,862.00	8,104,762.00	914,075.02
2027	-	-	8,931,750.00	7,021,058.00	8,105,572.00	904,846.17
2028	-	-	8,927,769.50	7,016,838.00	8,104,634.00	895,895.88
2029	-	-	8,927,850.00	7,013,133.00	8,106,910.00	882,733.47
2030	-	-	8,931,390.00	7,009,805.00	8,102,400.00	876,146.21
2031	-	-	8,927,780.00	7,011,647.00	8,101,104.00	869,739.99
2032	-	-	8,931,817.50	7,008,521.00	-	853,032.37
2033	-	-	8,932,692.50	7,005,358.00	-	842,449.75
2034	-	-		-	-	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

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	Total COPs	Total Debt
PROJECTS FUNDED	Renovations: Osceola High, Thacker Avenue Elementary, Highlands Elementary	Refunding remaining portion of 2004A COP, 2004B COP and 2004C COP	Refunding 2005 COP	Refunding 2007 COP	Refunding remaining portion of 2021A COP, 2013A COP and 2004A COP		
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	2,020,000.00	32,435,000.00	20,570,000.00	99,130,000.00	239,805,978.63

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

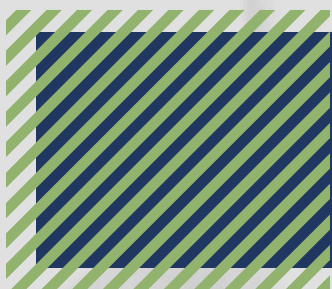
Estimated Revenue	2025	2026	2027	2028	2029
Tax Roll	57,939,917,650	60,952,793,368	64,244,244,210	67,713,433,397	71,099,105,067
Millage	1.5	1.5	1.5	1.5	1.5
Tax Roll Millage Collection	83,433,481	87,772,022	92,511,712	97,507,344	102,382,711
Less: Charter Capital (1.5 millage Tax)	(4,000,000)	(6,000,000)	(8,000,000)	(10,000,000)	(12,000,000)
Total Estimated Revenue	79,433,481	81,772,022	84,511,712	87,507,344	90,382,711
Debt Service Appropriations					
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	86,151	86,151	86,151	3,691,151	-
COP 2015 Debt Service	1,043,633	-	-	-	-
COP 2017 Debt Service	8,444,914	9,559,329	9,561,864	-	-
COP 2023 Debt Service	3,624,727	2,508,981	2,507,352	9,311,166	-
Bellalago Benefit District	913,628	914,075	904,846	895,896	882,733
Total Debt Service Needs	16,787,840	15,743,323	15,735,000	13,898,213	882,733
Estimated Debt Service Capacity	62,645,641	66,028,700	68,776,712	73,609,131	89,499,978
Millage Required to Meet Debt Service Needs	0.302	0.269	0.255	0.214	0.013
Millage Available for Capital Expenditures	1.198	1.231	1.245	1.286	1.487
Percent Indebted - Capital Outlay Millage	20.1%	17.9%	17.0%	14.3%	0.9%

Debt Capacity Analysis - 1/4 Cent School Capital Outlay Surtax

Estimated Revenue	2025	2026	2027	2028	2029
1/4 Cent Infrastructure Sales Surtax	22,000,000	22,551,811	23,207,743	23,934,675	24,684,376
Debt Service Appropriations					
Sales Tax Revenue Bonds 2015	6,943,610	-	-	-	-
Sales Tax Revenue Bonds, Series 2023	2,430,000	8,930,000	8,931,750	8,927,770	8,927,850
	9,373,610	8,930,000	8,931,750	8,927,770	8,927,850
Estimated Debt Service Capacity	12,626,390	13,621,811	14,275,993	15,006,906	15,756,526
Percent Indebted - 1/4 Cent Infrastructure Sales Surtax	42.6%	39.6%	38.5%	37.3%	36.2%

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

Estimated Revenue	2025	2026	2027	2028	2029
1/2 Cent School Capital Outlay Surtax	44,000,000	45,103,621	46,415,484	47,869,350	49,368,752
Debt Service Appropriations					
Capital Outlay Sales Tax Revenue Bonds 2017	7,022,824	7,022,367	7,024,063	7,018,343	7,014,638
Capital Outlay Sales Tax Revenue Bonds 2020	8,108,198	8,107,968	8,106,528	8,105,590	8,107,866
Total Debt Service Needs	15,131,022	15,130,335	15,130,591	15,123,933	15,122,504
Estimated Debt Service Capacity	28,868,978	29,973,286	31,284,893	32,745,417	34,246,248
Percent Indebted - 1/2 Cent School Capital Outlay Surtax	34.4%	33.5%	32.6%	31.6%	30.6%



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 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 capital outlay sales surtax (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
BEGINNING FUND BALANCE & ESTIMATED REVENUES					
BEGINNING FUND BALANCE					
Capacity	\$ 49,705,244	\$ 49,043,639	\$ 18,357,856	\$ 89,898,386	\$ 112,059,634
Carryover - Capacity	232,894,096	-	-	-	-
Non-Capacity	110,180,628	143,088,049	161,228,503	184,386,413	219,873,162
Carryover - Non-Capacity	254,248,631	-	-	-	-
Total Beginning Fund Balance	647,028,599	192,131,688	179,586,359	274,284,799	331,932,796
ESTIMATED REVENUES					
Capacity Sources	88,638,395	88,514,217	91,540,530	95,161,248	98,602,391
Non-Capacity Sources	285,341,132	169,051,213	176,254,718	183,930,418	191,368,631
Total Estimated Revenues	373,979,527	257,565,430	267,795,248	279,091,666	289,971,022
Total Beginning Fund Balance & Estimated Revenues	\$ 1,021,008,126	\$ 449,697,118	\$ 447,381,607	\$ 553,376,465	\$ 621,903,818
APPROPRIATIONS & PROJECTED ENDING FUND BALANCE					
APPROPRIATIONS					
Capacity	322,194,096	119,200,000	20,000,000	73,000,000	98,500,000
Non-Capacity	506,682,342	150,910,759	153,096,809	148,443,669	137,623,070
Total Appropriations	828,876,438	270,110,759	173,096,809	221,443,669	236,123,070
PROJECTED ENDING FUND BALANCE					
Capacity	49,043,639	18,357,856	89,898,386	112,059,634	112,162,025
Non-Capacity	143,088,049	161,228,503	184,386,413	219,873,162	273,618,723
Total Ending Fund Balance	192,131,688	179,586,359	274,284,799	331,932,796	385,780,748
Total Appropriations & Projected Ending Fund Balance	\$ 1,021,008,126	\$ 449,697,118	\$ 447,381,607	\$ 553,376,465	\$ 621,903,818

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

	2024-25	2025-26	2026-27	2027-28	2028-29
BEGINNING FUND BALANCE & ESTIMATED REVENUES					
BEGINNING FUND BALANCE					
Restricted for Capital Projects	\$ 49,705,244	\$ 49,043,639	\$ 18,357,856	\$ 89,898,386	\$ 112,059,634
Restricted for Carryover Appropriations	232,894,096	-	-	-	-
Total Beginning Fund Balance	282,599,340	49,043,639	18,357,856	89,898,386	112,059,634
ESTIMATED REVENUES					
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	3,283,594	602,320	994,895	1,902,935	2,085,685
Total Estimated Revenues	88,638,395	88,514,217	91,540,530	95,161,248	98,602,391
Total Beginning Fund Balance & Estimated Revenues	\$ 371,237,735	\$ 137,557,856	\$ 109,898,386	\$ 185,059,634	\$ 210,662,025
APPROPRIATIONS AND ENDING FUND BALANCE					
APPROPRIATIONS					
NEW SCHOOL PROJECTS					
K-8'S					
"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
HIGH SCHOOLS					
"AAA" Nova Road (opening August 2026)	63,500,000	93,500,000	-	-	-
Total New School Projects	80,800,000	110,700,000	20,000,000	73,000,000	98,500,000
OTHER CAPACITY PROJECTS					
Buses	-	-	-	-	-
Land Purchases	8,500,000	8,500,000	-	-	-
Total Other Capacity Projects	8,500,000	8,500,000	-	-	-
CARRYOVER					
"A" Island Village Elementary	4,040,354	-	-	-	-
"AA" Kindred	47,817,735	-	-	-	-
"BB" Knights Point K-8	19,082,782	-	-	-	-
"CC" Voyager K-8	27,653,634	-	-	-	-
"DD" K-8 East Side	54,923,393	-	-	-	-
"AAA" Nova Road	58,180,584	-	-	-	-
Harmony High School Space Reconfiguration	243,082	-	-	-	-
Harmony Middle School	11,100	-	-	-	-
Land Purchases	869,932	-	-	-	-
Narcoossee Middle School Space Reconfiguration	456,850	-	-	-	-
NeoCity Expansion	13,968,583	-	-	-	-
School Buses	1,718,830	-	-	-	-
St Cloud High School Classroom Wing Addition	2,848,368	-	-	-	-
St Cloud High School Wing Addition- Covered Area	535,250	-	-	-	-
Unallocated	543,619	-	-	-	-
Total Carryover	232,894,096	-	-	-	-
Total Appropriations	322,194,096	119,200,000	20,000,000	73,000,000	98,500,000
Annual Surplus/(Deficiency)	(233,555,701)	(30,685,783)	71,540,530	22,161,248	102,391
PROJECTED ENDING FUND BALANCE					
Restricted for Capital Projects	49,043,639	18,357,856	89,898,386	112,059,634	112,162,025
Total Ending Fund Balance	49,043,639	18,357,856	89,898,386	112,059,634	112,162,025
Total Appropriations & Projected Ending Fund Balance	\$ 371,237,735	\$ 137,557,856	\$ 109,898,386	\$ 185,059,634	\$ 210,662,025

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
BEGINNING FUND BALANCE & ESTIMATED REVENUES					
BEGINNING FUND BALANCE					
Restricted for Capital Projects	\$ 110,180,628	143,088,049	161,228,503	184,386,413	219,873,162
Restricted for Carryover Appropriations	254,248,631	-	-	-	-
Total Beginning Fund Balance	364,429,259	143,088,049	161,228,503	184,386,413	219,873,162
ESTIMATED REVENUES					
CO&DS Flowthrough	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
1.5 Mill CO TAX	83,433,481	87,772,022	92,511,712	97,507,344	102,382,711
1/4 Cent Infrastructure Sales Surtax	22,000,000	22,551,811	23,207,743	23,934,675	24,684,376
1/2 Cent School Capital Outlay Surtax	44,000,000	45,103,621	46,415,484	47,869,350	49,368,752
<i>1/2 Cent School Capital Outlay Surtax Bond Proceeds-estimated</i>	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	4,996,866	2,712,974	3,208,994	3,718,264	4,032,007
Total Estimated Revenues	285,341,132	169,051,213	176,254,718	183,930,418	191,368,631
Total Beginning Fund Balance & Estimated Revenues	\$ 649,770,391	\$ 312,139,262	\$ 337,483,221	\$ 368,316,831	\$ 411,241,793
APPROPRIATIONS AND ENDING FUND BALANCE					
APPROPRIATIONS					
RECURRING PROJECTS					
Athletic Facilities	120,000	120,000	120,000	120,000	120,000
Charter Capital (Tsf to General Fund)	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 (Reimb 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	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Renewal - Deferred Maintenance	29,050,000	25,000,000	25,000,000	25,000,000	25,000,000
Safety and Security	6,850,000	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
Total Recurring Projects	107,416,645	101,107,104	103,299,467	100,493,754	102,689,983
RENOVATION/REMODELING PROJECTS					
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	-	-	-	-
Total Renovation/Remodeling	104,425,000	-	-	-	-
DEBT SERVICE					
Repay LOANS - Long Term (COPs) (Total)	14,838,477	14,829,248	14,830,154	13,002,317	-
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	15,130,335	15,130,592	15,123,933	15,122,504
<i>Repay LOANS - Long Term (Capital Outlay Surtax Bonds-estimated)</i>	-	10,000,000	10,000,000	10,000,000	10,000,000
Repay LOANS - EFB	913,628	914,072	904,846	895,895	882,733
Total Debt Service	40,262,066	49,803,655	49,797,342	47,949,915	34,933,087
OTHER NON-CAPACITY PROJECTS					
Transportation-Cameras for Violation Enforcement System	330,000	-	-	-	-
Total Other Projects	330,000	-	-	-	-
CARRYOVER					
RECURRING PROJECTS					
Athletic Facilities - High Schools	187,987				
Enterprise Resource Planning (ERP)	10,000,000				
Health & Safety	584,272				
Cyclical Capital Renewal	4,856,451				
Maintenance and Renovation - Deferred Maintenance	38,547,399				
Portable Installation (Includes Technology)	5,612,913				
Safety & Security	4,168,534				
Safety & Security Grant	478,410				
School Buses Replacement	5,579,000				
Student Computers	510,094				
Technology Infrastructure	6,013,934				
White Fleet	608				
Unallocated Future Projects	1,172,120				
RENOVATION/REMODELING PROJECTS					
Comprehensive Renovations- Gateway High School	20,833,532				
Comprehensive Renovations- Osceola County School for the Arts	16,861,749				
Comprehensive Renovations- Reedy Creek Elementary	21,927,022				
Cypress Elementary School HVAC Retrofit	3,891,363				
Harmony Community Space Reconfiguration	637,575				
Horizon Middle School Ancillary Transportation Renovation	500,000				
Knightspoint K-8 Lane Extension	3,966,304				
Land	-				
Lakeview Elementary - Parking/Stacking/Queueing	1,800,000				
Neptune Elementary School Traffic Solution	205,100				
Neptune Middle School Bus Loop	3,030,569				
OCSA Bus Loop & Road Extension	3,961,939				
Poinciana High School Parent Loop	247,422				
St. Cloud High School Synthetic Turf Stadium	66,618				
St. Cloud Maintenance/SSEM Offices (Old Transportation)	1,500,000				
Tohopekaliga High Athletic Fields	1,554,568				
Transportation East	38,031,912				
Transportation West	57,521,236				
Total Carryover	254,248,631	-	-	-	-
Total Appropriations	506,682,342	150,910,759	153,096,809	148,443,669	137,623,070
Annual Surplus/(Deficiency)	(221,341,210)	18,140,454	23,157,909	35,486,749	53,745,561
PROJECTED ENDING FUND BALANCE					
Restricted for Capital Projects	143,088,049	161,228,503	184,386,413	219,873,162	273,618,723
Total Ending Fund Balance	143,088,049	161,228,503	184,386,413	219,873,162	273,618,723
Total Appropriations & Projected Ending Fund Balance	\$ 649,770,391	\$ 312,139,262	\$ 337,483,221	\$ 368,316,831	\$ 411,241,793

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

Source	ACCT. NO.	2024-25 Tentative	2023-24 Budget	Difference
STATE:				
Capital Outlay & Debt Service	321	1,000,000.00	1,000,000.00	-
Interest on Undistributed CO&DS	325	-	-	-
PECO	391	-	-	-
Charter Capital	397	9,900,785.00	8,790,000.00	1,110,785.00
Other Miscellaneous State	399	-	1,384,146.04	(1,384,146.04)
Total State		10,900,785.00	11,174,146.04	(273,361.04)
LOCAL:				
Capital Outlay Tax (1.5 Mills)	413	83,433,481.00	76,780,745.00	6,652,736.00
Infrastructure Sales Surtax	418	22,000,000.00	22,000,000.00	-
School Capital Sales Surtax	419	44,000,000.00	44,000,000.00	-
Interest	43X	8,280,460.00	6,728,510.00	1,551,950.00
Grants	440	-	-	-
Miscellaneous	495	364,801.00	321,000.00	43,801.00
Impact Fees	496	85,000,000.00	85,000,000.00	-
Total Local		243,078,742.00	234,830,255.00	8,248,487.00
OTHER SOURCES:				
Transfers In	620	-	-	-
Other Financing Sources	710	120,000,000.00	60,000,000.00	60,000,000.00
Total Other Sources		120,000,000.00	60,000,000.00	60,000,000.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		373,979,527.00	306,004,401.04	67,975,125.96
FUND BALANCE AT BEGINNING OF YEAR:				
Restricted for Capital Projects	2726	647,028,599.36	591,871,578.30	55,157,021.06
Total Beginning Fund Balance		647,028,599.36	591,871,578.30	55,157,021.06
TOTAL EST REVENUE AND BEGINNING FD BAL		1,021,008,126.36	897,875,979.34	123,132,147.02

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

Use	ACCT. NO.	2024-25 Tentative	2023-24 Budget	Difference
APPROPRIATIONS:				
Library Books	6100	476,494.54	16,355.61	460,138.93
Audio-Visual Materials	6200	18,287.93	25.89	18,262.04
Buildings and Additions	6300	442,447,295.48	483,389,237.15	(40,941,941.67)
Furniture, Fixtures and Equipment	6400	37,189,054.58	19,202,088.51	17,986,966.07
Vehicle Purchase	6500	15,548,438.27	13,360,471.95	2,187,966.32
Land	6600	9,369,932.33	7,000,000.00	2,369,932.33
Site Improvements	6700	18,245,988.20	16,927,468.68	1,318,519.52
Remodeling and Renovations	6800	210,954,723.02	107,254,005.09	103,700,717.93
Computer Software	6900	21,333,163.14	15,864,342.30	5,468,820.84
Dues & Fees	7300			
Charter School Capital	7900	78,603.80	181,811.42	(103,207.62)
Total Function 7400 Appropriations		755,661,981.29	663,195,806.60	92,466,174.69
OTHER USES:				
To General Fund	9100	32,952,391.00	26,953,947.00	5,998,444.00
To Debt Service Fund	9200	40,262,065.91	37,100,945.82	3,161,120.09
Total Other Financing Uses		73,214,456.91	64,054,892.82	9,159,564.09
TOTAL APPROPRIATIONS AND OTHER USES		828,876,438.20	727,250,699.42	101,625,738.78
ESTIMATED REVENUES LESS APPROPRIATIONS		(454,896,911.20)	(421,246,298.38)	(33,650,612.82)
FUND BALANCE AT END OF YEAR:				
Restricted for Capital Projects	2726	192,131,688.16	170,625,279.92	21,506,408.24
Total Ending Fund Balance		192,131,688.16	170,625,279.92	21,506,408.24
TOTAL APPROPRIATIONS AND ENDING FD BAL		1,021,008,126.36	897,875,979.34	123,132,147.02

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
STATE:							
Capital Outlay & Debt Service	321	-	-	-	-	-	-
PECO	391	-	-	-	-	-	-
Charter Capital	397	-	-	-	-	-	-
Miscellaneous	399	-	-	-	-	-	-
Total State		-	-	-	-	-	-
LOCAL:							
Capital Outlay Tax (1.5 Mills)	413	-	83,433,481.00	-	-	-	-
Infrastructure Sales Surtax	418	-	-	-	22,000,000.00	-	-
School Capital Sales Surtax	419	-	-	44,000,000.00	-	-	-
Interest	431	3,283,594.00	2,789,909.74	1,471,304.17	735,652.09	-	-
Miscellaneous	495	-	-	-	-	-	-
Impact Fees	496	85,000,000.00	-	-	-	-	-
Total Local		88,283,594.00	86,223,390.74	45,471,304.17	22,735,652.09	-	-
OTHER SOURCES:							
Transfers In	620	-	-	-	-	-	-
CO Sales Tax Bond Proceeds	716	-	-	-	-	-	120,000,000.00
Total Other Sources		-	-	-	-	-	120,000,000.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		88,283,594.00	86,223,390.74	45,471,304.17	22,735,652.09	-	120,000,000.00
FUND BALANCE AT BEGINNING OF YEAR:							
Restricted for Capital Projects	2726	280,352,415.95	113,465,690.55	121,992,604.96	47,841,665.21	59,854,350.00	-
Total Beginning Fund Balance		280,352,415.95	113,465,690.55	121,992,604.96	47,841,665.21	59,854,350.00	-
TOTAL EST REVENUE AND BEGINNING FD BAL		368,636,009.95	199,689,081.29	167,463,909.13	70,577,317.30	59,854,350.00	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
STATE:							
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
LOCAL:							
Capital Outlay Tax (1.5 Mills)	413	-	-	-	-	-	83,433,481.00
Infrastructure Sales Surtax	418	-	-	-	-	-	22,000,000.00
School Capital Sales Surtax	419	-	-	-	-	-	44,000,000.00
Interest	431	-	-	-	-	-	8,280,460.00
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	-	243,078,742.00
OTHER SOURCES:							
Transfers In	620	-	-	-	-	-	-
CO Sales Tax Bond Proceeds	716						120,000,000.00
Total Other Sources		-	-	-	-	-	120,000,000.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		1,000,000.00	10,000.00	-	354,801.00	9,900,785.00	373,979,527.00
FUND BALANCE AT BEGINNING OF YEAR:							
Restricted for Capital Projects	2726	9,895,098.25	10,901,439.87	478,410.26	2,246,924.31	-	647,028,599.36
Total Beginning Fund Balance		9,895,098.25	10,901,439.87	478,410.26	2,246,924.31	-	647,028,599.36
TOTAL EST REVENUE AND BEGINNING FD BAL		10,895,098.25	10,911,439.87	478,410.26	2,601,725.31	9,900,785.00	1,021,008,126.36

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

Use	ACCT. NO.	39I Educational Impact Fees	37X CO TAX	394 School Capital Sales Surtax	393 Infrastructure Sales Surtax	351 Sales Tax Bonds	3C3 CO Sales Tax Bonds
APPROPRIATIONS:							
Library Books	6100	445,484.01		31,011			
Audio-Visual Materials	6200	13,500.00		4,787.93			
Buildings and Additions	6300	294,675,910.68	5,968,220.10	55,105,418.37	30,626,838.33	56,000,000.00	
Furniture, Fixtures and Equipment	6400	14,079,406.94	8,211,298.35	6,705,259.44	8,193,089.85		
Vehicle Purchase	6500	1,718,830.32	500,136.00		13,329,471.95		
Land	6600	9,369,932.33					
Site Improvements	6700	535,250.00	4,780,153.67	1,709,889.63	3,294,360.61		
Remodeling and Renovations	6800	1,243,485.93	20,873,187.58	83,949,588.87	1,112,437.36		102,425,000.00
Computer Software	6900	112,296.08	20,972,667.96	228,199.10	20,000.00		
Charter School Capital	7400						
Total Function 7400 Appropriations		322,194,096.29	61,305,663.66	147,734,153.87	56,576,198.10	56,000,000.00	102,425,000.00
OTHER USES:							
To General Fund	9100	-	23,051,606.00	-	-	-	
To Debt Service Fund	9200	-	15,752,105.31	15,134,561.00	9,375,399.60	-	
Total Other Financing Uses		-	38,803,711.31	15,134,561.00	9,375,399.60	-	-
TOTAL APPROPRIATIONS AND OTHER USES		322,194,096.29	100,109,374.97	162,868,714.87	65,951,597.70	56,000,000.00	102,425,000.00
ESTIMATED REVENUES LESS APPROPRIATIONS		(233,910,502.29)	(13,885,984.23)	(117,397,410.70)	(43,215,945.61)	(56,000,000.00)	17,575,000.00
FUND BALANCE AT END OF YEAR:							
Restricted for Capital Projects	2726	46,441,913.66	99,579,706.32	4,595,194.26	4,625,719.60	3,854,350.00	17,575,000.00
Total Ending Fund Balance		46,441,913.66	99,579,706.32	4,595,194.26	4,625,719.60	3,854,350.00	17,575,000.00
TOTAL APPROPRIATIONS AND ENDING FD BAL		368,636,009.95	199,689,081.29	167,463,909.13	70,577,317.30	59,854,350.00	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
APPROPRIATIONS:							
Library Books	6100						476,494.54
Audio-Visual Materials	6200						18,287.93
Buildings and Additions	6300		1,908.00	69,000.00			442,447,295.48
Furniture, Fixtures and Equipment	6400						37,189,054.58
Vehicle Purchase	6500						15,548,438.27
Land	6600						9,369,932.33
Site Improvements	6700		7,926,334.29				18,245,988.20
Remodeling and Renovations	6800	1,014,518.51	5,698.31	330,806.46			210,954,723.02
Computer Software	6900						21,333,163.14
Charter School Capital	7400			78,603.80			78,603.80
Total Function 7400 Appropriations		1,014,518.51	7,933,940.60	478,410.26	-	-	755,661,981.29
OTHER USES:							
To General Fund	9100	-	-	-	-	9,900,785.00	32,952,391.00
To Debt Service Fund	9200	-	-	-	-	-	40,262,065.91
Total Other Financing Uses		-	-	-	-	9,900,785.00	73,214,456.91
TOTAL APPROPRIATIONS AND OTHER USES		1,014,518.51	7,933,940.60	478,410.26	-	9,900,785.00	828,876,438.20
ESTIMATED REVENUES LESS APPROPRIATIONS		(14,518.51)	(7,923,940.60)	(478,410.26)	354,801.00	-	(454,896,911.20)
FUND BALANCE AT END OF YEAR:							
Restricted for Capital Projects	2726	9,880,579.74	2,977,499.27	-	2,601,725.31	-	192,131,688.16
Total Ending Fund Balance		9,880,579.74	2,977,499.27	-	2,601,725.31	-	192,131,688.16
TOTAL APPROPRIATIONS AND ENDING FD BAL		10,895,098.25	10,911,439.87	478,410.26	2,601,725.31	9,900,785.00	1,021,008,126.36

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

PROJECT DESCRIPTION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE
DETECTION SYSTEMS	146,347.80	-	146,347.80	-
FENCING/GATES	311,077.42	48,440.32	-	262,637.10
LOBBY MODIFICATIONS	3,249,886.00	279,390.41	246,659.79	2,723,835.80
LOCKS	272,966.57	51,398.11	160,894.96	60,673.50
PARKING	3,800.00	3,763.74	-	36.26
VIDEO INTERCOM	391,309.00	-	-	391,309.00
VIDEO SURVEILLANCE	295,297.16	220,892.43	16,035.00	58,369.73
WINDOWS	106,161.72	4,427.08	-	101,734.64
Grand Total	4,776,845.67	608,312.09	569,937.55	3,598,596.03
	Carryover (Encumbered & Available)			\$ 4,168,533.58

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
Window Film	400,000
Total	\$ 6,850,000

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

TECHNOLOGY - CARRYOVER

PROJECT DESCRIPTION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE
STUDENT COMPUTERS				
COUNTY-WIDE	\$ 3,184,141.33	\$ 2,674,047.39	\$ 496,850.00	\$ 13,243.94
	Carryover (Encumbered & Available)			\$ 510,093.94
TECHNOLOGY INFRASTRUCTURE				
RETROFIT				
ADMINISTRATIVE CENTER	\$ 275,000.00		\$ -	\$ 275,000.00
ADULT LEARNING CENTER	152,467.05	143,660.79	-	8,806.26
COUNTY-WIDE	500,000.00		-	500,000.00
HORIZON MIDDLE SCHOOL	807,000.00	47,210.40	759,635.07	154.53
KISSIMMEE MIDDLE SCHOOL	644,604.29	163,659.65	-	480,944.64
TECHNOLOGY SERVICES	3,447,184.27	2,409,309.55	452,189.92	585,684.80
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
ENTERPRISE SOFTWARE				
TECHNOLOGY SERVICES	4,994,192.26	3,834,638.95	1,012,540.49	147,012.82
MEDIA & INSTRUCTION	475,500.00	123,395.00	-	352,105.00
INFORMATION & NETWORK SECURITY	705,000.00	699,991.25	820.00	4,188.75
E-RATE EQUIPMENT/INFRASTRUCTURE				
TECHNOLOGY SERVICES	1,277,318.71	972,537.48	272,042.45	32,738.78
Grand Total	\$ 14,831,825.59	\$ 8,817,891.98	\$ 2,497,227.93	\$ 3,516,705.68
	Carryover (Encumbered & Available)			\$ 6,013,933.61

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	650,272.33	8,817.00	563,150.67
AUDIOLOGY ROOM				
EXCEPTIONAL STUDENT EDUCATION	101,655.13	40,767.00	60,888.13	
BOLLARDS				
KOA ELEMENTARY	2,550.00	2,270.64		279.36
BUS/CAR LOOP				
LIBERTY HIGH SCHOOL	174,129.00			174,129.00
NARCOOSSEE ELEMENTARY SCHOOL	115,000.00	250.00	105,200.04	9,549.96
CEILING FANS				
PURCHASING/WAREHOUSE	6,600.00			6,600.00
COOLER/FREEZER				
OSCEOLA TECHNICAL COLLEGE	402,000.00		392,252.89	9,747.11
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				
POINCIANA HIGH SCHOOL	2,000.00		-	2,000.00
ELECTRICAL REPAIRS				
OSCEOLA TECHNICAL COLLEGE	37,445.38		-	37,445.38
TOHOPEKALIGA HIGH SCHOOL	110,400.00		-	110,400.00
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	515,024.58	9,175.05	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	1,107,597.72		-	1,107,597.72
MAINTENANCE	15,482.35	656.35	-	14,826.00
OFFICE-CLASSROOM RENO-ADDITION				
DEERWOOD ELEMENTARY	14,760.00		-	14,760.00
MICHIGAN AVENUE ELEMENTARY	12,750.00		-	12,750.00
OUTDOOR COVERED STRUCTURE				
CELEBRATION K-8	199,789.00		101,830.85	97,958.15
PLAYGROUND				
NARCOOSSEE ELEMENTARY SCHOOL	45,326.80	45,326.80	-	
PLUMBING REPAIRS				
LIBERTY HIGH SCHOOL	3,000.00		-	3,000.00
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	
EXCEPTIONAL STUDENT EDUCATION	64,852.00		-	64,852.00
ROOFING				
ADMINISTRATIVE CENTER	351,493.23	73,547.14	-	277,946.09
PROFESSIONAL DEVELOPMENT	221,242.61		-	221,242.61
SHED AND OTHER MISC				
CELEBRATION K-8	20,000.00		18,440.00	1,560.00
SIGNAGE				
COUNTY-WIDE	818,284.00	244,687.00	-	573,597.00
LIBERTY HIGH SCHOOL	600.00		-	600.00
SITE DRAINAGE				
CELEBRATION K-8	115,777.00	4,000.00	57,606.90	54,170.10
TOHOPEKALIGA HIGH SCHOOL	100,000.00		-	100,000.00
SPACE RECONFIGURATION				
TECHNOLOGY SERVICES	33,762.40	4,523.97	-	29,238.43
EXCEPTIONAL STUDENT EDUCATION	11,368.00		-	11,368.00
SPEED BUMPS				
ST. CLOUD HIGH SCHOOL	4,261.27	4,261.27	-	-
TOHOPEKALIGA HIGH SCHOOL	8,760.00		-	8,760.00
Grand Total	\$ 6,584,600.33	\$ 1,728,149.00	\$ 912,432.68	\$ 3,944,018.65
		Carryover (Encumbered & Available)		\$ 4,856,451.33

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

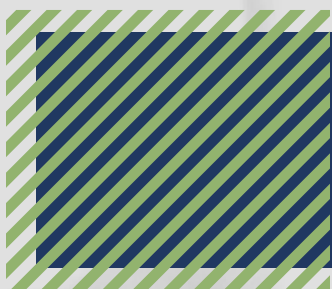
Facility	Project Description	Amount
Canoe Creek K8	Drainage Improvements Adjacent to Bus Loop	\$ 70,000
Deerwood Elementary	Resurfacing/Paving & Striping	731,250
Harmony Middle	Covered Structure for Agricultural Class and FAA Club	76,450
Michigan Ave Elementary	Soccer Field resod	65,000
Narcoossee Middle	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	\$ 4,000,000

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	779.77	349,394.00	4,649,826.23
LAKEVIEW ELEMENTARY	33,287.75	33,287.75	-	
POINCIANA HIGH SCHOOL	10,000,000.00	779.77	607,304.00	9,391,916.23
ZENITH	2,239,500.00		143,688.60	2,095,811.40
ATHLETIC FACILITIES				
KISSIMMEE MIDDLE SCHOOL	10,000.00	10,000.00		
PARKWAY MIDDLE SCHOOL	200,000.00	122.87	198,365.04	1,512.09
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		137,128.40	62,871.60
OSCEOLA TECHNICAL COLLEGE	168,000.00			168,000.00
CEILING FANS				
HORIZON MIDDLE SCHOOL	22,809.16	8,999.16	13,810.00	
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	32,500.00		32,485.00	15.00
CHILLER REPLACEMENT/REPAIR				
OSCEOLA TECHNICAL COLLEGE	116,192.01	4,550.00		111,642.01
REEDY CREEK ELEMENTARY	565,000.00	36,068.76	472,117.08	56,814.16
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	84,823.36	927,502.17	197,674.47
DRINKING FOUNTAIN				
NARCOOSSEE ELEMENTARY SCHOOL	2,500.00	1,796.69		703.31
FIELD OR TRACK REPAIRS				
OSCEOLA HIGH SCHOOL	550,000.00		50,000.00	500,000.00
FLOORING				
ST. CLOUD HIGH SCHOOL	514,418.00	680.65	502,671.05	11,066.30
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
PATHS at oTECH	48,813.95	167.95	48,646.00	
HVAC CONTROLS				
LIBERTY HIGH SCHOOL	350,000.00	230,951.20	101,726.80	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	11,589.50	1,030,502.29	211,908.21
HARMONY HIGH SCHOOL	3,132,043.43	134,633.98	2,773,218.45	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	470,018.50	379,721.50	35,260.00
OSCEOLA HIGH SCHOOL	646,480.00	394,309.01	-	252,170.99
PARKWAY MIDDLE SCHOOL	1,299,900.00	11,850.00	1,221,098.27	66,951.73
PLEASANT HILL ELEMENTARY	938,200.00	7,250.00	882,824.23	48,125.77
oTECH ST CLOUD CAMPUS-OTCS	2,506,000.00		186,404.90	2,319,595.10
LIGHTING				
VENTURA ELEMENTARY	11,908.00	7,080.72		4,827.28
MAINT/RENOV				
COUNTY-WIDE	462,171.39			462,171.39
MAINTENANCE	817,846.86	655,540.83	122,306.03	40,000.00
PAINT				
LIBERTY HIGH SCHOOL	500,000.00	34.33	430,348.91	69,616.76
OSCEOLA HIGH SCHOOL	675,000.00	80,240.35	570,346.79	24,412.86
PARTIN SETTLEMENT ELEMENTARY	120,000.00	150.00	99,681.00	20,169.00
ST. CLOUD HIGH SCHOOL	360,776.43	379.54	360,396.89	-
VENTURA ELEMENTARY	25,000.00	13,200.00	6,800.00	5,000.00
ZENITH	100,000.00	150.00	92,675.00	7,175.00
PARKING LOT				
CYPRESS ELEMENTARY	300,000.00	1,218.75	28,176.25	270,605.00
EAST LAKE ELEMENTARY SCHOOL	20,000.00		10,000.00	10,000.00
NEW BEGINNINGS	420,000.00	1,218.75	31,626.25	387,155.00
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	\$ 41,749,977.67	\$ 3,202,578.02	\$ 12,936,357.94	\$ 25,611,041.71
		Carryover (Encumbered & Available)		\$ 38,547,399.65

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
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	\$ 29,050,000



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 Tentative	2023-24 Budget	Difference
FEDERAL:				
Workforce Innovation and Opportunity Act	170	-	126,093.96	(126,093.96)
Other Federal Direct	190	1,788,478.47	1,465,792.56	322,685.91
PELL Grants	192	1,400,000.00	1,400,000.00	-
Miscellaneous Federal Direct	199	68,423.04	98,088.10	(29,665.06)
Vocational Education Act	201	1,533,721.31	1,079,104.46	454,616.85
Adult General Education	221	1,150,438.07	1,022,556.13	127,881.94
Teacher and Principal Training	225	4,075,431.57	3,750,554.41	324,877.16
Individuals with Disabilities Education Act, PL94-142	230	23,041,609.82	20,268,142.13	2,773,467.69
Title I Targeted Assistance	240	39,159,564.42	33,596,509.88	5,563,054.54
21st Century Schools Title IV	241	3,509,972.55	2,600,006.55	909,966.00
Adult General Education	242	4,183,180.03	4,521,495.06	(338,315.03)
National School Lunch Act Lunch	261	25,980,283.00	22,971,923.00	3,008,360.00
National School Lunch Act Breakfast	262	7,054,938.00	5,848,359.00	1,206,579.00
National School Lunch Act Snack	263	498,316.00	431,818.00	66,498.00
U.S.D.A Commodities	265	2,969,716.00	2,767,083.00	202,633.00
Summer Feeding	267	500,000.00	400,000.00	100,000.00
Education Stabilization Funds	27?	22,553,281.24	80,030,196.06	(57,476,914.82)
Federal Through Local	280	3,089,196.57	558,338.27	2,530,858.30
Other Federal Through State	290	3,588,097.29	2,386,219.22	1,201,878.07
Emergency Immigrant	293	-	532,107.00	(532,107.00)
Total Federal		146,144,647.38	185,854,386.79	(39,709,739.41)
STATE:				
School Breakfast Supplement	337	148,727.00	187,000.00	(38,273.00)
Food Service Supplement	338	256,965.00	260,000.00	(3,035.00)
Total State		405,692.00	447,000.00	(41,308.00)
LOCAL:				
Food Service Sales	450	2,454,314.00	1,959,000.00	495,314.00
Miscellaneous Local Sources	495	183,141.00	105,000.00	78,141.00
Total Local		2,637,455.00	2,064,000.00	573,455.00
OTHER SOURCES:				
Transfers In	610	-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		149,187,794.38	188,365,386.79	(39,177,592.41)
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	656,678.00	656,678.00	-
Restricted for Grants and Programs	2729	20,126,670.90	19,626,438.00	500,232.90
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Beginning Fund Balance		20,783,348.90	20,283,116.00	500,232.90
TOTAL EST REVENUE AND BEGINNING FD BAL		169,971,143.28	208,648,502.79	(38,677,359.51)

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

Use	ACCT. NO.	2024-25 Tentative	2023-24 Budget	Difference
Instruction	5000	75,057,841.57	113,877,122.98	(38,819,281.41)
Pupil Personnel Services	6100	4,382,129.65	3,850,703.20	531,426.45
Instructional Media	6200	164,915.21	424,043.80	(259,128.59)
Instruction and Curriculum Development	6300	14,132,313.71	10,380,508.65	3,751,805.06
Instructional Staff Training	6400	10,414,880.94	11,360,985.91	(946,104.97)
Instruction Related Technology	6500	223,742.48	6,711,222.64	(6,487,480.16)
General Administration	7200	1,305,409.25	2,440,341.82	(1,134,932.57)
School Administration	7300	63,479.71	3,974.59	59,505.12
Facilities Acquisition and Construction	7400	14,220.00	19,820.00	(5,600.00)
Fiscal Services	7500	-	150,000.00	(150,000.00)
Food Services	7600	49,763,186.50	47,153,215.89	2,609,970.61
Central Services	7700	674,468.68	1,116,663.93	(442,195.25)
Pupil Transportation	7800	705,246.43	1,034,813.11	(329,566.68)
Operation of Plant	7900	353,082.47	424,917.74	(71,835.27)
Maintenance of Plant	8100	52,365.18	48,898.85	3,466.33
Administrative Technology Services	8200	46,950.76	34,432.77	12,517.99
Community Services	9100	1,550,348.34	1,556,753.80	(6,405.46)
Total Appropriations		158,904,580.88	200,588,419.68	(41,683,838.80)
OTHER USES:				
Transfers Out	9700	-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		158,904,580.88	200,588,419.68	(41,683,838.80)
ESTIMATED REVENUES LESS APPROPRIATIONS		(9,716,786.50)	(12,223,032.89)	2,506,246.39
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	656,678.00	656,678.00	-
Restricted for Grants and Programs	2729	10,409,884.40	7,403,405.11	3,006,479.29
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Ending Fund Balance		11,066,562.40	8,060,083.11	3,006,479.29
TOTAL APPROPRIATIONS AND ENDING FD BAL		169,971,143.28	208,648,502.79	(38,677,359.51)

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

Source	ACCT. NO.	2024-25 Tentative	2023-24 Budget	Difference
FEDERAL:				
National School Lunch Act Lunch	261	25,980,283.00	22,971,923.00	3,008,360.00
National School Lunch Act Breakfast	262	7,054,938.00	5,848,359.00	1,206,579.00
National School Lunch Act Snack	263	498,316.00	431,818.00	66,498.00
U.S.D.A Commodities	265	2,969,716.00	2,767,083.00	202,633.00
Summer Feeding	267	500,000.00	400,000.00	100,000.00
Total Federal		37,003,253.00	32,419,183.00	4,584,070.00
STATE:				
School Breakfast Supplement	337	148,727.00	187,000.00	(38,273.00)
Food Service Supplement	338	256,965.00	260,000.00	(3,035.00)
Total State		405,692.00	447,000.00	(41,308.00)
LOCAL:				
Food Service Sales	450	2,454,314.00	1,959,000.00	495,314.00
Miscellaneous Local Sources	495	183,141.00	105,000.00	78,141.00
Total Local		2,637,455.00	2,064,000.00	573,455.00
OTHER SOURCES:				
Transfers In	610	-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		40,046,400.00	34,930,183.00	5,116,217.00
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	656,678.00	656,678.00	-
Restricted for Grants and Programs	2729	20,126,670.90	19,626,438.00	500,232.90
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Beginning Fund Balance		20,783,348.90	20,283,116.00	500,232.90
TOTAL EST REVENUE AND BEGINNING FD BAL		60,829,748.90	55,213,299.00	5,616,449.90

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

Use	ACCT. NO.	2024-25 Tentative	2023-24 Budget	Difference
FOOD SERVICE (Function 7600)				
Salaries	100	10,909,433.90	10,275,710.03	633,723.87
Salaries-Overtime	102	258,000.00	317,000.00	(59,000.00)
Retirement	210	1,532,717.74	1,325,823.81	206,893.93
Social Security	220	865,343.16	752,542.01	112,801.15
Group Insurance	230	2,982,303.00	2,817,980.15	164,322.85
Workers' Compensation	240	330,000.00	290,000.00	40,000.00
Purchased Service	310	46,025.00	35,380.00	10,645.00
Technology Related Prof. and Technical Svcs.	319	-	20,000.00	(20,000.00)
Travel	330	25,650.00	28,000.00	(2,350.00)
Administrative Travel	331	3,500.00	5,000.00	(1,500.00)
Repairs and Maintenance	350	134,758.93	236,193.88	(101,434.95)
Technology Related Repairs and Maintenance	359	4,207.24	10,000.00	(5,792.76)
Rentals	360	50,000.00	85,000.00	(35,000.00)
Technology Related Rentals	369	150,000.00	200,000.00	(50,000.00)
Garbage & Trash/Other	381	500.00	5,000.00	(4,500.00)
Postage	371	500.00	3,000.00	(2,500.00)
Telephone and Data Comm	379	1,700.00	3,000.00	(1,300.00)
Other Purchased Services	390	181,048.40	285,885.00	(104,836.60)
Other Tech Related Purchased Services	399	-	20,000.00	(20,000.00)
Natural Gas	410	13,600.00	25,000.00	(11,400.00)
Propane or Bottled Gas	420	75,895.76	140,000.00	(64,104.24)
Electricity	430	14,000.00	22,000.00	(8,000.00)
Gasoline	450	29,500.00	36,000.00	(6,500.00)
Diesel Fuel	460	15,000.00	20,000.00	(5,000.00)
Supplies	510	2,763,656.99	2,001,407.25	762,249.74
Technology Related Supplies	519	35,000.00	30,000.00	5,000.00
Repair Parts	550	16,000.00	12,000.00	4,000.00
Food	570	16,600,204.83	13,519,999.75	3,080,205.08
USDA Donated Foods	580	2,969,715.87	2,767,083.00	202,632.87
Other Materials and Supplies	590	7,000.00	5,000.00	2,000.00
Budget Reserves	593	1,000,000.00	781,828.00	218,172.00
Pest Control	595	31,130.00	30,000.00	1,130.00
Construction	631	473,239.00	911,907.02	(438,668.02)
Arch/Engr Services	635	27,748.00	13,874.00	13,874.00
Surveys, Tests & Inspections	637	-	2,306.00	(2,306.00)
Furniture, Fixtures & Equipment (prop. rec.)	641	312,669.76	343,530.66	(30,860.90)
Furniture, Fixtures & Equipment (no prop. rec.)	642	111,500.00	76,893.30	34,606.70
Capitalized Computer Equipment	643	45,000.00	65,000.00	(20,000.00)
Non-capitalized Computer Equipment	644	35,000.00	80,000.00	(45,000.00)
Technology Related Capitalized FF&E	648	5,000.00	5,000.00	-
Technology Related Non Capitalized FF&E	649	30,000.00	5,000.00	25,000.00
Offsite-Improvements Other Than Buildings	671	-	5,000.00	(5,000.00)
Remodeling & Renovations	680	-	5,000.00	(5,000.00)
Remodeling Capitalized	681	6,947,325.74	8,875,540.49	(1,928,214.75)
Non-Capitalized Remodel & Renovate	682	146,803.18	133,331.54	13,471.64
Capitalized Software	691	-	5,000.00	(5,000.00)
Non-capitalized Software	692	-	5,000.00	(5,000.00)
Dues and Fees	730	19,510.00	30,000.00	(10,490.00)
Other Personnel Services	750	118,000.00	60,000.00	58,000.00
Misc Exp/Indirect Cost	79?	445,000.00	425,000.00	20,000.00
Total Appropriations		49,763,186.50	47,153,215.89	2,609,970.61
OTHER USES:				
Transfers Out	9700	-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		49,763,186.50	47,153,215.89	2,609,970.61
ESTIMATED REVENUE LESS APPROPRIATIONS		(9,716,786.50)	(12,223,032.89)	2,506,246.39
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	656,678.00	656,678.00	-
Restricted for Grants and Programs	2729	10,409,884.40	7,403,405.11	3,006,479.29
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Ending Fund Balance		11,066,562.40	8,060,083.11	3,006,479.29
TOTAL APPROPRIATIONS AND ENDING FD BAL		60,829,748.90	55,213,299.00	5,616,449.90

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

Source	ACCT. NO.	2024-25 Tentative	2023-24 Budget	Difference
FEDERAL:				
Workforce Innovation and Opportunity Act	170	-	126,093.96	(126,093.96)
Other Federal Direct	190	1,788,478.47	1,465,792.56	322,685.91
PELL Grants	192	1,400,000.00	1,400,000.00	-
Miscellaneous Federal Direct	199	68,423.04	51,068.42	17,354.62
Vocational Education Act	201	1,533,721.31	1,079,104.46	454,616.85
Adult General Education	221	1,150,438.07	1,022,556.13	127,881.94
Teacher and Principal Training	225	4,075,431.57	3,750,554.41	324,877.16
Individuals with Disabilities Education Act, PL94-142	230	23,037,070.50	20,268,142.13	2,768,928.37
Title I Targeted Assistance	240	39,194,257.72	33,596,509.88	5,597,747.84
Title III, Part A, Supp Inst ELL	241	3,509,972.55	2,600,006.55	909,966.00
21st CCLC Title IV	242	4,183,180.03	4,521,495.06	(338,315.03)
Federal Through Local	280	3,089,196.57	558,338.27	2,530,858.30
Other Federal Through State	290	3,588,097.29	2,386,219.22	1,201,878.07
Emergency Immigrant	293	-	532,107.00	(532,107.00)
Total Federal		86,618,267.12	73,357,988.05	13,260,279.07
LOCAL:				
Adult Gen Educ Course Fee/GED	461	-	-	-
Total Local		-	-	-
OTHER SOURCES:				
Transfers In	610	-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		86,618,267.12	73,357,988.05	13,260,279.07
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	-	-	-
Restricted for Grants and Programs	2729	-	-	-
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Beginning Fund Balance		-	-	-
TOTAL EST REVENUE AND BEGINNING FD BAL		86,618,267.12	73,357,988.05	13,260,279.07

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

Use	ACCT. NO.	2024-25 Tentative	2023-24 Budget	Difference
Instruction	5000	55,394,265.92	49,557,025.91	5,837,240.01
Pupil Personnel Services	6100	4,006,511.69	2,812,189.17	1,194,322.52
Instructional Media	6200	153,382.92	355,236.67	(201,853.75)
Instruction and Curriculum Development	6300	14,032,871.45	9,924,396.89	4,108,474.56
Instructional Staff Training	6400	9,260,694.99	7,003,515.49	2,257,179.50
Instruction Related Technology	6500	90,309.33	85,110.62	5,198.71
General Administration	7200	1,174,834.11	998,023.05	176,811.06
School Administration	7300	62,908.93	3,974.59	58,934.34
Central Services	7700	618,258.68	802,309.18	(184,050.50)
Pupil Transportation	7800	221,515.14	178,960.93	42,554.21
Operation of Plant	7900	0.42	-	0.42
Maintenance of Plant	8100	52,365.18	48,898.85	3,466.33
Administrative Technology Services	8200	0.02	31,592.90	(31,592.88)
Community Services	9100	1,550,348.34	1,556,753.80	(6,405.46)
Total Appropriations		86,618,267.12	73,357,988.05	13,260,279.07
OTHER USES:				
Transfers Out	9700	-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		86,618,267.12	73,357,988.05	13,260,279.07
ESTIMATED REVENUES LESS APPROPRIATIONS		-	-	-
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	-	-	-
Restricted for Grants and Programs	2729	-	-	-
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Ending Fund Balance		-	-	-
TOTAL APPROPRIATIONS AND ENDING FD BAL		86,618,267.12	73,357,988.05	13,260,279.07

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

Source	ACCT. NO.	420 Fed-State	421 Pell Grants	422 Federal Direct	Total
FEDERAL:					
Other Federal Direct	190	-	-	1,788,478.47	1,788,478.47
PELL Grants	192	-	1,400,000.00	-	1,400,000.00
Miscellaneous Federal Direct	199	-	-	68,423.04	68,423.04
Vocational Education Act	201	1,533,721.31	-	-	1,533,721.31
Adult General Education	221	1,150,438.07	-	-	1,150,438.07
Teacher and Principal Training	225	4,075,431.57	-	-	4,075,431.57
Individuals with Disabilities Education Act, PL94-142	230	23,037,070.50	-	-	23,037,070.50
Title I Targeted Assistance	240	39,194,257.72	-	-	39,194,257.72
Title III, Part A, Supp Inst ELL	241	3,509,972.55	-	-	3,509,972.55
21st CCLC Title IV	242	4,183,180.03	-	-	4,183,180.03
Federal Through Local	280	3,014,800.12	-	74,396.45	3,089,196.57
Other Federal Through State	290	3,588,097.29	-	-	3,588,097.29
Total Federal		83,286,969.16	1,400,000.00	1,931,297.96	86,618,267.12
OTHER SOURCES:					
Transfers In	610	-	-	-	-
Total Other Sources		-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		83,286,969.16	1,400,000.00	1,931,297.96	86,618,267.12
FUND BALANCE AT BEGINNING OF YEAR:					
Nonspendable-Inventory	2711	-	-	-	-
Restricted for Grants and Programs	2729	-	-	-	-
Assigned for Other Programs	2749	-	-	-	-
Unassigned	2750	-	-	-	-
Total Beginning Fund Balance		-	-	-	-
TOTAL EST REVENUE AND BEGINNING FD BAL		83,286,969.16	1,400,000.00	1,931,297.96	86,618,267.12

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

Use	ACCT. NO.	420 Fed-State	421 Pell Grants	422 Federal Direct	Total
Instruction	5000	53,537,577.37	-	1,856,688.55	55,394,265.92
Pupil Personnel Services	6100	4,006,511.69	-	-	4,006,511.69
Instructional Media	6200	153,382.92	-	-	153,382.92
Instruction and Curriculum Development	6300	14,029,988.92	-	2,882.53	14,032,871.45
Instructional Staff Training	6400	9,197,667.25	-	63,027.74	9,260,694.99
Instruction Related Technology	6500	90,309.33	-	-	90,309.33
General Administration	7200	1,156,583.43	-	18,250.68	1,174,834.11
School Administration	7300	62,908.93	-	-	62,908.93
Central Services	7700	631,607.24	-	(13,348.56)	618,258.68
Pupil Transportation	7800	217,718.54	-	3,796.60	221,515.14
Maintenance of Plant	8100	52,365.18	-	-	52,365.18
Administrative Technology Services	8200	0.02	-	-	0.02
Community Services	9100	150,348.34	1,400,000.00	-	1,550,348.34
TOTAL APPROPRIATIONS AND OTHER USES		83,286,969.16	1,400,000.00	1,931,297.96	86,618,267.12
ESTIMATED REVENUES LESS APPROPRIATIONS		-	-	-	-
FUND BALANCE AT END OF YEAR:					
Nonspendable-Inventory	2711	-	-	-	-
Restricted for Grants and Programs	2729	-	-	-	-
Assigned for Other Programs	2749	-	-	-	-
Unassigned	2750	-	-	-	-
Total Ending Fund Balance		-	-	-	-
TOTAL APPROPRIATIONS AND ENDING FD BAL		83,286,969.16	1,400,000.00	1,931,297.96	86,618,267.12

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

Source	ACCT. NO.	2024-25 Tentative	2023-24 Budget	Difference
FEDERAL:				
Miscellaneous Federal Direct	199	-	47,019.68	(47,019.68)
Individuals with Disabilities Education Act, PL94-142	230	4,539.32	-	4,539.32
Cares Act - Education Stabilization	271	22,553,281.24	80,030,196.06	(57,476,914.82)
Total Federal		22,523,127.26	80,077,215.74	(57,554,088.48)
OTHER SOURCES:				
Transfers In	610	-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		22,523,127.26	80,077,215.74	(57,554,088.48)
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	-	-	-
Restricted for Grants and Programs	2729	-	-	-
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Beginning Fund Balance		-	-	-
TOTAL EST REVENUE AND BEGINNING FD BAL		22,523,127.26	80,077,215.74	(57,554,088.48)

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

Use	ACCT. NO.	2024-25 Tentative	2023-24 Budget	Difference
Instruction	5000	19,663,575.65	64,320,097.07	(44,656,521.42)
Pupil Personnel Services	6100	375,617.96	1,038,514.03	(662,896.07)
Instructional Media	6200	11,532.29	68,807.13	(57,274.84)
Instruction and Curriculum Development	6300	99,442.26	456,111.76	(356,669.50)
Instructional Staff Training	6400	1,154,185.95	4,357,470.42	(3,203,284.47)
Instruction Related Technology	6500	133,433.15	6,626,112.02	(6,492,678.87)
General Administration	7200	130,575.14	1,442,318.77	(1,311,743.63)
School Administration	7300	570.78	-	570.78
Facilities Acquisition and Construction	7400	14,220.00	19,820.00	(5,600.00)
Fiscal Services	7500	-	150,000.00	(150,000.00)
Central Services	7700	56,210.00	314,354.75	(258,144.75)
Pupil Transportation	7800	483,731.29	855,852.18	(372,120.89)
Operation of Plant	7900	353,082.05	424,917.74	(71,835.69)
Maintenance of Plant	8100	-	-	-
Administrative Technology Services	8200	46,950.74	2,839.87	44,110.87
TOTAL APPROPRIATIONS AND OTHER USES		22,523,127.26	80,077,215.74	(57,554,088.48)
ESTIMATED REVENUES LESS APPROPRIATIONS		-	-	-
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	-	-	-
Restricted for Grants and Programs	2729	-	-	-
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Ending Fund Balance		-	-	-
TOTAL APPROPRIATIONS AND ENDING FD BAL		22,523,127.26	80,077,215.74	(57,554,088.48)

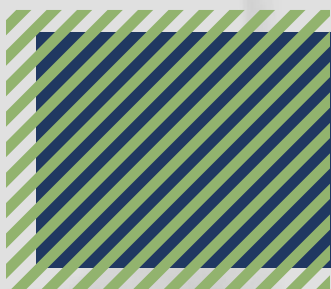
THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (CARES ACT) - ESTIMATED REVENUES BY FUND

Source	ACCT. NO.	443 ESSER II	444 Other CRRSA	445 ESSER III	446 Other ARP	Total
FEDERAL:						
Individuals with Disabilities Education Act, PL94-142	230	-	-	-	4,539.32	4,539.32
Cares Act - Education Stabilization	271	6,805,561.00	1,015,727.87	11,764,334.68	2,967,657.69	22,553,281.24
Total Federal		6,805,561.00	1,015,727.87	11,729,641.38	2,972,197.01	22,523,127.26
OTHER SOURCES:						
Transfers In	610	-	-	-	-	-
Total Other Sources		-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		6,805,561.00	1,015,727.87	11,729,641.38	2,972,197.01	22,523,127.26
FUND BALANCE AT BEGINNING OF YEAR:						
Nonspendable-Inventory	2711	-	-	-	-	-
Restricted for Grants and Programs	2729	-	-	-	-	-
Assigned for Other Programs	2749	-	-	-	-	-
Unassigned	2750	-	-	-	-	-
Total Beginning Fund Balance		-	-	-	-	-
TOTAL EST REVENUE AND BEGINNING FD BAL		6,805,561.00	1,015,727.87	11,729,641.38	2,972,197.01	22,523,127.26

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

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

Use	ACCT. NO.	443 ESSER II	444 Other CRRSA	445 ESSER III	446 Other ARP	Total
Instruction	5000	6,337,098.13	977,521.35	10,444,963.21	1,903,992.96	19,663,575.65
Pupil Personnel Services	6100	-	-	192,771.88	182,846.08	375,617.96
Instructional Media	6200	-	-	11,532.29	-	11,532.29
Instruction and Curriculum Development	6300	-	-	99,673.49	(231.23)	99,442.26
Instructional Staff Training	6400	1,346.95	621.63	758,090.08	394,127.29	1,154,185.95
Instruction Related Technology	6500	-	-	133,433.15	-	133,433.15
General Administration	7200	81,694.75	37,584.89	(72,411.07)	83,706.57	130,575.14
School Administration	7300	-	-	570.78	-	570.78
Facilities Acquisition and Construction	7400	14,220.00	-	-	-	14,220.00
Central Services	7700	-	-	51,847.15	4,362.85	56,210.00
Pupil Transportation	7800	184,888.42	-	62,219.68	236,623.19	483,731.29
Operation of Plant	7900	186,312.75	-	-	166,769.30	353,082.05
Administrative Technology Services	8200	-	-	46,950.74	-	46,950.74
TOTAL APPROPRIATIONS AND OTHER USES		6,805,561.00	1,015,727.87	11,729,641.38	2,972,197.01	22,523,127.26
ESTIMATED REVENUES LESS APPROPRIATIONS		-	-	-	-	-
FUND BALANCE AT END OF YEAR:						
Nonspendable-Inventory	2711	-	-	-	-	-
Restricted for Grants and Programs	2729	-	-	-	-	-
Assigned for Other Programs	2749	-	-	-	-	-
Unassigned	2750	-	-	-	-	-
Total Ending Fund Balance		-	-	-	-	-
TOTAL APPROPRIATIONS AND ENDING FD BAL		6,805,561.00	1,015,727.87	11,729,641.38	2,972,197.01	22,523,127.26



Internal Service Fund



INTERNAL SERVICE FUND BUDGET

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

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

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

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

Source	ACCT. NO.	2024-25 Tentative	2023-24 Budget	Difference
LOCAL:				
Premiums	484	74,277,784.00	73,430,000.00	847,784.00
Total Local		74,277,784.00	73,430,000.00	847,784.00
OTHER SOURCES:				
Transfers In		-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		74,277,784.00	73,430,000.00	847,784.00
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets		14,532,500.54	11,593,001.35	2,939,499.19
Total Beginning Net Assets		14,532,500.54	11,593,001.35	2,939,499.19
TOTAL EST REVENUE AND BEGINNING NET ASSETS		88,810,284.54	85,023,001.35	3,787,283.19

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

Use	ACCT. NO.	2024-25 Tentative	2023-24 Budget	Difference
GROUP INSURANCE APPROPRIATIONS:	7770			
Professional & Technical Services	3100	11,750,000.00	11,275,000.00	475,000.00
Insurance & Bond Premiums	3200	4,327,784.00	4,505,000.00	(177,216.00)
Other Purchased Services	3900	200,000.00	320,000.00	(120,000.00)
Supplies	5100	105,000.00	505,000.00	(400,000.00)
Capital Outlay	6000	10,000.00	20,000.00	(10,000.00)
Dues and Fees	7300	5,000.00	35,000.00	(30,000.00)
Claims Expense	7700	58,300,000.00	57,000,000.00	1,300,000.00
Depreciation Expense	7800	65,000.00	110,000.00	(45,000.00)
Total Group Insurance Appropriations		74,762,784.00	73,770,000.00	992,784.00
OTHER USES:				
Transfers Out		-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		74,762,784.00	73,770,000.00	992,784.00
ESTIMATED REVENUES LESS APPROPRIATIONS		(485,000.00)	(340,000.00)	(145,000.00)
NET ASSETS AT END OF YEAR:				
Restricted Net Assets		14,047,500.54	11,253,001.35	2,794,499.19
Total Ending Net Assets		14,047,500.54	11,253,001.35	2,794,499.19
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		88,810,284.54	85,023,001.35	3,787,283.19

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

Source	ACCT. NO.	2024-25 Tentative	2023-24 Budget	Difference
LOCAL:				
Premiums	484			
Employer	001	58,500,000.00	57,200,000.00	1,300,000.00
Employee	070	6,800,000.00	7,000,000.00	(200,000.00)
Retiree/LOA	071	850,000.00	1,000,000.00	(150,000.00)
COBRA	072	50,000.00	50,000.00	-
Total Local		66,200,000.00	65,250,000.00	950,000.00
OTHER SOURCES:				
Transfers In		-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		66,200,000.00	65,250,000.00	950,000.00
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets		11,600,000.00	9,430,371.95	2,169,628.05
Total Beginning Net Assets		11,600,000.00	9,430,371.95	2,169,628.05
TOTAL EST REVENUE AND BEGINNING NET ASSETS		77,800,000.00	74,680,371.95	3,119,628.05

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

Use	ACCT. NO.	2024-25 Tentative	2023-24 Budget	Difference
HEALTH & LIFE INS APPROPRIATIONS:	7770			
Professional & Technical Services	3100	11,400,000.00	10,950,000.00	450,000.00
Insurance & Bond Premiums	3200	900,000.00	650,000.00	250,000.00
Other Purchased Services	3900	200,000.00	320,000.00	(120,000.00)
Supplies	5100	105,000.00	505,000.00	(400,000.00)
Capital Outlay	6000	10,000.00	20,000.00	(10,000.00)
Dues and Fees	7300	5,000.00	35,000.00	(30,000.00)
Claims Expense	7700	54,000,000.00	53,000,000.00	1,000,000.00
Depreciation Expense	7800	65,000.00	110,000.00	(45,000.00)
Total Health & Life Ins Appropriations		66,685,000.00	65,590,000.00	1,095,000.00
OTHER USES:				
Transfers Out		-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		66,685,000.00	65,590,000.00	1,095,000.00
ESTIMATED REVENUES LESS APPROPRIATIONS		(485,000.00)	(340,000.00)	(145,000.00)
NET ASSETS AT END OF YEAR:				
Restricted Net Assets		11,115,000.00	9,090,371.95	2,024,628.05
Total Ending Net Assets		11,115,000.00	9,090,371.95	2,024,628.05
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		77,800,000.00	74,680,371.95	3,119,628.05

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

Source	ACCT. NO.	2024-25 Tentative	2023-24 Budget	Difference
LOCAL:				
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)
OTHER SOURCES:				
Transfers In		-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		8,077,784.00	8,180,000.00	(102,216.00)
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets		2,932,500.54	2,162,629.40	769,871.14
Total Beginning Net Assets		2,932,500.54	2,162,629.40	769,871.14
TOTAL EST REVENUE AND BEGINNING NET ASSETS		11,010,284.54	10,342,629.40	667,655.14

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

Use	ACCT. NO.	2024-25 Tentative	2023-24 Budget	Difference
CASUALTY INSURANCE APPROPRIATIONS:	7770			
Professional & Technical Services	3100	350,000.00	325,000.00	25,000.00
Insurance & Bond Premiums	3200	3,427,784.00	3,855,000.00	(427,216.00)
Claims Expense	7700	4,300,000.00	4,000,000.00	300,000.00
Total Casualty Insurance Appropriations		8,077,784.00	8,180,000.00	(102,216.00)
OTHER USES:				
Transfers Out		-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		8,077,784.00	8,180,000.00	(102,216.00)
ESTIMATED REVENUES LESS APPROPRIATIONS		-	-	-
NET ASSETS AT END OF YEAR:				
Restricted Net Assets		2,932,500.54	2,162,629.40	769,871.14
Total Ending Net Assets		2,932,500.54	2,162,629.40	769,871.14
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		11,010,284.54	10,342,629.40	667,655.14