



The School District of Osceola County, Florida

BUDGET WORKSHOP 2016-17

School Board Members

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**School Board Workshop
June 7, 2016**

Education which inspires all to their highest potential

AN EQUAL OPPORTUNITY EMPLOYER

INTRODUCTION

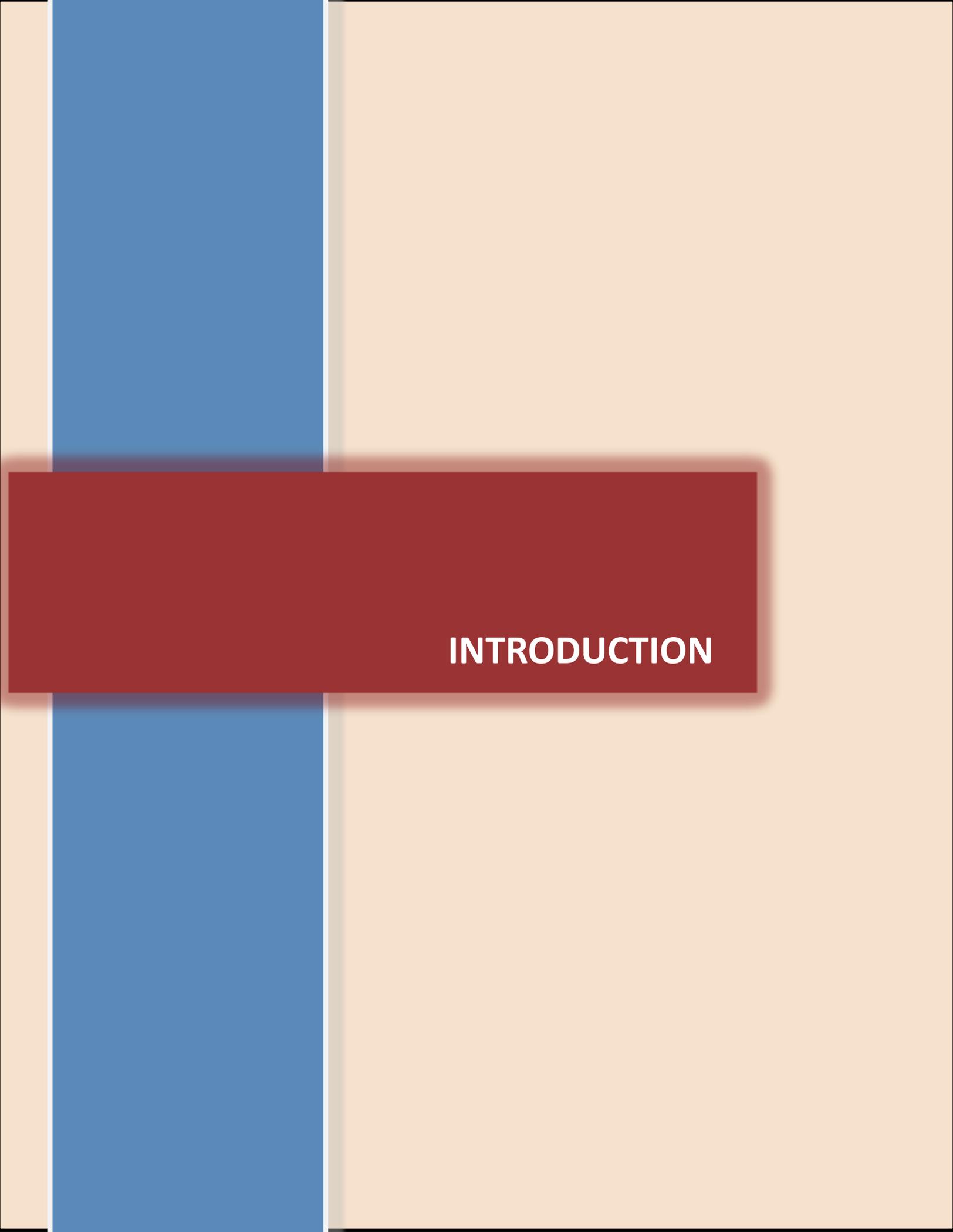
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INTRODUCTION

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA

BUDGET TIMELINE - 2016-17

| DATE | DAY | DESCRIPTION |
|-------------|------------|---|
| 06/07/16 | Tuesday | Budget Workshop - General and Capital Funds |
| 07/01/16 | Friday | Property Appraiser Certifies Taxable Value on Form DR-420S. |
| 07/12/16 | Tuesday | Board Meeting - Tentative Budget Presented to Board |
| 07/15/16 | Friday | DOE Certifies RLE Tax Rate and Releases 2nd FEFP Calculation |
| 07/27/16 | Wednesday | Form DR 420S to Property Appraiser |
| 07/29/16 | Friday | Advertise to Adopt Tentative Budget |
| 07/29/16 | Friday | Adopt Budget in TERMS |
| 08/02/16 | Tuesday | Public Hearing to Adopt Tentative Budget and Millage |
| 08/24/16 | Wednesday | Deadline for Property Appraiser to Mail out Proposed Tax Notices |
| 09/06/16 | Tuesday | Public Hearing to Adopt Final Budget and Millage |
| 09/09/16 | Friday | District Summary Budget Online and Supporting Documents to DOE |
| 09/09/16 | Friday | ESE 524 to Property Appraiser, Tax Collector and DOR |
| 10/05/16 | Wednesday | Compliance Package to Dept. of Revenue, including DR 487 and DR 422 |

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 Grant Management Department monitors the reasonableness and allowability of expenses from these sources to ensure compliance with applicable Federal, State and local regulations.

OVERTIME:

Overtime is recorded in three different categories:

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

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

REIMBURSEMENTS:

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

RESTRICTED FUND BALANCE:

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

RESTRICTED NET ASSETS:

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

SALARY BUDGETS:

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

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

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

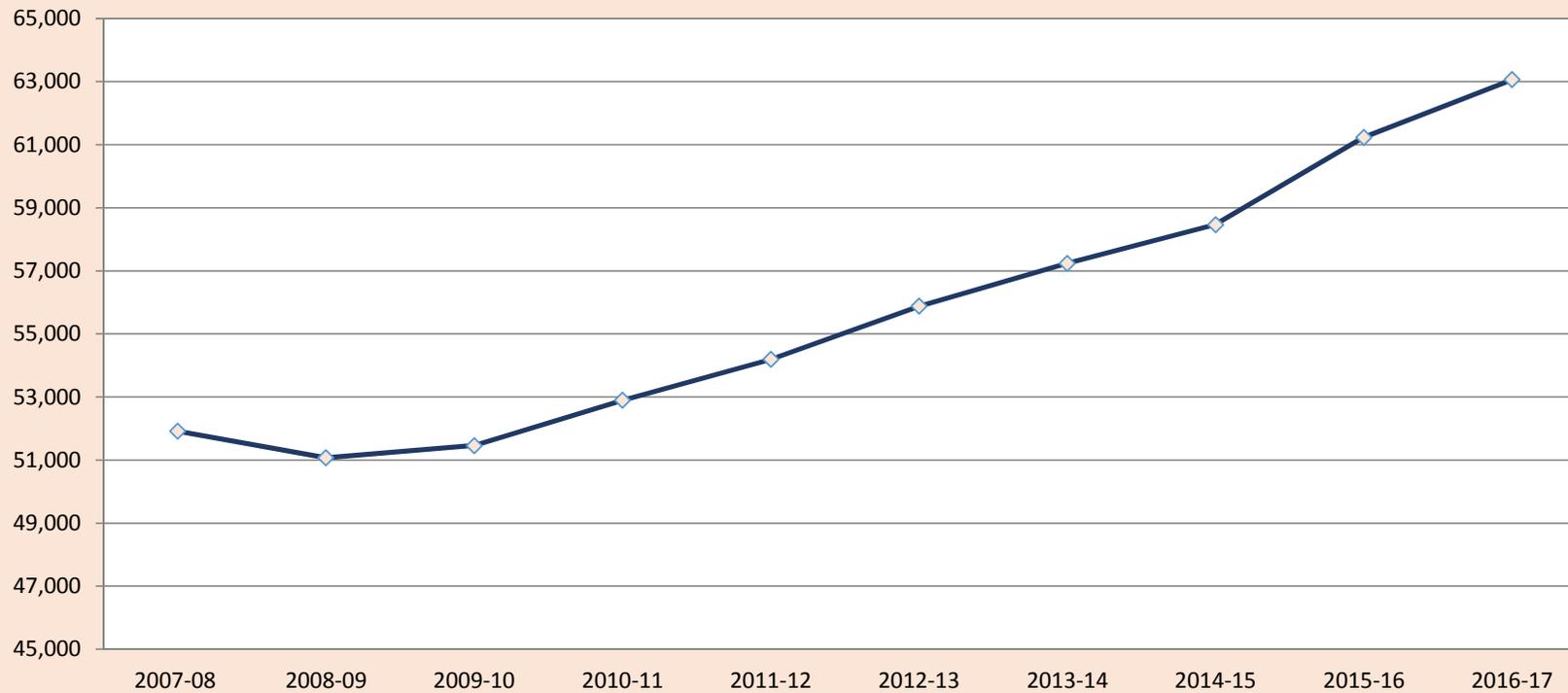
UNASSIGNED FUND BALANCE:

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

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

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
FTE - HISTORICAL AND PROJECTED OVERVIEW - FROM 2007 TO 2017

Unweighted FTE (UFTE)



| | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|-----------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Unweighted FTE (UFTE) | 51,913 | 51,071 | 51,459 | 52,893 | 54,193 | 55,881 | 57,239 | 58,465 | 61,231 | 63,063 |
| Percentage Change | 1.67% | -1.62% | 0.76% | 2.79% | 2.46% | 3.12% | 2.43% | 2.14% | 4.73% | 2.99% |

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA

INITIAL FTE PROJECTIONS BY SCHOOL - 2016-17

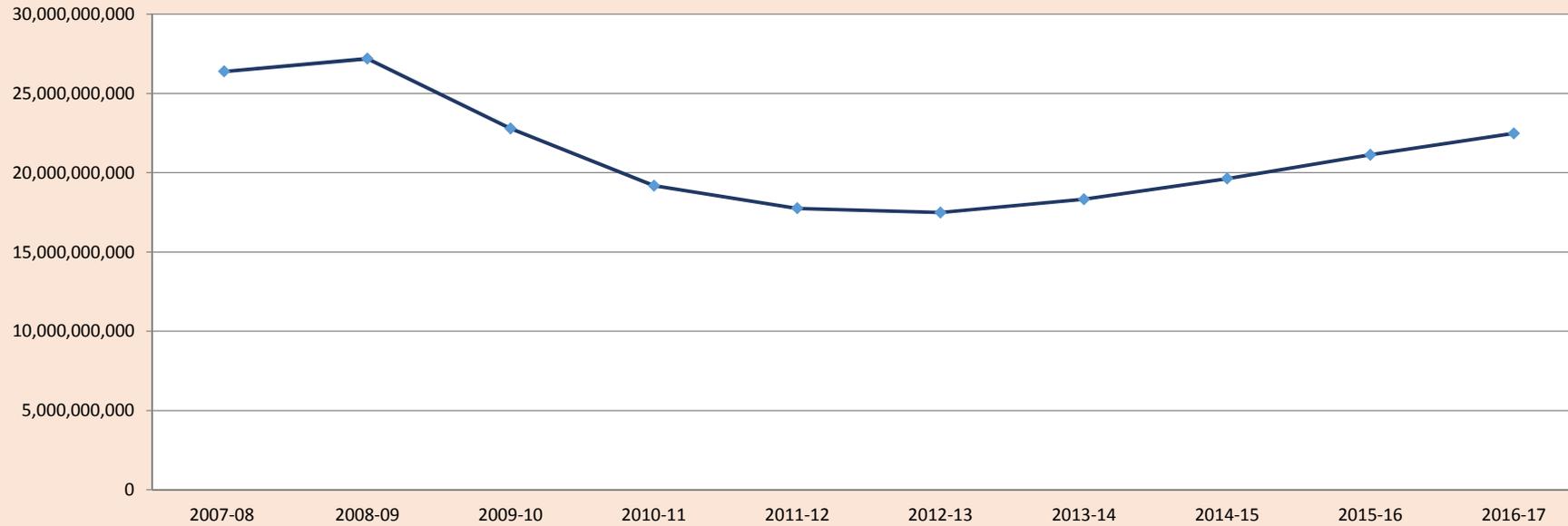
| CENTER | NAME | 2015-16 4TH CALC | 2016-17 PROJECTION | CHANGE |
|-------------------------------------|--------------------------------|---------------------|-----------------------|----------------|
| 0401 | BOGGY CREEK ELEMENTARY | 681.81 | 665.94 | (15.87) |
| 0061 | CENTRAL AVENUE ELEMENTARY | 652.93 | 622.63 | (30.30) |
| 0957 | CHESTNUT ELEM SCIENCE & ENGIN | 689.24 | 708.18 | 18.94 |
| 0851 | CYPRESS ELEMENTARY | 735.14 | 730.18 | (4.96) |
| 0831 | DEERWOOD ELEMENTARY | 571.11 | 567.63 | (3.48) |
| 0961 | EAST LAKE ELEMENTARY | 1,000.68 | 1,044.93 | 44.25 |
| 0931 | FLORA RIDGE ELEMENTARY | 838.77 | 868.55 | 29.78 |
| 0501 | HICKORY TREE SCHOOL | 719.64 | 757.03 | 37.39 |
| 0071 | HIGHLANDS ELEMENTARY | 825.93 | 789.33 | (36.60) |
| 0042 | KISSIMMEE ELEMENTARY SCHOOL | 873.02 | 849.61 | (23.41) |
| 0300 | KOA ELEMENTARY SCHOOL | 708.17 | 687.44 | (20.73) |
| 0801 | LAKEVIEW ELEMENTARY | 653.55 | 650.51 | (3.04) |
| 0271 | MICHIGAN AVENUE ELEMENTARY | 647.60 | 639.41 | (8.19) |
| 0701 | MILL CREEK ELEMENTARY | 998.04 | 993.80 | (4.24) |
| 0043 | NARCOOSSEE ELEMENTARY | 848.98 | 916.33 | 67.35 |
| 0933 | NEPTUNE ELEMENTARY | 974.66 | 987.65 | 12.99 |
| 0904 | PARTIN SETTLEMENT ELEMENTARY | 832.24 | 818.86 | (13.38) |
| 0811 | PLEASANT HILL ELEMENTARY | 883.08 | 920.03 | 36.95 |
| 0901 | POINCIANA ACADEMY OF FINE ARTS | 681.33 | 655.35 | (25.98) |
| 0301 | REEDY CREEK ELEMENTARY | 969.36 | 989.03 | 19.67 |
| 0111 | ST. CLOUD ELEMENTARY SCHOOL | 979.89 | 947.45 | (32.44) |
| 0958 | SUNRISE ELEMENTARY | 890.31 | 870.29 | (20.02) |
| 0101 | THACKER AVE ELEM INTL STUDIES | 874.48 | 894.45 | 19.97 |
| 0321 | VENTURA ELEMENTARY | 887.88 | 863.43 | (24.45) |
| Subtotal Elementary Schools | | 19,417.84 | 19,438.08 | 20.24 |
| 0091 | DENN JOHN MIDDLE SCHOOL | 948.13 | 934.25 | (13.88) |
| 0041 | DISCOVERY INTERMEDIATE 6-8 | 1,026.21 | 1,006.40 | (19.81) |
| 0341 | HORIZON MIDDLE SCHOOL | 1,238.58 | 1,266.70 | 28.12 |
| 0251 | KISSIMMEE MIDDLE SCHOOL | 1,249.46 | 1,273.61 | 24.15 |
| 0040 | NARCOOSSEE MIDDLE SCHOOL | 1,177.61 | 1,226.39 | 48.78 |
| 0311 | NEPTUNE MIDDLE SCHOOL | 1,329.53 | 1,372.47 | 42.94 |
| 0821 | PARKWAY MIDDLE SCHOOL | 858.42 | 861.30 | 2.88 |
| 0272 | ST. CLOUD MIDDLE SCHOOL | 1,191.27 | 1,235.71 | 44.44 |
| Subtotal Middle Schools | | 9,019.21 | 9,176.83 | 157.62 |
| 0902 | CELEBRATION HIGH SCHOOL | 2,308.63 | 2,483.47 | 174.84 |
| 0601 | GATEWAY HIGH SCHOOL | 2,453.63 | 2,429.20 | (24.43) |
| 0922 | HARMONY HIGH SCHOOL | 1,925.58 | 2,122.15 | 196.57 |
| 0842 | LIBERTY HIGH SCHOOL | 1,963.10 | 1,975.53 | 12.43 |
| 0081 | OSCEOLA HIGH SCHOOL | 2,675.86 | 2,834.52 | 158.66 |
| 0862 | PATHS AT TECO | 593.33 | 575.13 | (18.20) |
| 0841 | POINCIANA HIGH SCHOOL | 1,685.10 | 1,769.17 | 84.07 |
| 0201 | ST. CLOUD HIGH SCHOOL | 2,304.23 | 2,150.10 | (154.13) |
| 9003 | ZENITH SCHOOL | 495.45 | 511.35 | 15.90 |
| Subtotal High Schools | | 16,404.91 | 16,850.62 | 445.71 |
| 0711 | CELEBRATION SCHOOL (KG-8) | 1,343.33 | 1,425.08 | 81.75 |
| 0011 | HARMONY COMMUNITY SCHOOL K-8 | 884.67 | 936.68 | 52.01 |
| 9036 | NEW BEGINNINGS | 210.09 | 169.24 | (40.85) |
| 0921 | OSCEOLA CNTY SCH FOR THE ARTS | 905.61 | 931.57 | 25.96 |
| 0302 | WESTSIDE SCHOOL K-8 | 1,518.34 | 1,600.22 | 81.88 |
| Subtotal Multi-Level Schools | | 4,862.04 | 5,062.80 | 200.76 |
| 9020 | OASIS ADOLESCENT CAMPUS | 31.23 | 31.11 | (0.12) |
| 9041 | HOSPITAL/HOMEBOUND | 13.33 | 9.97 | (3.36) |
| 0859 | OSCEOLA CO COMMITMENT FACILITY | 20.99 | 23.54 | 2.55 |
| 7004 | OSCEOLA SECONDARY VIRTUAL | 267.30 | 251.21 | (16.09) |
| 7001 | OSCEOLA VIRTUAL INSTRUCTION | 51.82 | 58.86 | 7.04 |
| 7006 | OSCEOLA VIRTUAL INSTRUCTION | 0.40 | 0.27 | (0.13) |
| Subtotal Alternative Schools | | 385.07 | 374.95 | (10.12) |

| CENTER | NAME | 2015-16 4TH CALC | 2016-17 PROJECTION | CHANGE |
|---------------------------------|---------------------------------------|---------------------|-----------------------|-----------------|
| 0149 | RENAISSANCE CHARTER SOUTH | 1,080.09 | 1,092.13 | 12.04 |
| 0155 | AVANT GARDE | 635.24 | 658.92 | 23.68 |
| 0162 | ST. CLOUD PREPARATORY | 442.28 | 455.32 | 13.04 |
| 0932 | BELLALAGO CHARTER ACADEMY KG-8 | 1,289.45 | 1,346.60 | 57.15 |
| 0916 | CANOE CREEK CHARTER (KG-8) | 584.34 | 591.90 | 7.56 |
| 0153 | FLORIDA VIRTUAL ACADEMY | 122.49 | 119.23 | (3.26) |
| 0863 | FOUR CORNERS CHARTER ELEM (KG-5) | 1,058.83 | 1,065.79 | 6.96 |
| 0152 | FOUR CORNERS CHARTER MIDDLE | 577.76 | 596.41 | 18.65 |
| 0866 | KISSIMMEE CHARTER (KG-8) | 772.25 | 777.12 | 4.87 |
| 0959 | MAVERICKS HIGH SCHOOL | 521.60 | 510.11 | (11.49) |
| 0853 | NEW DIMENSIONS HIGH SCHOOL | 420.63 | 415.96 | (4.67) |
| 0881 | P M WELLS CHARTER (KG-8) | 863.99 | 893.18 | 29.19 |
| 0900 | UCP SCHOOL BIRTH-5 YEARS | 88.25 | 91.71 | 3.46 |
| 0161 | AVANT GARDE ACADEMY K-8 | 363.35 | 363.90 | 0.55 |
| 0163 | BRIGHTON LAKES CHARTER SCHOOL | 466.15 | 542.91 | 76.76 |
| 0171 | REINASSANCE CHARTER SCHOOL @ TAPESTRY | 874.27 | 952.40 | 78.13 |
| 0172 | FOUR CORNERS CHARTER HIGH | 134.13 | 234.52 | 100.39 |
| 9999 | NEW CHARTER SCHOOLS | 0.00 | 400.00 | 400.00 |
| Subtotal Charter Schools | | 10,295.10 | 11,108.10 | 813.00 |
| 3518 | MCKAY SCHOLARSHIP | 847.10 | 881.34 | 34.24 |
| Subtotal McKay Schools | | 847.10 | 881.34 | 34.24 |
| 9000 | UNDISTRIBUTED | 0.00 | 170.00 | 170.00 |
| Subtotal McKay Schools | | 0.00 | 170.00 | 170.00 |
| GRAND TOTAL | | 61,231.27 | 63,062.73 | 1,831.46 |

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
TAX MILLAGE AND LEVY - HISTORICAL AND PROJECTED OVERVIEW - FROM 2007 TO 2017

| Millage History | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|-----------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Required Local Effort (RLE) | 5.052 | 5.059 | 5.165 | 5.175 | 5.300 | 5.054 | 5.261 | 5.104 | 5.009 | 4.699 |
| RLE Prior Period Adjustment | 0.000 | 0.000 | 0.000 | 0.042 | 0.029 | 0.021 | 0.000 | 0.023 | 0.004 | 0.000 |
| Discretionary | 0.510 | 0.498 | 0.748 | 0.748 | 0.748 | 0.748 | 0.748 | 0.748 | 0.748 | 0.748 |
| Supplemental Discretionary | 0.210 | 0.206 | 0.250 | 0.250 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| Subtotal Operating | 5.772 | 5.763 | 6.163 | 6.215 | 6.077 | 5.823 | 6.009 | 5.875 | 5.761 | 5.447 |
| Capital Outlay | 2.000 | 1.750 | 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 | 7.772 | 7.513 | 7.663 | 7.715 | 7.577 | 7.323 | 7.509 | 7.375 | 7.261 | 6.947 |
| Percentage Change | -0.1% | -3.3% | 2.0% | 0.7% | -1.8% | -3.4% | 2.5% | -1.8% | -1.5% | -4.3% |

FINAL TAX ROLL



| Tax Roll History | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Final Tax Roll | 26,387,763,807 | 27,185,791,325 | 22,781,942,148 | 19,181,131,226 | 17,752,827,760 | 17,486,188,635 | 18,327,239,420 | 19,627,447,692 | 21,129,933,005 | 22,480,053,998 |
| Percentage Change | 20.74% | 3.02% | -16.20% | -15.81% | -7.45% | -1.50% | 4.81% | 7.09% | 7.66% | 6.39% |
| Total Tax Levy | 205,085,700 | 204,246,850 | 174,578,023 | 147,982,427 | 134,513,176 | 128,051,359 | 137,619,241 | 144,752,427 | 153,424,444 | 156,168,935 |
| Percentage Change | 16.71% | -0.41% | -14.53% | -15.23% | -9.10% | -4.80% | 7.47% | 5.18% | 5.99% | 1.79% |

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

| Line | DESCRIPTION | 2016 | 2017 | Change | % Change |
|----------|--|---------------------------------|-------------------------------|----------------------|---------------|
| | | Fourth Calculation 4/21/2016 | Conference Report 3/8/2016 | | |
| 1 | Unweighted FTE | | | | |
| 2 | Traditional | 50,089.07 | 50,903.29 | 814.22 | 1.63% |
| 3 | Charter | 10,295.10 | 11,108.10 | 813.00 | 7.90% |
| 4 | McKay | 847.10 | 881.34 | 34.24 | 4.04% |
| 5 | Undistributed | 0.00 | 170.00 | 170.00 | n/a |
| 6 | Total Unweighted FTE | 61,231.27 | 63,062.73 | 1,831.46 | 2.99% |
| 12 | Total Weighted FTE | 66,217.19 | 68,014.46 | 1,797.27 | 2.71% |
| 13 | Weighted to Unweighted FTE Ratio | 1.0814 | 1.0785 | (0.0029) | -0.27% |
| 14 | Tax Roll - School Taxable Value | 21,129,933,005 | 22,480,053,998 | 1,350,120,993 | 6.39% |
| 15 | Required Local Effort Millage | 5.009 | 4.699 | (0.310) | -6.19% |
| 16 | Prior Period Adjustment Millage | 0.004 | 0.000 | (0.004) | -100.00% |
| 17 | Basic Discretionary Millage | 0.748 | 0.748 | 0.000 | 0.00% |
| 18 | Critical Needs Operating Discretionary | 0.000 | 0.000 | 0.000 | n/a |
| 19 | Total Millage | 5.761 | 5.447 | (0.314) | -5.45% |
| 20 | Base Student Allocation | 4,154.45 | 4,160.71 | 6.26 | 0.15% |
| 21 | District Cost Differential | 0.9850 | 0.9855 | 0.0005 | 0.05% |
| 22 | BSA * DCD | 4,092.13 | 4,100.38 | 8.25 | 0.20% |
| 23 | FEFP Detail | | | | |
| 24 | WFTE x BSA x DCD (Base FEFP) | 270,972,921 | 278,885,931 | 7,913,010 | 2.92% |
| 25 | 0.748 Mills Discretionary Compression | 11,234,101 | 12,479,484 | 1,245,383 | 11.09% |
| 26 | 0.250 Mills Discretionary Compression | 0 | 0 | 0 | n/a |
| 27 | DJJ Supplemental Allocation | 25,822 | 24,898 | (924) | -3.58% |
| 28 | Safe Schools | 1,068,763 | 1,077,433 | 8,670 | 0.81% |
| 29 | ESE Guaranteed Allocation | 15,868,495 | 17,679,467 | 1,810,972 | 11.41% |
| 30 | Supplemental Academic Instruction (SAI) | 13,045,597 | 13,533,174 | 487,577 | 3.74% |
| 31 | Instructional Materials | 5,444,476 | 5,410,292 | (34,184) | -0.63% |
| 32 | Student Transportation | 11,266,302 | 11,080,383 | (185,919) | -1.65% |
| 33 | Teachers Lead Program | 986,635 | 1,029,040 | 42,405 | 4.30% |
| 34 | Reading Allocation | 2,737,548 | 2,791,109 | 53,561 | 1.96% |
| 35 | Teacher Salaries & Benefits | 0 | 0 | 0 | n/a |
| 36 | Merit Award Program | 0 | 0 | 0 | n/a |
| 37 | Digital Classrooms Allocation | 1,180,357 | 1,488,440 | 308,083 | 26.10% |
| 38 | Virtual Education Contribution | 105,954 | 108,064 | 2,110 | 1.99% |
| 39 | Additional Allocation | 0 | 0 | 0 | n/a |
| 40 | Total FEFP | 333,936,971 | 345,587,715 | 11,650,744 | 3.49% |
| 41 | Adjustments | | | | |
| 42 | Required Local Effort Taxes | (101,606,241) | (101,408,423) | 197,818 | -0.19% |
| 43 | Federal Fiscal Stabilization Fund | 0 | 0 | 0 | n/a |
| 44 | Proration to Funds Available | (753,467) | 0 | 753,467 | -100.00% |
| 45 | Proration for Veto | 0 | 0 | 0 | n/a |
| 46 | Total Adjustments | (102,359,708) | (101,408,423) | 951,285 | -0.93% |
| 47 | Net State FEFP | 231,577,263 | 244,179,292 | 12,602,029 | 5.44% |
| 48 | Lottery Funds | | | | |
| 49 | Discretionary Lottery | 0 | 219,255 | 219,255 | n/a |
| 50 | School Recognition | 1,883,620 | 1,483,702 | (399,918) | -21.23% |
| 51 | Total Lottery Funding | 1,883,620 | 1,702,957 | (180,663) | -9.59% |
| 52 | State Categorical Programs | | | | |
| 53 | Class Size Reduction | 66,143,645 | 68,451,595 | 2,307,950 | 3.49% |
| 54 | Total State Funding | 299,604,528 | 314,333,844 | 14,729,316 | 4.92% |
| 55 | Local Funding: | | | | |
| 56 | Required Local Effort | 101,606,241 | 101,408,423 | (197,818) | -0.19% |
| 57 | .748 Mills Discretionary Tax | 15,172,982 | 16,142,477 | 969,495 | 6.39% |
| 58 | .25 Mills Critical Needs Discretionary Tax | 0 | 0 | 0 | n/a |
| 59 | Total Local Funding | 116,779,223 | 117,550,900 | 771,677 | 0.66% |
| 60 | Total State and Local Funding | 416,383,751 | 431,884,744 | 15,500,993 | 3.72% |
| 61 | \$ Per Unweighted FTE Total | 6,800.18 | 6,848.49 | 48.31 | 0.71% |
| 62 | \$ Per Weighted FTE Total | 6,288.15 | 6,349.90 | 61.74 | 0.98% |

FLORIDA EDUCATION FINANCE PROGRAM (FEFP) COMPONENTS

ADJUSTMENTS:

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

BASE STUDENT ALLOCATION:

The Base Student Allocation from state and local funds is determined annually by the Legislature and is a component in the calculation of Base Funding. For the 2016-17 fiscal year, the base student allocation is \$4,160.71.

BASE FUNDING:

Base Funding is derived from the product of the weighted FTE (WFTE) students, multiplied by the Base Student Allocation and the District Cost Differential. For the 2016-17 fiscal year, the Base Funding per WFTE is \$4,100.38.

CATEGORICAL PROGRAM FUNDS:

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

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

DEPARTMENT OF JUVENILE JUSTICE (DJJ):

The total K-12 weighted full-time equivalent student membership in juvenile justice education programs in each school district shall be multiplied by the amount of the state average class-size reduction factor multiplied by the district's cost differential. An amount equal to the sum of this calculation shall be allocated in the FEFP to each school district to supplement other sources of funding for students in juvenile justice education programs.

DECLINING ENROLLMENT SUPPLEMENT:

The declining enrollment supplement is determined by comparing the unweighted FTE (UFTE) for the current year to the UFTE of the prior year. In those districts where there is a decline in UFTE, 25 percent of the decline is multiplied by the prior-year base funding per UFTE.

DISTRICT COST DIFFERENTIAL:

Section 1011.62(2), F.S., requires the Commissioner to annually compute district cost differentials (DCDs) by adding each district's Florida Price Level Index for the most recent three years and dividing the sum by three. The result is multiplied by 0.800, and 0.200 is added to the product to obtain the DCD. For the 2016-17 fiscal year, the DCD is 0.9855.

EXCEPTIONAL STUDENT EDUCATION (ESE) GUARANTEED ALLOCATION:

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

FLORIDA DIGITAL CLASSROOMS ALLOCATION:

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

FLORIDA TEACHERS CLASSROOM SUPPLY ASSISTANCE:

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

INSTRUCTIONAL MATERIALS:

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

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

RESEARCH-BASED READING INSTRUCTION ALLOCATION:

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

REQUIRED LOCAL EFFORT:

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

The Department of Revenue provides the Commissioner with its most recent determination of the assessment level of the prior year's assessment roll for each district and for the state. A millage rate is computed based on the positive or negative variation of each district from the state average assessment level. The millage rate resulting from application of this equalization

factor is added to the state average required local effort millage. The sum of these two rates becomes each district's certified required local effort millage.

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

SAFE SCHOOLS:

The Safe Schools allocation shall be used to promote and create a safe learning environment for children to develop and learn. The funds are to be allocated so that each district is guaranteed a minimum amount of funding. If there is a remaining appropriation, 67 percent shall be allocated based on the most recent Florida Crime Index provided by the Department of Law Enforcement, and 33 percent shall be allocated based on each district's share of the state's total unweighted student enrollment. In the School District of Osceola County, this allocation is used to provide School Resource Officers at each school.

SCHOOL RECOGNITION PROGRAM FUNDS & DISCRETIONARY LOTTERY:

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

SPARSITY SUPPLEMENT:

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

STUDENT TRANSPORTATION:

The Student Transportation allocation provides for safe and efficient transportation services in school districts to support student learning. The formula for allocating the funds is outlined in Section 1011.68, F.S., and contains the following provisions in the state allocation for student transportation: 1) students with special transportation needs earn a higher rate of funding than base students; 2) base funding for each district is established by the district's proportionate share

of the total statewide students eligible for transportation; and 3) indices are applied that modify the base funding amount to reward more efficient bus utilization, compensate for rural population density, and adjust funding based on the cost of living. The funds are to be distributed based on the formula in Section 1011.68, F.S. The formula currently provides funding to support less than 50% of the District's total transportation costs.

SUPPLEMENTAL ACADEMIC INSTRUCTION:

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

Part of this funding, together with funds provided through the Research-based Reading Instruction Allocation and other available funds, shall be used by districts with one or more of the 300 lowest performing schools based on the state reading assessment to provide an additional hour of instruction beyond the normal school day for each day of the entire school year for intensive reading instruction for the students in each of these schools. Students enrolled in these schools who have level 5 reading assessment scores may choose to participate in the additional hour of instruction on an optional basis. The District does not have any schools in this category.

VIRTUAL EDUCATION CONTRIBUTION:

The virtual education contribution shall be allocated pursuant to the formula provided in Section 1011.62(11), F.S. The contribution for the 2016-17 fiscal year is based on \$5,230 per FTE student in virtual programs.

0.748 MILLS DISCRETIONARY COMPRESSION:

If any school district levies the full 0.748 mill levy and it generates an amount of funds per unweighted FTE (UFTE) that is less than the state average amount per UFTE, the school district shall receive a discretionary millage compression supplement that, when added to the funds generated by the district's 0.748 mill levy, shall be equal to the state average as provided in Section 1011.62(5), F.S.

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
TOTAL AND PER FTE FUNDING - HISTORICAL AND PROJECTED OVERVIEW - FROM 2010 TO 2017

| | 2009-10 End | 2010-11 End | 2011-12 End | 2012-13 End | 2013-14 End | 2014-15 End | 2015-16 4th | 2016-17 Proj |
|----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Total Funding | 348,208,369 | 354,653,303 | 328,058,898 | 345,639,365 | 373,647,023 | 387,651,506 | 416,383,751 | 431,884,744 |
| \$ Per Student | 6,767 | 6,705 | 6,054 | 6,185 | 6,528 | 6,631 | 6,800 | 6,848 |
| UFTE | 51,459 | 52,893 | 54,193 | 55,881 | 57,239 | 58,465 | 61,231 | 63,063 |

Total FEFP Funding



FEFP Revenue Per Student



FUND 100

GENERAL FUND



GENERAL FUND BUDGET

This budget 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 Workforce Development Funds, Voluntary Pre-Kindergarten Funds, and transfers from Capital Projects Funds.

Appropriations include most of the District’s salaries and benefits, utilities, supplies, 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, much of the revenue is restricted for specified purposes (e.g., Reading, Teachers Classroom Supply Assistance Program, School Recognition, etc.).

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

Totals are subject to rounding variances

| | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
|--|-------------|-------------|-------------|-------------|-------------|
| 1 FEFP % change per Student | 1.66% | 2.56% | 0.71% | 0.00% | 1.00% |
| 2 Beginning Fund Balance | 70.2 | 66.4 | 66.4 | 67.2 | 67.2 |
| 3 Revenues | 420.1 | 449.0 | 469.4 | 482.3 | 500.2 |
| 4 Projected Expenditures | 423.9 | 449.0 | 468.6 | 482.3 | 499.5 |
| 5 Operating Surplus/(Loss) | -3.8 | 0.0 | 0.8 | 0.0 | 0.7 |
| 6 Total Ending Fund Balance | 66.4 | 66.4 | 67.2 | 67.2 | 67.9 |
| Fund Balance Break Down: | | | | | |
| 7 Nonspendable | 2.3 | 2.3 | 2.3 | 2.3 | 2.3 |
| 8 Restricted & Assigned | 22.7 | 22.7 | 22.7 | 22.7 | 22.7 |
| 9 Unassigned 6% Board Policy Reserve | 25.2 | 26.9 | 28.2 | 28.9 | 30.0 |
| 10 Unassigned | 16.2 | 14.5 | 14.0 | 13.3 | 12.9 |
| 11 Total Ending Fund Balance | 66.4 | 66.4 | 67.2 | 67.2 | 67.9 |
| 12 Unassigned as a % of Revenue | 9.9% | 9.2% | 9.0% | 8.7% | 8.6% |

Assumptions:

- No increase in per student funding in 2017-18
- 1% increase in per student funding in 2018-19
- Continued FTE student growth of 3% each year

| |
|--|
| THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL |
| GENERAL FUND BUDGET SUMMARY |
| Fiscal Year Ending June 30, 2017 |
| As of the Conference Report |

| |
|-------------------------------|
| BEGINNING FUND BALANCE |
|-------------------------------|

| | | | |
|---|---|-------------------|--|
| 1 | Non-spendable - Inventory | 2,303,000 | |
| 2 | Restricted for State Categorical Programs | 14,843,301 | |
| 3 | Restricted for Other Grants and Programs | 4,644,413 | |
| 4 | Assigned for Contract Commitments | 1,195,219 | |
| 5 | Assigned for Carryover Appropriations | 2,107,863 | |
| 6 | Assigned for Projected Operating Deficit | - | |
| 7 | Unassigned - 6% Minimum per Board | 26,700,000 | |
| 8 | Unassigned Fund Balance | 14,668,956 | |
| 9 | Total Beginning Fund Balance | 66,462,753 | |

| |
|---------------------------|
| ESTIMATED REVENUES |
|---------------------------|

| | | | | |
|----|--|------|--------------------|--------|
| 10 | Florida Education Finance Program | 0310 | 244,179,292 | 52.0% |
| 11 | District School Taxes | 0411 | 117,550,900 | 25.0% |
| 12 | Class Size Reduction | 0355 | 68,451,595 | 14.6% |
| 13 | Transfer From Capital Projects | 0630 | 12,865,393 | 2.7% |
| 14 | Miscellaneous Local | 049? | 6,708,905 | 1.4% |
| 15 | Workforce Development | 0315 | 6,181,717 | 1.3% |
| 16 | Child Care Fees | 047? | 2,856,400 | 0.6% |
| 17 | Voluntary Pre-K Program | 0371 | 2,489,919 | 0.5% |
| 18 | Adult Education Fees | 046? | 1,850,000 | 0.4% |
| 19 | School Recognition Funds | 0361 | 1,483,702 | 0.3% |
| 20 | Miscellaneous State | 0399 | 1,259,006 | 0.3% |
| 21 | Interest On Investments | 043? | 800,000 | 0.2% |
| 22 | Rent/ Facilities Use Fees | 0425 | 795,000 | 0.2% |
| 23 | Gifts, Grants, and Bequests | 0440 | 695,000 | 0.1% |
| 24 | R.O.T.C. | 0191 | 588,000 | 0.1% |
| 25 | Discretionary Lottery | 0344 | 219,255 | 0.0% |
| 26 | State License Tax | 0343 | 150,000 | 0.0% |
| 27 | Tax Redemptions | 0421 | 120,000 | 0.0% |
| 28 | Insurance Loss Recovery | 0741 | 100,000 | 0.0% |
| 29 | Workforce Performance Based Incentives | 0317 | 50,000 | 0.0% |
| 30 | CO&DS Withheld For Admin Expense | 0323 | 38,000 | 0.0% |
| 31 | Total Estimated Revenues | | 469,432,084 | 100.0% |

| |
|-----------------------|
| APPROPRIATIONS |
|-----------------------|

| | | | | |
|----|---------------------------------------|---|--------------------|--------|
| 32 | Salaries and Benefits | 1 | 316,159,405 | 67.5% |
| 33 | Charter & Choice Schools | 2 | 74,380,734 | 15.9% |
| 34 | Categoricals/Restricted Programs | 3 | 21,721,119 | 4.6% |
| 35 | Line Items Non-Salary | 4 | 17,360,167 | 3.7% |
| 36 | Utilities and Fuel | 5 | 16,741,000 | 3.6% |
| 37 | School and Department Non-Salary | 6 | 14,025,942 | 3.0% |
| 38 | McKay Scholarship Program | 7 | 6,086,423 | 1.3% |
| 39 | Holdback - Undistributed FTE | 8 | 2,125,118 | 0.5% |
| 40 | Current Appropriations | | 468,599,908 | 100.0% |
| 41 | Projected Operating Surplus/(Deficit) | | 832,176 | |
| 42 | Carryover Appropriations | | 22,790,797 | |
| 43 | Total Appropriations | | 491,390,704 | |

| |
|--------------------------------------|
| PROJECTED ENDING FUND BALANCE |
|--------------------------------------|

| | | | |
|----|--|-------------------|--|
| 44 | Non Spendable - Inventory | 2,303,000 | |
| 45 | Restricted for State Categorical Programs | - | |
| 46 | Restricted for Other Grants and Programs | - | |
| 47 | Assigned for Contract Commitments | - | |
| 48 | Assigned for Carryover Appropriations | - | |
| 49 | Assigned for Projected Operating Deficit | - | |
| 50 | Unassigned - 6% Reserve per Board | 28,200,000 | |
| 51 | Unassigned Fund Balance | 14,001,132 | |
| 52 | Total Projected Ending Fund Balance | 44,504,132 | |

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA

LINE ITEM BUDGET ALLOCATIONS -2016-17

| ADMINISTRATOR | PROJ NO | PROJECT DESCRIPTION | SOURCE | 2016 BUDGET WITHOUT CARRYOVER | 2017 RECOMMENDED FUNDING | RECOMMENDED VS 2016 BUDGET | |
|---------------|--------------------|---------------------|---|-------------------------------|--------------------------|----------------------------|--------------|
| 1 | Belynda Pinkston | 1015271 | EMPLOYEE CHAPERONES STUDENT TRAVEL | FEFP | 4,000.00 | 2,500.00 | (1,500.00) |
| 2 | | 1016351 | ICARNEGIE | FEFP | 49,500.00 | 0.00 | (49,500.00) |
| 3 | | 1016601 | ADOBE - SOFTWARE | FEFP | 58,000.00 | 57,375.00 | (625.00) |
| 4 | Beth Rattie | 1015401 | SUMMER OPS-OASIS AND COMMITMENT | FEFP | 95,342.84 | 95,000.00 | (342.84) |
| 5 | Clyde Wells | 1010101 | SOFTWARE (EBUILDER), CONSULT FEES | CAPITAL REIMB | 103,100.00 | 113,100.00 | 10,000.00 |
| 6 | | 1010111 | CONTINGENCY FOR MAJOR MAINT | CAPITAL | 600,000.00 | 500,000.00 | (100,000.00) |
| 7 | | 1010221 | BACKFLOW INSPECTIONS & REPAIR | CAPITAL | 39,443.54 | 20,000.00 | (19,443.54) |
| 8 | | 1010251 | CHILLER MAINT AGREEMENT/REPAIR | CAPITAL | 216,840.00 | 210,000.00 | (6,840.00) |
| 9 | | 1010261 | INSPECTION/BLEACHERS & STAIRS | CAPITAL | 0.00 | 20,000.00 | 20,000.00 |
| 10 | | 1010411 | MAINTENANCE-COUNTY OFFICE | FEFP | 85,000.00 | 85,000.00 | 0.00 |
| 11 | | 1010611 | TEAMSTER UNION CONTRACT ALLOWANCE | FEFP | 17,000.00 | 83,200.00 | 66,200.00 |
| 12 | | 1010711 | HVAC PREVENTIVE MAINT & FILTER | CAPITAL | 112,336.27 | 130,000.00 | 17,663.73 |
| 13 | | 1010801 | INSPECTION-FIRE ALARM,EXT HOOD | CAPITAL | 140,000.00 | 120,000.00 | (20,000.00) |
| 14 | | 1010831 | FIRE SPRINKLER SYSTEM INSPECTIONS | CAPITAL | 75,000.00 | 75,000.00 | 0.00 |
| 15 | | 1011221 | RETENTION PONDS-CLEAN/MAINT | CAPITAL | 20,000.00 | 20,000.00 | 0.00 |
| 16 | | 1012251 | REFRIGERANT RECOVERY | CAPITAL | 5,100.00 | 6,000.00 | 900.00 |
| 17 | | 1014881 | ELEVATOR PREVENTATIVE MAINT & SERVICE | CAPITAL | 28,224.00 | 40,000.00 | 11,776.00 |
| 18 | | 1015121 | BUILDING OFFICIAL | CAPITAL REIMB | 26,900.00 | 15,000.00 | (11,900.00) |
| 19 | | 1016061 | AED INSPECTION AND MAINTENANCE | FEFP | 5,949.00 | 5,000.00 | (949.00) |
| 20 | | 1016161 | GENERATOR REPAIR/MAINT COUNTYWIDE | FEFP | 12,774.86 | 13,000.00 | 225.14 |
| 21 | | 1016371 | FIRE EXTINGUISHER INSPECTIONS, REPAIR & REPLACEMENT | FEFP | 77,304.15 | 75,000.00 | (2,304.15) |
| 22 | | 1016381 | WATER TREATMENT SVCS | CAPITAL | 31,100.00 | 30,000.00 | (1,100.00) |
| 23 | | 1016631 | CUSTODIAL EQUIPMENT FOR THE SPECIAL PROJECT TEAM | FEFP | 10,000.00 | 10,000.00 | 0.00 |
| 24 | | 1016641 | ENVIRONMENTAL DRINKING WATER TESTING | FEFP | 1,000.00 | 1,500.00 | 500.00 |
| 25 | | 1016711 | URBAN SCHOOL STUDY | FEFP | 15,000.00 | 6,000.00 | (9,000.00) |
| 26 | | 1016731 | KRONOS CAFETERIA CUSTODIAN TIME CLOCKS | FEFP | 131,600.35 | 0.00 | (131,600.35) |
| 27 | | 101XXX8 | ACT STUDENT EMPLOYMENT | FEFP | 0.00 | 35,000.00 | 35,000.00 |
| 28 | | 101XXX9 | KIP (WIDE FORMAT) PRINTER | FEFP | 0.00 | 15,000.00 | 15,000.00 |
| 29 | | 101XX10 | NEW VEHICLES | CAPITAL | 0.00 | 0.00 | 0.00 |
| 30 | | 101XX11 | DISTRICT WIDE CUSTODIAL TRAINING | FEFP | 0.00 | 5,000.00 | 5,000.00 |
| 31 | | 101XX13 | WHITE FLEET REPLACEMENT | CAPITAL | 0.00 | 0.00 | 0.00 |
| 32 | | 1014251 | IMPACT FEE STUDY | FEFP | 24,885.00 | 0.00 | (24,885.00) |
| 33 | Dalia Medina | 1016311 | INSYNC EDUCATION LICENSE | FEFP | 32,500.00 | 32,500.00 | 0.00 |
| 34 | Dana Schafer | 1011501 | PUBLICATIONS & ADVERTISING | LOCAL | 50,000.00 | 50,000.00 | 0.00 |
| 35 | | 1013351 | PARENT GUIDE/CALENDAR | FEFP | 22,000.00 | 22,000.00 | 0.00 |
| 36 | | 1014771 | EMERGENCY NOTIFICATION SYSTEM (IRIS) | FEFP | 152,000.00 | 142,811.00 | (9,189.00) |
| 37 | | 1014921 | CHOICE POINT CRIMINAL HISTORY | FEFP | 33,750.00 | 38,000.00 | 4,250.00 |
| 38 | Daryla Bungo | 1016391 | PSYCHOEDUCATIONAL EVALUATION INSTRUMENTS PROTOCOLS | FEFP | 55,000.00 | 46,000.00 | (9,000.00) |
| 39 | | 1016401 | OPS FOR PSYCHOLOGICAL SERVICES | FEFP | 25,000.00 | 25,000.00 | 0.00 |
| 40 | | 101XXX5 | SUICIDE PREVENTION CERTIFIED SCHOOL TRAINING | FEFP | 0.00 | 0.00 | 0.00 |
| 41 | | 101XXX6 | UNIVERSAL SCREENING FOR IDENTIFYING POTENTIAL GIFTED STUDENTS | FEFP | 0.00 | 0.00 | 0.00 |
| 42 | Janice Franceschi | 1012311 | NEW TEACHER MENTOR | FEFP | 60,000.00 | 60,000.00 | 0.00 |
| 43 | | 1014981 | PROFESSIONAL DEV ACTIVITIES | FEFP | 150,000.00 | 150,000.00 | 0.00 |
| 44 | | 1015361 | PROFESSIONAL DEV OPS CONTRACTS | FEFP | 5,000.00 | 5,000.00 | 0.00 |
| 45 | Janine Jarvis | 1014551 | COLLEGE BD/DATA ANALYSIS CONTRACT | FEFP | 933.00 | 925.00 | (8.00) |
| 46 | | 1015101 | TESTING PRINTER/SCANNER MAINT | FEFP | 10,000.00 | 10,000.00 | 0.00 |
| 47 | | 1016101 | SUMMER END OF COURSE (EOC) RETAKES | FEFP | 20,000.00 | 21,445.00 | 1,445.00 |
| 48 | | 1016461 | END OF YEAR ASSESSMENTS | FEFP | 250,000.00 | 266,165.00 | 16,165.00 |
| 49 | | 1016471 | PERT MATH SUBTEST | FEFP | 4,000.00 | 0.00 | (4,000.00) |
| 50 | | 1016581 | EOC-PERT MATH | FEFP | 12,000.00 | 16,027.00 | 4,027.00 |
| 51 | | 101XXX1 | ASSESSMENT PLATFORM | FEFP | 0.00 | 0.00 | 0.00 |
| 52 | | 101XXX2 | HEADPHONES FOR COMPUTERS | FEFP | 0.00 | 5,250.00 | 5,250.00 |
| 53 | John Boyd | 1010361 | LEGISLATIVE CONSULTANT (MIXON) | FEFP | 30,000.00 | 30,000.00 | 0.00 |
| 54 | | 1010451 | OCTA/TEAMSTERS LEAVE (SUBS) | FEFP | 5,000.00 | 5,000.00 | 0.00 |
| 55 | | 1011491 | NEGOTIATION TEAM | FEFP | 7,500.00 | 7,500.00 | 0.00 |
| 56 | | 1012671 | SCHOOL BOARD POLICY MANUAL | FEFP | 5,686.82 | 5,500.00 | (186.82) |
| 57 | Ken DeBord | 1010051 | ATHLETIC INSURANCE | FEFP | 247,730.00 | 247,730.00 | 0.00 |
| 58 | | 1010331 | INSURANCE REIMBURSEMENTS | FEFP | 401,561.48 | 25,000.00 | (376,561.48) |
| 59 | | 1010731 | PROPERTY CASUALTY INSURANCE | CAPITAL | 2,345,000.00 | 2,000,172.00 | (344,828.00) |
| 60 | | 1010901 | LIGHT DUTY/ADA ACCOMODATIONS | FEFP | 10,000.00 | 5,000.00 | (5,000.00) |
| 61 | | 1011481 | PUBLIC OFFICIAL BONDS | FEFP | 400.00 | 510.00 | 110.00 |
| 62 | | 1011821 | ACTUARIAL SERVICES | FEFP | 16,000.00 | 12,500.00 | (3,500.00) |
| 63 | | 1011851 | TAX SHELTER PLAN ADMIN | FEFP | 45,000.00 | 42,000.00 | (3,000.00) |
| 64 | | 1012111 | W/C SELF-INSURER ASSESSMENT | FEFP | 75,000.00 | 60,000.00 | (15,000.00) |
| 65 | | 1012121 | FLOOD INSURANCE | FEFP | 32,518.00 | 35,000.00 | 2,482.00 |
| 66 | | 1014731 | HEP B / TRAINING & SHOTS | FEFP | 7,250.00 | 750.00 | (6,500.00) |
| 67 | | 1015181 | STATE & FEDERAL LABOR LAW POST | FEFP | 4,356.00 | 4,500.00 | 144.00 |
| 68 | | 1015421 | WORKERS COMPENSATION INSURANCE | FEFP | 1,706,000.00 | 1,706,000.00 | 0.00 |
| 69 | | 1016231 | FUEL STORAGE TANK REGISTRATION FEE | FEFP | 600.00 | 600.00 | 0.00 |
| 70 | Lisette Brizendine | 1015021 | ENVIRONMENTAL CENTER | FEFP | 58,020.00 | 53,020.00 | (5,000.00) |
| 71 | | 1015281 | STIPENDS FOR PRE-PLANNING TRNG | FEFP | 2,000.00 | 2,000.00 | 0.00 |

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA

LINE ITEM BUDGET ALLOCATIONS -2016-17

| ADMINISTRATOR | PROJ NO | PROJECT DESCRIPTION | SOURCE | 2016 BUDGET WITHOUT CARRYOVER | 2017 RECOMMENDED FUNDING | RECOMMENDED VS 2016 BUDGET |
|---------------------|---------|--|---------------|-------------------------------|--------------------------|----------------------------|
| Lissette Brizendine | 1015331 | GRANT WRITING SERVICES | FEFP | 5,000.00 | 0.00 | (5,000.00) |
| | 1016081 | ADMINISTRATOR'S ACADEMY | FEFP | 5,000.00 | 2,500.00 | (2,500.00) |
| Michael Akes | 1010521 | RENTAL OF FACILITIES (GRAD) | FEFP | 73,600.00 | 76,500.00 | 2,900.00 |
| | 1010541 | SACS ANNUAL DUES-SCHOOLS | FEFP | 38,750.00 | 43,500.00 | 4,750.00 |
| | 1010601 | SAC MEETINGS, TRNG & SUPPORT | FEFP | 3,500.00 | 2,500.00 | (1,000.00) |
| | 1010871 | CERTIFIED ATHLETIC TRAINING | FEFP | 17,500.00 | 17,500.00 | 0.00 |
| | 1011521 | ATHLETIC OFFICIALS & REFEREES | FEFP | 140,000.00 | 140,000.00 | 0.00 |
| | 1015261 | MIDDLE SCHOOL ATHLETICS | FEFP | 50,000.00 | 60,000.00 | 10,000.00 |
| | 1015291 | STUDENT TUTORING & SMAR THINKING | FEFP | 30,000.00 | 0.00 | (30,000.00) |
| | 1015381 | SUMMER OPS-GUIDANCE COUNSELORS | FEFP | 170,000.00 | 232,620.00 | 62,620.00 |
| | 1015441 | POOL RENTAL AND HEATING | FEFP | 40,000.00 | 30,000.00 | (10,000.00) |
| | 1015621 | SUMMER OPS - ATHLETIC DIRECTORS | FEFP | 18,213.55 | 18,213.00 | (0.55) |
| | 1016301 | GIFTED CONSULTANT SERVICES | FEFP | 52,000.00 | 65,000.00 | 13,000.00 |
| | 1015551 | WEATHER MONITORING | FEFP | 4,500.00 | 4,500.00 | 0.00 |
| | 1016721 | ROTC TRANSPORTATION | FEFP | 2,500.00 | 0.00 | (2,500.00) |
| Michael Allen | 1011071 | FINE ARTS SUPPORT | FEFP | 180,918.00 | 149,480.00 | (31,438.00) |
| | 1016671 | PBS TRAINING | FEFP | 15,000.00 | 0.00 | (15,000.00) |
| | 101XX15 | AVID TUTORS | FEFP | 0.00 | 32,500.00 | 32,500.00 |
| Migdalia Mercado | 1012151 | ANNUAL AUDITS | FEFP | 180,000.00 | 165,000.00 | (15,000.00) |
| | 1012301 | FINANCE PRINTED MATERIALS & ANALYSIS | FEFP | 7,500.00 | 6,000.00 | (1,500.00) |
| | 1012431 | CO & DS ADMIN EXPENSE | CO&DS | 37,500.00 | 37,500.00 | 0.00 |
| Randy George | 1011011 | IBM COMPUTER SYSTEM-ANN PMT | FEFP | 12,098.00 | 17,776.00 | 5,678.00 |
| | 1013381 | MICROFILMING/SCANNING | FEFP | 17,065.41 | 9,175.00 | (7,890.41) |
| | 1014631 | TAPE VAULTING, DATA PROJECT | FEFP | 24,900.00 | 26,350.00 | 1,450.00 |
| | 1014751 | MIS SOFTWARE MAINTENANCE | FEFP | 52,992.52 | 30,540.00 | (22,452.52) |
| | 1015001 | COMP OPERATIONS SUPP & MAINT | FEFP | 10,000.00 | 8,400.00 | (1,600.00) |
| | 1015041 | RECORDS MGMT OPERATIONS | FEFP | 9,000.00 | 24,000.00 | 15,000.00 |
| | 1016441 | SHAREPOINT LICENSE & SUPPORT | FEFP | 22,338.00 | 17,220.00 | (5,118.00) |
| | 1016571 | SOFTWARE APP TO ENCRYPT SENSITIVE DATA | FEFP | 12,335.00 | 0.00 | (12,335.00) |
| | 1016451 | LIIS SOFTWARE MAINTENANCE | FEFP | 317,414.00 | 317,414.00 | 0.00 |
| Randy Shuttera | 1016181 | SECURITY SYSTEM REPAIRS DIST-WIDE | CAPITAL | 242,000.00 | 200,000.00 | (42,000.00) |
| | 1016271 | SUPPLEMENTAL SAFE SCHOOLS | FEFP | 288,300.00 | 527,343.00 | 239,043.00 |
| Rhonda Blake | 1011031 | DDP AND REDISTRICTING | FEFP | 28,560.00 | 29,280.00 | 720.00 |
| | 1016611 | FISH SIGNAGE | FEFP | 19,842.00 | 0.00 | (19,842.00) |
| | 1016621 | EDUCATIONAL PLANT SURVEY | FEFP | 38,192.00 | 35,000.00 | (3,192.00) |
| Robert Curran | 1016691 | MOBILE GUARD FOR TEXT ARCHIVING | FEFP | 5,500.00 | 0.00 | (5,500.00) |
| Russell Holmes | 1010081 | COMPUTER MAINT SCHOOLS | FEFP | 70,000.00 | 80,000.00 | 10,000.00 |
| | 1010651 | PHONE SYSTEM DIST-WIDE | CAPITAL | 27,000.00 | 27,000.00 | 0.00 |
| | 1010661 | INTERCOM REPAIRS DIST-WIDE | CAPITAL | 75,000.00 | 75,000.00 | 0.00 |
| | 1010671 | DIST WIDE TELECOMMUNICATIONS | FEFP | 505,000.00 | 243,436.00 | (261,564.00) |
| | 1010961 | NETWORK HRDWR, SFTWR & MAINT | FEFP | 685,889.00 | 668,353.00 | (17,536.00) |
| | 1011341 | COMPUTER BASED TRAINING OT | FEFP | 12,000.00 | 12,000.00 | 0.00 |
| | 1015451 | MICROSOFT EES | FEFP | 362,000.00 | 491,000.00 | 129,000.00 |
| Sarah Graber | 1010681 | TERMINAL PAY | FEFP | 2,000,000.00 | 2,000,000.00 | 0.00 |
| | 1014991 | LONG-TERM SUBS > 10 DAYS | FEFP | 919,761.27 | 850,000.00 | (69,761.27) |
| | 1015221 | START UP SUPPLIES NEW SCHOOLS | FEFP | 25,000.00 | 500.00 | (24,500.00) |
| | 1016531 | SERVER UTILITY & MISC SOFTWARE PURCHASES | FEFP | 3,106.67 | 0.00 | (3,106.67) |
| | 1016741 | BUSINESS PARTNERS LUNCHEON | LOCAL | 4,500.00 | 5,000.00 | 500.00 |
| Scott Clark | 1015051 | PRINT SHOP HARDWARE & SOFTWARE | FEFP | 21,000.00 | 14,663.00 | (6,337.00) |
| | 1015071 | PRINT SHP COPIER LEASE | FEFP | 77,997.25 | 34,500.00 | (43,497.25) |
| | 1015641 | FOCUS GRADEBOOK | FEFP | 30,000.00 | 30,000.00 | 0.00 |
| | 1016201 | DESTINY RESOURCE MGMT MAINTENANCE | FEFP | 86,536.00 | 85,774.00 | (762.00) |
| | 1016421 | DISTRICT COMPUTER LABS IMC 2 & 3 | FEFP | 0.00 | 24,500.00 | 24,500.00 |
| | 1016431 | ELECTRONIC RESOURCES | FEFP | 0.00 | 0.00 | 0.00 |
| | 1016591 | OFFICE 365 STAFF TRAINING | FEFP | 35,900.00 | 10,780.00 | (25,120.00) |
| | 101XXX3 | MEDIA SPECIALIST OPS | FEFP | 0.00 | 125,173.00 | 125,173.00 |
| Shawn Tucker | 1015481 | TRANSPORTATION SUMMER PAY | FEFP | 175,000.00 | 175,000.00 | 0.00 |
| | 1015591 | TRANSP RADIO COMMUNICATIONS | FEFP | 57,600.00 | 57,600.00 | 0.00 |
| | 1016491 | TRANSPORTATION ROUTING MANAGEMENT SYSTEM | FEFP | 76,000.00 | 76,000.00 | 0.00 |
| Sonia Esposito | 1016261 | CHOICE PROGRAMS MARKETING | FEFP | 6,500.00 | 25,000.00 | 18,500.00 |
| Stacey Mcmillian | 1010501 | POSTAGE & UPS-CO | FEFP | 50,000.00 | 42,000.00 | (8,000.00) |
| | 1010741 | XEROX PAPER & COPY CHARGES CO | FEFP | 30,000.00 | 30,000.00 | 0.00 |
| | 1010821 | TERMITE TREATMENTS | CAPITAL | 28,325.00 | 25,000.00 | (3,325.00) |
| | 1010851 | STORAGE TRAILER RENT/SUPPLIES | FEFP | 5,000.00 | 0.00 | (5,000.00) |
| | 1015511 | MOVING/ SURPLUS PROP PK UP | FEFP | 20,000.00 | 10,000.00 | (10,000.00) |
| | 1016651 | SUPERINTENDENT SEARCH | FEFP | 50,000.00 | 0.00 | (50,000.00) |
| | 1010471 | OVERTIME FOR FACIL SET-UP | CAPITAL REIMB | 32,100.00 | 20,000.00 | (12,100.00) |
| | 101XX14 | WAREHOUSE OPERATIONAL EQUIPMENT | FEFP | 0.00 | 0.00 | 0.00 |
| Superintendent | 1010091 | LOBBYING EFFORTS | FEFP | 120,000.00 | 120,000.00 | 0.00 |
| | 1010351 | LEGAL FEES | FEFP | 1,200,000.00 | 1,200,000.00 | 0.00 |
| | 1015681 | BOARD MEETING MGMT/EQUIPMENT | FEFP | 8,400.00 | 8,400.00 | 0.00 |

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA

LINE ITEM BUDGET ALLOCATIONS -2016-17

| | ADMINISTRATOR | PROJ NO | PROJECT DESCRIPTION | SOURCE | 2016 BUDGET WITHOUT CARRYOVER | 2017 RECOMMENDED FUNDING | RECOMMENDED VS 2016 BUDGET |
|--------------------|----------------|---------|-----------------------------------|--------|-------------------------------|--------------------------|----------------------------|
| 143 | Superintendent | 1015691 | DISTRICT MEMBERSHIP DUES | FEFP | 65,000.00 | 65,000.00 | 0.00 |
| 144 | | 1016031 | FOUNDATION SUPPORT - WASTE MGMT | LOCAL | 220,000.00 | 220,000.00 | 0.00 |
| 145 | | 1016051 | PROMOTIONS & PUBLIC RELATIONS | LOCAL | 50,000.00 | 50,000.00 | 0.00 |
| 146 | | 1016281 | BOARD MEMBER EXPENSES | LOCAL | 15,000.00 | 15,000.00 | 0.00 |
| 147 | | 1016701 | FOOTSTEPS TO BRILLANCE | FEFP | 50,000.00 | 25,000.00 | (25,000.00) |
| 148 | | 1016751 | HUMAN CAPITAL ACADEMY | FEFP | 0.00 | 50,000.00 | 50,000.00 |
| 149 | | 1016761 | EDI - STRATEGIC PLANNING SUPPORT | FEFP | 50,000.00 | 50,000.00 | 0.00 |
| 150 | | 1016771 | COLLEGE BOARD AP/SAT | FEFP | 0.00 | 250,000.00 | 250,000.00 |
| 151 | Tammy Otterson | 1010701 | UNEMPLOYMENT CLAIMS | FEFP | 171,037.00 | 186,000.00 | 14,963.00 |
| 152 | | 1010891 | RECRUITMENT | FEFP | 34,700.00 | 30,000.00 | (4,700.00) |
| 153 | | 1010911 | TSSI SUBSTITUTE CALLING SYSTEM | FEFP | 36,306.00 | 28,377.00 | (7,929.00) |
| 154 | | 1010991 | FINGERPRINTING | FEFP | 219,391.50 | 175,000.00 | (44,391.50) |
| 155 | | 1014891 | DRUG TESTING | FEFP | 59,500.00 | 0.00 | (59,500.00) |
| 156 | | 1014901 | EAP PROGRAM | FEFP | 82,944.00 | 90,720.00 | 7,776.00 |
| 157 | | 1014911 | PHYSICALS FOR BUS DRIVERS | FEFP | 22,500.00 | 22,500.00 | 0.00 |
| 158 | | 1015521 | DIFFERENTIATED PAY | FEFP | 10,000.00 | 10,000.00 | 0.00 |
| 159 | | 1015671 | ATHLETIC COACHING SUPPL - NON-EMP | FEFP | 166,325.00 | 120,000.00 | (46,325.00) |
| 160 | | 1016331 | UCF INTERN PROGRAM | FEFP | 15,000.00 | 0.00 | (15,000.00) |
| 161 | | 1016551 | PRE EMPLOYMENT PARAPRO TESTING | FEFP | 7,475.41 | 0.00 | (7,475.41) |
| 162 | Tom Phelps | 1014971 | ADMIN COMPLEX SECURITY | FEFP | 13,500.00 | 13,500.00 | 0.00 |
| 163 | | 1015471 | BUS MONITORS | FEFP | 35,000.00 | 35,000.00 | 0.00 |
| 164 | | 1016511 | VISION QUEST | FEFP | 30,000.00 | 30,000.00 | 0.00 |
| 165 | | 1016681 | POSITIVE BEHAVIOR SOFTWARE (HERO) | FEFP | 19,066.00 | 80,000.00 | 60,934.00 |
| Grand Total | | | | | 18,211,583.89 | \$ 17,360,167.00 | \$ (851,416.89) |

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SUPPLEMENTAL ACADEMIC INSTRUCTION (SAI) FUNDING - 2016-17

| Description | ACCT. NO. | 2016-17 | | |
|-------------|--------------|----------------|------------------------|-------|
| | | New Funding | Estimated Carryover | Total |

ESTIMATED FUNDING:

| | | | | |
|--|-----|---------------|------------|---------------|
| Supplemental Academic Instruction (SAI) - FEFP | 310 | 13,533,174.00 | 283,101.54 | 13,816,275.54 |
|--|-----|---------------|------------|---------------|

| | | | | |
|--------------------------------|--|----------------------|-------------------|----------------------|
| TOTAL ESTIMATED FUNDING | | 13,533,174.00 | 283,101.54 | 13,816,275.54 |
|--------------------------------|--|----------------------|-------------------|----------------------|

| | | | |
|--|----------------------|-------------------|----------------------|
| | 13,533,174.00 | 283,101.54 | 13,816,275.54 |
|--|----------------------|-------------------|----------------------|

APPROPRIATIONS:

Holdbacks

| | | | | |
|-----------------------------|---------|--------------|------|--------------|
| Charter School Allocations | 1700004 | 2,362,607.74 | 0.00 | 2,362,607.74 |
| McKay Scholarship Deduction | 1700004 | 0.00 | 0.00 | 0.00 |
| Undist FTE Holdback | 1700004 | 36,551.00 | 0.00 | 36,551.00 |
| Total Holdbacks | | 2,399,158.74 | 0.00 | 2,399,158.74 |

Salaries

| | | | | |
|--------------------------------------|---------|--------------|------|--------------|
| Pending Salary Adjustments | 1700007 | (64,402.50) | 0.00 | (64,402.50) |
| Lapse-SAI | 1700008 | (140,000.00) | 0.00 | (140,000.00) |
| SAI Salaries | 1700009 | 6,036,264.72 | 0.00 | 6,036,264.72 |
| Reading Coach Salaries | 1710009 | 1,177,669.70 | 0.00 | 1,177,669.70 |
| Impact Lab Teacher Salaries | 1720009 | 622,354.22 | 0.00 | 622,354.22 |
| IB Program Salaries - CHS, GHS, PWMS | 1760129 | 180,357.02 | 0.00 | 180,357.02 |
| Total Salaries | | 7,812,243.16 | 0.00 | 7,812,243.16 |

Non-salary Program Allocations

| | | | | |
|----------------------------------|---------|------------|-----------|------------|
| REMEDATION-ELEMENTARY | 1730011 | 105,982.38 | 0.00 | 105,982.38 |
| REMEDATION-MIDDLE | 1730021 | 98,482.38 | 6,000.00 | 104,482.38 |
| REMEDATION-HIGH | 1730031 | 118,482.38 | 0.00 | 118,482.38 |
| ELEMENTARY SWIM PROGRAM | 1760211 | 90,000.00 | 30,000.00 | 120,000.00 |
| METHODS OF TEACHING MATH-ELEM | 1760411 | 40,000.00 | 0.00 | 40,000.00 |
| METHODS OF TEACHING MATH-MIDDLE | 1760421 | 10,000.00 | 0.00 | 10,000.00 |
| FINE ARTS ENHANCEMENT | 1760511 | 30,000.00 | 0.00 | 30,000.00 |
| SCIENCE TRAINING-ELEMENTARY | 1760711 | 40,000.00 | 0.00 | 40,000.00 |
| SCIENCE TRAINING-MIDDLE | 1760721 | 10,000.00 | 0.00 | 10,000.00 |
| CTE VOCATIONAL PROGRAM SUPPORT | 1760801 | 150,000.00 | 50,000.00 | 200,000.00 |
| SAT 10 GRADE 3 TESTING | 1760901 | 60,000.00 | 10,000.00 | 70,000.00 |
| ELEM CURRICULUM SUPPORT | 1761011 | 85,000.00 | 0.00 | 85,000.00 |
| MIDDLE SCHOOL CURRICULUM SUPPORT | 1761021 | 25,000.00 | 0.00 | 25,000.00 |
| HIGH SCHOOL CURRICULUM SUPPORT | 1761031 | 50,000.00 | 0.00 | 50,000.00 |
| SUMMER INST FOR ESOL TRAINING | 1761041 | 35,000.00 | 0.00 | 35,000.00 |
| PLATO LABS | 1761221 | 266,000.00 | 0.00 | 266,000.00 |
| ESE SUMMER SCHOOL | 1761301 | 250,000.00 | 50,000.00 | 300,000.00 |
| SECONDARY GUIDANCE | 1761421 | 20,000.00 | 5,000.00 | 25,000.00 |
| MAGNET SCHOOLS-ELEM (PAFA) | 1761511 | 0.00 | 2,500.00 | 2,500.00 |
| DUAL LANGUAGE SCHOOLS | 1761901 | 0.00 | 2,500.00 | 2,500.00 |

| Description | ACCT. NO. | 2016-17 | | |
|--------------------------------------|--------------|----------------------|------------------------|----------------------|
| | | New Funding | Estimated Carryover | Total |
| GIFTED EDUCATION K-12 (PD) | 1762111 | 25,000.00 | 0.00 | 25,000.00 |
| AVID - ELEMENTARY | 1762211 | 60,000.00 | 10,000.00 | 70,000.00 |
| AVID 6-12 | 1762221 | 127,000.00 | 92,886.50 | 219,886.50 |
| SOCIAL STUDIES ELEMENTARY | 1762311 | 40,000.00 | 0.00 | 40,000.00 |
| SOCIAL STUDIES TRAINING-MIDDLE | 1762321 | 5,000.00 | 0.00 | 5,000.00 |
| FINE ARTS-SECONDARY | 1762821 | 784.96 | 4,715.04 | 5,500.00 |
| TEXTBOOK ADOPTION-MIDDLE SCH | 1762921 | 0.00 | 2,500.00 | 2,500.00 |
| TEXTBOOK ADOPTION - HIGH SCH | 1762931 | 0.00 | 2,500.00 | 2,500.00 |
| COLLEGE READINESS | 1763221 | 0.00 | 3,500.00 | 3,500.00 |
| FLORIDA STANDARDS FOR LEADERS K-12 | 1763401 | 20,000.00 | 0.00 | 20,000.00 |
| STATE STANDARDS SUPPORT-MIDDLE | 1763421 | 20,000.00 | 0.00 | 20,000.00 |
| STATE STANDARDS SUPPORT - HIGH | 1763431 | 60,000.00 | 0.00 | 60,000.00 |
| ACHIEVE 3000 - MIDDLE SCHOOL | 1763521 | 235,000.00 | 0.00 | 235,000.00 |
| MAGNET SCHOOLS (CNE) | 1763711 | 0.00 | 2,500.00 | 2,500.00 |
| PLC - K-12 | 1790301 | 80,000.00 | 0.00 | 80,000.00 |
| ESOL SUMMER MONITORING | 1790401 | 18,000.00 | 0.00 | 18,000.00 |
| MTSS K-12 | 1790501 | 0.00 | 5,000.00 | 5,000.00 |
| MATH SOLUTIONS - MIDD SUBS | 1790621 | 7,000.00 | 0.00 | 7,000.00 |
| ELEMENTARY STRINGS | 1790711 | 0.00 | 1,000.00 | 1,000.00 |
| READING PLUS | 1790811 | 207,000.00 | 0.00 | 207,000.00 |
| iREADY K-8 | 17XXXXX | 791,040.00 | 0.00 | 791,040.00 |
| THINK THRU MATH | 17XXXXX | 47,000.00 | 0.00 | 47,000.00 |
| TEXTBOOK ADOPTION - ELEM | 17XXXXX | 0.00 | 2,500.00 | 2,500.00 |
| GRADES CAM | 17XXXXX | 46,000.00 | 0.00 | 46,000.00 |
| Math CAMP 8th to 9th | 1763931 | 49,000.00 | 0.00 | 49,000.00 |
| Total Non-salary Program Allocations | | 3,321,772.10 | 283,101.54 | 3,604,873.64 |
| TOTAL APPROPRIATIONS | | 13,533,174.00 | 283,101.54 | 13,816,275.54 |

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

READING ALLOCATION FUNDING - 2016-17

| Description | ACCT. NO. | 2016-17 | | |
|--------------------------------------|--------------|---------------------|-------------------|---------------------|
| | | New Funding | Carryover | Total |
| ESTIMATED REVENUE: | | | | |
| Reading Categorical - FEFP | 310 | 2,791,109.00 | 280,710.43 | 3,071,819.43 |
| TOTAL ESTIMATED REVENUE | | 2,791,109.00 | 280,710.43 | 3,071,819.43 |
| APPROPRIATIONS: | | | | |
| Holdbacks | | | | |
| Undist FTE Holdback | 1800004 | 7,524.00 | 0.00 | 7,524.00 |
| Charter School Allocations | 1800004 | 491,636.00 | 0.00 | 491,636.00 |
| Total Holdbacks | | 499,160.00 | 0.00 | 499,160.00 |
| Salaries | | | | |
| Pending Salary Adjustments | 1800007 | (12,283.57) | 0.00 | (12,283.57) |
| Reading Coach Salaries | 1800009 | 1,786,757.83 | 0.00 | 1,786,757.83 |
| Total Salaries | | 1,774,474.26 | 0.00 | 1,774,474.26 |
| Non-salary Program Allocations | | | | |
| Other Reading Programs | 1800001 | 0.00 | 4,793.57 | 4,793.57 |
| Summer Reading Camp-Grade 3 | 1810011 | 170,000.00 | 70,000.00 | 240,000.00 |
| ELA Materials-Elementary | 1810111 | 45,000.00 | 0.00 | 45,000.00 |
| ELA Prof Dev-Elementary | 1820011 | 70,000.00 | 60,000.00 | 130,000.00 |
| Reading Prof Dev-Middle School | 1820021 | 10,000.00 | 0.00 | 10,000.00 |
| Methods of Writing-Elementary | 1830011 | 30,000.00 | 10,000.00 | 40,000.00 |
| Methods of Writing-Middle School | 1830021 | 27,474.74 | 17,525.26 | 45,000.00 |
| Methods of Writing-High School | 1830031 | 30,000.00 | 15,000.00 | 45,000.00 |
| Methods of Reading-Elementary | 1830111 | 20,000.00 | 20,130.53 | 40,130.53 |
| Methods Of Reading-Middle School | 1830121 | 40,000.00 | 45,130.53 | 85,130.53 |
| Methods Of Reading-High School | 1830131 | 30,000.00 | 30,130.54 | 60,130.54 |
| Journeys Training - Elementary | 1830511 | 45,000.00 | 0.00 | 45,000.00 |
| Sunshine State Readers-Elementary | 1831011 | 0.00 | 4,000.00 | 4,000.00 |
| Sunshine State Readers-Middle School | 1831021 | 0.00 | 2,000.00 | 2,000.00 |
| Sunshine State Readers-High School | 1831031 | 0.00 | 2,000.00 | 2,000.00 |
| Total Program Allocations | | 517,474.74 | 280,710.43 | 798,185.17 |
| TOTAL APPROPRIATIONS | | 2,791,109.00 | 280,710.43 | 3,071,819.43 |

FUND 3XX

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 impact fees charged against new residential construction.

The District receives a portion of the one-cent infrastructure sales tax levied by the county. The excess of these revenues are transferred in from the debt service fund after payment of the sales tax bonds. Based on an inter-local agreement the District receives 25% of the revenue generated through 2025.

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

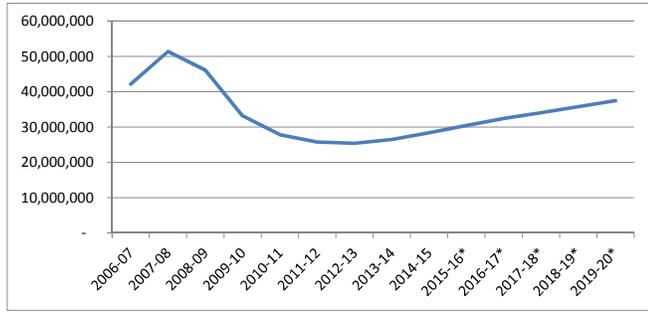
Capital Outlay (CO) and Debt Service (DS) revenues are derived from motor vehicle license tag fees.

The majority of funds must be expended on Capital Outlay Projects in accordance with State Board 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
CAPITAL REVENUE HISTORY & PROJECTIONS - 2016-17

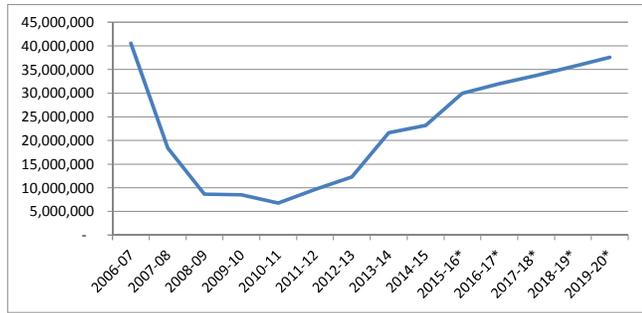
Capital Outlay Tax

| | | |
|----------|------------|--------|
| 2006-07 | 42,088,335 | |
| 2007-08 | 51,335,368 | 22.0% |
| 2008-09 | 46,092,399 | -10.2% |
| 2009-10 | 33,142,748 | -28.1% |
| 2010-11 | 27,783,883 | -16.2% |
| 2011-12 | 25,707,956 | -7.5% |
| 2012-13 | 25,367,760 | -1.3% |
| 2013-14 | 26,438,255 | 4.2% |
| 2014-15 | 28,370,255 | 7.3% |
| 2015-16* | 30,427,104 | 7.3% |
| 2016-17* | 32,371,278 | 6.4% |
| 2017-18* | 33,989,842 | 5.0% |
| 2018-19* | 35,689,334 | 5.0% |
| 2019-20* | 37,473,800 | 5.0% |
| 2020-21* | 39,347,490 | 5.0% |



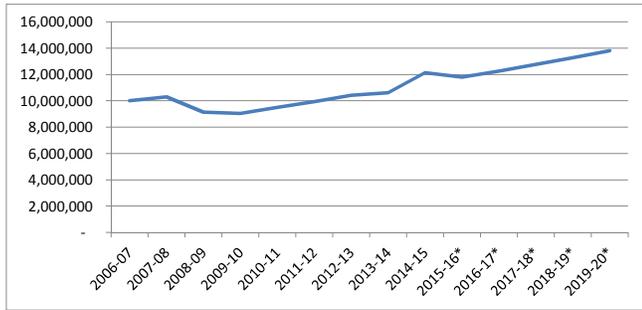
Impact Fees

| | | |
|----------|------------|--------|
| 2006-07 | 40,535,828 | |
| 2007-08 | 18,428,721 | -54.5% |
| 2008-09 | 8,680,988 | -52.9% |
| 2009-10 | 8,523,234 | -1.8% |
| 2010-11 | 6,768,300 | -20.6% |
| 2011-12 | 9,651,482 | 42.6% |
| 2012-13 | 12,286,659 | 27.3% |
| 2013-14 | 21,612,978 | 75.9% |
| 2014-15 | 23,145,152 | 7.1% |
| 2015-16* | 30,000,000 | 29.6% |
| 2016-17* | 32,000,000 | 6.7% |
| 2017-18* | 33,760,000 | 5.5% |
| 2018-19* | 35,616,800 | 5.5% |
| 2019-20* | 37,575,724 | 5.5% |
| 2020-21* | 39,642,389 | 5.5% |



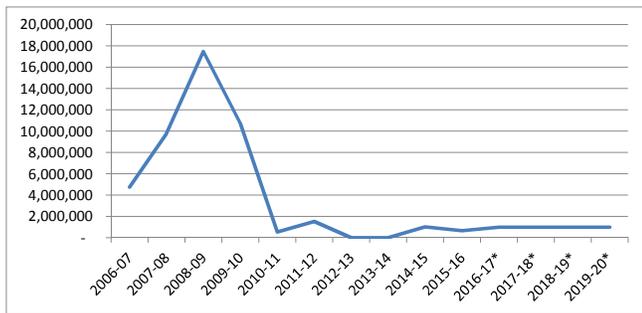
Sales Tax

| | | |
|----------|------------|--------|
| 2006-07 | 9,998,541 | |
| 2007-08 | 10,292,844 | 2.9% |
| 2008-09 | 9,143,244 | -11.2% |
| 2009-10 | 9,035,938 | -1.2% |
| 2010-11 | 9,511,482 | 5.3% |
| 2011-12 | 9,925,207 | 4.3% |
| 2012-13 | 10,416,923 | 5.0% |
| 2013-14 | 10,600,770 | 1.8% |
| 2014-15 | 12,129,743 | 14.4% |
| 2015-16* | 11,790,543 | -2.8% |
| 2016-17* | 12,262,165 | 4.0% |
| 2017-18* | 12,752,652 | 4.0% |
| 2018-19* | 13,262,758 | 4.0% |
| 2019-20* | 13,793,268 | 4.0% |
| 2020-21* | 14,344,999 | 4.0% |



PECO

| | | |
|----------|------------|---------|
| 2006-07 | 4,749,977 | |
| 2007-08 | 9,776,617 | 105.8% |
| 2008-09 | 17,453,825 | 78.5% |
| 2009-10 | 10,719,386 | -38.6% |
| 2010-11 | 527,713 | -95.1% |
| 2011-12 | 1,515,743 | 187.2% |
| 2012-13 | - | -100.0% |
| 2013-14 | - | 0.0% |
| 2014-15 | 1,016,151 | 100.0% |
| 2015-16 | 655,269 | -35.5% |
| 2016-17* | 982,904 | 50.0% |
| 2017-18* | 982,904 | 0.0% |
| 2018-19* | 982,904 | 0.0% |
| 2019-20* | 982,904 | 0.0% |
| 2020-21* | 982,904 | 0.0% |



*Projections

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

| | 2016-17 | 2017-18 | 2018-19 | 2019-2020 | 2020-21 |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| BEGINNING FUND BALANCE & ESTIMATED REVENUES | | | | | |
| BEGINNING FUND BALANCE | | | | | |
| Capacity | 35,585,328 | 7,622,799 | 16,096,798 | 20,370,059 | 15,414,524 |
| Carryover - Capacity | 11,818,476 | - | - | - | - |
| Non-Capacity | 10,196,231 | 7,661,236 | 14,895,072 | 24,414,130 | 34,204,727 |
| Carryover - Non-Capacity | 12,626,337 | - | - | - | - |
| Total Beginning Fund Balance | 70,226,372 | 15,284,036 | 30,991,870 | 44,784,189 | 49,619,252 |
| ESTIMATED REVENUES | | | | | |
| Capacity Sources | 36,622,819 | 46,485,741 | 36,288,021 | 38,272,835 | 40,366,594 |
| Non-Capacity Sources | 41,704,280 | 43,920,191 | 46,109,684 | 48,402,609 | 50,802,418 |
| Total Estimated Revenues | 78,327,099 | 90,405,932 | 82,397,705 | 86,675,444 | 91,169,011 |
| Total Beginning Fund Balance & Estimated Revenues | 148,553,471 | 105,689,968 | 113,389,575 | 131,459,633 | 140,788,263 |
| APPROPRIATIONS & PROJECTED ENDING FUND BALANCE | | | | | |
| APPROPRIATIONS | | | | | |
| Capacity | 76,403,823 | 38,011,743 | 32,014,760 | 43,228,369 | 40,726,987 |
| Non-Capacity | 56,865,612 | 36,686,355 | 36,590,627 | 38,612,012 | 38,665,673 |
| Total Appropriations | 133,269,435 | 74,698,097 | 68,605,387 | 81,840,381 | 79,392,660 |
| PROJECTED ENDING FUND BALANCE | | | | | |
| Capacity | 7,622,799 | 16,096,798 | 20,370,059 | 15,414,524 | 15,054,131 |
| Non-Capacity | 7,661,236 | 14,895,072 | 24,414,130 | 34,204,727 | 46,341,472 |
| Total Ending Fund Balance | 15,284,036 | 30,991,870 | 44,784,189 | 49,619,252 | 61,395,603 |
| Total Appropriations & Projected Ending Fund Balance | 148,553,471 | 105,689,968 | 113,389,575 | 131,459,633 | 140,788,263 |

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

| | Encumb Carryover | Unencumb Carryover | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|--|---------------------|-----------------------|---------------------|-------------------|-------------------|--------------------|-------------------|
| BEGINNING FUND BALANCE & ESTIMATED REVENUES | | | | | | | |
| BEGINNING FUND BALANCE | | | | | | | |
| Restricted for Capital Projects | | | 35,585,328 | 7,622,799 | 16,096,798 | 20,370,059 | 15,414,524 |
| Restricted for Carryover Appropriations | | | 11,818,476 | | | | |
| Total Beginning Fund Balance | | | 47,403,804 | 7,622,799 | 16,096,798 | 20,370,059 | 15,414,524 |
| ESTIMATED REVENUES | | | | | | | |
| Impact Fees | | | 32,000,000 | 33,760,000 | 35,616,800 | 37,575,724 | 39,642,389 |
| Flora Ridge EFBD | | | 302,819 | 308,875 | 315,053 | 321,354 | 327,781 |
| Education Fixed Capital Outlay Line Item | | | 4,000,000 | | | | |
| Celebration - Developer Funding Obligation | | | | 12,079,266 | | | |
| Interest | | | 320,000 | 337,600 | 356,168 | 375,757 | 396,424 |
| Total Estimated Revenues | | | 36,622,819 | 46,485,741 | 36,288,021 | 38,272,835 | 40,366,594 |
| Total Beginning Fund Balance & Estimated Revenues | | | 84,026,623 | 54,108,541 | 52,384,819 | 58,642,894 | 55,781,118 |
| APPROPRIATIONS & ENDING FUND BALANCE | | | | | | | |
| APPROPRIATIONS | | | | | | | |
| NEW SCHOOL PROJECTS | | | | | | | |
| ELEMENTARY SCHOOLS | | | | | | | |
| Elementary A - Celebration Island Village | | | | 2,000,000 | 23,000,000 | | |
| Elementary C - Old Hickory Tree | | | | | | 2,000,000 | 26,500,000 |
| MIDDLE SCHOOLS | | | | | | | |
| Middle School AA - Harmony | | | | | 3,000,000 | 32,000,000 | |
| HIGH SCHOOLS | | | | | | | |
| High School - Boggy Creek | | | 48,800,000 | 30,000,000 | | | |
| Total New School Projects | | | 48,800,000 | 32,000,000 | 26,000,000 | 34,000,000 | 26,500,000 |
| DEBT SERVICE USED TO FUND CAPACITY | | | | | | | |
| Repay LOANS - Long Term (COPs) | | | 4,186,774 | 4,186,467 | 4,188,670 | 2,297,829 | 2,298,114 |
| Repay LOANS - EFBD | | | 923,574 | 925,276 | 926,090 | 930,540 | 928,873 |
| Total Debt Service Used To Fund Capacity | | | 5,110,348 | 5,111,743 | 5,114,760 | 3,228,369 | 3,226,987 |
| CLASSROOM CAPACITY PROJECTS | | | | | | | |
| Westside K8 Renovation | | | 1,500,000 | | | | |
| Poinciana High School Wing Addition | | | 6,500,000 | | | | |
| Total Classroom Capacity Projects | | | 8,000,000 | - | - | - | - |
| OTHER CAPACITY PROJECTS | | | | | | | |
| Buses - New | | | 800,000 | 900,000 | 900,000 | 1,000,000 | 1,000,000 |
| Land Purchases | | | 1,875,000 | | | 5,000,000 | 10,000,000 |
| Total Other Capacity Projects | | | 2,675,000 | 900,000 | 900,000 | 6,000,000 | 11,000,000 |
| CARRYOVER | | | | | | | |
| Buses - New | | 53,960 | 53,960 | | | | |
| Celebration K8: Space Reconfiguration | 1,666 | | 1,666 | | | | |
| Celebration High School Space Reconfiguration | | 500,000 | 500,000 | | | | |
| Chestnut Elementary Space Reconfiguration | 6,710 | 6,869 | 13,579 | | | | |
| Discovery Intermediate Space Reconfiguration | 62,150 | 1,576,836 | 1,638,986 | | | | |
| Harmony High School Wing Addition | 2,546 | 709 | 3,255 | | | | |
| Harmony High School Improvements incidental to wing addition | 108,748 | 1,252 | 110,000 | | | | |
| High School - Boggy Creek | 2,588,504 | 6,171,307 | 8,759,811 | | | | |
| Horizon Middle Space Reconfiguration | 4,790 | | 4,790 | | | | |
| Kissimmee Middle Space Reconfiguration | 2,477 | 418 | 2,895 | | | | |
| Sunrise Elementary Space Reconfiguration | 8,619 | 4,150 | 12,769 | | | | |
| Unallocated Future Projects | | 716,765 | 716,765 | | | | |
| Total Carryover | 2,786,210 | 9,032,266 | 11,818,476 | - | - | - | - |
| Total Appropriations | | | 76,403,823 | 38,011,743 | 32,014,760 | 43,228,369 | 40,726,987 |
| Annual Surplus/(Deficiency) | | | (27,962,529) | 8,473,999 | 4,273,261 | (4,955,534) | (360,393) |
| PROJECTED ENDING FUND BALANCE | | | | | | | |
| Restricted for Capital Projects | | | 7,622,799 | 16,096,798 | 20,370,059 | 15,414,524 | 15,054,131 |
| Total Ending Fund Balance | | | 7,622,799 | 16,096,798 | 20,370,059 | 15,414,524 | 15,054,131 |
| Total Appropriations & Ending Fund Balance | | | 84,026,623 | 54,108,541 | 52,384,819 | 58,642,894 | 55,781,118 |

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

| | Encumb Carryover | Unencumb Carryover | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|--|---------------------|-----------------------|--------------------|-------------------|-------------------|-------------------|-------------------|
| BEGINNING FUND BALANCE & ESTIMATED REVENUES | | | | | | | |
| BEGINNING FUND BALANCE | | | | | | | |
| Restricted for Capital Projects | | | 10,196,231 | 7,661,236 | 14,895,072 | 24,414,130 | 34,204,727 |
| Restricted for Carryover Appropriations | | | 12,626,337 | | | | |
| Total Beginning Fund Balance | | | 22,822,568 | 7,661,236 | 14,895,072 | 24,414,130 | 34,204,727 |
| ESTIMATED REVENUES | | | | | | | |
| CO&DS Flowthrough | | | 711,560 | 711,560 | 711,560 | 711,560 | 711,560 |
| 1.5 Mill CO TAX | | | 32,371,278 | 33,989,842 | 35,689,334 | 37,473,800 | 39,347,490 |
| 1/4 Cent Sales Tax Net Flowthrough | | | 5,344,100 | 5,928,498 | 6,405,033 | 6,899,487 | 7,411,040 |
| PECO Regular | | | 982,904 | 982,904 | 982,904 | 982,904 | 982,904 |
| Charter Capital | | | 1,970,726 | 1,970,726 | 1,970,726 | 1,970,726 | 1,970,726 |
| Interest | | | 323,713 | 336,661 | 350,128 | 364,133 | 378,698 |
| Total Estimated Revenues | | | 41,704,280 | 43,920,191 | 46,109,684 | 48,402,609 | 50,802,418 |
| Total Beginning Fund Balance & Estimated Revenues | | | 64,526,848 | 51,581,427 | 61,004,757 | 72,816,739 | 85,007,145 |
| APPROPRIATIONS & ENDING FUND BALANCE | | | | | | | |
| APPROPRIATIONS | | | | | | | |
| REOCCURRING PROJECTS | | | | | | | |
| Health & Safety | | | 950,000 | 950,000 | 950,000 | 950,000 | 950,000 |
| General School Maintenance Salaries (Tsf to General Fund) | | | 5,796,495 | 5,854,460 | 5,913,005 | 5,972,135 | 6,031,856 |
| General School Security Line Item (Tsf to General Fund) | | | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| General School Maintenance Line Items (Tsf to General Fund) | | | 1,298,000 | 1,298,000 | 1,298,000 | 1,298,000 | 1,298,000 |
| Property Casualty Insurance (Tsf to General Fund) | | | 2,000,172 | 2,000,172 | 2,000,172 | 2,000,172 | 2,000,172 |
| Charter Capital (Tsf to General Fund) | | | 1,970,726 | 1,970,726 | 1,970,726 | 1,970,726 | 1,970,726 |
| Portable Rent (Tsf to General Fund) | | | 1,600,000 | 1,850,000 | 1,850,000 | 1,850,000 | 1,850,000 |
| General Schools Facilities Operations (Reimb to General Fund) | | | 1,641,277 | 1,641,277 | 1,641,277 | 1,641,277 | 1,641,277 |
| General Schools Facilities Non-salary and Line Items (Reimb to General Fund) | | | 223,940 | 223,940 | 223,940 | 223,940 | 223,940 |
| Athletic Facilities | | | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 |
| Technology Infrastructure | | | 1,650,000 | 1,350,000 | 1,350,000 | 1,350,000 | 1,350,000 |
| School Computers | | | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| Buses - Replacement | | | 1,100,000 | 1,100,000 | 1,100,000 | 1,100,000 | 1,100,000 |
| Portable Installation (Includes technology) | | | 3,400,000 | 1,150,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| Total Reoccurring Projects | | | 22,900,610 | 20,658,575 | 20,567,120 | 20,626,250 | 20,685,971 |
| RENOVATION/REMODELING PROJECTS | | | | | | | |
| Horizon Middle School Ancillary Transportation Renovation | | | 500,000 | | | | |
| Maintenance and Renovation | | | 4,000,000 | 4,000,000 | 4,000,000 | 4,000,000 | 4,000,000 |
| Celebration High School Athletic Track and Field | | | 1,100,000 | | | | |
| Total Renovation/Remodeling | | | 5,600,000 | 4,000,000 | 4,000,000 | 4,000,000 | 4,000,000 |
| DEBT SERVICE | | | | | | | |
| Repay LOANS - Long Term (COPs) (Total) | | | 16,216,547 | 16,214,246 | 16,212,177 | 16,283,591 | 16,277,816 |
| Repay LOANS - Long Term (Classrooms 1st) | | | 3,708,892 | | | | |
| Repay LOANS - EFBD | | | 923,574 | 925,276 | 926,090 | 930,540 | 928,873 |
| Charge to Capacity | | | (5,110,348) | (5,111,743) | (5,114,760) | (3,228,369) | (3,226,987) |
| Total Debt Service | | | 15,738,665 | 12,027,780 | 12,023,507 | 13,985,762 | 13,979,702 |
| CARRYOVER | | | | | | | |
| RECURRING PROJECTS | | | | | | | |
| Athletic Facilities | 16,959 | 59,303 | 76,262 | | | | |
| Buses - Replacement | 1,195,764 | | 1,195,764 | | | | |
| Health & Safety | 110,059 | 1,141,620 | 1,251,679 | | | | |
| Local Instructional Improvement System (LIIS) | 205,950 | | 205,950 | | | | |
| Portable Installation (Includes Technology) | 749,522 | 1,400,171 | 2,149,693 | | | | |
| School Computers | 81,000 | 326,621 | 407,621 | | | | |
| Transportation/Maintenance Communication Upgrade | | | 550 | | | | |
| Technology Infrastructure | 868,744 | 1,258,736 | 2,127,480 | | | | |
| Unallocated Future Projects | | 1,232,527 | 1,232,527 | | | | |
| RENOVATION/REMODELING PROJECTS | | | | | | | |
| Administrative Center Remodeling | 17,294 | | 17,294 | | | | |
| Gateway Rifle Range | 25,269 | 175,462 | 200,731 | | | | |
| Harmony Agricultural Building | | 300,000 | 300,000 | | | | |
| Maintenance & Renovation Projects | 368,303 | 2,495,829 | 2,864,132 | | | | |
| Reedy Creek Elementary Cafeteria Expansion | | 300,000 | 300,000 | | | | |
| STEM Bus Project | 8,193 | 148,461 | 156,654 | | | | |
| Warehouse | 30,612 | 109,388 | 140,000 | | | | |
| Total Carryover | 3,677,669 | 8,948,668 | 12,626,337 | - | - | - | - |
| Total Appropriations | | | 56,865,612 | 36,686,355 | 36,590,627 | 38,612,012 | 38,665,673 |
| Annual Surplus/(Deficiency) | | | (2,534,994) | 7,233,836 | 9,519,057 | 9,790,598 | 12,136,744 |
| PROJECTED ENDING FUND BALANCE | | | | | | | |
| Restricted for Capital Projects | | | 7,661,236 | 14,895,072 | 24,414,130 | 34,204,727 | 46,341,472 |
| Total Ending Fund Balance | | | 7,661,236 | 14,895,072 | 24,414,130 | 34,204,727 | 46,341,472 |
| Total Appropriations & Ending Fund Balance | | | 64,526,848 | 51,581,427 | 61,004,757 | 72,816,739 | 85,007,145 |

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
TECHNOLOGY INFRASTRUCTURE NEW ITEMS 2016-17

| PROJECT NAME | PROJECT DESCRIPTION | PROJECT COST |
|-----------------------------------|---|---------------------|
| ERATE | eRate capital funding to cover District costs at the 9 elementary schools that we applied for | \$ 800,000 |
| UPS REPLACEMENTS | UPS replacements (for Data Center, MDFs, and IDFs backup power) - District and School Level | 150,000 |
| DATA STORAGE | Data Storage upgrade for Compellent System | 50,000 |
| SERVERS | Server Upgrades - District and School Level | 250,000 |
| DATA CENTER EQUIPMENT UPGRADES | Alpha Core and the Arbor Device | 150,000 |
| SWITCHING EQUIPMENT | Layer 2 and Layer 3 Switch upgrades for end of life | 100,000 |
| TELEPHONY | Replacement Voice Gateways (Routers) end of life | 75,000 |
| INTERCOM | Replacement of end of life Intercom Systems | 75,000 |
| TOTAL | | \$ 1,650,000 |



**The School District of Osceola County, FL
Facilities Division and Maintenance Department
Capital Projects for FY 2016-2017**

| Facility | Project Details | Budget Request |
|-------------------------------------|---|----------------|
| Administration Building 1000 | Elevator Replacement Design and Replace Elevator | \$ 75,000 |
| Boggy Creek Elementary | Painting Exterior of School Pressure wash, paint and seal the exterior of all buildings. | 35,000 |
| Chestnut Elementary | Door Installs Installation of two doors in the hallway to control traffic entering the front office area. | 7,000 |
| Deerwood Elementary | Roof Replacement- Bldg. 5 Replace the roof on the to cure water intrusion issues. | 50,000 |
| Denn John Middle | Office Construction- Dean Add a door and wall to separate the dean's area from the guidance area. | 10,000 |
| Denn John Middle | Painting Exterior of School Paint the exterior of all buildings. | 80,000 |
| Denn John Middle | Renovate Room 1-115 Remove the window and door that backs up to the computer lab (1-115) | 10,000 |
| Denn John Middle | Sidewalks and Fencing Construct sidewalks, install fencing and replace the cool deck under the breezeway and in front of all the pod entrances. | 80,000 |
| Discovery Intermediate | Carpet Replacement Replace carpet and padding. Clean and prep the subsurface. | 3,500 |
| Discovery Intermediate | Parking Area Resealing Reseal the parking lot and student drop-off/pick-up lane in front of the school. | 40,000 |
| District | Light-Frame Truss-Type Construction Symbols Installs Install warning symbols for buildings with wood & light gauge trusses to comply with F.S. 633.027 requirement. | 10,000 |
| District - 7 sites | Roof Cleaning Soft Wash the roof of each building to remove existing algae and fungus. | 115,000 |
| Gateway High | Bus Loop Modifications Modify the bus loop area to accommodate bus traffic | 50,000 |
| Gateway High | Life Lab Renovation Life Lab Renovation | 70,000 |
| Gateway High | Paint Interior- All Buildings Repaint interior of campus to include classrooms, hallways and entry doors. | 250,000 |

| Facility | Project Details | Budget Request |
|------------------------------------|--|----------------|
| Hickory Tree Elementary | Fencing Install Perimeter fencing installation to address security concerns. | 4,000 |
| Horizon Middle | Front Desk Replacement Remove and replace the front desk of the front office lobby to create a more functional working environment. | 10,000 |
| Horizon Middle | HVAC Chiller Replacement Replace HVAC chiller. | 250,000 |
| Horizon Middle | Sidewalk Install Construct sidewalk from the back of building 300 to the existing driveway behind the gym. | 5,000 |
| Horizon Middle Transportation | Metal Building Construction Construct a metal building to replace the portable classrooms. This construction will address an item that has been on the health and safety report for last 3 years for condition and overcrowding. | 500,000 |
| Lakeview Elementary | Door Relocations- Wet Areas Move the doors between two classrooms to the computer lab side of the room and secure them on the lab side, so only the computer labs will be monitored for security. | 10,000 |
| Lakeview Elementary | Fire Alarm Panel Replacement Replace the Fire Alarm Panel to correct repeated trouble calls. | 130,000 |
| Lakeview Elementary | Reception Area Renovation Remodel the front reception area cabinetry to incorporate storage, add additional employee stations and a visitor sign in computer. | 8,000 |
| Liberty High | Construction Area Covering Construct a covered construction area. Currently in design (2/23/16) | 80,000 |
| Mill Creek Elementary | Restroom Renovations- Additional funding for an existing project. Additional funding required for a current project. | 70,000 |
| Narcoossee Middle | Fencing- Car Loop Area Install new fencing behind the school to extend the fence line behind the cafeteria. Move the existing gate to the kitchen area. | 30,000 |
| Neptune Middle | Ceiling Replacement- Gym Repair the holes in the gym ceiling insulation. | 35,000 |
| Neptune Middle | Restroom Renovation- 6th Grade Center Renovation of the student restrooms | 60,000 |
| Osceola County School For the Arts | Roof Replacement- Modulars Re-roof all modular buildings. | 400,000 |
| Osceola County School For the Arts | Security Camera Installs Update video surveillance system and add cameras to monitor the interior hallways and the exterior in rear of campus. | 10,000 |

| Facility | Project Details | Budget Request |
|------------------------------------|--|---------------------|
| Osceola County School For the Arts | Sound System Replacement Replace the sound system for the auditorium. | 300,000 |
| Osceola County School for the Arts | Front Entrance Security Improvements Front entrance security improvements. | 220,000 |
| PATHS | Covered Dining Area Construction Covered Dining Area Construction | 30,000 |
| Poinciana High | Fence Install- Campus Install fencing in order to maintain student safety. | 45,000 |
| Poinciana High | Gutters Replacement Replace the gutters on all buildings. | 40,000 |
| Poinciana High | Window Blinds Replacement Replace window blinds in all buildings. | 40,000 |
| Professional Development | Office Space Construction Create office space for 2 new staff members and for current staff that do not have private office space, creating a total of 3 new offices within rooms 1-105 and 1-107. | 20,000 |
| Reedy Creek Elementary | Window Blinds Replacement Replace window blinds in all buildings, except 8 rooms in building 1. | 20,000 |
| Ross E. Jeffries | Roof Replacement- Pre-K Replace roof over Pre-K | 50,000 |
| Ross E. Jeffries | Roof Replacement-Extended Day Program Replace roof over Extended Day | 80,000 |
| St. Cloud High | Construction Area Covering Construct a covered construction area. Currently in design (2/23/16) | 108,000 |
| St. Cloud HS | Track and Field Resurface Remove rubber track and install a new polyurethane coating with painted lines and school name. | 190,000 |
| | Subtotal | \$ 3,630,500 |
| | Contingency | 369,500 |
| 42 Projects | Total Budget Request | \$ 4,000,000 |

| School District of Osceola County, FL Future Debt Service Payments As of 07/01/2016 | 210 SBE Bonds | 29A Classrooms First N01, N02 | 2A1 2007 Sales Tax Bd Series A & B | 2A2 2015 Sales Tax Bd | 298 Bellalago EFBD | 2A3 2007 COP |
|---|------------------|---|--|---|-----------------------------|---|
| PROJECTS FUNDED | Various Projects | Narcoossee Comm. School, Discovery Int., Kissimmee Middle, Reedy Creek Elem., Liberty High | Partin Settlement Elem., Poinciana Elem., Celebration High, buses, other misc. renovations | Refinance portion of 2007A Sales Tax Bd | Bellalago Charter School | Celebration High, Poinciana High Auditorium, Osceola County School for the Arts |
| INTEREST RATE | 3.0 - 5.0 | 5.26 - 5.776 | 3.5 - 5.0 | 2.29 | 5.83 - 6.05 | 3.625 - 4.5 |
| PRINCIPAL AMOUNT OUTSTANDING | 5,469,000 | 3,553,948 | 24,035,000 | 29,660,000 | 9,583,179 | 58,290,000 |

Principal & Interest Payments Due in:

| | | | | | | |
|---------------|---------------------|---------------------|----------------------|----------------------|----------------------|----------------------|
| 2017 | 1,289,285.00 | 3,708,892.00 | 5,850,437.50 | 1,108,214.00 | 923,573.51 | 3,469,362.50 |
| 2018 | 968,625.00 | | 3,298,187.50 | 3,658,389.90 | 925,276.18 | 3,467,762.50 |
| 2019 | 797,112.50 | | 3,295,987.50 | 3,660,941.80 | 926,090.38 | 3,468,812.50 |
| 2020 | 709,506.25 | | 3,294,987.50 | 3,661,867.80 | 930,540.22 | 7,532,975.00 |
| 2021 | 709,362.50 | | 3,299,987.50 | 3,656,167.90 | 928,872.77 | 7,528,700.00 |
| 2022 | 627,037.50 | | 3,298,750.00 | 3,657,956.60 | 926,669.12 | 7,539,300.00 |
| 2023 | 573,412.50 | | 3,291,250.00 | 3,663,027.80 | 924,878.42 | 7,538,650.00 |
| 2024 | 410,637.50 | | 3,297,000.00 | 3,660,267.00 | 923,835.22 | 7,536,750.00 |
| 2025 | 288,481.25 | | | 6,959,811.60 | 913,628.43 | 9,268,350.00 |
| 2026 | 177,862.50 | | | | 914,075.02 | 10,385,375.00 |
| 2027 | | | | | 904,846.17 | 10,388,437.50 |
| 2028 | | | | | 895,895.88 | |
| 2029 | | | | | 882,733.47 | |
| 2030 | | | | | 876,146.21 | |
| 2031 | | | | | 869,739.99 | |
| 2032 | | | | | 853,032.37 | |
| 2033 | | | | | 842,449.75 | |
| 2034 | | | | | 15,000.00 | |
| 2035 | | | | | | |
| TOTAL: | 6,551,322.50 | 3,708,892.00 | 28,926,587.50 | 33,686,644.40 | 15,377,283.11 | 78,124,475.00 |

*Principal and interest payments shown for the 2010 COP's are net of an annual federal direct subsidy of \$2,177,523

| School District of Osceola County, FL Future Debt Service Payments As of 07/01/2016 | 2A9 2009 COP | 2A8 2010 COP | 2A7 2013 COP | 2B1 2014 COP | 2B2 2015 COP | Total COPs | Total Debt |
|--|--|---|------------------------|---|-----------------------|---------------|---------------|
| PROJECTS FUNDED | Poinciana High, Horizon Middle, Kissimmee Elem, Osceola High Additions | Renovations: Osceola High, Thacker Avenue Elementary, Highlands Elementary | Refinance 2004A COP | Refinance remaining portion of 2004A COP; 2004B COP and 2004C COP | Refinance 2005 COP | | |
| INTEREST RATE | 3.0 - 5.0 | 0.858 (net of subsidy)* | 2.5 - 5.0 | 2.24 | 2.67 | | |
| PRINCIPAL AMOUNT OUTSTANDING | 17,205,000 | 40,500,000 | 37,370,000 | 8,800,000 | 8,310,000 | 170,475,000 | 242,776,127 |

Principal & Interest Payments Due in:

| | | | | | | | |
|---------------|----------------------|----------------------|----------------------|----------------------|---------------------|-----------------------|-----------------------|
| 2017 | 3,775,475.00 | 518,967.00 | 4,014,062.50 | 1,892,120.00 | 1,045,729.75 | 14,715,716.75 | 27,596,118.76 |
| 2018 | 3,772,975.00 | 518,967.00 | 4,017,462.50 | 1,889,152.00 | 1,043,168.25 | 14,709,487.25 | 23,559,965.83 |
| 2019 | 3,767,975.00 | 518,967.00 | 4,018,212.50 | 1,890,400.00 | 1,035,139.50 | 14,699,506.50 | 23,379,638.68 |
| 2020 | 1,720,375.00 | 518,967.00 | 3,877,962.50 | 80,752.00 | 1,036,576.75 | 14,767,608.25 | 23,364,510.02 |
| 2021 | 1,724,375.00 | 518,967.00 | 3,878,462.50 | 80,752.00 | 1,037,346.50 | 14,768,603.00 | 23,362,993.67 |
| 2022 | 1,724,150.00 | 518,967.00 | 3,873,862.50 | 80,752.00 | 1,037,448.75 | 14,774,480.25 | 23,284,893.47 |
| 2023 | 1,724,550.00 | 518,967.00 | 3,870,262.50 | 80,752.00 | 1,036,883.50 | 14,770,065.00 | 23,222,633.72 |
| 2024 | 1,722,187.50 | 518,967.00 | 3,874,262.50 | 80,752.00 | 1,035,650.75 | 14,768,569.75 | 23,060,309.47 |
| 2025 | | 518,967.00 | 3,871,012.50 | 80,752.00 | 1,038,683.75 | 14,777,765.25 | 22,939,686.53 |
| 2026 | | 518,967.00 | 2,755,512.50 | 80,752.00 | | 13,740,606.50 | 14,832,544.02 |
| 2027 | | 41,018,967.00 | 2,752,950.00 | 80,752.00 | | 54,241,106.50 | 55,145,952.67 |
| 2028 | | | 9,560,249.99 | 3,685,752.00 | | 13,246,001.99 | 14,141,897.87 |
| 2029 | | | | | | 0.00 | 882,733.47 |
| 2030 | | | | | | 0.00 | 876,146.21 |
| 2031 | | | | | | 0.00 | 869,739.99 |
| 2032 | | | | | | 0.00 | 853,032.37 |
| 2033 | | | | | | 0.00 | 842,449.75 |
| 2034 | | | | | | 0.00 | 15,000.00 |
| 2035 | | | | | | 0.00 | 0.00 |
| TOTAL: | 19,932,062.50 | 46,208,637.00 | 50,364,274.99 | 10,003,440.00 | 9,346,627.50 | 213,979,516.99 | 302,230,246.50 |