

**The School District
of Osceola County**



**BUDGET WORKSHOP
2018-19**

School Board Members

Ricky Booth, *Chair*

Clarence Thacker, *Vice Chair*

Kelvin Soto

Tim Weisheyer

Jay Wheeler

Dr. Debra P. Pace

Superintendent

Sarah Graber

Chief Business & Finance Officer

Jose Gonzalez

Director of Budget

**School Board Workshop
June 5, 2018**

Our Mission: Inspiring all learners to reach their highest potential as responsible, productive citizens.

INTRODUCTION

INTRODUCTION

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THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA**BUDGET TIMELINE - 2018-19**

DATE	DAY	DESCRIPTION
01/09/18	Tuesday	Beginning of State Legislative Session
02/06/18	Tuesday	Board Workshop - Budget Planning
03/09/18	Friday	End of State Legislative Session
03/09/18	Friday	FEFP Conference Report Released
05/15/18	Tuesday	Board Workshop - Budget Planning
06/01/18	Friday	Complete Individual Meetings with Board Members
06/05/18	Tuesday	Board Workshop - General and Capital Funds
07/01/18	Sunday	Property Appraiser Certifies Taxable Value
07/10/18	Tuesday	Board Meeting - Tentative Budget Presented to Board
07/16/18	Monday	DOE Certifies RLE Tax Rate and Releases Second FEFP Calculation
07/29/18	Sunday	Advertise to Adopt Tentative Budget
07/31/18	Tuesday	Public Hearing to Adopt Tentative Budget and Millage
08/01/18	Wednesday	Certify Tentative Millage Rate - Notify Property Appraiser
08/24/18	Friday	Deadline for Property Appraiser to Mail out Proposed Tax Notices
09/11/18	Tuesday	Public Hearing to Adopt Final Budget and Millage
09/14/18	Friday	District Summary Budget Online and Supporting Documents to DOE
09/14/18	Friday	Certify Final Millage Rate - Notify Property Appraiser, Tax Collector and Department of Revenue
10/10/18	Wednesday	Deadline to Submit TRIM Compliance Packet to Department of Revenue

BUDGET CONVENTIONS

ASSIGNED FUND BALANCE:

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

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

NON-SALARY BUDGETS:

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

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

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

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

OVERTIME:

Overtime is recorded in three different categories:

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

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

REIMBURSEMENTS:

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

RESTRICTED FUND BALANCE:

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

RESTRICTED NET ASSETS:

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

SALARY BUDGETS:

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

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

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

UNASSIGNED FUND BALANCE:

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

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

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA

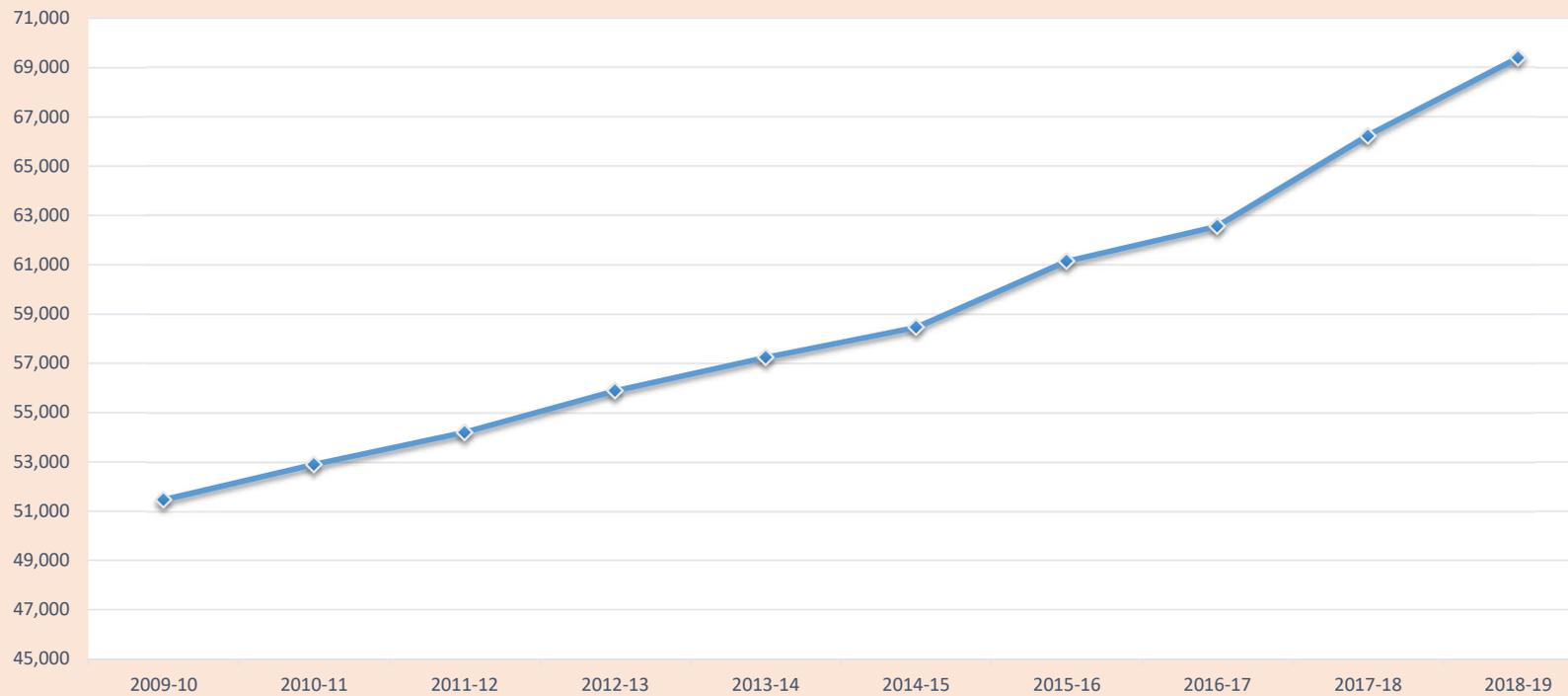
INITIAL FTE PROJECTIONS BY SCHOOL - 2018-19

CENTER	NAME	2017-18 4TH CALC	2018-19 PROJECTION	CHANGE
0401	BOGGY CREEK ELEMENTARY	682.38	743.44	61.06
0061	CENTRAL AVENUE ELEMENTARY	705.89	741.58	35.69
0957	CHESTNUT ELEM SCIENCE & ENGIN	670.42	680.97	10.55
0851	CYPRESS ELEMENTARY	692.73	671.56	(21.17)
0831	DEERWOOD ELEMENTARY	532.97	517.79	(15.18)
0961	EAST LAKE ELEMENTARY	930.20	944.10	13.90
0931	FLORA RIDGE ELEMENTARY	976.33	1,062.00	85.67
0501	HICKORY TREE SCHOOL	917.48	1,013.86	96.38
0071	HIGHLANDS ELEMENTARY	859.42	888.48	29.06
0042	KISSIMMEE ELEMENTARY SCHOOL	996.50	1,062.48	65.98
0300	KOA ELEMENTARY SCHOOL	663.49	650.53	(12.96)
0801	LAKEVIEW ELEMENTARY	703.96	733.26	29.30
0271	MICHIGAN AVENUE ELEMENTARY	626.00	632.44	6.44
0701	MILL CREEK ELEMENTARY	955.33	915.39	(39.94)
0043	NARCOOSSEE ELEMENTARY	1,004.39	1,063.87	59.48
0933	NEPTUNE ELEMENTARY	993.73	1,021.59	27.86
0904	PARTIN SETTLEMENT ELEMENTARY	886.99	934.82	47.83
0811	PLEASANT HILL ELEMENTARY	822.52	846.77	24.25
0901	POINCIANA ACADEMY OF FINE ARTS	664.22	698.58	34.36
0301	REEDY CREEK ELEMENTARY	1,060.59	1,097.30	36.71
0111	ST. CLOUD ELEMENTARY SCHOOL	1,027.25	1,078.59	51.34
0958	SUNRISE ELEMENTARY	911.60	945.23	33.63
0101	THACKER AVE ELEM INTL STUDIES	827.02	862.78	35.76
0321	VENTURA ELEMENTARY	854.14	878.54	24.40
Subtotal Elementary Schools		19,965.55	20,685.95	720.40
0091	DENN JOHN MIDDLE SCHOOL	880.43	1,063.55	183.12
0041	DISCOVERY INTERMEDIATE 6-8	1,001.04	997.79	(3.25)
0341	HORIZON MIDDLE SCHOOL	1,299.11	1,345.99	46.88
0251	KISSIMMEE MIDDLE SCHOOL	1,331.41	1,386.29	54.88
0040	NARCOOSSEE MIDDLE SCHOOL	1,206.21	1,227.47	21.26
0311	NEPTUNE MIDDLE SCHOOL	1,471.70	1,387.52	(84.18)
0821	PARKWAY MIDDLE SCHOOL	948.27	1,036.52	88.25
0272	ST. CLOUD MIDDLE SCHOOL	1,378.89	1,500.83	121.94
Subtotal Middle Schools		9,517.06	9,945.97	428.91
0005	TOHOPEKILAGA HIGH SCHOOL	0.00	1,850.76	1,850.76
0962	NEOCITY ACADEMY	0.00	108.00	108.00
0902	CELEBRATION HIGH SCHOOL	2,522.42	2,434.42	(88.00)
0601	GATEWAY HIGH SCHOOL	2,451.85	1,891.00	(560.85)
0922	HARMONY HIGH SCHOOL	2,353.56	1,873.91	(479.65)
0842	LIBERTY HIGH SCHOOL	1,972.26	1,830.25	(142.01)
0081	OSCEOLA HIGH SCHOOL	2,753.41	2,449.81	(303.60)
0862	PATHS AT TECO	543.29	550.52	7.23
0841	POINCIANA HIGH SCHOOL	1,863.88	1,984.07	120.19
0201	ST. CLOUD HIGH SCHOOL	2,377.28	2,085.19	(292.09)
9003	ZENITH SCHOOL	496.72	494.33	(2.39)
Subtotal High Schools		17,334.67	17,552.25	217.58
0711	CELEBRATION SCHOOL (KG-8)	1,450.48	1,579.84	129.36
0011	HARMONY COMMUNITY SCHOOL (K-8)	1,000.68	1,099.25	98.57
9036	NEW BEGINNINGS	239.24	209.78	(29.46)
0921	OSCEOLA CNTY SCH FOR THE ARTS	873.86	915.52	41.66
0302	WESTSIDE SCHOOL (K-8)	1,653.27	1,778.16	124.89
Subtotal Multi-Level Schools		5,217.53	5,582.55	365.02
9041	HOSPITAL/HOMEBOUND	22.65	11.52	(11.13)
9020	OASIS ADOLESCENT CAMPUS	28.24	26.71	(1.53)
0859	OSCEOLA CO COMMITMENT FACILITY	70.26	79.96	9.70
7004	OSCEOLA SECONDARY VIRTUAL	330.01	408.09	78.08
7001	OSCEOLA VIRTUAL INSTRUCTION	67.01	65.88	(1.13)
7006	OSCEOLA VIRTUAL INSTRUCTION	1.29	0.20	(1.09)
Subtotal Alternative Schools		519.46	592.36	72.90

CENTER	NAME	2017-18 4TH CALC	2018-19 PROJECTION	CHANGE
0155	AVANT GARDE ACADEMY	609.81	554.22	(55.59)
0161	AVANT GARDE ACADEMY K8 OSCEOLA	288.30	302.87	14.57
0932	BELLALAGO CHARTER ACADEMY	1,320.98	1,378.44	57.46
0184	BRIDGE PREP ACADEMY OF OSCEOLA	0.00	140.00	140.00
0916	CANOE CREEK CHARTER ACADEMY	533.30	533.29	(0.01)
0153	FLORIDA CYBER CHARTER ACADEMY AT OSCEOLA	966.63	997.74	31.11
0863	FOUR CORNERS CHARTER SCHOOL	993.72	999.44	5.72
0152	FOUR CORNERS UPPER SCHOOL	914.63	1,009.90	95.27
0866	KISSIMMEE CHARTER ACADEMY	771.74	785.01	13.27
0182	LINCOLN-MARTI CHARTER SCHOOLS	30.50	40.86	10.36
0959	MAIN STREET HIGH SCHOOL	452.40	479.92	27.52
0202	MATER ACADEMY AT ST. CLOUD	0.00	140.00	140.00
0163	MATER BRIGHTON LAKES	1,028.85	1,062.11	33.26
0185	MATER PALMS ACADEMY	261.17	280.62	19.45
0853	NEW DIMENSIONS HIGH SCHOOL	445.27	467.03	21.76
0181	OSCEOLA SCIENCE CHARTER SCHOOL	271.61	329.97	58.36
0881	P. M. WELLS CHARTER ACADEMY	639.92	612.95	(26.97)
0191	RENAISSANCE CHARTER SCHOOL AT BOGGY CREEK	311.18	351.63	40.45
0149	RENAISSANCE CHARTER SCHOOL AT POINCIANA	915.89	881.76	(34.13)
0171	RENAISSANCE CHARTER SCHOOL AT TAPESTRY	1,302.59	1,335.89	33.30
0183	SPORTS LEADERSHIP AND MANAGEMENT ACADEMY(SLAM)	0.00	60.00	60.00
0162	ST. CLOUD PREPARATORY ACADEMY	479.05	536.13	57.08
0177	ST. CLOUD PREPARATORY ACADEMY HIGH SCHOOL	20.95	0.00	(20.95)
0200	TRADE LOGISTICS AVIATION ACADEMY	0.00	100.00	100.00
0900	UCP OSCEOLA CHARTER SCHOOL	157.56	163.83	6.27
Subtotal Charter Schools		12,716.05	13,543.61	827.56
3518	MCKAY SCHOLARSHIP	966.50	1,008.19	41.69
Subtotal McKay Schools		966.50	1,008.19	41.69
9000	UNDISTRIBUTED	0.00	484.00	484.00
Subtotal McKay Schools		0.00	484.00	484.00
GRAND TOTAL		66,236.82	69,394.87	3,158.05

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
FTE - HISTORICAL AND PROJECTED OVERVIEW - FROM 2009 TO 2019

Unweighted FTE (UFTE)



	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Unweighted FTE (UFTE)	51,459	52,893	54,193	55,881	57,239	58,465	61,141	62,561	66,237	69,395
Percentage Change	0.76%	2.79%	2.46%	3.12%	2.43%	2.14%	4.58%	2.32%	5.88%	4.77%



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

May 31, 2018

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

Dear Ms. Graber;

In compliance with Section 200.065 of the Florida Statutes, this office hereby submits the following 2018 estimates;

Taxing District	Gross Taxable Value	Net New Taxable Value
Osceola County School	\$27,035,680,975	\$1,038,575,201

This is only an estimate of the taxable value for 2018; the actual certified value may be different.

Respectfully,

A handwritten signature in black ink, appearing to read "Katrina S. Scarborough", is written over a faint, larger version of the same signature.

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

cc: Jose Gonzalez and Joni Presswood

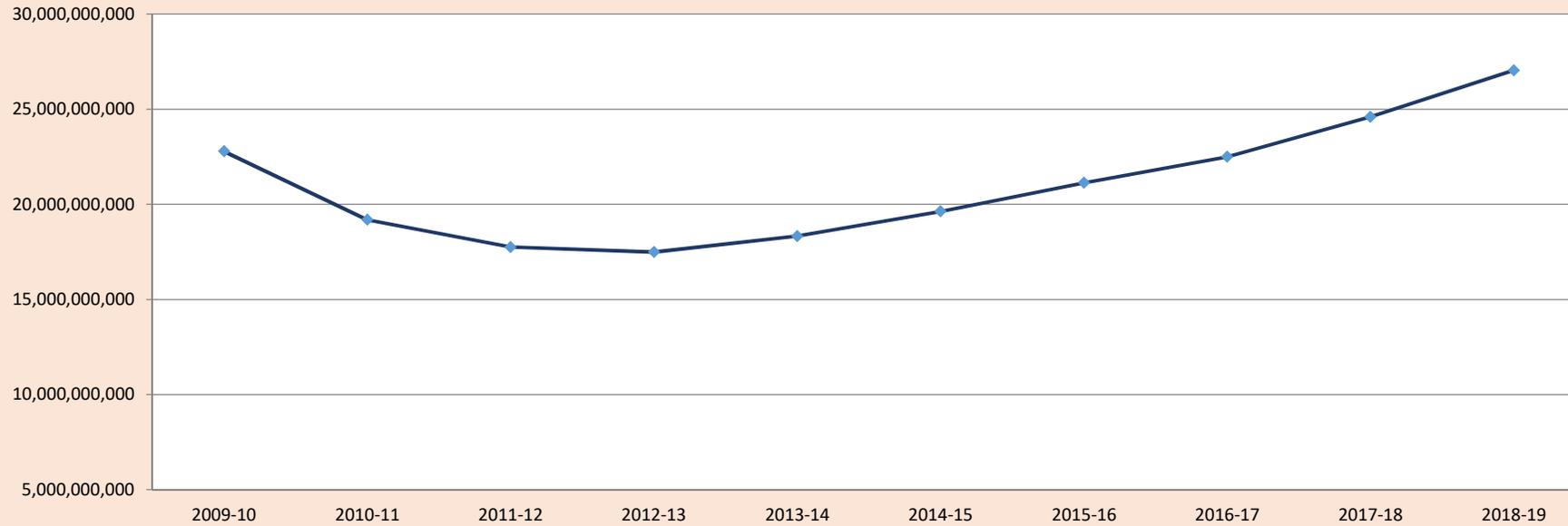
www.property-appraiser.org

2505 East Irlo Bronson Memorial Highway
Kissimmee, Florida 34744
Phone: 407-742-5000 • Fax: 407-742-4900

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
TAX MILLAGE AND LEVY - HISTORICAL AND PROJECTED OVERVIEW - FROM 2009 TO 2019

Millage History	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Required Local Effort (RLE)	5.165	5.175	5.300	5.054	5.261	5.104	5.009	4.643	4.501	4.179
RLE Prior Period Adjustment	0.000	0.042	0.029	0.021	0.000	0.023	0.004	0.014	0.000	0.000
Discretionary	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748
Supplemental Discretionary	0.250	0.250	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Subtotal Operating	6.163	6.215	6.077	5.823	6.009	5.875	5.761	5.405	5.249	4.927
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	7.663	7.715	7.577	7.323	7.509	7.375	7.261	6.905	6.749	6.427
Percentage Change	2.0%	0.7%	-1.8%	-3.4%	2.5%	-1.8%	-1.5%	-4.9%	-2.3%	-4.8%

FINAL TAX ROLL



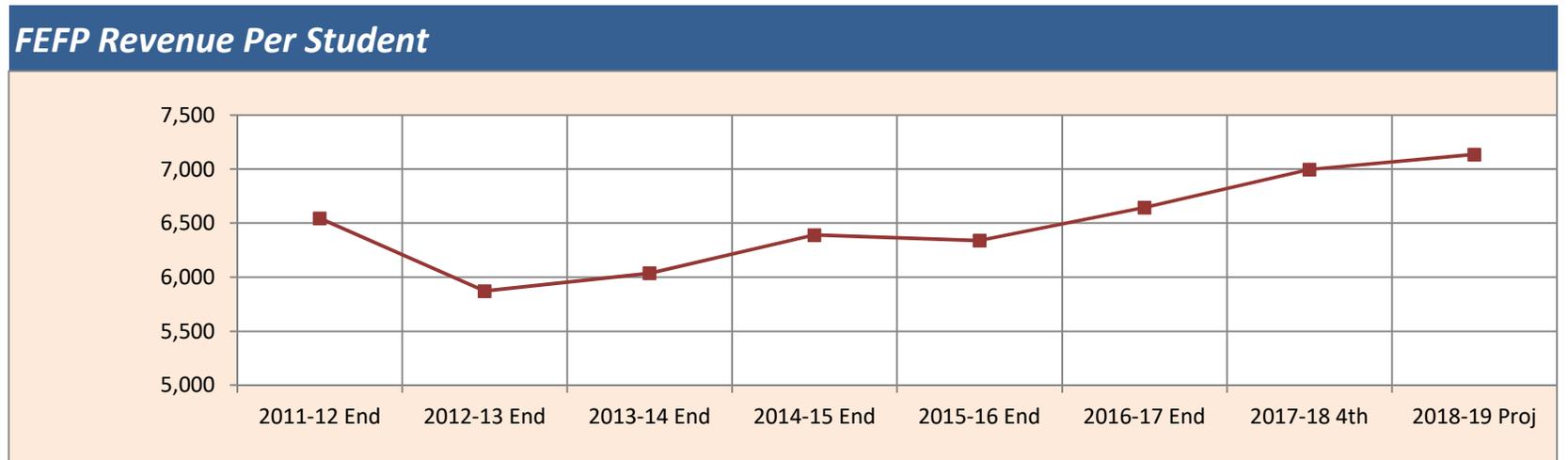
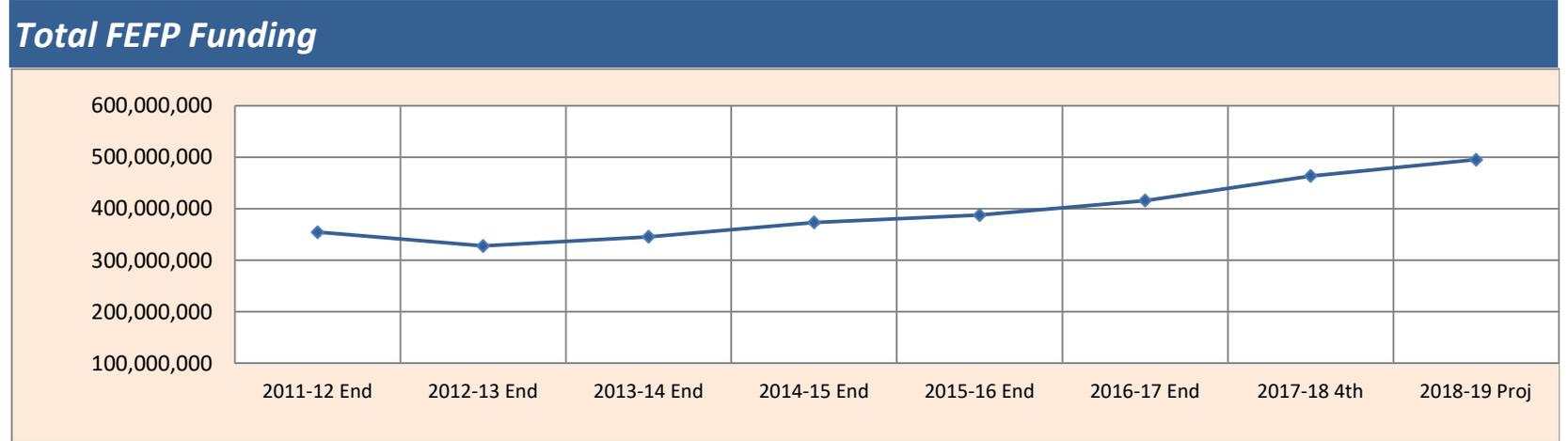
Tax Roll History	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Final Tax Roll	22,781,942,148	19,181,131,226	17,752,827,760	17,486,188,635	18,327,239,420	19,627,447,692	21,129,933,005	22,494,745,613	24,597,378,050	27,035,680,975
Percentage Change	-16.20%	-15.81%	-7.45%	-1.50%	4.81%	7.09%	7.66%	6.46%	9.35%	9.91%
Total Tax Levy	175,762,684	147,982,427	134,513,176	128,051,359	137,619,241	144,752,427	153,424,444	155,326,218	166,007,704	173,758,322
Percentage Change	-15.63%	-15.81%	-9.10%	-4.80%	7.47%	5.18%	5.99%	1.24%	6.88%	4.67%

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

Line	DESCRIPTION	2018	2019	Change	% Change
		Fourth Calculation	Conference Report		
1	Unweighted FTE				
2	Traditional	52,554.27	54,359.07	1,804.80	3.43%
3	Charter	12,716.05	13,543.61	827.56	6.51%
4	McKay	966.50	1,008.19	41.69	4.31%
5	Undistributed	0.00	484.00	484.00	n/a
6	Total Unweighted FTE	66,236.82	69,394.87	3,158.05	4.77%
12	Total Weighted FTE	72,381.25	75,718.58	3,337.32	4.61%
13	Weighted to Unweighted FTE Ratio	1.0928	1.0911	(0.0016)	-0.15%
14	Tax Roll - School Taxable Value	24,597,378,050	26,747,856,788	2,150,478,738	8.74%
15	Required Local Effort Millage	4.501	4.179	(0.322)	-7.15%
16	Prior Period Adjustment Millage	0.000	0.000	0.000	n/a
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	5.249	4.927	(0.322)	-6.13%
20	Base Student Allocation	4,203.95	4,204.42	0.47	0.01%
21	District Cost Differential	0.9839	0.9868	0.0029	0.29%
22	BSA * DCD	4,136.27	4,148.92	12.66	0.31%
23	FEFP Detail				
24	Base FEFP (WFTE x BSA x DCD)	299,388,133	314,150,456	14,762,323	4.93%
25	0.748 Mills Discretionary Compression	14,846,983	16,812,989	1,966,006	13.24%
26	0.250 Mills Discretionary Compression	0	0	0	n/a
27	DJJ Supplemental Allocation	85,978	86,918	940	1.09%
28	Safe Schools	1,103,005	3,404,424	2,301,419	208.65%
29	ESE Guaranteed Allocation	18,895,845	18,793,466	(102,379)	-0.54%
30	Supplemental Academic Instruction (SAI)	14,474,542	15,281,083	806,541	5.57%
31	Instructional Materials	6,136,761	6,197,629	60,868	0.99%
32	Student Transportation	11,370,631	11,415,255	44,624	0.39%
33	Teachers Lead Program	1,045,573	1,335,616	290,043	27.74%
34	Reading Allocation	2,925,391	3,042,560	117,169	4.01%
35	Teacher Salaries & Benefits	0	0	0	n/a
36	Merit Award Program	0	0	0	n/a
37	Digital Classrooms Allocation	1,532,490	1,366,762	(165,728)	-10.81%
38	Virtual Education Contribution	113,152	75,506	(37,646)	-33.27%
39	Additional Allocation	79,669	0	(79,669)	-100.00%
40	Mental Health Allocation	0	1,627,877	1,627,877	n/a
41	Funding Compression Allocation	0	5,361,552	5,361,552	n/a
42	Total FEFP	371,998,153	398,952,093	26,953,940	7.25%
43	Adjustments				
44	Required Local Effort Taxes	(106,284,287)	(107,308,122)	(1,023,835)	0.96%
45	Federal Fiscal Stabilization Fund	0	0	0	n/a
46	Proration to Funds Available	(47,942)	0	47,942	-100.00%
47	Proration for Veto	0	0	0	n/a
48	Total Adjustments	(106,332,229)	(107,308,122)	(975,893)	0.92%
49	Net State FEFP	265,665,924	291,643,971	25,978,047	9.78%
50	Lottery Funds				
51	Discretionary Lottery	117,459	122,945	5,486	4.67%
52	School Recognition	2,044,828	2,044,828	0	0.00%
53	Total Lottery Funding	2,162,287	2,167,773	5,486	0.25%
54	State Categorical Programs				
55	Class Size Reduction	71,721,504	74,938,252	3,216,748	4.49%
56	Total State Funding	339,549,715	368,749,996	29,200,281	8.60%
57	Local Funding:				
58	Required Local Effort	106,284,287	107,308,122	1,023,835	0.96%
59	.748 Mills Discretionary Tax	17,662,885	19,207,101	1,544,216	8.74%
60	.25 Mills Critical Needs Discretionary Tax	0	0	0	n/a
61	Total Local Funding	123,947,172	126,515,223	2,568,051	2.07%
62	Total State and Local Funding	463,496,887	495,265,219	31,768,332	6.85%
63	\$ Per Unweighted FTE Total	6,997.57	7,136.91	139.34	1.99%
64	\$ Per Weighted FTE Total	6,403.55	6,540.87	137.32	2.14%

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
TOTAL AND PER FTE FUNDING - HISTORICAL AND PROJECTED OVERVIEW - FROM 2012 TO 2019

	2011-12 End	2012-13 End	2013-14 End	2014-15 End	2015-16 End	2016-17 End	2017-18 4th	2018-19 Proj
Total Funding	354,653,303	328,058,898	345,639,365	373,647,023	387,651,506	415,958,062	463,497,250	495,265,219
\$ Per Student	6,544	5,871	6,038	6,391	6,340	6,646	6,998	7,137
UFTE	54,193	55,881	57,239	58,465	61,141	62,592	66,237	69,395



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 2018-19 fiscal year, the base student allocation is \$4,204.42.

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 2018-19 fiscal year, the Base Funding per WFTE is \$4,148.92.

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 2018-19 fiscal year, the DCD is 0.9868.

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 textbook 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 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 2017-18 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 FEP 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 2018-19 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.

MENTAL HEALTH ALLOCATION:

The Mental Health Assistance Allocation provides funding to school districts to help establish or expand school based mental health care. At least 90 percent of this allocation must be spent to provide mental health assessment, diagnosis, intervention, treatment and recovery services to students with one or more mental health or co-occurring substance abuse diagnosis and

students at high risk of such diagnoses; and to coordinate such services with a student's primary care provider and the student's other mental health providers.

FUNDING COMPRESSION ALLOCATION:

For the 2018-19 fiscal year, a Funding Compression Allocation provides funding for school districts and developmental research schools whose total funds per FTE in the prior fiscal year were less than the statewide average.

FUND 100

GENERAL FUND

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

GENERAL FUND BUDGET SUMMARY

Fiscal Year Ending June 30, 2019

As of the Conference Report

BEGINNING FUND BALANCE

1 Non-spendable - Inventory	2,714,482	
2 Restricted for State Categorical Programs	9,300,000	
3 Restricted for Other Grants and Programs	6,100,000	
4 Assigned for Contract Commitments	2,000,000	
5 Assigned for Carryover Appropriations	4,100,000	
6 Assigned for Projected Operating Deficit	-	
7 Unassigned - 6% Minimum per Board	29,600,000	
8 Unassigned Fund Balance	<u>14,500,000</u>	
9 Total Beginning Fund Balance	<u><u>68,314,482</u></u>	

ESTIMATED REVENUES

10 Florida Education Finance Program	291,643,971	54.7%
11 District School Taxes	126,515,223	23.7%
12 Class Size Reduction	74,938,252	14.0%
13 Transfer From Capital Projects	11,453,489	2.1%
14 Workforce Development	6,024,049	1.1%
15 Miscellaneous Local	4,824,507	0.9%
16 Child Care Fees	3,247,120	0.6%
17 Miscellaneous State	3,219,037	0.6%
18 Voluntary Pre-K Program	2,546,428	0.5%
19 Medicaid Reimbursement	2,500,000	0.5%
20 School Recognition Funds	2,044,828	0.4%
21 Adult Education Fees	1,650,000	0.3%
22 Rent/ Facilities Use Fees	653,400	0.1%
23 R.O.T.C.	560,000	0.1%
24 Interest On Investments	500,000	0.1%
25 Gifts, Grants, and Bequests	277,500	0.1%
26 Transfer from Special Revenue	243,576	0.0%
27 State License Tax	150,000	0.0%
28 Workforce Performance Based Incentives	140,000	0.0%
29 Discretionary Lottery	122,945	0.0%
30 Tax Redemptions	120,000	0.0%
31 Insurance Loss Recovery	100,000	0.0%
30 CO&DS Withheld For Admin Expense	<u>38,000</u>	<u>0.0%</u>
31 Total Estimated Revenues	<u>533,512,325</u>	<u>100.0%</u>

APPROPRIATIONS

32 Salaries and Benefits	346,795,124	65.1%
33 Charter & Choice Schools	91,458,833	17.2%
34 Categoricals/Restricted Programs	30,649,598	5.8%
35 Line Items Non-Salary	19,679,132	3.7%
36 Utilities and Fuel	17,100,000	3.2%
37 School and Department Non-Salary	16,513,345	3.1%
38 McKay Scholarship Program	6,388,642	1.2%
39 Holdback - Undistributed FTE	<u>4,416,290</u>	<u>0.8%</u>
40 Current Appropriations	<u>533,000,964</u>	<u>100.0%</u>
41 Projected Operating Surplus/(Deficit)	<u>511,361</u>	
42 Carryover Appropriations	<u>21,500,000</u>	
43 Total Appropriations	<u><u>554,500,964</u></u>	

PROJECTED ENDING FUND BALANCE

44 Non Spendable - Inventory	2,714,482
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	32,000,000
51 Unassigned Fund Balance	<u>12,611,361</u>
52 Total Projected Ending Fund Balance	<u><u>47,325,843</u></u>

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
GENERAL FUND LONG RANGE FORECAST

	2016-17	2017-18	2018-19	2019-20	2020-21
1 FEFP % change per Student	1.24%	1.60%	1.99%	1.40%	1.38%
2 Beginning Fund Balance	66.5	67.4	68.3	68.8	70.5
3 Revenues	459.1	492.6	533.5	553.9	575.0
4 Projected Expenditures	458.2	491.7	533.0	552.2	572.0
5 Operating Surplus/(Deficit)	0.9	0.9	0.5	1.7	3.0
6 Total Ending Fund Balance	67.4	68.3	68.8	70.5	73.5
Ending Fund Balance by Category:					
7 Nonspendable	2.7	2.7	2.7	2.7	2.7
8 Restricted & Assigned	23.1	21.5	21.5	21.5	21.5
9 Unassigned 6% Board Policy Reserve	27.5	29.6	32.0	33.2	34.5
10 Unassigned	14.1	14.5	12.6	13.1	14.8
11 Total Ending Fund Balance	67.4	68.3	68.8	70.5	73.5
12 Total Unassigned as a % of Revenue	9.1%	9.0%	8.4%	8.4%	8.6%

Assumptions:

- \$100 per student funding increase in 2019-20 and 2020-21
- Continued FTE student growth of 3%
- Salary increase in 2018-19

Note: Totals are subject to rounding variances

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
2018-19 LINE ITEM ALLOCATIONS

LN	ADMIN	PROJECT	DESCRIPTION	FUNDING	2018-19 RECOMMENDED FUNDING
1	Belinda Reyes	1017051	ELLEVATION SOFTWARE	FEFP	213,375.00
2	Beth Rattie	1015401	SUMMER OPS-OASIS AND COMMITMENT	FEFP	60,000.00
3	Dana Schafer	1011501	PUBLICATIONS & ADVERTISING	LOCAL	50,000.00
4		1014771	WEBSITE, MOBILE APP, AND CALL-OUT SYSTEM	FEFP	142,811.00
5		1014921	CHOICE POINT CRIMINAL HISTORY	FEFP	53,000.00
6		1016741	BUSINESS PARTNERS LUNCHEON	LOCAL	8,000.00
7		1017011	LET'S TALK ONLINE SERVICE PLATFORM	FEFP	172,000.00
8	Daryla Bungo	1016391	PSYCHOEDUCATIONAL EVALUATION INSTRUMENTS PROT	FEFP	69,000.00
9	Edward Parker	1010471	OVERTIME FOR FACIL SET-UP	FEFP	30,000.00
10		1010501	POSTAGE & UPS-CO	FEFP	41,000.00
11		1010741	XEROX PAPER & COPY CHARGES CO	FEFP	12,000.00
12		1010821	TERMITE TREATMENTS	FEFP	30,000.00
13	Jane Respass	1015021	ENVIRONMENTAL CENTER	FEFP	20,000.00
14		1015029	ENVIRONMENTAL CENTER	FEFP	25,031.00
15	Janice Franceschi	1012311	NEW TEACHER MENTOR	FEFP	40,000.00
16		1014981	PROFESSIONAL DEV ACTIVITIES	FEFP	140,000.00
17	Janine Jarvis	1010541	SACS ANNUAL DUES-SCHOOLS	FEFP	48,600.00
18		1010601	SAC MEETINGS, TRNG & SUPPORT	FEFP	3,600.00
19		1015101	TESTING PRINTER/SCANNER MAINT	FEFP	8,125.00
20		1016081	ADMINISTRATOR'S ACADEMY	FEFP	10,000.00
21		1016101	SUMMER END OF COURSE (EOC) RETAKES	FEFP	11,650.00
22		1016581	EOC-PERT MATH	FEFP	18,750.00
23		1016801	HEADPHONES FOR COMPUTERS	FEFP	16,125.00
24		1016981	STRATEGIC SIP TRAINING	FEFP	15,500.00
25	John Boyd	1010361	LEGISLATIVE CONSULTANT (RUTLEDGE-ECENIA)	FEFP	18,600.00
26		1010451	OCEA/TEAMSTERS LEAVE (SUBS)	FEFP	2,500.00
27		1011491	NEGOTIATION TEAM	FEFP	7,000.00
28		1012671	SCHOOL BOARD POLICY MANUAL	FEFP	5,500.00
29	Ken DeBord	1010051	ATHLETIC INSURANCE	FEFP	250,000.00
30		1010331	INSURANCE REIMBURSEMENTS	FEFP	25,000.00
31		1010731	PROPERTY CASUALTY INSURANCE	FEFP	2,263,340.00
32		1010901	LIGHT DUTY/ADA ACCOMODATIONS	FEFP	6,000.00
33		1011481	PUBLIC OFFICIAL BONDS	FEFP	612.00
34		1011821	ACTUARIAL SERVICES	FEFP	3,500.00
35		1011851	TAX SHELTER PLAN ADMIN	FEFP	45,000.00
36		1012111	W/C SELF-INSURER ASSESSMENT	FEFP	70,000.00
37		1012121	FLOOD INSURANCE	FEFP	25,000.00
38		1015181	STATE & FEDERAL LABOR LAW POST	FEFP	5,000.00
39		1015421	WORKERS COMPENSATION INSURANCE	FEFP	2,115,000.00
40		1016231	FUEL STORAGE TANK REGISTRATION FEE	FEFP	600.00
41	Laura Rhinehart	1010521	RENTAL OF FACILITIES (GRAD)	FEFP	86,500.00
42		1016301	GIFTED CONSULTANT SERVICES	FEFP	50,000.00
43	Marc Clinch	1010101	SOFTWARE (EBUILDER), CONSULT FEES	FEFP	131,000.00
44		1016881	ZHA CONSULTING (CONSTRUCTION) SERVICES	FEFP	218,400.00
45	Melanie Stefanowicz	1016601	ADOBE - SOFTWARE	FEFP	75,000.00
46	Michael Allen	1011071	FINE ARTS SUPPORT	FEFP	171,600.00
47		1016671	PBS TRAINING	FEFP	15,000.00
48	Migdalia Gonzalez	1012151	AUDITS AND ADVISORY SERVICES	FEFP	75,000.00
49		1012301	FINANCE PRINTED MATERIALS & ANALYSIS	FEFP	4,000.00
50		1012431	CO & DS ADMIN EXPENSE	CO&DS	37,500.00
51	Pete Thorne	1011011	IBM COMPUTER SYSTEM-ANN PMT	FEFP	11,336.00
52		1014631	TAPE VAULTING, DATA PROJECT	FEFP	29,754.00
53		1014751	MIS SOFTWARE MAINTENANCE	FEFP	32,281.00
54		1015001	COMP OPERATIONS SUPP & MAINT	FEFP	8,375.00
55		1016441	SHAREPOINT LICENSE & SUPPORT	FEFP	12,641.00
56	Randy Shuttera	1010111	CONTINGENCY FOR MAJOR MAINT	FEFP	600,000.00

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
2018-19 LINE ITEM ALLOCATIONS

LN	ADMIN	PROJECT	DESCRIPTION	FUNDING	2018-19 RECOMMENDED FUNDING
57	Randy Shuttera	1010221	BACKFLOW INSPECTIONS & REPAIR	FEFP	190,000.00
58		1010251	CHILLER MAINT AGREEMENT/REPAIR	FEFP	200,000.00
59		1010261	INSPECTION/BLEACHERS & STAIRS	FEFP	20,000.00
60		1010411	MAINTENANCE-COUNTY OFFICE	FEFP	65,000.00
61		1010611	TEAMSTER UNION CONTRACT ALLOWANCE	FEFP	100,520.00
62		1010711	HVAC PREVENTIVE MAINT & FILTER	FEFP	150,000.00
63		1010801	INSPECTION-FIRE ALARM,EXT HOOD	FEFP	150,000.00
64		1010831	FIRE SPRINKLER SYSTEM INSPECTIONS	FEFP	65,000.00
65		1014881	ELEVATOR PREVENTATIVE MAINT & SERVICE	FEFP	35,000.00
66		1016161	GENERATOR REPAIR/MAINT COUNTYWIDE	FEFP	5,000.00
67		1016181	SECURITY SYSTEM REPAIRS DIST-WIDE	FEFP	25,000.00
68		1016271	SUPPLEMENTAL SAFE SCHOOLS	FEFP	500,000.00
69		1016371	FIRE EXTINGUISHER INSPECTIONS, REPAIR & REPLACEMENT	FEFP	75,000.00
70		1016381	WATER TREATMENT SVCS	FEFP	20,000.00
71		1016821	ACT STUDENT EMPLOYMENT	FEFP	10,000.00
72		1016951	AED REPLACEMENT	FEFP	40,000.00
73		1016991	STAGE RIGGING	FEFP	35,000.00
74		1017081	GLOBAL POSITIONING SYSTEM	FEFP	60,000.00
75	Rhonda Blake	1011031	DDP AND REDISTRICTING	FEFP	21,000.00
76		1016841	PROPERTY APPRAISAL	FEFP	5,000.00
77	Robert Curran	1013381	MICROFILMING/SCANNING	FEFP	36,690.00
78		1016451	LIIS SOFTWARE MAINTENANCE	FEFP	375,000.00
79	Russell Holmes	1010081	COMPUTER MAINT SCHOOLS	FEFP	90,000.00
80		1010651	PHONE SYSTEM DIST-WIDE	FEFP	30,000.00
81		1010661	INTERCOM REPAIRS DIST-WIDE	FEFP	75,000.00
82		1010671	DIST WIDE TELECOMMUNICATIONS	FEFP	347,000.00
83		1010961	NETWORK HRDWR & SFTWR & MAINT	FEFP	683,900.00
84		1011341	COMPUTER BASED TESTING OT	FEFP	12,000.00
85		1015451	MICROSOFT EES	FEFP	643,000.00
86		1016891	ERATE OVERTIME	FEFP	60,000.00
87		1017041	TECHNOLOGY INTERNS	FEFP	60,000.00
88	Sarah Graber	1010681	TERMINAL PAY	FEFP	2,500,000.00
89		1014991	LONG-TERM SUBS > 10 DAYS	FEFP	900,000.00
90		1015221	START UP SUPPLIES NEW SCHOOLS	FEFP	525,000.00
91		1016921	FLORIDA STERLING PROGRAM	FEFP	12,000.00
92	Scott Clark	1015051	PRINT SHOP HARDWARE & SOFTWARE	FEFP	14,636.00
93		1015641	FOCUS GRADEBOOK	FEFP	33,186.00
94		1016201	DESTINY RESOURCE MGMT MAINTENANCE	FEFP	85,151.00
95		1016431	ELECTRONIC RESOURCES	FEFP	406,239.00
96		1016591	OFFICE 365 STAFF TRAINING	FEFP	12,458.00
97		1017001	ISAFE SUBSCRIPTION	FEFP	4,700.00
98		1017031	MEDIA SPECIALIST EXTRA	FEFP	57,150.00
99		1017091	HIGH SCHOOL DIGITAL LIBRARY	FEFP	222,874.00
100	Shawn Tucker	1015481	TRANSPORTATION SUMMER PAY	FEFP	100,000.00
101		1015591	TRANSP RADIO COMMUNICATIONS	FEFP	45,000.00
102		1016491	TRANSPORTATION ROUTING MANAGEMENT SYSTEM	FEFP	85,000.00
103	Sonia M Vazquez	1016261	CHOICE PROGRAMS MARKETING	FEFP	30,000.00
104	Superintendent	1010091	LOBBYING EFFORTS	FEFP	120,000.00
105		1010351	LEGAL FEES	FEFP	650,000.00
106		1015381	SUMMER OPS-GUIDANCE COUNSELORS	FEFP	267,600.00
107		1015681	BOARD MEETING MGMT/EQUIPMENT	FEFP	20,000.00
108		1015691	DISTRICT MEMBERSHIP DUES	FEFP	65,000.00
109		1016031	FOUNDATION SUPPORT - WASTE MGMT	LOCAL	220,000.00
110		1016051	PROMOTIONS & PUBLIC RELATIONS	LOCAL	100,000.00
111		1016281	BOARD MEMBER EXPENSES	LOCAL	15,000.00
112		1016701	FOOTSTEPS TO BRILLANCE	FEFP	25,000.00

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
2018-19 LINE ITEM ALLOCATIONS

				2018-19	
LN	ADMIN	PROJECT	DESCRIPTION	FUNDING	RECOMMENDED FUNDING
113	Superintendent	1016751	HUMAN CAPITAL ACADEMY	FEFP	53,300.00
114	Tammy Otterson	1010701	UNEMPLOYMENT CLAIMS	FEFP	186,000.00
115		1010891	RECRUITMENT	FEFP	324,062.00
116		1010911	TSSI SUBSTITUTE CALLING SYSTEM	FEFP	37,383.00
117		1010991	FINGERPRINTING	FEFP	175,000.00
118		1014901	EAP PROGRAM	FEFP	127,020.00
119		1015521	DIFFERENTIATED PAY	FEFP	10,000.00
120		1015671	ATHLETIC COACHING SUPPL - NON-EMP	FEFP	266,425.00
121	Tom Phelps	1010871	CERTIFIED ATHLETIC TRAINING	FEFP	20,000.00
122		1011521	ATHLETIC OFFICIALS & REFEREES	FEFP	169,750.00
123		1014971	ADMIN COMPLEX SECURITY	FEFP	5,000.00
124		1015261	MIDDLE SCHOOL ATHLETICS	FEFP	60,000.00
125		1015441	POOL RENTAL AND HEATING	FEFP	40,000.00
126		1015471	BUS MONITORS	FEFP	30,000.00
127		1015551	WEATHER MONITORING	FEFP	4,750.00
128		1015621	SUMMER OPS - ATHLETIC DIRECTORS	FEFP	22,700.00
129		1016511	VISION QUEST	FEFP	30,000.00
130		1016971	FL HOSPL SPORTS CONCUSSION PGM	FEFP	14,000.00
131		1017101	ELEM/MIDD/HIGH PE EQUIPMENT AND PD	FEFP	3,000.00
Grand Total					\$ 19,918,100.00

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SUPPLEMENTAL ACADEMIC INSTRUCTION (SAI) FUNDING - 2018-19

Description	ACCT. NO.	New Funding	Carryover	Total
ESTIMATED REVENUE:				
Supplemental Academic Instruction (SAI) - FEFP	310	15,281,083.00	600,000.00	15,881,083.00
TOTAL ESTIMATED REVENUE		15,281,083.00	600,000.00	15,881,083.00
APPROPRIATIONS:				
Holdbacks				
Charter School Allocations	1700004	2,762,654.00	-	2,762,654.00
McKay Scholarship Deduction	1700004	-	-	-
Undist FTE Holdback	1700004	106,579.00	-	106,579.00
Total Holdbacks		2,869,233.00	-	2,869,233.00
Salaries				
SAI Salaries	1700009	5,604,057.50	-	5,604,057.50
Reading Coach Salaries	1710009	1,101,756.71	-	1,101,756.71
Impact Lab Teacher Salaries	1720009	581,772.94	-	581,772.94
IB Program Salaries - CLHS, GWHS, PWMS	1760129	189,614.34	-	189,614.34
Projected Lapse	1700008	(200,000.00)	-	(200,000.00)
Total Salaries		7,277,201.49	-	7,277,201.49
Non-salary Program Allocations				
SAI RESERVES	1700001	448,866.68	600,000.00	1,048,866.68
REMEDATION-ELEMENTARY	1730011	127,000.00		127,000.00
REMEDATION-MIDDLE	1730021	113,000.00	-	113,000.00
REMEDATION-HIGH	1730031	138,000.00	-	138,000.00
SUMMER BRIDGE-STEAM ELEMENTARY	1740041	80,000.00	-	80,000.00
SUMMER ENRICHMENT - HS	1740051	60,000.00	-	60,000.00
SUMMER ENRICHMENT - MS	1740061	60,000.00	-	60,000.00
ELEMENTARY SWIM PROGRAM	1760211	120,000.00	-	120,000.00
FINE ARTS ENHANCEMENT	1760511	82,000.00	-	82,000.00
CTE VOCATIONAL PROGRAM SUPPORT	1760801	215,000.00	-	215,000.00
SAT 10 GRADE 3 TESTING	1760901	8,100.00	-	8,100.00
ELEM CURRICULUM SUPPORT	1761011	231,000.00	-	231,000.00
MIDDLE SCHOOL CURRICULUM SUPPORT	1761021	115,000.00	-	115,000.00
HIGH SCHOOL CURRICULUM SUPPORT	1761031	132,000.00	-	132,000.00
OSC DUKE TIP COURSES	1761121	3,000.00	-	3,000.00
PLATO LABS	1761221	266,000.00	-	266,000.00
GIFTED EDUCATION K-12 (PD)	1762111	35,000.00	-	35,000.00
AVID K-12	1762221	376,625.00	-	376,625.00
TEXTBOOK ADOPTION K12 (COMBINED ELEM,MID, HIGH)	1762411	10,000.00	-	10,000.00
iREADY K-8	1762511	1,250,192.83	-	1,250,192.83
GRADES CAM	1762531	122,681.00	-	122,681.00
COLLEGE/CAREER COUNSELING	1763221	6,000.00	-	6,000.00
ACHIEVE 3000 - MIDDLE SCHOOL	1763521	526,683.00	-	526,683.00
ELEMENTARY AND MIDDLE SCHOOL IB SUPPORT	1763941	30,000.00	-	30,000.00
ODYSSEY OF THE MIND	1763951	45,000.00	-	45,000.00

Description	ACCT. NO.	New Funding	Carryover	Total
COLLEGE BOARD LI - SAI	1763961	405,000.00	-	405,000.00
PLC - K-12	1790301	5,000.00	-	5,000.00
REAL LIFE ACADEMIC EXPERIENCE	1790721	12,000.00	-	12,000.00
ROTC - SAI	1790911	3,000.00	-	3,000.00
Elementary Chess Non-Title Schools	1790921	17,000.00	-	17,000.00
Teengagement	1790931	49,000.00	-	49,000.00
PBIS K-12	1790941	40,000.00	-	40,000.00
Employee Chaperones Student Travel	1790951	2,500.00	-	2,500.00
Total Non-salary Program Allocations		5,134,648.51	600,000.00	5,734,648.51
TOTAL APPROPRIATIONS		15,281,083.00	600,000.00	15,881,083.00

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

READING ALLOCATION FUNDING - 2018-19

Description	ACCT. NO.	New Funding	Carryover	Total
ESTIMATED REVENUE:				
Reading Categorical - FEFP	310	3,042,560.00	75,275.75	3,117,835.75
TOTAL ESTIMATED REVENUE		3,042,560.00	75,275.75	3,117,835.75
APPROPRIATIONS:				
Holdbacks				
Charter School Allocations	1800004	587,680.00	-	587,680.00
Undist FTE Holdback	1800004	21,221.00	-	21,221.00
Total Holdbacks		608,901.00	-	608,901.00
Salaries				
Pending Salary Adjustments	1800007	-	-	-
Reading Coach Salaries	1800009	1,995,579.29	-	1,995,579.29
Total Salaries		1,995,579.29	-	1,995,579.29
Non-salary Program Allocations				
Other Reading Programs	1800001	-	75,160.46	75,160.46
Summer Reading Camp-Grade 3	1810011	125,000.00	-	125,000.00
ELA Materials-Elementary	1810111	45,000.00	-	45,000.00
Methods of Writing-Elementary	1830011	37,000.00	-	37,000.00
Methods of Reading-Elementary	1830111	106,492.00	-	106,492.00
Methods Of Reading-Middle School	1830121	56,587.71	13,412.29	70,000.00
Methods Of Reading-High School	1830131	60,000.00	20,000.00	80,000.00
Sunshine State Readers-Elementary	1831011	4,000.00	2,000.00	6,000.00
Sunshine State Readers-Middle School	1831021	2,000.00	2,000.00	4,000.00
Sunshine State Readers-High School	1831031	2,000.00	2,000.00	4,000.00
Total Non-salary Program Allocations		438,079.71	114,572.75	552,652.46
TOTAL APPROPRIATIONS		3,042,560.00	114,572.75	3,157,132.75

FUND 3XX

CAPITAL PROJECTS FUND

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

	2018-19	2019-2020	2020-21	2021-22	2022-23
BEGINNING FUND BALANCE & ESTIMATED REVENUES					
BEGINNING FUND BALANCE					
Capacity	14,851,960	4,704,257	35,139,652	43,557,336	58,020,905
Carryover - Capacity	39,726,706	-	-	-	-
Non-Capacity	45,334,619	57,987,766	85,211,476	117,403,793	154,773,001
Carryover - Non-Capacity	121,429,131	-	-	-	-
Total Beginning Fund Balance	221,342,416	62,692,023	120,351,127	160,961,129	212,793,906
ESTIMATED REVENUES					
Capacity Sources	45,752,298	52,310,394	45,917,685	48,213,569	50,624,247
Non-Capacity Sources	88,347,335	93,066,073	98,116,455	103,367,510	108,795,519
Total Estimated Revenues	134,099,633	145,376,467	144,034,140	151,581,079	159,419,766
Total Beginning Fund Balance & Estimated Revenues	355,442,049	208,068,491	264,385,267	312,542,207	372,213,673
APPROPRIATIONS & PROJECTED ENDING FUND BALANCE					
APPROPRIATIONS					
Capacity	95,626,706	21,875,000	37,500,000	33,750,000	1,000,000
Non-Capacity	197,123,319	65,842,364	65,924,138	65,998,301	66,075,637
Total Appropriations	292,750,025	87,717,364	103,424,138	99,748,301	67,075,637
PROJECTED ENDING FUND BALANCE					
Capacity	4,704,257	35,139,652	43,557,336	58,020,905	107,645,152
Non-Capacity	57,987,766	85,211,476	117,403,793	154,773,001	197,492,883
Total Ending Fund Balance	62,692,023	120,351,127	160,961,129	212,793,906	305,138,035
Total Appropriations & Projected Ending Fund Balance	355,442,049	208,068,491	264,385,267	312,542,207	372,213,673

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

	Encumb Carryover	Unencumb Carryover	2018-19	2019-20	2020-21	2021-22	2022-23
BEGINNING FUND BALANCE & ESTIMATED REVENUES							
BEGINNING FUND BALANCE							
Restricted for Capital Projects			14,851,960	4,704,257	35,139,652	43,557,336	58,020,905
Restricted for Carryover Appropriations			39,726,706	-	-	-	-
Total Beginning Fund Balance			54,578,666	4,704,257	35,139,652	43,557,336	58,020,905
ESTIMATED REVENUES							
Impact Fees			41,833,958	43,298,147	45,463,054	47,736,207	50,123,017
Celebration - Developer Funding Obligation			3,500,000	8,579,266	-	-	-
Interest			418,340	432,981	454,631	477,362	501,230
Total Estimated Revenues			45,752,298	52,310,394	45,917,685	48,213,569	50,624,247
Total Beginning Fund Balance & Estimated Revenues			100,330,964	57,014,652	81,057,336	91,770,905	108,645,152
APPROPRIATIONS & ENDING FUND BALANCE							
APPROPRIATIONS							
NEW SCHOOL PROJECTS							
ELEMENTARY SCHOOLS							
Elementary A - Celebration Island Village			10,000,000	15,500,000	-	-	-
Elementary C - Old Hickory Tree			-	-	2,000,000	26,500,000	-
MIDDLE SCHOOLS							
Middle School AA - Harmony			28,400,000	-	-	-	-
K-8'S							
Kindred			-	3,500,000	34,500,000	-	-
HIGH SCHOOLS							
High School - NeoCity Academy			16,500,000	-	-	-	-
Total New School Projects			54,900,000	19,000,000	36,500,000	26,500,000	-
OTHER CAPACITY PROJECTS							
Buses - New			1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Land Purchases			-	1,875,000	-	6,250,000	-
Total Other Capacity Projects			1,000,000	2,875,000	1,000,000	7,250,000	1,000,000
CARRYOVER							
Buses - New	900,000		900,000				
Middle School AA - Harmony	9,210,189	1,595,451	10,805,640				
NeoCity Academy	1,031,044	263,815	1,294,859				
Poinciana High School Wing Addition	32,542		32,542				
Tohopekaliga High School	24,455,658	1,683,941	26,139,599				
Unallocated		554,066	554,066				
Total Carryover	35,629,433	4,097,273	39,726,706	-	-	-	-
Total Appropriations			95,626,706	21,875,000	37,500,000	33,750,000	1,000,000
Annual Surplus/(Deficiency)			(49,874,409)	30,435,394	8,417,685	14,463,569	49,624,247
PROJECTED ENDING FUND BALANCE							
Restricted for Capital Projects			4,704,257	35,139,652	43,557,336	58,020,905	107,645,152
Total Ending Fund Balance			4,704,257	35,139,652	43,557,336	58,020,905	107,645,152
Total Appropriations & Ending Fund Balance			100,330,964	57,014,652	81,057,336	91,770,905	108,645,152

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

	Encumb Carryover	Unencumb Carryover	2018-19	2019-20	2020-21	2021-22	2022-23
BEGINNING FUND BALANCE & ESTIMATED REVENUES							
BEGINNING FUND BALANCE							
Restricted for Capital Projects			45,334,619	57,987,766	85,211,476	117,403,793	154,773,001
Restricted for Carryover Appropriations			121,429,131	-	-	-	-
Total Beginning Fund Balance			166,763,750	57,987,766	85,211,476	117,403,793	154,773,001
ESTIMATED REVENUES							
CO&DS Flowthrough			519,093	519,093	519,093	519,093	519,093
1.5 Mill CO TAX			38,931,381	41,890,166	44,990,038	48,274,311	51,750,061
1/4 Cent Infrastructure Sales Surtax			15,153,863	15,730,716	16,370,620	17,015,337	17,654,579
1/2 Cent School Capital Outlay Surtax			30,307,727	31,461,431	32,741,240	34,030,674	35,309,159
PECO Regular			678,761	678,761	678,761	678,761	678,761
La Rosa Field Naming Rights Revenue			10,000	10,000	10,000	10,000	10,000
Charter Capital (PECO)			2,359,721	2,359,721	2,359,721	2,359,721	2,359,721
Interest			386,789	416,185	446,982	479,612	514,144
Total Estimated Revenues			88,347,335	93,066,073	98,116,455	103,367,510	108,795,519
Total Beginning Fund Balance & Estimated Revenues			255,111,085	151,053,839	183,327,931	220,771,302	263,568,520
APPROPRIATIONS AND ENDING FUND BALANCE							
APPROPRIATIONS							
REOCCURRING PROJECTS							
Athletic Facilities			120,000	120,000	120,000	120,000	120,000
Buses - Replacement			3,250,000	3,250,000	3,250,000	3,250,000	3,250,000
Charter Capital (PECO) (Tsf to General Fund)			2,359,721	2,359,721	2,359,721	2,359,721	2,359,721
Charter Capital (1.5 Mill CO Tax)			-	1,000,000	1,000,000	1,000,000	1,000,000
General School Maintenance Salaries (Tsf to General Fund)			7,243,768	7,316,206	7,389,368	7,463,261	7,537,894
General Schools Facilities Operations (Reimb to General Fund)			2,124,283	2,124,283	2,124,283	2,124,283	2,124,283
Health & Safety			950,000	950,000	950,000	950,000	950,000
Portable Installation (Includes technology)			1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Portable Rent (Tsf to General Fund)			1,850,000	1,850,000	1,850,000	1,850,000	1,850,000
Safety and Security			3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
School Computers (including 1:1 at NeoCity Academy)			1,000,000	1,100,000	1,100,000	1,100,000	1,100,000
Technology Infrastructure			1,431,000	1,325,000	1,325,000	1,325,000	1,325,000
Technology Infrastructure - 1/2 Cent Sales Tax Projects			1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
White Fleet			300,000	300,000	300,000	300,000	300,000
Total Reoccurring Projects			25,928,772	24,995,210	25,068,372	25,142,265	25,216,898
RENOVATION/REMODELING PROJECTS							
Comprehensive Renovations- Osceola County School for the Arts			2,000,000	-	-	-	-
Classroom Space Reconfigurations (including FF&E)			5,500,000	-	-	-	-
Cyclical Capital Renewal			4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Maintenance and Renovation - Deferred Maintenance			7,500,000	6,000,000	6,000,000	6,000,000	6,000,000
Total Renovation/Remodeling			19,000,000	10,000,000	10,000,000	10,000,000	10,000,000
DEBT SERVICE							
Repay LOANS - Long Term (COPs) (Total)			16,249,496	16,319,840	16,322,020	16,322,292	16,318,647
Repay LOANS - Long Term (Sales Tax Revenue Bonds)			13,589,830	13,596,774	13,604,874	13,607,074	13,615,214
Repay LOANS - EFBD			926,090	930,540	928,873	926,669	924,878
Total Debt Service			30,765,416	30,847,154	30,855,767	30,856,036	30,858,739
CARRYOVER							
RECURRING PROJECTS							
Athletic Facilities - High Schools	13,227	75,068	88,295				
Buses - Replacement	3,185,682	64,330	3,250,012				
Health & Safety	16,516	1,144,134	1,160,650				
Cyclical Capital Renewal	1,086,307	3,971,356	5,057,663				
Maintenance and Renovation - Deferred Maintenance	814,256	5,956,070	6,770,326				
Portable Installation (Includes Technology)	8,410	2,654,011	2,662,421				
Safety & Security	95,637	791,777	887,414				
School Computers	843,960	445,687	1,289,647				
Technology Infrastructure	1,323,891	634,402	1,958,293				
White Fleet	86,900	500,000	586,900				
Unallocated Future Projects	-	290,842	290,842				
RENOVATION/REMODELING PROJECTS							
Denn John Middle School Comprehensive Renovation	1,024,233	27,084,768	28,109,001				
Gateway High School Comprehensive Renovation		2,000,000	2,000,000				
Harmony Agricultural Building	17,264	295,929	313,193				
Horizon Middle School Ancillary Transportation Renovation	500,000	-	500,000				
Land Purchase Ancillary Facilities		1,988,496	1,988,496				
Liberty High School Site Traffic Pattern	73,078	100	73,178				
Maintenance Building Renovation	55,930	914,070	970,000				
Michigan Avenue Elementary Comprehensive Renovation	23,380,595	5,453,143	28,833,738				
oTECH St. Cloud (East) Remodeling	329,546	857,628	1,187,174				
St. Cloud Middle School Comprehensive Renovation	10,295	32,963,307	32,973,602				
Tohopekaliga High School - Road Improvement	478,286	-	478,286				
Total Carryover	33,344,013	88,085,118	121,429,131				
Total Appropriations			197,123,319	65,842,364	65,924,138	65,998,301	66,075,637
Annual Surplus/(Deficiency)			(108,775,984)	27,223,709	32,192,317	37,369,209	42,719,882
PROJECTED ENDING FUND BALANCE							
Restricted for Capital Projects			57,987,766	85,211,476	117,403,793	154,773,001	197,492,883
Total Ending Fund Balance			57,987,766	85,211,476	117,403,793	154,773,001	197,492,883
Total Appropriations & Ending Fund Balance			255,111,085	151,053,839	183,327,931	220,771,302	263,568,520



The School District of Osceola County, FL
Safety, Security and Emergency Management Department
Capital Projects for FY 2018-2019

Project Details / Equipment	Budget Request
Burglar Alarms	\$ 222,000
Camera Upgrades	350,502
Equipment Replacement	191,548
Fencing	72,600
Kaba Locks	90,750
Locks - Countywide	2,000,000
School Check-In	72,600
Total	\$ 3,000,000

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
TECHNOLOGY INFRASTRUCTURE CARRYOVER 2018-19**

PROJECT DESCRIPTION	PROJECT NUMBER	SCHOOL/LOCATION	FACILITY NUMBER	ENCUMBERED & COMMITTED	AVAILABLE BALANCE
TECHNOLOGY INFRASTRUCTURE	3002861	TECHNOLOGY	9209	\$ 1,323,891	\$ 634,402
Grand Total				\$ 1,323,891	\$ 634,402
				Carryover	<u><u>\$ 1,958,293</u></u>



The School District of Osceola County, FL
 Information Technology Department
 Technology Projects for FY 2018-2019

Technology Group	Project Details / Equipment	Budget Request
Telephony	Telephones	\$ 136,000
Infrastructure	Switches and Access Points	820,000
	eRate Capital Match	500,000
	Firewall	200,000
Enterprise	Servers	200,000
	SAN	50,000
	iSeries (TERMS)	255,000
Computer Support	UPS (IDF/MDF)	150,000
	Data Center UPS/AC	10,000
Intercom	Intercom Systems	335,000
	Sound Systems	75,000
	Total	\$ 2,731,000

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
MAINTENANCE & RENOVATION CARRYOVER 2018-19
CYCLICAL RENEWAL**

PROJECT DESCRIPTION	PROJECT NUMBER	SCHOOL/LOCATION	FACILITY NUMBER	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE BALANCE
ATHLETIC FACILITIES-FAC	3202511	OSCEOLA HIGH SCHOOL	0081	45,000.00		44,452.50	547.50
BATHROOM RENOVATIONS	3202321	MILL CREEK ELEMENTARY	0701	161,125.70	123,317.78	-	37,807.92
		NEPTUNE MIDDLE SCHOOL	0311	82,214.00		59,005.28	23,208.72
		PARKWAY MIDDLE SCHOOL	0821	80,690.00		9,560.00	71,130.00
BIKE RACKS	3201121	EAST LAKE ELEMENTARY SCHOOL	0961	10,000.00	6,907.80	-	3,092.20
CARPET REPLACEMENT	3202161	KOA ELEMENTARY	0300	7,000.00	6,901.53	-	98.47
		PARTIN SETTLEMENT ELEMENTARY	0904	112,456.58	110,848.11	-	1,608.47
DOORS/DOOR HARDWARE	3201041	CELEBRATION HIGH SCHOOL	0902	22,683.00		-	22,683.00
		LAKEVIEW ELEMENTARY	0801	172,330.00	66,891.83	25,869.77	79,568.40
		NEPTUNE MIDDLE SCHOOL	0311	150,966.84	69,568.86	39,970.01	41,427.97
DRIVEWAY/PARKING LOT RESURFACE	3202151	ADMINISTRATIVE CENTER	9408	381,770.00	11,650.50	278,287.57	91,831.93
		PLEASANT HILL ELEMENTARY	0811	134,997.95		18,345.00	116,652.95
ELECTRICAL REPAIRS	3201201	CELEBRATION K-8	0711	6,945.11	3,404.77	-	3,540.34
		HICKORY TREE ELEMENTARY	0501	232,190.00		177,868.77	54,321.23
FENCING	3202311	LAKEVIEW ELEMENTARY	0801	17,000.00		-	17,000.00
FLOOR TILE	3202271	THE OSC CNTY SCH FOR THE ARTS	0921	3,740.38		-	3,740.38
HVAC REPAIR/REPLACEMENT	3202301	ADMINISTRATIVE CENTER	9408	6,000.00	5,400.00	-	600.00
		NARCOOSSEE MIDDLE SCHOOL	0040	827,366.71		-	827,366.71
		PARTIN SETTLEMENT ELEMENTARY	0904	40,000.00	28,990.88	-	11,009.12
		PATHS AT TECO	0862	7,474.96	1,248.89	-	6,226.07
LIGHTING	3202431	COUNTY-WIDE	9505	2,121.77		-	2,121.77
		NARCOOSSEE MIDDLE SCHOOL	0040	29,968.04		-	29,968.04
LIGHTING REBATE	3900991	COUNTY-WIDE	9505	22,684.37		-	22,684.37
MAINT/RENOV	3200001	COUNTY-WIDE	9505	895,159.06		-	895,159.06
		MAINTENANCE	9403	33,133.71		-	33,133.71
PLUMBING REPAIRS	3202701	MILL CREEK ELEMENTARY	0701	40,000.00	32,875.63	-	7,124.37
REMODELING	3203001	CELEBRATION K-8	0711	25,852.00		25,852.00	
RENOVATION	3203301	DENN JOHN MIDDLE SCHOOL	0091	20,000.00		-	20,000.00
		PARKWAY MIDDLE SCHOOL	0821	194,488.63		18,300.00	176,188.63
ROOFING	3202281	COUNTY-WIDE	9505	115,000.00		-	115,000.00
		DEERWOOD ELEMENTARY	0831	50,000.00		-	50,000.00
		ROSS E. JEFFRIES CAMPUS	9005	246,914.15	150,149.15	96,765.00	
		THE OSC CNTY SCH FOR THE ARTS	0921	91,550.00	91,550.00	-	
SECURITY MODIFICATIONS	3201021	THE OSC CNTY SCH FOR THE ARTS	0921	220,000.00		110,952.26	109,047.74
SIGNAGE	3202631	COUNTY-WIDE	9505	10,000.00		-	10,000.00
SITE DRAINAGE	3202121	NEPTUNE ELEMENTARY	0933	34,120.00		-	34,120.00
TECHNOLOGY INSTALLATION	3200861	POINCIANA HIGH SCHOOL	0841	1,779.32		-	1,779.32
VIDEO SURVEILLANCE	3202781	THE OSC CNTY SCH FOR THE ARTS	0921	10,000.00	9,765.00	-	235.00
COVERED WALKWAYS	3202331	BOGGY CREEK ELEMENTARY	0401	100,596.11	66,601.51		33,994.60
FIELD REPAIRS	3202111	NARCOOSSEE MIDDLE SCHOOL	0040	82,680.49		73,289.60	9,390.89
		ST. CLOUD HIGH SCHOOL	0201	192,000.00	191,999.98	-	0.02
DINING	3201011	LIBERTY HIGH SCHOOL	0842	256,180.84	24,046.70	133,004.34	99,129.80
		ST. CLOUD HIGH SCHOOL	0201	431,330.93	31,415.70	197,741.43	202,173.80
		THE OSC CNTY SCH FOR THE ARTS	0921	17,720.00		17,720.00	
BUS LOOP	3202641	NEPTUNE MIDDLE SCHOOL	0311	23,339.00	9,627.00	13,712.00	
GUTTERS	3202261	POINCIANA HIGH SCHOOL	0841	114,155.37		-	114,155.37
GENERAL REPAIRS	3202171	PURCHASING	9504	17,315.00		-	17,315.00
PAVING	3202231	DEERWOOD ELEMENTARY	0831	86,463.43	1,048.00	41,227.75	44,187.68
SHADE COVER	3202591	NARCOOSSEE MIDDLE SCHOOL	0040	103,285.04		-	103,285.04
TANKS	3202221	TRANSPORTATION	9402	132,084.32		-	132,084.32
Grand Total				\$ 6,101,872.81	\$ 1,044,209.62	\$ 1,381,923.28	\$ 3,675,739.91

Carryover \$ 5,057,663.19

Encumbrances 1,086,307.46
Committed (work orders) & Available 3,971,355.73
Carryover \$ 5,057,663.19



The School District of Osceola County, FL
Facilities Division
Capital Projects for FY 2018-2019

Facility	Project Details	Estimated Cost
Celebration High School	Sink Installation	\$ 6,070
Cypress Elementary	Computer Lab Conversion	12,968
Deerwood Elementary	Parking Area Resurfacing	279,730
Harmony High	Field Runway and Pit Installs	118,054
Harmony High	Hand Dryer Installs	90,225
Harmony High	North Parking Lot Repair	159,260
Horizon Middle School	Wall Divider Replacement in Gym/Cafeteria	470,626
Liberty High School	Site Traffic Pattern	829,475
Narcoossee Middle	Signs-Front Entrance & Admin	5,831
Neptune Elementary	Shade Structure Installation	89,721
oTECH	Parking Lot Paving	488,333
Pleasant Hill Elementary	Repave Parking and Road	472,649
Poinciana High	Football Field Drainage Repairs	202,327
Parkway Middle	HVAC Outside Air Unit Install	204,443
Parkway Middle	Stage Floor Refinishing	45,279
Ross E. Jeffries	Gutter Installs	48,943
St Cloud High School	Bollard Installations	12,948
	Subtotal	\$ 3,536,882
	Contingency	463,118
	Total	\$ 4,000,000

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
MAINTENANCE & RENOVATION CARRYOVER 2018-19
DEFERRED MAINTENANCE**

PROJECT DESCRIPTION	PROJECT NUMBER	SCHOOL/LOCATION	FACILITY NUMBER	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE BALANCE
ATHLETIC FACILITIES-FAC	3202511	CELEBRATION HIGH SCHOOL	0902	\$ 70,000.00		\$ -	\$ 70,000.00
		DISCOVERY 6-8	0041	70,000.00		-	70,000.00
		POINCIANA HIGH SCHOOL	0841	35,000.00		-	35,000.00
CARPET REPLACEMENT	3202161	CELEBRATION HIGH SCHOOL	0902	145,000.00	113,224.54	-	31,775.46
		DISCOVERY 6-8	0041	95,000.00		-	95,000.00
		GATEWAY HIGH SCHOOL	0601	60,000.00		56,882.83	3,117.17
CHILLER REPLACEMENT	3202361	CENTRAL ELEMENTARY	0061	588,030.00		-	588,030.00
		HORIZON MIDDLE SCHOOL	0341	259,621.40	83,172.27	-	176,449.13
		KISSIMMEE MIDDLE SCHOOL	0251	359,300.00	147,997.91	-	211,302.09
		POINCIANA ELEMENTARY SCHOOL	0901	648,900.00		-	648,900.00
		POINCIANA HIGH SCHOOL	0841	155,000.00	93,780.00	46,130.00	15,090.00
DRINKING FOUNTAIN	3202721	LIBERTY HIGH SCHOOL	0842	60,000.00		-	60,000.00
ELECTRICAL REPAIRS	3201201	HORIZON MIDDLE SCHOOL	0341	5,000.00	34.09	-	4,965.91
		PARTIN SETTLEMENT ELEMENTARY	0904	1,648.72	1,648.72	-	-
		PERFORMING ARTS CENTER	9103	90,793.55		11,040.00	79,753.55
FENCING	3202311	HIGHLANDS ELEMENTARY	0071	25,000.00		-	25,000.00
		WESTSIDE K-8 SCHOOL	0302	15,000.00		-	15,000.00
FIRE ALARM	3200751	POINCIANA ELEMENTARY SCHOOL	0901	23,776.23	23,776.23	-	-
GENERAL REPAIRS	3202171	HICKORY TREE ELEMENTARY	0501	38,941.55	32,891.57	-	6,049.98
GUTTERS	3202261	CHESTNUT ELEMENTARY	0957	80,000.00		-	80,000.00
		KISSIMMEE ELEMENTARY SCHOOL	0042	80,000.00		70,500.00	9,500.00
		PARTIN SETTLEMENT ELEMENTARY	0904	80,000.00		-	80,000.00
		SUNRISE ELEMENTARY	0958	80,000.00		-	80,000.00
HVAC REPAIR/REPLACEMENT	3202301	CELEBRATION HIGH SCHOOL	0902	200,000.00	89,272.82	76,850.00	33,877.18
		CELEBRATION K-8	0711	120,000.00		-	120,000.00
		DISCOVERY 6-8	0041	400,000.00	276,418.15	5,160.00	118,421.85
		HARMONY COMMUNITY SCHOOL (K-8)	0011	66,503.30		-	66,503.30
		KISSIMMEE ELEMENTARY SCHOOL	0042	160,000.00	160.76	130,500.00	29,339.24
		KISSIMMEE MIDDLE SCHOOL	0251	60,000.00		-	60,000.00
		LAKEVIEW ELEMENTARY	0801	30,000.00		-	30,000.00
		LIBERTY HIGH SCHOOL	0842	325,000.00		-	325,000.00
		MAINTENANCE	9403	10,000.00		-	10,000.00
		NARCOOSSEE MIDDLE SCHOOL	0040	250,000.00		199,870.00	50,130.00
		ROSS E. JEFFRIES CAMPUS	9005	38,160.00	6,040.00	-	32,120.00
		VENTURA ELEMENTARY	0321	45,000.00		-	45,000.00
LIGHTING	3202431	CELEBRATION K-8	0711	6,000.00		-	6,000.00
		DEERWOOD ELEMENTARY	0831	60,600.00		-	60,600.00
		DISCOVERY 6-8	0041	16,000.00		-	16,000.00
		HICKORY TREE ELEMENTARY	0501	23,500.00		-	23,500.00
		KISSIMMEE MIDDLE SCHOOL	0251	87,500.00		3,460.00	84,040.00
		LIBERTY HIGH SCHOOL	0842	60,000.00	49,946.38	-	10,053.62
		SUNRISE ELEMENTARY	0958	55,000.00	12,268.79	27,170.00	15,561.21
MAINT/RENOV	3200001	COUNTY-WIDE	9505	1,352,775.33		-	1,352,775.33
		TRANSPORTATION	9402	12,261.56		-	12,261.56
PAVING	3202231	DEERWOOD ELEMENTARY	0831	150,000.00		-	150,000.00
		POINCIANA HIGH SCHOOL	0841	200,000.00		-	200,000.00
PLUMBING REPAIRS	3202701	DEERWOOD ELEMENTARY	0831	20,500.00		-	20,500.00
		DISCOVERY 6-8	0041	10,000.00	988.98	6,960.00	2,051.02
		HORIZON MIDDLE SCHOOL	0341	10,000.00	988.98	6,960.00	2,051.02
		NARCOOSSEE MIDDLE SCHOOL	0040	4,000.00	177.21	-	3,822.79
REPAIR/REPAINT	3202131	DISCOVERY 6-8	0041	120,000.00		-	120,000.00
		NARCOOSSEE MIDDLE SCHOOL	0040	100,000.00	67,990.00	-	32,010.00
		REEDY CREEK ELEMENTARY	0301	10,000.00		-	10,000.00
		NARCOOSSEE MIDDLE SCHOOL	0040	239,612.00		-	239,612.00
		POINCIANA ELEMENTARY SCHOOL	0901	179,384.00		-	179,384.00
ROOFING REPLACEMENT	3217531	CELEBRATION K-8	0711	1,064,688.47	844,072.28	172,406.72	48,209.47
SECURITY MODIFICATIONS	3201021	GATEWAY HIGH SCHOOL	0601	79,000.00	53,509.00	-	25,491.00
		HARMONY HIGH SCHOOL	0922	81,000.00	75,869.00	-	5,131.00
SITE DRAINAGE	3202121	THACKER AVENUE ELEMENTARY	0101	8,000.00		-	8,000.00
STORAGE FACILITY	3202601	POINCIANA HIGH SCHOOL	0841	23,473.00		-	23,473.00
		TRANSPORTATION	9402	18,286.44	17,702.11	584.33	-
Grand Total				\$ 8,762,255.55	\$ 1,991,929.79	\$ 814,473.88	\$ 5,955,851.88

Carryover \$ 6,770,325.76

Encumbrances 814,255.70
Committed (work orders) & Available 5,956,070.06
Carryover \$ 6,770,325.76



**The School District of Osceola County, FL
Facilities Division and Maintenance Department
Deferred Maintenance Projects for FY 2018-2019**

Facility	Project Details		Estimated Cost
Administration	HVAC	Chillers - needs cyclical replacement	\$ 275,000
Administration	Roof	Building 2 - needs roof replacement	330,000
Celebration High	HVAC	Chillers - needs cyclical replacement	1,050,000
Celebration High	Paving	Lines are no longer visible	80,000
Celebration High	Interior Painting	Cyclical maintenance	200,000
Celebration High	Trash Compactor	Cyclical maintenance	20,000
Central Avenue Elementary	Exterior Lighting	Not working in need of repairs/replacement	30,000
Deerwood Elementary	Exterior Painting	Doors, trim & building 04 - aged & deteriorating	15,000
Deerwood Elementary	Flooring	Carpet - aged & worn - needs cyclical replacement	362,000
Deerwood Elementary	Interior Painting	Cyclical maintenance	60,000
Discovery Intermediate	Trash Compactor	Cyclical maintenance	20,000
Discovery Intermediate	Locker Rooms	Epoxy flooring & lockers are aged & deteriorating	125,000
Harmony High	Trash Compactor	Cyclical maintenance	20,000
Horizon Middle	HVAC	AHUs - needs cyclical replacement	835,000
Horizon Middle	Trash Compactor	Cyclical maintenance	20,000
Kissimmee Elementary	HVAC	Chillers - needs cyclical replacement	275,000
Kissimmee Middle	HVAC	AHUs - needs cyclical replacement	835,000
Kissimmee Middle	Trash Compactor	Cyclical maintenance	20,000
Lakeview Elementary	HVAC	AHUs - needs cyclical replacement	245,000
Liberty High	HVAC	Chiller - deteriorating & leaking - needs replacement	1,000,000
Liberty High	Trash Compactor	Cyclical maintenance	20,000
Narcoossee Middle	HVAC	Chiller 1 - not working properly needs to be replaced	275,000
Narcoossee Middle	Trash Compactor	Cyclical maintenance	20,000
Osceola High	Trash Compactor	Cyclical maintenance	20,000
Parkway Middle	Flooring	Carpet - aged & worn - needs cyclical replacement	300,000
Parkway Middle	Interior Painting	Cyclical maintenance	80,000
Poinciana High	Athletic Courts	Tennis - severely cracked & uneven	70,000
Ross E. Jeffries	Flooring	Carpet - aged & worn - needs cyclical replacement	60,000
Saint Cloud Elementary	Paving	Lines are no longer visible	25,000
Saint Cloud Elementary	Roofs	Gutters are rusted & leaking	80,000
Saint Cloud High	Trash Compactor	Cyclical maintenance	20,000
Transportation Kissimmee	Flooring	Carpet - aged & worn - needs cyclical replacement	35,000
Transportation Kissimmee	Interior Painting	Cyclical maintenance	30,000
Westside K-8	Exterior Painting	Cyclical maintenance	80,000
Westside K-8	Trash Compactor	Cyclical maintenance	20,000
Zenith High	Flooring	Carpet - offices - cyclical maintenance	20,000
		Subtotal	\$ 6,972,000
		Contingency	528,000
		Total	\$ 7,500,000

Debt Capacity Analysis - Capital Outlay Millage

Estimated Revenue		2019	2020	2021	2022	2023
Tax Roll		27,035,680,975	29,090,392,729	31,243,081,791	33,523,826,762	35,937,542,289
Millage		1.5	1.5	1.5	1.5	1.5
Total Tax (Tax Roll * Millage * Collection)	0.96	38,931,380.60	41,890,165.53	44,990,037.78	48,274,310.54	51,750,060.90

Debt Service Appropriations	SERIES	CHARGE ID	FACTORS					
COP 2009 Debt Service	A	*		3,771,892.14	1,725,042.14	1,728,292.14	1,728,067.14	1,728,467.14
COP 2010 Debt Service	A	*		5,075,638.39	5,077,888.39	5,075,638.39	5,075,638.39	5,075,638.39
COP 2010 Debt Service	A	QSCB Subsidy	1	(2,193,966.00)	(2,193,966.00)	(2,193,966.00)	(2,193,966.00)	(2,193,966.00)
COP 2013 Debt Service	A	*		4,023,380.54	3,883,130.54	3,883,630.54	3,879,030.54	3,876,930.54
COP 2014 Debt Service	A	*		1,895,342.62	84,444.62	84,444.62	84,444.62	84,444.62
COP 2015 Debt Service	A	*		1,039,103.50	1,040,540.75	1,042,560.50	1,041,412.75	1,040,847.50
COP 2017 Debt Service	A	*		2,638,105.00	6,702,760.00	6,701,420.00	6,707,665.00	6,706,285.00
Bellalago Benefit District	PF	*		926,090.38	930,540.22	928,872.77	926,669.12	924,878.42
Total Debt Service Needs				17,175,586.57	17,250,380.66	17,250,892.96	17,248,961.56	17,243,525.61

Estimated Debt Service Capacity	21,755,794.03	24,639,784.87	27,739,144.82	31,025,348.98	34,506,535.29
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Millage Required to Meet Debt Service Needs	0.662	0.618	0.575	0.536	0.500
Millage Available for Capital Expenditures	0.838	0.882	0.925	0.964	1.000

Percent Indebted	44.1%	41.2%	38.3%	35.7%	33.3%
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