



The School District of Osceola County

School Board Members

Ricky Booth, *Chair*

Clarence Thacker, *Vice Chair*

Kelvin Soto

Tim Weisheyer

Jay Wheeler

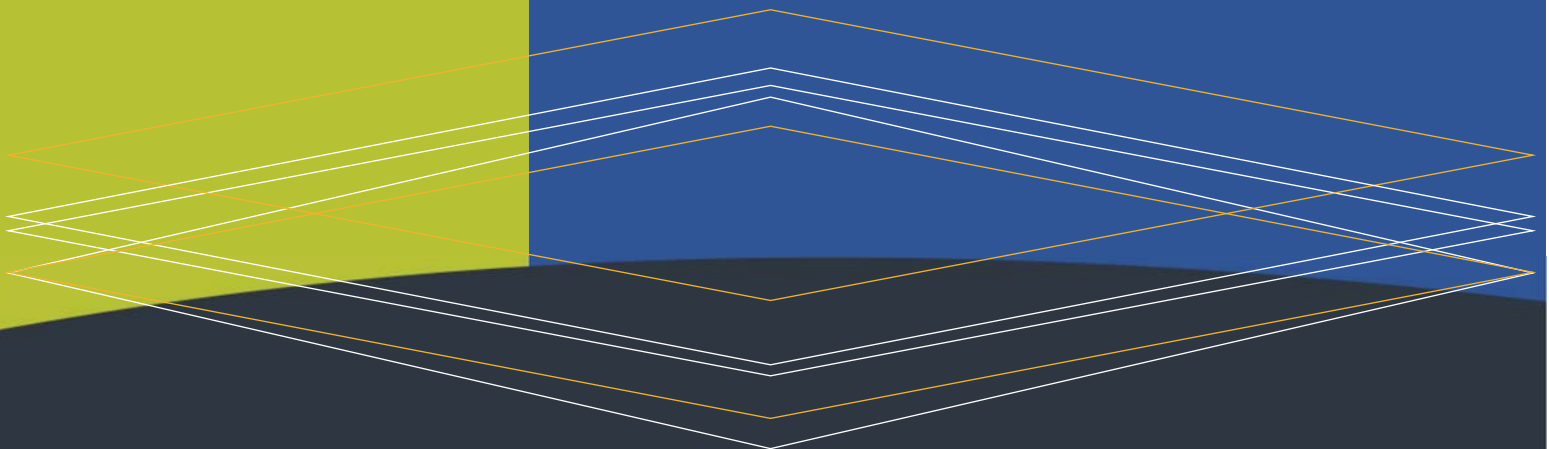
Dr. Debra P. Pace
Superintendent

Sarah Graber
Chief Business & Finance Officer

Jose Gonzalez
Director of Budget

2018-2019 Annual Budget

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



A Letter from the Superintendent



The 2018-2019 school year marks an exciting time for the Osceola School District. Our district continues to maintain a strategic focus on providing the highest quality of educational experience for all children within a framework of economic responsibility to the citizens of Osceola County. It is through the strongest collaboration amongst School Board members, staff, students, parents, and the community that we will take student achievement to new heights this year.

As we work towards continuous improvement, I firmly believe that all students are capable of learning and achieving high standards. Hundreds of stakeholders have joined me in providing input into the goals that will drive our efforts this school year in the areas of academic success, talent management, fiscal responsibility, community engagement, and governance.

Our commitment to preparing our students for college and careers is unwavering, and engaging our community for the purpose of increased student achievement has never been more important. For more information about our fully-accredited school district, please visit us online at www.osceolaschools.net. I also encourage you to visit our schools to see first-hand the outstanding offerings and learning environments that are in place that contribute to all of our students' successes.

A handwritten signature in black ink that reads "Debra P. Pace". The signature is written in a cursive, flowing style.

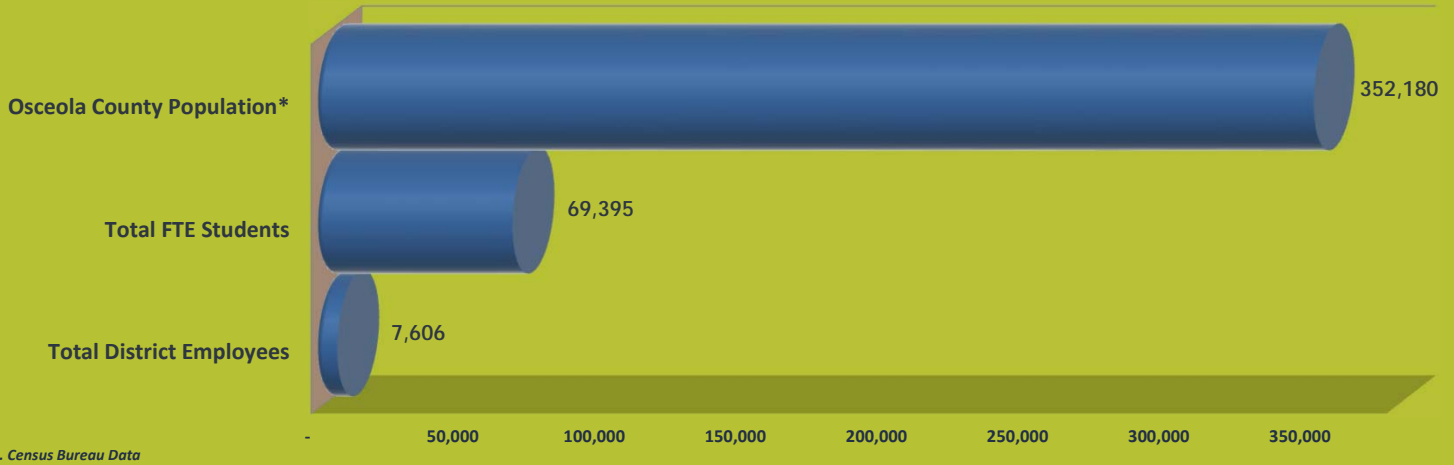
Dr. Debra P. Pace
Superintendent

School District of Osceola County

817 Bill Beck Blvd. Kissimmee, Florida 34744

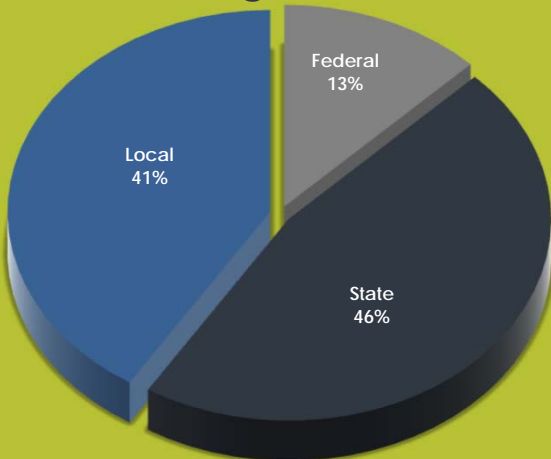
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District Overview



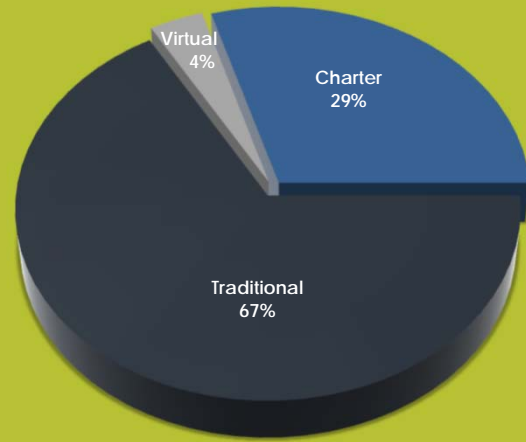
*U.S. Census Bureau Data

Funding Sources



■ Federal ■ State ■ Local

Schools by Type



■ Traditional ■ Virtual ■ Charter

Operating Budget by Category

SCHOOL INSTRUCTION AND SUPPORT	\$ 480,529,490
Instruction	371,028,066
Pupil Personnel Services	26,905,760
Instructional Media Services	5,173,439
Instructional and Curriculum Development Svcs	14,633,683
Instructional Staff Training Services	6,391,177
Instruction Related Technology	4,877,967
School Administration	27,158,215
Pupil Transportation Services	24,361,183
OPERATIONS	\$ 53,731,945
Facilities Acquisition and Construction	5,696,434
Food Services	213,944
Operation of Plant	37,520,990
Maintenance of Plant	10,300,577
OTHER	\$ 25,994,730
School Board	1,466,654
General Administration	1,730,501
Fiscal Services	2,480,585
Central Services	8,342,736
Administrative Technology Services	6,111,455
Community Services	5,619,223
Debt Service	243,576

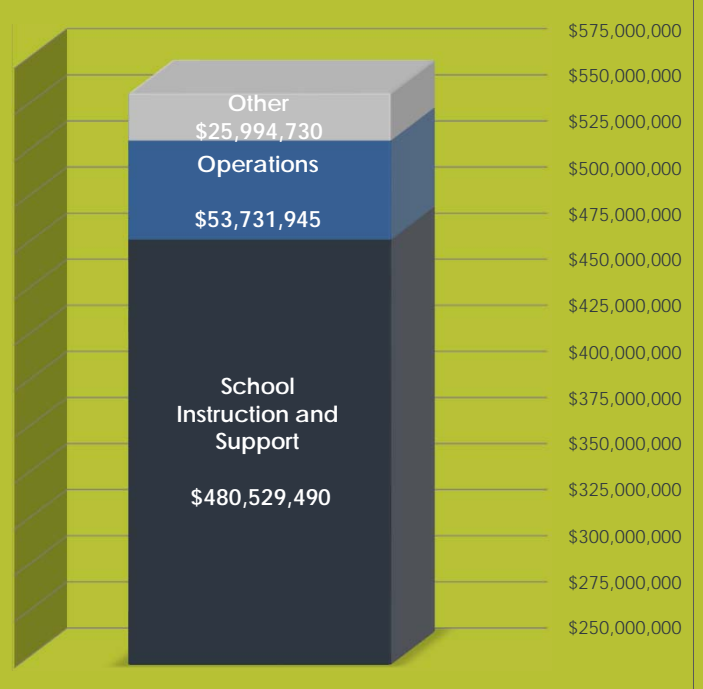




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Introduction

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 expended 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 expended at the department's discretion to cover non-salary operating costs of the department and may be moved between accounts as necessary. Allowable expenses include supplies, equipment, overtime, travel, and communications.

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

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

OVERTIME:

Overtime is recorded in three different categories:

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

Overtime is normally not included in 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

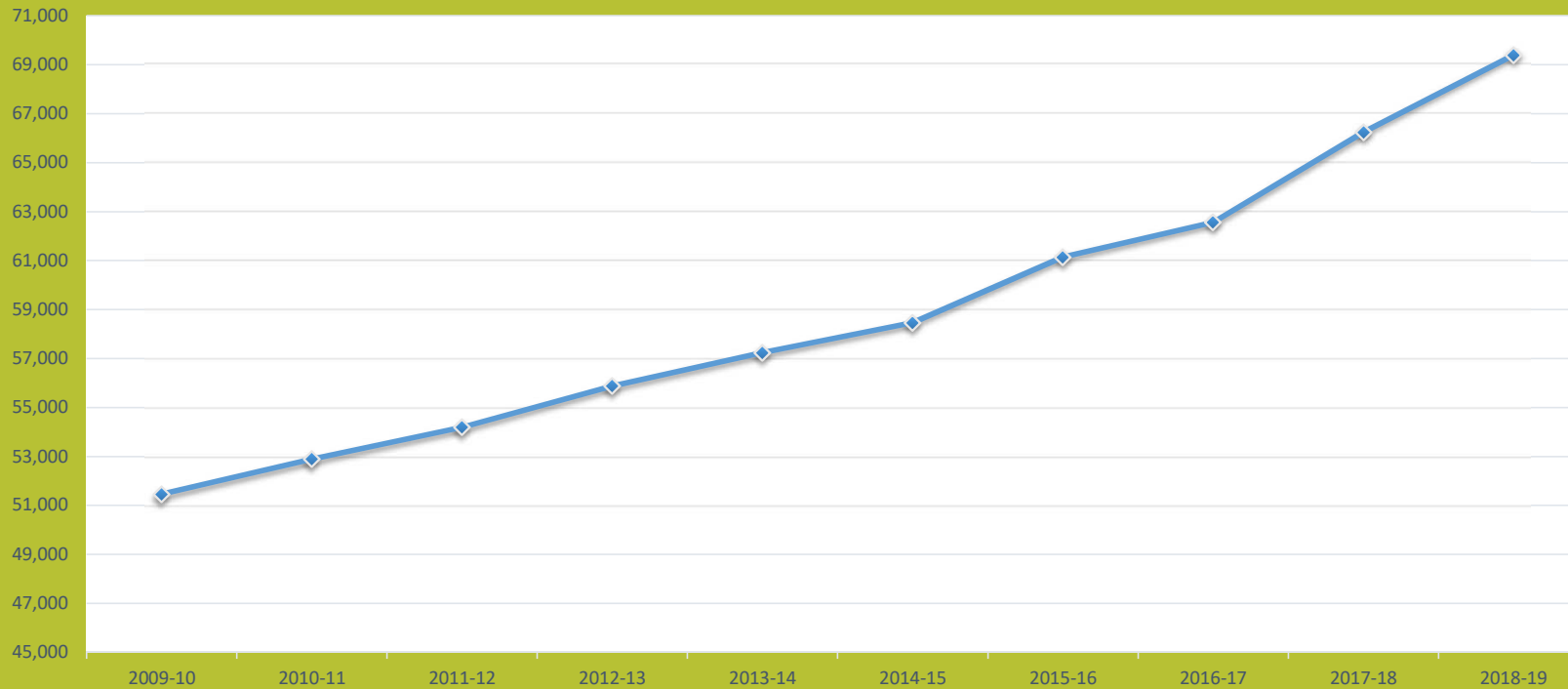
INITIAL FTE PROJECTIONS BY SCHOOL - 2018-19

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	TOHOPEKALIGA 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%



CERTIFICATION OF SCHOOL TAXABLE VALUE

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

Year : 2018	County : OSCEOLA
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Name of School District :
SCHOOL DISTRICT OF OSCEOLA COUNTY

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

1.	Current year taxable value of real property for operating purposes	\$	25,883,471,261	(1)
2.	Current year taxable value of personal property for operating purposes	\$	1,530,549,198	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	4,815,549	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	27,418,836,008	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	1,054,516,543	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	26,364,319,465	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	24,583,568,630	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		(8)

SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser :	Date :		
	Electronically Certified by Property Appraiser	6/27/2018 2:46 PM		

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

Local board millage includes discretionary and capital outlay.				
9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>	4.5010	per \$1,000	(9)
10.	Prior year local board millage levy <i>(All discretionary millages)</i>	2.2480	per \$1,000	(10)
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$	110,650,642	(11)
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	55,263,862	(12)
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	165,914,504	(13)
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	4.1970	per \$1,000	(14)
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.0962	per \$1,000	(15)
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	4.1630	per \$1,000	(16)
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	E. Additional Voted Millage
	1.5000	0.7480	0.0000	
	Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>			2.2480 per \$1,000

18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$ 114,144,614	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 61,637,543	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$ 175,782,158	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>	-0.81	% (21)
22.	Current year total proposed rate as a percent change of rolled-back rate <i>{{(Line 16 plus Line 17) divided by (Line 14 plus Line 15)}, minus 1}, multiplied by 100</i>	1.87	% (22)

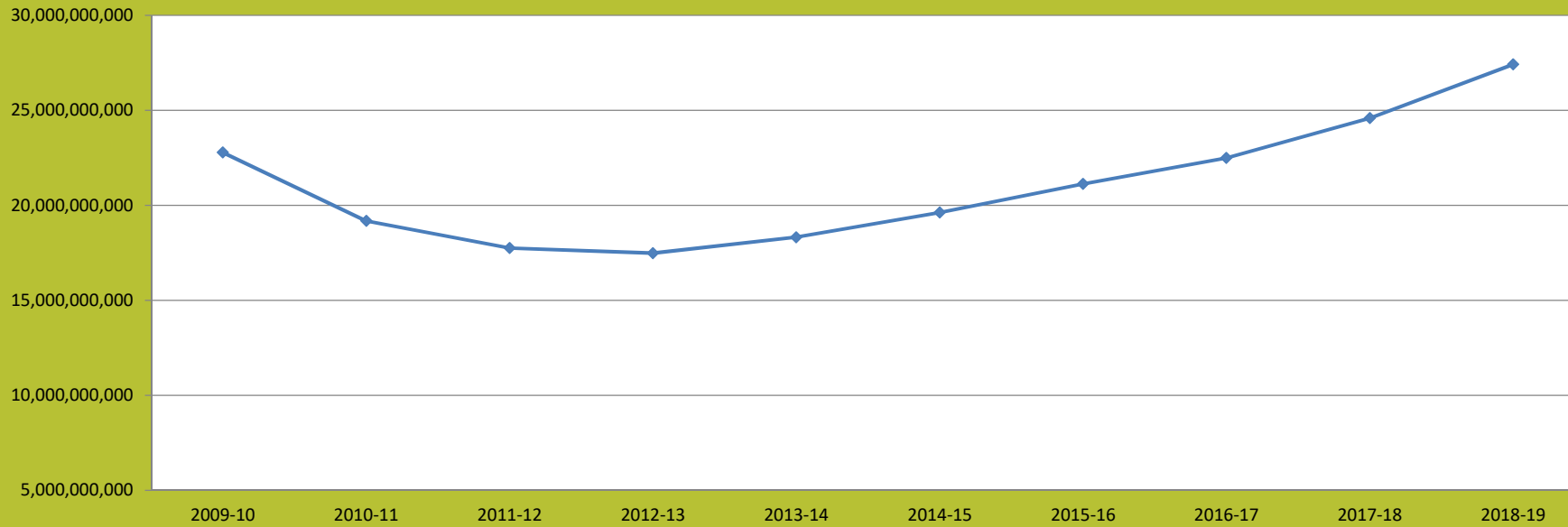
Final public budget hearing	Date : 9/11/2018	Time : 5:30 PM	Place : 817 Bill Beck Blvd Kissimmee, FL 34744
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S I G N H E R E	Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer : Electronically Certified by Taxing Authority		Date : 8/1/2018 8:27 AM	
	Title : Dr. Debra Pace, Superintendent		Contact Name And Contact Title : Sarah E. Graber, CHIEF BUSINESS & FINANCE OFFICER	
	Mailing Address : ADMINISTRATION CENTER		Physical Address : 817 BILL BECK BLVD	
	City, State, Zip : KISSIMMEE, FL 34744		Phone Number : 407.870.4823	Fax Number : 407.518.2906

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	4.161
RLE Prior Period Adjustment	0.000	0.042	0.029	0.021	0.000	0.023	0.004	0.014	0.000	0.002
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	4.911
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	6.411
Percentage Change	2.0%	0.7%	-1.8%	-3.4%	2.5%	-1.8%	-1.5%	-4.9%	-2.3%	-5.0%

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	27,418,836,008
Percentage Change	-16.20%	-15.81%	-7.45%	-1.50%	4.81%	7.09%	7.66%	6.46%	9.35%	11.47%
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	175,782,158
Percentage Change	-15.63%	-15.81%	-9.10%	-4.80%	7.47%	5.18%	5.99%	1.24%	6.88%	5.89%

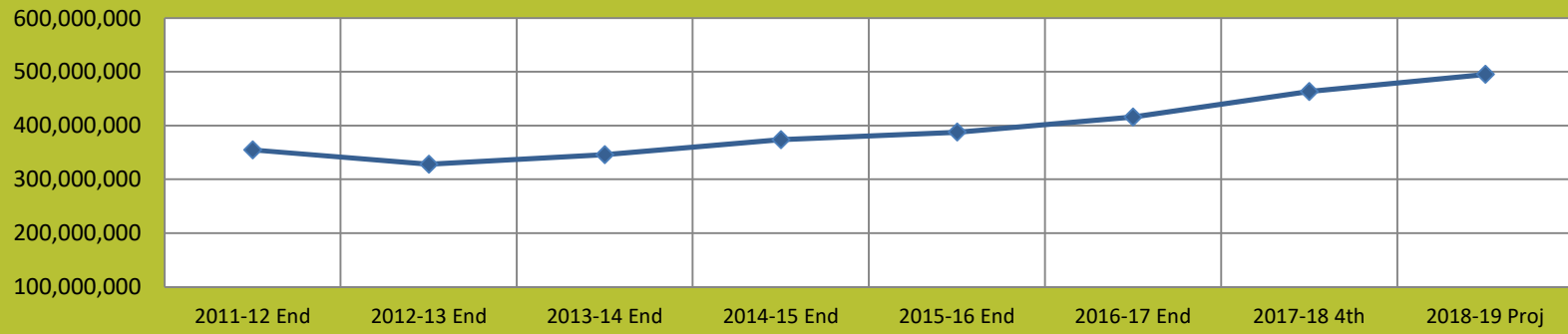
THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FUNDING COMPARISON

Line	DESCRIPTION	2018	2019	Change	% Change
		Fourth Calculation	Second Calculation		
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%
7	Total Weighted FTE	72,381.25	75,720.94	3,339.69	4.61%
8	Weighted to Unweighted FTE Ratio	1.0928	1.0912	(0.0016)	-0.15%
9	Tax Roll - School Taxable Value	24,597,378,050	27,418,836,008	2,821,457,958	11.47%
10	Required Local Effort Millage	4.501	4.161	(0.340)	-7.55%
11	Prior Period Adjustment Millage	0.000	0.002	0.002	n/a
12	Basic Discretionary Millage	0.748	0.748	0.000	0.00%
13	Critical Needs Operating Discretionary	0.000	0.000	0.000	n/a
14	Total Millage	5.249	4.911	(0.338)	-6.44%
15	Base Student Allocation	4,203.95	4,204.42	0.47	0.01%
16	District Cost Differential	0.9839	0.9868	0.0029	0.29%
17	BSA * DCD	4,136.27	4,148.92	12.66	0.31%
18	FEFP Detail				
19	Base FEFP (WFTE x BSA x DCD)	299,388,133	314,160,248	14,772,115	4.93%
20	0.748 Mills Discretionary Compression	14,846,983	16,409,111	1,562,128	10.52%
21	0.250 Mills Discretionary Compression	0	0	0	n/a
22	DJJ Supplemental Allocation	85,978	86,918	940	1.09%
23	Safe Schools	1,103,005	3,404,424	2,301,419	208.65%
24	ESE Guaranteed Allocation	18,895,845	18,783,795	(112,050)	-0.59%
25	Supplemental Academic Instruction (SAI)	14,474,542	15,280,255	805,713	5.57%
26	Instructional Materials	6,136,761	6,270,967	134,206	2.19%
27	Student Transportation	11,370,631	11,480,041	109,410	0.96%
28	Teachers Lead Program	1,045,573	1,335,616	290,043	27.74%
29	Reading Allocation	2,925,391	3,042,467	117,076	4.00%
30	Teacher Salaries & Benefits	0	0	0	n/a
31	Merit Award Program	0	0	0	n/a
32	Digital Classrooms Allocation	1,532,490	1,366,762	(165,728)	-10.81%
33	Virtual Education Contribution	113,152	72,057	(41,095)	-36.32%
34	Additional Allocation	79,669	0	(79,669)	-100.00%
35	Mental Health Allocation	0	1,627,877	1,627,877	n/a
36	Funding Compression Allocation	0	5,028,020	5,028,020	n/a
37	Total FEFP	371,998,153	398,348,558	26,350,405	7.08%
38	Adjustments				
39	Required Local Effort Taxes	(106,284,287)	(109,526,186)	(3,241,899)	3.05%
40	Federal Fiscal Stabilization Fund	0	0	0	n/a
41	Proration to Funds Available	(47,942)	0	47,942	-100.00%
42	Proration to Veto	0	0	0	n/a
43	Total Adjustments	(106,332,229)	(109,526,186)	(3,193,957)	3.00%
44	Net State FEFP	265,665,924	288,822,372	23,156,448	8.72%
45	Lottery Funds				
46	Discretionary Lottery	117,822	122,731	4,909	4.17%
47	School Recognition	2,044,828	2,044,828	0	0.00%
48	Total Lottery Funding	2,162,650	2,167,559	4,909	0.23%
49	State Categorical Programs				
50	Class Size Reduction	71,721,504	74,938,252	3,216,748	4.49%
51	Total State Funding	339,550,078	365,928,183	26,378,105	7.77%
52	Local Funding:				
53	Required Local Effort	106,284,287	109,526,186	3,241,899	3.05%
54	.748 Mills Discretionary Tax	17,662,885	19,688,918	2,026,033	11.47%
55	.25 Mills Critical Needs Discretionary Tax	0	0	0	n/a
56	Total Local Funding	123,947,172	129,215,104	5,267,932	4.25%
57	Total State and Local Funding	463,497,250	495,143,287	31,646,037	6.83%
58	\$ Per Unweighted FTE Total	6,997.58	7,135.16	137.58	1.97%
59	\$ Per Weighted FTE Total	6,403.55	6,539.05	135.50	2.12%

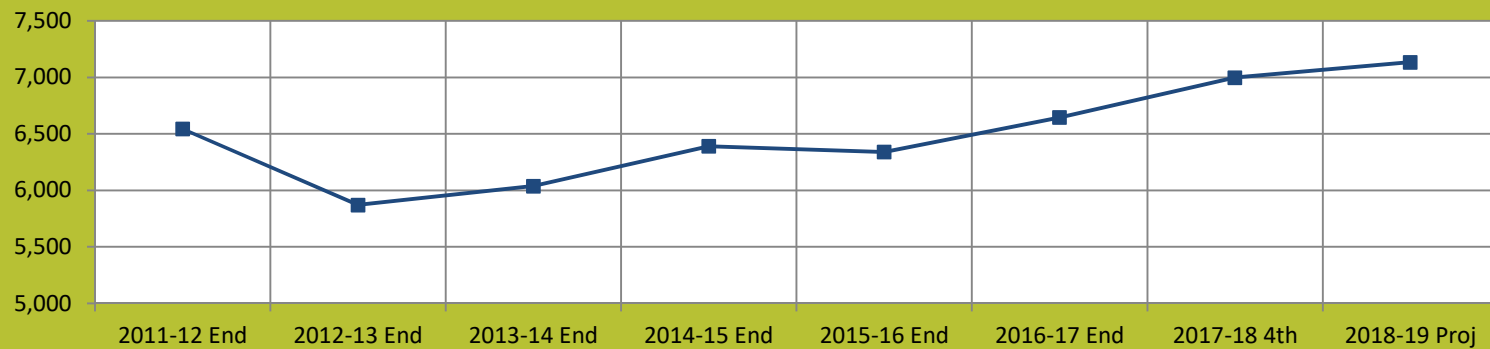
THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
TOTAL AND PER FTE FUNDING - HISTORICAL AND PROJECTED OVERVIEW - FROM 2012 TO 2019

	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	495,143,287
\$ Per Student	6,544	5,871	6,038	6,391	6,340	6,646	6,998	7,135
UFTE	54,193	55,881	57,239	58,465	61,141	62,592	66,237	69,395

Total FEFP Funding



FEFP Revenue Per Student



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, mathematical 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 District's 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.

DISCRETIONARY MILLAGE COMPRESSION (0.748 MILLS):

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.

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.

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.

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.

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.

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 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 2018-19 fiscal year is based on \$5,230 per FTE student in virtual programs.

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
POLICY FOR EXPENDITURE OF LOTTERY FUNDS – 2018-19

THE AMOUNT OF DISCRETIONARY LOTTERY FUNDS = \$ 122,945

THE AMOUNT OF SCHOOL RECOGNITION FUNDS = \$ 2,044,828

Enhancement for the 2018-19 school year is defined as the expenditure of available Lottery dollars for the following purposes:

1. To provide School Recognition funds to qualifying schools;
2. To provide discretionary funding to School Advisory Councils to be used in support of the School Improvement Plan;
3. To continue programs which were previously funded through state funds;
4. To supplement partially funded state programs;
5. To provide start up supplies, books and equipment for new facilities and programs.

BUDGET SUMMARY - ALL FUNDS
SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE OSCEOLA COUNTY SCHOOL DISTRICT ARE 11.7%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.
FISCAL YEAR 2018-19

<u>PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:</u>			<u>PROPOSED MILLAGE LEVIES</u>		
Required Local Effort (Including Prior Period Funding Adjustment Millage)	4.1630	Discretionary Critical Needs (Operating)	0.0000	<u>NOT SUBJECT TO 10-MILL CAP:</u>	
Local Capital Improvement (Capital Outlay)	1.5000	Additional Millage Not to Exceed 4 Years (Operating)	0.0000	Operating or Capital Not to Exceed 2 Years	0.0000
Discretionary Operating	0.7480			Debt Service	0.0000
Discretionary Capital Improvement	0.0000			TOTAL MILLAGE	6.4110

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	PERMANENT FUND	TOTAL ALL FUNDS
ESTIMATED REVENUES:							
Federal sources	8,052,094	93,332,429	2,193,966	-	-	-	103,578,489
State sources	378,045,697	485,741	761,298	4,013,146	-	-	383,305,882
Local sources	141,096,656	1,714,500	1,056,765	133,201,370	61,583,815	-	338,653,106
TOTAL SOURCES	\$ 527,194,447	\$ 95,532,670	\$ 4,012,029	\$ 137,214,516	\$ 61,583,815	\$ -	\$ 825,537,477
Transfers In	11,697,065	-	29,720,301	-	-	-	41,417,366
Fund Balances/Reserves/Net Assets	68,451,592	19,623,060	15,955,649	200,901,190	15,383,505	-	320,314,996
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 607,343,104	\$ 115,155,730	\$ 49,687,979	\$ 338,115,706	\$ 76,967,320	\$ -	\$ 1,187,269,839
EXPENDITURES							
Instruction	371,028,066	33,928,516	-	-	-	-	404,956,582
Pupil Personnel Services	26,905,760	4,353,504	-	-	-	-	31,259,264
Instructional Media Services	5,173,439	237,617	-	-	-	-	5,411,056
Instructional and Curriculum Development Services	14,633,683	7,741,331	-	-	-	-	22,375,014
Instructional Staff Training Services	6,391,177	6,509,053	-	-	-	-	12,900,230
Instruction Related Technology	4,877,967	136,553	-	-	-	-	5,014,520
School Board	1,466,654	-	-	-	-	-	1,466,654
General Administration	1,730,501	890,409	-	-	-	-	2,620,910
School Administration	27,158,215	6,504	-	-	-	-	27,164,719
Facilities Acquisition and Construction	5,696,434	-	-	232,079,627	-	-	237,776,061
Fiscal Services	2,480,585	-	-	-	-	-	2,480,585
Food Services	213,944	39,530,598	-	-	-	-	39,744,542
Central Services	8,342,736	485,484	-	-	68,135,215	-	76,963,435
Pupil Transportation Services	24,361,183	548,051	-	-	-	-	24,909,234
Operation of Plant	37,520,990	637	-	-	-	-	37,521,627
Maintenance of Plant	10,300,577	34,529	-	-	-	-	10,335,106
Administrative Technology Services	6,111,455	29,644	-	-	-	-	6,141,099
Community Services	5,619,223	1,400,000	-	-	-	-	7,019,223
Debt Services	243,576	-	31,387,334	-	-	-	31,630,910
TOTAL EXPENDITURES	\$ 560,256,165	\$ 95,832,430	\$ 31,387,334	\$ 232,079,627	\$ 68,135,215	\$ -	\$ 987,690,771
Transfers Out	-	243,576	-	41,173,790	-	-	41,417,366
Fund Balances/Reserves/Net Assets	47,086,939	19,079,724	18,300,645	64,862,289	8,832,105	-	158,161,702
TOTAL APPROPRIATED EXPENDITURES	\$ 47,086,939	\$ 19,079,724	\$ 18,300,645	\$ 64,862,289	\$ 8,832,105	\$ -	\$ 107,761,671
TRANSFERS, RESERVES & BALANCES	\$ 607,343,104	\$ 115,155,730	\$ 49,687,979	\$ 338,115,706	\$ 76,967,320	\$ -	\$ 1,187,269,839



Resolutions

Resolution Number 19-004

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

FLORIDA DEPARTMENT OF EDUCATION RESOLUTION DETERMINING REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2018, AND ENDING JUNE 30, 2019.

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

WHEREAS, section 1011.71, Florida Statutes, provides for the amounts necessary to be raised for local capital improvement outlay and the millage to be levied; and

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

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

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>27,418,836,008</u>	Required Local Effort	\$ <u>109,526,186</u>	<u>4.1610</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior-Period Funding Adjustment Millage	\$ <u>52,645</u>	<u>0.0020</u> mills <small>s. 1011.62(4)(e), F.S.</small>
	Total Required Millage	\$ <u>109,578,831</u>	<u>4.1630</u> mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>27,418,836,008</u>	Discretionary Operating	\$ <u>19,688,918</u>	<u>0.7480</u> mills <small>s. 1011.71(1), F.S.</small>

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>27,418,836,008</u>	Additional Operating	\$ <u>0</u>	<u>0.0000</u> mills <small>ss. 1011.71(9) and 1011.73(2), F.S.</small>
	Additional Capital Improvement	\$ <u>0</u>	<u>0.0000</u> mills <small>s. 1011.73(1), F.S.</small>

Resolution Number 19-005

RESOLUTION ADOPTING FINAL BUDGET

A RESOLUTION OF THE OSCEOLA COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2018-2019.

WHEREAS, the School Board of Osceola County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and a final budget for the fiscal year July 1, 2018 to June 30, 2019; and

WHEREAS, the Osceola County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2018-2019.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Osceola County School Board adopted the final millage rates and the budget in the amount of **\$1,187,269,839** for fiscal year 2018-19.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of Osceola County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Osceola County as a final budget for the categories indicated for the fiscal year July 1, 2018 to June 30, 2019.

Chairman

September 11, 2018



Fund 100
General Fund

FUND 100

GENERAL FUND BUDGET

This fund is often referred to as the Operating Budget.

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

Appropriations include most of the District's salaries and benefits, utilities, supplies, technology, transportation costs, and other operating expenses. The District has more discretion in appropriating General Fund revenues than other funds. However, even within the General Fund, much of the revenue is restricted for specified purposes (e.g., Reading, Supplemental Academic Instruction, Safe Schools, Mental Health, Teachers Classroom Supply Assistance Program, School Recognition).

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

	2016-17	2017-18	2018-19	2019-20	2020-21
1 FEFP % change per Student	1.24%	1.60%	1.96%	1.40%	1.38%
2 Beginning Fund Balance	66.5	67.4	68.4	68.9	70.6
3 Revenues	459.1	491.3	538.9	559.3	580.4
4 Projected Expenditures	458.2	490.3	538.4	557.6	577.4
5 Operating Surplus/(Deficit)	0.9	1.0	0.5	1.7	3.0
6 Total Ending Fund Balance	67.4	68.4	68.9	70.6	73.6
Ending Fund Balance by Category:					
7 Nonspendable	2.7	2.5	2.5	2.5	2.5
8 Restricted & Assigned	23.1	21.8	21.8	21.8	21.8
9 Unassigned 6% Board Policy Reserve	27.5	29.5	32.3	33.6	34.8
10 Unassigned	14.1	14.6	12.3	12.7	14.5
11 Total Ending Fund Balance	67.4	68.4	68.9	70.6	73.6
12 Total Unassigned as a % of Revenue	9.1%	9.0%	8.3%	8.3%	8.5%

Assumptions:

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

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

GENERAL FUND BUDGET SUMMARY

Fiscal Year Ending June 30, 2019

As of the Second Calculation

BEGINNING FUND BALANCE		
1 Non-spendable - Inventory	2,504,820	
2 Restricted for State Categorical Programs	10,284,928	
3 Restricted for Other Grants and Programs	5,620,141	
4 Assigned for Contract Commitments	2,020,377	
5 Assigned for Carryover Appropriations	3,941,695	
6 Assigned for Projected Operating Deficit	-	
7 Unassigned - 6% Minimum per Board	29,500,000	
8 Unassigned Fund Balance	14,579,630	
9 Total Beginning Fund Balance	68,451,592	
ESTIMATED REVENUES		
10 Florida Education Finance Program	288,822,372	53.6%
11 District School Taxes	129,267,748	24.0%
12 Class Size Reduction	74,938,252	13.9%
13 Transfer From Capital Projects	11,453,489	2.1%
14 Workforce Development	6,024,049	1.1%
15 Misc Federal through State	4,992,094	0.9%
16 Miscellaneous Local	4,824,507	0.9%
17 Child Care Fees	3,388,800	0.6%
18 Miscellaneous State	3,219,037	0.6%
19 Voluntary Pre-K Program	2,546,428	0.5%
20 Medicaid Reimbursement	2,500,000	0.5%
21 School Recognition Funds	2,044,828	0.4%
22 Adult Education Fees	1,725,000	0.3%
23 Rent/ Facilities Use Fees	653,400	0.1%
24 R.O.T.C.	560,000	0.1%
25 Gifts, Grants, and Bequests	517,200	0.1%
26 Interest On Investments	500,000	0.1%
27 Transfer from Special Revenue	243,576	0.0%
28 State License Tax	150,000	0.0%
29 Workforce Performance Based Incentives	140,000	0.0%
30 Discretionary Lottery	122,731	0.0%
31 Tax Redemptions	120,000	0.0%
32 Insurance Loss Recovery	100,000	0.0%
31 CO&DS Withheld For Admin Expense	38,000	0.0%
32 Total Estimated Revenues	538,891,511	100.0%
APPROPRIATIONS		
33 Salaries and Benefits	348,921,818	64.8%
34 Charter & Choice Schools	91,435,781	17.0%
35 Categoricals/Restricted Programs	33,696,324	6.3%
36 Line Items Non-Salary	19,448,709	3.6%
37 School and Department Non-Salary	17,073,700	3.2%
38 Utilities and Fuel	17,100,000	3.2%
39 McKay Scholarship Program	6,397,314	1.2%
40 Holdback - Undistributed FTE	4,315,377	0.8%
41 Current Appropriations	538,389,023	100.0%
42 Projected Operating Surplus/(Deficit)	502,489	
43 Carryover Appropriations	21,867,142	
44 Total Appropriations	560,256,164	
PROJECTED ENDING FUND BALANCE		
45 Non Spendable - Inventory	2,504,820	
46 Restricted for State Categorical Programs	-	
47 Restricted for Other Grants and Programs	-	
48 Assigned for Contract Commitments	-	
49 Assigned for Carryover Appropriations	-	
50 Assigned for Projected Operating Deficit	-	
51 Unassigned - 6% Reserve per Board	32,300,000	
52 Unassigned Fund Balance	12,282,119	
53 Total Projected Ending Fund Balance	47,086,939	

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

Source	ACCT. NO.	2018-19 Budget	2017-18 Actual	Difference
FEDERAL:				
ROTC	191	560,000.00	453,479.08	106,520.92
Miscellaneous Federal*	199	-	-	-
Medicaid Reimbursement	202	2,500,000.00	2,157,972.03	342,027.97
Miscellaneous Federal through State*	299	4,992,094.00	-	4,992,094.00
Total Federal		8,052,094.00	2,611,451.11	5,440,642.89
STATE:				
Florida Education Finance Program*	310	288,822,372.00	259,175,386.00	29,646,986.00
Workforce Development	315	6,024,049.37	6,212,626.00	(188,576.63)
Workforce Development Performance Incentives	317	140,000.00	-	140,000.00
CO & DS Withheld for Administrative Expense	323	38,000.00	39,382.14	(1,382.14)
State License Tax	343	150,000.00	168,842.12	(18,842.12)
Discretionary Lottery Funds	344	122,731.00	117,459.00	5,272.00
Class Size Reduction	355	74,938,252.00	71,734,061.00	3,204,191.00
School Recognition Funds	361	2,044,828.00	2,044,828.00	-
Voluntary Prekindergarten	371	2,546,428.00	2,626,694.63	(80,266.63)
Miscellaneous State*	399	3,219,037.00	3,138,687.74	80,349.26
Total State		378,045,697.37	345,257,966.63	32,787,730.74
LOCAL:				
District School Tax - RLE	411	109,526,186.00	106,618,924.47	2,907,261.53
- Prior Period Adjustment	411	52,644.00	-	52,644.00
- Discretionary	411	19,688,918.00	17,718,496.82	1,970,421.18
Tax Redemptions	421	120,000.00	121,819.61	(1,819.61)
Facility Use Fees/Rent	425	653,400.00	750,998.28	(97,598.28)
Interest, Including Profit on Investments	43X	500,000.00	868,628.52	(368,628.52)
Gifts, Grants, & Bequests*	440	517,200.00	640,641.05	(123,441.05)
Adult Education Fees	46X	1,725,000.00	1,683,843.44	41,156.56
Pre-K Early Intervention Fees	472	388,800.00	437,725.16	(48,925.16)
School Aged Child Care Fees	473	3,000,000.00	3,296,994.63	(296,994.63)
Bus Fees	491	300,000.00	805,206.61	(505,206.61)
Bus Fees School Activities	492	100,000.00	98,800.48	1,199.52
Sale of Surplus Property	493	75,000.00	136,137.68	(61,137.68)
Federal Indirect Cost	494, 499	1,200,000.00	2,100,692.22	(900,692.22)
Miscellaneous Local Sources*	495	3,149,507.38	3,714,588.41	(565,081.03)
Refund of Prior Year's Expenditure	497	-	-	-
Lost and Damaged Textbooks	498	-	12,285.74	(12,285.74)
Sale of Equipment	733	-	-	-
Insurance Loss Recovery	741	100,000.00	99,538.47	461.53
Total Local		141,096,655.38	139,105,321.59	1,991,333.79
OTHER SOURCES:				
Transfers In*	6X0	11,697,064.63	4,336,948.75	7,360,115.88
Total Other Sources		11,697,064.63	4,336,948.75	7,360,115.88
TOTAL EST REVENUE & OTHER SOURCES		538,891,511.38	491,311,688.08	47,579,823.30
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable - Inventory	2711	2,504,820.43	2,714,482.01	(209,661.58)
Restricted for State Categorical Programs **	2723	10,284,928.06	12,294,090.02	(2,009,161.96)
Restricted for Other Grants and Programs **	2729	5,620,141.30	6,105,933.42	(485,792.12)
Assigned for Contract Commitments **	2749	2,020,377.22	633,003.32	1,387,373.90
Assigned for Carryover Appropriations **	2749	3,941,695.10	4,048,882.26	(107,187.16)
Assigned for Projected Operating Deficit	2749	-	-	-
Unassigned - 6% Minimum per Board	2750	29,500,000.00	27,500,000.00	2,000,000.00
Unassigned	2750	14,579,630.06	14,118,790.82	460,839.24
Total Beginning Fund Balance	27XX	68,451,592.17	67,415,181.85	1,036,410.32
TOTAL EST REVENUE AND BEGINNING FD BAL		607,343,103.55	558,726,869.93	48,616,233.62

* See Detail

** Included in Carryover Appropriations

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

Object Number	Source	SubSource	Project Number	2018-19 Budget	2017-18 Actual	Difference
199	Misc Federal through State	Federal Emergency Impact Aid	1200011	4,992,094.00	-	4,992,094.00
Total Misc Federal through State				4,992,094.00	-	4,992,094.00
310	FEFP	Digital Learning Allocation		1,366,762.00	1,532,490.00	(165,728.00)
310	FEFP	Discretionary Tax Compression		16,409,111.00	14,846,983.00	1,562,128.00
310	FEFP	DJI Supplement		86,918.00	85,978.00	940.00
310	FEFP	ESE Guarantee		18,783,795.00	18,895,845.00	(112,050.00)
310	FEFP	Funding Compression Allocation		5,028,020.00	-	5,028,020.00
310	FEFP	Instructional Materials		6,270,967.00	6,136,761.00	134,206.00
310	FEFP	Mental Health Allocation		1,627,877.00	-	1,627,877.00
310	FEFP	Reading		3,042,467.00	2,925,391.00	117,076.00
310	FEFP	Safe Schools		3,404,424.00	1,103,005.00	2,301,419.00
310	FEFP	Supplemental Academic Instruction		15,280,255.00	14,474,542.00	805,713.00
310	FEFP	Tchr Classroom Supply Assistance		1,335,616.00	1,045,573.00	290,043.00
310	FEFP	Transportation		11,480,041.00	11,370,631.00	109,410.00
310	FEFP	Unrestricted FEFP		204,634,062.00	186,645,035.00	17,989,027.00
310	FEFP	Virtual Education Contribution		72,057.00	113,152.00	(41,095.00)
Total FEFP				288,822,372.00	259,175,386.00	29,646,986.00
399	Misc State	Criminal Justice Grant	13629X1	62,475.00	61,349.96	1,125.04
399	Misc State	District Instr Leadership & Fac Dev	13616X1	156,562.00	39,295.98	117,266.02
399	Misc State	Florida's Best & Brightest Scholarship	13618X1	3,000,000.00	2,986,122.40	13,877.60
399	Misc State	Laura Bush Foundation Grant	13602X1	-	7,000.00	(7,000.00)
399	Misc State	MTSS Development Support Grant	13614X1	-	902.55	(902.55)
399	Misc State	PBIS Restorative Practice Grant	13634X1	-	1,000.00	(1,000.00)
399	Misc State	State of Florida Adoption Benefit	1360991	-	30,000.00	(30,000.00)
399	Misc State	Other Misc State		-	13,016.85	(13,016.85)
Total Misc State				3,219,037.00	3,138,687.74	81,251.81
440	Gifts/Grants	Amagansett PTA - Hurr Maria Relief	1361381	-	2,000.00	(2,000.00)
440	Gifts/Grants	ASAA Hurricane Maria Donation	13619X1	-	3,562.00	(3,562.00)
440	Gifts/Grants	Association of Builders and Contractors	1461881	-	5,000.00	(5,000.00)
440	Gifts/Grants	Beyond Accountability	14602X1	-	33,778.65	(33,778.65)
440	Gifts/Grants	Cargill Donation	1400481	-	5,000.00	(5,000.00)
440	Gifts/Grants	Central Florida Lodging Association	13615X1	-	2,400.00	(2,400.00)
440	Gifts/Grants	Century Link - BCES	1461381	-	4,289.50	(4,289.50)
440	Gifts/Grants	Century Link - OCSA	1461281	-	4,499.10	(4,499.10)
440	Gifts/Grants	Century Link - SCES	1461481	-	4,000.00	(4,000.00)
440	Gifts/Grants	Century Link - VNES	1461581	-	4,734.65	(4,734.65)
440	Gifts/Grants	CFLA Foundation - OCHS	1461181	-	10,000.00	(10,000.00)
440	Gifts/Grants	City of St Cloud FIT Program	13614X1	-	53,020.00	(53,020.00)
440	Gifts/Grants	Dollar General Youth Literacy	1461681	-	4,000.00	(4,000.00)
440	Gifts/Grants	FHTCC Sponsors-Semi High Tech	1460981	-	20,000.00	(20,000.00)
440	Gifts/Grants	FL Association of District Administrators	1469201	-	20,555.00	(20,555.00)
440	Gifts/Grants	Frigo Cheeseheads Build a Bright Future	1461781	-	10,000.00	(10,000.00)
440	Gifts/Grants	Legacy Project-SFWMD	14621X1	-	900.00	(900.00)
440	Gifts/Grants	Lowe's Toolbox for Education	1466681	-	5,000.00	(5,000.00)
440	Gifts/Grants	Myfe4schools Prog Donations	1400091	25,000.00	20,000.00	5,000.00
440	Gifts/Grants	National Dairy Council Grant	14667X1	-	3,500.00	(3,500.00)
440	Gifts/Grants	Osceola County Commission Betterment	1362XXX	-	13,000.00	(13,000.00)
440	Gifts/Grants	Terra-Tech Ed Research	1460881	-	3,000.00	(3,000.00)
440	Gifts/Grants	United Arts of Central Florida	14623X1	-	153,827.15	(153,827.15)
440	Gifts/Grants	United Arts/Dr. Phillips Donation	1460781	-	2,075.00	(2,075.00)
440	Gifts/Grants	Valencia Foundation-CFEED	14624X1	239,700.00	-	239,700.00
440	Gifts/Grants	Valencia Readiness/Transition	14626XX	252,500.00	252,500.00	-
Total Gifts/Grants				517,200.00	640,641.05	(123,441.05)
495	Misc Local	Advertising Revenue	1400451	94,664.40	37,940.14	56,724.26
495	Misc Local	Amounts Billed to Foundation	1912611	-	2,701.21	(2,701.21)
495	Misc Local	Bellalago Management Fee	1009011	1,000,000.00	1,116,441.54	(116,441.54)
495	Misc Local	Certification Fees	0495001	-	41,013.00	(41,013.00)
495	Misc Local	Clerical Testing Fee	1400361	-	4,614.41	(4,614.41)
495	Misc Local	College Board Rebates	1463801	-	11,788.00	(11,788.00)
495	Misc Local	Dell Purchase Rebates	1400071	140,000.00	205,947.86	(65,947.86)
495	Misc Local	Dori Slosberg Traffic Educ Fnd	1400141	175,000.00	236,363.01	(61,363.01)
495	Misc Local	Drug Testing	1400411	-	25,197.00	(25,197.00)
495	Misc Local	Educ Liaison Salary-CBC Of CFL	1400169	54,630.95	58,320.55	(3,689.60)
495	Misc Local	Education Foundation Support	1912601	69,618.51	136,557.35	(66,938.84)
495	Misc Local	E-Rate Network	1101651	950,000.00	953,485.35	(3,485.35)
495	Misc Local	FDLRS-IDEA	1260601	30,000.00	25,929.29	4,070.71
495	Misc Local	Fingerprinting	1010991	-	79,885.75	(79,885.75)
495	Misc Local	Fiscal Agent Fee	1400111	40,000.00	70,648.15	(30,648.15)
495	Misc Local	Legal Services	1010351	-	2,000.00	(2,000.00)
495	Misc Local	OCEA President's Salary	1461701	95,593.52	99,583.48	(3,989.96)
495	Misc Local	P-Card Rebates	1400331	250,000.00	229,919.27	20,080.73
495	Misc Local	Pre-employment Testing	1400421	-	11,018.10	(11,018.10)
495	Misc Local	Promotions/Pub Rel-Waste Serv	1400201	220,000.00	233,734.89	(13,734.89)
495	Misc Local	Restitution for Damaged Property	1400291	-	5,454.72	(5,454.72)
495	Misc Local	Salaries Reimb From Internal	1000201	30,000.00	46,227.48	(16,227.48)
495	Misc Local	Sale of Pallets	1400321	-	1,708.25	(1,708.25)
495	Misc Local	Other Miscellaneous Revenue	0000000	-	78,109.61	(78,109.61)
Total Misc Local				3,149,507.38	3,714,588.41	(565,081.03)
630	Transfers In	Charter Capital (PECO)	1350314	2,359,721.00	2,359,721.00	-
630	Transfers In	Charter Capital (Capital Millage)	1350324	-	-	-
630	Transfers In	Line Items	101XXXX	-	-	-
630	Transfers In	Maintenance (95% func 8100)	1093401	7,243,768.00	-	7,243,768.00
630	Transfers In	Portable Rental	1932301	1,850,000.00	1,733,652.12	116,347.88
630	Transfers In	Property Casualty Insurance	1010731	-	-	-
640	Transfers In	Footsteps 2 Brilliance	1010000	243,575.63	243,575.63	-
Total Transfers In				11,697,064.63	4,336,948.75	7,360,115.88

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

Use	ACCT. NO.	2018-19 Budget	2017-18 Actual	Difference
APPROPRIATIONS				
Instruction	5000	371,028,065.89	317,059,291.71	53,968,774.18
Pupil Personnel Services	6100	26,905,759.77	23,367,602.86	3,538,156.91
Instructional Media Services	6200	5,173,438.93	4,619,053.98	554,384.95
Instructional & Curriculum Development Services	6300	14,633,683.12	12,284,825.15	2,348,857.97
Instructional Staff Training Services	6400	6,391,176.85	5,424,527.11	966,649.74
Instruction Related Technology	6500	4,877,967.12	4,383,916.23	494,050.89
Board of Education	7100	1,466,654.35	1,236,867.19	229,787.16
General Administration	7200	1,730,501.16	1,551,164.51	179,336.65
School Administration	7300	27,158,215.22	24,197,281.70	2,960,933.52
Facilities Acquisition & Construction	7400	5,696,433.57	5,045,191.08	651,242.49
Fiscal Services	7500	2,480,585.09	2,146,281.26	334,303.83
Food Services	7600	213,943.97	192,275.18	21,668.79
Central Services	7700	8,342,735.84	7,312,802.80	1,029,933.04
Pupil Transportation Services	7800	24,361,182.93	22,059,813.51	2,301,369.42
Operation of Plant	7900	37,520,990.17	33,394,491.84	4,126,498.33
Maintenance of Plant	8100	10,300,577.09	9,030,139.70	1,270,437.39
Administrative Technology Services	8200	6,111,454.39	4,773,499.43	1,337,954.96
Community Services	9100	5,619,223.37	3,452,676.89	2,166,546.48
Debt Service	9200	243,575.63	243,575.63	-
Total Appropriations		560,256,164.46	481,775,277.76	78,480,886.70
OTHER USES:				
Transfers Out	9700	-	8,500,000.00	(8,500,000.00)
Total Other Financing Uses		-	8,500,000.00	(8,500,000.00)
CURRENT APPROPRIATIONS AND OTHER USES		560,256,164.46	490,275,277.76	69,980,886.70
ESTIMATED REVENUES LESS CURRENT APPROPRIATIONS		502,488.60	24,118,319.34	(23,615,830.74)
ESTIMATED REVENUES LESS TOTAL APPROPRIATIONS		(21,364,653.08)	1,036,410.32	(22,401,063.40)
FUND BALANCE AT END OF YEAR:				
Nonspendable - Inventory	2711	2,504,820.43	2,504,820.43	-
Restricted for State Categorical Programs **	2723	-	10,284,928.06	(10,284,928.06)
Restricted for Other Grants and Programs **	2729	-	5,620,141.30	(5,620,141.30)
Assigned for Contract Commitments **	2749	-	2,020,377.22	(2,020,377.22)
Assigned for Carryover Appropriations **	2749	-	3,941,695.10	(3,941,695.10)
Assigned for Projected Operating Deficit	2749	-	-	-
Unassigned - 6% Minimum per Board	2750	32,300,000.00	29,500,000.00	2,800,000.00
Unassigned	2750	12,282,118.66	14,579,630.06	(2,297,511.40)
Total Ending Fund Balance	27XX	47,086,939.09	68,451,592.17	(21,364,653.08)
TOTAL APPROPRIATIONS AND ENDING FUND BAL		607,343,103.55	558,726,869.93	48,616,233.62

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

READING ALLOCATION FUNDING - 2018-19

Description	ACCT. NO.	2018-19		
		New Funding	Carryover	Total
ESTIMATED REVENUE:				
Reading Categorical - FEFP	310	3,042,467.00	252,674.93	3,295,141.93
TOTAL ESTIMATED REVENUE		3,042,467.00	252,674.93	3,295,141.93
APPROPRIATIONS:				
Holdbacks				
Undist FTE Holdback	1800004	21,220.00	-	21,220.00
Charter School Allocations	1800004	587,638.00	-	587,638.00
Total Holdbacks		608,858.00	-	608,858.00
Salaries				
Reading Coach Salaries	1800009	1,987,403.04	-	1,987,403.04
Total Salaries		1,987,403.04	-	1,987,403.04
Non-salary Program Allocations				
Other Reading Programs (Reserve)	1800001	48,947.12	185,639.84	234,586.96
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	79,238.93	185,730.93
Methods Of Reading-Middle School	1830121	15,766.84	54,233.16	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		446,205.96	345,111.93	791,317.89
TOTAL APPROPRIATIONS		3,042,467.00	345,111.93	3,387,578.93

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

Description	ACCT. NO.	2018-19		
		New Funding	Carryover	Total

ESTIMATED FUNDING:

Supplemental Academic Instruction (SAI) - FEFP	310	15,280,255.00	601,148.16	15,881,403.16
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TOTAL ESTIMATED FUNDING		15,280,255.00	601,148.16	15,881,403.16
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APPROPRIATIONS:

Holdbacks

Charter School Allocations	1700004	2,762,500.00	-	2,762,500.00
Undist FTE Holdback	1700004	106,573.00	-	106,573.00
Total Holdbacks		2,869,073.00	-	2,869,073.00

Salaries

SAI Salaries	1700009	5,586,507.60	-	5,586,507.60
Reading Coach Salaries	1710009	1,109,169.90	-	1,109,169.90
Impact Lab Teacher Salaries	1720009	581,772.94	-	581,772.94
IB Program Salaries - CHS, GHS, PWMS	1760129	189,614.34	-	189,614.34
Pending Salary Adjustments	1700007	-	-	-
Lapse-SAI	1700008	(200,000.00)	-	(200,000.00)
Total Salaries		7,267,064.78	-	7,267,064.78

Non-salary Program Allocations

SAI RESERVES	1700001	441,651.39	507,020.16	948,671.55
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	23,100.00	370.00	23,470.00
ELEM CURRICULM SUPPORT	1761011	247,684.00	-	247,684.00
MIDDLE SCHOOL CURRICULUM SUPPORT	1761021	115,000.00	300.00	115,300.00
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 (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
ELEM AND MIDDLE SCHOOL IB SUPPORT	1763941	15,000.00	-	15,000.00

Description	ACCT. NO.	2018-19		
		New Funding	Carryover	Total
ODYSSEY OF THE MIND	1763951	45,000.00	-	45,000.00
COLLEGE BOARD LI - SAI	1763961	405,000.00	458.00	405,458.00
PLC - K-12	1790301	5,000.00	-	5,000.00
ESOL SUMMER MONITORING	1790401	-	18,000.00	18,000.00
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
Formative Assessments K-12	1790961		75,000.00	75,000.00
Total Non-salary Program Allocations		5,144,117.22	601,148.16	5,745,265.38
TOTAL APPROPRIATIONS		15,280,255.00	601,148.16	15,881,403.16

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
LINE ITEM ALLOCATIONS

LINE	ADMIN	PROJECT	DESCRIPTION	FUNDING	2018-19 RECOMMENDED FUNDING
1	Arby Creach	1015481	TRANSPORTATION SUMMER PAY	FEFP	100,000.00
2		1015591	TRANSP RADIO COMMUNICATIONS	FEFP	45,000.00
3		1016491	TRANSPORTATION ROUTING MANAGEMENT SYSTEM	FEFP	85,000.00
4	Belinda Reyes	1017051	ELLEVATION SOFTWARE	FEFP	213,375.00
5	Beth Rattie	1015401	SUMMER OPS-OASIS AND COMMITMENT	FEFP	60,000.00
6	Dana Schafer	1011501	PUBLICATIONS & ADVERTISING	LOCAL	50,000.00
7		1014771	WEBSITE, MOBILE APP, AND CALL-OUT SYSTEM	FEFP	142,811.00
8		1014921	CHOICE POINT CRIMINAL HISTORY	FEFP	53,000.00
9		1016741	BUSINESS PARTNERS LUNCHEON	LOCAL	8,000.00
10		1017011	LET'S TALK ONLINE SERVICE PLATFORM	FEFP	154,000.00
11	Daryla Bungo	1016391	PSYCHOEDUCATIONAL EVALUATION INSTRUMENTS PROT	FEFP	69,000.00
12	Edward Parker	1010471	OVERTIME FOR FACIL SET-UP	FEFP	30,000.00
13		1010501	POSTAGE & UPS-CO	FEFP	41,000.00
14		1010741	XEROX PAPER & COPY CHARGES CO	FEFP	14,000.00
15		1010821	TERMITE TREATMENTS	FEFP	30,000.00
16	Jane Respass	1015021	ENVIRONMENTAL CENTER	FEFP	20,000.00
17		1015029	ENVIRONMENTAL CENTER	FEFP	25,031.00
18	Janice Franceschi	1012311	NEW TEACHER MENTOR	FEFP	40,000.00
19		1014981	PROFESSIONAL DEV ACTIVITIES	FEFP	140,000.00
20	Janine Jarvis	1010541	SACS ANNUAL DUES-SCHOOLS	FEFP	48,600.00
21		1010601	SAC MEETINGS, TRNG & SUPPORT	FEFP	3,600.00
22		1015101	TESTING PRINTER/SCANNER MAINT	FEFP	8,125.00
23		1016081	ADMINISTRATOR'S ACADEMY	FEFP	10,000.00
24		1016101	SUMMER END OF COURSE (EOC) RETAKES	FEFP	11,650.00
25		1016581	EOC-PERT MATH	FEFP	18,750.00
26		1016801	HEADPHONES FOR COMPUTERS	FEFP	16,125.00
27		1016981	STRATEGIC SIP TRAINING	FEFP	15,500.00
28	John Boyd	1010361	LEGISLATIVE CONSULTANT (RUTLEDGE-ECENIA)	FEFP	18,600.00
29		1010451	OCEA/TEAMSTERS LEAVE (SUBS)	FEFP	2,500.00
30		1011491	NEGOTIATION TEAM	FEFP	7,000.00
31		1012671	SCHOOL BOARD POLICY MANUAL	FEFP	5,500.00
32	Ken DeBord	1010051	ATHLETIC INSURANCE	FEFP	250,000.00
33		1010331	INSURANCE REIMBURSEMENTS	FEFP	25,000.00
34		1010731	PROPERTY CASUALTY INSURANCE	FEFP	2,263,340.00
35		1010901	LIGHT DUTY/ADA ACCOMODATIONS	FEFP	6,000.00
36		1011481	PUBLIC OFFICIAL BONDS	FEFP	612.00
37		1011821	ACTUARIAL SERVICES	FEFP	3,500.00
38		1011851	TAX SHELTER PLAN ADMIN	FEFP	45,000.00
39		1012111	W/C SELF-INSURER ASSESSMENT	FEFP	70,000.00
40		1012121	FLOOD INSURANCE	FEFP	26,704.00
41		1015181	STATE & FEDERAL LABOR LAW POST	FEFP	5,000.00
42		1015421	WORKERS COMPENSATION INSURANCE	FEFP	2,115,000.00
43		1016231	FUEL STORAGE TANK REGISTRATION FEE	FEFP	600.00
44	Laura Rhinehart	1010521	RENTAL OF FACILITIES (GRAD)	FEFP	86,500.00
45		1016301	GIFTED CONSULTANT SERVICES	FEFP	50,000.00
46	Lisa Lynch	1012151	AUDITS AND ADVISORY SERVICES	FEFP	200,000.00
47		1012301	FINANCE PRINTED MATERIALS & ANALYSIS	FEFP	4,000.00
48		1012431	CO & DS ADMIN EXPENSE	CO&DS	37,500.00
49	Marc Clinch	1010101	SOFTWARE (EBUILDER), CONSULT FEES	FEFP	131,000.00
50		1016881	ZHA CONSULTING (CONSTRUCTION) SERVICES	FEFP	218,400.00
51	Melanie Stefanowicz	1016601	ADOBE - SOFTWARE	FEFP	75,000.00
52	Michael Allen	1011071	FINE ARTS SUPPORT	FEFP	171,600.00
53		1016671	PBS TRAINING	FEFP	15,000.00
54	Pete Thorne	1011011	IBM COMPUTER SYSTEM-ANN PMT	FEFP	11,336.00
55		1014631	TAPE VAULTING, DATA PROJECT	FEFP	29,754.00
56		1014751	MIS SOFTWARE MAINTENANCE	FEFP	32,281.00

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
LINE ITEM ALLOCATIONS

LINE	ADMIN	PROJECT	DESCRIPTION	FUNDING	2018-19 RECOMMENDED FUNDING
57	Pete Thorne	1015001	COMP OPERATIONS SUPP & MAINT	FEFP	8,375.00
58		1016441	SHAREPOINT LICENSE & SUPPORT	FEFP	12,641.00
59	Randy Shuttera	1010111	CONTINGENCY FOR MAJOR MAINT	FEFP	600,000.00
60		1010221	BACKFLOW INSPECTIONS & REPAIR	FEFP	190,000.00
61		1010251	CHILLER MAINT AGREEMENT/REPAIR	FEFP	200,000.00
62		1010261	INSPECTION/BLEACHERS & STAIRS	FEFP	20,000.00
63		1010411	MAINTENANCE-COUNTY OFFICE	FEFP	65,000.00
64		1010611	TEAMSTER UNION CONTRACT ALLOWANCE	FEFP	100,520.00
65		1010711	HVAC PREVENTIVE MAINT & FILTER	FEFP	150,000.00
66		1010801	INSPECTION-FIRE ALARM,EXT HOOD	FEFP	150,000.00
67		1010831	FIRE SPRINKLER SYSTEM INSPECTIONS	FEFP	65,000.00
68		1014881	ELEVATOR PREVENTATIVE MAINT & SERVICE	FEFP	35,000.00
69		1016161	GENERATOR REPAIR/MAINT COUNTYWIDE	FEFP	5,000.00
70		1016181	SECURITY SYSTEM REPAIRS DIST-WIDE	FEFP	50,725.00
71		1016271	SUPPLEMENTAL SAFE SCHOOLS	FEFP	500,000.00
72		1016371	FIRE EXTINGUISHER INSPECTIONS, REPAIR & REPLACEMENT	FEFP	75,000.00
73		1016381	WATER TREATMENT SVCS	FEFP	20,000.00
74		1016821	ACT STUDENT EMPLOYMENT	FEFP	10,000.00
75		1016951	AED REPLACEMENT	FEFP	40,000.00
76		1016991	STAGE RIGGING	FEFP	35,000.00
77		1017081	GLOBAL POSITIONING SYSTEM	FEFP	60,000.00
78	Rhonda Blake	1011031	DDP AND REDISTRICTING	FEFP	21,000.00
79		1016841	PROPERTY APPRAISAL	FEFP	13,500.00
80	Robert Curran	1013381	MICROFILMING/SCANNING	FEFP	36,690.00
81		1016451	LIIS SOFTWARE MAINTENANCE	FEFP	375,000.00
82	Russell Holmes	1010081	COMPUTER MAINT SCHOOLS	FEFP	90,000.00
83		1010651	PHONE SYSTEM DIST-WIDE	FEFP	30,000.00
84		1010661	INTERCOM REPAIRS DIST-WIDE	FEFP	75,000.00
85		1010671	DIST WIDE TELECOMMUNICATIONS	FEFP	347,000.00
86		1010961	NETWORK HRDWR & SFTWR & MAINT	FEFP	683,900.00
87		1011341	COMPUTER BASED TESTING OT	FEFP	12,000.00
88		1015451	MICROSOFT EES	FEFP	68,000.00
89		1016891	ERATE OVERTIME	FEFP	60,000.00
90		1017041	TECHNOLOGY INTERNS	FEFP	60,000.00
91	Sarah Graber	1010681	TERMINAL PAY	FEFP	2,500,000.00
92		1014991	LONG-TERM SUBS > 10 DAYS	FEFP	900,000.00
93		1015221	START UP SUPPLIES NEW SCHOOLS	FEFP	605,000.00
94		1016921	FLORIDA STERLING PROGRAM	FEFP	12,000.00
95		1016531	ERP SOFTWARE ENHANCEMENT	FEFP	25,000.00
96	Scott Clark	1015051	PRINT SHOP HARDWARE & SOFTWARE	FEFP	14,636.00
97		1015641	FOCUS GRADEBOOK	FEFP	33,186.00
98		1016201	DESTINY RESOURCE MGMT MAINTENANCE	FEFP	85,151.00
99		1016431	ELECTRONIC RESOURCES	FEFP	406,239.00
100		1016591	OFFICE 365 STAFF TRAINING	FEFP	12,458.00
101		1017001	ISAFE SUBSCRIPTION	FEFP	4,700.00
102		1017031	MEDIA SPECIALIST EXTRA	FEFP	57,150.00
103		1017091	HIGH SCHOOL DIGITAL LIBRARY	FEFP	222,874.00
104	Sonia M Vazquez	1016261	CHOICE PROGRAMS MARKETING	FEFP	30,000.00
105	Superintendent	1010091	LOBBYING EFFORTS	FEFP	120,000.00
106		1010351	LEGAL FEES	FEFP	650,000.00
107		1015381	SUMMER OPS-GUIDANCE COUNSELORS	FEFP	267,600.00
108		1015681	BOARD MEETING MGMT/EQUIPMENT	FEFP	20,000.00
109		1015691	DISTRICT MEMBERSHIP DUES	FEFP	65,000.00
110		1016031	FOUNDATION SUPPORT - WASTE MGMT	LOCAL	220,000.00
111		1016051	PROMOTIONS & PUBLIC RELATIONS	LOCAL	100,000.00
112		1016281	BOARD MEMBER EXPENSES	LOCAL	15,000.00

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
LINE ITEM ALLOCATIONS

LINE	ADMIN	PROJECT	DESCRIPTION	FUNDING	2018-19 RECOMMENDED FUNDING
113	Superintendent	1016701	FOOTSTEPS TO BRILLANCE	FEFP	25,000.00
114		1016751	HUMAN CAPITAL ACADEMY	FEFP	53,300.00
115		1017111	ACADEMY FOR FUTURE EDUCATORS PROGRAM	FEFP	100,000.00
116	Tammy Otterson	1010701	UNEMPLOYMENT CLAIMS	FEFP	186,000.00
117		1010891	RECRUITMENT	FEFP	324,062.00
118		1010911	TSSI SUBSTITUTE CALLING SYSTEM	FEFP	37,383.00
119		1010991	FINGERPRINTING	FEFP	175,000.00
120		1014901	EAP PROGRAM	FEFP	127,020.00
121		1015521	DIFFERENTIATED PAY	FEFP	10,000.00
122		1015671	ATHLETIC COACHING SUPPL - NON-EMP	FEFP	266,425.00
123	Tom Phelps	1010871	CERTIFIED ATHLETIC TRAINING	FEFP	20,000.00
124		1011521	ATHLETIC OFFICIALS & REFEREES	FEFP	169,750.00
125		1014971	ADMIN COMPLEX SECURITY	FEFP	5,000.00
126		1015261	MIDDLE SCHOOL ATHLETICS	FEFP	60,000.00
127		1015441	POOL RENTAL AND HEATING	FEFP	40,000.00
128		1015471	BUS MONITORS	FEFP	30,000.00
129		1015551	WEATHER MONITORING	FEFP	4,750.00
130		1015621	SUMMER OPS - ATHLETIC DIRECTORS	FEFP	22,700.00
131		1016511	VISION QUEST	FEFP	30,000.00
132		1016971	FL HOSPL SPORTS CONCUSSION PGM	FEFP	14,000.00
133		1017101	ELEM/MIDD/HIGH PE EQUIPMENT AND PD	FEFP	3,000.00
Grand Total					\$ 19,693,029.00



Fund 200
Debt Service Fund

FUND 200

DEBT SERVICE FUND BUDGET

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

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

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

Source	Account Number	2018-19 Budget	2017-18 Actual	Difference
FEDERAL:				
Federal Direct QSCB Subsidy	199	2,193,966.00	2,190,442.50	3,523.50
Total Federal		<u>2,193,966.00</u>	<u>2,190,442.50</u>	<u>3,523.50</u>
STATE:				
CO & DS withheld for SBE/COBI Bonds	322	761,297.87	942,878.12	(181,580.25)
Total State		<u>761,297.87</u>	<u>942,878.12</u>	<u>(181,580.25)</u>
LOCAL:				
Sales Tax	418	-	-	-
Lease Payments and Other	425	1,056,764.99	832,741.09	224,023.90
Interest on Investments (incl. net change)	430	-	-	-
Total Local		<u>1,056,764.99</u>	<u>832,741.09</u>	<u>224,023.90</u>
OTHER SOURCES:				
Transfers In	630	29,720,300.85	23,779,427.60	5,940,873.25
Proceeds/Premium on Refunding Bonds	700	-	-	-
Total Other Sources		<u>29,720,300.85</u>	<u>23,779,427.60</u>	<u>5,940,873.25</u>
TOTAL ESTIMATED REVENUE & OTHER SOURCES		<u>33,732,329.71</u>	<u>27,745,489.31</u>	<u>5,986,840.40</u>
Restricted for Debt Service	2752	15,955,649.50	14,816,157.72	1,139,491.78
Total Beginning Fund Balance		<u>15,955,649.50</u>	<u>14,816,157.72</u>	<u>1,139,491.78</u>
TOTAL EST REVENUE AND BEGINNING FD BAL		<u>49,687,979.21</u>	<u>42,561,647.03</u>	<u>7,126,332.18</u>

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

Use	Account Number	2018-19 Budget	2017-18 Actual	Difference
Redemption of Principal	9271	21,331,583.73	16,272,476.18	5,059,107.55
Interest	9272	10,007,210.45	10,290,486.52	(283,276.07)
Dues and Fees	9273	48,540.00	39,034.83	9,505.17
Cost of Issuance	9273	-	4,000.00	(4,000.00)
Payments to Refunding Bond Escrow Agent	9276	-	-	-
Total Debt Service Appropriations		31,387,334.18	26,605,997.53	4,781,336.65
OTHER USES:				
Transfers Out	9793	-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		31,387,334.18	26,605,997.53	4,781,336.65
ESTIMATED REVENUE LESS APPROPRIATIONS		2,344,995.53	1,139,491.78	1,205,503.75
FUND BALANCE AT END OF YEAR:				
Restricted for Debt Service	2752	18,300,645.03	15,955,649.50	2,344,995.53
Total Ending Fund Balance		18,300,645.03	15,955,649.50	2,344,995.53
TOTAL APPROPRIATIONS AND ENDING FD BAL		49,687,979.21	42,561,647.03	7,126,332.18

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

Source	Account Number	210 SBE Bonds	2A2 2015 Sales Tax Bonds	2A4 2017 Sales Tax Bonds	2A5 2017 Capital Outlay Sales Tax Bonds	298 Bellalago EFBD	2A9 2009 COP	2A8 2010 COP
CURRENT BALANCE		88,477.13	-	-	-	-	264.47	14,885,698.53
Est Additional Receipts		-	-	-	-	-	-	-
(Est Additional Expenditures)		-	-	-	-	-	-	-
BEGINNING FUND BALANCE		88,477.13	-	-	-	-	264.47	14,885,698.53
ESTIMATED REVENUE:								
FEDERAL DIRECT QSCBs	0199	-	-	-	-	-	-	2,193,966.00
CO&DS	0322	761,297.87	-	-	-	-	-	-
TAXES	0412	-	-	-	-	-	-	-
LOCAL SALES TAX	0418	-	-	-	-	-	-	-
LEASE	0425	-	-	-	-	-	-	-
TRANSFERS IN	0630	-	3,584,710.80	2,972,522.00	7,039,194.00	926,090.38	3,772,840.53	2,889,798.00
BOND PROCEEDS	0700	-	-	-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		761,297.87	3,584,710.80	2,972,522.00	7,039,194.00	926,090.38	3,772,840.53	5,083,764.00
TOTAL ESTIMATED REVENUES AND BEGINNING FD BAL		849,775.00	3,584,710.80	2,972,522.00	7,039,194.00	926,090.38	3,773,105.00	19,969,462.53
APPROPRIATIONS:								
PRINCIPAL	7100	615,000.00	3,060,000.00	2,680,000.00	4,720,000.00	351,583.73	3,315,000.00	-
INTEREST	7200	166,350.00	522,215.80	288,702.00	2,315,364.00	574,506.65	452,975.00	2,696,490.00
DUES & FEES	7300	-	2,495.00	3,820.00	3,830.00	-	5,130.00	12,515.00
COST OF ISSUANCE	7301	-	-	-	-	-	-	-
PAYMENTS TO REFUNDING BOND ESCROW AGENT	7600	-	-	-	-	-	-	-
TRANSFERS OUT	9300	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS & OTHER USES		781,350.00	3,584,710.80	2,972,522.00	7,039,194.00	926,090.38	3,773,105.00	2,709,005.00
ESTIMATED REVENUE LESS APPROPRIATIONS		(20,052.13)	-	-	-	-	(264.47)	2,374,759.00
FUND BALANCE AT END OF YEAR:								
RESTRICTED	275200	68,425.00	-	-	-	-	-	17,260,457.53
ENDING FUND BALANCE		68,425.00	-	-	-	-	-	17,260,457.53
TOTAL APPROPRIATIONS AND ENDING FD BAL		849,775.00	3,584,710.80	2,972,522.00	7,039,194.00	926,090.38	3,773,105.00	19,969,462.53

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

Source	Account Number	2A7 2013 COP	2B1 2014 COP	2B2 2015 COP	2B3 2017 COP	Total COPs	Grand Total
CURRENT BALANCE		237.70	105.10	954,802.01	26,064.56	15,867,172.37	15,955,649.50
Est Additional Receipts		-	-	-	-	-	-
(Est Additional Expenditures)		-	-	-	-	-	-
BEGINNING FUND BALANCE		237.70	105.10	954,802.01	26,064.56	15,867,172.37	15,955,649.50
ESTIMATED REVENUE:							
FEDERAL DIRECT QSCBs	0199	-	-	-	-	2,193,966.00	2,193,966.00
CO&DS	0322	-	-	-	-	-	761,297.87
TAXES	0412	-	-	-	-	-	-
LOCAL SALES TAX	0418	-	-	-	-	-	-
LEASE	0425	-	-	1,056,764.99	-	1,056,764.99	1,056,764.99
TRANSFERS IN	0630	4,023,269.80	1,895,094.90	-	2,616,780.44	15,197,783.67	29,720,300.85
BOND PROCEEDS	0700	-	-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		4,023,269.80	1,895,094.90	1,056,764.99	2,616,780.44	18,448,514.66	33,732,329.71
TOTAL ESTIMATED REVENUES AND BEGINNING FD BAL		4,023,507.50	1,895,200.00	2,011,567.00	2,642,845.00	34,315,687.03	49,687,979.21
APPROPRIATIONS:							
PRINCIPAL	7100	2,505,000.00	1,770,000.00	870,000.00	1,445,000.00	9,905,000.00	21,331,583.73
INTEREST	7200	1,513,212.50	120,400.00	165,139.50	1,191,855.00	6,140,072.00	10,007,210.45
DUES & FEES	7300	5,295.00	4,800.00	4,665.00	5,990.00	38,395.00	48,540.00
COST OF ISSUANCE	7301	-	-	-	-	-	-
PAYMENTS TO REFUNDING BOND ESCROW AGENT	7600	-	-	-	-	-	-
TRANSFERS OUT	9300	-	-	-	-	-	-
TOTAL APPROPRIATIONS & OTHER USES		4,023,507.50	1,895,200.00	1,039,804.50	2,642,845.00	16,083,467.00	31,387,334.18
ESTIMATED REVENUE LESS APPROPRIATIONS		(237.70)	(105.10)	16,960.49	(26,064.56)	2,365,047.66	2,344,995.53
FUND BALANCE AT END OF YEAR:							
RESTRICTED	275200	-	-	971,762.50	-	18,232,220.03	18,300,645.03
ENDING FUND BALANCE		-	-	971,762.50	-	18,232,220.03	18,300,645.03
TOTAL APPROPRIATIONS AND ENDING FD BAL		4,023,507.50	1,895,200.00	2,011,567.00	2,642,845.00	34,315,687.03	49,687,979.21

School District of Osceola County, FL Future Debt Service Payments As of 06/30/2018	210 SBE Bonds	2A2 2015 Sales Tax Bd	2A4 2017 Sales Tax Bd	2A5 2017 Capital Outlay Sales Tax Bonds	298 Bellalago EFBD	2A9 2009 COP
PROJECTS FUNDED	Various Projects	Refunding portion of 2007A Sales Tax Bd	Refunding portion of 2007B Sales Tax Bd	Various Maintenance & Renovation Projects	Bellalago Charter School	Poinciana High, Horizon Middle, Kissimmee Elem, Osceola High Additions
INTEREST RATE	3.0 - 5.0	1.99	1.72	2.76	1.0 - 4.6	3.0 - 5.0
PRINCIPAL AMOUNT OUTSTANDING	3,539,000.00	26,242,000.00	16,785,000.00	86,250,000.00	9,001,149.90	10,930,000.00

Principal & Interest Payments Due in:

2019	781,350.00	3,582,215.80	2,968,702.00	7,035,364.00	926,090.38	3,767,975.00
2020	691,850.00	3,592,321.80	2,967,606.00	7,033,298.00	930,540.22	1,720,375.00
2021	690,850.00	3,596,014.90	2,970,736.00	7,032,575.00	928,872.77	1,724,375.00
2022	608,800.00	3,607,394.60	2,968,006.00	7,028,126.00	926,669.12	1,724,150.00
2023	554,400.00	3,622,281.80	2,964,502.00	7,024,882.00	924,878.42	1,724,550.00
2024	393,850.00	3,629,577.00	2,970,224.00	7,027,636.00	923,835.22	1,722,187.50
2025	271,950.00	6,939,399.60		7,021,319.00	913,628.43	
2026	158,550.00			7,020,862.00	914,075.02	
2027				7,021,058.00	904,846.17	
2028				7,016,838.00	895,895.88	
2029				7,013,133.00	882,733.47	
2030				7,009,805.00	876,146.21	
2031				7,011,647.00	869,739.99	
2032				7,008,521.00	853,032.37	
2033				7,005,358.00	842,449.75	
2034					15,000.00	
TOTAL:	4,151,600.00	28,569,205.50	17,809,776.00	105,310,422.00	13,528,433.42	12,383,612.50

*Principal and interest payments shown for the 2010 COP's are net of an annual federal direct subsidy of \$2,193,966

School District of Osceola County, FL Future Debt Service Payments As of 06/30/2018	2A8 2010 COP	2A7 2013 COP	2B1 2014 COP	2B2 2015 COP	2B3 2017 COP	Total COPs	Total Debt
PROJECTS FUNDED	Renovations: Osceola High, Thacker Avenue Elementary, Highlands Elementary 0.858	Refunding 2004A COP	Refunding remaining portion of 2004A COP; 2004B COP and 2004C COP	Refunding 2005 COP	Refunding 2007 COP		
INTEREST RATE	(net of subsidy)*	2.5 - 5.0	2.24	2.67	2.10		
PRINCIPAL AMOUNT OUTSTANDING	40,500,000.00	32,695,000.00	5,375,000.00	6,620,000.00	56,755,000.00	152,875,000.00	294,692,149.90

Principal & Interest Payments Due in:

2019	502,524.00	4,018,212.50	1,890,400.00	1,035,139.50	2,636,855.00	13,851,106.00	29,144,828.18
2020	502,524.00	3,877,962.50	80,752.00	1,036,576.75	6,701,510.00	13,919,700.25	29,135,316.27
2021	502,524.00	3,878,462.50	80,752.00	1,037,346.50	6,700,170.00	13,923,630.00	29,142,678.67
2022	502,524.00	3,873,862.50	80,752.00	1,037,448.75	6,706,415.00	13,925,152.25	29,064,147.97
2023	502,524.00	3,870,262.50	80,752.00	1,036,883.50	6,705,035.00	13,920,007.00	29,010,951.22
2024	502,524.00	3,874,262.50	80,752.00	1,035,650.75	6,706,135.00	13,921,511.75	28,866,633.97
2025	502,524.00	3,871,012.50	80,752.00	1,038,683.75	8,439,610.00	13,932,582.25	29,078,879.28
2026	502,524.00	2,755,512.50	80,752.00		9,554,025.00	12,892,813.50	20,986,300.52
2027	41,002,524.00	2,752,950.00	80,752.00		9,556,560.00	53,392,786.00	61,318,690.17
2028		9,560,249.99	3,685,752.00			13,246,001.99	21,158,735.87
2029						0.00	7,895,866.47
2030						0.00	7,885,951.21
2031						0.00	7,881,386.99
2032						0.00	7,861,553.37
2033						0.00	7,847,807.75
2034						0.00	15,000.00
TOTAL:	45,022,716.00	42,332,749.99	6,222,168.00	7,257,729.50	63,706,315.00	176,925,290.99	346,294,727.91

Debt Capacity Analysis - Capital Outlay Millage

Estimated Revenue	2019	2020	2021	2022	2023	
Tax Roll	27,418,836.008	29,667,180.561	32,040,555.006	34,539,718.296	37,164,736.886	
Millage	1.5	1.5	1.5	1.5	1.5	
Total Tax (Tax Roll * Millage * Collection)	0.96	39,483,123.85	42,720,740.01	46,138,399.21	49,737,194.35	53,517,221.12

Debt Service Appropriations	SERIES	CHARGE ID	FACTORS	2019	2020	2021	2022	2023
COP 2009 Debt Service	A	*		3,773,105.00	1,725,505.00	1,729,505.00	1,729,280.00	1,729,680.00
COP 2010 Debt Service	A	*		5,083,764.00	5,083,764.00	5,083,764.00	5,083,764.00	5,083,764.00
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	*		4,023,507.50	3,883,257.50	3,883,757.50	3,879,157.50	3,875,557.50
COP 2014 Debt Service	A	*		1,895,200.00	85,552.00	85,552.00	85,552.00	85,552.00
COP 2015 Debt Service	A	*		1,039,804.50	1,041,241.75	1,042,011.50	1,042,113.75	1,041,548.50
COP 2017 Debt Service	A	*		2,642,845.00	6,707,500.00	6,706,160.00	6,712,405.00	6,711,025.00
Bellalago Benefit District	PF	*		926,090.38	930,540.22	928,872.77	926,669.12	924,878.42
Total Debt Service Needs				17,190,350.38	17,263,394.47	17,265,656.77	17,264,975.37	17,258,039.42

Estimated Debt Service Capacity	22,292,773.47	25,457,345.54	28,872,742.44	32,472,218.98	36,259,181.70
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Millage Required to Meet Debt Service Needs	0.653	0.606	0.561	0.521	0.484
Millage Available for Capital Expenditures	0.847	0.894	0.939	0.979	1.016

Percent Indebted	43.5%	40.4%	37.4%	34.7%	32.2%
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Fund 300
Capital Projects Fund

FUND 300

CAPITAL PROJECTS FUND BUDGET

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

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

The District receives impact fees charged against new residential construction.

The District receives a portion of the one-cent infrastructure sales tax levied by the county. Based on an inter-local agreement the District receives 25% of the revenue generated through 2025.

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

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
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	15,315,624	4,965,514	35,494,672	44,510,809	59,077,752
Carryover - Capacity	16,159,424	-	-	-	-
Non-Capacity	58,061,223	59,896,775	91,032,097	127,507,785	169,513,362
Carryover - Non-Capacity	111,364,920	-	-	-	-
Total Beginning Fund Balance	200,901,191	64,862,290	126,526,769	172,018,593	228,591,114
ESTIMATED REVENUES					
Capacity Sources	46,049,891	52,404,158	46,016,136	48,316,944	50,732,791
Non-Capacity Sources	91,164,625	95,953,055	101,376,176	106,984,376	112,795,751
Total Estimated Revenues	137,214,516	148,357,212	147,392,312	155,301,320	163,528,542
Total Beginning Fund Balance & Estimated Revenues	338,115,707	213,219,502	273,919,081	327,319,913	392,119,656
APPROPRIATIONS & PROJECTED ENDING FUND BALANCE					
APPROPRIATIONS					
Capacity	72,559,424	21,875,000	37,000,000	33,750,000	1,000,000
Non-Capacity	200,693,993	64,817,733	64,900,488	64,978,799	65,052,200
Total Appropriations	273,253,417	86,692,733	101,900,488	98,728,799	66,052,200
PROJECTED ENDING FUND BALANCE					
Capacity	4,965,515	35,494,672	44,510,809	59,077,752	108,810,543
Non-Capacity	59,896,775	91,032,097	127,507,785	169,513,362	217,256,914
Total Ending Fund Balance	64,862,290	126,526,769	172,018,593	228,591,114	326,067,456
Total Appropriations & Projected Ending Fund Balance	338,115,707	213,219,502	273,919,081	327,319,913	392,119,656

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			15,315,624	4,965,514	35,494,672	44,510,809	59,077,752
Restricted for Carryover Appropriations			16,159,424	-	-	-	-
Total Beginning Fund Balance			31,475,048	4,965,514	35,494,672	44,510,809	59,077,752
ESTIMATED REVENUES							
Impact Fees			41,923,654	43,390,982	45,560,531	47,838,558	50,230,486
Celebration - Developer Funding Obligation			3,500,000	8,579,266	-	-	-
Flora Ridge EFBD			207,000	-	-	-	-
Interest			419,237	433,910	455,605	478,386	502,305
Total Estimated Revenues			46,049,891	52,404,158	46,016,136	48,316,944	50,732,791
Total Beginning Fund Balance & Estimated Revenues			77,524,939	57,369,672	81,510,809	92,827,752	109,810,543
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			500,000	3,500,000	34,000,000	-	-
HIGH SCHOOLS							
High School - NeoCity Academy			16,500,000	-	-	-	-
Total New School Projects			55,400,000	19,000,000	36,000,000	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	850,948		850,948				
Middle School AA - Harmony	3,384,020	992,996	4,377,016				
NeoCity Academy	697,884	170,627	868,511				
Poinciana High School Wing Addition	10,508		10,508				
Tohopekaliga High School	7,625,280	1,848,002	9,473,282				
Unallocated		579,159	579,159				
Total Carryover	12,568,640	3,590,784	16,159,424	-	-	-	-
Total Appropriations			72,559,424	21,875,000	37,000,000	33,750,000	1,000,000
Annual Surplus/(Deficiency)			(26,509,534)	30,529,158	9,016,136	14,566,944	49,732,791
PROJECTED ENDING FUND BALANCE							
Restricted for Capital Projects			4,965,514	35,494,672	44,510,809	59,077,752	108,810,543
Total Ending Fund Balance			4,965,514	35,494,672	44,510,809	59,077,752	108,810,543
Total Appropriations & Ending Fund Balance			77,524,939	57,369,672	81,510,809	92,827,752	109,810,543

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			58,061,223	59,896,775	91,032,097	127,507,785	169,513,362
Restricted for Carryover Appropriations			111,364,920	-	-	-	-
Total Beginning Fund Balance			169,426,143	59,896,775	91,032,097	127,507,785	169,513,362
ESTIMATED REVENUES							
CO&DS Flowthrough			950,000	750,000	750,000	750,000	750,000
1.5 Mill CO TAX			39,483,124	42,720,740	46,138,399	49,737,195	53,517,221
1/4 Cent Infrastructure Sales Surtax			15,754,508	16,328,110	16,986,118	17,644,817	18,310,183
1/2 Cent School Capital Outlay Surtax			31,509,016	32,656,220	33,972,236	35,289,634	36,620,366
PECO Regular			703,425	703,425	703,425	703,425	703,425
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			394,831	424,838	456,276	489,585	524,835
Total Estimated Revenues			91,164,625	95,953,055	101,376,176	106,984,376	112,795,751
Total Beginning Fund Balance & Estimated Revenues			260,590,768	155,849,830	192,408,273	234,492,161	282,309,113
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	1,000,000	1,000,000	1,000,000	1,000,000
School Computers			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 - Denn John Middle School			14,100,000	-	-	-	-
Comprehensive Renovations- Osceola County School for the Arts			2,000,000	-	-	-	-
Classroom Space Reconfigurations (including FF&E)			5,500,000	-	-	-	-
Cyclical Capital Renewal			4,080,000	4,000,000	4,000,000	4,000,000	4,000,000
Maintenance and Renovation - Deferred Maintenance			8,000,000	6,000,000	6,000,000	6,000,000	6,000,000
Total Renovation/Remodeling			33,680,000	10,000,000	10,000,000	10,000,000	10,000,000
DEBT SERVICE							
Repay LOANS - Long Term (COPs) (Total)			15,197,784	15,291,613	15,294,773	15,296,193	15,291,613
Repay LOANS - Long Term (Sales Tax Revenue Bonds)			13,596,427	13,600,371	13,608,471	13,613,672	13,618,811
Repay LOANS - EFBD			926,090	930,540	928,873	926,669	924,878
Total Debt Service			29,720,301	29,822,524	29,832,116	29,836,533	29,835,302
CARRYOVER							
RECURRING PROJECTS							
Athletic Facilities - High Schools		74,775	74,775				
Buses - Replacement	1,214,952	64,318	1,279,270				
Health & Safety	16,011	1,031,341	1,047,352				
Cyclical Capital Renewal	1,080,258	3,374,034	4,454,292				
Maintenance and Renovation - Deferred Maintenance	1,227,970	4,756,990	5,984,960				
Portable Installation (Includes Technology)	120,321	2,439,376	2,559,697				
Safety & Security	531,131	241,407	772,538				
School Computers	-	445,687	445,687				
Technology Infrastructure	659,370	369,466	1,028,836				
White Fleet	-	500,500	500,500				
Unallocated Future Projects	-	117,239	117,239				
RENOVATION/REMODELING PROJECTS							
Denn John Middle School Comprehensive Renovation	581,686	27,079,576	27,661,262				
Gateway High School Comprehensive Renovation		2,000,000	2,000,000				
Harmony Agricultural Building	278,463	20,542	299,005				
Horizon Middle School Ancillary Transportation Renovation	500,000	-	500,000				
Land Purchase Ancillary Facilities		1,993,456	1,993,456				
Liberty High School Site Traffic Pattern	65,918	100	66,018				
Maintenance Building Renovation	3,006	914,070	917,076				
Michigan Avenue Elementary Comprehensive Renovation	19,222,861	5,831,485	25,054,346				
oTECH St. Cloud (East) Remodeling	829,196	37,888	867,084				
Renovations-various schools	213,412	150,438	363,850				
St. Cloud Middle School Comprehensive Renovation		32,964,178	32,964,178				
Tohopekaliga High School - Road Improvement	413,499	-	413,499				
Total Carryover	26,958,054	84,406,866	111,364,920				
Total Appropriations			200,693,993	64,817,733	64,900,488	64,978,799	65,052,200
Annual Surplus/(Deficiency)			(109,529,368)	31,135,321	36,475,688	42,005,578	47,743,551
PROJECTED ENDING FUND BALANCE							
Restricted for Capital Projects			59,896,775	91,032,097	127,507,785	169,513,362	217,256,914
Total Ending Fund Balance			59,896,775	91,032,097	127,507,785	169,513,362	217,256,914
Total Appropriations & Ending Fund Balance			260,590,768	155,849,830	192,408,273	234,492,161	282,309,113

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

Source	ACCT. NO.	2018-19 Budget	2017-18 Actual	Difference
STATE:				
Capital Outlay & Debt Service	321	950,000.00	1,648,832.73	(698,832.73)
Interest on Undistributed CO&DS	325	-	2,155.82	(2,155.82)
PECO	391	703,425.00	678,761.00	24,664.00
Charter Capital	397	2,359,721.00	2,359,721.00	-
Other Miscellaneous State	399	-	175,428.78	(175,428.78)
Total State		<u>4,013,146.00</u>	<u>4,864,899.33</u>	<u>(851,753.33)</u>
LOCAL:				
Capital Outlay Tax (1.5 Mills)	413	39,483,124.00	35,559,890.40	3,923,233.60
County Local Sales Tax	418	15,754,508.00	15,182,037.71	572,470.29
School District Local Sales Tax	419	31,509,016.00	30,222,267.25	1,286,748.75
Interest	431	814,068.00	1,557,557.78	(743,489.78)
Grants	440	-	-	-
Miscellaneous	495	3,717,000.00	603,326.98	3,113,673.02
Impact Fees	496	41,923,654.00	40,505,946.32	1,417,707.68
Total Local		<u>133,201,370.00</u>	<u>123,631,026.44</u>	<u>9,570,343.56</u>
OTHER SOURCES:				
Transfers In	620	-	-	-
Other Financing Sources	730	-	-	-
Total Other Sources		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ESTIMATED REVENUE & OTHER SOURCES		<u>137,214,516.00</u>	<u>128,495,925.77</u>	<u>8,718,590.23</u>
FUND BALANCE AT BEGINNING OF YEAR:				
Restricted for Capital Projects	2726	200,901,190.48	189,799,500.43	11,101,690.05
Total Beginning Fund Balance		<u>200,901,190.48</u>	<u>189,799,500.43</u>	<u>11,101,690.05</u>
TOTAL EST REVENUE AND BEGINNING FD BAL		<u>338,115,706.48</u>	<u>318,295,426.20</u>	<u>19,820,280.28</u>

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

Use	ACCT. NO.	2018-19 Budget	2017-18 Actual	Difference
APPROPRIATIONS:				
Library Books	6100	234,979.21	166,297.75	68,681.46
Audio-Visual Materials	6200	67,487.48	1,315.29	66,172.19
Buildings and Additions	6300	171,002,546.87	66,029,196.97	104,973,349.90
Furniture, Fixtures and Equipment	6410-20	5,777,004.69	656,534.69	5,120,470.00
Computer Equipment	6430-40	3,774,117.32	5,064,195.43	(1,290,078.11)
Vehicle Purchase	6510	7,180,718.00	4,017,170.00	3,163,548.00
Land Purchase	6600	1,993,455.50	106,400.00	1,887,055.50
Site Improvements	6700	953,171.35	589,476.43	363,694.92
Remodeling and Renovations	6800	41,084,940.28	11,948,486.53	29,136,453.75
Computer Software	6900	11,206.82	315,636.09	(304,429.27)
Fees	7300	-	2,155.82	(2,155.82)
Charter School Capital	7930	-	624,570.00	(624,570.00)
Total Function 7400 Appropriations		<u>232,079,627.52</u>	<u>89,521,435.00</u>	<u>142,558,192.52</u>
OTHER USES:				
To General Fund	9100	11,453,489.00	4,093,373.12	7,360,115.88
To Debt Service Fund	9200	29,720,300.85	23,779,427.60	5,940,873.25
Total Other Financing Uses		<u>41,173,789.85</u>	<u>27,872,800.72</u>	<u>13,300,989.13</u>
TOTAL APPROPRIATIONS AND OTHER USES		<u>273,253,417.37</u>	<u>117,394,235.72</u>	<u>155,859,181.65</u>
ESTIMATED REVENUES LESS APPROPRIATIONS		<u>(136,038,901.37)</u>	<u>11,101,690.05</u>	<u>(147,140,591.42)</u>
FUND BALANCE AT END OF YEAR:				
Restricted for Capital Projects	2726	64,862,289.11	200,901,190.48	(136,038,901.37)
Total Ending Fund Balance		<u>64,862,289.11</u>	<u>200,901,190.48</u>	<u>(136,038,901.37)</u>
TOTAL APPROPRIATIONS AND ENDING FD BAL		<u>338,115,706.48</u>	<u>318,295,426.20</u>	<u>19,820,280.28</u>

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

Source	ACCT. NO.	390 Capital Projects LCIF	393 Infrastructure Sales Surtax	394 School Capital Sales Surtax	3A1 Sales Tax Bond Proceeds	3A7 Charter Capital	34 2017-2018 PECO	34S 2019 PECO
STATE:								
Capital Outlay & Debt Service	321	-	-	-	-	-	-	-
PECO	391	-	-	-	-	-	-	703,425.00
Charter Capital	397	-	-	-	-	2,359,721.00	-	-
Miscellaneous	399	-	-	-	-	-	-	-
Total State		-	-	-	-	2,359,721.00	-	703,425.00
LOCAL:								
Capital Outlay Tax (1.5 Mills)	413	-	-	-	-	-	-	-
County Local Sales Tax	418	-	15,754,508.00	-	-	-	-	-
School District Local Sales Tax	419	-	-	31,509,016.00	-	-	-	-
Interest	431	-	-	-	-	-	-	-
Miscellaneous	495	10,000.00	-	-	-	-	-	-
Impact Fees	496	-	-	-	-	-	-	-
Total Local		10,000.00	15,754,508.00	31,509,016.00	-	-	-	-
OTHER SOURCES:								
Transfers In	620	-	-	-	-	-	-	-
Total Other Sources		-	-	-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		10,000.00	15,754,508.00	31,509,016.00	-	2,359,721.00	-	703,425.00
FUND BALANCE AT BEGINNING OF YEAR:								
Restricted for Capital Projects	2726	3,326,428.07	16,908,133.45	33,727,700.80	73,664,323.96	-	965,780.82	-
Total Beginning Fund Balance		3,326,428.07	16,908,133.45	33,727,700.80	73,664,323.96	-	965,780.82	-
TOTAL EST REVENUE AND BEGINNING FD BAL		3,336,428.07	32,662,641.45	65,236,716.80	73,664,323.96	2,359,721.00	965,780.82	703,425.00

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

Source	ACCT. NO.	360 CO & DS	37 2016-2018 CO TAX	37S 2019 CO TAX	380 Flora Ridge EFBD	39N 2015-2018 Impact Fees	39S 2019 Impact Fees	Total
STATE:								
Capital Outlay & Debt Service	321	950,000.00	-	-		-		950,000.00
PECO	391	-	-	-		-		703,425.00
Charter Capital	397	-	-	-		-		2,359,721.00
Miscellaneous	399	-	-	-		-		-
Total State		950,000.00	-	-		-	-	4,013,146.00
LOCAL:								
Capital Outlay Tax (1.5 Mills)	413	-	-	39,483,124.00		-	-	39,483,124.00
County Local Sales Tax	418	-	-	-		-	-	15,754,508.00
School District Local Sales Tax	419	-	-	-		-	-	31,509,016.00
Interest	431	-	-	394,831.00		-	419,237.00	814,068.00
Miscellaneous	495	-	-	-	207,000.00	-	3,500,000.00	3,717,000.00
Impact Fees	496	-	-	-		-	41,923,654.00	41,923,654.00
Total Local		-	-	39,877,955.00	207,000.00	-	45,842,891.00	133,201,370.00
OTHER SOURCES:								
Transfers In	620	-	-	-		-	-	-
Total Other Sources		-	-	-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		950,000.00	-	39,877,955.00	207,000.00	-	45,842,891.00	137,214,516.00
FUND BALANCE AT BEGINNING OF YEAR:								
Restricted for Capital Projects	2726	1,943,323.51	38,890,452.36	-	486,275.18	30,988,772.33	-	200,901,190.48
Total Beginning Fund Balance		1,943,323.51	38,890,452.36	-	486,275.18	30,988,772.33	-	200,901,190.48
TOTAL EST REVENUE AND BEGINNING FD BAL		2,893,323.51	38,890,452.36	39,877,955.00	693,275.18	30,988,772.33	45,842,891.00	338,115,706.48

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

Use	ACCT. NO.	390 Capital Projects LCIF	393 Infrastructure Sales Surtax	394 School Capital Sales Surtax	3A1 Sales Tax Bond Proceeds	3A7 Charter Capital	34 2017-2018 PECO	34S 2019 PECO
APPROPRIATIONS:								
Library Books	6100							
Audio-Visual Materials	6200							
Buildings and Additions	6300	413,499.40	500,000.00	34,476,053.61	69,303,732.43			
Furniture, Fixtures and Equipment	6410-20							
Computer Equipment	6430-40		419,566.04	1,131,000.00	116,180.61			
Vehicle Purchase	6510-20		979,770.00					
Land Purchase	6600							
Site Improvements	6700			32,192.97	299,494.51			
Remodeling and Renovations	6800	84,134.37	1,977,277.89	11,805,542.82	3,944,052.41		965,780.81	703,425.00
Computer Software	6900				864.00			
Fees	7300							
Total Function 7400 Appropriations		497,633.77	3,876,613.93	47,444,789.40	73,664,323.96	-	965,780.81	703,425.00
OTHER USES:								
To General Fund	9100					2,359,721.00		
To Debt Service Fund	9200		6,557,232.80	7,039,194.00				
Total Other Financing Uses		-	6,557,232.80	7,039,194.00	-	2,359,721.00	-	-
TOTAL APPROPRIATIONS AND OTHER USES		497,633.77	10,433,846.73	54,483,983.40	73,664,323.96	2,359,721.00	965,780.81	703,425.00
ESTIMATED REVENUES LESS APPROPRIATIONS		(487,633.77)	5,320,661.27	(22,974,967.40)	(73,664,323.96)	-	(965,780.81)	-
FUND BALANCE AT END OF YEAR:								
Restricted for Capital Projects	2726	2,838,794.30	22,228,794.72	10,752,733.40	-	-	0.01	-
Total Ending Fund Balance		2,838,794.30	22,228,794.72	10,752,733.40	-	-	0.01	-
TOTAL APPROPRIATIONS AND ENDING FD BAL		3,336,428.07	32,662,641.45	65,236,716.80	73,664,323.96	2,359,721.00	965,780.82	703,425.00

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

Use	ACCT. NO.	360 CO & DS	37 2016-2018 CO TAX	37S 2019 CO TAX	380 Bellallago EFBD	39 2015-2018 Impact Fees	39S 2019 Impact Fees	Total
APPROPRIATIONS:								
Library Books	6100					234,979.21		234,979.21
Audio-Visual Materials	6200					67,487.48		67,487.48
Buildings and Additions	6300		1,294,022.09			24,444,587.51	40,570,651.83	171,002,546.87
Furniture, Fixtures and Equipment	6410-20		1,044,367.39	1,600,000.00		3,132,637.30		5,777,004.69
Computer Equipment	6430-40		438,739.53			1,668,631.14		3,774,117.32
Vehicle Purchase	6510-20		1,100,000.00	3,250,000.00		850,948.00	1,000,000.00	7,180,718.00
Land Purchase	6600		1,993,455.50					1,993,455.50
Site Improvements	6700	1,571.17	619,912.70					953,171.35
Remodeling and Renovations	6800	1,614,061.12	12,167,223.99	7,244,283.00		579,158.87		41,084,940.28
Computer Software	6900					10,342.82		11,206.82
Fees	7300	-						-
Total Function 7400 Appropriations		1,615,632.29	18,657,721.20	12,094,283.00	-	30,988,772.33	41,570,651.83	232,079,627.52
OTHER USES:								
To General Fund	9100		943,795.03	8,149,972.97				11,453,489.00
To Debt Service Fund	9200		16,123,874.05					29,720,300.85
Total Other Financing Uses		-	17,067,669.08	8,149,972.97	-	-	-	41,173,789.85
TOTAL APPROPRIATIONS AND OTHER USES		1,615,632.29	35,725,390.28	20,244,255.97	-	30,988,772.33	41,570,651.83	273,253,417.37
ESTIMATED REVENUES LESS APPROPRIATIONS		(665,632.29)	(35,725,390.28)	19,633,699.03	207,000.00	(30,988,772.33)	4,272,239.17	(136,038,901.37)
FUND BALANCE AT END OF YEAR:								
Restricted for Capital Projects	2726	1,277,691.22	3,165,062.08	19,633,699.03	693,275.18	-	4,272,239.17	64,862,289.11
Total Ending Fund Balance		1,277,691.22	3,165,062.08	19,633,699.03	693,275.18	-	4,272,239.17	64,862,289.11
TOTAL APPROPRIATIONS AND ENDING FD BAL		2,893,323.51	38,890,452.36	39,877,955.00	693,275.18	30,988,772.33	45,842,891.00	338,115,706.48

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SAFETY AND SECURITY CARRYOVER 2018-19**

PROJECT DESCRIPTION	PROJECT NUMBER	SCHOOL/LOCATION	FACILITY NUMBER	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE BALANCE
LOCKS	3602051	COUNTY-WIDE	9505	\$ 10,171.80		\$ 10,171.80	
		NEPTUNE MIDDLE SCHOOL	0311	35,872.00		35,872.00	
SAFETY & SECURITY	3600001	COUNTY-WIDE	9505	32,501.58			32,501.58
		VENTURA ELEMENTARY	0321	13,303.29		13,303.29	
FENCING	3602311	BOGGY CREEK ELEMENTARY	0401	3,500.00	3,113.87		386.13
		CELEBRATION HIGH SCHOOL	0902	5,000.00	740.05		4,259.95
		CENTRAL ELEMENTARY	0061	12,000.00	2,807.03		9,192.97
		HARMONY COMMUNITY SCHOOL (K-8)	0011	104,469.00		33,017.55	71,451.45
		HIGHLANDS ELEMENTARY	0071	65,000.00	1,852.44	36,156.13	26,991.43
		LAKEVIEW ELEMENTARY	0801	2,000.00	1,755.73		244.27
		NARCOOSSEE MIDDLE SCHOOL	0040	8,000.00	3,072.05		4,927.95
		WESTSIDE K-8 SCHOOL	0302	127,618.00		36,191.63	91,426.37
VIDEO SURVEILLANCE	3602781	PERFORMING ARTS CENTER	9103	50,837.56	50,837.56		-
BURGLAR SYSTEMS	3602771	REEDY CREEK ELEMENTARY	0301	1,207.84	437.50	745.34	25.00
INTERCOM	3602571	ADMINISTRATIVE CENTER	9408	32,859.86		32,859.86	
		COUNTY-WIDE	9505	42,474.51		42,474.51	
		LIBERTY HIGH SCHOOL	0842	88,235.00	44,117.50	44,117.50	
		OSCEOLA HIGH SCHOOL	0081	115,106.00		115,106.00	
		ST. CLOUD HIGH SCHOOL	0201	92,430.00		92,430.00	
TECHNOLOGY	3602861	COUNTY-WIDE	9505	38,685.56		38,685.56	
Grand Total				\$ 881,272.00	\$ 108,733.73	\$ 531,131.17	\$ 241,407.10

Carryover \$ 772,538.27

Encumbrances 531,131.17
Committed (work orders) & Available 241,407.10

Carryover \$ 772,538.27



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

Project Details / Equipment	Budget Request
Access modifications	100,000
Burglar Alarms	170,000
Camera Upgrades	300,000
Equipment Replacement	190,000
Fencing	100,000
Locks	2,090,000
School Check-In	50,000
Total	\$ 3,000,000

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

PROJECT DESCRIPTION	PROJECT NUMBER	SCHOOL/LOCATION	FACILITY NUMBER	ENCUMBERED & COMMITTED	AVAILABLE BALANCE
TECHNOLOGY INFRASTRUCTURE	3002861	COUNTY-WIDE	9209	\$ 659,370	\$ 369,466
					\$ 1,028,836
COMPUTERS	3002521	COUNTY-WIDE	9209	\$ -	\$ 445,687
					\$ 445,687
Grand Total					\$ 1,474,523



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	AVAILABLE BALANCE
ATHLETIC FACILITIES-FAC	3202511	OSCEOLA HIGH SCHOOL	0081	45,000.00	-	44,452.50	547.50
BATHROOM RENOVATIONS	3202321	NEPTUNE MIDDLE SCHOOL	0311	82,214.00	-	59,005.28	23,208.72
		PARKWAY MIDDLE SCHOOL	0821	72,836.00	8,163.75	64,672.25	-
BUS LOOP	3202641	NEPTUNE MIDDLE SCHOOL	0311	23,339.00	13,135.75	10,203.25	-
DINING	3201011	LIBERTY HIGH SCHOOL	0842	256,180.84	137,595.67	19,455.37	99,129.80
		ST. CLOUD HIGH SCHOOL	0201	431,330.93	173,205.03	57,408.69	200,717.21
DOORS/DOOR HARDWARE	3201041	CELEBRATION HIGH SCHOOL	0902	22,683.00	-	-	22,683.00
		LAKEVIEW ELEMENTARY	0801	98,518.92	86,106.92	12,412.00	-
DRIVEWAY/PARKING LOT RESURFACE	3202151	ADMINISTRATIVE CENTER	9408	381,770.00	16,215.50	276,457.57	89,096.93
		PLEASANT HILL ELEMENTARY	0811	134,997.95	2,585.00	15,760.00	116,652.95
ELECTRICAL REPAIRS	3201201	HICKORY TREE ELEMENTARY	0501	232,190.00	12,526.08	180,013.21	39,650.71
		OSCEOLA HIGH SCHOOL	0081	6,945.11	3,854.77	2,420.34	670.00
FENCING	3202311	LAKEVIEW ELEMENTARY	0801	17,000.00	-	-	17,000.00
GUTTERS	3202261	POINCIANA HIGH SCHOOL	0841	114,155.37	-	-	114,155.37
GENERAL REPAIRS	3202171	PURCHASING	9504	17,315.00	393.59	-	16,921.41
FLOOR TILE	3202271	THE OSC CNTY SCH FOR THE ARTS	0921	3,740.38	-	-	3,740.38
HVAC REPAIR/REPLACEMENT	3202301	NARCOOSSEE MIDDLE SCHOOL	0040	827,366.71	49,876.00	-	777,490.71
LIGHTING	3202431	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	1,103,895.98	-	-	1,103,895.98
		MAINTENANCE	9403	33,133.71	-	-	33,133.71
PAVING	3202231	DEERWOOD ELEMENTARY	0831	86,463.43	11,745.25	37,805.50	36,912.68
PLUMBING REPAIRS	3202701	MILL CREEK ELEMENTARY	0701	65,751.26	32,875.63	-	32,875.63
REMODELING	3203001	CELEBRATION K-8	0711	25,852.00	-	25,852.00	-
RENOVATION	3203301	PARKWAY MIDDLE SCHOOL	0821	233,488.63	-	129,016.20	104,472.43
RETENTION WALLS	3202731	WESTSIDE K-8 SCHOOL	0302	120,000.00	-	20,110.00	99,890.00
ROOFING	3202281	ROSS E. JEFFRIES CAMPUS	9005	246,914.15	232,652.90	14,261.25	-
SECURITY MODIFICATIONS	3201021	THE OSC CNTY SCH FOR THE ARTS	0921	220,000.00	-	110,952.26	109,047.74
SHADE COVER	3202591	NARCOOSSEE MIDDLE SCHOOL	0040	103,285.04	-	-	103,285.04
SIGNAGE	3202631	COUNTY-WIDE	9505	10,000.00	-	-	10,000.00
SITE DRAINAGE	3202121	NEPTUNE ELEMENTARY	0933	34,120.00	-	-	34,120.00
TANKS	3202221	TRANSPORTATION	9402	132,084.32	-	-	132,084.32
Grand Total				\$ 5,235,224.14	\$ 780,931.84	\$ 1,080,257.67	\$ 3,374,034.63
						Carryover	<u>\$ 4,454,292.30</u>



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
Celebration K-8	Office Partitions	2,000
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
Horizon Middle School	Connector Sidewalk	80,000
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	\$ 3,618,882
	Contingency	461,118
	Total	\$ 4,080,000

**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	DISCOVERY 6-8	0041	55,418.06		55,418.06	-
		GATEWAY HIGH SCHOOL	0601	60,000.00	56,882.83		3,117.17
		PLEASANT HILL ELEMENTARY	811	320,000.00	310,991.25		9,008.75
CHILLER REPLACEMENT	3202361	CENTRAL ELEMENTARY	0061	588,030.00		-	588,030.00
		KISSIMMEE MIDDLE SCHOOL	0251	359,300.00	147,997.91	66,253.46	145,048.63
		POINCIANA ELEMENTARY SCHOOL	0901	648,900.00		15,300.00	633,600.00
		POINCIANA HIGH SCHOOL	0841	155,000.00	96,113.07	43,796.93	15,090.00
DRINKING FOUNTAIN	3202721	LIBERTY HIGH SCHOOL	0842	60,000.00	33,664.22	-	26,335.78
ELECTRICAL REPAIRS	3201201	PERFORMING ARTS CENTER	9103	90,793.55		84,040.00	6,753.55
FENCING	3202311	WESTSIDE K-8 SCHOOL	0302	15,000.00		-	15,000.00
GUTTERS	3202261	CHESTNUT ELEMENTARY	0957	107,400.00		107,400.00	-
		KISSIMMEE ELEMENTARY SCHOOL	0042	80,000.00		70,500.00	9,500.00
		PARTIN SETTLEMENT ELEMENTARY	0904	117,000.00		117,000.00	-
		SUNRISE ELEMENTARY	0958	109,800.00			109,800.00
HVAC REPAIR/REPLACEMENT	3202301	CELEBRATION HIGH SCHOOL	0902	200,000.00	148,219.08	19,650.00	32,130.92
		CELEBRATION K-8	0711	170,000.00		-	170,000.00
		HARMONY COMMUNITY SCHOOL (K-8)	0011	66,503.30		-	66,503.30
		KISSIMMEE ELEMENTARY SCHOOL	0042	160,000.00	119,882.18	11,620.00	28,497.82
		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		125,000.00	200,000.00
		MAINTENANCE	9403	10,000.00		-	10,000.00
		NARCOOSSEE MIDDLE SCHOOL	0040	250,000.00		149,994.00	100,006.00
		NEPTUNE MIDDLE SCHOOL	0311	22,000.00	8,792.72	13,207.28	-
		TECO	0861	15,000.00	7,482.14	6,890.16	627.70
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		4,560.00	18,940.00
		KISSIMMEE MIDDLE SCHOOL	0251	180,000.00	2,290.00	177,369.75	340.25
		LIBERTY HIGH SCHOOL	0842	60,000.00	50,281.80	-	9,718.20
MAINT/RENOV	3200001	COUNTY-WIDE	9505	1,152,104.44		-	1,152,104.44
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
		NARCOOSSEE MIDDLE SCHOOL	0040	4,000.00	177.21	-	3,822.79
REPAIR/REPAINT	3202131	DISCOVERY 6-8	0041	120,000.00		64,130.00	55,870.00
		PLEASANT HILL ELEMENTARY	811	80,000.00	21,297.28		58,702.72
		REEDY CREEK ELEMENTARY	0301	90,000.00		31,868.00	58,132.00
ROOFING REPLACEMENT	3217531	CELEBRATION K-8	0711	1,064,688.47	945,998.86	70,389.84	48,299.77
ROOFING	3202281	NARCOOSSEE MIDDLE SCHOOL	0040	239,612.00		13,680.00	225,932.00
		POINCIANA ELEMENTARY SCHOOL	0901	179,384.00			179,384.00
SECURITY MODIFICATIONS	3201021	GATEWAY HIGH SCHOOL	0601	78,979.00	53,509.00	-	25,470.00
		HARMONY HIGH SCHOOL	0922	80,896.00	75,869.00	-	5,027.00
SITE DRAINAGE	3202121	THACKER AVENUE ELEMENTARY	0101	8,000.00		-	8,000.00
Grand Total				\$ 8,064,408.82	\$ 2,079,448.55	\$ 1,248,067.48	\$ 4,736,892.79

Carryover \$ 5,984,960.27

Encumbrances 1,227,970.04
Committed (work orders) & Available 4,756,990.23
Carryover \$ 5,984,960.27



**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	1,400,000
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
Professional and Technical HS	HVAC	Cooling Tower	55,000
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	\$ 7,427,000
		Contingency	573,000
		Total	\$ 8,000,000

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Fund 400
Special Revenue Fund

FUND 400

SPECIAL REVENUE FUND BUDGET

The Special Revenue Fund is comprised of two major sections: Food Service and Special Revenue-Other (Federal Grants).

The Food Service Fund reflects revenues and expenditures of the District's food service program. Federal reimbursements and local collections are the primary revenue sources which support this program. Some State support is also provided. The District does not subsidize the food service program from any other funding sources.

The Special Revenue-Other Fund accounts for federal entitlements and competitive grants.

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (COMBINED) - ESTIMATED REVENUES - 2018-19

Source	ACCT. NO.	2018-19 Budget	2017-18 Actual	Difference
FEDERAL:				
Other Federal Direct	190	2,991,805.71	229,658.05	2,762,147.66
Miscellaneous Federal Direct	199	1,400,000.00	1,198,849.11	201,150.89
Vocational Education Act	201	844,868.24	811,933.65	32,934.59
Race to the Top	214	0.00	0.00	0.00
Teacher and Principal Training	225	3,131,712.33	1,975,338.21	1,156,374.12
Math and Science Partnerships	226	0.00	349,422.86	(349,422.86)
Individuals with Disabilities Education Act, PL94-142	230	15,383,561.48	11,365,286.03	4,018,275.45
Title I Targeted Assistance	240	25,991,525.04	18,060,719.54	7,930,805.50
Adult General Education	251	718,159.18	684,118.82	34,040.36
National School Lunch Act Lunch	261	25,000,000.00	23,816,264.62	1,183,735.38
National School Lunch Act Breakfast	262	8,000,000.00	7,584,873.52	415,126.48
National School Lunch Act Snack	263	600,000.00	499,761.68	100,238.32
Child Care Program	264	0.00	0.00	0.00
U.S.D.A Commodities	265	2,487,022.00	1,671,011.33	816,010.67
Summer Feeding	267	700,000.00	716,907.99	(16,907.99)
Other Federal Through State	290	4,159,697.97	2,712,789.31	1,446,908.66
Emergency Immigrant	293	1,924,077.35	1,508,680.79	415,396.56
Total Federal		93,332,429.30	73,185,615.51	20,146,813.79
STATE:				
School Breakfast Supplement	337	230,708.00	230,708.00	0.00
Food Service Supplement	338	255,033.00	255,033.00	0.00
Miscellaneous State Sources	399	0.00	0.00	0.00
Total State		485,741.00	485,741.00	0.00
LOCAL:				
Interest, Including Profit on Investments	43X	97,000.00	115,597.17	(18,597.17)
Gifts, Grants and Bequests	440	0.00	0.00	0.00
Food Service Sales	450	1,557,500.00	2,214,597.74	(657,097.74)
Adult Gen Educ Course Fee/GED	461	0.00	59,945.41	(59,945.41)
Pre-K Early Intervention	472	0.00	0.00	0.00
School-Aged Child Care Fees	473	0.00	0.00	0.00
Miscellaneous Local Sources	495	60,000.00	83,110.55	(23,110.55)
Total Local		1,714,500.00	2,473,250.87	(758,750.87)
OTHER SOURCES:				
Transfers In	610	0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		95,532,670.30	76,144,607.38	19,388,062.92
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	974,140.85	974,140.85	0.00
Restricted for Grants and Programs	2729	18,648,918.89	18,116,660.35	532,258.54
Assigned for Other Programs	2749	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Beginning Fund Balance		19,623,059.74	19,090,801.20	532,258.54
TOTAL EST REVENUE AND BEGINNING FD BAL		115,155,730.04	95,235,408.58	19,920,321.46

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (COMBINED) - SUMMARY OF APPROPRIATIONS AND FUND BALANCE - 2018-19

Use	ACCT. NO.	2018-19 Budget	2017-18 Actual	Difference
Instruction	5000	33,928,515.53	23,177,632.53	10,750,883.00
Pupil Personnel Services	6100	4,353,504.40	2,067,747.10	2,285,757.30
Instructional Media	6200	237,616.80	199,729.77	37,887.03
Instruction and Curriculum Development	6300	7,741,330.80	5,673,076.63	2,068,254.17
Instructional Staff Training	6400	6,509,052.53	3,990,509.10	2,518,543.43
Instruction Related Technology	6500	136,553.44	140,218.70	(3,665.26)
General Administration	7200	890,408.45	1,444,388.64	(553,980.19)
School Administration	7300	6,504.35	20,907.97	(14,403.62)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	39,530,598.31	36,667,711.00	2,862,887.31
Central Services	7700	485,484.11	491,974.13	(6,490.02)
Pupil Transportation	7800	548,050.97	225,444.62	322,606.35
Operation of Plant	7900	637.25	7,089.27	(6,452.02)
Maintenance of Plant	8100	34,528.92	34,319.60	209.32
Administrative Technology Services	8200	29,644.12	29,175.04	469.08
Community Services	9100	1,400,000.00	1,198,849.11	201,150.89
Debt Service	9200	0.00	0.00	0.00
Total Appropriations		95,832,429.98	75,368,773.21	20,463,656.77
OTHER USES:				
Transfers Out	9700	243,575.63	243,575.63	0.00
Total Other Financing Uses		243,575.63	243,575.63	-
TOTAL APPROPRIATIONS AND OTHER USES		96,076,005.61	75,612,348.84	20,463,656.77
ESTIMATED REVENUES LESS APPROPRIATIONS		(543,335.31)	532,258.54	(1,075,593.85)
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	974,140.85	974,140.85	0.00
Restricted for Grants and Programs	2729	18,105,583.58	18,648,918.89	(543,335.31)
Assigned for Other Programs	2749	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Ending Fund Balance		19,079,724.43	19,623,059.74	(543,335.31)
TOTAL APPROPRIATIONS AND ENDING FD BAL		115,155,730.04	95,235,408.58	19,920,321.46

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (FOOD SERVICE) - ESTIMATED REVENUES - 2018-19

Source	ACCT. NO.	2018-19 Budget	2017-18 Actual	Difference
FEDERAL:				
Other Federal Direct	190	0.00	0.00	0.00
Miscellaneous Federal Direct	199	0.00	0.00	0.00
Vocational Education Act	201	0.00	0.00	0.00
Race to the Top	214	0.00	0.00	0.00
Safe and Drug Free Schools	227	0.00	0.00	0.00
Individuals with Disabilities Education Act, PL94-142	230	0.00	0.00	0.00
Title I Targeted Assistance	240	0.00	0.00	0.00
Adult General Education	251	0.00	0.00	0.00
National School Lunch Act Lunch	261	25,000,000.00	23,816,264.62	1,183,735.38
National School Lunch Act Breakfast	262	8,000,000.00	7,584,873.52	415,126.48
National School Lunch Act Snack	263	600,000.00	499,761.68	100,238.32
Child Care Program	264	0.00	0.00	0.00
U.S.D.A Commodities	265	2,487,022.00	1,671,011.33	816,010.67
Cash in Lieu of Commodities	266	0.00	0.00	0.00
Summer Feeding	267	700,000.00	716,907.99	(16,907.99)
Other Federal Through State	290	0.00	0.00	0.00
Emergency Immigrant	293	0.00	0.00	0.00
Total Federal		36,787,022.00	34,288,819.14	2,498,202.86
STATE:				
School Breakfast Supplement	337	230,708.00	230,708.00	0.00
Food Service Supplement	338	255,033.00	255,033.00	0.00
Miscellaneous State Sources	399	0.00	0.00	0.00
Total State		485,741.00	485,741.00	0.00
LOCAL:				
Interest, Including Profit on Investments	43X	97,000.00	115,597.17	(18,597.17)
Gifts, Grants and Bequests	440	0.00	0.00	0.00
Food Service Sales	450	1,557,500.00	2,214,597.74	(657,097.74)
Pre-K Early Intervention	472	0.00	0.00	0.00
School-Aged Child Care Fees	473	0.00	0.00	0.00
Miscellaneous Local Sources	495	60,000.00	83,110.55	(23,110.55)
Total Local		1,714,500.00	2,413,305.46	(698,805.46)
OTHER SOURCES:				
Transfers In	610	0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		38,987,263.00	37,187,865.60	1,799,397.40
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	974,140.85	974,140.85	0.00
Restricted for Grants and Programs	2729	18,648,918.89	18,116,660.35	532,258.54
Assigned for Other Programs	2749	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Beginning Fund Balance		19,623,059.74	19,090,801.20	532,258.54
TOTAL EST REVENUE AND BEGINNING FD BAL		58,610,322.74	56,278,666.80	2,331,655.94

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (FOOD SERVICE) - SUMMARY OF APPROPRIATIONS AND FUND BALANCE - 2018-19

Use	ACCT. NO.	2018-19 Budget	2017-18 Actual	Difference
FOOD SERVICE (Function 7600)				
Salaries	100	10,123,564.45	8,759,733.77	1,363,830.68
Salaries-Overtime	102	327,000.00	368,453.97	(41,453.97)
Terminal Annual Leave	104	0.00	0.00	0.00
Salaries-Sick Leave Buy Back	105	0.00	0.00	0.00
Retirement	210	863,207.12	755,365.56	107,841.56
Social Security	220	804,452.46	696,908.26	107,544.20
Group Insurance	230	3,119,926.65	2,602,575.02	517,351.63
Workers' Compensation	240	200,000.00	217,545.12	(17,545.12)
Purchased Service	310	14,000.00	46,466.26	(32,466.26)
Fingerprinting	311	0.00	0.00	0.00
Drug Testing	312	0.00	0.00	0.00
Insurance & Bond Premiums	320	0.00	30.00	(30.00)
Travel	330	29,150.00	40,800.04	(11,650.04)
Administrative Travel	331	1,100.00	3,473.39	(2,373.39)
Field Trips-Instruction	339	0.00	0.00	0.00
Repairs and Maintenance	350	157,845.00	153,207.67	4,637.33
Rentals	360	46,999.14	35,438.25	11,560.89
Communications	370	3,900.00	3,900.76	(0.76)
Garbage & Trash/Other	381	3,000.00	3,362.70	(362.70)
Postage	371	150.00	121.65	28.35
Other Purchased Services	390	36,952.00	164,551.87	(127,599.87)
Natural Gas	410	12,000.00	12,306.35	(306.35)
Propane or Bottled Gas	420	48,310.00	55,550.28	(7,240.28)
Electricity	430	9,000.00	10,055.36	(1,055.36)
Gasoline	450	14,450.00	16,737.25	(2,287.25)
Diesel Fuel	460	11,610.00	12,965.74	(1,355.74)
Supplies	510	2,511,550.97	2,335,824.47	175,726.50
Periodicals	530	0.00	0.00	0.00
Grease and Oil/Other	540	0.00	0.00	0.00
Repair Parts	550	10,000.00	15,483.67	(5,483.67)
Tires and Tubes	560	1,000.00	872.34	127.66
Food	570	13,236,000.00	11,810,102.73	1,425,897.27
USDA Donated Foods	580	2,487,022.00	1,966,669.60	520,352.40
Other Materials and Supplies	590	0.00	0.00	0.00
Budget Reserves	593	0.00	0.00	0.00
Pest Control	595	20,640.00	24,905.69	(4,265.69)
AV Material	622	150.00	100.44	49.56
Bldgs & Fixed Equipment	630	0.00	0.00	0.00
Furniture, Fixtures & Equipment (prop. rec.)	641	426,000.00	689,846.43	(263,846.43)
Furniture, Fixtures & Equipment (no prop. rec.)	642	210,656.17	290,693.42	(80,037.25)
Capitalized Computer Equipment	643	200,000.00	157,028.00	42,972.00
Non-capitalized Computer Equipment	644	75,137.90	71,527.69	3,610.21
Motor Vehicles Other Than Buses	652	576,786.00	83,991.00	492,795.00
Improvements Other Than Buildings	670	0.00	0.00	0.00
Remodeling & Renovations	680	5,500.00	5,275.00	225.00
Remodeling Capitalized	681	3,603,288.45	4,222,810.25	(619,521.80)
Non-Capitalized Remodel & Renovate	682	10,500.00	15,548.87	(5,048.87)
Capitalized Software	691	10.00	0.00	10.00
Non-capitalized Software	692	800.00	711.00	89.00
Dues and Fees	730	18,690.00	18,057.54	632.46
Other Personnel Services	750	305,250.00	359,130.22	(53,880.22)
Misc Exp/Indirect Cost	790	5,000.00	627,479.43	(622,479.43)
Total Appropriations		39,530,598.31	36,655,607.06	2,874,991.25
OTHER USES:				
Transfers Out	9700	0.00	0.00	0.00
Total Other Financing Uses		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND OTHER USES		39,530,598.31	36,655,607.06	2,874,991.25
ESTIMATED REVENUE LESS APPROPRIATIONS		(543,335.31)	532,258.54	(1,075,593.85)
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	974,140.85	974,140.85	0.00
Restricted for Grants and Programs	2729	18,105,583.58	18,648,918.89	(543,335.31)
Assigned for Other Programs	2749	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Ending Fund Balance		19,079,724.43	19,623,059.74	(543,335.31)
TOTAL APPROPRIATIONS AND ENDING FD BAL		58,610,322.74	56,278,666.80	2,331,655.94

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (OTHER) - ESTIMATED REVENUES - 2018-19

Source	ACCT. NO.	2018-19 Budget	2017-18 Actual	Difference
FEDERAL:				
Head Start	130	0.00	0.00	0.00
Civil Rights Act Title IV	140	0.00	0.00	0.00
Emergency School Assistance	161	0.00	0.00	0.00
Community Action Program	180	0.00	0.00	0.00
Other Federal Direct	190	2,991,805.71	229,658.05	2,762,147.66
ROTC	191	0.00	0.00	0.00
Miscellaneous Federal Direct	199	1,400,000.00	1,198,849.11	201,150.89
Vocational Education Act	201	844,868.24	811,933.65	32,934.59
State Fiscal Stabilization, K-12	210	0.00	0.00	0.00
State Fiscal Stabilization, Workforce Dev	211	0.00	0.00	0.00
State Fiscal Stabilization, Voluntary Pre-K	212	0.00	0.00	0.00
Race to the Top	214	0.00	0.00	0.00
Education Jobs Fund	215	0.00	0.00	0.00
Workforce Investment Act	220	0.00	0.00	0.00
Teacher and Principal Training	225	3,131,712.33	1,975,338.21	1,156,374.12
Math and Science Partnerships	226	0.00	349,422.86	(349,422.86)
Safe and Drug Free Schools	227	0.00	0.00	0.00
Individuals with Disabilities Education Act, PL94-142	230	15,383,561.48	11,365,286.03	4,018,275.45
Title I Targeted Assistance	240	25,991,525.04	18,060,719.54	7,930,805.50
Adult General Education	251	718,159.18	684,118.82	34,040.36
Higher Education Act	252	0.00	0.00	0.00
Vocational Rehabilitation	253	0.00	0.00	0.00
National School Lunch Act Lunch	261	0.00	0.00	0.00
National School Lunch Act Breakfast	262	0.00	0.00	0.00
National School Lunch Act Snack	263	0.00	0.00	0.00
U.S.D.A Commodities	265	0.00	0.00	0.00
Cash in Lieu of Commodities	266	0.00	0.00	0.00
Summer Feeding	267	0.00	0.00	0.00
Nutrition Education and Training Program	268	0.00	0.00	0.00
Innovative Education Program Strategies	270	0.00	0.00	0.00
Other Federal Through State	290	4,159,697.97	2,712,789.31	1,446,908.66
Emergency Immigrant	293	1,924,077.35	1,508,680.79	415,396.56
Total Federal		56,545,407.30	38,896,796.37	17,648,610.93
STATE:				
Categorical State Sources	330	0.00	0.00	0.00
School Breakfast Supplement	337	0.00	0.00	0.00
Food Service Supplement	338	0.00	0.00	0.00
Miscellaneous State Sources	399	0.00	0.00	0.00
Total State		0.00	0.00	0.00
LOCAL:				
Interest, Including Profit on Investments	43X	0.00	0.00	0.00
Food Service Sales	450	0.00	0.00	0.00
Adult Gen Educ Course Fee/GED	461	0.00	59,945.41	(59,945.41)
Pre-K Early Intervention	472	0.00	0.00	0.00
School-Aged Child Care Fees	473	0.00	0.00	0.00
Miscellaneous Local Sources	495	0.00	0.00	0.00
Total Local		0.00	59,945.41	(59,945.41)
OTHER SOURCES:				
Transfers In	610	0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		56,545,407.30	38,956,741.78	17,588,665.52
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	0.00	0.00	0.00
Restricted for Grants and Programs	2729	0.00	0.00	0.00
Assigned for Other Programs	2749	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Beginning Fund Balance		0.00	0.00	0.00
TOTAL EST REVENUE AND BEGINNING FD BAL		56,545,407.30	38,956,741.78	17,588,665.52

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (OTHER) - SUMMARY OF APPROPRIATIONS AND FUND BALANCE - 2018-19

Use	ACCT. NO.	2018-19 Budget	2017-18 Actual	Difference
Instruction	5000	33,928,515.53	23,177,632.53	10,750,883.00
Pupil Personnel Services	6100	4,353,504.40	2,067,747.10	2,285,757.30
Instructional Media	6200	237,616.80	199,729.77	37,887.03
Instruction and Curriculum Development	6300	7,741,330.80	5,673,076.63	2,068,254.17
Instructional Staff Training	6400	6,509,052.53	3,990,509.10	2,518,543.43
Instruction Related Technology	6500	136,553.44	140,218.70	(3,665.26)
General Administration	7200	890,408.45	1,444,388.64	(553,980.19)
School Administration	7300	6,504.35	20,907.97	(14,403.62)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	0.00	12,103.94	(12,103.94)
Central Services	7700	485,484.11	491,974.13	(6,490.02)
Pupil Transportation	7800	548,050.97	225,444.62	322,606.35
Operation of Plant	7900	637.25	7,089.27	(6,452.02)
Maintenance of Plant	8100	34,528.92	34,319.60	209.32
Administrative Technology Services	8200	29,644.12	29,175.04	469.08
Community Services	9100	1,400,000.00	1,198,849.11	201,150.89
Debt Service	9200	0.00	0.00	0.00
Total Appropriations		<u>56,301,831.67</u>	<u>38,713,166.15</u>	<u>17,588,665.52</u>
OTHER USES:				
Transfers Out	9700	243,575.63	243,575.63	0.00
Total Other Financing Uses		<u>243,575.63</u>	<u>243,575.63</u>	<u>-</u>
TOTAL APPROPRIATIONS AND OTHER USES		<u>56,545,407.30</u>	<u>38,956,741.78</u>	<u>17,588,665.52</u>
ESTIMATED REVENUES LESS APPROPRIATIONS		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	0.00	0.00	0.00
Restricted for Grants and Programs	2729	0.00	0.00	0.00
Assigned for Other Programs	2749	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Ending Fund Balance		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL APPROPRIATIONS AND ENDING FD BAL		<u>56,545,407.30</u>	<u>38,956,741.78</u>	<u>17,588,665.52</u>

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (OTHER) - ESTIMATED REVENUE BY FUND- 2018-19

Source	ACCT. NO.	420 Fed-State	421 Pell Grants	422 Federal Direct	Total
FEDERAL:					
Head Start	130	0.00	0.00	0.00	0.00
Civil Rights Act Title IV	140	0.00	0.00	0.00	0.00
Emergency School Assistance	161	0.00	0.00	0.00	0.00
Community Action Program	180	0.00	0.00	0.00	0.00
Other Federal Direct	190	0.00	0.00	2,991,805.71	2,991,805.71
Miscellaneous Federal Direct	199	0.00	1,400,000.00	0.00	1,400,000.00
Vocational Education Act	201	844,868.24	0.00	0.00	844,868.24
Race to the Top	214	0.00	0.00	0.00	0.00
Education Jobs Fund	215	0.00	0.00	0.00	0.00
Workforce Investment Act	220	0.00	0.00	0.00	0.00
Teacher and Principal Training	225	3,131,712.33	0.00	0.00	3,131,712.33
Math and Science Partnerships	226	0.00	0.00	0.00	0.00
Safe and Drug Free Schools	227	0.00	0.00	0.00	0.00
Individuals with Disabilities Education Act, PL94-142	230	15,383,561.48	0.00	0.00	15,383,561.48
Title I Targeted Assistance	240	25,991,525.04	0.00	0.00	25,991,525.04
Adult General Education	251	718,159.18	0.00	0.00	718,159.18
National School Lunch Act Lunch	261	0.00	0.00	0.00	0.00
National School Lunch Act Breakfast	262	0.00	0.00	0.00	0.00
National School Lunch Act Snack	263	0.00	0.00	0.00	0.00
U.S.D.A Commodities	265	0.00	0.00	0.00	0.00
Summer Feeding	267	0.00	0.00	0.00	0.00
Other Federal Through State	290	4,159,697.97	0.00	0.00	4,159,697.97
Emergency Immigrant	293	1,924,077.35	0.00	0.00	1,924,077.35
Total Federal		52,153,601.59	1,400,000.00	2,991,805.71	56,545,407.30
STATE:					
School Breakfast Supplement	337	0.00	0.00	0.00	0.00
Food Service Supplement	338	0.00	0.00	0.00	0.00
Miscellaneous State Sources	399	0.00	0.00	0.00	0.00
Total State		0.00	0.00	0.00	0.00
LOCAL:					
Interest, Including Profit on Investments	43X	0.00	0.00	0.00	0.00
Food Service Sales	450	0.00	0.00	0.00	0.00
Pre-K Early Intervention	472	0.00	0.00	0.00	0.00
School-Aged Child Care Fees	473	0.00	0.00	0.00	0.00
Miscellaneous Local Sources	495	0.00	0.00	0.00	0.00
Total Local		0.00	0.00	0.00	0.00
OTHER SOURCES:					
Transfers In	610	0.00	0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		52,153,601.59	1,400,000.00	2,991,805.71	56,545,407.30
FUND BALANCE AT BEGINNING OF YEAR:					
Nonspendable-Inventory	2711	0.00	0.00	0.00	0.00
Restricted for Grants and Programs	2729	0.00	0.00	0.00	0.00
Assigned for Other Programs	2749	0.00	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00	0.00
Total Beginning Fund Balance		0.00	0.00	0.00	0.00
TOTAL EST REVENUE AND BEGINNING FD BAL		52,153,601.59	1,400,000.00	2,991,805.71	56,545,407.30

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (OTHER) - SUMMARY OF APPROPRIATIONS AND FUND BALANCE BY FUND - 2018-19

Use	ACCT. NO.	420 Fed-State	421 Pell Grants	422 Federal Direct	Total
Instruction	5000	33,928,515.34	0.00	0.19	33,928,515.53
Pupil Personnel Services	6100	3,009,013.70	0.00	1,344,490.70	4,353,504.40
Instructional Media	6200	237,616.80	0.00	0.00	237,616.80
Instruction and Curriculum Development	6300	7,741,330.80	0.00	0.00	7,741,330.80
Instructional Staff Training	6400	4,904,847.60	0.00	1,604,204.93	6,509,052.53
Instruction Related Technology	6500	136,553.44	0.00	0.00	136,553.44
General Administration	7200	850,368.04	0.00	40,040.41	890,408.45
School Administration	7300	6,504.35	0.00	0.00	6,504.35
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00
Food Service	7600	0.00	0.00	0.00	0.00
Central Services	7700	482,414.63	0.00	3,069.48	485,484.11
Pupil Transportation	7800	548,050.97	0.00	0.00	548,050.97
Operation of Plant	7900	637.25	0.00	0.00	637.25
Maintenance of Plant	8100	34,528.92	0.00	0.00	34,528.92
Administrative Technology Services	8200	29,644.12	0.00	0.00	29,644.12
Community Services	9100	0.00	1,400,000.00	0.00	1,400,000.00
Debt Service	9200	0.00	0.00	0.00	0.00
Transfers Out	9700	243,575.63	0.00	0.00	243,575.63
TOTAL APPROPRIATIONS AND OTHER USES		52,153,601.59	1,400,000.00	2,991,805.71	56,545,407.30
ESTIMATED REVENUES LESS APPROPRIATIONS		0.00	0.00	0.00	0.00
FUND BALANCE AT END OF YEAR:					
Nonspendable-Inventory	2711	0.00	0.00	0.00	0.00
Restricted for Grants and Programs	2729	0.00	0.00	0.00	0.00
Assigned for Other Programs	2749	0.00	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00	0.00
Total Ending Fund Balance		0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FD BAL		52,153,601.59	1,400,000.00	2,991,805.71	56,545,407.30

The cover features a central horizontal band with a dark, textured background. The text 'Fund 700' is positioned above 'Internal Service Fund' in this band. The top and bottom halves of the cover are split vertically: the left side is a solid dark grey, and the right side is a solid lime green.

Fund 700
Internal Service Fund

FUND 700

INTERNAL SERVICE FUND BUDGET

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

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

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

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
INTERNAL SERVICE FUND 700 COMBINED - ESTIMATED REVENUES - 2018-19

Source	ACCT NO.	2018-19 Budget	2017-18 Actual	Difference
FEDERAL:				
Total Federal		-	-	-
STATE:				
Total State		-	-	-
LOCAL:				
Interest	431	55,000.00	64,484.10	(9,484.10)
Premiums	484	61,528,815.00	56,107,514.64	5,421,300.36
Total Local		61,583,815.00	56,171,998.74	5,421,300.36
OTHER SOURCES:				
Transfers In		-	8,500,000.00	(8,500,000.00)
Total Other Sources		-	8,500,000.00	(8,500,000.00)
TOTAL ESTIMATED REVENUE & OTHER SOURCES		61,583,815.00	64,671,998.74	(3,078,699.64)
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets		15,383,505.06	16,944,670.20	(1,561,165.14)
Total Beginning Net Assets		15,383,505.06	16,944,670.20	(1,561,165.14)
TOTAL EST REVENUE AND BEGINNING NET ASSETS		76,967,320.06	81,616,668.94	(4,639,864.78)

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
INTERNAL SERVICE FUND 700 COMBINED - SUMMARY OF APPROPRIATIONS AND NET ASSETS - 2018-19

Use	ACCT. NO.	2018-19 Budget	2017-18 Actual	Difference
GROUP INSURANCE APPROPRIATIONS:	9900			
Professional & Technical Services	3100	5,465,000.00	4,836,697.49	628,302.51
Insurance & Bond Premiums	3200	2,780,215.00	2,763,865.74	16,349.26
Repairs and Maintenance	3500	-	5,247.43	(5,247.43)
Other Purchased Services	3900	-	76,883.57	(76,883.57)
Supplies	5100	5,000.00	382,275.84	(377,275.84)
Capital Outlay	6300	-	-	-
Dues and Fees	7300	-	47,536.32	(47,536.32)
Claims Expense	7700	59,775,000.00	58,013,842.91	1,761,157.09
Depreciation Expense	7800	110,000.00	106,814.58	3,185.42
Total Group Insurance Appropriations		68,135,215.00	66,233,163.88	1,902,051.12
OTHER USES:				
Transfers Out		-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		68,135,215.00	66,233,163.88	1,902,051.12
ESTIMATED REVENUES LESS APPROPRIATIONS		(6,551,400.00)	(1,561,165.14)	(4,990,234.86)
NET ASSETS AT END OF YEAR:				
Restricted Net Assets		8,832,105.06	15,383,505.06	(6,551,400.00)
Total Ending Net Assets		8,832,105.06	15,383,505.06	(6,551,400.00)
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		76,967,320.06	81,616,668.94	(4,649,348.88)

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
HEALTH AND LIFE INSURANCE TRUST FUND - ESTIMATED REVENUES - 2018-19

Source	ACCT. NO.	2018-19 Budget	2017-18 Actual	Difference
FEDERAL:				
Total Federal		-	-	-
STATE:				
Total State		-	-	-
LOCAL:				
Interest	431	50,000.00	66,404.11	(16,404.11)
Premiums	484			
- Employer	.070	46,065,600.00	44,292,617.46	1,772,982.54
- Employee	.071	9,391,000.00	6,158,539.74	3,232,460.26
- Retiree/LOA	.072	1,632,000.00	1,256,350.23	375,649.77
- COBRA	.073	70,000.00	69,974.21	25.79
Refund of Prior Year Expenditure	497	-	-	-
Total Local		57,208,600.00	51,843,885.75	5,364,714.25
OTHER SOURCES:				
Transfers In		-	8,500,000.00	(8,500,000.00)
Total Other Sources		-	8,500,000.00	(8,500,000.00)
TOTAL ESTIMATED REVENUE & OTHER SOURCES		57,208,600.00	60,343,885.75	(3,135,285.75)
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets		10,521,021.65	11,703,413.58	(1,182,391.93)
Total Beginning Net Assets		10,521,021.65	11,703,413.58	(1,182,391.93)
TOTAL EST REVENUE AND BEGINNING NET ASSETS		67,729,621.65	72,047,299.33	(4,317,677.68)

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

HEALTH AND LIFE INSURANCE TRUST FUND 711 - SUMMARY OF APPROPRIATIONS AND NET ASSETS - 2018-19

Use	ACCT. NO.	2018-19 Budget	2017-18 Actual	Difference
HEALTH & LIFE INS APPROPRIATIONS:	9900			
Professional & Technical Services	3100	5,150,000.00	4,505,658.29	644,341.71
Insurance & Bond Premiums	3200	800,000.00	785,826.74	14,173.26
Repairs and Maintenance	3500	-	5,247.43	(5,247.43)
Other Purchased Services	3900	-	76,883.57	(76,883.57)
Supplies	5100	5,000.00	382,275.84	(377,275.84)
Capital Outlay	6000	-	-	-
Dues and Fees	7300	-	47,536.32	(47,536.32)
Claims Expense	7700	57,700,000.00	55,616,034.91	2,083,965.09
Depreciation Expense	7800	110,000.00	106,814.58	3,185.42
Total Health & Life Ins Appropriations		<u>63,765,000.00</u>	<u>61,526,277.68</u>	<u>2,238,722.32</u>
OTHER USES:				
Transfers Out		-	-	-
Total Other Financing Uses		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL APPROPRIATIONS AND OTHER USES		<u>63,765,000.00</u>	<u>61,526,277.68</u>	<u>2,238,722.32</u>
ESTIMATED REVENUES LESS APPROPRIATIONS		<u>(6,556,400.00)</u>	<u>(1,182,391.93)</u>	<u>(5,374,008.07)</u>
NET ASSETS AT END OF YEAR:				
Restricted Net Assets		3,964,621.65	10,521,021.65	(6,556,400.00)
Total Ending Net Assets		<u>3,964,621.65</u>	<u>10,521,021.65</u>	<u>(6,556,400.00)</u>
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		<u>67,729,621.65</u>	<u>72,047,299.33</u>	<u>(4,317,677.68)</u>

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
CASUALTY INSURANCE LOSS FUND 712 - ESTIMATED REVENUES - 2018-19

Source	ACCT NO.	2018-19 Budget	2017-18 Actual	Difference
FEDERAL:				
Total Federal		-	-	-
STATE:				
Total State		-	-	-
LOCAL:				
Interest	431	5,000.00	(1,920.01)	6,920.01
Premiums	484			
- Property & Casualty		2,171,915.00	2,215,033.00	(43,118.00)
- Workers Compensation		2,198,300.00	2,115,000.00	83,300.00
Total Local		4,375,215.00	4,328,112.99	47,102.01
OTHER SOURCES:				
Transfers In		-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		4,375,215.00	4,328,112.99	47,102.01
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets		4,862,483.41	5,241,256.62	(378,773.21)
Total Beginning Net Assets		4,862,483.41	5,241,256.62	(378,773.21)
TOTAL EST REVENUE AND BEGINNING NET ASSETS		9,237,698.41	9,569,369.61	(331,671.20)

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
CASUALTY INSURANCE LOSS FUND 712 - SUMMARY OF APPROPRIATIONS AND NET ASSETS - 2018-19

Use	ACCT. NO.	2018-19 Budget	2017-18 Actual	Difference
CASUALTY INSURANCE APPROPRIATIONS:	9900			
Professional & Technical Services	3100	315,000.00	331,039.20	(16,039.20)
Insurance & Bond Premiums	3200	1,980,215.00	1,978,039.00	2,176.00
Claims Expense	7700	2,075,000.00	2,397,808.00	(322,808.00)
Total Casualty Insurance Appropriations		4,370,215.00	4,706,886.20	(336,671.20)
OTHER USES:				
Transfers Out		-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		4,370,215.00	4,706,886.20	(336,671.20)
ESTIMATED REVENUES LESS APPROPRIATIONS		5,000.00	(378,773.21)	383,773.21
NET ASSETS AT END OF YEAR:				
Restricted Net Assets		4,867,483.41	4,862,483.41	5,000.00
Total Ending Net Assets		4,867,483.41	4,862,483.41	5,000.00
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		9,237,698.41	9,569,369.61	(331,671.20)