



**MEETING AGENDA
SESSION OF THE PARKS & RECREATION ADVISORY BOARD
CITY OF KISSIMMEE
CITY HALL, COMMISSION CHAMBERS
101 CHURCH STREET, KISSIMMEE, FLORIDA 34741-5054
WEDNESDAY, APRIL 13, 2022 AT 6:00 PM**

- 1. MEETING CALLED TO ORDER**
- 2. MINUTES**
 - 2.A Parks and Recreation Board Minutes Approval
- 3. HEAR AUDIENCE**
- 4. DISCUSSION**
 - 4.A Department Director Update
- 5. NEW BUSINESS**
 - 5.A Community Benefit Fund Requests
 - 5.B Community Benefit Fund Awarded
- 6. HEAR CHAIRMAN AND BOARD MEMBERS**
- 7. ADJOURNMENT**

In accordance with Florida Statutes 286.105: Any person wishing to appeal any decision made by the Parks & Recreation Advisory Board with respect to any matter considered at such meeting or hearing will need to ensure that verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is made.

In accordance with Florida State 286.26, persons needing assistance to participate in any of these proceedings should contact the Office of the City Clerk, 101 Church Street, Kissimmee, Florida, (407) 518-2309.

ITEM 2.A**Parks and Recreation Board Minutes Approval****Request**

Approval of the meeting minutes, as is from the February 9, 2022 meeting.

Explanation**Recommendation****REQUESTED CITY COMMISSION ACTION:**

Department: Parks & Recreation

Presenter:

Attachment(s):

None

ITEM 4.A**Department Director Update****Request**

Department Director to give an update on the overall department happenings.

Explanation**Recommendation****REQUESTED CITY COMMISSION ACTION:**

Department: Parks & Recreation

Presenter:

Attachment(s):

None

ITEM 5.A

Community Benefit Fund Requests

Request

There are four requests for the Community Benefit Fund:

- Kingdom Kids Christian Academy - Tutoring/Food Pantry - \$2,500
- School District of Osceola County - Special Programs, Smart & Read Bus - \$2,500
- Foster Grants and Giving Inc. - Literacy Program - \$2,000
- School District of Osceola County - Educational Choices & Innovation, 2022 Choice Fair - \$2,500

Explanation

Recommendation

REQUESTED CITY COMMISSION ACTION:

Department: Parks & Recreation

Presenter:

Attachment(s):

1. Kingdom Fund Application
2. Kingdom Fund Budget
3. Kingdom Fund Budget 2
4. Kingdom Funds 501c3
5. Kingdom Fund 990 Confirmation
6. School District Osceola Smart and Read Application
7. School District Osceola Smart and Read Proposal
8. School District Osceola Smart and Read Budget
9. School District Osceola Smart and Read Budget 2
10. School District Osceola Tax Exempt
11. Foster Grants Application
12. Foster Grants Budget
13. Foster Grants 501C3
14. Foster Grants 990ez
15. School District Osceola Choice Fair Application
16. School District Choice Fair Budget
17. School District Tax Exempt

Community Benefit Funds Application

City of Kissimmee, FL

Event Date *

06-Jun-2022

dd-MMM-yyyy

Event Name *

Kingdom Kids and Families Support Program

Event Address *

1003 S. John Young Pkwy.

Street Address

Kissimmee

City

Fl.

State/Region/Province

34741

Postal / Zip Code

Requestor's Information

Name *

Liz

First

Osczepinski

Last

Phone Number *

(407) 346-9136

Address *

1003 S. John Young Pkwy.

Street Address

Kissimmee

City

Fl

State/Region/Province

34741

Postal / Zip Code

Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

Email

lizkkca@gmail.com

Community Benefit Funds Application

City of Kissimmee, FL

Eligibility *

- ☐ Individual
- ☒ Organization

In addition to an application, organizations must also submit:

- A copy of the organization's 501(c) notification letter; and
- A copy of a current Form 990, if the organization is required to file such; and
- A copy of the organization's most recent completed audit; and
- A copy of the organization's most recent annual budget.

501(c) Certification/Notification

 KKCA_501c3.pdf

Form 990 (If Organization is Required to File)

 2021_990_CONFIRMATION.pdf

Last Completed Audit

 KKCA_2022_Budget.pdf

Annual Budget

 2022_Kingdom_Kids_and_Families_Support_Budget.pdf

Type of Request *

- ☒ Donation
- ☐ Sponsorship

Total amount to be raised/fundraising goal for your event? *

USD

Amount Requested from Community Benefit Fund *

USD

General Information

Name of School Represented

Community Benefit Funds Application

City of Kissimmee, FL

Contact for Event Sponsor or School Representative

Liz

First

Osczepinski

Last

Phone Number for Event/School Representative

(407) 346-9136

Event/Competition's Website

www.kingdomkidsca.com

Have you participated in this event in the past? *

☒ Yes

☐ No

Donation / Sponsorship Description

1. Briefly describe the nature of the event and the process to participate. If the request is for a donation, what will the funds be used towards? *

Kingdom Kids Christian Academy (EIN#82-1325450) wishes to thank you for the opportunity to request grant support for our community education and homeless/underserved programs known as the Kingdom Kids and Families Support Program in Kissimmee, Florida. Even though we continue to impact Osceola County with feeding and outreach programs for homeless and needy families, we have also made it our priority to help our entire community's students combat the learning loss COVID has caused throughout Central Florida. With more kids failing in the history of education, our services are an absolute necessity. Along with educating our school's students and providing tutoring and laptops for low-income families outside of our school family, we provide clothing, feeding, counseling, and community outreach for needy students and families in a holistic manner. Funding from your foundation will immediately help us overcome our communities' challenges and obstacles due to the pandemic while keeping children and classrooms safe and safeguarding productive learning environments.

Community Benefit Funds Application

City of Kissimmee, FL

2. Are any other fundraisers planned to raise money for the event or for your participation in the event? *

Kingdom Kids and Families Support Program

The Kingdom Kids and Families Support Program has made it our priority to educate, feed, and clothe our students while providing services to restore dignity and self-sufficiency to their parents. Because our school has a partnership with the Vine Church, we believe in SERVING and HELPING everyone we can. Our program is comprised of two categories, Community Education (Academic Acceleration to Address Lost Instructional Time due to COVID) and Community Programming.

Community Education (Academic Acceleration to Address Lost Instructional Time due to COVID)

Students from low socioeconomic communities were disproportionately impacted during the pandemic, resulting in further widening achievement gaps. To help struggling students in our community, we provide high-quality tutoring to accelerate student learning, make up for lost instructional time, and help raise their test scores. Our tutoring ensures that students, especially those who have experienced the greatest learning losses, are consistently instructed with grade-level materials, are provided scaffolding, and are gaining the most critical just-in-time content knowledge and skills needed to access curricula at the appropriate grade level. In addition, our programming offers a blend of computer-delivered and teacher-led instruction to increase students' vocabulary, listening skills, social-emotional development, independence, and academic and cognitive skills.

Our instructional focus will be on the following:

English

- Foundational skills
- Priority standards
- Standard deficiencies

Reading

- Foundational skills and/or enrichment
- Grade level standard deficiencies
- Focus on remedial skills
- Focus on acceleration

Math

- Standard deficiencies that bridge the gap for primary grades.
- Foundational skills
- Priority standards
- Standard deficiencies
- Foundational skills and/or enrichment
- Grade level standard deficiencies
- Remedial skills
- Acceleration

Although our programs are year-round, we also offer extensive summer programming. In addition, KKCA offers a comprehensive summer school program to provide support and enrichment to meet the whole child's needs. Summer programs are available to students in all ESSA Subgroups in grades PreK-5.

We provide ALL needy students, free laptops, hotspots, face-to-face tutoring (by appointment), and online tutoring regardless of where they attend school. We also are enhancing our literacy programs by purchasing classroom libraries for intensive reading. Our literacy program supports independent student reading within the rotational model and provides opportunities for students to participate in cohort book studies to enhance fluency, vocabulary, and reading comprehension. Trends have shown the need for increased print materials to promote improved independent reading. Providing classroom libraries gives students the platform to engage in active self-regulation based on Nell Duke's Active View of Reading, which is the first step in creating skilled readers. We will also help preschoolers build essential skills for emergent writing, handwriting, and letter knowledge. Our purchased materials will help teach young children how to write well-formed letters and increase letter identification skills using an effective, developmentally appropriate multisensory writing approach. When taught explicitly, multisensory instruction will help children who struggle with pencil grip, letter formation, and many other skills.

Community Programming

With homelessness increasing daily in our community, we are helping 5-10 new families weekly to provide hundreds of children and their families with education, food, clothing, shelter, tutoring, and counseling. We have made community outreach and community partnerships an essential part of our programming that bridges all races, socioeconomic statuses, religions, genders, and sexual orientations. We provide an on-site food pantry to help the homeless and families that accommodate an immediate need. We are very conscious of people not having the transportation to make it to our school, so we make it a point to go out and feed hundreds of people in various high-poverty areas. We also help prepare and serve lunch to the homeless at The Osceola Christian Ministry Center. Our team prepares and serves meals from 8 am-12 pm on the 3rd Monday of each month. Through our partnership with Grace Landing, we have placed multiple foster children with families within our school and program. We provide extra support for our foster families, such as transportation, respite, babysitting, clothing, and meals. Single mothers who face domestic violence are an area we get behind. Besides feeding, clothing, tutoring, and providing counseling for abused females, we partner with H.O.M.E, who houses our single mothers and their children. For the past 14 years, the Kingdom Kids and Families Support Program has sent mission teams to Honduras. We provide food distribution, construction, medical and orphanage assistance, and micro-economic aid to the children and families of the most impoverished areas of Honduras. To demonstrate the versatility of our programs, we provide a Pastor for spiritual guidance, a Therapist to help families cope with mental health, and a Social Worker who can help link families to services such as counseling, housing, employment, medical services, and transportation.

Program Goals

- ☐ Improving student academic achievement and combating learning loss and lost instructional time.
- ☐ Focusing on closing the achievement gaps and identifying students in need of support.
- ☐ Reviewing multiple sources of data to determine students' academic strengths and weaknesses.
- ☐ Implementing foundational literacy aligned with state standards and private school curriculums.
- ☐ Purchasing books to promote improved independent reading.
- ☐ Delivering high-quality, equitable, standards-based instruction in both digital and print formats.
- ☐ Providing low-income/homeless youth and families with food, clothing, shelter, and education.
- ☐ Providing education and humanitarian services and programs that are collaborative, person-directed, and individualized.
- ☐ Helping homeless and underemployed families gain hope and rise above their current situations by providing a caring place where people can get clothing, showers, meals, groceries, and health care.
- ☐ Identifying families' current needs and empowering them to make a positive change in their lives through our assistance.
- ☐ Establishing a natural community where everyone will learn to live together, respecting each other's differences, healing each other's wounds, promoting each other's progress, moreover benefit from each other's knowledge.

3. Have you secured funding or funding commitments from any other governmental entity? If yes, please provide the name(s) of the entity(ies). *

Kingdom Kids Christian Academy has received funding and donations from Microsoft, Google, YouTube, Wal-Mart, Uber, dd Discounts, Costco, Sam's Club, CVS Health Foundation, Walt Disney World, Publix, Amscot, DiPasqua Enterprises, Subway, Zevia, Medieval Times, Wawa, Sea World, Dick's Sporting Goods, Universal Studios Orlando, Panera Bread, 4imprint.com, Covelli Enterprises, Cirque du Soleil Entertainment Group, USF Athletics, Pizza Hut, Orlando Solar Bears, Crayola Experience, Ross Dress for Less, Orlando Science Center, Red Robin, Wonder Works, AED Grants, Kennedy Space Center, Andretti Indoor Karting & Games, Central Florida Zoo & Botanical Gardens, Lowes, Aquatica, RDV Sportsplex, Dr. Phillips Performing Center, Uber Eats, 4Rivers Smokehouse, Forever Florida, Jeremiah's Italian Ice, American Girl Brands LLC, Dollar General, Chuy's Fine Tex-Mex, Best Choice Products, Toho Water Authority, Picaboo Yearbooks, Best Choice Products, Masana Portrait Artwork NYC, Cirque du Soleil Entertainment Group, Top Golf Orlando, Z 88.3 FM, Central Florida Educational Foundation, Z Ministries, Puff 'n Stuff Catering, Travel Set Go, The Florida Aquarium, Oriental Trading, Road Runners Club of America, Merlin Entertainments, Madame Tussauds, Sea Life Orlando, Celebration Restaurant Group, A Yum Brands Franchise, Cobb Theatres, Tampa Bay Lightning, Chipotle, Southeastern Grocers, Winn-Dixie, Foxtail Coffee Orlando, Rubio's Coastal Grill, Fogo De Chao, Central Florida Pizza Hut, International Paper Company, Insight Credit Union, C&S Wholesale, City of Kissimmee, Five Below, and school-wide fundraising activities, and school donors.

Community Impact

Describe the impact this event will have on the quality of life and/or community pride for residents in the City of Kissimmee. *

Our analysis shows that the impact of the pandemic on student learning was significant, leaving students on average five months behind in mathematics and four months behind in reading by the end of the school year. The pandemic widened preexisting opportunity and achievement gaps, hitting historically disadvantaged students hardest. In math, students in minority schools ended the year with six months of unfinished learning, students in low-income schools with seven. High schoolers have become more likely to drop out of school, and high school seniors, especially those from low-income families, are less likely to go on to postsecondary education. Furthermore, the crisis impacted academics and students' broader health and well-being, with more than 35 percent of parents extremely concerned about their children's mental health. When comparing students' performances in the spring of 2021 with similar students prior to the pandemic, students testing in 2021 were about ten points behind in math and nine points behind in reading, compared with matched students in previous years. Things have gotten so out of hand the Osceola County School District is preparing for 29 "D" and "F" school grades out of 55 schools. What is even scarier is that Osceola County has an impressive 90% high school graduation rate, and if the trend continues at the current pace, Osceola County will only have a 49% graduation rate.

Has this event ever received a donation or sponsorship from the Community Benefit Fund? *

- ☐ Yes
- ☒ No

Terms and Conditions *

Funding Availability

Funds for the Community Benefit program are provided on an annual basis from the City Commission Contingency Fund. Requests through this process are limited to an annual request of \$2,500.00 and must go towards an awareness event, fundraising activity or school related competition.

Organizations currently funded through the Social Services or Quality of Life Competitive Funding Process, the Special Events Fee Waiver Program, the Law Enforcement Trust Fund or any entitlement programs funded through the City do not qualify for Community Benefit funds.

Eligibility

Organizations:

Be a non-profit organization with Articles of Incorporation filed with the Florida Department of State, an

Be in existence and operating within the State of Florida for at least twelve (12) month prior to the date of application to the City for a donation, and

In addition to their application, submit: (1) a copy of their 501(c)3, or 501(c)4 notification letter. (Consideration will be given to tax exempt organizations raising funds dedicated to a specific 501(c)3 activity); (2) a copy of their current Form 990 (if your organization is required to file this document); (3) a copy of their last completed audit; and (4) an annual budget, and

Must provide a service, program, or event that demonstrates a local and positive impact to the City of Kissimmee and/or the residents of Kissimmee.

Individuals: When a requester is an individual, the individual shall:

Be a resident of the City of Kissimmee or Osceola County.

NOTE: All requests for financial support associated with a school-based program shall be paid directly to the sponsoring entity.

Program Restrictions

The following restrictions for funding shall apply to awards for any program, activity, person, or organization:

Funds will be available on a first come, first served basis and based on the availability of funds at the time of the application.

Requests for funds to support events hosted in any City of Kissimmee owned and/or operated facility or venue are not eligible for funding through the Community Benefit Fund. Requests must be submitted through the City of Kissimmee Fee Waiver Grant Program.

Funds cannot be used for or to promote a commercial business or private enterprise, personal gain or to promote political parties, political activities or political advocacy groups.

Funds cannot be used to promote the sale or consumption of tobacco products, illegal drugs, gambling, erotic materials or services.

Organizations that discriminate based on age, race, sex, sexual orientation, marital status, disability or national origin are not eligible for funds.

Funds cannot be used for the purposes of supporting a private foundation or charity that benefits one individual.

A nonprofit currently receiving funding through a separate grant or fund from the City of Kissimmee are ineligible for funding through the Community Benefit Fund sponsorship and donation grant process.

Final Reporting Requirements

All recipients will be required to submit a final report outlining the results of the event and the impact of the city's funds towards the event, cause or competition.

All applicants that receive funds in any amount must utilize the City seal/logo on all marketing, promotional and advertising materials including but not limited to print media, radio, television, website and social media depicting the City of Kissimmee's support.

Failure to adhere to the requirements contained within this section or set forth as a contingency for funding, shall result in disqualification the requestor from future funding through this program.

☒ I accept the Terms and Conditions.

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
6000 KINGDOM KIDS OPERATION EXPENSES													
6120. - Workers Comp & Liability Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,700.00	\$0	\$0	\$0	\$6,700
6160 - Advertising	\$0	\$500	\$0	\$0	\$500	\$0	\$500	\$0	\$0	\$0	\$500	\$0	\$2,000
6150 - Licenses & Permits	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$75	\$0	\$0	\$0	\$175
6210 - Office Expense	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$1,440
6215. - Telephone	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$1,440
6280 - Copier	\$0	\$0	\$450	\$0	\$0	\$450	\$0	\$0	\$450	\$0	\$0	\$450	\$1,800
6340 - Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$650	\$0	\$0	\$0	\$0	\$0	\$650
6320 - Curriculum	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0	\$0	\$1,000	0	\$3,000
6330 - Capital Improvement	\$75	\$0	\$0	\$75	\$0	\$0	\$75	\$0	\$0	\$75	\$0	\$0	\$300
6350 - Classroom Furniture	\$1,500	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500	\$0	\$1,000	\$0	\$0	\$4,000
6360 - Classroom Snacks & Supplies	\$1,500	\$500	\$500	\$500	\$1,500	\$500	\$500	\$1,500	\$500	\$500	\$500	\$500	\$9,000.00
6390 - First Aid/Meds Supplies	\$60	\$0	\$0	\$60	\$0	\$0	\$60	\$0	\$0	\$60	\$0	\$0	\$240
6410 - Playground	\$0	\$0	\$0	\$0	\$0	\$300	\$0	\$0	\$300	\$0	\$0	\$0	\$600
6610 - Uniform Expenses	\$100	\$0	\$0	\$0	\$0	\$0	\$100	\$0	\$0	\$0	\$0	\$0	\$200
6710. - Step Up Audit	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000
6810. - Mission Fund	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$1,800
6820 - Food / Entertainment	\$0	\$0	\$100	\$0	\$150	\$0	\$0	\$100	\$0	\$0	\$0	\$150	\$500
6840 - School Activities	\$0	\$300	\$0	\$300	\$0	\$300	\$0	\$300	\$0	\$300	\$0	\$300	\$1,800
6910 Miscellaneous - School	\$0	\$500	\$0	\$0	\$0	\$0	\$500	\$0	\$0	\$0	\$0	\$0	\$1,000.00
6930 - Annual Rennovation projects	\$5,000	\$0	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$10,000.00
6940 - Sub-Contractors	\$200	\$400	\$300	\$400	\$400	\$0	\$0	\$200	\$400	\$400	\$300	\$200	\$3,200
6500 - SCHOOL PAYROLL EXPENSE													
6510 School - Salary & Wages	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$10,000	\$10,000	\$15,000	\$23,000	\$23,000	\$23,000	\$23,000	\$227,000
6520 School - Employer Taxes	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$800	\$800	\$2,000	\$1,900	\$1,900	\$1,900	\$1,900	\$19,200
Kingdom Kids and Families Support Program	\$25,374	\$25,374	\$25,374	\$25,374	\$25,374	\$25,374	\$25,374	\$25,374	\$25,374	\$25,374	\$25,374	\$25,374	\$304,490
Total Expenses													\$602,535



KINGDOM KIDS & FAMILIES SUPPORT PROGRAM	Amount (\$)
(4) Academic Acceleration to Address Lost Instructional Time due to COVID Math and Reading Tutors @ \$20.00 plus 18.47% social security and taxes 25 hours weekly	\$104,390.40
200 iPads for low-income students @ \$329.00	\$65,800.00
200 Chromebooks for low-income students @ \$249.00	\$49,800.00
Food /Groceries (Food Pantry) \$2,500.00 monthly	\$30,000.00
Clothing (Homeless Closet) \$2,500.00 monthly	\$30,000.00
(1000) Literacy Books @12.50 each	\$12,500.00
Instructional Supplies and materials \$1,000.00 monthly	\$12,000.00
Total Project Expense:	\$304,490.40

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

JUN 19 2017

KINGDOM KIDS CHRISTIAN ACADEMY PTO
INC
1175 HIDDEN HARBOR LN
KISSIMMEE, FL 34746-0000

Employer Identification Number:
82-1325450
DLN:
26053550006127
Contact Person:
CUSTOMER SERVICE ID# 31954
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
509(a)(2)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
April 24, 2017
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

KINGDOM KIDS CHRISTIAN ACADEMY PTO

Sincerely,

A handwritten signature in blue ink, appearing to read "C. J. [unclear]".

Director, Exempt Organizations
Rulings and Agreements



Confirmation

[Home](#) | [Security Profile](#) | [Logout](#)

Your Form 990-N(e-Postcard) has been submitted to the IRS

- **Organization Name:** FOSTER GRANTS AND GIVING INC
- **EIN:** 831790452
- **Tax Year:** 2021
- **Tax Year Start Date:** 01-01-2021
- **Tax Year End Date:** 12-31-2021
- **Submission ID:** 10065520220075106980
- **Filing Status Date:** 01-07-2022
- **Filing Status:** Accepted

MANAGE FORM 990-N SUBMISSIONS

Community Benefit Funds Application

City of Kissimmee, FL

Event Date *

20-May-2022

dd-MMM-yyyy

Event Name *

SMART and READ Bus

Event Address *

1200 Vermont Avenue

Street Address

St. Cloud

City

Fl.

State/Region/Province

34769

Postal / Zip Code

Requestor's Information

Name *

Leslie

First

Campbell

Last

Phone Number *

(407) 870-4934

Address *

1200 Vermont Avenue

Street Address

St. Cloud

City

Fl.

State/Region/Province

34769

Postal / Zip Code

Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

Email

rashaan.foster@osceolaschools.net

Community Benefit Funds Application

City of Kissimmee, FL

Eligibility *

- ☐ Individual
- ☒ Organization

In addition to an application, organizations must also submit:

- A copy of the organization's 501(c) notification letter; and
- A copy of a current Form 990, if the organization is required to file such; and
- A copy of the organization's most recent completed audit; and
- A copy of the organization's most recent annual budget.

501(c) Certification/Notification

 Tax_Exempt.pdf

Form 990 (If Organization is Required to File)

 Special_Programs_Proposal.pdf

Last Completed Audit

 2022_Tentative_Budget.pdf

Annual Budget

 2022_SDOC_BUDGET.pdf

Type of Request *

- ☒ Donation
- ☐ Sponsorship

Total amount to be raised/fundraising goal for your event? *

0.00 USD

Amount Requested from Community Benefit Fund *

2,500.00 USD

General Information

Name of School Represented

The School District of Osceola County (Special Programs)

Community Benefit Funds Application

City of Kissimmee, FL

Contact for Event Sponsor or School Representative

Leslie

First

Campbell

Last

Phone Number for Event/School Representative

(407) 870-4934

Event/Competition's Website

<https://www.osceolaschools.net/specialprograms>

Have you participated in this event in the past? *

☐ Yes

☒ No

Donation / Sponsorship Description

1. Briefly describe the nature of the event and the process to participate. If the request is for a donation, what will the funds be used towards? *

The School District of Osceola County, in partnership with our Special Programs Department, wishes to thank you for the opportunity to share our homeless and low-income student programs. Our feeding and academic programs utilizing our legendary SMART Bus and READ Bus, along with the many services our Families in Transition (FIT) Program, has been the agent of hope and support our underserved students need and deserve. Our programs are designed to supply supplemental academic support, feeding, technology, learning loss due to COVID, clothing, literacy, health services, transportation, stringent wraparound services, and many more activities that you will read about for our identified at-risk students and our students who are experiencing homelessness. With your assistance, we can continue to utilize our mobile learning lab, the SMART/READ Bus, to provide food, nutrition education, and general academic support to homeless students, along with feeding programs and tutoring services for our entire county. In addition, your funding will allow our staff to support students and families by providing nutritious food, additional academic support, and healthy habits lessons.

2. Are any other fundraisers planned to raise money for the event or for your participation in the event? *

Yes, we will continue to apply for federal entitlement grants, foundation grants, and cultivate partnerships with local businesses that have a passion for helping homeless students.

3. Have you secured funding or funding commitments from any other governmental entity? If yes, please provide the name(s) of the entity(ies). *

We are incredibly blessed and humbled to have partnerships with the Orlando Health Foundation, AdventHealth Foundation, Duke Energy Foundation, Lockheed Martin, Central Florida Hotel & Lodging Association, Central Florida Pizza Hut, Amcscot, Office Depot, Duke Energy Foundation, Lockheed Martin, Nora Roberts Foundation, Costco Wholesale, Whole Foods Market, Florida Literacy Coalition, Inc., Florida Blue Foundation, Publix, Macy's, Taco Bell, Tupperware Brands Corporation, Toho Water Authority, Kissimmee Utility Authority (KUA), Walmart, Sam's Club, 4imprint's One By One Foundation, Ross Dress for Less, Walt Disney World, Gatorade, Pepsico, 4 Rivers Smokehouse, Panera Bread, Orlando Magic Foundation, Barnes & Noble, Osceola County Sheriff's Department, Osceola County Fire Department, St. Cloud Police Department, Kissimmee Police Department, Quinn Commercial Inc., Westgate Resorts Foundation, Holopaw Homeowners Association, CVS Health, South Eastern Grocers, Winn-Dixie, Medieval Times, Covelli Enterprises, Panera Bread, Orlando Magic Foundation, Chuy's Tex-Mex, Cobb Theatres, Wawa Foundation, Florida Hospital, Allen Foundation, and the Dollar General Literacy Foundation.

Community Benefit Funds Application

City of Kissimmee, FL

Community Impact

Community Benefit Funds Application

City of Kissimmee, FL

Describe the impact this event will have on the quality of life and/or community pride for residents in the City of Kissimmee. *

Osceola County is the sixth-largest Florida County and the fastest growing area in Central Florida, with over 367,990 residents. The poverty rate in our schools is at a mind-blowing 63%. That means almost 45,000 kids are in dire need of food, clothing, and shelter, along with a rigorous year-round education. Food insecurity was identified as one of Osceola County's top community health issues in the collaborative 2020 Community Health Needs Assessment (CHNA). According to the report, and prior to the pandemic, more than 63% of students in Osceola County received free and reduced lunch. Twenty percent indicated limited access to healthy, affordable food. Chronic food insecurity and poor nutrition can impact a child's mental health development, learning, emotional health, and behavior. Food insecurity is a widespread issue made even worse by the pandemic and job loss. Consistent nourishment is necessary for children to focus and pay attention. As more parents struggle to feed their children, it has become a significant concern, affecting families below the poverty line. Hunger is stressful for a child, and worrying about where their next meal will come from creates toxic anxiety for the whole family. The economic conditions in our county are amongst the worst in the state. The best illustration of our horrid conditions can be found in the Central Florida Community Collaborative Community Survey, which stated that 83,166 (22.6%) residents had food that did not last, 66,606 people (18.1%) worried about stable housing. In addition, 33,119 (9%) individuals reported having their utilities shut off at a certain point last year.

Out of the 52 schools in our district, 34 are identified as Title I. Title I provides supplemental funds to school districts to assist schools with the highest student concentrations of poverty (at least 75%) to meet school educational goals. Attendance is also a significant concern for our homeless students. Homeless students average about 15 absences a year, while housed students average eight absences yearly. Another disturbing piece to this puzzle is the academic data. Only 76% of our homeless students have graduated compared to 90% of our housed students. Although our district has made substantial growth in our Florida Standards Assessment (FSA) scores, only 19.5% of our homeless students passed Mathematics, while 19.4% passed English Language Arts (ELA).

Our analysis shows that the impact of the pandemic on K-12 student learning was significant, leaving students on average five months behind in mathematics and four months behind in reading by the end of the school year. The pandemic widened preexisting opportunity and achievement gaps, hitting historically disadvantaged students hardest. In math, students in majority Title I schools ended the year with six months of unfinished learning, students in low-income schools with seven. High schoolers have become more likely to drop out of school, and high school seniors, especially those from low-income families, are less likely to go on to postsecondary education. Furthermore, the crisis impacted academics and students' broader health and well-being, with more than 35 percent of parents extremely concerned about their children's mental health. The closing of schools in March 2020 and the quick switch to distance learning was disastrous for our displaced students. Besides the lack of technology and connectivity, our homeless students struggle more than their counterparts because of the lack of parental support to help them with their schoolwork. Our homeless students were the least engaged demographic of all of our students when final-grade reporting was submitted at the end of the 2019-2020 school year. Our school district has made it a priority to support our homeless and low-income families during this pandemic. The School District of Osceola County distributed 17,500 laptops and 1,200 hotspots to serve students and families during the initial COVID-19 outbreak.

SMART and READ Bus

Without proper nutrition, children cannot concentrate or stay focused on their classwork and homework. With that being said, to address food insecurity and learning loss in our low-income families and students experiencing homelessness, we utilize our mobile learning labs, called the SMART Bus and "READ Bus," which goes out to poverty-stricken motels, low-income community centers, shelters, and low-income areas five days a week. The SMART Bus will provide comprehensive educational services to students in the School District of Osceola County experiencing homelessness. In addition, the READ Bus will establish outreach in high-needs communities by providing comprehensive educational services, including healthy habits lessons and socio-emotional activities, in partnership with the City of Kissimmee, Osceola County, and the Boys and Girls Club. Our READ Bus also goes out five days a week to libraries, has a literacy programming component, parenting classes, and provides healthy snacks to Early Childhood learners and parents. These snacks include healthy options like raisins, squeeze yogurt, Kind bars, popcorn, apple juice, celery, cheese stick-and-turkey packs, veggies with dips, apples, oranges, grapes, peanut butter, salad, and bananas. Our snacks are packed into two-gallon Ziploc bags and packaged in donated shopping bags. Our team prepares lessons on healthy habits tied in with each week's snacks. Our age-appropriate programs include nutritional topics like reading labels and choosing foods for a balanced meal and healthy habits like safety, cleanliness, and dental hygiene. We also promote physical activity to our students and their families and provide jump ropes, yoga cards, and kites.

Our buses are equipped with eleven private workstations with laptops and high-speed Internet. We have certified teachers who provide homework help, tutoring, health education, hygiene products, and healthy snacks for underserved students and their families. Our Special Programs team partners with our Guidance Counselor Department and hosts quarterly events called "Pathway to Graduation" for our homeless and low-income students and their families. This event includes an in-depth orientation on high school graduation and college requirements from a certified College Counselor. Our team also distributes SAT and ACT prep books and provides a grab-n-go dinner for the entire family to take home with them. We also provide gift cards for Thanksgiving meals and toys for Christmas. Our mobile lab also allows students access to educational programs/apps, the internet for assignments/homework/projects, credit recovery programs (Edgenuity), and college applications/financial aid. The two buses provide students with a safe and quiet environment, so our low-income and homeless students have the opportunities and advantages that housed students have. In addition, our Special Programs team coordinates with guidance counselors and social workers to establish small group support and counseling, both face-to-face and virtually, through the Microsoft Teams Platform. Along with the intense academics and essential community building, we will make sure social-emotional learning, stress management, and a wellness "Tip of the Day" happen for every group of students we impact daily on our buses. Below is a summary of the activities that have happened with the SMART Bus and READ Bus this current year:

- Provided healthy snacks, healthy lessons, nutrition education, tutoring, and homework assistance to over 2500 kids in Osceola County.
- Provided extra literacy acceleration and support to identified students who participated in our programs.
- Developed community relationships in our marginalized communities across the county.
- Provided Thanksgiving meals to our families.
- Provided books, clothes, gift cards, school supplies, masks, weekend meals, incentives for attendance, games, and emotional/academic support throughout the school year.
- Partnered with the Osceola County Library Systems.
- Partnered with the City of Kissimmee Parks and Recreation.
- Provided groceries monthly for our identified homeless and low-income students.
- Added new SMART Bus locations to serve more homeless students and students in transition.
- The READ Bus is on the road five days a week.
- Targeted Family and Parent Engagement activities that provided local health and social services information, digital learning help for parents, gift cards, school registration information, and books to be used for summer literacy.

Has this event ever received a donation or sponsorship from the Community Benefit Fund? *

☐ Yes

☒ No

Terms and Conditions *

Funding Availability

Funds for the Community Benefit program are provided on an annual basis from the City Commission Contingency Fund. Requests through this process are limited to an annual request of \$2,500.00 and must go towards an awareness event, fundraising activity or school related competition.

Organizations currently funded through the Social Services or Quality of Life Competitive Funding Process, the Special Events Fee Waiver Program, the Law Enforcement Trust Fund or any entitlement programs funded through the City do not qualify for Community Benefit funds.

Eligibility

Organizations:

Be a non-profit organization with Articles of Incorporation filed with the Florida Department of State, an

Be in existence and operating within the State of Florida for at least twelve (12) month prior to the date of application to the City for a donation, and

In addition to their application, submit: (1) a copy of their 501(c)3, or 501(c)4 notification letter. (Consideration will be given to tax exempt organizations raising funds dedicated to a specific 501(c)3 activity); (2) a copy of their current Form 990 (if your organization is required to file this document); (3) a copy of their last completed audit; and (4) an annual budget, and

Must provide a service, program, or event that demonstrates a local and positive impact to the City of Kissimmee and/or the residents of Kissimmee.

Individuals: When a requester is an individual, the individual shall:

Be a resident of the City of Kissimmee or Osceola County.

NOTE: All requests for financial support associated with a school-based program shall be paid directly to the sponsoring entity.

Program Restrictions

The following restrictions for funding shall apply to awards for any program, activity, person, or organization:

Funds will be available on a first come, first served basis and based on the availability of funds at the time of the application.

Requests for funds to support events hosted in any City of Kissimmee owned and/or operated facility or venue are not eligible for funding through the Community Benefit Fund. Requests must be submitted through the City of Kissimmee Fee Waiver Grant Program.

Funds cannot be used for or to promote a commercial business or private enterprise, personal gain or to promote political parties, political activities or political advocacy groups.

Funds cannot be used to promote the sale or consumption of tobacco products, illegal drugs, gambling, erotic materials or services.

Organizations that discriminate based on age, race, sex, sexual orientation, marital status, disability or national origin are not eligible for funds.

Funds cannot be used for the purposes of supporting a private foundation or charity that benefits one individual.

A nonprofit currently receiving funding through a separate grant or fund from the City of Kissimmee are ineligible for funding through the Community Benefit Fund sponsorship and donation grant process.

Final Reporting Requirements

All recipients will be required to submit a final report outlining the results of the event and the impact of the city's funds towards the event, cause or competition.

All applicants that receive funds in any amount must utilize the City seal/logo on all marketing, promotional and advertising materials including but not limited to print media, radio, television, website and social media depicting the City of Kissimmee's support.

Failure to adhere to the requirements contained within this section or set forth as a contingency for funding, shall result in disqualification the requestor from future funding through this program.

☒ I accept the Terms and Conditions.

The School District of Osceola County, in partnership with our **Special Programs Department**, wishes to thank you for the opportunity to share our homeless and low-income student programs. Our feeding and academic programs utilizing our legendary **SMART Bus and READ Bus**, along with the many services our **Families in Transition (FIT) Program**, has been the agent of hope and support our underserved students need and deserve. Our programs are designed to supply supplemental academic support, feeding, technology, learning loss due to COVID, clothing, literacy, health services, transportation, stringent wraparound services, and many more activities that you will read about for our identified at-risk students and our students who are experiencing homelessness. With your assistance, we can continue to utilize our mobile learning lab, the SMART/READ Bus, to provide food, nutrition education, and general academic support to homeless students, along with feeding programs and tutoring services for our entire county. In addition, your funding will allow our staff to support students and families by providing nutritious food, additional academic support, and healthy habits lessons.

Organizational History, Mission, Vision, and Goals

The School District of Osceola County has a rich and intricate history. Our district was built upon by the efforts of many individuals who firmly believed in the importance of education to this community. Our schools have had a tremendous impact on the region's growth and economy and the thousands of individuals we have served. We are located in the heart of Central Florida while providing academic instruction and support each school day to more than 70,000 students in Pre-kindergarten through 12th grade in 55 schools. SDOC is proud of its diverse mix of students representing over 156 countries and speaks 101 languages and various cultural and ethnic backgrounds. The currently available racial/ethnic data for The School District of Osceola County reflects its students' diversity. The distribution of students among the major race groups is 64% Hispanic, 15% White, 14% Black, 2% Native American, 2% Asian/Pacific, and 3% Multiracial. A significant portion of the student population (24.0%) are classified as "English Language Learners" (ELL) in 2019-2020, while 13% are considered Exceptional Student Education (ESE).

Our mission is to inspire all learners to reach their highest potential as responsible, productive citizens.

Our vision is the Osceola School District working in partnership with families and the community to ensure all learners develop the essential knowledge and skills to strengthen our thriving community.

Our organization's goals are as follows:

- Academic Success - Ensuring high-quality, equitable, standards-based instruction for each student in every classroom, content area, and day.
- Talent Management - Championing a culture that attracts, develops, and supports quality employees.
- Fiscal Responsibility - Efficiently utilizing all district resources to enhance the learning environment and ensure financial sustainability.
- Community Engagement and Governance - Building confidence and trust among all internal and external stakeholders.
- School Safety and Security - Ensuring a safe and positive environment for all.

The Community's Need

Osceola County is the sixth-largest Florida County and the fastest growing area in Central Florida, with over 367,990 residents. The poverty rate in our schools is at a mind-blowing 63%. That means almost 45,000 kids are in dire need of food, clothing, and shelter, along with a rigorous year-round education. Food insecurity was identified as one of Osceola County's top community health issues in the collaborative 2020 Community Health Needs Assessment (CHNA). According to the report, and prior to the pandemic, more than 63% of students in Osceola County received free and reduced lunch. Twenty percent indicated limited access to healthy, affordable food. Chronic food insecurity and poor nutrition can impact a child's mental health development, learning, emotional health, and behavior. Food insecurity is a widespread issue made even worse by the pandemic and job loss. Consistent nourishment is necessary for children to focus and pay attention. As more parents struggle to feed their children, it has become a significant concern, affecting families below the poverty line. Hunger is stressful for a child, and worrying about where their next meal will come from creates toxic anxiety for the whole family. The

economic conditions in our county are amongst the worst in the state. The best illustration of our horrid conditions can be found in the Central Florida Community Collaborative Community Survey, which stated that 83,166 (22.6%) residents had food that did not last, 66,606 people (18.1%) worried about stable housing. In addition, 33,119 (9%) individuals reported having their utilities shut off at a certain point last year.

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Special Programs

The School District of Osceola Special Programs Department is a curriculum-supported, service-oriented team charged with the oversight of federally funded grants and the ongoing implementation, maintenance, and compliance of approved grant initiatives. In addition, we serve as educational advocates for all grant qualified public, charter, and private school children who are economically disadvantaged, migrant, neglected and delinquent, and homeless. Curriculum support initiatives include the SMART Bus, READ Bus, Mobile STEM Lab, and programs to enhance and support Focus and Priority Schools. In addition, we fund professional development opportunities for teachers and administrators to enhance their instructional skills and classroom strategies. Finally, the Special Programs Team develops and fosters partnerships with local and national agencies and organizations to provide mentoring, transportation, medical services, school supplies, field trips, food, personal hygiene, and clothing needs, along with collaboration on family services.

Families in Transition Program (FIT)

Our program's impact on the homeless student population has been stellar. Our excellent work with homeless families was nationally recognized with a **National School Public Relations Association (NSPRA) Golden Achievement Award** recognizing exemplary public relations activities, programs, and projects for our groundbreaking “**SMART Bus**” initiative. In 2016, our district was awarded the “**Best Special Outreach Program**” from the **National Association for the Education of Homeless Children and Youth**. Our program delivered **15,247 meals weekly** for our homeless students and families at the beginning of the pandemic. In addition, with a partnership with Dr. Phillips charities, we provided **1,000 homeless students** with Publix gift cards monthly from January 2021 - to April 2021.

The Families in Transition Program (FIT) identifies students experiencing homelessness and ensures academic success by maintaining school stability for those who do not have a fixed, regular, and adequate nighttime residence. The FIT program follows the McKinney-Vento Homeless Assistance Act, requiring all children experiencing

homelessness to have the same rights to a free and appropriate public education as housed children. Therefore, barriers to education, such as enrollment documentation, transportation back to the school of origin, and school physicals, must be removed not to delay enrollment.

FIT's mission is to identify homeless students in transition; remove systemic barriers to their education, including school enrollment, transportation, and reassignment; and provide linkages to appropriate community resources, while maintaining the school as the students' stable environment.

Our program focus is broken down into six areas, which include: Immediate Enrollment (Identification and School Retention), Academic/COVID-19 Supplemental Services (Remediation and Enrichment), Transportation, Collaboration (Supplemental Social Services), Feeding/Health Education, and Summer Literacy.

SMART and READ Bus

Without proper nutrition, children cannot concentrate or stay focused on their classwork and homework. With that being said, to address food insecurity and learning loss in our low-income families and students experiencing homelessness, we utilize our mobile learning labs, called the SMART Bus and "READ Bus," which goes out to poverty-stricken motels, low-income community centers, shelters, and low-income areas five days a week. The SMART Bus will provide comprehensive educational services to students in the School District of Osceola County experiencing homelessness. In addition, the READ Bus will establish outreach in high-needs communities by providing comprehensive educational services, including healthy habits lessons and socio-emotional activities, in partnership with the City of Kissimmee, Osceola County, and the Boys and Girls Club. Our READ Bus also goes out five days a week to libraries, has a literacy programming component, parenting classes, and provides healthy snacks to Early Childhood learners and parents. These snacks include healthy options like raisins, squeeze yogurt, Kind bars, popcorn, apple juice, celery, cheese stick-and-turkey packs, veggies with dips, apples, oranges, grapes, peanut butter, salad, and bananas. Our snacks are packed into two-gallon Ziploc bags and packaged in donated shopping bags. Our team prepares lessons on healthy habits tied in with each week's snacks. Our age-appropriate programs include nutritional topics like reading labels and choosing foods for a balanced meal and healthy habits like safety, cleanliness, and dental hygiene. We also promote physical activity to our students and their families and provide jump ropes, yoga cards, and kites.

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- Added new SMART Bus locations to serve more homeless students and students in transition.
- The READ Bus is on the road five days a week.
- Targeted Family and Parent Engagement activities that provided local health and social services information, digital learning help for parents, gift cards, school registration information, and books to be used for summer literacy.

Academic Services for Homeless/Low-Income Students

After internal evaluations, the district took extreme measures and identified our struggling homeless and low-income students across the district who require immediate acceleration/remediation. As a result, we went above and beyond our existing Academic Acceleration plan as we added additional tutoring four days a week to our struggling students. We are also offering a digital tutoring program designed to narrow our students' learning gap and help them reach their appropriate achievement level by designing and implementing an individualized learning program that meets their needs. Key elements of this programming include:

- Remediation tailored towards every student's need.
- Extensive access to educational software aligned with state standards.
- Assisting students with their academic challenges.
- Closing learning gaps.
- Building confidence through mastery.
- Building a student's prior knowledge.
- Organizing daily assignments.
- Developing study skills.

The tutoring program will provide qualified intervention support specialists to work alongside school interventionists for our struggling students.

The tutoring program will provide:

- Staff training and support: all staff receives ongoing training and support regarding the program's components.
- Services will be provided in small groups throughout the school day in a push-in setting.
- Take place during the school days, Monday, Tuesday, Thursday, and Friday.
- Include research-based strategies and incorporation of our individualized approach.
- Include Group Instruction Curriculum: Aligned to school's scope & sequence and student needs.
- Track student progress and attendance throughout the program and available for review.
- Work in conjunction with existing intervention classes as a supplemental support opportunity for identified students.
- Include collaboration with classroom teachers and site administrative staff to maximize individualized learning for identified students.

We also provide core teachers and academic coaches for our students one additional hour weekly to review data and plan for targeted instruction to make up for learning loss. This new acceleration push is exceptionally critical because an overwhelming majority of our students from low-income families, students of color, English learners, children with disabilities, students experiencing homelessness, children and youth in foster care, and migratory students attend these ten schools. Along with our targeted students, we are offering **all** of our students at every single school across the district the opportunity for digital tutoring four days a week by their school's teacher, along with quarantine support for students who have to miss school due to COVID symptoms, exposure, or the result of

contact tracing. If that is not enough, we plan to partner with Carnegie Learning to provide a full-time Math Coach for our students. This position is a full-time, fully trained, certified math teacher/coach to work alongside teachers. Our case studies showed how impactful our instructional coaches are when focused on coaching. A full-time District Math Specialist (District Coach) will also be vital as their focus will be on our other high need schools. The District Math Specialist will work with our high need schools and their school-based coaches and teachers for intensive coaching support. This program will provide excellent additional after-school tutoring opportunities for our high-risk students.

We have also addressed our homeless student's learning loss by developing a Supplemental Academic Instruction (SAI) plan to support students who are not experiencing success with Tier 1 instruction. These plans will include targeted intervention time, before school tutoring, after school tutoring, Saturday Academies at our district schools. In addition, we provide snacks and meals through our School Nutrition Services Department, along with transportation to provide extra instruction to our most identified at-risk students. Additionally, our summer programs will be scheduled as part of the district plan identifying students demonstrating a decline in the district's progress monitoring system for reading and mathematics. Our district also provided Summer Bridge learning programs at the elementary, middle, and high school levels this past summer. At the elementary level, we provided STEAM Academy (K-4), Osceola Young Scholars Academy (K-8), K-2 Academy (ELL Inclusion), Kindergarten Academy, First Grade Academy, Second Grade Academy, Third Grade Reading Summer Camp, Media Centers Open for Camps (K-5), Woz Ed Camp (k-5), and Emergent Bilingual English Language Dual Language Enrichment Summer Program (K-4). At the middle-school level, we offered Grade Recovery (6-8), Emergent Bilingual Enrichment Acculturation (6-8), and Avid Excel (6-8). At the high-school level, we offered On-Ramp to Algebra (9), Business Academy at Poinciana Academy (incoming freshman), and Credit Recovery Impact Lab (9-12). In addition, we provide an ESE Extended School Year program (K-8) for our exceptional learners and DJJ Summer Tutoring (6-12) for our adjudicated students.

Program Goals

- Utilizing our **SMART Bus** to provide after-school tutoring, homework assistance, supplemental, and intervention services to ensure academic success.
- Utilizing our **READ Bus** to extend the educational experiences of students in high needs communities
- Supporting the development of healthy lifestyles through the healthy habits educational activities
- Providing laptops and hotspots to every homeless student to have access to digital learning and WiFi.
- Keeping track of our student's attendance, overcoming K–12 attendance barriers, and understanding the relationship between attendance and achievement.
- Establishing long-lasting relationships with high-needs communities and the stakeholders in return to build educational capacity with parents and students.
- Ensuring homeless children and youth have access to the education and other services needed to meet the same challenging state academic achievement standards held to all students.
- Providing in-school tutoring, supplemental, and intervention services to ensure academic success.
- Address the need for a comprehensive academic support structure to assist homeless children for the entire twelve-month calendar year.
- Providing health education that helps students acquire the knowledge, attitudes, beliefs, and skills needed to make informed decisions, practice healthy behaviors, and create conditions conducive to health.

Measurable Objectives

We will measure our program's success by meeting the academic, health, social, and basic needs of students experiencing homelessness and overcoming challenges associated with systemic barriers. The progress of our program will be measured by the following:

- Tracking the number of computers and WiFi hotspots distributed to our homeless students.
- Monitoring and comparing homeless students' attendance to non-homeless students' attendance at the local and state levels.
- Monitoring and comparing homeless students' Florida Standards Assessment (FSA) at the local and state levels.

- Evaluating and monitoring monthly meetings that promote positive communication and collaboration with operational areas such as school staff designated to track attendance, District's Truancy Officers, and District's Transportation Department to strengthen the ability to remove attendance barriers promptly.
- Assessing and monitoring student learning gaps resulting from disruptions in educational services caused by COVID-19 by using the Northwest Evaluation Association (NWEA) with our students in grades K-10.
- Tracking the number of meals served (breakfast/lunch).
- Tracking BMI data collected each session.

Media

1. <https://www.telemundo31.com/videos/videos-noticias/autobus-inteligente-osceola-lleva-tecnologia-y-conocimiento-a-los-estudiantes/2099587/>
2. <https://www.mynews13.com/fl/orlando/news/2020/11/20/hospitals-partner-with-osceola-county-schools-to-promote-healthy-habits-on-wheels-->
3. <https://www.newsbreak.com/florida/orlando/news/2106078075834/orlando-health-and-advent-health-partner-with-osceola-school-district-to-address-food-insecurity>
4. <https://www.healthyfamilynews.com/2020/11/19/orlando-health-and-advent-health-partner-with-osceola-school-district-to-address-food-insecurity/>
5. <https://www.adventhealth.com/business/adventhealth-central-florida-media-resources/news/adventhealth-orlando-health-partner-school-district-osceola-county-address-food-insecurity>
6. <https://www.facebook.com/osceolaschoolsfl/videos/723389551657748/>
7. <https://www.wftv.com/news/video-osceola-county-smart-bus-delivers-reliable-wifi-homeless-under-served-kids/a4a63c7c-c6cc-4a79-8477-1d7eaacaacbf/>
8. <https://www.fox35orlando.com/news/smart-bus-taking-technology-to-homeless-students-in-osceola-county>
9. <https://www.fox35orlando.com/video/659929>
10. <https://www.mynews13.com/fl/orlando/news/2020/02/24/osceola-county-smart-bus-helps-students>
11. <https://www.wftv.com/news/local/-smart-bus-to-provide-internet-to-students-living-in-motels-along-highway-192/1010770393/>
12. <https://www.positivelyosceola.com/old-school-buses-could-turn-into-new-opportunities-for-students-without-internet-access/>

Cordially,



Leslie Campbell
Director of Special Programs



The School District of Osceola County, FL

2021-22 Tentative Budget

School Board Members

Clarence Thacker
Chair

Terry Castillo
Vice Chair

Julius Melendez

Jon Arguello

Robert Bass

Dr. Debra Pace
Superintendent

Sarah E. Graber, CPA, CGFO
Chief Finance Officer

Jose Gonzalez
Director of Budget



While this past school year was unlike any we've ever experienced, we haven't lost sight that each and every one of our students deserves the chance and has the right to explore his or her amazing potential. For 134 years, the Osceola School District has been entrusted to steer the educational pathways of our community's children. The Osceola County School Board has continued that honored tradition by placing students at the center of everything we do.

Driving our success throughout the district is our Strategic Plan, which is comprised of five goals – Academic Success, Talent Management, Fiscal Responsibility, Community Engagement and Governance, and School Safety and Security. These goals serve as the foundation for our comprehensive vision for continuous improvement. The Osceola County School Board, my leadership team, and countless individuals have contributed to this plan, and it is our entire group of over 8,000 dedicated educators and staff who carry out the important goals and associated strategies that we have in place to drive high-quality work.

Academic success continues to be our district's number one priority. Ensuring that each and every child is college or career ready and that every child has the opportunity to reach his or her fullest potential is most definitely our charge. As an important major economic driver of Osceola County, the Osceola County School District is committed to providing quality programs and relevant 21st century curriculum to all the families in the district. This along with high-quality teachers, engaged students, and involved parents and community members all contribute to our efforts to help our students achieve their dreams.

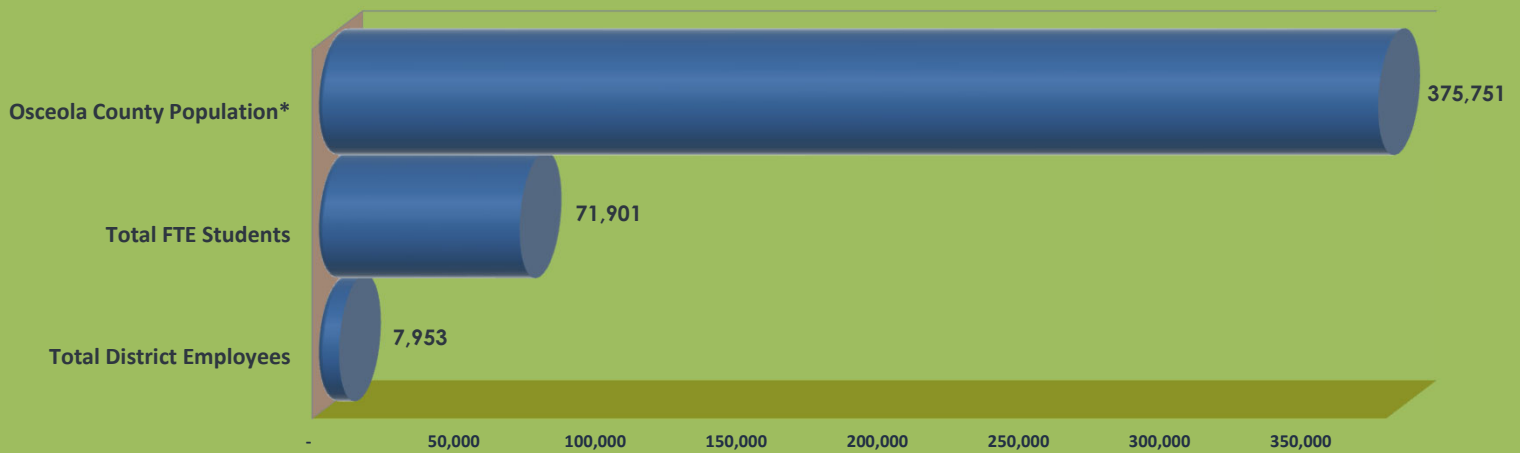
It is our privilege to serve your family as we pursue educational excellence in Osceola County. The Osceola County School Board and I are grateful for your support and trust, and we look forward to our continued partnership this coming year. It is my commitment to continue to work tirelessly to make our schools places where your child wants to come each and every day to challenge themselves, to grow, and to reach all that they can achieve as learners.

A handwritten signature in cursive script, reading "Debra B. Pace".

Dr. Debra Pace
Superintendent

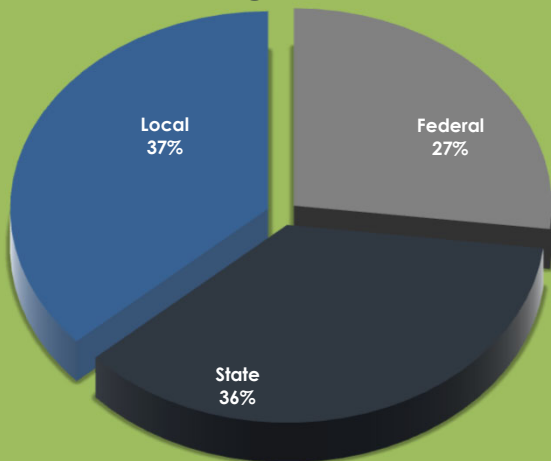


District Overview



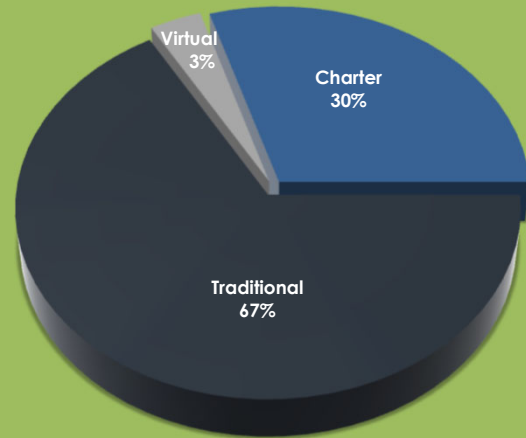
*U.S. Census Bureau Data

Funding Sources



Federal State Local

Schools by Type



Traditional Virtual Charter

Operating Budget by Category

SCHOOL INSTRUCTION AND SUPPORT

\$ 518,142,372

Instruction	407,415,692
Pupil Personnel Services	27,440,725
Instructional Media Services	4,983,048
Instructional and Curriculum Development Svcs	15,417,071
Instructional Staff Training Services	8,279,893
Instruction Related Technology	4,770,141
School Administration	25,337,642
Pupil Transportation Services	24,498,160

OPERATIONS

\$ 64,651,417

Facilities Acquisition and Construction	13,148,323
Food Services	21,938
Operation of Plant	40,324,182
Maintenance of Plant	11,156,975

OTHER

\$ 24,598,335

School Board	1,390,720
General Administration	1,854,660
Fiscal Services	2,382,156
Central Services	8,837,746
Administrative Technology Services	4,704,310
Community Services	5,428,744
Debt Service	-

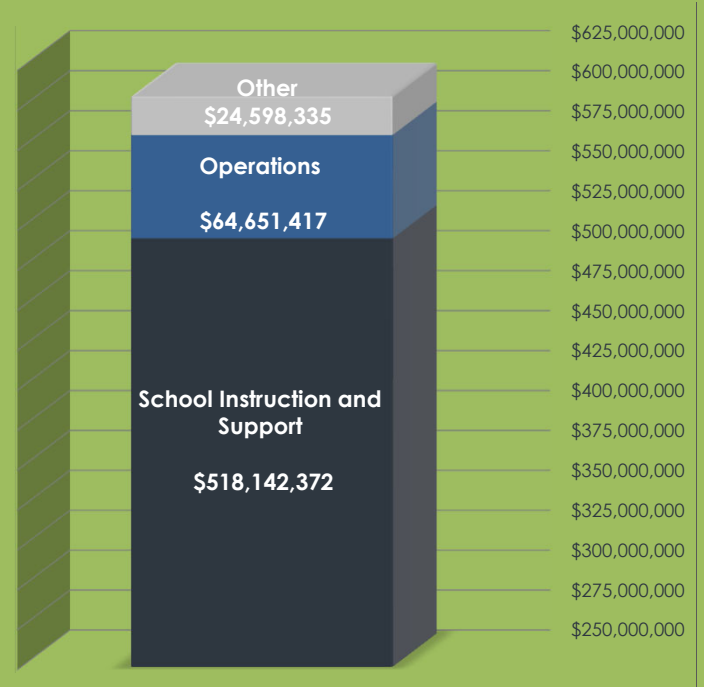


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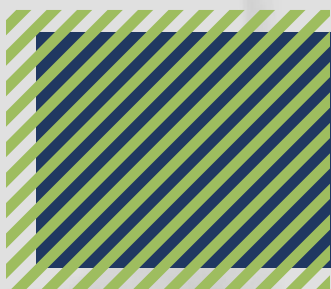
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Introduction



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

DATE	DAY	DESCRIPTION
2/2/2021	Tuesday	Board Workshop - Budget Planning
3/2/2021	Tuesday	Beginning of State Legislative Session
4/30/2021	Friday	End of State Legislative Session
6/1/2021	Tuesday	Board Workshop - General and Capital Funds
7/1/2021	Thursday	Property Appraiser Certifies Taxable Value
7/12/2021	Monday	DOE Certifies RLE Tax Rate and Releases Second FEFP Calculation
7/13/2021	Tuesday	Board Meeting - Tentative Budget Presented to Board
7/29/2021	Thursday	Advertise to Adopt Tentative Budget
8/3/2021	Tuesday	Public Hearing to Adopt Tentative Budget and Millage
8/6/2021	Friday	Certify Tentative Millage Rate - Notify Property Appraiser
8/24/2021	Tuesday	Deadline for Property Appraiser to Mail out Proposed Tax Notices
9/7/2021	Tuesday	Public Hearing to Adopt Final Budget and Millage
9/10/2021	Friday	District Summary Budget and Supporting Documents DUE to DOE
9/10/2021	Friday	Certify Final Millage Rate - Notify Property Appraiser, Tax Collector and Department of Revenue
10/6/2021	Wednesday	TRIM Compliance Packet DUE to Department of Revenue

BUDGET CONVENTIONS

ASSIGNED FUND BALANCE:

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

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

NON-SALARY BUDGETS:

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

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

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

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

OVERTIME:

Overtime is recorded in three different categories:

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

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

REIMBURSEMENTS:

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

RESTRICTED FUND BALANCE:

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

RESTRICTED NET ASSETS:

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

SALARY BUDGETS:

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

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

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

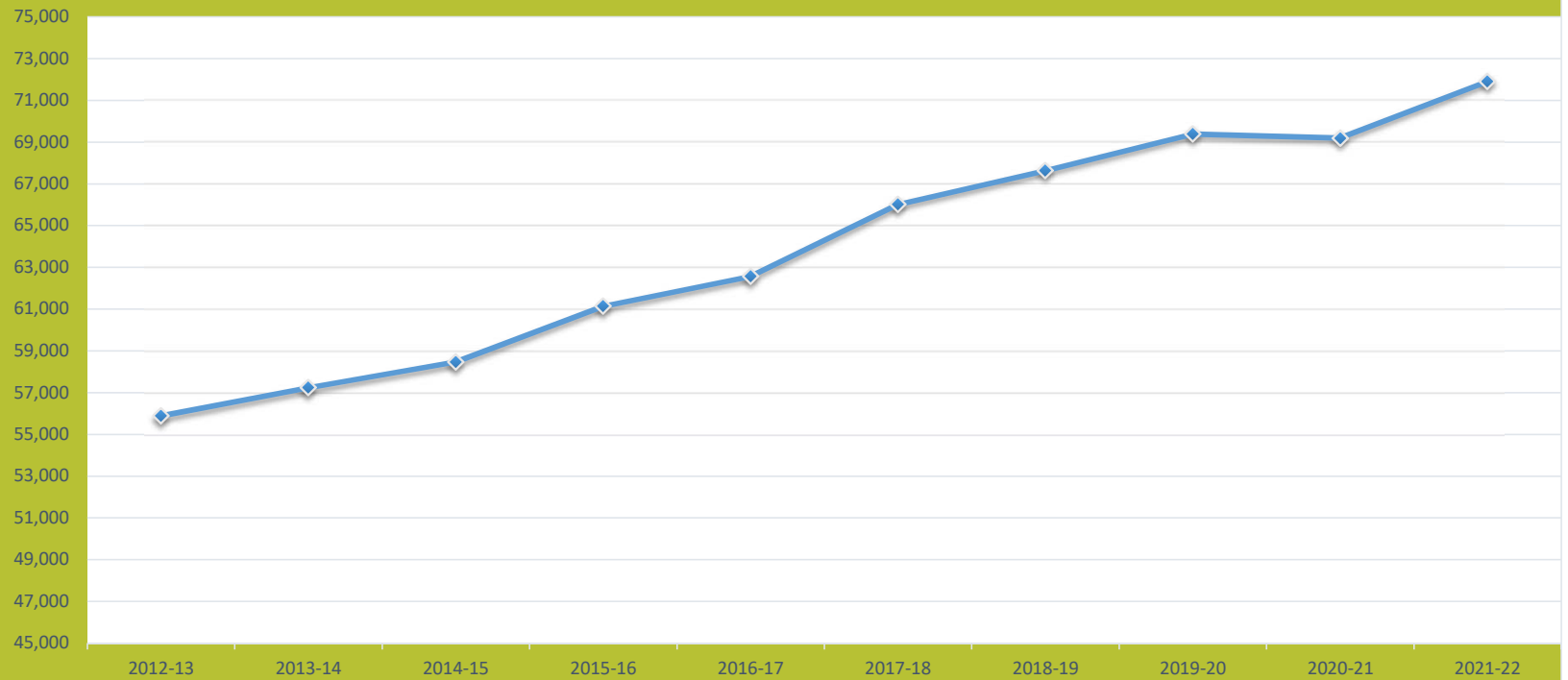
UNASSIGNED FUND BALANCE:

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

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

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
FTE - HISTORICAL AND PROJECTED OVERVIEW - FROM 2012 TO 2022

Unweighted FTE (UFTE)



	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Unweighted FTE (UFTE)	55,881	57,239	58,465	61,141	62,561	66,010	67,632	69,378	69,195	71,901
Percentage Change	3.12%	2.43%	2.14%	4.58%	2.32%	5.51%	2.46%	2.58%	-0.26%	3.91%

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA

INITIAL FTE PROJECTIONS BY SCHOOL - 2021-22

CENTER	NAME	2020-21 4TH CALC	2021-22 PROJECTION	CHANGE
0401	BOGGY CREEK ELEMENTARY SCHOOL	590.70	586.50	(4.20)
0061	CENTRAL AVENUE ELEMENTARY SCHOOL	587.20	613.34	26.14
0957	CHESTNUT ELEMENTARY SCHOOL FOR SCIENCE AND ENGINEERING	646.58	646.37	(0.21)
0851	CYPRESS ELEMENTARY SCHOOL	496.04	508.22	12.18
0831	DEERWOOD ELEMENTARY SCHOOL	517.53	521.68	4.15
0961	EAST LAKE ELEMENTARY SCHOOL	832.86	826.54	(6.32)
0931	FLORA RIDGE ELEMENTARY SCHOOL	873.66	917.62	43.96
0011	HARMONY COMMUNITY SCHOOL	757.30	767.03	9.73
0501	HICKORY TREE ELEMENTARY SCHOOL	564.15	575.40	11.25
0071	HIGHLANDS ELEMENTARY SCHOOL	661.60	666.10	4.50
0042	KISSIMMEE ELEMENTARY SCHOOL	868.78	886.57	17.79
0300	KOA ELEMENTARY SCHOOL	541.03	541.94	0.91
0801	LAKEVIEW ELEMENTARY SCHOOL	634.08	638.00	3.92
0271	MICHIGAN AVENUE ELEMENTARY SCHOOL	734.42	726.43	(7.99)
0701	MILL CREEK ELEMENTARY SCHOOL	706.43	750.76	44.33
0043	NARCOOSSEE ELEMENTARY SCHOOL	1,063.80	1,084.78	20.98
0933	NEPTUNE ELEMENTARY SCHOOL	946.60	954.11	7.51
0904	PARTIN SETTLEMENT ELEMENTARY SCHOOL	769.35	800.46	31.11
0811	PLEASANT HILL ELEMENTARY SCHOOL	731.34	733.45	2.11
0901	POINCIANA ACADEMY OF FINE ARTS	579.70	591.49	11.79
0301	REEDY CREEK ELEMENTARY SCHOOL	836.25	834.42	(1.83)
0111	ST. CLOUD ELEMENTARY SCHOOL	841.06	805.93	(35.13)
0958	SUNRISE ELEMENTARY SCHOOL	913.89	941.29	27.40
0101	THACKER AVENUE ELEMENTARY FOR INTERNATIONAL STUDIES	676.42	671.92	(4.50)
0321	VENTURA ELEMENTARY SCHOOL	772.90	766.53	(6.37)
Subtotal Elementary Schools		18,143.67	18,356.88	213.21
0091	DENN JOHN MIDDLE SCHOOL	945.09	966.73	21.64
0041	DISCOVERY INTERMEDIATE SCHOOL	1,018.20	1,017.42	(0.78)
0252	HARMONY MIDDLE SCHOOL	1,031.89	883.82	(148.07)
0341	HORIZON MIDDLE SCHOOL	1,346.70	1,340.76	(5.94)
0251	KISSIMMEE MIDDLE SCHOOL	1,393.24	1,407.52	14.28
0040	NARCOOSSEE MIDDLE SCHOOL	1,220.26	1,223.79	3.53
0311	NEPTUNE MIDDLE SCHOOL	1,006.87	1,008.60	1.73
0821	PARKWAY MIDDLE SCHOOL	850.37	830.63	(19.74)
0272	ST. CLOUD MIDDLE SCHOOL	1,248.92	1,253.95	5.03
Subtotal Middle Schools		10,061.54	9,933.22	(128.32)
0902	CELEBRATION HIGH SCHOOL	2,430.09	2,498.88	68.79
0601	GATEWAY HIGH SCHOOL	1,611.20	1,709.57	98.37
0922	HARMONY HIGH SCHOOL	2,076.92	2,156.38	79.46
0842	LIBERTY HIGH SCHOOL	1,719.37	1,783.61	64.24
0962	NEOCITY ACADEMY	303.21	410.30	107.09
0081	OSCEOLA HIGH SCHOOL	2,132.06	2,225.81	93.75
0841	POINCIANA HIGH SCHOOL	2,200.53	2,221.71	21.18
0862	PROFESSIONAL & TECHNICAL HIGH SCHOOL	463.92	465.14	1.22
0201	ST. CLOUD HIGH SCHOOL	1,943.78	1,960.52	16.74
0005	TOHOPEKALIGA	2,119.53	2,213.32	93.79
9003	ZENITH ACCELERATED ACADEMY	481.68	466.69	(14.99)
Subtotal High Schools		17,482.29	18,111.93	629.64
0991	CANOE CREEK K8	619.27	845.66	226.39
0711	CELEBRATION SCHOOL	1,426.09	1,607.96	181.87
9036	NEW BEGINNINGS EDUCATION CENTER	193.65	193.89	0.24
0921	OSCEOLA COUNTY SCHOOL FOR THE ARTS	924.43	959.59	35.16
0302	WESTSIDE K-8 SCHOOL	1,872.82	1,827.59	(45.23)
Subtotal Multi-Level Schools		5,036.26	5,434.69	398.43
9041	HOSPITAL/HOMEBOUND PROGRAM	8.36	16.67	8.31
9020	OASIS RESIDENTIAL CENTER	19.86	29.69	9.83
0859	OSCEOLA REGIONAL JUVENILE COMMITMENT FACILITY	53.44	65.07	11.63
7004	OSCEOLA VIRTUAL FRANCHISE (SECONDARY)	429.35	438.13	8.78
7001	OSCEOLA VIRTUAL INSTRUCTION PROGRAM	314.75	356.27	41.52
7006	OSCEOLA VIRTUAL INSTRUCTION (COURSE OFFERINGS)	0.00	0.00	0.00
Subtotal Alternative Schools		825.76	905.83	80.07

CENTER	NAME	2020-21 4TH CALC	2021-22 PROJECTION	CHANGE
0981	AMERICAN CLASSICAL CHARTER ACADEMY	276.82	305.83	29.01
0932	BELLALAGO CHARTER ACADEMY	1,221.93	1,226.36	4.43
0184	BRIDGEPREP ACADEMY OSCEOLA COUNTY	573.71	577.55	3.84
0131	BRIDGEPREP ACADEMY ST. CLOUD	0.00	350.00	350.00
0192	CREATIVE INSPIRATION JOURNEY SCHOOL OF ST CLOUD	340.57	450.00	109.43
0153	FLORIDA CYBER CHARTER ACADEMY AT OSCEOLA	955.51	966.12	10.61
0863	FOUR CORNERS CHARTER SCHOOL	1,017.48	1,024.34	6.86
0152	FOUR CORNERS UPPER SCHOOL	1,294.54	1,307.57	13.03
0866	KISSIMMEE CHARTER ACADEMY	660.25	652.32	(7.93)
0182	LINCOLN-MARTI CHARTER SCHOOLS(OSCEOLA CAMPUS)	65.13	59.35	(5.78)
0959	MAIN STREET HIGH SCHOOL	219.67	222.46	2.79
0202	MATER ACADEMY AT ST CLOUD	268.47	274.11	5.64
0971	MATER ACADEMY PREPARATORY HIGH SCHOOL.	139.74	231.15	91.41
0163	MATER BRIGHTON LAKES	878.14	873.51	(4.63)
0185	MATER PALMS ACADEMY	817.82	806.78	(11.04)
0853	NEW DIMENSIONS HIGH SCHOOL	448.05	454.43	6.38
0181	OSCEOLA SCIENCE CHARTER SCHOOL	1,014.92	1,200.92	186.00
0881	P. M. WELLS CHARTER ACADEMY	724.20	714.94	(9.26)
0191	RENAISSANCE CHARTER SCHOOL AT BOGGY CREEK	578.39	576.82	(1.57)
0149	RENAISSANCE CHARTER SCHOOL AT POINCIANA	857.85	845.66	(12.19)
0171	RENAISSANCE CHARTER SCHOOL AT TAPESTRY	1,415.21	1,405.45	(9.76)
0183	SPORTS LEADERSHIP ARTS MANAGEMENT (SLAM)	142.23	165.17	22.94
0162	ST. CLOUD PREPARATORY ACADEMY	501.39	479.17	(22.22)
0900	UCP OSCEOLA CHARTER SCHOOL	193.43	214.70	21.27
0155	VICTORY CHARTER SCHOOL	604.21	606.87	2.66
0203	VICTORY CHARTER SCHOOL K-5	250.22	248.44	(1.78)
Subtotal Charter Schools		15,459.88	16,240.01	780.13
3518	MCKAY SCHOLARSHIP/SCHOOL OF ENROLLMENT	920.00	920.34	0.34
3900	FAMILY EMPOWERMENT SCHOLARSHIP PROGRAM	1,265.50	1,288.77	23.27
Subtotal Choice Schools		2,185.50	2,209.11	23.61
9000	UNDISTRIBUTED	0.00	709.19	709.19
Subtotal Undistributed		0.00	709.19	709.19
GRAND TOTAL		69,194.90	71,900.86	2,705.96



CERTIFICATION OF SCHOOL TAXABLE VALUE

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

Year : 2021	County : OSCEOLA
------------------------	-------------------------

Name of School District : SCHOOL DISTRICT OF OSCEOLA COUNTY
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SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT

1.	Current year taxable value of real property for operating purposes	\$ 34,877,934,422	(1)
2.	Current year taxable value of personal property for operating purposes	\$ 1,623,516,861	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$ 5,650,365	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$ 36,507,101,648	(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.)	\$ 1,665,601,276	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$ 34,841,500,372	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$ 33,838,741,997	(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>	☐ Yes ☒ 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	6/30/2021 8:52 AM	

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

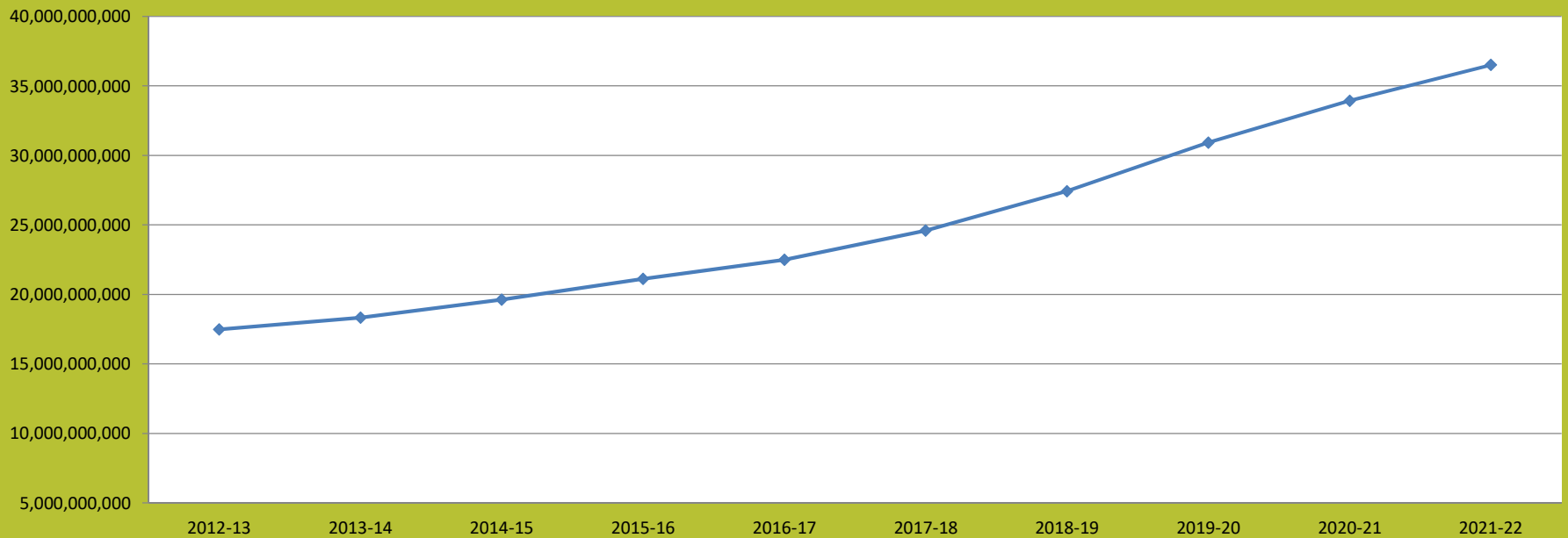
Local board millage includes discretionary and capital outlay.					
9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>	3.7780	per \$1,000	(9)	
10.	Prior year local board millage levy <i>(All discretionary millages)</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>	\$ 127,842,767		(11)	
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$ 76,069,492		(12)	
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$ 203,912,259		(13)	
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	3.6693	per \$1,000	(14)	
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.1833	per \$1,000	(15)	
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	3.6490	per \$1,000	(16)	
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage
	1.5000	0.7480	0.0000	0.0000	(17)
	Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>				2.2480 per \$1,000

Name of School District :				DR-420S R. 5/13 Page 2	
18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>		\$	133,214,414	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>		\$	82,067,965	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>		\$	215,282,378	(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>			-0.55 %	(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>			0.76 %	(22)
Final public budget hearing		Date : 9/7/2021	Time : 5:30 PM	Place : 817 Bill Beck Blvd, Kissimmee, FL 34744	
S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer :			Date :	
	Title : Dr. Debra Pace, Superintendent		Contact Name And Contact Title : Sarah E. Graber, CHIEF BUSINESS & FINANCE OFFICER		
	Mailing Address : SDOC 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

Millage History	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Required Local Effort (RLE)	5.054	5.261	5.104	5.009	4.643	4.501	4.161	3.984	3.761	3.639
RLE Prior Period Adjustment	0.021	0.000	0.023	0.004	0.014	0.000	0.002	0.008	0.017	0.010
Discretionary	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748
Supplemental Discretionary	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Subtotal Operating	5.823	6.009	5.875	5.761	5.405	5.249	4.911	4.740	4.526	4.397
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	7.323	7.509	7.375	7.261	6.905	6.749	6.411	6.240	6.026	5.897
Percentage Change	-1.8%	2.5%	-1.8%	-1.5%	-4.9%	-2.3%	-5.0%	-2.7%	-3.4%	-2.1%

TAX ROLL



Tax Roll History	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Final Tax Roll	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	30,918,572,157	33,938,986,737	36,507,101,648
Percentage Change	-7.45%	4.81%	7.09%	7.66%	6.46%	9.35%	11.47%	12.76%	9.77%	7.57%
Total Tax Levy	128,051,359	137,619,241	144,752,427	153,424,444	155,326,218	166,007,704	175,782,158	192,931,890	204,516,334	215,282,378
Percentage Change	-7.45%	7.47%	5.18%	5.99%	1.24%	6.88%	5.89%	9.76%	6.00%	5.26%

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

Line	DESCRIPTION	2021	2022	Change	% Change
		Fourth Calculation	Second Calculation		
1	Unweighted FTE				
2	Traditional	51,549.52	52,742.56	1,193.04	2.31%
3	Charter	15,459.88	16,146.20	686.32	4.44%
4	McKay	920.00	920.34	0.34	0.04%
5	Family Empowerment	1,265.50	1,288.77	23.27	1.84%
6	Undistributed	0.00	803.00	803.00	n/a
7	Total Unweighted FTE	69,194.90	71,900.86	2,705.96	3.91%
8	Total Weighted FTE	75,571.41	78,828.42	3,257.01	4.31%
9	Weighted to Unweighted FTE Ratio	1.0922	1.0963	0.0042	0.38%
10	Tax Roll - School Taxable Value	33,938,986,737	36,507,101,648	2,568,114,911	7.57%
11	Required Local Effort Millage	3.761	3.639	(0.122)	-3.24%
12	Prior Period Adjustment Millage	0.017	0.010	(0.007)	-41.18%
13	Basic Discretionary Millage	0.748	0.748	0.000	0.00%
14	Total Millage	4.526	4.397	(0.129)	-2.85%
15	Base Student Allocation	4,319.49	4,372.91	53.42	1.24%
16	District Cost Differential	0.9890	0.9888	(0.0002)	-0.02%
17	BSA * DCD	4,271.98	4,323.93	51.96	1.22%
18	FEFP Detail				
19	Base FEFP (WFTE x BSA x DCD)	322,839,221	340,848,839	18,009,618	5.58%
20	0.748 Mills Discretionary Compression	17,190,089	18,682,719	1,492,630	8.68%
21	DJJ Supplemental Allocation	65,974	70,117	4,143	6.28%
22	Safe Schools	3,778,510	3,871,580	93,070	2.46%
23	ESE Guaranteed Allocation	20,907,074	21,681,225	774,151	3.70%
24	Supplemental Academic Instruction (SAI)	15,181,819	15,868,808	686,989	4.53%
25	Instructional Materials	5,630,176	6,407,922	777,746	13.81%
26	Student Transportation	12,236,144	12,463,165	227,021	1.86%
27	Teacher Classroom Supply Assistance Prog	1,353,887	1,382,898	29,011	2.14%
28	Reading Allocation	3,048,572	3,106,391	57,819	1.90%
29	Digital Classrooms Allocation	117,567	117,879	312	0.27%
30	Virtual Education Contribution	0	0	0	n/a
31	Mental Health Allocation	2,426,411	2,922,503	496,092	20.45%
32	Funding Compression Allocation	3,729,136	5,341,846	1,612,710	43.25%
33	Best & Brightest Teacher/Principal Allocation	0	0	0	n/a
34	Florida Classroom Teacher Compensation	12,106,399	13,542,392	1,435,993	11.86%
35	Total FEFP	420,610,979	446,308,284	25,697,305	6.11%
36	Adjustments				
37	Required Local Effort Taxes	(122,538,748)	(127,535,369)	(4,996,621)	4.08%
38	Proration to Funds Available	(1,482,513)	0	1,482,513	-100.00%
39	Total Adjustments	(124,021,261)	(127,535,369)	(3,514,108)	2.83%
40	Net State FEFP	296,589,718	318,772,915	22,183,197	7.48%
41	Lottery Funds				
42	Discretionary Lottery	0	0	0	n/a
43	School Recognition	0	0	0	n/a
44	Total Lottery Funding	0	0	0	n/a
45	State Categorical Programs				
46	Class Size Reduction	76,538,873	71,611,395	(4,927,478)	-6.44%
47	Total State Funding	373,128,591	390,384,310	17,255,719	4.62%
48	Local Funding:				
49	Required Local Effort	122,538,748	127,535,369	4,996,621	4.08%
50	.748 Mills Discretionary Tax	24,370,908	26,215,020	1,844,112	7.57%
51	Total Local Funding	146,909,656	153,750,389	6,840,733	4.66%
52	Total State and Local Funding*	520,038,247	544,134,699	24,096,452	4.63%
53	\$ Per Unweighted FTE Total*	7,515.56	7,567.85	52.29	0.70%
54	\$ Per Weighted FTE Total	6,881.42	6,902.77	21.35	0.31%

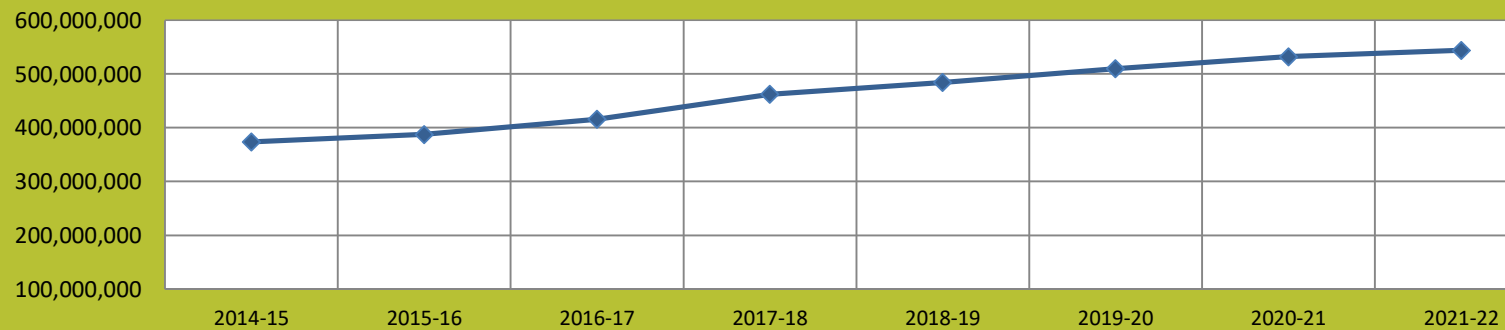
***2021 Funding Impact of of EO-07**

Emergency Order Funding Adjustment	\$	12,039,795.0
Adjusted Total State and Local Funding	\$	532,078,042.0
Adjusted \$ per Unweighted FTE	\$	7,689.56

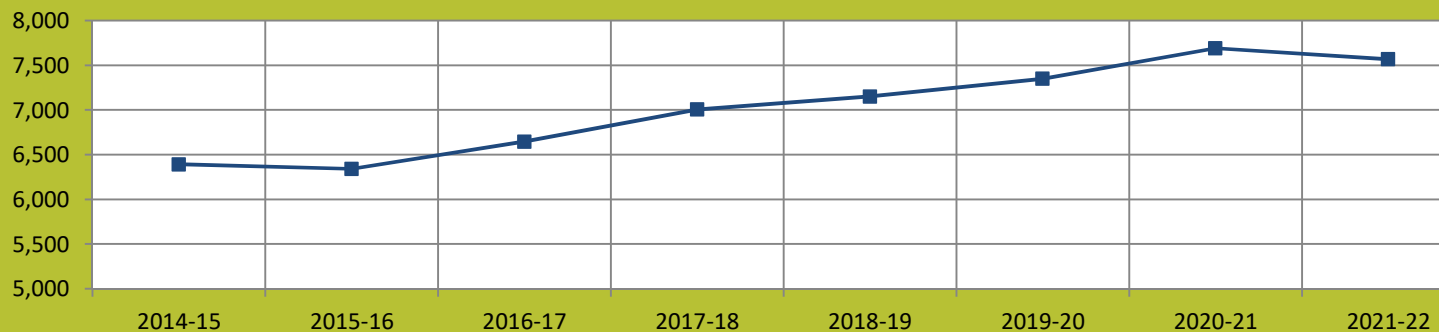
THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
TOTAL AND PER FTE FUNDING - HISTORICAL AND PROJECTED

	2014-15 Final	2015-16 Final	2016-17 Final	2017-18 Final	2018-19 Final	2019-20 Final	2020-21 4th FEFP Calc*	2021-22 2nd Calc
Total Funding	373,647,023	387,651,506	415,958,062	462,397,943	484,304,635	509,887,770	532,078,042	544,134,699
\$ Per Student	6,391	6,340	6,646	7,005	7,151	7,349	7,690	7,568
UFTE	58,465	61,141	62,592	66,010	67,724	69,378	69,195	71,901

Total FEFP Funding



FEFP Revenue Per Student



***Total Funding for the 2020-21 4th FEFP Calculation includes the \$12.0 million Emergency Order Funding Adjustment.**

2021-2022 FEFP SECOND CALCULATION
Total Funding per Student

Rank	Dist No.	District	Total Funding per FTE
1	44	Monroe	10,359.25
2	33	Jefferson	9,576.58
3	11	Collier	9,250.62
4	39	Liberty	8,765.27
5	66	Walton	8,684.53
6	58	Sarasota	8,620.57
7	19	Franklin	8,607.14
8	21	Gilchrist	8,488.79
9	22	Glades	8,478.50
10	23	Gulf	8,376.52
11	7	Calhoun	8,354.51
12	50	Palm Beach	8,333.37
13	43	Martin	8,292.73
14	34	Lafayette	8,278.50
15	67	Washington	8,253.37
16	24	Hamilton	8,238.24
17	4	Bradford	8,199.78
18	60	Sumter	8,198.28
19	8	Charlotte	8,133.28
20	38	Levy	8,117.99
21	30	Holmes	8,095.65
22	62	Taylor	8,070.28
23	36	Lee	8,033.44
24	32	Jackson	7,994.47
25	15	Dixie	7,986.09
26	52	Pinellas	7,969.85
27	63	Union	7,953.49
28	13	Dade	7,912.93
29	40	Madison	7,908.28
30	31	Indian River	7,906.25
31	20	Gadsden	7,883.22
32	46	Okaloosa	7,861.82
33	3	Bay	7,830.98
34	14	De Soto	7,825.40
35	45	Nassau	7,810.93
36	2	Baker	7,809.49
37	6	Broward	7,798.83
38	56	St. Lucie	7,775.71
39	48	Orange	7,774.80
40	55	St. Johns	7,768.24
41	47	Okeechobee	7,761.91
42	16	Duval	7,739.47
43	54	Putnam	7,737.85
44	51	Pasco	7,724.70
45	65	Wakulla	7,719.26
46	29	Hillsborough	7,706.49
47	37	Leon	7,705.81
48	5	Brevard	7,704.13
49	9	Citrus	7,699.61
50	41	Manatee	7,697.54
51	57	Santa Rosa	7,656.95
52	27	Hernando	7,655.30
53	18	Flagler	7,652.91
54	12	Columbia	7,641.78
55	10	Clay	7,641.65
56	17	Escambia	7,639.43
57	25	Hardee	7,634.72
58	42	Marion	7,600.49
59	35	Lake	7,585.30
60	49	Osceola	7,567.85
61	53	Polk	7,567.37
62	28	Highlands	7,553.48
63	61	Suwannee	7,549.82
64	1	Alachua	7,537.00
65	64	Volusia	7,525.21
66	59	Seminole	7,458.51
67	26	Hendry	7,139.13

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 2021-22 fiscal year, the base student allocation is \$4,372.91.

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 2021-22 fiscal year, the District's base funding per WFTE is \$4,323.93.

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 2021-22 fiscal year, the DCD is 0.9888.

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 2021-22 fiscal year, a non-recurring 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.

Since the 2016-17 fiscal year, the State Legislature has 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. Funds must be used exclusively for employing or contracting for safe school officers, established or assigned under Section 1006.12, F.S.

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. to ensure that virtual schools receive no less than the funding per student prescribed in statute. The contribution for the 2021-22 fiscal year is based on funding of \$5,230 per FTE.

TEACHER SALARY INCREASE ALLOCATION:

The Legislature may annually provide in the Florida Education Finance Program a Teacher Salary Increase Allocation to assist school districts in their recruitment and retention of classroom teachers and other instructional personnel. The amount of the allocation shall be specified in the General Appropriations Act and will be based on the school district's proportionate share of the base FEFP allocation. The funds must be used to increase the minimum base salary for full-time classroom teachers, as defined in F.S. 1012.01(2)(a), plus certified prekindergarten teachers funded in the Florida Education Finance Program, to at least \$47,500, or to the maximum amount achievable based on the allocation and as specified in the General Appropriations Act.

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

POLICY FOR EXPENDITURE OF LOTTERY FUNDS

SCHOOL RECOGNITION FUNDS	\$ 0
DISCRETIONARY LOTTERY FUNDS	\$ 0

Enhancement for the 2021-22 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 22.0%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.
FISCAL YEAR 2021-22

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

Required Local Effort (Including Prior Period Funding Adjustment Millage)	3.6490
Local Capital Improvement (Capital Outlay)	1.5000
Discretionary Operating	0.7480
Discretionary Capital Improvement	0.0000

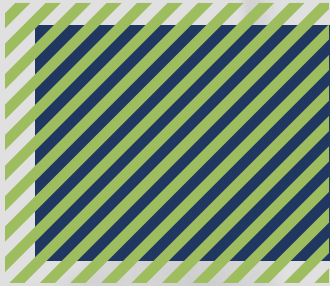
Discretionary Critical Needs (Operating)	0.0000
Additional Millage Not to Exceed 4 Years (Operating)	0.0000

PROPOSED MILLAGE LEVIES

NOT SUBJECT TO 10-MILL CAP:

Operating or Capital Not to Exceed 2 Years	0.0000
Debt Service	0.0000
TOTAL MILLAGE	5.8970

ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	PERMANENT FUND	TOTAL ALL FUNDS
Federal sources	2,570,000	287,230,120	2,215,107	-	-	-	292,015,227
State sources	385,474,479	453,306	630,850	8,976,162	-	-	395,534,797
Local sources	167,364,969	1,687,419	1,042,029	165,506,752	62,877,010	-	398,478,179
TOTAL SOURCES	\$ 555,409,448	\$ 289,370,845	\$ 3,887,986	\$ 174,482,914	\$ 62,877,010	\$ -	\$ 1,086,028,203
Transfers In	23,899,196	-	37,664,502	-	-	-	61,563,698
Fund Balances/Reserves/Net Assets	89,141,404	18,551,848	26,896,122	382,899,073	17,539,340	-	535,027,787
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 668,450,048	\$ 307,922,693	\$ 68,448,610	\$ 557,381,987	\$ 80,416,350	\$ -	\$ 1,682,619,688
EXPENDITURES							
Instruction	407,415,692	209,663,543	-	-	-	-	617,079,235
Pupil Personnel Services	27,440,725	5,724,330	-	-	-	-	33,165,055
Instructional Media Services	4,983,048	1,342,681	-	-	-	-	6,325,729
Instructional and Curriculum Development Services	15,417,071	11,060,850	-	-	-	-	26,477,921
Instructional Staff Training Services	8,279,893	7,854,908	-	-	-	-	16,134,801
Instruction Related Technology	4,770,141	9,838,029	-	-	-	-	14,608,170
School Board	1,390,720	-	-	-	-	-	1,390,720
General Administration	1,854,660	1,998,345	-	-	-	-	3,853,005
School Administration	25,337,642	6,454	-	-	-	-	25,344,096
Facilities Acquisition and Construction	13,148,323	-	-	244,187,922	-	-	257,336,245
Fiscal Services	2,382,156	-	-	-	-	-	2,382,156
Food Services	21,938	43,641,657	-	-	-	-	43,663,595
Central Services	8,837,746	1,431,577	-	-	62,712,010	-	72,981,333
Pupil Transportation Services	24,498,160	727,414	-	-	-	-	25,225,574
Operation of Plant	40,324,182	1,207,908	-	-	-	-	41,532,090
Maintenance of Plant	11,156,975	36,829	-	-	-	-	11,193,804
Administrative Technology Services	4,704,310	510,948	-	-	-	-	5,215,258
Community Services	5,428,744	1,400,294	-	-	-	-	6,829,038
Debt Services	-	-	39,278,794	-	-	-	39,278,794
TOTAL EXPENDITURES	\$ 607,392,124	\$ 296,445,767	\$ 39,278,794	\$ 244,187,922	\$ 62,712,010	\$ -	\$ 1,250,016,617
Transfers Out	-	-	-	61,563,698	-	-	61,563,698
Fund Balances/Reserves/Net Assets	61,057,924	11,476,926	29,169,816	251,630,367	17,704,340	-	371,039,373
TOTAL APPROPRIATED EXPENDITURES	\$ 668,450,048	\$ 307,922,693	\$ 68,448,610	\$ 557,381,987	\$ 80,416,350	\$ -	\$ 1,682,619,688
TRANSFERS, RESERVES & BALANCES	\$ 668,450,048	\$ 307,922,693	\$ 68,448,610	\$ 557,381,987	\$ 80,416,350	\$ -	\$ 1,682,619,688



Resolutions



Resolution Number 22-002

RESOLUTION ADOPTING TENTATIVE MILLAGE RATES

WHEREAS, the School Board of Osceola County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates for the fiscal year July 1, 2021 to June 30, 2022; and

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Osceola County School Board adopted the tentative millage rates for fiscal year 2021-2022 in the amounts of:

	Tentative Millage Levy	Proposed Amount to be Raised
Required Local Effort (RLE)	3.639	127,535,369
Prior Period Adjustment	0.010	350,468
Total RLE	3.649	127,885,837
Capital Outlay	1.500	52,570,226
Discretionary Operating	0.748	26,215,020
Total Millage	5.897	206,671,083

The total millage rate to be levied exceeds the roll-back rate by 0.76 percent.

NOW THEREFORE, BE IT RESOLVED:

That the Osceola County School Board, adopted each tentative millage rate for the fiscal year July 1, 2021 to June 30, 2022, on August 3, 2021, by separate vote prior to adopting the tentative budget.

Chairman

August 3, 2021

Resolution Number 22-003

RESOLUTION ADOPTING TENTATIVE BUDGET

A RESOLUTION OF THE OSCEOLA COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2021-2022.

WHEREAS, the School Board of Osceola County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates and a tentative budget for the fiscal year July 1, 2021 to June 30, 2022; and

WHEREAS, the Osceola County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2021-2022.

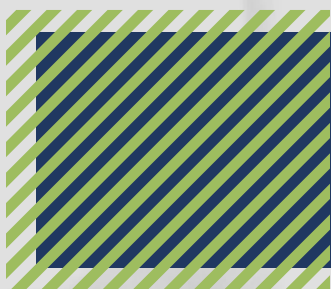
WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Osceola County School Board adopted the tentative millage rates and the budget in the amount of **\$1,682,619,688** for fiscal year 2021-2022.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of Osceola County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Osceola County as a tentative budget for the categories indicated for the fiscal year July 1, 2021 to June 30, 2022.

Chairman

August 3, 2021



Advertisements



NOTICE OF PROPOSED TAX INCREASE

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

Last year's property tax levy:

- A. Initially proposed tax levy..... \$204,516,334
- B. Less tax reductions due to Value Adjustment Board
and other assessment changes..... \$ 604,075
- C. Actual property tax levy..... \$203,912,259

This year's proposed tax levy.....\$ 215,282,378

A portion of the tax levy is required under state law in order for the school board to receive **\$304,201,717** in state education grants.

The required portion has **decreased** by **0.55** percent, and represents approximately **six tenths** of the total proposed taxes.

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

All concerned citizens are invited to a public hearing on the tax increase to be held on August 3, 2021 at 5:30 p.m., at:

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

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

BUDGET SUMMARY
SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE OSCEOLA COUNTY SCHOOL DISTRICT ARE 22.0%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.
FISCAL YEAR 2021-22

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:				PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP:			
Required Local Effort (Including Prior Period Funding Adjustment Millage)	3.6490	Discretionary Critical Needs (Operating)	0.0000	Operating or Capital Not to Exceed 2 Years			0.0000
Local Capital Improvement (Capital Outlay)	1.5000	Additional Millage Not to Exceed 4 Years (Operating)	0.0000	Debt Service			0.0000
Discretionary Operating	0.7480			TOTAL MILLAGE			5.8970
Discretionary Capital Improvement	0.0000						
ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	TOTAL ALL FUNDS
Federal sources	2,570,000	287,230,120	2,215,107				292,015,227
State sources	385,474,479	453,306	630,850	8,976,162			395,534,797
Local sources	167,364,969	1,687,419	1,042,029	165,506,752			335,601,169
TOTAL SOURCES	\$555,409,448	\$289,370,845	\$3,887,986	\$174,482,914	\$0	\$0	\$1,023,151,193
Transfers In	23,899,196		37,664,502				61,563,698
Fund Balances/Reserves/Net Assets	89,141,404	18,551,848	26,896,122	382,899,073			517,488,447
TOTAL REVENUES, TRANSFERS & BALANCES	\$668,450,048	\$307,922,693	\$68,448,610	\$557,381,987	\$0	\$0	\$1,602,203,338
EXPENDITURES							
Instruction	407,415,692	209,663,543					617,079,235
Pupil Personnel Services	27,440,725	5,724,330					33,165,055
Instructional Media Services	4,983,048	1,342,681					6,325,729
Instructional and Curriculum Development Services	15,417,071	11,060,850					26,477,921
Instructional Staff Training Services	8,279,893	7,854,908					16,134,801
Instruction Related Technology	4,770,141	9,838,029					14,608,170
School Board	1,390,720						1,390,720
General Administration	1,854,660	1,998,345					3,853,005
School Administration	25,337,642	6,454					25,344,096
Facilities Acquisition and Construction	13,148,323			244,187,922			257,336,245
Fiscal Services	2,382,156						2,382,156
Food Services	21,938	43,641,657					43,663,595
Central Services	8,837,746	1,431,577					10,269,323
Pupil Transportation Services	24,498,160	727,414					25,225,574
Operation of Plant	40,324,182	1,207,908					41,532,090
Maintenance of Plant	11,156,975	36,829					11,193,804
Administrative Technology Services	4,704,310	510,948					5,215,258
Community Services	5,428,744	1,400,294					6,829,038
Debt Services			39,278,794				39,278,794
TOTAL EXPENDITURES	\$607,392,124	\$296,445,767	\$39,278,794	\$244,187,922	\$0	\$0	\$1,187,304,607
Transfers Out				61,563,698			61,563,698
Fund Balances/Reserves/Net Assets	61,057,924	11,476,926	29,169,816	251,630,367			353,335,033
TOTAL APPROPRIATED EXPENDITURES	\$668,450,048	\$307,922,693	\$68,448,610	\$557,381,987	\$0	\$0	\$1,602,203,338
TRANSFERS, RESERVES & BALANCES	\$668,450,048	\$307,922,693	\$68,448,610	\$557,381,987	\$0	\$0	\$1,602,203,338

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

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

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

This tax is in addition to the School Board's proposed tax of 4.397 mills for operating expenses and is proposed solely at the discretion of the School Board.

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

The capital outlay tax will generate approximately \$52,570,226 to be used for the following projects:

CONSTRUCTION AND REMODELING

District-wide locations

Site acquisitions and project management

MAINTENANCE, RENOVATION, AND REPAIR

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

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

MOTOR VEHICLE PURCHASES

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

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

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

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

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

Annual master lease payments for various facilities, renovations

Debt service on certificates of participation

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

Elementary school at Bellalago, district-wide educational facilities

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

Removal of hazardous waste

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

Insurance premiums on district facilities

PAYMENTS OF COST OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

Leasing of portable buildings

PAYMENTS OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

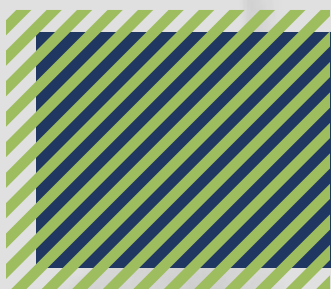
New construction

All concerned citizens are invited to a public hearing to be held on August 3, 2021, at 5:30 p.m. at:

School District of Osceola County Administration Center

817 Bill Beck Boulevard

Kissimmee, FL 34744



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

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
1 % Change in FEFP Funding per Student	2.08%	2.74%	4.67%	-1.58%	1.00%	1.00%	1.00%	1.00%
2 Beginning Fund Balance	68.4	68.9	77.9	89.1	91.3	91.9	88.0	79.8
3 Revenues	537.4	551.2	558.2	579.3	592.7	604.6	617.1	635.1
4 Projected Expenditures	536.8	542.2	547.0	577.1	592.1	608.6	625.3	642.7
5 Operating Surplus/(Deficit)	0.5	9.0	11.2	2.2	0.6	-3.9	-8.2	-7.6
6 Total Ending Fund Balance	68.9	77.9	89.1	91.3	91.9	88.0	79.8	72.2
Ending Fund Balance by Category:								
7 Nonspendable	2.4	3.2	2.9	2.9	2.9	2.9	2.9	2.9
8 Restricted	15.4	20.0	23.6	23.6	19.6	17.6	15.6	13.6
9 Assigned	6.9	4.9	6.7	6.7	10.6	14.9	14.3	9.6
10 Unassigned 6% Board Policy Reserve	32.2	33.1	33.5	34.8	35.6	36.3	37.0	38.1
11 Unassigned	12.0	16.7	22.4	23.3	23.2	16.3	10.0	8.0
12 Total Ending Fund Balance	68.9	77.9	89.1	91.3	91.9	88.0	79.8	72.2
13 Financial Condition Ratio *	9.5%	10.1%	11.4%	11.2%	11.7%	11.1%	9.8%	8.7%

*Assigned and Unassigned Fund Balance as a % of Expenditures

Assumptions:

- Average FTE student growth of 2% in FY 2023-2026
- No salary increases in FY 2024-2026
- Capital transfer reductions in FY 2023-25

Note: Totals are subject to rounding variances

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

GENERAL FUND BUDGET SUMMARY

Fiscal Year Ending June 30, 2022

As of the Second Calculation

BEGINNING FUND BALANCE

1 Non-spendable - Inventory	2,900,517	
2 Restricted for State Categorical Programs	16,793,498	
3 Restricted for Other Grants and Programs	6,805,488	
4 Assigned for Contract Commitments	1,579,213	
5 Assigned for Carryover Appropriations	5,098,212	
6 Assigned for Projected Operating Deficit	-	
7 Unassigned - 6% Minimum per Board	33,500,000	
8 Unassigned Fund Balance	22,464,476	
9 Total Beginning Fund Balance	89,141,404	

ESTIMATED REVENUES

10 Florida Education Finance Program	0310	304,201,717	52.5%
11 District School Taxes	0411	154,100,857	26.6%
12 Class Size Reduction	0355	71,611,395	12.4%
13 Transfer From Capital Projects	0630	23,899,196	4.1%
14 Miscellaneous Local	049?	6,994,112	1.2%
15 Workforce Development	0315	6,731,307	1.2%
16 Child Care Fees	047?	2,791,600	0.5%
17 Voluntary Pre-K Program	0371	2,570,000	0.4%
18 Medicaid Reimbursement	0202	2,000,000	0.3%
19 Adult Education Fees	046?	1,510,000	0.3%
20 Rent/ Facilities Use Fees	0425	763,400	0.1%
21 Interest On Investments	043?	750,000	0.1%
22 R.O.T.C.	0191	570,000	0.1%
23 Gifts, Grants, and Bequests	0440	305,000	0.1%
24 State License Tax	0343	165,000	0.0%
25 Insurance Loss Recovery	0741	100,000	0.0%
26 Workforce Performance Based Incentives	0317	87,000	0.0%
27 Miscellaneous State	0399	70,560	0.0%
28 Tax Redemptions	0421	50,000	0.0%
29 CO&DS Withheld For Admin Expense	0323	37,500	0.0%
30 Misc Federal through State	0299	-	0.0%
31 Discretionary Lottery	0344	-	0.0%
32 School Recognition Funds	0361	-	0.0%
31 Transfer from Special Revenue	0640	-	0.0%
32 Total Estimated Revenues		579,308,644	100.0%

APPROPRIATIONS

33 Salaries and Benefits	1	371,535,374	64.4%
34 Charter Schools	2	123,933,138	21.5%
35 Categoricals/Restricted Programs	3	24,411,564	4.2%
36 Line Items Non-Salary	4	21,345,944	3.7%
37 School and Department Non-Salary	5	15,197,212	2.6%
38 Utilities and Fuel	6	14,935,000	2.6%
39 Holdback - Undistributed FTE	7	5,757,481	1.0%
40 Family Empowerment Scholarship Program	8	-	0.0%
41 McKay Scholarship Program	9	-	0.0%
42 Current Appropriations		577,115,713	100.0%
43 Projected Operating Surplus/(Deficit)		2,192,932	
44 Carryover Appropriations		30,276,411	
45 Total Appropriations		607,392,124	

PROJECTED ENDING FUND BALANCE

46 Non Spendable - Inventory	2,900,517	
47 Restricted for State Categorical Programs	-	
48 Restricted for Other Grants and Programs	-	
49 Assigned for Contract Commitments	-	
50 Assigned for Carryover Appropriations	-	
51 Assigned for Projected Operating Deficit	-	
52 Unassigned - 6% Reserve per Board	34,800,000	
53 Unassigned Fund Balance	23,357,408	
54 Total Projected Ending Fund Balance	61,057,925	

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

Source	ACCT. NO.	2021-22 Tentative	2020-21 Budget	Difference
FEDERAL:				
ROTC	191	570,000.00	495,000.00	75,000.00
Medicaid Reimbursement	202	2,000,000.00	2,000,000.00	-
Total Federal		2,570,000.00	2,495,000.00	75,000.00
STATE:				
Florida Education Finance Program*	310	304,201,717.00	300,506,445.00	3,695,272.00
Workforce Development	315	6,731,307.00	7,200,085.00	(468,778.00)
Workforce Development Performance Incentives	317	87,000.00	159,000.00	(72,000.00)
CO & DS Withheld for Administrative Expense	323	37,500.00	37,500.00	-
State License Tax	343	165,000.00	165,000.00	-
Discretionary Lottery Funds	344	-	-	-
Class Size Reduction	355	71,611,395.00	76,538,873.00	(4,927,478.00)
School Recognition Funds	361	-	-	-
Voluntary Prekindergarten	371	2,570,000.00	2,625,000.00	(55,000.00)
Miscellaneous State*	399	70,560.00	67,520.00	3,040.00
Total State		385,474,479.00	387,299,423.00	(1,824,944.00)
LOCAL:				
District School Tax - Required Local Effort (RLE)	411	127,535,369.00	122,538,748.00	4,996,621.00
District School Tax - RLE Prior Period Adjustment	411	350,468.00	553,884.00	(203,416.00)
District School Tax - Discretionary Millage	411	26,215,020.00	24,370,908.00	1,844,112.00
Tax Redemptions	421	50,000.00	75,000.00	(25,000.00)
Facility Use Fees/Rent	425	763,400.00	628,400.00	135,000.00
Interest, Including Profit on Investments	43X	750,000.00	750,000.00	-
Gifts, Grants, & Bequests*	440	305,000.00	474,734.60	(169,734.60)
Adult Education Fees	46X	1,510,000.00	1,650,000.00	(140,000.00)
Pre-K Early Intervention Fees	472	291,600.00	417,960.00	(126,360.00)
School Aged Child Care Fees	473	2,500,000.00	3,200,000.00	(700,000.00)
Bus Fees	491	10,000.00	20,000.00	(10,000.00)
Bus Fees School Activities	492	10,000.00	50,000.00	(40,000.00)
Sale of Surplus Property	493	100,000.00	100,000.00	-
Federal Indirect Cost	494, 499	3,500,000.00	1,250,000.00	2,250,000.00
Miscellaneous Local Sources*	495	3,374,112.45	2,701,179.04	672,933.41
Insurance Loss Recovery	741	100,000.00	125,000.00	(25,000.00)
Total Local		167,364,969.45	158,905,813.64	8,459,155.81
OTHER SOURCES:				
Transfers In*	6X0	23,899,196.00	23,030,390.00	868,806.00
Total Other Sources		23,899,196.00	23,030,390.00	868,806.00
TOTAL EST REVENUE & OTHER SOURCES		579,308,644.45	571,730,626.64	7,578,017.81
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable - Inventory	2711	2,900,517.02	3,175,284.45	(274,767.43)
Restricted for State Categorical Programs **	2723	16,793,497.86	12,139,409.09	4,654,088.77
Restricted for Other Grants and Programs **	2729	6,805,488.29	7,925,231.07	(1,119,742.78)
Assigned for Contract Commitments **	2749	1,579,212.98	1,515,006.74	64,206.24
Assigned for Carryover Appropriations **	2749	5,098,212.24	3,381,485.90	1,716,726.34
Assigned for Projected Operating Deficit	2749	-	-	-
Unassigned - 6% Minimum per Board	2750	33,500,000.00	33,100,000.00	400,000.00
Unassigned	2750	22,464,475.23	16,708,925.72	5,755,549.51
Total Beginning Fund Balance	27XX	89,141,403.62	77,945,342.97	11,196,060.65
TOTAL EST REVENUE AND BEGINNING FD BAL		668,450,048.07	649,675,969.61	18,774,078.46

* See Detail

** Included in Carryover Appropriations

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

GENERAL FUND - ESTIMATED REVENUE DETAIL

Object Number	Source	SubSource	Project Number	2021-22 Tentative	2020-21 Budget	Difference
310	Florida Education Finance Prog	Digital Learning Allocation		117,879.00	117,504.00	375.00
310	Florida Education Finance Prog	Discretionary Tax Compression		18,682,719.00	17,047,178.00	1,635,541.00
310	Florida Education Finance Prog	DJJ Supplement		70,117.00	68,396.00	1,721.00
310	Florida Education Finance Prog	ESE Guarantee		21,681,225.00	21,512,975.00	168,250.00
310	Florida Education Finance Prog	Funding Compression Allocation		5,341,846.00	3,650,956.00	1,690,890.00
310	Florida Education Finance Prog	Instructional Materials		6,407,922.00	6,145,009.00	262,913.00
310	Florida Education Finance Prog	Mental Health Allocation		2,922,503.00	2,418,018.00	504,485.00
310	Florida Education Finance Prog	Reading		3,106,391.00	3,056,613.00	49,778.00
310	Florida Education Finance Prog	Safe Schools		3,871,580.00	3,768,698.00	102,882.00
310	Florida Education Finance Prog	Supplemental Academic Instruction		15,868,808.00	15,701,357.00	167,451.00
310	Florida Education Finance Prog	Teacher Salary Allocation		13,542,392.00	12,106,399.00	1,435,993.00
310	Florida Education Finance Prog	Teacher Classroom Supply Assistance		1,382,898.00	1,353,887.00	29,011.00
310	Florida Education Finance Prog	Transportation		12,463,165.00	12,236,144.00	227,021.00
310	Florida Education Finance Prog	Unrestricted FEFP		198,742,272.00	216,830,200.00	(18,087,928.00)
Total Florida Education Finance Prog				304,201,717.00	300,506,445.00	(11,811,617.00)
399	Misc State	Criminal Justice Academy Grant	13629X1	70,560.00	67,520.00	3,040.00
Total Misc State				70,560.00	67,520.00	3,040.00
440	Gifts/Grants	American Institute for Research	1460301	-	175,000.00	(175,000.00)
440	Gifts/Grants	Mycfe4schools Prog Donations	1400091	25,000.00	25,000.00	-
440	Gifts/Grants	Valencia Readiness/Transition	14626XX	280,000.00	273,484.60	6,515.40
440	Gifts/Grants	Other Misc Gifts/Grants	0000000	-	1,250.00	(1,250.00)
Total Gifts/Grants				305,000.00	474,734.60	(169,734.60)
495	Misc Local	ALCO Reimbursement-OCJ Instructor	1400041	15,000.00	15,000.00	-
495	Misc Local	Bellalago Management Fee	1009011	1,000,000.00	1,000,000.00	-
495	Misc Local	Dell Purchase Rebates	1400071	575,000.00	200,000.00	375,000.00
495	Misc Local	Dori Slosberg Traffic Educ Fnd	1400141	200,000.00	175,000.00	25,000.00
495	Misc Local	Educ Liaison Salary-CBC Of CFL	1400169	55,231.86	54,897.46	334.40
495	Misc Local	Employee Childcare	1900801	30,000.00	30,000.00	-
495	Misc Local	E-Rate Network	1101651	624,208.00	436,142.00	188,066.00
495	Misc Local	FDLRS-IDEA	1260601	14,000.00	30,000.00	(16,000.00)
495	Misc Local	Fiscal Agent Fee	1400111	40,000.00	40,000.00	-
495	Misc Local	OCEA President's Salary Reimbursement	1461701	100,672.59	85,139.58	15,533.01
495	Misc Local	P-Card Rebates	1400331	500,000.00	400,000.00	100,000.00
495	Misc Local	Promotions/Public Relations (Waste Connections)	1400201	200,000.00	200,000.00	-
495	Misc Local	Salaries Reimb From Internal	1000201	20,000.00	35,000.00	(15,000.00)
Total Misc Local				3,374,112.45	2,701,179.04	672,933.41
630	Transfers from Capital	Charter Capital (PECO)	1350314	7,976,162.00	7,399,013.00	577,149.00
630	Transfers from Capital	Maintenance (95% FUNC 8100)	1093401	8,629,825.00	8,470,997.00	158,828.00
630	Transfers from Capital	Other Maintenance Line Items	1010000	2,141,199.00	2,112,000.00	29,199.00
630	Transfers from Capital	Portable Rental	1932301	1,900,000.00	2,100,000.00	(200,000.00)
630	Transfers from Capital	Property Casualty Insurance	1010731	3,252,010.00	2,948,380.00	303,630.00
Total Transfers from Capital				23,899,196.00	23,030,390.00	868,806.00

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

Use	ACCT. NO.	2021-22 Tentative	2020-21 Budget	Difference
APPROPRIATIONS				
Instruction	5000	407,415,691.83	393,169,941.85	14,245,749.98
Pupil Personnel Services	6100	27,440,724.60	28,013,934.82	(573,210.22)
Instructional Media Services	6200	4,983,047.93	5,035,972.64	(52,924.71)
Instructional & Curriculum Development Services	6300	15,417,071.34	15,759,280.09	(342,208.75)
Instructional Staff Training Services	6400	8,279,893.27	7,284,920.54	994,972.73
Instruction Related Technology	6500	4,770,140.87	4,879,849.19	(109,708.32)
Board of Education	7100	1,390,720.47	1,297,603.93	93,116.54
General Administration	7200	1,854,659.87	1,891,261.14	(36,601.27)
School Administration	7300	25,337,641.96	25,931,455.08	(593,813.12)
Facilities Acquisition & Construction	7400	13,148,322.75	11,658,621.14	1,489,701.61
Fiscal Services	7500	2,382,155.78	2,420,539.81	(38,384.03)
Food Services	7600	21,937.63	5,835.22	16,102.41
Central Services	7700	8,837,745.56	8,462,321.44	375,424.12
Pupil Transportation Services	7800	24,498,159.78	24,974,345.90	(476,186.12)
Operation of Plant	7900	40,324,181.76	41,071,315.03	(747,133.27)
Maintenance of Plant	8100	11,156,974.98	10,931,475.00	225,499.98
Administrative Technology Services	8200	4,704,309.97	4,802,540.17	(98,230.20)
Community Services	9100	5,428,743.67	3,824,486.03	1,604,257.64
Debt Service	9200	-	-	-
Total Appropriations		607,392,124.02	591,415,699.02	15,976,425.00
OTHER USES:				
Transfers Out	9700	-	-	-
Total Other Financing Uses		-	-	-
CURRENT APPROPRIATIONS AND OTHER USES		607,392,124.02	591,415,699.02	15,976,425.00
ESTIMATED REVENUES LESS CURRENT APPROPRIATIONS		2,192,931.80	5,276,060.42	(3,083,128.62)
ESTIMATED REVENUES LESS TOTAL APPROPRIATIONS		(28,083,479.57)	(19,685,072.38)	(8,398,407.19)
FUND BALANCE AT END OF YEAR:				
Nonspendable - Inventory	2711	2,900,517.02	3,175,284.45	(274,767.43)
Restricted for State Categorical Programs **	2723	-	-	-
Restricted for Other Grants and Programs **	2729	-	-	-
Assigned for Contract Commitments **	2749	-	-	-
Assigned for Carryover Appropriations **	2749	-	-	-
Assigned for Projected Operating Deficit	2749	-	-	-
Unassigned - 6% Minimum per Board	2750	34,800,000.00	34,300,000.00	500,000.00
Unassigned	2750	23,357,407.03	20,784,986.14	2,572,420.89
Total Ending Fund Balance	27XX	61,057,924.05	58,260,270.59	2,797,653.46
TOTAL APPROPRIATIONS AND ENDING FUND BAL		668,450,048.07	649,675,969.61	18,774,078.46

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SUPPLEMENTAL ACADEMIC INSTRUCTION (SAI) FUNDING - 2021-22

Description		ACCT. NO.	New Funding	Carryover	Total Funding
1 ESTIMATED REVENUE:					
2	Supplemental Academic Instruction (SAI) - FEFP	310	15,868,808.00	-	15,868,808.00
3	TOTAL ESTIMATED REVENUE		15,868,808.00	-	15,868,808.00
4 APPROPRIATIONS:					
5	Holdbacks				
6	Charter School Allocations	1700004/D	3,370,981.00	-	3,370,981.00
7	Undist FTE Holdback	1700004/U	156,520.21	-	156,520.21
8	SAI Reserves	1700005	1,646,087.30		1,646,087.30
9	Total Holdbacks		5,173,588.51	-	5,173,588.51
10	Salaries				
11	Classroom Instructional Salaries	1700009	6,277,127.01	-	6,277,127.01
12	Reading Coach Salaries	1710009	1,240,311.83	-	1,240,311.83
13	Impact Lab Teacher Salaries	1720009	582,241.39	-	582,241.39
14	IB Program Salaries - CHS, GHS, PWMS	1760129	195,307.67	-	195,307.67
15	Behavior Specialist - 21st CCLC Match	1761019	31,355.57	-	31,355.57
16	Pending Salary Adjustments	1700007	654,086.01	-	654,086.01
17	Lapse	1700008	(200,000.00)	-	(200,000.00)
18	Total Salaries		8,780,429.48	-	8,780,429.48
19	Non-salary Program Allocations				
20	Remediation-Elementary	1730011	100,000.00	-	100,000.00
21	Remediation-Middle	1730021	54,000.00	-	54,000.00
22	Remediation-High	1730031	60,000.00	-	60,000.00
23	Summer Enrichment-High	1740051	5,000.00	-	5,000.00
24	Summer Enrichment-Middle	1740061	10,000.00	-	10,000.00
25	Fine Arts Enhancement	1760511	38,000.00	-	38,000.00
26	CTE Vocational Program Support	1760801	218,500.00	-	218,500.00
27	SAT Testing	1760901	20,790.00	-	20,790.00
28	Elementary Curriculum Support	1761011	236,000.00	-	236,000.00
29	Middle School Curriculum Support	1761021	155,000.00	-	155,000.00
30	High School Curriculum Support	1761031	132,000.00	-	132,000.00
31	JCF After School Tutoring	1761051	14,500.00	-	14,500.00
32	Duke TIP Courses	1761121	6,000.00	-	6,000.00
33	Gifted Education, K-12	1762111	111,000.00	-	111,000.00
34	Textbook Adoption, K-12	1762411	8,000.00	-	8,000.00
35	College Readiness	1763221	6,000.00	-	6,000.00
36	Odyssey of the Mind	1763951	40,000.00	-	40,000.00
37	College Board	1763961	610,000.00	-	610,000.00
38	PLC, K-12	1790301	5,000.00	-	5,000.00
39	ESOL Summer Monitoring	1790401	18,000.00	-	18,000.00
40	Real Life Academic Experience	1790721	16,000.00	-	16,000.00
41	ROTC Support	1790911	1,000.00	-	1,000.00
42	PBIS, K-12	1790941	50,000.00	-	50,000.00
43	Total Non-salary Program Allocations		1,914,790.00	0.00	1,914,790.00
44	TOTAL APPROPRIATIONS		15,868,808.00	0.00	15,868,808.00

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

READING ALLOCATION FUNDING - 2021-22

Description		ACCT. NO.	New Funding	Estimated Carryover	Total
1 ESTIMATED REVENUE:					
2	Reading Categorical - FEFP	310	3,106,391.00	345,000.00	3,451,391.00
3	TOTAL ESTIMATED REVENUE		3,106,391.00	345,000.00	3,451,391.00
4 APPROPRIATIONS:					
5	Holdbacks				
6	Charter School Allocations	1800004	669,425.00	-	669,425.00
7	Undist FTE Holdback	1800004	30,639.54	-	30,639.54
8	Total Holdbacks		700,064.54	-	700,064.54
9	Salaries				
10	Reading Coach Salaries	1800009	2,166,890.23	-	2,166,890.23
11	Total Salaries		2,166,890.23	-	2,166,890.23
12	Non-salary Program Allocations				
13	Other Reading Programs (Reserve)	1800001	55,679.65	17,227.00	72,906.65
14	Summer Reading Camp-Grade 3	1810011	54,256.58	25,760.00	80,016.58
15	ELA Materials-Elementary	1810111	45,000.00	-	45,000.00
16	Methods of Writing-Elementary	1830011	-	142,513.00	142,513.00
17	ELA Curriculum Support - Elementary	1830111	84,500.00	-	84,500.00
18	ELA Curriculum Support - Middle School	1830121	-	61,000.00	61,000.00
19	ELA Curriculum Support - High School	1830131	-	70,500.00	70,500.00
20	Sunshine State Readers - Elementary	1831011	-	10,000.00	10,000.00
21	Sunshine State Readers - Middle School	1831021	-	9,000.00	9,000.00
22	Sunshine State Readers - High School	1831031	-	9,000.00	9,000.00
23	Total Program Allocations		239,436.23	345,000.00	584,436.23
24	TOTAL APPROPRIATIONS		3,106,391.00	345,000.00	3,451,391.00

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

SAFE SCHOOL FUNDING - 2021-22

Description		SROs	SAFE SCHOOLS ALLOCATION	SUPPLEMENTAL SAFE SCHOOLS LINE ITEM	TOTAL COST
1 ESTIMATED FUNDING:					
2	New Funding		3,871,580.00	847,056.00	4,718,636.00
3	Carryover		0.00	0.00	0.00
4	TOTAL ESTIMATED FUNDING		3,871,580.00	847,056.00	4,718,636.00
5 APPROPRIATIONS:					
6	Holdbacks				
7	Charter Undist FTE Holdback		52,807.00	0.00	52,807.00
8	Charter Distribution		822,434.00	0.00	822,434.00
9	Total Holdbacks	26	875,241.00	0.00	875,241.00
10 School Resource Officers - St. Cloud Police Dept					
11	Canoe Creek Elementary	1	46,500.00	0.00	46,500.00
12	Lakeview Elementary	1	46,500.00	0.00	46,500.00
13	Michigan Avenue Elementary	1	46,500.00	0.00	46,500.00
14	Neptune Elementary	1	46,500.00	0.00	46,500.00
15	St. Cloud Elementary	1	46,500.00	0.00	46,500.00
16	St. Cloud High	2	93,000.00	0.00	93,000.00
17	St. Cloud Middle	1	46,500.00	0.00	46,500.00
18	Floater	1	46,500.00	0.00	46,500.00
19	Supervisor SRO	1	46,500.00	0.00	46,500.00
20	Total St. Cloud Police Dept	10	465,000.00	0.00	465,000.00
21 School Resource Officers - Kissimmee Police Dept					
22	Central Avenue Elementary	1	46,500.00	0.00	46,500.00
23	Cypress Elementary	1	46,500.00	0.00	46,500.00
24	Denn John Middle	1	46,500.00	0.00	46,500.00
25	Flora Ridge Elementary	1	46,500.00	0.00	46,500.00
26	Highlands Elementary	1	46,500.00	0.00	46,500.00
27	Kissimmee Elementary	1	46,500.00	0.00	46,500.00
28	Kissimmee Middle	1	46,500.00	0.00	46,500.00
29	Mill Creek Elementary	1	46,500.00	0.00	46,500.00
30	Osceola High	2	93,000.00	0.00	93,000.00
31	Thacker Avenue Elementary	1	46,500.00	0.00	46,500.00
32	Sergeants	1	46,500.00	0.00	46,500.00
33	Floater (SDOC Commitment for the new SY)	1	46,500.00	0.00	46,500.00
34	Total Kissimmee Police Dept	13	604,500.00	0.00	604,500.00
35 School Resource Officers - Osceola County Sheriff					
36	Boggy Creek Elementary	1	46,500.00	0.00	46,500.00
37	Celebration High	2	93,000.00	0.00	93,000.00
38	Celebration K-8	1	46,500.00	0.00	46,500.00
39	Chestnut Elementary	1	46,500.00	0.00	46,500.00
40	Deerwood Elementary	1	46,500.00	0.00	46,500.00
41	Discovery 6-8	1	46,500.00	0.00	46,500.00
42	East Lake Elementary	1	46,500.00	0.00	46,500.00
43	Gateway High	2	93,000.00	0.00	93,000.00
44	Harmony Community	1	46,500.00	0.00	46,500.00
45	Harmony Middle	1	46,500.00	0.00	46,500.00
46	Harmony High	2	93,000.00	0.00	93,000.00
47	Hickory Tree Elementary	1	46,500.00	0.00	46,500.00
48	Horizon Middle	1	46,500.00	0.00	46,500.00
49	Koa Elementary	1	46,500.00	0.00	46,500.00
50	Liberty High	2	93,000.00	0.00	93,000.00
51	Narcoossee Elementary	1	46,500.00	0.00	46,500.00
52	Narcoossee Middle	1	46,500.00	0.00	46,500.00
53	Neocity Academy	1	46,500.00	0.00	46,500.00
54	Neptune Middle	1	46,500.00	0.00	46,500.00
55	New Beginnings	1	46,500.00	0.00	46,500.00
56	Osceola County School for the Arts	2	93,000.00	0.00	93,000.00
57	Parkway Middle	1	46,500.00	0.00	46,500.00
58	Partin Settlement Elementary	1	46,500.00	0.00	46,500.00
59	PATHS	1	46,500.00	0.00	46,500.00
60	Pleasant Hill Elementary	1	46,500.00	0.00	46,500.00
61	Poinciana Academy Of Fine Arts	1	46,500.00	0.00	46,500.00
62	Poinciana High	2	93,000.00	0.00	93,000.00
63	Reedy Creek Elementary	1	46,500.00	0.00	46,500.00

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

SAFE SCHOOL FUNDING - 2021-22

Description		SROs	SAFE SCHOOLS ALLOCATION	SUPPLEMENTAL SAFE SCHOOLS LINE ITEM	TOTAL COST
64	Sunrise Elementary	1	46,500.00	0.00	46,500.00
65	Tohopekaliga High School	2	93,000.00	0.00	93,000.00
66	Ventura Elementary	1	46,500.00	0.00	46,500.00
67	Westside K-8	1	46,500.00	0.00	46,500.00
68	Zenith	1	46,500.00	0.00	46,500.00
69	Sergeants/Floaters	7	66,839.00	258,661.00	325,500.00
70	Total Osceola County Sheriff	47	1,926,839.00	258,661.00	2,185,500.00
71	Other Initiatives				
72	FASRO Training Registrations		0.00	28,000.00	28,000.00
73	Guardian Equipment		0.00	5,000.00	
74	Vector Solutions		0.00	27,904.00	27,904.00
75	Mutualink/Rave Panic Button		0.00	61,177.00	61,177.00
76	Navigate 360		0.00	129,495.00	129,495.00
77	Summer Bridge SROs		0.00	306,819.00	306,819.00
78	Campus Optics		0.00	30,000.00	30,000.00
79	Total Other Initiatives		0.00	588,395.00	583,395.00
80	Total Traditional School Appropriations	70	2,996,339.00	847,056.00	3,838,395.00
81	TOTAL APPROPRIATIONS	96	3,871,580.00	847,056.00	4,713,636.00

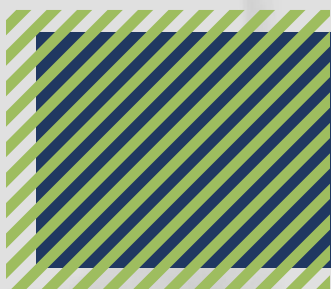
THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
2021-22 LINE ITEM ALLOCATIONS

	ADMINISTRATOR	PROJECT	DESCRIPTION	FUNDING	2020-21 BUDGET	2021-22 RECOMMENDED FUNDING	INCREASE/ DECREASE
1	ARBY CREACH	1014911	PHYSICALS FOR BUS DRIVERS	FEFP	60,000.00	60,000.00	0.00
2		1015481	TRANSPORTATION SUMMER PAY	CARES	50,000.00	0.00	(50,000.00)
3		1015591	TRANSP RADIO COMM & FCC LIC	FEFP	81,625.00	92,771.00	11,146.00
4		1016491	TRANSP ROUTING MGMT SYSTEM	FEFP	88,000.00	121,800.00	33,800.00
5		1017241	ALC SCHOOLS TRANSPORTATION	FEFP	50,000.00	50,000.00	0.00
6		1017251	FIELD TRIP SOFTWARE	FEFP	19,900.00	0.00	(19,900.00)
7		1017311	FUEL MANAGEMENT SYSTEM	FEFP	0.00	12,672.00	12,672.00
8	BELINDA REYES	101231?	NEW TEACHER MENTOR	CARES	10,582.00	0.00	(10,582.00)
9		101502?	ENVIRONMENTAL CENTER	FEFP	77,531.00	82,531.00	5,000.00
10	CHUNDRA EVENS	1010521	RENTAL OF FACILITIES (GRAD)	FEFP	92,970.00	100,000.00	7,030.00
11		1010871	CERTIFIED ATHLETIC TRAINING	FEFP	20,000.00	20,000.00	0.00
12		1011521	ATHLETIC OFFICIALS & REFEREES	FEFP	200,000.00	200,000.00	0.00
13		1015261	MIDDLE SCHOOL ATHLETICS	FEFP	75,000.00	75,000.00	0.00
14		1015441	POOL RENTAL AND HEATING	FEFP	50,000.00	50,000.00	0.00
15		1015551	WEATHER MONITORING	FEFP	19,410.00	19,410.00	0.00
16		1015621	SUMMER OPS-ATHLETIC DIRECTORS	FEFP	13,000.00	13,000.00	0.00
17		1016971	CONCUSSIONS	FEFP	15,600.00	16,100.00	500.00
18		1017121	ATHLETIC CAAP CERT SOFTWARE	FEFP	40,000.00	40,000.00	0.00
19		1017131	ATHLETICS ECG STUDY	FEFP	4,000.00	2,000.00	(2,000.00)
20		1017191	SUPPLEMENTAL MATH INSTRUCTION	FEFP	360,000.00	360,000.00	0.00
21		1017261	HIGH SCH CURR PROF DEVELOPMENT	CARES	50,902.00	0.00	(50,902.00)
22	DANA SCHAFER	1011501	PUBLICATIONS & ADVERTISING	LOCAL	50,000.00	0.00	(50,000.00)
23		1014771	BLACKBOARD WEBSITE, APP, EMERGENCY NOTIFCN SYSTEM	FEFP	69,872.00	137,985.00	68,113.00
24		1014921	CRIMINAL HISTORY BACKGROUND CHECKS FOR VOLUNTEERS	FEFP	53,000.00	50,000.00	(3,000.00)
25		1016741	BUSINESS PARTNER RECOGNITION	LOCAL	14,000.00	14,000.00	0.00
26		1017011	LET'S TALK ONLINE SERVICE PTFM	FEFP	154,000.00	160,000.00	6,000.00
27		1017221	REMIND	FEFP	104,303.00	114,733.00	10,430.00
28	DARYLA BUNGO	1016391	PSYCHOED EVAL INSTRUM PROTOCOL	FEFP	43,904.00	47,087.00	3,183.00
29	EDWARD PARKER	1010471	OVERTIME FOR NEW FACIL SET-UP	CAP REIMB	10,000.00	10,000.00	0.00
30		1010501	POSTAGE & UPS-CO	FEFP	40,000.00	40,000.00	0.00
31		1010741	XEROX PAPER & COPY CHARGES CO	FEFP	20,807.00	10,000.00	(10,807.00)
32	JANICE FRANCESCHI	1014981	PROFESSIONAL DEV ACTIVITIES	FEFP	149,751.00	180,000.00	30,249.00
33		1017211	iOBSERVATION	FEFP	100,000.00	105,000.00	5,000.00
34	JEFFERY ARNOTT	1016601	ADOBE SOFTWARE - CTE	FEFP	50,000.00	52,980.00	2,980.00
35		1017111	INTERNSHIP STIPENDS	FEFP	0.00	50,000.00	50,000.00
36	JOHN BOYD	1010361	LEGISLATIVE CONSULTANT (RUTLEDGE-ECENIA, formerly MIXON)	FEFP	18,600.00	18,600.00	0.00
37		1010451	OCEA/ TEAMSTERS LEAVE (SUBS)	FEFP	2,500.00	2,500.00	0.00
38		1011491	NEGOTIATION TEAM	FEFP	7,000.00	8,105.00	1,105.00
39		1012671	SCHOOL BOARD POLICY MANUAL	FEFP	5,500.00	5,500.00	0.00
40	LAUREN HADDOX	1010051	ATHLETIC INSURANCE	FEFP	246,320.00	246,320.00	0.00
41		1010331	INSURANCE REIMBURSEMENT	FEFP	30,989.00	100,000.00	69,011.00
42		1010731	PROPERTY CASUALTY INSURANCE	FEFP	2,948,380.00	3,305,665.00	357,285.00
43		1011481	PUBLIC OFFICIAL BONDS	FEFP	1,290.00	270.00	(1,020.00)
44		1012111	W/C SELF-INSURER ASSESSMENT	FEFP	36,000.00	40,000.00	4,000.00
45		1012121	FLOOD INSURANCE	FEFP	43,865.00	45,000.00	1,135.00
46		1015181	STATE & FEDERAL LABOR LAW POST	FEFP	5,000.00	5,000.00	0.00
47		1015421	WORKERS COMPENSATION INSURANCE	FEFP	2,083,429.00	2,100,000.00	16,571.00
48		1016231	FUEL STORAGE TANK REG FEE	FEFP	600.00	600.00	0.00
49	LEAH TORRES	1015101	TESTING PRINTER/SCANNER MAINT	FEFP	8,123.00	9,123.00	1,000.00
50		1016101	SUMMER END OF COURSE (EOC)	FEFP	7,050.00	14,000.00	6,950.00
51		1016581	EOC- PERT MATH	FEFP	20,000.00	20,000.00	0.00
52		1016801	HEADPHONES FOR COMPUTERS	FEFP	16,125.00	16,125.00	0.00
53		1017271	POST SEC DATA & EQUITY PD & SPT	FEFP	6,950.00	8,500.00	1,550.00
54	MARC CLINCH	1010101	SOFTWARE(EBLDR), CONSULT FEES	FEFP	161,423.00	116,182.00	(45,241.00)
55	MICHAEL ALLEN	1011071	BAND & CHORUS SUPPORT	FEFP	174,834.00	163,000.00	(11,834.00)
56	PETER STRAKER	1010541	SACS ANNUAL DUES-SCHOOLS	FEFP	68,400.00	68,400.00	0.00
57		1010601	SUPERINTENDENT'S SAC MEETINGS, TRNG & SUPPORT	LOCAL	2,000.00	2,250.00	250.00
58		1016081	ADMINISTRATOR'S ACADEMY	LOCAL	25,000.00	27,085.00	2,085.00
59		1016981	STRATEGIC SIP TRAINING	FEFP	5,914.00	5,921.00	7.00
60	PETER THORNE	1013381	MICROFILMING/SCANNING	FEFP	38,502.00	38,502.00	0.00
61		1017161	KRONOS	FEFP	260,100.00	266,941.00	6,841.00
62		1017181	BUSINESS PROCESS IMPROVEMENTS	FEFP	91,496.00	47,000.00	(44,496.00)
63		101723?	CFEED	FEFP	380,869.00	373,657.00	(7,212.00)
64	RANDY SHUTTERA	1010111	CONTINGENCY FOR MAJOR MAINT	FEFP	1,082,121.00	800,000.00	(282,121.00)
65		1010221	BACKFLOW INSPECTIONS & REPAIR	FEFP	140,000.00	85,435.00	(54,565.00)
66		1010251	CHILLER MAINT AGREEMENT/REPAIR	FEFP	252,546.00	247,600.00	(4,946.00)
67		1010261	INSPECTION/BLEACHERS & STAIRS	FEFP	28,000.00	0.00	(28,000.00)
68		1010411	MAINTENANCE-COUNTY OFFICE	FEFP	65,000.00	65,000.00	0.00
69		101061?	TEAMSTER UNION CONTRACT ALLOW	FEFP	299,800.00	139,000.00	(160,800.00)
70		1010711	HVAC PREVENTIVE MAINT & FILTER	FEFP	150,000.00	300,000.00	150,000.00
71		1010801	INSPECTION-FIRE ALARM,EXT HOOD	FEFP	230,777.00	258,540.00	27,763.00
72		1010821	TERMITE TREATMENTS	FEFP	25,000.00	25,000.00	0.00
73		1010831	SPRINKLER SYS INSPECT & REPAIR	FEFP	70,000.00	87,935.00	17,935.00
74		1014881	ELEVATOR/ CHAIRLIFT INSPECTION	FEFP	50,000.00	47,028.00	(2,972.00)
75		101531?	INFECTIOUS DISEASE PREVENTION	CARES	1,336,400.00	0.00	(1,336,400.00)
76		1016061	AED INSPECTION & MAINTENANCE	FEFP	22,500.00	15,000.00	(7,500.00)
77		1016161	GENERATOR REPAIR/MAINTENANCE	FEFP	8,250.00	10,000.00	1,750.00
78		1016181	SAFETY & SECURITY UPGRD/MAINT	FEFP	50,000.00	101,470.00	51,470.00
79		101627?	SUPPLEMENTAL SAFE SCHOOLS	FEFP	243,535.00	847,056.00	603,521.00
80		1016371	FIRE EXTINGUISHER INSPECTIONS	FEFP	87,515.00	75,000.00	(12,515.00)
81		1016381	WATER TREATMENT SVCS	FEFP	35,000.00	30,691.00	(4,309.00)
82		1016921	FLORIDA STERLING ANNUAL CONF	FEFP	12,200.00	0.00	(12,200.00)
83		1016991	STAGE/ CURTAINS RIGGING	FEFP	20,000.00	20,000.00	0.00

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
2021-22 LINE ITEM ALLOCATIONS

	ADMINISTRATOR	PROJECT	DESCRIPTION	FUNDING	2020-21	2021-22	INCREASE/ DECREASE
					BUDGET	RECOMMENDED FUNDING	
84	RANDY SHUTTERA	1017081	GLOBAL POSITIONING SYSTEM	FEFP	55,000.00	31,329.00	(23,671.00)
85		1017151	SCHOOL DUDE - ENERGY MGR PRGM	FEFP	10,300.00	10,000.00	(300.00)
86		1017201	ENERGY STAR CERTIFICATION	FEFP	15,000.00	0.00	(15,000.00)
87		TURFEQUIP	EQUIPMENT FOR TURF-ATHLETIC FIELDS	CAPITAL	0.00	0.00	0.00
88	RHONDA BLAKE	TURF	TURF (ATHLETIC FIELDS)	FEFP	0.00	0.00	0.00
89		1017321	DAS RADIOS	FEFP	0.00	11,475.00	11,475.00
90		1011031	DDP & REDISTRICTING	FEFP	17,689.00	13,770.00	(3,919.00)
91		1016621	EDUCATIONAL PLANT SURVEY	FEFP	41,925.00	46,575.00	4,650.00
92	SARAH GRABER	1016841	REAL ESTATE AND DUE DILIGENCE	FEFP	171,305.00	110,000.00	(61,305.00)
93		1010681	TERMINAL PAY	FEFP	2,500,000.00	2,800,000.00	300,000.00
94		1011821	ACTUARIAL SERVICES	FEFP	12,500.00	3,500.00	(9,000.00)
95		1014991	LONG-TERM SUBS > 10 DAYS	FEFP	800,000.00	700,000.00	(100,000.00)
96	SCOTT CLARK	1015221	START UP SUPPLIES NEW SCHOOLS	FEFP	307,670.00	8,000.00	(299,670.00)
97		1016531	ERP SOFTWARE ENHANCEMENT	FEFP	10,000.00	21,600.00	11,600.00
98		1015051	PRINT SHOP HARDWARE & SOFTWARE	FEFP	16,250.00	18,481.00	2,231.00
99		1015641	PINNACLE SCHEDULER	FEFP	25,000.00	26,251.00	1,251.00
100	SHANA RAFALSKI	1016201	DESTINY SOFTWARE IMPL & MAINT	FEFP	16,000.00	98,161.00	82,161.00
101		1016431	ELECTRONIC RESOURCES	FEFP	128,665.00	288,832.00	160,167.00
102		1016591	OFFICE 365 STAFF TRAINING	FEFP	6,000.00	5,924.00	(76.00)
103		1017001	ISAFE SUBSCRIPTION	FEFP	4,700.00	4,700.00	0.00
104	SHAWN WOODDELL	1017031	MEDIA SPECIALIST EXTRA	FEFP	35,000.00	68,437.00	33,437.00
105		1016261	CHOICE PROGRAMS	LOCAL	43,630.00	58,000.00	14,370.00
106		1010081	COMPUTER MAINT CONTRACT-SCHLS	FEFP	110,000.00	80,000.00	(30,000.00)
107		1010651	PHONE SYSTEM MAINT DIST-WIDE	FEFP	34,000.00	37,500.00	3,500.00
108	SUPERINTENDENT	1010661	INTERCOM & SEC SYS REP DIST-WD	FEFP	60,000.00	100,000.00	40,000.00
109		1010671	DIST WIDE TELECOMMUNICATIONS	FEFP	487,527.00	675,815.00	188,288.00
110		1010961	NETWORK SOFTWARE & MAINT	FEFP	189,900.00	213,200.00	23,300.00
111		1015451	MICROSOFT SUPPORT SERVICES	FEFP	72,000.00	90,000.00	18,000.00
112	TAMMY OTTERSON	1016891	ERATE OVERTIME	FEFP	60,000.00	60,000.00	0.00
113		1017041	TECHNOLOGY INTERNS	FEFP	85,000.00	100,000.00	15,000.00
114		1010091	LOBBYING EFFORTS (OLE)	FEFP	150,000.00	120,000.00	(30,000.00)
115		1010357	LEGAL FEES	FEFP	602,086.00	650,000.00	47,914.00
116	TOM PHELPS	1015381	SUMMER OPS-GUIDANCE COUNSELORS	FEFP	157,200.00	157,200.00	0.00
117		1015681	BOARD MEETING MGMT/EQUIPMENT	FEFP	21,652.00	20,000.00	(1,652.00)
118		1015691	DISTRICT MEMBERSHIP DUES	FEFP	60,000.00	60,000.00	0.00
119		1016031	DISTRICT & COMMUNITY EVENTS	LOCAL	220,000.00	220,000.00	0.00
120	ULYSSES VAZQUEZ	1016051	PROMOTIONS & PUBLIC RELATIONS	LOCAL	100,000.00	100,000.00	0.00
121		1016281	BOARD MEMBER EXPENSES -LOCAL	LOCAL	10,000.00	30,000.00	20,000.00
122		1016701	FOOTSTEPS TO BRILLIANCE PART	LOCAL	5,000.00	5,000.00	0.00
123		1017171	CULTURE SURVEYS	FEFP	85,300.00	85,300.00	0.00
124	YULING LIU	1010701	UNEMPLOYMENT CLAIMS	FEFP	145,000.00	75,000.00	(70,000.00)
125		1010891	RECRUITMENT	FEFP	404,500.00	539,500.00	135,000.00
126		1010911	FRONTLINE SUBSTITUTE ABSENCE MANAGEMENT SYSTEM	FEFP	40,372.00	42,330.00	1,958.00
127		1010991	FINGERPRINTING	FEFP	240,000.00	200,000.00	(40,000.00)
128	TOM PHELPS	1014901	EAP PROGRAM	FEFP	198,528.00	130,416.00	(68,112.00)
129		1015521	DIFFERENTIATED PAY	FEFP	10,000.00	0.00	(10,000.00)
130		1015671	ATHLETIC COACH SUPPL-NON EMPL	FEFP	266,425.00	276,275.00	9,850.00
131		1010901	AMERICAN WITH DISABILITIES ACT (ADA) ACCOMODATION	FEFP	0.00	2,000.00	2,000.00
132	ULYSSES VAZQUEZ	1014971	ADMIN COMPLEX SECURITY	FEFP	5,920.00	7,000.00	1,080.00
133		1015471	BUS MONITORS	FEFP	25,000.00	30,000.00	5,000.00
134		1016511	VISION QUEST	FEFP	40,000.00	40,000.00	0.00
135		1011011	IBM COMPUTER SYSTEM-ANN PMT	FEFP	39,216.00	28,206.00	(11,010.00)
136	YULING LIU	1014631	TAPE VAULTING, DATA PROJECT	FEFP	32,805.00	35,000.00	2,195.00
137		1014751	MIS SOFTWARE MAINTENANCE	FEFP	35,589.00	25,728.00	(9,861.00)
138		1016441	SHAREPOINT LICENSE & SUPPORT	FEFP	10,000.00	10,000.00	0.00
139		1017301	AS400/COBOL/TERMS SUPPORT	FEFP	0.00	191,100.00	191,100.00
140	YULING LIU	1017331	ED-FI MEMBERSHIP	FEFP	0.00	5,000.00	5,000.00
141		1012151	ANNUAL AUDITS & ADVISORY SERVICES	FEFP	396,680.00	249,500.00	(147,180.00)
142		1012301	BANK FEES & FORMS	FEFP	1,890.00	2,000.00	110.00
143		1012431	CO & DS ADMIN EXPENSE	CO&DS	37,500.00	40,000.00	2,500.00
144		1014251	IMPACT FEE STUDY	FEFP	80,660.00	0.00	(80,660.00)
TOTAL					21,879,444.00	21,554,175.00	(325,269.00)

FUNDING	2020-21 BUDGET	2021-22 RECOMMENDED	INCREASE/ DECREASE
FEFP	19,914,430.00	21,047,840.00	1,133,410.00
CAP REIMB	10,000.00	10,000.00	0.00
CARES	1,447,884.00	0.00	(1,447,884.00)
LOCAL	469,630.00	456,335.00	(13,295.00)
CO&DS	37,500.00	40,000.00	2,500.00
TOTAL	21,879,444.00	21,554,175.00	(325,269.00)



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	2021-22 Tentative	2020-21 Budget	Difference
FEDERAL:				
Federal Direct QSCB Subsidy	199	2,215,107.00	2,210,409.00	4,698.00
Total Federal		2,215,107.00	2,210,409.00	4,698.00
STATE:				
CO & DS withheld for SBE/COBI Bonds	322	630,850.00	704,067.20	(73,217.20)
Total State		630,850.00	704,067.20	(73,217.20)
LOCAL:				
Sales Tax	418	-	-	-
Lease Payments and Other	425	1,042,028.75	56,278.00	985,750.75
Interest on Investments (incl. net change)	430	-	-	-
Total Local		1,042,028.75	56,278.00	985,750.75
OTHER SOURCES:				
Transfers In	630	37,664,502.08	30,250,030.40	7,414,471.68
Proceeds/Premium on Refunding Bonds	700	-	-	-
Total Other Sources		37,664,502.08	30,250,030.40	7,414,471.68
TOTAL ESTIMATED REVENUE & OTHER SOURCES		41,552,487.83	33,220,784.60	8,331,703.23
Restricted for Debt Service	2725	26,896,122.40	25,571,304.47	1,324,817.93
Total Beginning Fund Balance		26,896,122.40	25,571,304.47	1,324,817.93
TOTAL EST REVENUE AND BEGINNING FD BAL		68,448,610.23	58,792,089.07	9,656,521.16

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

Use	Account Number	2021-22 Tentative	2020-21 Budget	Difference
Redemption of Principal	9271	30,221,453.34	22,731,210.92	7,490,242.42
Interest	9272	9,010,120.63	9,121,150.75	(111,030.12)
Dues and Fees	9273	47,220.00	43,605.00	3,615.00
Cost of Issuance	9273	-	-	-
Payments to Refunding Bond Escrow Agent	9276	-	-	-
Miscellaneous-Indirect Cost-Current Refunding	9279	-	-	-
Total Debt Service Appropriations		39,278,793.97	31,895,966.67	7,382,827.30
OTHER USES:				
Transfers Out	9793	-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		39,278,793.97	31,895,966.67	7,382,827.30
ESTIMATED REVENUE LESS APPROPRIATIONS		2,273,693.86	1,324,817.93	948,875.93
FUND BALANCE AT END OF YEAR:				
Restricted for Debt Service	2725	29,169,816.26	26,896,122.40	2,273,693.86
Total Ending Fund Balance		29,169,816.26	26,896,122.40	2,273,693.86
TOTAL APPROPRIATIONS AND ENDING FD BAL		68,448,610.23	58,792,089.07	9,656,521.16

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	2A6 2020 Capital Outlay Sales Tax Bonds	298 Bellalago EFBD	299 2010 COP	29B 2013 COP
CURRENT BALANCE		68,425.00	-	-	-	-	-	25,836,365.12	-
Est Additional Receipts		-	-	-	-	-	-	-	-
(Est Additional Expenditures)		-	-	-	-	-	-	-	-
BEGINNING FUND BALANCE		68,425.00	-	-	-	-	-	25,836,365.12	-
ESTIMATED REVENUE:									
FEDERAL DIRECT QSCBs	0199	-	-	-	-	-	-	2,215,107.00	-
CO&DS	0322	630,850.00	-	-	-	-	-	-	-
TAXES	0412	-	-	-	-	-	-	-	-
LOCAL SALES TAX	0418	-	-	-	-	-	-	-	-
LEASE	0425	-	-	-	-	-	-	-	-
TRANSFERS IN	0630	-	3,609,594.60	2,971,636.00	7,031,096.00	8,062,453.00	926,669.12	2,786,761.64	3,878,737.50
BOND PROCEEDS	0700	-	-	-	-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		630,850.00	3,609,594.60	2,971,636.00	7,031,096.00	8,062,453.00	926,669.12	5,001,868.64	3,878,737.50
TOTAL ESTIMATED REVENUES AND BEGINNING FD BAL		699,275.00	3,609,594.60	2,971,636.00	7,031,096.00	8,062,453.00	926,669.12	30,838,233.76	3,878,737.50
APPROPRIATIONS:									
PRINCIPAL	7100	549,000.00	3,272,000.00	2,820,000.00	5,120,000.00	6,970,000.00	470,453.34	-	2,715,000.00
INTEREST	7200	81,850.00	335,394.60	148,006.00	1,908,126.00	1,089,308.00	456,215.78	2,696,490.00	1,158,862.50
DUES & FEES	7300	-	2,200.00	3,630.00	2,970.00	3,145.00	-	12,115.00	4,875.00
COST OF ISSUANCE	7301	-	-	-	-	-	-	-	-
PAYMENTS TO REFUNDING BOND ESCROW AGENT	7600	-	-	-	-	-	-	-	-
TRANSFERS OUT	9300	-	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS & OTHER USES		630,850.00	3,609,594.60	2,971,636.00	7,031,096.00	8,062,453.00	926,669.12	2,708,605.00	3,878,737.50
ESTIMATED REVENUE LESS APPROPRIATIONS		-	-	-	-	-	-	2,293,263.64	-
FUND BALANCE AT END OF YEAR:									
RESTRICTED	275200	68,425.00	-	-	-	-	-	28,129,628.76	-
ENDING FUND BALANCE		68,425.00	-	-	-	-	-	28,129,628.76	-
TOTAL APPROPRIATIONS AND ENDING FD BAL		699,275.00	3,609,594.60	2,971,636.00	7,031,096.00	8,062,453.00	926,669.12	30,838,233.76	3,878,737.50

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

Source	Account Number	29C 2014 COP	29D 2015 COP	29E 2017 COP	29F 2020 COP	Total COPs	Grand Total
CURRENT BALANCE		-	971,762.50	-	19,569.78	26,827,697.40	26,896,122.40
Est Additional Receipts		-	-	-	-	-	-
(Est Additional Expenditures)		-	-	-	-	-	-
BEGINNING FUND BALANCE		-	971,762.50	-	19,569.78	26,827,697.40	26,896,122.40
ESTIMATED REVENUE:							
FEDERAL DIRECT QSCBs	0199	-	-	-	-	2,215,107.00	2,215,107.00
CO&DS	0322	-	-	-	-	-	630,850.00
TAXES	0412	-	-	-	-	-	-
LOCAL SALES TAX	0418	-	-	-	-	-	-
LEASE	0425	-	1,042,028.75	-	-	1,042,028.75	1,042,028.75
TRANSFERS IN	0630	85,732.00	-	6,711,325.00	1,600,497.22	15,063,053.36	37,664,502.08
BOND PROCEEDS	0700	-	-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		85,732.00	1,042,028.75	6,711,325.00	1,600,497.22	18,320,189.11	41,552,487.83
TOTAL ESTIMATED REVENUES AND BEGINNING FD BAL		85,732.00	2,013,791.25	6,711,325.00	1,620,067.00	45,147,886.51	68,448,610.23
APPROPRIATIONS:							
PRINCIPAL	7100	-	945,000.00	5,780,000.00	1,580,000.00	11,020,000.00	30,221,453.34
INTEREST	7200	80,752.00	92,448.75	926,415.00	36,252.00	4,991,220.25	9,010,120.63
DUES & FEES	7300	4,980.00	4,580.00	4,910.00	3,815.00	35,275.00	47,220.00
COST OF ISSUANCE	7301	-	-	-	-	-	-
PAYMENTS TO REFUNDING BOND ESCROW AGENT	7600	-	-	-	-	-	-
TRANSFERS OUT	9300	-	-	-	-	-	-
TOTAL APPROPRIATIONS & OTHER USES		85,732.00	1,042,028.75	6,711,325.00	1,620,067.00	16,046,495.25	39,278,793.97
ESTIMATED REVENUE LESS APPROPRIATIONS		-	-	-	(19,569.78)	2,273,693.86	2,273,693.86
FUND BALANCE AT END OF YEAR:							
RESTRICTED	275200	-	971,762.50	-	-	29,101,391.26	29,169,816.26
ENDING FUND BALANCE		-	971,762.50	-	-	29,101,391.26	29,169,816.26
TOTAL APPROPRIATIONS AND ENDING FD BAL		85,732.00	2,013,791.25	6,711,325.00	1,620,067.00	45,147,886.51	68,448,610.23

School District of Osceola County, FL Future Debt Service Payments As of 06/30/2021	210 SBE Bonds	2A2 2015 Sales Tax Bd	2A4 2017 Sales Tax Bd	2A5 2017 Capital Outlay Sales Tax Bonds	2A6 2020 Capital Outlay Sales Tax Bonds	298 Bellalago EFBD	299 2010 COP
PROJECTS FUNDED	Various Projects	Refunding portion of 2007A Sales Tax Bond	Refunding portion of 2007B Sales Tax Bond	Various Maintenance & Renovation Projects	Various Maintenance & Renovation Projects	Bellalago Charter School	Renovations: Osceola High, Thacker Avenue Elementary, Highlands Elementary
INTEREST RATE	3.0 - 5.0	1.99	1.72	2.76	1.52	1.0 - 4.6	0.858 (net of subsidy)*
PRINCIPAL AMOUNT OUTSTANDING	1,809,000.00	16,854,000.00	8,605,000.00	71,695,000.00	75,150,000.00	7,820,993.77	40,500,000.00

Principal & Interest Payments Due in:

2022	630,850.00	3,607,394.60	2,968,006.00	7,028,126.00	8,059,308.00	926,669.12	486,081.00
2023	554,400.00	3,622,281.80	2,964,502.00	7,024,882.00	8,107,186.00	924,878.42	486,081.00
2024	393,850.00	3,629,577.00	2,970,224.00	7,027,636.00	8,108,050.00	923,835.22	486,081.00
2025	271,950.00	6,939,399.60		7,021,319.00	8,107,242.00	913,628.43	486,081.00
2026	158,550.00			7,020,862.00	8,104,762.00	914,075.02	486,081.00
2027				7,021,058.00	8,105,572.00	904,846.17	40,986,081.00
2028				7,016,838.00	8,104,634.00	895,895.88	
2029				7,013,133.00	8,106,910.00	882,733.47	
2030				7,009,805.00	8,102,400.00	876,146.21	
2031				7,011,647.00	8,101,104.00	869,739.99	
2032				7,008,521.00		853,032.37	
2033				7,005,358.00		842,449.75	
2034						15,000.00	
TOTAL:	2,009,600.00	17,798,653.00	8,902,732.00	84,209,185.00	81,007,168.00	10,742,930.05	43,416,486.00

*Principal and interest payments shown for the 2010 COP's are net of an annual federal direct subsidy of \$2,186,919

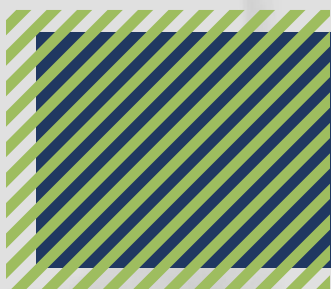
School District of Osceola County, FL Future Debt Service Payments As of 06/30/2021	2A7 2013 COP	29C 2014 COP	29D 2015 COP	29E 2017 COP	29F 2020 COP	Total COPs	Total Debt
PROJECTS FUNDED	Refunding 2004A COP	Refunding remaining portion of 2004A COP, 2004B COP and 2004C COP	Refunding 2005 COP	Refunding 2007 COP	Refunding 2009 COP		
INTEREST RATE	2.5 - 5.0	2.24	2.67	2.10	0.76		
PRINCIPAL AMOUNT OUTSTANDING	25,085,000.00	3,605,000.00	3,935,000.00	44,115,000.00	4,770,000.00	122,010,000.00	303,943,993.77

Principal & Interest Payments Due in:

2022	3,873,862.50	80,752.00	1,037,448.75	6,706,415.00	1,616,252.00	13,800,811.25	37,021,164.97
2023	3,870,262.50	80,752.00	1,036,883.50	6,705,035.00	1,614,244.00	13,793,258.00	36,991,388.22
2024	3,874,262.50	80,752.00	1,035,650.75	6,706,135.00	1,612,160.00	13,795,041.25	36,848,213.47
2025	3,871,012.50	80,752.00	1,038,683.75	8,439,610.00		13,916,139.25	37,169,678.28
2026	2,755,512.50	80,752.00		9,554,025.00		12,876,370.50	29,074,619.52
2027	2,752,950.00	80,752.00		9,556,560.00		53,376,343.00	69,407,819.17
2028	9,560,249.99	3,685,752.00				13,246,001.99	29,263,369.87
2029						0.00	16,002,776.47
2030						0.00	15,988,351.21
2031						0.00	15,982,490.99
2032						0.00	7,861,553.37
2033						0.00	7,847,807.75
2034						0.00	15,000.00
TOTAL:	30,558,112.49	4,170,264.00	4,148,666.75	47,667,780.00	4,842,656.00	134,803,965.24	339,474,233.29

Debt Capacity Analysis - Capital Outlay Millage

Estimated Revenue				2022	2023	2024	2025	2026
Tax Roll				38,602,271,393	41,304,430,390	44,154,436,087	47,112,783,305	49,468,422,470
Millage				1.5	1.5	1.5	1.5	1.5
Total Tax (Tax Roll * Millage * Collection)		0.96		55,587,270.81	59,478,379.76	63,582,387.97	67,842,407.96	71,234,528.36
Debt Service Appropriations		SERIES	CHARGE ID	FACTORS				
COP 2009 Debt Service		A	*	-	-	-	-	-
COP 2010 Debt Service		A	*	5,001,868.64	5,001,868.64	5,001,868.64	4,997,868.64	4,997,868.64
COP 2010 Debt Service		A	QSCB Subsidy	1	(2,215,107.00)	(2,215,107.00)	(2,215,107.00)	(2,215,107.00)
COP 2013 Debt Service		A	*	3,878,737.50	3,875,137.50	3,879,137.50	3,875,887.50	2,760,387.50
COP 2014 Debt Service		A	*	85,732.00	85,732.00	85,732.00	85,732.00	85,732.00
COP 2015 Debt Service		A	*	1,042,028.75	1,041,463.50	1,040,230.75	1,043,263.75	-
COP 2017 Debt Service		A	*	6,711,325.00	6,709,945.00	6,711,045.00	8,444,520.00	9,558,935.00
COP 2020 Debt Service		A	*	1,620,067.00	1,618,059.00	1,617,225.00	-	-
Bellalago Benefit District		PF	*	926,669.12	924,878.42	923,835.22	913,628.43	914,075.02
Total Debt Service Needs				17,051,321.01	17,041,977.06	17,043,967.11	17,145,793.32	16,101,891.16
Estimated Debt Service Capacity				38,535,949.80	42,436,402.70	46,538,420.86	50,696,614.64	55,132,637.20
Millage Required to Meet Debt Service Needs				0.460	0.430	0.402	0.379	0.339
Millage Available for Capital Expenditures				1.040	1.070	1.098	1.121	1.161
Percent Indebted				30.7%	28.7%	26.8%	25.3%	22.6%



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.

Based on an inter-local agreement with local governmental entities, the District receives 25% of the revenue generated through the one-cent infrastructure sales surtax levied by the county through 2025.

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

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.

State funds must be expended on capital outlay projects in accordance with state regulations. These regulations require recommendation of a school plant survey which must be conducted at least every five years.

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

	2021-22	2022-23	2023-24	2024-25	2025-26
BEGINNING FUND BALANCE & ESTIMATED REVENUES					
BEGINNING FUND BALANCE					
Capacity	\$ 121,242,239	\$ 188,031,123	\$ 150,971,008	\$ 211,066,093	\$ 285,257,397
Carryover - Capacity	50,000,649	-	-	-	-
Non-Capacity	119,205,467	63,599,244	89,256,669	99,476,061	134,526,967
Carryover - Non-Capacity	92,450,718	-	-	-	-
Total Beginning Fund Balance	382,899,073	251,630,367	240,227,677	310,542,154	419,784,364
ESTIMATED REVENUES					
Capacity Sources	67,788,884	70,139,885	72,595,085	75,191,304	77,884,268
Non-Capacity Sources	106,694,030	112,346,725	118,059,983	123,952,456	129,877,424
Total Estimated Revenues	174,482,914	182,486,610	190,655,068	199,143,760	207,761,692
Total Beginning Fund Balance & Estimated Revenues	\$ 557,381,987	\$ 434,116,977	\$ 430,882,745	\$ 509,685,914	\$ 627,546,056
APPROPRIATIONS & PROJECTED ENDING FUND BALANCE					
APPROPRIATIONS					
Capacity	51,000,649	107,200,000	12,500,000	1,000,000	1,000,000
Non-Capacity	254,750,971	86,689,301	107,840,591	88,901,550	82,045,538
Total Appropriations	305,751,620	193,889,301	120,340,591	89,901,550	83,045,538
PROJECTED ENDING FUND BALANCE					
Capacity	188,031,123	150,971,008	211,066,093	285,257,397	362,141,665
Non-Capacity	63,599,244	89,256,669	99,476,061	134,526,967	182,358,853
Total Ending Fund Balance	251,630,367	240,227,677	310,542,154	419,784,364	544,500,518
Total Appropriations & Projected Ending Fund Balance	\$ 557,381,987	\$ 434,116,977	\$ 430,882,745	\$ 509,685,914	\$ 627,546,056

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

	2021-22	2022-23	2023-24	2024-25	2025-26
BEGINNING FUND BALANCE & ESTIMATED REVENUES					
BEGINNING FUND BALANCE					
Restricted for Capital Projects	\$ 121,242,239	\$ 188,031,123	\$ 150,971,008	\$ 211,066,093	\$ 285,257,397
Restricted for Carryover Appropriations	50,000,649	-	-	-	-
Total Beginning Fund Balance	171,242,888	188,031,123	150,971,008	211,066,093	285,257,397
ESTIMATED REVENUES					
Impact Fees	67,275,000	69,629,625	72,066,662	74,588,995	77,199,610
Flora Ridge EFBD	334,337	341,024	347,844	354,801	361,897
Interest	179,547	169,236	180,579	247,508	322,761
Total Estimated Revenues	67,788,884	70,139,885	72,595,085	75,191,304	77,884,268
Total Beginning Fund Balance & Estimated Revenues	\$ 239,031,772	\$ 258,171,008	\$ 223,566,093	\$ 286,257,397	\$ 363,141,665
APPROPRIATIONS AND ENDING FUND BALANCE					
APPROPRIATIONS					
NEW SCHOOL PROJECTS					
MIDDLE SCHOOLS					
K-8'S					
"AA" Kindred (opening August 2024)	-	34,700,000	3,500,000	-	-
"BB" Knightsbridge (opening August 2024)	-	35,000,000	4,000,000	-	-
"CC" Sunbridge (opening August 2024)	-	36,500,000	4,000,000	-	-
Total New School Projects	-	106,200,000	11,500,000	-	-
OTHER CAPACITY PROJECTS					
Buses	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Other Capacity Projects	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
CARRYOVER					
"A" Celebration Island	27,100,145				
"AA" Kindred K-8	4,597,875				
"BB" Knightsbridge K-8	3,000,000				
"CC" Sunbridge K-8	3,000,000				
Canoe Creek K-8	1,499,805				
Harmony Middle School	11,100				
Land Purchases	8,550,000				
Poinciana Business Academy	2,404				
School Buses	1,001,708				
Unallocated	1,237,612				
Total Carryover	50,000,649	-	-	-	-
Total Appropriations	51,000,649	107,200,000	12,500,000	1,000,000	1,000,000
Annual Surplus/(Deficiency)	16,788,235	(37,060,115)	60,095,085	74,191,304	76,884,268
PROJECTED ENDING FUND BALANCE					
Restricted for Capital Projects	188,031,123	150,971,008	211,066,093	285,257,397	362,141,665
Total Ending Fund Balance	188,031,123	150,971,008	211,066,093	285,257,397	362,141,665
Total Appropriations & Projected Ending Fund Balance	\$ 239,031,772	\$ 258,171,008	\$ 223,566,093	\$ 286,257,397	\$ 363,141,665

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

	2021-22	2022-23	2023-24	2024-25	2025-26
BEGINNING FUND BALANCE & ESTIMATED REVENUES					
BEGINNING FUND BALANCE					
Restricted for Capital Projects	\$ 119,205,467	\$ 63,599,244	\$ 89,256,669	\$ 99,476,061	134,526,967
Restricted for Carryover Appropriations	92,450,718				
Total Beginning Fund Balance	211,656,185	63,599,244	89,256,669	99,476,061	134,526,967
ESTIMATED REVENUES					
CO&DS Flowthrough	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
1.5 Mill CO TAX	52,570,226	56,302,712	60,243,902	64,400,732	68,715,581
1/4 Cent Infrastructure Sales Surtax	15,000,000	15,660,485	16,245,237	16,816,279	17,339,228
1/2 Cent School Capital Outlay Surtax	30,000,000	31,320,970	32,490,474	33,632,558	34,678,456
La Rosa Field Naming Rights Revenue	10,000	10,000	10,000	10,000	10,000
Charter Capital	7,976,162	7,976,162	7,976,162	7,976,162	7,976,162
Interest	137,642	76,396	94,208	116,725	157,997
Total Estimated Revenues	106,694,030	112,346,725	118,059,983	123,952,456	129,877,424
Total Beginning Fund Balance & Estimated Revenues	\$ 318,350,215	\$ 175,945,969	\$ 207,316,652	\$ 223,428,517	\$ 264,404,391
APPROPRIATIONS AND ENDING FUND BALANCE					
APPROPRIATIONS					
RECURRING PROJECTS					
Athletic Facilities	120,000	120,000	120,000	120,000	120,000
Charter Capital (Tsf to General Fund)	7,976,162	7,976,162	7,976,162	7,976,162	7,976,162
General School Facilities Operations (Reimb to General Fund)	2,093,555	2,114,491	2,135,635	2,156,992	2,156,992
General School Maintenance Line Items (Tsf to General Fund)	2,039,729	2,060,126	2,080,728	2,101,535	2,101,535
General School Maintenance Salaries (Tsf to General Fund)	8,629,825	8,716,123	8,803,284	8,891,317	8,980,231
General School Security Line Item (Tsf to General Fund)	101,470	102,485	103,510	104,545	104,545
Health & Safety	950,000	950,000	950,000	950,000	950,000
Portable Installation (Includes technology)	300,000	300,000	300,000	300,000	300,000
Portable Rent (Tsf to General Fund)	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
Property Casualty Insurance (Tsf to General Fund)	3,252,010	3,252,010	3,252,010	3,252,010	3,252,010
Safety and Security	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
School Buses	3,250,000	3,250,000	3,250,000	3,250,000	3,250,000
Student Computers	-	-	-	3,000,000	3,000,000
Technology Infrastructure	8,723,000	6,500,000	6,500,000	6,500,000	6,500,000
White Fleet	300,000	300,000	300,000	300,000	300,000
Total Recurring Projects	40,635,751	38,541,397	38,671,329	41,802,561	41,891,474
RENOVATION/REMODELING PROJECTS					
Comprehensive Renovations- Gateway High School	74,000,000	-	-	-	-
Cyclical Capital Renewal	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Maintenance and Renovation - Deferred Maintenance	4,500,000	5,000,000	5,000,000	5,000,000	5,000,000
Neptune Elementary School Traffic Solution	1,500,000	-	-	-	-
Total Renovation/Remodeling	84,000,000	9,000,000	9,000,000	9,000,000	9,000,000
DEBT SERVICE					
Repay LOANS - Long Term (COPs) (Total)	15,063,053	14,997,479	15,001,745	15,110,745	15,109,660
Repay LOANS - Long Term (Sales Tax Revenue Bonds)	21,674,780	21,725,547	21,743,682	22,074,526	15,130,239
Repay LOANS - EFBD	926,669	924,878	923,835	913,628	914,075
Total Debt Service	37,664,502	37,647,904	37,669,262	38,098,899	31,153,974
OTHER NON-CAPACITY PROJECTS					
Transportation East	-	1,500,000	22,500,000	-	-
Total Other Projects	-	1,500,000	22,500,000	-	-
CARRYOVER					
RECURRING PROJECTS					
Athletic Facilities - High Schools	84,875				
Health & Safety	1,881,992				
Cyclical Capital Renewal	5,102,822				
Maintenance and Renovation - Deferred Maintenance	11,310,164				
Portable Installation (Includes Technology)	408,297				
Safety & Security	1,518,024				
School Buses Replacement	6,734				
Student Computers	392				
Technology Infrastructure	5,516,394				
White Fleet	218,809				
Unallocated Future Projects	1,591,444				
RENOVATION/REMODELING PROJECTS					
Canoe Creek K-8 Renovation	11,373,176				
Comprehensive Renovations- Denn John Middle School	61,390				
Comprehensive Renovations- Gateway High School	3,282,993				
Comprehensive Renovations- Michigan Avenue Elementary	1,777,988				
Comprehensive Renovations- Osceola County School for the Arts	2,000,000				
Comprehensive Renovations-Reedy Creek Elementary	1,983,767				
Comprehensive Renovations- St. Cloud Middle School	6,097,647				
Horizon Middle School Ancillary Transportation Renovation	500,000				
Land	7,125,000				
Neptune Bus Loop	645,000				
OCSA Bus Loop & Road Extension	4,000,000				
Osceola Virtual School	48,511				
oTECH Welding Project	2,979,253				
Space Reconfigurations	836,046				
Transportation Facility	22,100,000				
Total Carryover	92,450,718	-	-	-	-
Total Appropriations	254,750,971	86,689,301	107,840,591	88,901,550	82,045,538
Annual Surplus/(Deficiency)	(148,056,941)	25,657,424	10,219,392	35,050,906	47,831,886
PROJECTED ENDING FUND BALANCE					
Restricted for Capital Projects	63,599,244	89,256,669	99,476,061	134,526,967	182,358,853
Total Ending Fund Balance	63,599,244	89,256,669	99,476,061	134,526,967	182,358,853
Total Appropriations & Projected Ending Fund Balance	\$ 318,350,215	\$ 175,945,969	\$ 207,316,652	\$ 223,428,517	\$ 264,404,391

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

Source	ACCT. NO.	2021-22 Tentative	2020-21 Budget	Difference
STATE:				
Capital Outlay & Debt Service	321	1,000,000.00	1,000,000.00	-
Interest on Undistributed CO&DS	325	-	-	-
PECO	391	-	-	-
Charter Capital	397	7,976,162.00	7,399,013.00	577,149.00
Other Miscellaneous State	399	-	-	-
Total State		8,976,162.00	8,399,013.00	577,149.00
LOCAL:				
Capital Outlay Tax (1.5 Mills)	413	52,570,226.00	48,872,141.00	3,698,085.00
Infrastructure Sales Surtax	418	15,000,000.00	14,535,301.00	464,699.00
School Capital Sales Surtax	419	30,000,000.00	29,070,602.00	929,398.00
Interest	431	317,189.00	202,410.00	114,779.00
Grants	440	-	-	-
Miscellaneous	495	344,337.00	260,000.00	84,337.00
Impact Fees	496	67,275,000.00	50,000,000.00	17,275,000.00
Total Local		165,506,752.00	142,940,454.00	22,566,298.00
OTHER SOURCES:				
Transfers In	620	-	-	-
Other Financing Sources	730	-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		174,482,914.00	151,339,467.00	23,143,447.00
FUND BALANCE AT BEGINNING OF YEAR:				
Restricted for Capital Projects	2726	382,899,073.29	260,951,110.94	121,947,962.35
Total Beginning Fund Balance		382,899,073.29	260,951,110.94	121,947,962.35
TOTAL EST REVENUE AND BEGINNING FD BAL		557,381,987.29	412,290,577.94	145,091,409.35

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

Use	ACCT. NO.	2021-22 Tentative	2020-21 Budget	Difference
APPROPRIATIONS:				
Library Books	6100	7,789.20	70,276.72	(62,487.52)
Audio-Visual Materials	6200	220.00	40,700,323.03	(40,700,103.03)
Buildings and Additions	6300	154,034,207.77	80,990,977.39	73,043,230.38
Furniture, Fixtures and Equipment	6400	14,537,389.58	18,050,884.51	(3,513,494.93)
Vehicle Purchase	6500	5,777,251.40	20,543,455.50	(14,766,204.10)
Land	6600	15,675,000.00	6,747,812.19	8,927,187.81
Site Improvements	6700	5,836,871.27	54,962,103.63	(49,125,232.36)
Remodeling and Renovations	6800	47,188,742.61	2,214,310.22	44,974,432.39
Computer Software	6900	1,130,450.13	-	1,130,450.13
Fees	7300	-	-	-
Total Function 7400 Appropriations		244,187,921.96	224,280,143.19	19,907,778.77
OTHER USES:				
To General Fund	9100	23,899,196.00	23,030,390.00	868,806.00
To Debt Service Fund	9200	37,664,502.08	29,628,122.40	8,036,379.68
Total Other Financing Uses		61,563,698.08	52,658,512.40	8,905,185.68
TOTAL APPROPRIATIONS AND OTHER USES		305,751,620.04	276,938,655.59	28,812,964.45
ESTIMATED REVENUES LESS APPROPRIATIONS		(131,268,706.04)	(125,599,188.59)	(5,669,517.45)
FUND BALANCE AT END OF YEAR:				
Restricted for Capital Projects	2726	251,630,367.25	135,351,922.35	116,278,444.90
Total Ending Fund Balance		251,630,367.25	135,351,922.35	116,278,444.90
TOTAL APPROPRIATIONS AND ENDING FD BAL		557,381,987.29	412,290,577.94	145,091,409.35

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

Source	ACCT. NO.	380 Flora Ridge EFBD	390 Capital Projects LCIF	393 Infrastructure Sales Surtax	394 School Capital Sales Surtax	3A6 School Capital Sales Tax Bonds
STATE:						
Capital Outlay & Debt Service	321					
PECO	391					
Charter Capital	397					
Miscellaneous	399					
Total State		-	-	-	-	-
LOCAL:						
Capital Outlay Tax (1.5 Mills)	413					
Infrastructure Sales Surtax	418			15,000,000.00		
School Capital Sales Surtax	419				30,000,000.00	
Interest	431					
Miscellaneous	495	334,337.00	10,000.00			
Impact Fees	496					
Total Local		334,337.00	10,000.00	15,000,000.00	30,000,000.00	-
OTHER SOURCES:						
Transfers In	620	-	-	-	-	-
Total Other Sources		-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		334,337.00	10,000.00	15,000,000.00	30,000,000.00	
FUND BALANCE AT BEGINNING OF YEAR:						
Restricted for Capital Projects	2726	1,241,037.91	3,777,568.47	29,654,788.98	74,604,560.75	60,682,977.95
Total Beginning Fund Balance		1,241,037.91	3,777,568.47	29,654,788.98	74,604,560.75	60,682,977.95
TOTAL EST REVENUE AND BEGINNING FD BAL		1,575,374.91	3,787,568.47	44,654,788.98	104,604,560.75	60,682,977.95

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

Source	ACCT. NO.	3A7 Charter Capital	360 CO & DS	37X CO TAX	39I Educational Impact Fees	Total
STATE:						
Capital Outlay & Debt Service	321		1,000,000.00			1,000,000.00
PECO	391					-
Charter Capital	397	7,976,162.00				7,976,162.00
Miscellaneous	399					-
Total State		7,976,162.00	1,000,000.00	-	-	8,976,162.00
LOCAL:						
Capital Outlay Tax (1.5 Mills)	413			52,570,226.00		52,570,226.00
Infrastructure Sales Surtax	418					15,000,000.00
School Capital Sales Surtax	419					30,000,000.00
Interest	431			137,642.00	179,547.00	317,189.00
Miscellaneous	495					344,337.00
Impact Fees	496				67,275,000.00	67,275,000.00
Total Local		-	-	52,707,868.00	67,454,547.00	165,506,752.00
OTHER SOURCES:						
Transfers In	620	-	-	-	-	-
Total Other Sources		-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		7,976,162.00	1,000,000.00	52,707,868.00	67,454,547.00	174,482,914.00
FUND BALANCE AT BEGINNING OF YEAR:						
Restricted for Capital Projects	2726	-	5,603,880.30	37,332,409.13	170,001,849.80	382,899,073.29
Total Beginning Fund Balance		-	5,603,880.30	37,332,409.13	170,001,849.80	382,899,073.29
TOTAL EST REVENUE AND BEGINNING FD BAL		7,976,162.00	6,603,880.30	90,040,277.13	237,456,396.80	557,381,987.29

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

Use	ACCT. NO.	380 Flora Ridge EFBD	390 Capital Projects LCIF	393 Infrastructure Sales Surtax	394 School Capital Sales Surtax	3A6 School Capital Sales Tax Bonds
APPROPRIATIONS:						
Library Books	6100			6,188	1,601	
Audio-Visual Materials	6200			108.90	111.10	
Buildings and Additions	6300			22,091,842.83	35,233,178.69	51,516,607.34
Furniture, Fixtures and Equipment	6400			940,187.16	413,577.98	39,580.73
Vehicle Purchase	6500			518,809.40		
Land	6600					
Site Improvements	6700		2,950,000.00	1,380,475.90	182,246.00	426,111.43
Remodeling and Renovations	6800		54,150.37	6,554,998.04	12,705,824.05	7,705,100.63
Computer Software	6900			310.50	118,148.12	
Fees	7300					
Total Function 7400 Appropriations		-	3,004,150.37	31,492,920.54	48,654,687.33	59,687,400.13
OTHER USES:						
To General Fund	9100					
To Debt Service Fund	9200			6,581,230.60	15,093,549.00	
Total Other Financing Uses		-	-	6,581,230.60	15,093,549.00	-
TOTAL APPROPRIATIONS AND OTHER USES		-	3,004,150.37	38,074,151.14	63,748,236.33	59,687,400.13
ESTIMATED REVENUES LESS APPROPRIATIONS		334,337.00	(2,994,150.37)	(23,074,151.14)	(33,748,236.33)	(59,687,400.13)
FUND BALANCE AT END OF YEAR:						
Restricted for Capital Projects	2726	1,575,374.91	783,418.10	6,580,637.84	40,856,324.42	995,577.82
Total Ending Fund Balance		1,575,374.91	783,418.10	6,580,637.84	40,856,324.42	995,577.82
TOTAL APPROPRIATIONS AND ENDING FD BAL		1,575,374.91	3,787,568.47	44,654,788.98	104,604,560.75	60,682,977.95

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

Use	ACCT. NO.	3A7 Charter Capital	360 CO & DS	37X CO TAX	39I Educational Impact Fees	Total
APPROPRIATIONS:						
Library Books	6100					7,789.20
Audio-Visual Materials	6200					220.00
Buildings and Additions	6300			7,000,000.00	38,192,578.91	154,034,207.77
Furniture, Fixtures and Equipment	6400			12,125,293.55	1,018,750.16	14,537,389.58
Vehicle Purchase	6500			3,256,734.00	2,001,708.00	5,777,251.40
Land	6600			7,125,000.00	8,550,000.00	15,675,000.00
Site Improvements	6700			898,037.94		5,836,871.27
Remodeling and Renovations	6800		2,664,706.03	16,266,351.86	1,237,611.63	47,188,742.61
Computer Software	6900			1,011,991.51		1,130,450.13
Fees	7300					-
Total Function 7400 Appropriations		-	2,664,706.03	47,683,408.86	51,000,648.70	244,187,921.96
OTHER USES:						
To General Fund	9100	7,976,162.00		15,923,034.00		23,899,196.00
To Debt Service Fund	9200			15,989,722.48		37,664,502.08
Total Other Financing Uses		7,976,162.00	-	31,912,756.48	-	61,563,698.08
TOTAL APPROPRIATIONS AND OTHER USES		7,976,162.00	2,664,706.03	79,596,165.34	51,000,648.70	305,751,620.04
ESTIMATED REVENUES LESS APPROPRIATIONS		-	(1,664,706.03)	(26,888,297.34)	16,453,898.30	(131,268,706.04)
FUND BALANCE AT END OF YEAR:						
Restricted for Capital Projects	2726	-	3,939,174.27	10,444,111.79	186,455,748.10	251,630,367.25
Total Ending Fund Balance		-	3,939,174.27	10,444,111.79	186,455,748.10	251,630,367.25
TOTAL APPROPRIATIONS AND ENDING FD BAL		7,976,162.00	6,603,880.30	90,040,277.13	237,456,396.80	557,381,987.29

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

SAFETY & SECURITY - CARRYOVER

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED	AVAILABLE
GATE POWER				
HIGHLANDS ELEMENTARY	\$ 20,000.00	\$ 7,735.30		\$ 12,264.70
MILL CREEK ELEMENTARY	10,000.00	8,251.95		1,748.05
S&S BLDG FIXTURES				
NEOCITY ACADEMY	12,148.75	11,948.75		200.00
S&S BURGLAR SYSTEMS				
COUNTY-WIDE	6,000.00	5,009.22		990.78
S&S FENCING/GATES				
FLORA RIDGE ELEMENTARY	13,000.00		11,311.54	1,688.46
KISSIMMEE MIDDLE SCHOOL	2,000.00	1,162.01		837.99
NARCOOSSEE MIDDLE SCHOOL	30,000.00			30,000.00
NEPTUNE ELEMENTARY	12,000.00	67.26	10,436.30	1,496.44
WESTSIDE K-8 SCHOOL	5,000.00	4,805.42		194.58
S&S LOBBY MODIFICATIONS				
EAST LAKE ELEMENTARY SCHOOL	12,451.00		12,451.00	
FLORA RIDGE ELEMENTARY	18,030.00		18,030.00	
HARMONY HIGH SCHOOL	12,346.00		12,346.00	
HORIZON MIDDLE SCHOOL	11,583.00		11,583.00	
KISSIMMEE MIDDLE SCHOOL	15,870.00		15,870.00	
KOA ELEMENTARY	18,400.00		18,400.00	
LAKEVIEW ELEMENTARY	17,251.00	7,481.00	9,770.00	
MILL CREEK ELEMENTARY	17,251.00	7,481.00	9,770.00	
NARCOOSSEE ELEMENTARY SCHOOL	12,821.00		12,821.00	
NEPTUNE ELEMENTARY	7,223.00		7,223.00	
NEPTUNE MIDDLE SCHOOL	14,899.00	10,994.50	3,904.50	
PLEASANT HILL ELEMENTARY	20,787.00	11,392.00	9,395.00	
POINCIANA HIGH SCHOOL	17,346.00	6,826.00	10,520.00	
ST. CLOUD ELEMENTARY	14,428.00		14,428.00	
SUNRISE ELEMENTARY	20,775.00		20,775.00	
VENTURA ELEMENTARY	21,087.00	11,692.00	9,395.00	
S&S LOCKS				
COUNTY-WIDE	53,446.90	52,845.15		601.75
S&S TECHNOLOGY				
COUNTY-WIDE	215,450.00	103,100.00	24,360.00	87,990.00
S&S VIDEO SURVEILLANCE				
CELEBRATION K-8	116,051.88		116,050.90	0.98
FLORA RIDGE ELEMENTARY	39,612.63		39,612.63	
ST. CLOUD ELEMENTARY	47,294.32		47,294.32	
THACKER AVE ELEM INTL STUDIES	63,737.03	1,920.00	61,817.03	
S&S WINDOWS				
ADULT LEARNING CENTER	30,060.00	10,700.00	19,360.00	
CANOE CREEK K8	325.00			325.00
CELEBRATION HIGH SCHOOL	178,795.00	171,111.00		7,684.00
COUNTY-WIDE	141,018.25	115,531.25		25,487.00
DENN JOHN MIDDLE SCHOOL	53,971.92	49,740.12	4,231.80	
DISCOVERY 6-8	5,225.00		5,225.00	
EAST LAKE ELEMENTARY SCHOOL	19,513.62	1,200.00	18,313.62	
FLORA RIDGE ELEMENTARY	31,061.86		31,061.86	

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED	AVAILABLE
HARMONY HIGH SCHOOL	155,880.00	150,920.00		4,960.00
HARMONY MIDDLE SCHOOL	27,455.70	4,540.80	22,914.90	
HIGHLANDS ELEMENTARY	1,300.00		1,300.00	
HORIZON MIDDLE SCHOOL	3,516.40		3,516.40	
KISSIMMEE ELEMENTARY SCHOOL	1,457.85		1,457.85	
KOA ELEMENTARY	550.00			550.00
LIBERTY HIGH SCHOOL	5,948.40		5,948.40	
NARCOOSSEE ELEMENTARY SCHOOL	1,865.32	1,225.00	640.32	
NARCOOSSEE MIDDLE SCHOOL	4,475.00		4,475.00	
NEOCITY ACADEMY	1,661.60			1,661.60
NEPTUNE ELEMENTARY	29,620.42	27,034.42	1,293.00	1,293.00
NEPTUNE MIDDLE SCHOOL	1,420.20		1,420.20	
NEW BEGINNINGS	2,072.00		2,072.00	
OSCEOLA VIRTUAL SCHOOL	2,858.00		2,858.00	
PLEASANT HILL ELEMENTARY	2,889.00	1,575.00	1,314.00	
POINCIANA ACADEMY OF FINE ARTS	91,212.40	41,862.40		49,350.00
POINCIANA HIGH SCHOOL	11,435.20	5,717.60		5,717.60
ST. CLOUD ELEMENTARY	6,603.60		6,603.60	
SUNRISE ELEMENTARY	1,284.20		1,284.20	
THE OSC CNTY SCH FOR THE ARTS	4,673.20	1,209.00	3,464.20	
VENTURA ELEMENTARY	1,123.20	973.20		150.00
WESTSIDE K-8 SCHOOL	34,702.69	32,250.29	2,452.40	
ZENITH	1,125.00		1,125.00	
SAFETY & SECURITY				
COUNTY-WIDE	632,936.55			632,936.55
Grand Total	\$ 2,386,326.09	\$ 868,301.64	\$ 649,895.97	\$ 868,128.48
	Carryover (Encumbered & Available)			\$ 1,518,024

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

Project Details / Equipment		Request	
Burglar Alarms		\$	350,000
Equipment			150,000
Fencing/Gates			150,000
Locks/Access Control			100,000
Window Film			250,000
	Total	\$	1,000,000

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

TECHNOLOGY - CARRYOVER

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED	AVAILABLE
STUDENT COMPUTERS				
COUNTY-WIDE	\$ 443,412.35	\$ 443,020.00		\$ 392.35
		Carryover (Encumbered & Available)		\$ 392
RETROFIT				
POINCIANA HIGH SCHOOL	963,880.00	36,962.14	24,815.00	902,102.86
TECHNOLOGY SERVICES	2,701,571.40	2,217,521.27	429,250.60	54,799.53
WESTSIDE K-8 SCHOOL	237,000.00	16,376.84		220,623.16
MEDIA & INSTRUCTION	2,524,000.00	30,184.00	144,475.00	2,349,341.00
ENTERPRISE SOFTWARE				
TECHNOLOGY SERVICES	2,877,756.20	1,906,118.64	839,513.56	132,124.00
MEDIA & INSTRUCTION	187,800.00	187,760.97		39.03
E-RATE EQUIPMENT				
TECHNOLOGY SERVICES	500,000.00	80,689.77		419,310.23
	\$ 9,992,007.60	\$ 4,475,613.63	\$ 1,438,054.16	\$ 4,078,339.81
		Carryover (Encumbered & Available)		\$ 5,516,394

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

TECHNOLOGY- NEW ITEMS

Project / Equipment	Technology Group	Request
Enterprise Software		
Asset Management Software	Media	\$ 85,000
Enterprise Electronic Resources	Media	150,000
iSeries (TERMS)	Information Systems	35,000
LIIS Software Maintenance	Information Systems	428,000
Microsoft EES	Information Systems	855,000
Network Enterprise Software	Infrastructure/Security	939,000
Security Information and event mgt software (SIEM)	Infrastructure/Security	50,000
Infrastructure/Equipment		
Armis Device Security	Infrastructure	170,000
Cabling/Fiber	Infrastructure	1,500,000
Data Center UPS/AC	Infrastructure	176,000
eRate Match	Infrastructure	500,000
Identity Services Engine (ISE) / Prime	Infrastructure	16,000
Intercom Systems	Intercom	300,000
Secondary Site Equipment	Infrastructure	634,000
Sound Systems	Intercom	80,000
Switches, Access Points, & UPS	Infrastructure	1,800,000
Voice Gateways	Telephony	430,000
Media Technology		
Document Cameras	Media	150,000
Instructional Devices Storage	Media	425,000
Total		\$ 8,723,000

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

CYCLICAL CAPITAL - CARRYOVER

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE
ATHLETIC FACILITIES				
POINCIANA HIGH SCHOOL	\$ 46,736.00		\$ 24,580.00	\$ 22,156.00
BATHROOM RENOVATIONS				
HARMONY HIGH SCHOOL	36,588.00	2,132.50	9,837.50	24,618.00
BUS LOOP				
CELEBRATION K-8	90,810.00	8,692.00	62,371.60	19,746.40
CHILLER REPLACEMENT/REPAIR				
ADMINISTRATIVE CENTER	315,000.00	34,213.17	134,477.00	146,309.83
DISTRIBUTED ANTENNA SYSTEMS				
CELEBRATION K-8	378,612.00	263,895.78	112,404.96	2,311.26
CHESTNUT ELEM SCIENCE & ENGIN	101,629.00	33,424.49	68,203.65	0.86
HARMONY COMMUNITY SCHOOL (K-8)	141,229.00	47,886.91	93,341.77	0.32
HARMONY HIGH SCHOOL	348,345.41	346,173.26		2,172.15
HICKORY TREE ELEMENTARY	280,978.00	264,958.08		16,019.92
LAKEVIEW ELEMENTARY	207,304.34	205,765.17	882.50	656.67
NARCOOSSEE MIDDLE SCHOOL	291,688.00	195,271.72	96,415.94	0.34
POINCIANA ACADEMY OF FINE ARTS	271,950.00	113,617.85	158,295.71	36.44
ST. CLOUD HIGH SCHOOL	315,521.32	233,155.96	82,365.36	
WESTSIDE K-8 SCHOOL	170,596.20	61,861.50	108,734.70	
ELECTRICAL				
CHESTNUT ELEM SCIENCE & ENGIN	3,494.00	2,448.78		1,045.22
OSCEOLA TECHNICAL COLLEGE	50,540.38	1,445.00		49,095.38
TOHOPEKALIGA HIGH SCHOOL	110,400.00			110,400.00
ELECTRICAL/PLUMBING				
NEOCITY ACADEMY	7,033.00	4,299.35		2,733.65
OTEC ST CLOUD CAMPUS-OTCS	23,225.00	1,778.26	6,540.00	14,906.74
ENTRANCE				
CYPRESS ELEMENTARY	2,600.00			2,600.00
FENCING				
KOA ELEMENTARY	23,657.90	23,656.08		1.82
FIELD OR TRACK				
CELEBRATION HIGH SCHOOL	450,939.00			450,939.00
FIRE SUPPRESSION SYSTEM				
PURCHASING/WAREHOUSE	439,870.00	4,632.50	4,972.64	430,264.86
LOBBY/RECEPTION MODIFICATIONS				
CYPRESS ELEMENTARY	48,157.85		48,157.85	
DEERWOOD ELEMENTARY	53,252.00		53,252.00	
EAST LAKE ELEMENTARY SCHOOL	91,360.64		91,360.64	
HARMONY HIGH SCHOOL	89,606.57		89,606.57	
NARCOOSSEE ELEMENTARY SCHOOL	98,895.26		98,895.26	
NEPTUNE ELEMENTARY	24,605.56		24,605.56	
NEPTUNE MIDDLE SCHOOL	85,914.70		85,914.70	
OSCEOLA HIGH SCHOOL	99,549.81		99,549.81	
PARKWAY MIDDLE SCHOOL	111,361.50		111,361.50	
ST. CLOUD ELEMENTARY	96,335.18		96,335.18	
MACHINE INSTALLATION				
HARMONY HIGH SCHOOL	31,238.00	2,132.50	21,867.50	7,238.00
MAINT/RENOV				
COUNTY-WIDE	291,372.48			291,372.48
PARKING LOT				
NEOCITY ACADEMY	1,700.00	542.34		1,157.66
OTEC ST CLOUD CAMPUS-OTCS	2,921.00	1,815.23		1,105.77
PARTITIONS				
KISSIMMEE ELEMENTARY SCHOOL	2,484.00	657.22		1,826.78
PLAYGROUND				
HICKORY TREE ELEMENTARY	50,000.00	46,949.20		3,050.80
NARCOOSSEE ELEMENTARY SCHOOL	156,199.00	1,799.00		154,400.00
REMODELING				
VOLUNTARY PREK-REJE	187,990.42	20,736.20	123,293.91	43,960.31
RENOVATION				
CELEBRATION K-8	244,552.00	612.04	210,055.90	33,884.06
REPLACE GYM FLOOR				
HORIZON MIDDLE SCHOOL	189,280.00	67,000.00	122,280.00	

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE
ROOFING				
ADMINISTRATIVE CENTER	330,000.00	13,925.00	14,265.00	301,810.00
PROFESSIONAL DEVELOPMENT	524,237.80	15,780.10	9,740.00	498,717.70
SIDEWALKS				
HARMONY COMMUNITY SCHOOL (K-8)	26,925.00	4,435.44		22,489.56
SITE DRAINAGE				
POINCIANA HIGH SCHOOL	779,522.11	695,313.94		84,208.17
THE OSC CNTY SCH FOR THE ARTS	9,797.00	3,797.00		6,000.00
TECHNOLOGY-WAP				
MILL CREEK ELEMENTARY	55,000.00			55,000.00
WALL				
HARMONY HIGH SCHOOL	21,621.00			21,621.00
WELL				
ELEM CURRICULUM & INSTRUCTION	15,000.00		12,890.00	2,110.00
Grand Total	\$ 7,827,625.43	\$ 2,724,803.57	\$ 2,276,854.71	\$ 2,825,967.15
		Carryover (Encumbered & Available)		\$ 5,102,822

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

Project	Estimated Cost
Secure lobbies	\$ 800,000
Distributed Antenna Systems (DAS)	1,200,000
Contingency/Reserve for new projects	<u>2,000,000</u>
Total	<u><u>\$ 4,000,000</u></u>

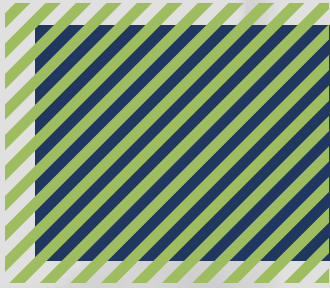
THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
DEFERRED MAINTENANCE - CARRYOVER

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED	AVAILABLE
AC UNITS				
NEPTUNE MIDDLE SCHOOL	\$ 100,000.00	11,210.00	\$ 38,783.00	\$ 50,007.00
HUMAN RESOURCES	12,100.00	68.25		12,031.75
AIR HANDLER UNITS				
LAKEVIEW ELEMENTARY	525,000.00		29,310.00	495,690.00
ATHLETIC FACILITIES				
POINCIANA HIGH SCHOOL	98,581.25	29,500.00		69,081.25
BLEACHERS				
POINCIANA HIGH SCHOOL	100,000.00	72,754.00		27,246.00
BOILER				
REEDY CREEK ELEMENTARY	40,000.00	12,110.97		27,889.03
BUILDING AUTOMATION SYSTEMS				
ST. CLOUD HIGH SCHOOL	357,000.00	355,666.41		1,333.59
CARPET REPLACEMENT				
CELEBRATION K-8	300,000.00	127,598.75	167,707.23	4,694.02
CHESTNUT ELEM SCIENCE & ENGIN	300,000.00	188,852.50	110,490.06	657.44
HARMONY COMMUNITY SCHOOL (K-8)	325,000.00	157,670.35	127,220.70	40,108.95
MILL CREEK ELEMENTARY	400,000.00		313,437.48	86,562.52
NARCOOSSEE ELEMENTARY SCHOOL	300,000.00	237,993.18	27,667.92	34,338.90
POINCIANA HIGH SCHOOL	120,000.00	104,574.03		15,425.97
CHILLER REPLACEMENT/REPAIR				
CELEBRATION HIGH SCHOOL	233,850.13	232,029.13		1,821.00
CENTRAL AVENUE ELEMENTARY	568,781.00	547,168.83	639.18	20,972.99
FLORA RIDGE ELEMENTARY	314,579.12	290,548.45	800.00	23,230.67
NARCOOSSEE MIDDLE SCHOOL	275,000.00	136,549.36	137,354.10	1,096.54
PARTIN SETTLEMENT ELEMENTARY	554,617.20	492,135.20		62,482.00
POINCIANA HIGH SCHOOL	409,750.22	206,952.75	900.00	201,897.47
FIELD OR TRACK				
LIBERTY HIGH SCHOOL	465,947.00	254,343.64	140,909.50	70,693.86
FLOORING				
DISCOVERY 6-8	32,723.05			32,723.05
FOOTBALL FIELD TURF				
OSCEOLA HIGH SCHOOL	150,000.00		99,840.00	50,160.00
FUEL SYSTEMS				
TRANSPORTATION	264,644.54		264,644.54	
GREENHOUSE				
HORIZON MIDDLE SCHOOL	25,000.00	15,693.04		9,306.96
GUTTERS				
BOGGY CREEK ELEMENTARY	10,000.00	4,709.08		5,290.92
CYPRESS ELEMENTARY	50,000.00	4,918.36		45,081.64
HVAC REPAIR/REPLACEMENT				
ADULT LEARNING CENTER	24,000.00			24,000.00
CENTRAL AVENUE ELEMENTARY	40,000.00			40,000.00
HORIZON MIDDLE SCHOOL	3,258,375.98	700,272.85	2,432,256.94	125,846.19
KISSIMMEE MIDDLE SCHOOL	3,246,675.64	731,757.62	2,400,274.74	114,643.28
NEPTUNE MIDDLE SCHOOL	50,000.00			50,000.00
PARKWAY MIDDLE SCHOOL	40,000.00			40,000.00
oTECH ST CLOUD CAMPUS-OTCS	6,000.00			6,000.00
LIGHTING				
CENTRAL AVENUE ELEMENTARY	30,000.00	24,483.08		5,516.92
POINCIANA HIGH SCHOOL	1,288,092.69	1,244,891.02	20,865.70	22,335.97
MAINT/RENOV				
COUNTY-WIDE	1,379,595.91			1,379,595.91
MILLWORK				
CYPRESS ELEMENTARY	80,000.00	4,144.69		75,855.31
PAINT				
CELEBRATION K-8	97,347.50	25,395.00	71,952.50	
CHESTNUT ELEM SCIENCE & ENGIN	80,000.00		65,888.00	14,112.00
HARMONY COMMUNITY SCHOOL (K-8)	67,850.00		67,850.00	
HIGHLANDS ELEMENTARY	100,000.00		58,000.00	42,000.00
NARCOOSSEE ELEMENTARY SCHOOL	80,000.00		59,000.00	21,000.00
NEW BEGINNINGS	80,000.00		52,000.00	28,000.00

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED	AVAILABLE
PARKING LOT				
ADULT LEARNING CENTER	20,000.00	6,469.47		13,530.53
NEPTUNE ELEMENTARY	20,000.00	7,357.14		12,642.86
NEW BEGINNINGS	20,000.00			20,000.00
PAVING				
POINCIANA HIGH SCHOOL	200,000.00			200,000.00
PLAYGROUND				
CENTRAL AVENUE ELEMENTARY	60,000.00	47,425.43		12,574.57
DEERWOOD ELEMENTARY	200,000.00	59,000.46	39,680.84	101,318.70
LAKEVIEW ELEMENTARY	50,000.00			50,000.00
ST. CLOUD ELEMENTARY	75,000.00	23,373.00		51,627.00
THACKER AVE ELEM INTL STUDIES	75,000.00		68,030.45	6,969.55
PLUMBING REPAIRS				
DISCOVERY 6-8	500,000.00		18,400.00	481,600.00
ROOFING				
COUNTY-WIDE	50,000.00	21,574.54		28,425.46
SIDEWALKS				
CANOE CREEK CHARTER ACADEMY	101,360.00	56,045.48		45,314.52
STAGE RIGGING				
CELEBRATION K-8	6,175.75		6,175.75	
CENTRAL AVENUE ELEMENTARY	2,018.00		2,018.00	
COUNTY-WIDE	4,943.93			4,943.93
DEERWOOD ELEMENTARY	14,068.39		14,068.39	
HARMONY COMMUNITY SCHOOL (K-8)	4,400.50		4,400.50	
KISSIMMEE ELEMENTARY SCHOOL	7,905.00		7,905.00	
KISSIMMEE MIDDLE SCHOOL	6,806.50		6,806.50	
LIBERTY HIGH SCHOOL	30,021.00		30,021.00	
ST. CLOUD ELEMENTARY	3,660.93		3,660.93	
WINDOW BLINDS				
DEERWOOD ELEMENTARY	26,000.00	12,470.97		13,529.03
Grand Total	\$ 17,757,871.23	\$ 6,447,707.03	\$ 6,888,958.95	\$ 4,421,205.25
		Carryover (Encumbered & Available)		\$ 11,310,164

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

Facility	Project	Estimated Cost
Celebration K8	Boiler # 2 repairs	\$ 15,000
Deerwood Elementary	HVAC Controls & Controllers	75,000
Denn John Middle	Gym Lighting still has 72 (T12)	25,000
Flora Ridge Elementary	Interior Painting	80,000
Hickory Tree Elementary	HVAC Controls & Controllers	250,000
Highlands Elementary	Flooring for Music, Band and Media	60,000
Kissimmee Middle	Window blinds	65,000
Lakeview Elementary	Replace controls	250,000
Lakeview Elementary	Paint interior and exterior trim	100,000
Lakeview Elementary	Replace all carpet including PE	325,000
Liberty High School	Football field turf replacement	150,000
Mill Creek Elementary	Playground behind building 10	60,000
Mill Creek Elementary	Playground by small shed	60,000
Osceola High	Correct inadequate ventilation 2nd floor; low cooling load	650,000
oTECH (Simpson Rd)	HVAC Controls and Controllers	170,000
Partin Settlement Elementary	HVAC Controls and Controllers	250,000
Pleasant Hill Elementary	Cooling Tower	100,000
Poinciana Academy of Fine Arts	Large Playground	175,000
Professional and Technical HS	HVAC Controls and Controllers	200,000
Ross Jeffries	Building 12 roof	150,000
School Nutrition Services	Roof replacement for portable 118 & 121	40,000
St. Cloud High	Compactor	22,000
Sunrise Elementary	Two chillers	600,000
Tohopekaliga High	Drainage athletic area	100,000
County-wide	Turf equipment	150,000
County-wide	Stage Rigging	75,000
Contingency/Reserve		303,000
	Total	\$ 4,500,000



Special Revenue Fund



FUND 400

SPECIAL REVENUE FUND BUDGET

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

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

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

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

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

Source	ACCT. NO.	2021-22 Tentative	2020-21 Budget	Difference
FEDERAL:				
Other Federal Direct	190	518,850.13	459,507.49	59,342.64
Miscellaneous Federal Direct	199	1,400,000.00	4,115,725.89	(2,715,725.89)
Vocational Education Act	201	1,405,717.44	1,006,028.58	399,688.86
Teacher and Principal Training	225	3,361,699.61	4,006,240.71	(644,541.10)
Individuals with Disabilities Education Act, PL94-142	230	16,799,939.32	16,465,313.14	334,626.18
Title I Targeted Assistance	240	27,149,204.84	25,127,806.50	2,021,398.34
Adult General Education	251	901,763.83	878,453.24	23,310.59
National School Lunch Act Lunch	261	23,767,406.00	21,200,000.00	2,567,406.00
National School Lunch Act Breakfast	262	6,638,426.00	6,800,000.00	(161,574.00)
National School Lunch Act Snack	263	440,906.00	475,000.00	(34,094.00)
U.S.D.A Commodities	265	2,982,000.00	3,050,402.00	(68,402.00)
Summer Feeding	267	597,271.00	600,000.00	(2,729.00)
Education Stabilization Funds	27?	190,832,624.65	17,338,128.01	173,494,496.64
Other Federal Through State	290	6,819,934.47	4,921,670.95	1,898,263.52
Emergency Immigrant	293	3,614,376.29	2,790,163.80	824,212.49
Total Federal		287,230,119.58	109,234,440.31	177,995,679.27
STATE:				
School Breakfast Supplement	337	187,806.00	202,584.00	(14,778.00)
Food Service Supplement	338	265,500.00	247,416.00	18,084.00
Total State		453,306.00	450,000.00	3,306.00
LOCAL:				
Interest, Including Profit on Investments	43X	300,000.00	300,000.00	-
Food Service Sales	450	1,302,419.00	1,199,341.00	103,078.00
Miscellaneous Local Sources	495	85,000.00	100,000.00	(15,000.00)
Total Local		1,687,419.00	1,599,341.00	88,078.00
OTHER SOURCES:				
Transfers In	610	-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		289,370,844.58	111,283,781.31	178,087,063.27
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	1,550,526.06	1,550,526.06	-
Restricted for Grants and Programs	2729	17,001,321.88	11,231,645.67	5,769,676.21
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Beginning Fund Balance		18,551,847.94	12,782,171.73	5,769,676.21
TOTAL EST REVENUE AND BEGINNING FD BAL		307,922,692.52	124,065,953.04	183,856,739.48

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

Use	ACCT. NO.	2021-22 Tentative	2020-21 Budget	Difference
Instruction	5000	209,663,542.60	55,033,438.38	154,630,104.22
Pupil Personnel Services	6100	5,724,329.98	3,770,331.18	1,953,998.80
Instructional Media	6200	1,342,680.69	266,779.71	1,075,900.98
Instruction and Curriculum Development	6300	11,060,849.80	8,270,007.04	2,790,842.76
Instructional Staff Training	6400	7,854,908.31	5,372,653.84	2,482,254.47
Instruction Related Technology	6500	9,838,029.18	118,724.23	9,719,304.95
General Administration	7200	1,998,344.73	1,824,440.40	173,904.33
School Administration	7300	6,454.30	7,592.17	(1,137.87)
Food Services	7600	43,641,656.60	39,375,507.48	4,266,149.12
Central Services	7700	1,431,577.29	648,895.22	782,682.07
Pupil Transportation	7800	727,414.15	268,601.08	458,813.07
Operation of Plant	7900	1,207,908.11	37,980.00	1,169,928.11
Maintenance of Plant	8100	36,828.87	52,900.37	(16,071.50)
Administrative Technology Services	8200	510,948.45	31,312.17	479,636.28
Community Services	9100	1,400,294.12	1,400,000.00	294.12
Total Appropriations		296,445,767.18	116,479,163.27	179,966,603.91
OTHER USES:				
Transfers Out	9700	-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		296,445,767.18	116,479,163.27	179,966,603.91
ESTIMATED REVENUES LESS APPROPRIATIONS		(7,074,922.60)	(5,195,381.96)	(1,879,540.64)
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	1,550,526.06	1,550,526.06	-
Restricted for Grants and Programs	2729	9,926,399.28	6,036,263.71	3,890,135.57
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Ending Fund Balance		11,476,925.34	7,586,789.77	3,890,135.57
TOTAL APPROPRIATIONS AND ENDING FD BAL		307,922,692.52	124,065,953.04	183,856,739.48

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

Source	ACCT. NO.	2021-22 Tentative	2020-21 Budget	Difference
FEDERAL:				
National School Lunch Act Lunch	261	23,767,406.00	21,200,000.00	2,567,406.00
National School Lunch Act Breakfast	262	6,638,426.00	6,800,000.00	(161,574.00)
National School Lunch Act Snack	263	440,906.00	475,000.00	(34,094.00)
U.S.D.A Commodities	265	2,982,000.00	3,050,402.00	(68,402.00)
Summer Feeding	267	597,271.00	600,000.00	(2,729.00)
Total Federal		34,426,009.00	32,125,402.00	2,300,607.00
STATE:				
School Breakfast Supplement	337	187,806.00	202,584.00	(14,778.00)
Food Service Supplement	338	265,500.00	247,416.00	18,084.00
Total State		453,306.00	450,000.00	3,306.00
LOCAL:				
Interest, Including Profit on Investments	43X	300,000.00	300,000.00	-
Food Service Sales	450	1,302,419.00	1,199,341.00	103,078.00
Miscellaneous Local Sources	495	85,000.00	100,000.00	(15,000.00)
Total Local		1,687,419.00	1,599,341.00	88,078.00
OTHER SOURCES:				
Transfers In	610	-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		36,566,734.00	34,174,743.00	2,391,991.00
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	1,550,526.06	1,550,526.06	-
Restricted for Grants and Programs	2729	17,001,321.88	11,231,645.67	5,769,676.21
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Beginning Fund Balance		18,551,847.94	12,782,171.73	5,769,676.21
TOTAL EST REVENUE AND BEGINNING FD BAL		55,118,581.94	46,956,914.73	8,161,667.21

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

Use	ACCT. NO.	2021-22 Tentative	2020-21 Budget	Difference
FOOD SERVICE (Function 7600)				
Salaries	100	8,126,853.93	9,824,338.59	(1,697,484.66)
Salaries-Overtime	102	262,000.00	262,000.00	-
Retirement	210	906,125.44	1,007,233.61	(101,108.17)
Social Security	220	645,704.49	777,561.50	(131,857.01)
Group Insurance	230	2,554,568.02	3,125,030.79	(570,462.77)
Workers' Compensation	240	240,000.00	240,000.00	-
Purchased Service	310	32,000.00	32,000.00	-
Technology Related Prof. and Technical Svcs.	319	80,000.00	80,000.00	-
Travel	330	37,135.00	37,135.00	-
Administrative Travel	331	11,250.00	11,250.00	-
Repairs and Maintenance	350	135,520.00	161,970.00	(26,450.00)
Technology Related Repairs and Maintenance	359	40,000.00	40,000.00	-
Rentals	360	2,000.00	2,000.00	-
Technology Related Rentals	369	70,000.00	70,000.00	-
Garbage & Trash/Other	381	200.00	200.00	-
Postage	371	300.00	300.00	-
Telephone and Data Comm	379	2,098.70	1,850.00	248.70
Other Purchased Services	390	108,000.00	108,000.00	-
Other Tech Related Purchased Services	399	44,200.00	44,200.00	-
Natural Gas	410	7,600.00	7,600.00	-
Propane or Bottled Gas	420	26,910.00	26,910.00	-
Gasoline	450	19,000.00	19,000.00	-
Diesel Fuel	460	6,500.00	6,500.00	-
Supplies	510	2,126,172.92	2,476,110.75	(349,937.83)
Technology Related Supplies	519	36,000.00	36,000.00	-
Repair Parts	550	5,100.00	5,100.00	-
Food	570	9,534,000.00	9,544,635.68	(10,635.68)
USDA Donated Foods	580	2,983,000.00	3,051,402.00	(68,402.00)
Other Materials and Supplies	590	6,222.52	-	6,222.52
Budget Reserves	593	3,500,912.38	1,000,000.00	2,500,912.38
Pest Control	595	25,660.00	25,660.00	-
Furniture, Fixtures & Equipment (prop. rec.)	641	146,377.70	161,339.96	(14,962.26)
Furniture, Fixtures & Equipment (no prop. rec.)	642	97,500.00	97,500.00	-
Capitalized Computer Equipment	643	75,000.00	75,000.00	-
Non-capitalized Computer Equipment	644	484,650.00	282,000.00	202,650.00
Technology Related Capitalized FF&E	648	90,000.00	90,000.00	-
Technology Related Non Capitalized FF&E	649	26,399.99	30,530.99	(4,131.00)
Motor Vehicles Other Than Buses	652	252,000.00	1,209,713.86	(957,713.86)
Remodeling & Renovations	680	100,000.00	100,000.00	-
Remodeling Capitalized	681	6,990,580.00	5,059,802.23	1,930,777.77
Non-Capitalized Remodel & Renovate	682	3,563,915.51	50.00	3,563,865.51
Capitalized Software	691	10.00	10.00	-
Non-capitalized Software	692	200.00	200.00	-
Dues and Fees	730	26,990.00	26,990.00	-
Other Personnel Services	750	207,000.00	207,000.00	-
Misc Exp/Indirect Cost	79?	6,000.00	6,000.00	-
Total Appropriations		43,641,656.60	39,370,124.96	4,271,531.64
OTHER USES:				
Transfers Out	9700	-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		43,641,656.60	39,370,124.96	4,271,531.64
ESTIMATED REVENUE LESS APPROPRIATIONS		(7,074,922.60)	(5,195,381.96)	(1,879,540.64)
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	1,550,526.06	1,550,526.06	-
Restricted for Grants and Programs	2729	9,926,399.28	6,036,263.71	3,890,135.57
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Ending Fund Balance		11,476,925.34	7,586,789.77	3,890,135.57
TOTAL APPROPRIATIONS AND ENDING FD BAL		55,118,581.94	46,956,914.73	8,161,667.21

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

Source	ACCT. NO.	2021-22 Tentative	2020-21 Budget	Difference
FEDERAL:				
Other Federal Direct	190	518,850.13	459,507.49	59,342.64
Miscellaneous Federal Direct	199	1,400,000.00	4,069,371.00	(2,669,371.00)
Vocational Education Act	201	1,405,717.44	1,006,028.58	399,688.86
Teacher and Principal Training	225	3,361,699.61	4,006,240.71	(644,541.10)
Individuals with Disabilities Education Act, PL94-142	230	16,799,939.32	16,465,313.14	334,626.18
Title I Targeted Assistance	240	27,149,204.84	25,127,806.50	2,021,398.34
Adult General Education	251	901,763.83	878,453.24	23,310.59
Other Federal Through State	290	6,577,740.46	4,921,670.95	1,656,069.51
Emergency Immigrant	293	3,614,376.29	2,790,163.80	824,212.49
Total Federal		61,729,291.92	59,724,555.41	2,004,736.51
OTHER SOURCES:				
Transfers In	610	-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		61,729,291.92	59,724,555.41	2,004,736.51
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	-	-	-
Restricted for Grants and Programs	2729	-	-	-
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Beginning Fund Balance		-	-	-
TOTAL EST REVENUE AND BEGINNING FD BAL		61,729,291.92	59,724,555.41	2,004,736.51

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

Use	ACCT. NO.	2021-22 Tentative	2020-21 Budget	Difference
Instruction	5000	37,892,141.83	38,538,274.19	(646,132.36)
Pupil Personnel Services	6100	3,669,134.49	3,770,331.18	(101,196.69)
Instructional Media	6200	168,772.42	266,779.71	(98,007.29)
Instruction and Curriculum Development	6300	10,456,633.27	8,186,167.68	2,270,465.59
Instructional Staff Training	6400	5,885,372.84	5,372,653.84	512,719.00
Instruction Related Technology	6500	117,958.13	118,724.23	(766.10)
General Administration	7200	842,062.89	1,201,825.05	(359,762.16)
School Administration	7300	6,454.30	7,592.17	(1,137.87)
Food Services	7600	-	5,382.52	(5,382.52)
Central Services	7700	580,927.08	648,895.22	(67,968.14)
Pupil Transportation	7800	641,388.58	85,737.08	555,651.50
Operation of Plant	7900	-	37,980.00	(37,980.00)
Maintenance of Plant	8100	36,828.87	52,900.37	(16,071.50)
Administrative Technology Services	8200	31,323.10	31,312.17	10.93
Community Services	9100	1,400,294.12	1,400,000.00	294.12
Total Appropriations		61,729,291.92	59,724,555.41	2,004,736.51
OTHER USES:				
Transfers Out	9700	-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		61,729,291.92	59,724,555.41	2,004,736.51
ESTIMATED REVENUES LESS APPROPRIATIONS		-	-	(0.00)
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	-	-	-
Restricted for Grants and Programs	2729	-	-	-
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Ending Fund Balance		-	-	(0.00)
TOTAL APPROPRIATIONS AND ENDING FD BAL		61,729,291.92	59,724,555.41	2,004,736.51

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

Source	ACCT. NO.	420 Fed-State	421 Pell Grants	422 Federal Direct	Total
FEDERAL:					
Other Federal Direct	190	53,716.33	-	465,133.80	518,850.13
Miscellaneous Federal Direct	199	-	1,400,000.00	-	1,400,000.00
Vocational Education Act	201	1,405,717.44	-	-	1,405,717.44
Teacher and Principal Training	225	3,361,699.61	-	-	3,361,699.61
Individuals with Disabilities Education Act, PL94-142	230	16,799,939.32	-	-	16,799,939.32
Title I Targeted Assistance	240	27,149,204.84	-	-	27,149,204.84
Adult General Education	251	901,763.83	-	-	901,763.83
Other Federal Through State	290	6,577,740.46	-	-	6,577,740.46
Emergency Immigrant	293	3,614,376.29	-	-	3,614,376.29
Total Federal		59,864,158.12	1,400,000.00	465,133.80	61,729,291.92
OTHER SOURCES:					
Transfers In	610	-	-	-	-
Total Other Sources		-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		59,864,158.12	1,400,000.00	465,133.80	61,729,291.92
FUND BALANCE AT BEGINNING OF YEAR:					
Nonspendable-Inventory	2711	-	-	-	-
Restricted for Grants and Programs	2729	-	-	-	-
Assigned for Other Programs	2749	-	-	-	-
Unassigned	2750	-	-	-	-
Total Beginning Fund Balance		-	-	-	-
TOTAL EST REVENUE AND BEGINNING FD BAL		59,864,158.12	1,400,000.00	465,133.80	61,729,291.92

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

Use	ACCT. NO.	420 Fed-State	421 Pell Grants	422 Federal Direct	Total
Instruction	5000	37,750,747.97	-	141,393.86	37,892,141.83
Pupil Personnel Services	6100	3,364,570.77	-	304,563.72	3,669,134.49
Instructional Media	6200	168,772.42	-	-	168,772.42
Instruction and Curriculum Development	6300	10,456,633.27	-	-	10,456,633.27
Instructional Staff Training	6400	5,879,372.84	-	6,000.00	5,885,372.84
Instruction Related Technology	6500	117,958.13	-	-	117,958.13
General Administration	7200	828,886.67	-	13,176.22	842,062.89
School Administration	7300	6,454.30	-	-	6,454.30
Central Services	7700	580,927.08	-	-	580,927.08
Pupil Transportation	7800	641,388.58	-	-	641,388.58
Maintenance of Plant	8100	36,828.87	-	-	36,828.87
Administrative Technology Services	8200	31,323.10	-	-	31,323.10
Community Services	9100	294.12	1,400,000.00	-	1,400,294.12
TOTAL APPROPRIATIONS AND OTHER USES		59,864,158.12	1,400,000.00	465,133.80	61,729,291.92
ESTIMATED REVENUES LESS APPROPRIATIONS		-	-	-	-
FUND BALANCE AT END OF YEAR:					
Nonspendable-Inventory	2711	-	-	-	-
Restricted for Grants and Programs	2729	-	-	-	-
Assigned for Other Programs	2749	-	-	-	-
Unassigned	2750	-	-	-	-
Total Ending Fund Balance		-	-	-	-
TOTAL APPROPRIATIONS AND ENDING FD BAL		59,864,158.12	1,400,000.00	465,133.80	61,729,291.92

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (CARES ACT) - ESTIMATED REVENUES - 2021-22

Source	ACCT. NO.	2021-22 Tentative	2020-21 Budget	Difference
FEDERAL:				
Miscellaneous Federal Direct	199	-	46,354.89	(46,354.89)
Cares Act - Education Stabilization	271	189,872,651.83	16,547,364.01	173,325,287.82
Cares Act - CTE K12 Infrastructure	272	901,033.15	497,564.00	403,469.15
Cares Act - Child Care Fund	273	58,939.67	293,200.00	(234,260.33)
Other Federal Through State	290	242,194.01	-	242,194.01
Total Federal		191,074,818.66	17,384,482.90	173,690,335.76
OTHER SOURCES:				
Transfers In	610	-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		191,074,818.66	17,384,482.90	173,690,335.76
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	-	-	-
Restricted for Grants and Programs	2729	-	-	-
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Beginning Fund Balance		-	-	-
TOTAL EST REVENUE AND BEGINNING FD BAL		191,074,818.66	17,384,482.90	173,690,335.76

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (CARES ACT) - SUMMARY OF APPROPRIATIONS AND FUND BALANCE - 2021-22

Use	ACCT. NO.	2021-22 Tentative	2020-21 Budget	Difference
Instruction	5000	171,771,400.77	16,495,164.19	155,276,236.58
Pupil Personnel Services	6100	2,055,195.49	-	2,055,195.49
Instruction and Curriculum Development	6300	604,216.53	83,839.36	520,377.17
Instructional Staff Training	6400	1,969,535.47	-	1,969,535.47
Instruction Related Technology	6500	9,720,071.05	-	9,720,071.05
General Administration	7200	1,156,281.84	622,615.35	533,666.49
Central Services	7700	850,650.21	-	850,650.21
Pupil Transportation	7800	86,025.57	182,864.00	(96,838.43)
Operation of Plant	7900	1,207,908.11	-	1,207,908.11
Administrative Technology Services	8200	479,625.35	-	479,625.35
TOTAL APPROPRIATIONS AND OTHER USES		191,074,818.66	17,384,482.90	173,690,335.76
ESTIMATED REVENUES LESS APPROPRIATIONS		-	-	-
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	-	-	-
Restricted for Grants and Programs	2729	-	-	-
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Ending Fund Balance		-	-	-
TOTAL APPROPRIATIONS AND ENDING FD BAL		191,074,818.66	17,384,482.90	173,690,335.76

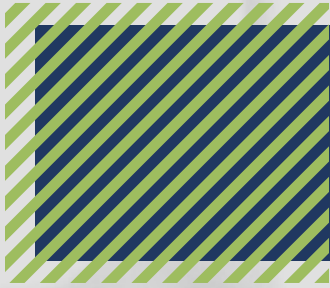
THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (CARES ACT) - ESTIMATED REVENUES BY FUND - 2021-22

Source	ACCT. NO.	441 ESSER I	442 Other CARES	443 ESSER II	444 Other CRRSA	445 ESSER III	Total
FEDERAL:							
Cares Act - Education Stabilization	271	2,443,903.94	281,556.78	51,147,191.11	-	136,000,000.00	187,428,747.89
Cares Act - CTE K12 Infrastructure	272	-	101,945.15	-	799,088.00	-	901,033.15
Cares Act - Child Care Fund	273	-	58,939.67	-	-	-	58,939.67
Other Federal Through State	290	-	242,194.01	-	-	-	242,194.01
Total Federal		2,443,903.94	684,635.61	51,147,191.11	799,088.00	136,000,000.00	191,074,818.66
OTHER SOURCES:							
Transfers In	610	-	-	-	-	-	-
Total Other Sources		-	-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		2,443,903.94	684,635.61	51,147,191.11	799,088.00	136,000,000.00	188,630,914.72
FUND BALANCE AT BEGINNING OF YEAR:							
Nonspendable-Inventory	2711	-	-	-	-	-	-
Restricted for Grants and Programs	2729	-	-	-	-	-	-
Assigned for Other Programs	2749	-	-	-	-	-	-
Unassigned	2750	-	-	-	-	-	-
Total Beginning Fund Balance		-	-	-	-	-	-
TOTAL EST REVENUE AND BEGINNING FD BAL		2,443,903.94	684,635.61	51,147,191.11	799,088.00	136,000,000.00	188,630,914.72

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

SPECIAL REVENUE FUNDS (CARES ACT) - SUMMARY OF APPROPRIATIONS AND FUND BALANCE BY FUND - 2021-22

Use	ACCT. NO.	441 ESSER I	442 Other CARES	443 ESSER II	444 Other CRRSA	445 ESSER III	Total
Instruction	5000	1,717,808.40	595,316.71	39,535,504.88	799,088.00	129,123,682.78	171,771,400.77
Pupil Personnel Services	6100	55,542.36	-	1,999,653.13	-	-	2,055,195.49
Instructional Media	6200	-	-	-	-	1,173,908.27	1,173,908.27
Instruction and Curriculum Development	6300	156,633.65	16,382.15	368,059.89	-	63,140.84	604,216.53
Instructional Staff Training	6400	117,754.00	5,896.54	319,744.77	-	1,526,140.16	1,969,535.47
Instruction Related Technology	6500	25,027.10	-	6,061,541.35	-	3,633,502.60	9,720,071.05
General Administration	7200	353,544.17	-	802,737.67	-	-	1,156,281.84
Central Services	7700	-	62,140.21	788,510.00	-	-	850,650.21
Pupil Transportation	7800	9,120.00	4,900.00	72,005.57	-	-	86,025.57
Operation of Plant	7900	8,474.26	-	1,199,433.85	-	-	1,207,908.11
Administrative Technology Services	8200	-	-	-	-	479,625.35	479,625.35
TOTAL APPROPRIATIONS AND OTHER USES		2,443,903.94	684,635.61	51,147,191.11	799,088.00	136,000,000.00	191,074,818.66
ESTIMATED REVENUES LESS APPROPRIATIONS		-	-	-	-	-	-
FUND BALANCE AT END OF YEAR:							
Nonspendable-Inventory	2711	-	-	-	-	-	-
Restricted for Grants and Programs	2729	-	-	-	-	-	-
Assigned for Other Programs	2749	-	-	-	-	-	-
Unassigned	2750	-	-	-	-	-	-
Total Ending Fund Balance		-	-	-	-	-	-
TOTAL APPROPRIATIONS AND ENDING FD BAL		2,443,903.94	684,635.61	51,147,191.11	799,088.00	136,000,000.00	191,074,818.66



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 FUNDS COMBINED - ESTIMATED REVENUES

Source	ACCT. NO.	2021-22 Tentative	2020-21 Budget*	Difference
LOCAL:				
Premiums	484	62,877,010.00	64,686,609.00	(1,809,599.00)
Total Local		62,877,010.00	64,686,609.00	(1,809,599.00)
OTHER SOURCES:				
Transfers In		-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		62,877,010.00	64,686,609.00	(1,809,599.00)
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets		17,539,339.58	13,939,339.58	3,600,000.00
Total Beginning Net Assets		17,539,339.58	13,939,339.58	3,600,000.00
TOTAL EST REVENUE AND BEGINNING NET ASSETS		80,416,349.58	78,625,948.58	1,790,401.00

* Pending final budget amendments

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

Use	ACCT. NO.	2021-22 Tentative	2020-21 Budget*	Difference
GROUP INSURANCE APPROPRIATIONS:	7770			
Professional & Technical Services	3100	10,367,504.00	7,120,125.00	3,247,379.00
Insurance & Bond Premiums	3200	3,884,506.00	3,336,684.00	547,822.00
Supplies	5100	1,000,000.00	500,000.00	500,000.00
Furniture, Fixtures, & Equipment	6400	50,000.00	100,000.00	(50,000.00)
Claims Expense	7700	47,300,000.00	50,554,000.00	(3,254,000.00)
Depreciation Expense	7800	110,000.00	110,000.00	-
Total Group Insurance Appropriations		62,712,010.00	61,720,809.00	991,201.00
OTHER USES:				
Transfers Out		-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		62,712,010.00	61,720,809.00	991,201.00
ESTIMATED REVENUES LESS APPROPRIATIONS		165,000.00	2,965,800.00	(2,800,800.00)
NET ASSETS AT END OF YEAR:				
Restricted Net Assets		17,704,339.58	16,905,139.58	799,200.00
Total Ending Net Assets		17,704,339.58	16,905,139.58	799,200.00
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		80,416,349.58	78,625,948.58	1,790,401.00

* Pending final budget amendments

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

Source	ACCT. NO.	2021-22 Tentative	2020-21 Budget*	Difference
LOCAL:				
Premiums	484			
Employer	001	48,650,000.00	49,829,800.00	(1,179,800.00)
Employee	070	7,600,000.00	8,250,000.00	(650,000.00)
Retiree/LOA	071	1,250,000.00	1,500,000.00	(250,000.00)
COBRA	072	25,000.00	75,000.00	(50,000.00)
Total Local		57,525,000.00	59,654,800.00	(2,129,800.00)
OTHER SOURCES:				
Transfers In		-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		57,525,000.00	59,654,800.00	(2,129,800.00)
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets		13,850,945.32	10,250,945.32	3,600,000.00
Total Beginning Net Assets		13,850,945.32	10,250,945.32	3,600,000.00
TOTAL EST REVENUE AND BEGINNING NET ASSETS		71,375,945.32	69,905,745.32	1,470,200.00

* Pending final budget amendments

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

Use	ACCT. NO.	2021-22 Tentative	2020-21 Budget*	Difference
HEALTH & LIFE INS APPROPRIATIONS:	7770			
Professional & Technical Services	3100	9,950,000.00	6,650,000.00	3,300,000.00
Insurance & Bond Premiums	3200	850,000.00	675,000.00	175,000.00
Supplies	5100	1,000,000.00	500,000.00	500,000.00
Furniture, Fixtures, & Equipment	6400	50,000.00	100,000.00	(50,000.00)
Claims Expense	7700	45,000,000.00	48,654,000.00	(3,654,000.00)
Depreciation Expense	7800	110,000.00	110,000.00	-
Total Health & Life Ins Appropriations		56,960,000.00	56,689,000.00	271,000.00
OTHER USES:				
Transfers Out		-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		56,960,000.00	56,689,000.00	271,000.00
ESTIMATED REVENUES LESS APPROPRIATIONS		565,000.00	2,965,800.00	(2,400,800.00)
NET ASSETS AT END OF YEAR:				
Restricted Net Assets		14,415,945.32	13,216,745.32	1,199,200.00
Total Ending Net Assets		14,415,945.32	13,216,745.32	1,199,200.00
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		71,375,945.32	69,905,745.32	1,470,200.00

* Pending final budget amendments

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

Source	ACCT. NO.	2021-22 Tentative	2020-21 Budget*	Difference
LOCAL:				
Premiums	484			
- Property & Casualty		3,252,010.00	2,948,380.00	303,630.00
- Workers Compensation		2,100,000.00	2,083,429.00	16,571.00
Total Local		5,352,010.00	5,031,809.00	320,201.00
OTHER SOURCES:				
Transfers In		-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		5,352,010.00	5,031,809.00	320,201.00
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets		3,688,394.26	3,688,394.26	-
Total Beginning Net Assets		3,688,394.26	3,688,394.26	-
TOTAL EST REVENUE AND BEGINNING NET ASSETS		9,040,404.26	8,720,203.26	320,201.00

* Pending final budget amendments

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

Use	ACCT. NO.	2021-22 Tentative	2020-21 Budget*	Difference
CASUALTY INSURANCE APPROPRIATIONS:	7770			
Professional & Technical Services	3100	417,504.00	470,125.00	(52,621.00)
Insurance & Bond Premiums	3200	3,034,506.00	2,661,684.00	372,822.00
Claims Expense	7700	2,300,000.00	1,900,000.00	400,000.00
Total Casualty Insurance Appropriations		5,752,010.00	5,031,809.00	720,201.00
OTHER USES:				
Transfers Out		-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		5,752,010.00	5,031,809.00	720,201.00
ESTIMATED REVENUES LESS APPROPRIATIONS		(400,000.00)	-	(400,000.00)
NET ASSETS AT END OF YEAR:				
Restricted Net Assets		3,288,394.26	3,688,394.26	(400,000.00)
Total Ending Net Assets		3,288,394.26	3,688,394.26	(400,000.00)
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		9,040,404.26	8,720,203.26	320,201.00

* Pending final budget amendments



The School District of Osceola County, FL

2021-22 Tentative Budget

School Board Members

Clarence Thacker
Chair

Terry Castillo
Vice Chair

Julius Melendez

Jon Arguello

Robert Bass

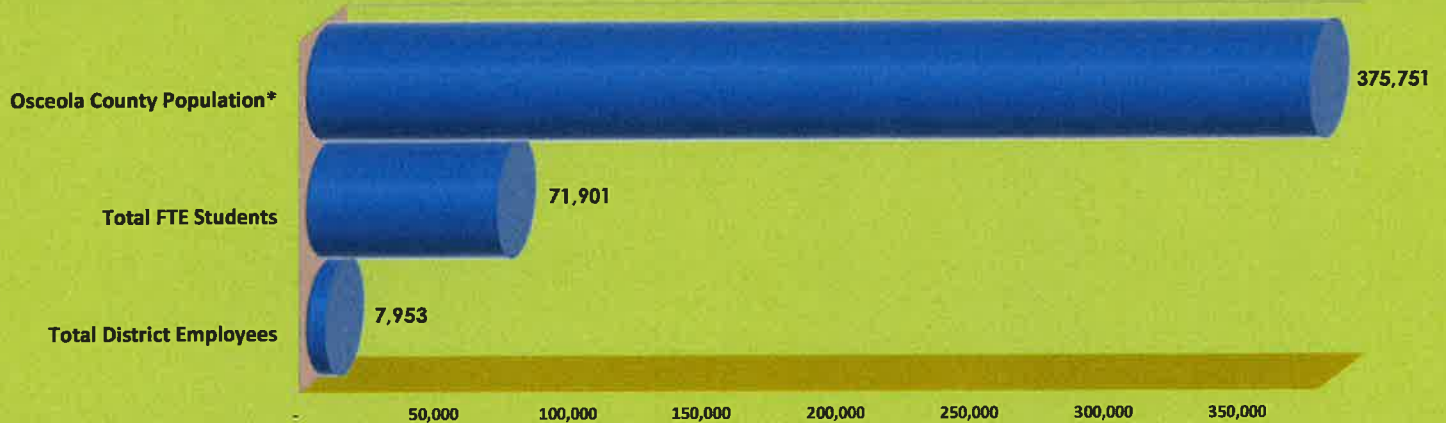
Dr. Debra Pace
Superintendent

Sarah E. Graber, CPA, CGFO
Chief Finance Officer

Jose Gonzalez
Director of Budget

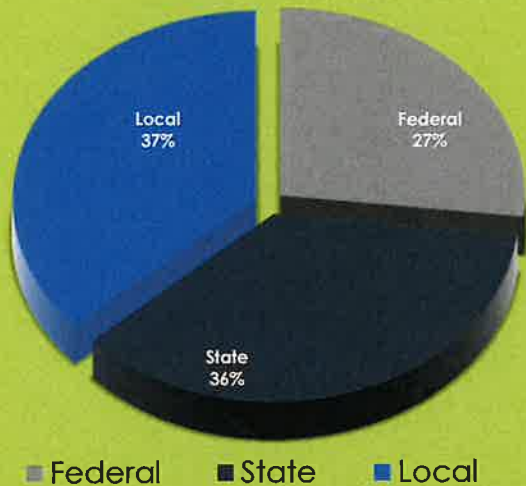
OUR MISSION: INSPIRING ALL LEARNERS TO REACH THEIR HIGHEST
POTENTIAL AS RESPONSIBLE, PRODUCTIVE CITIZENS.

District Overview



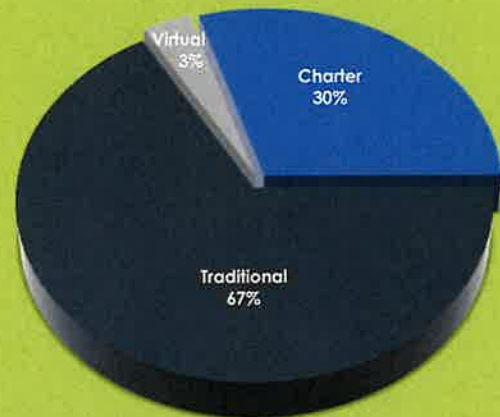
*U.S. Census Bureau Data

Funding Sources



■ Federal ■ State ■ Local

Schools by Type



■ Traditional ■ Virtual ■ Charter

Operating Budget by Category

SCHOOL INSTRUCTION AND SUPPORT

\$ 518,142,372

Instruction	407,415,692
Pupil Personnel Services	27,440,725
Instructional Media Services	4,983,048
Instructional and Curriculum Development Svcs	15,417,071
Instructional Staff Training Services	8,279,893
Instruction Related Technology	4,770,141
School Administration	25,337,642
Pupil Transportation Services	24,498,160

OPERATIONS

\$ 64,651,417

Facilities Acquisition and Construction	13,148,323
Food Services	21,938
Operation of Plant	40,324,182
Maintenance of Plant	11,156,975

OTHER

\$ 24,598,335

School Board	1,390,720
General Administration	1,854,660
Fiscal Services	2,382,156
Central Services	8,837,746
Administrative Technology Services	4,704,310
Community Services	5,428,744
Debt Service	





CERTIFICATION OF SCHOOL TAXABLE VALUE

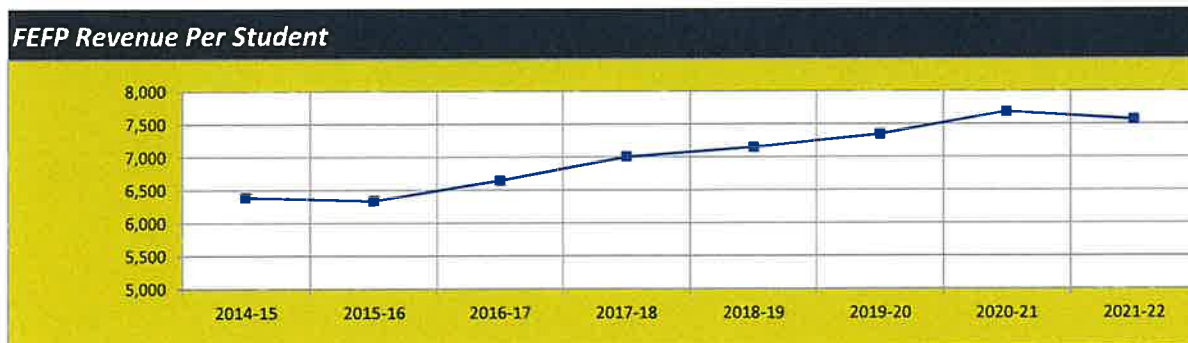
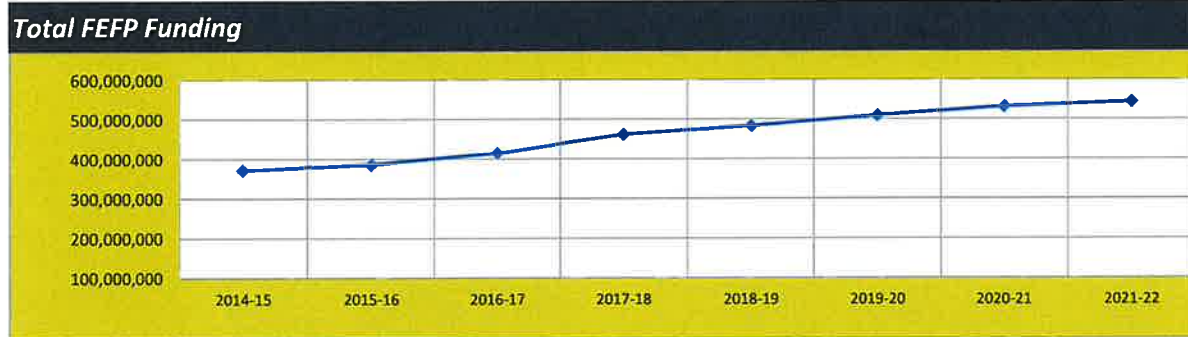
DR-4205
R. 5/13
Rule 12D-16.002, FAC
Effective 5/13
Provisional

Year : 2021	County : OSCEOLA								
Name of School District : SCHOOL DISTRICT OF OSCEOLA COUNTY									
SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT									
1. Current year taxable value of real property for operating purposes	\$ 34,877,934,422 (1)								
2. Current year taxable value of personal property for operating purposes	\$ 1,623,516,861 (2)								
3. Current year taxable value of centrally assessed property for operating purposes	\$ 5,650,365 (3)								
4. Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$ 36,507,101,648 (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.)	\$ 1,665,601,276 (5)								
6. Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$ 34,841,500,372 (6)								
7. Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$ 33,838,741,997 (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>	☐ Yes ☒ No (8)								
Property Appraiser Certification SIGN HERE I certify the taxable values above are correct to the best of my knowledge. Signature of Property Appraiser : Electronically Certified by Property Appraiser Date : 6/30/2021 8:52 AM									
SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER									
Local board millage includes discretionary and capital outlay.									
9. Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>	3.7780 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>	\$ 127,842,767 (11)								
12. Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$ 76,069,492 (12)								
13. Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$ 203,912,259 (13)								
14. Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	3.6693 per \$1,000 (14)								
15. Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.1833 per \$1,000 (15)								
16. Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	3.6490 per \$1,000 (16)								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">A. Capital Outlay</td> <td style="width: 25%;">B. Discretionary Operating</td> <td style="width: 25%;">C. Discretionary Capital Improvement</td> <td style="width: 25%;">D. Use only with instructions from the Department of Revenue</td> </tr> <tr> <td>1.5000</td> <td>0.7480</td> <td>0.0000</td> <td></td> </tr> </table>	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	1.5000	0.7480	0.0000		E. Additional Voted Millage 0.0000 (17)
A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue						
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									

Name of School District :				DR-4205 R. 5/13 Page 2	
18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$	133,214,414	(18)	
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	82,067,965	(19)	
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$	215,282,378	(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>		-0.55 %	(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>		0.76 %	(22)	
Final public budget hearing		Date :	9/7/2021	Time :	5:30 PM
		Place : 817 Bill Beck Blvd, Kissimmee, FL 34744			
S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer :			Date :	
	Title :		Contact Name And Contact Title :		
	Dr. Debra Pace, Superintendent		Sarah E. Graber, CHIEF BUSINESS & FINANCE OFFICER		
	Mailing Address :		Physical Address :		
SDOC ADMINISTRATION CENTER		817 BILL BECK BLVD			
City, State, Zip :		Phone Number :		Fax Number :	
KISSIMMEE, FL 34744		407.870.4823		407.518.2906	

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

	2014-15 Final	2015-16 Final	2016-17 Final	2017-18 Final	2018-19 Final	2019-20 Final	2020-21 4th FEFP Calc*	2021-22 2nd Calc
Total Funding	373,647,023	387,651,506	415,958,062	462,397,943	484,304,635	509,887,770	532,078,042	544,134,699
\$ Per Student	6,391	6,340	6,646	7,005	7,151	7,349	7,690	7,568
UFTE	58,465	61,141	62,592	66,010	67,724	69,378	69,195	71,901



*Total Funding for the 2020-21 4th FEFP Calculation includes the \$12.0 million Emergency Order Funding Adjustment.

BUDGET SUMMARY - ALL FUNDS
SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE OSCEOLA COUNTY SCHOOL DISTRICT ARE 22.0%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.
FISCAL YEAR 2021-22

<u>PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:</u>				<u>PROPOSED MILLAGE LEVIES</u>			
Required Local Effort (Including Prior Period Funding Adjustment Millage)	3.6490	Discretionary Critical Needs (Operating)	0.0000	Operating or Capital Not to Exceed 2 Years		Debt Service	0.0000
Local Capital Improvement (Capital Outlay)	1.5000	Additional Millage Not to Exceed 4 Years (Operating)	0.0000				
Discretionary Operating	0.7480						
Discretionary Capital Improvement	0.0000						
				TOTAL MILLAGE			5.8970

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	PERMANENT FUND	TOTAL ALL FUNDS
ESTIMATED REVENUES:							
Federal sources	2,570,000	287,230,120	2,215,107	-	-	-	292,015,227
State sources	385,474,479	453,306	630,850	8,976,162	-	-	395,534,797
Local sources	167,364,969	1,687,419	1,042,029	165,506,752	62,877,010	-	398,478,179
TOTAL SOURCES	\$ 555,409,448	\$ 289,370,845	\$ 3,887,986	\$ 174,482,914	\$ 62,877,010	\$ -	\$ 1,086,028,203
Transfers In	23,899,196	-	37,664,502	-	-	-	61,563,698
Fund Balances/Reserves/Net Assets	89,141,404	18,551,848	26,896,122	382,899,073	17,539,340	-	535,027,787
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 668,450,048	\$ 307,922,693	\$ 68,448,610	\$ 557,381,987	\$ 80,416,350	\$ -	\$ 1,682,619,688
EXPENDITURES							
Instruction	407,415,692	209,663,543	-	-	-	-	617,079,235
Pupil Personnel Services	27,440,725	5,724,330	-	-	-	-	33,165,055
Instructional Media Services	4,983,048	1,342,681	-	-	-	-	6,325,729
Instructional and Curriculum Development Services	15,417,071	11,060,850	-	-	-	-	26,477,921
Instructional Staff Training Services	8,279,893	7,854,908	-	-	-	-	16,134,801
Instruction Related Technology	4,770,141	9,838,029	-	-	-	-	14,608,170
School Board	1,390,720	-	-	-	-	-	1,390,720
General Administration	1,854,660	1,998,345	-	-	-	-	3,853,005
School Administration	25,337,642	6,454	-	-	-	-	25,344,096
Facilities Acquisition and Construction	13,148,323	-	-	244,187,922	-	-	257,336,245
Fiscal Services	2,382,156	-	-	-	-	-	2,382,156
Food Services	21,938	43,641,657	-	-	-	-	43,663,595
Central Services	8,837,746	1,431,577	-	-	62,712,010	-	72,981,333
Pupil Transportation Services	24,498,160	727,414	-	-	-	-	25,225,574
Operation of Plant	40,324,182	1,207,908	-	-	-	-	41,532,090
Maintenance of Plant	11,156,975	36,829	-	-	-	-	11,193,804
Administrative Technology Services	4,704,310	510,948	-	-	-	-	5,215,258
Community Services	5,428,744	1,400,294	-	-	-	-	6,829,038
Debt Services	-	-	39,278,794	-	-	-	39,278,794
TOTAL EXPENDITURES	\$ 607,392,124	\$ 296,445,767	\$ 39,278,794	\$ 244,187,922	\$ 62,712,010	\$ -	\$ 1,250,016,617
Transfers Out	-	-	-	61,563,698	-	-	61,563,698
Fund Balances/Reserves/Net Assets	61,057,924	11,476,926	29,169,816	251,630,367	17,704,340	-	371,039,373
TOTAL APPROPRIATED EXPENDITURES	\$ 668,450,048	\$ 307,922,693	\$ 68,448,610	\$ 557,381,987	\$ 80,416,350	\$ -	\$ 1,682,619,688
TRANSFERS, RESERVES & BALANCES	\$ 668,450,048	\$ 307,922,693	\$ 68,448,610	\$ 557,381,987	\$ 80,416,350	\$ -	\$ 1,682,619,688



Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

DR-14
R. 01/18

85-8015249488C-4	02/29/2020	02/28/2025	COUNTY GOVERNMENT
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

OSCEOLA COUNTY PUBLIC SCHOOL DISTRICT
SUBORDINATE DISTRICTS SCHOOLS
817 BILL BECK BLVD
KISSIMMEE FL 34744-4492

is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.



Important Information for Exempt Organizations

DR-14
R. 01/18

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (F.A.C.).
2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.
3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.
4. This exemption applies only to purchases your organization makes. The sale or lease to others of tangible personal property, sleeping accommodations, or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, F.A.C.).
5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third-degree felony. Any violation will require the revocation of this certificate.
6. If you have questions about your exemption certificate, please call Taxpayer Services at 850-488-6800. The mailing address is PO Box 6480, Tallahassee, FL 32314-6480.

Community Benefit Funds Application

City of Kissimmee, FL

Event Date *

31-May-2022

dd-MMM-yyyy

Event Name *

Fostering Higher Education for All and Fostering Hope for All

Event Address *

547 Hunter Circle

Street Address

Kissimmee

City

FL

State/Region/Province

34758

Postal / Zip Code

Requestor's Information

Name *

Rashaan

First

Foster

Last

Phone Number *

4077292805

Address *

547 Hunter Circle

Street Address

Kissimmee

City

FL

State/Region/Province

34758

Postal / Zip Code

Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

Email

owner@fostergrantsandgiving.org

Community Benefit Funds Application

City of Kissimmee, FL

Eligibility *

- ☐ Individual
- ☒ Organization

In addition to an application, organizations must also submit:

- A copy of the organization's 501(c) notification letter; and
- A copy of a current Form 990, if the organization is required to file such; and
- A copy of the organization's most recent completed audit; and
- A copy of the organization's most recent annual budget.

501(c) Certification/Notification

 FGG_501C3.pdf

Form 990 (If Organization is Required to File)

 FGG_990ez.pdf

Last Completed Audit

 FGG_990ez.pdf

Annual Budget

 FINAL_2022_FGG_BUDGET.pdf

Type of Request *

- ☒ Donation
- ☐ Sponsorship

Total amount to be raised/fundraising goal for your event? *

0.00 USD

Amount Requested from Community Benefit Fund *

2,000.00 USD

General Information

Name of School Represented

Foster Grants and Giving Inc.

Community Benefit Funds Application

City of Kissimmee, FL

Contact for Event Sponsor or School Representative

Rashaan

First

Foster

Last

Phone Number for Event/School Representative

407-729-2805

Event/Competition's Website

www.fostergrantsandgiving.org

Have you participated in this event in the past? *

☒ Yes

☐ No

Donation / Sponsorship Description

Community Benefit Funds Application

City of Kissimmee, FL

1. Briefly describe the nature of the event and the process to participate. If the request is for a donation, what will the funds be used towards? *

Foster Grants and Giving Inc. wants to humbly request grant support to fund our impactful programs. Our programming comprises two areas that make an immediate and daily impact on vulnerable populations in our community. The two programs, Fostering Higher Education for All and Fostering Hope for All, were created to impact homeless students, their families, and underprivileged and lower socioeconomic students in the Central Florida area. Everyone involved in the education industry (Teachers, Administrators, Parents, and Students) knows about the severe learning loss that has occurred since March of 2020. School districts, Charter School Management Companies, and Private School Administrators across the country have been scrambling to figure out how to get our students back on track. Even with the millions of federal dollars spent, the solutions remain fluid. Your funding is imperative to our community as we have been working diligently daily to improve the academic impact of lost instructional time, our response to the academic, social, emotional, and mental health needs of all of our students, and particularly those students disproportionately impacted by the COVID-19 pandemic, including students from low-income families, students of color, English learners, children with disabilities, students experiencing homelessness, children and youth in foster care, and migratory students. Additionally, our programming will support Literacy and Remediation programs throughout our community to the neediest of the needy while providing laptops, internet access, books, and feeding programs.

Community Need

COVID-19 has hit our Central Florida students extremely hard, especially in our underserved communities. More than one in three children in kindergarten through grade three have little chance of reading on grade level by the end of the school year without significant and systemic interventions, according to a new study based on data from more than 400,000 students in kindergarten through 5th grades who participated in the Dynamic Indicators of Basic Early Literacy Skills. In addition, across each elementary grade, fewer students are on track for grade-level reading instruction now than before the pandemic. For example, from 2019 to 2022, the share of students on track in reading by the middle of the school year has fallen from 55 percent to 47 percent in kindergarten, 58 percent to 48 percent in 1st grade, and 59 percent to 51 percent in 2nd grade. By contrast, 57 percent of 5th graders are on track in reading, only a single percentage point lower than the on-track share pre-pandemic.

Black and Hispanic students, who had lower average reading scores compared to white students before the pandemic, fell even further behind on average during school disruptions. According to federal data, Black and Hispanic students have been particularly hard hit by education disruptions, having stayed in remote classrooms longer on average than their white peers. Since the pandemic, the share of 1st graders on track in reading by midyear fell from 51 percent to 37 percent of Black students, 54 percent to 42 percent of Hispanic students, and from 65 percent to 58 percent of white students. When students start getting to grades 3 and 4 and 5, those compounding effects will really be prevalent, and it takes more time and more resources to close the gap. According to the researchers, these at-risk students have only about a 20 percent chance of reading on grade level by the end of the school year without intensive reading interventions. During these unprecedented times, Fostering Higher Education for All is honored to support students in Central Florida, help close learning gaps, and provide vital services to support elementary, middle, and high school students' well-being during these uncertain times. Post pandemic, we are committed to supporting remediation and literacy programs to catch our students up from being behind due to the year and a half of academic learning loss from digital learning due to COVID. In addition, we provide brand new books to underserved students and books to schools that serve low-income African Americans and students of color to create classroom libraries. The personalized attention our students will receive will help pinpoint the root causes of their struggles while bridging gaps that will set up our students for a future of academic success and lead to the goal of improving grade-level reading by the end of our programming. Utilizing the Florida Center for Reading Research (FCRR) tutoring training materials and resources, our programs will engage research-based practices and implement literacy-rich schedules for identified students that would benefit from these additional supports. Our tutors will utilize the FCRR materials and practices and ensure every student understands phonics, basic reading skills, vocabulary, spelling, reading comprehension, word meaning, critical thinking skills, and more identified needs. We are also committed to ensuring every student has a laptop and connectivity to complete assignments and work from home if another school closure occurs. We will also make sure low-income private schools that do not receive state funding can be one-on-one technology schools where every student will have laptops to take to and from school every day. We also partner with various telephone and digital providers to provide connectivity to students across three counties, Osceola, Orange, and Polk. Our goal is to provide mobile internet devices to students who lack home internet access, including hotspots.

Our high-school program provides free SAT/ACT testing preparation, complimentary breakfast and lunch during tutoring sessions, scientific calculators, up to five free college books for their first semester of college, gas cards, paid college application costs, and ACT/SAT waivers. Our high school programming will build critical thinking skills, which will be used in our student's future higher education and post-high-school career endeavors.

High School Services

- Providing strategies, advice, support, and guidance to students and their families from the application process throughout their time in high school, making the best-individualized choice for college.
- Assisting students in identifying resources for scholarships and financial aid for colleges and universities.
- Armed Forces Recruitment Liaisons and ASWAB test preparation
- ACT/SAT test preparation/payment assistance.
- Setting short-term and long-term academic and career goals.
- Preparing Letters of Recommendation.
- Mentoring services.

As part of our impactful programming, Fostering Higher Education for All gives away sixty \$500.00 scholarships to low-income African American and Afro-Latino High School Seniors in Central Florida with a 3.5 Grade Point Average or Higher. As a former 20-year educator, Rashaan Foster has been blessed to help kids get into great colleges, guide them to

successful careers, and have lasting impacts that have touched many lives. Throughout helping thousands of other people's kids, my daughter Imani Madaja Foster has been the example of what I wanted my students to be and more. Imani graduated from James Madison High School (Owned by Ashworth College) at 16 years old with a 3.9 GPA and Valedictory Honors. In her name, we want to recognize hard-working, African American Seniors, particularly at Private Schools who do not have guidance and college counseling resources that public schools have. Through consultation with school administration, after-school events, community outreach, and parents, students are given an opportunity to submit an online application and essay on why they should be chosen. Applications are due April 30th, every year, and the winners are announced on the first Friday of every May.

Fostering Hope for All

Fostering Hope for All makes sure homeless children and youth have access to food, clothing, shelter, supplemental education, and other wraparound services to meet our vulnerable students' needs. We also partner with school districts to collaborate and advocate for homeless students to provide hope and maintain stability for students and their families who do not have a fixed, regular, and adequate nighttime residence. Our program's feeding portion is a critical component of our program, which is used to fight against hunger and food insecurity in our community. Implementing high-quality food programs in our impoverished areas is an effective means of promoting higher academic performance, lower absenteeism rates, higher mental and physical health outcomes, and improved behavior. Unfortunately, even with the thousands of meals we provide yearly, our community suffers from extreme food insecurity. We are currently partnering with two large school districts, health organizations, and local nonprofits to provide our disadvantaged students with meals and healthy snacks for the entire school year and beyond.

2. Are any other fundraisers planned to raise money for the event or for your participation in the event? *

Foster Grants and Giving Inc. makes Community Collaboration with community leaders, nonprofits, schools, local school districts, churches, small businesses, and social agencies a priority for our company. That is the reason our slogan is "Helping the Helpers" because we collaborate and do everything humanly possible to provide aid where it is needed the most with a dedication and understanding of humanity and care. Collaboration with community leaders, businesses, programs, volunteers, and social agencies is invaluable for our program, which provides all the necessary support and wraparound services for our students. We are blessed to have partnerships from Wal-Mart, Costco Wholesale, CVS Health, Walgreens, Publix, Uber, Wawa, Pizza Hut, Celebration Restaurant Group, KFC, Taco Bell, A Yum! Brands Franchise, Panera Bread, Oriental Trading, Zevia, Cobb Theatres, Medieval Times, Jeremiah's Italian Ice, WonderWorks Orlando, Chuy's Tex Mex, Topgolf Orlando, Ross Dress For Less, Orlando Solar Bears, 4 Rivers Smokehouse, 4imprint.com, Otter Box, Crayola Experience, University of South Florida Athletics, Nora Roberts Foundation, Lucky's Market Winter Park, Orlando Apollos, Alliance of American Football, ALDI/ALDI Smart Kids Program, USA Today Networks, Facebook, Amazon, Southeastern Grocers, Winn-Dixie, Fogo de Chao Churrascaria, Microsoft, Foxtail Coffee Co., Rubio's Coastal Grill, TPC Tampa Bay, Insight Community Foundation, C&S Wholesale Grocers, Osceola County Government, Margaret McCartney & R. Parks Williams Foundation, Harper Family Charitable Foundation, Kissimmee Utility Authority, Google, Registry for Good, Whole Foods Foundation, One-By-One Foundation, City of St. Cloud, IronMan Foundation, RDV Ice Den, Toho Water Authority, Lisa Libraries, Cornelia T. Bailey Foundation, Hindi's Libraries, Mary Pope Osborne, Magic Tree House series, and Random House Children's Books.

3. Have you secured funding or funding commitments from any other governmental entity? If yes, please provide the name(s) of the entity(ies). *

We received a \$5,000.00 grant from the City of St. Cloud.

Community Impact

Describe the impact this event will have on the quality of life and/or community pride for residents in the City of Kissimmee. *

Our program will impact the quality of life for our students in Kissimmee in the following ways:

- Providing books to underserved students to support literacy to combat learning gaps due to COVID and post-pandemic education slides.
- Providing books to schools to build classroom libraries and supporting literacy programs to combat learning gaps due to COVID and post-pandemic education slides.
- Focusing on closing achievement gaps and accelerating student reading achievement for our identified students.
- Prioritizing the connection and well-being of our children and community.
- Providing laptops to students and underfunded schools to allow every student to have one-on-one computer access and the ability to work from home in case school closures occur again.
- Providing nutritious and appealing meals while being served by caring professionals in a friendly atmosphere.
- Ensuring homeless children have access to education and other services meets the same standards to which all students are held.
- Ensuring all high school students of every race, religion, gender, sexual orientation, and socioeconomic level have accurate information, tools, knowledge, and opportunity to attend the country's best colleges.
- Extending connectivity to students from underserved communities who need to participate in distance learning due to COVID-19 and related school closures.
- Getting 99%-100% of our students into some College (Technical, Vocational, community, junior, or universities).
- Ensuring children have access to academically enriching activities, which helps close the opportunity gap between higher-income and lower-income families.

Has this event ever received a donation or sponsorship from the Community Benefit Fund? *

☐ Yes

☒ No

Terms and Conditions *

Funding Availability

Funds for the Community Benefit program are provided on an annual basis from the City Commission Contingency Fund. Requests through this process are limited to an annual request of \$2,500.00 and must go towards an awareness event, fundraising activity or school related competition.

Organizations currently funded through the Social Services or Quality of Life Competitive Funding Process, the Special Events Fee Waiver Program, the Law Enforcement Trust Fund or any entitlement programs funded through the City do not qualify for Community Benefit funds.

Eligibility

Organizations:

Be a non-profit organization with Articles of Incorporation filed with the Florida Department of State, an

Be in existence and operating within the State of Florida for at least twelve (12) month prior to the date of application to the City for a donation, and

In addition to their application, submit: (1) a copy of their 501(c)3, or 501(c)4 notification letter. (Consideration will be given to tax exempt organizations raising funds dedicated to a specific 501(c)3 activity); (2) a copy of their current Form 990 (if your organization is required to file this document); (3) a copy of their last completed audit; and (4) an annual budget, and

Must provide a service, program, or event that demonstrates a local and positive impact to the City of Kissimmee and/or the residents of Kissimmee.

Individuals: When a requester is an individual, the individual shall:

Be a resident of the City of Kissimmee or Osceola County.

NOTE: All requests for financial support associated with a school-based program shall be paid directly to the sponsoring entity.

Program Restrictions

The following restrictions for funding shall apply to awards for any program, activity, person, or organization:

Funds will be available on a first come, first served basis and based on the availability of funds at the time of the application.

Requests for funds to support events hosted in any City of Kissimmee owned and/or operated facility or venue are not eligible for funding through the Community Benefit Fund. Requests must be submitted through the City of Kissimmee Fee Waiver Grant Program.

Funds cannot be used for or to promote a commercial business or private enterprise, personal gain or to promote political parties, political activities or political advocacy groups.

Funds cannot be used to promote the sale or consumption of tobacco products, illegal drugs, gambling, erotic materials or services.

Organizations that discriminate based on age, race, sex, sexual orientation, marital status, disability or national origin are not eligible for funds.

Funds cannot be used for the purposes of supporting a private foundation or charity that benefits one individual.

A nonprofit currently receiving funding through a separate grant or fund from the City of Kissimmee are ineligible for funding through the Community Benefit Fund sponsorship and donation grant process.

Final Reporting Requirements

All recipients will be required to submit a final report outlining the results of the event and the impact of the city's funds towards the event, cause or competition.

All applicants that receive funds in any amount must utilize the City seal/logo on all marketing, promotional and advertising materials including but not limited to print media, radio, television, website and social media depicting the City of Kissimmee's support.

Failure to adhere to the requirements contained within this section or set forth as a contingency for funding, shall result in disqualification the requestor from future funding through this program.

☒ I accept the Terms and Conditions.

Foster Grants and Giving Inc.
Profit and Loss - Foster Grants and Giving Inc.
January 2022 - December 2022

INCOME		TOTAL
FGG - Income		
College Counseling/Consulting Services		\$20,000.00
Grant Writing Services		\$97,500.00
Private Donations		\$2,500.00
Grant Income		\$175,000.00
Total Income		\$295,000.00
EXPENSES		TOTAL
Insurance		\$205.80
Rent		\$14,400.00
Employee Health Insurance		\$2,006.35
Employee Dental Insurance		\$443.76
Telephone		\$3,254.52
Marketing		\$3,600.00
Internet/Web/Technology		\$849.00
Foster Grants and Giving Program Costs		\$257,000.00
Total Expenses		\$281,759.43
Net Operating Income		\$10,740.57

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: SEP 12 2018

FOSTER GRANTS AND GIVING INC
PO BOX 771501
ORLANDO, FL 32877-0000

Employer Identification Number:
83-1790452
DLN:
26053649003438
Contact Person:
CUSTOMER SERVICE ID# 31954
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
509(a)(2)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
August 30, 2018
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 947

FOSTER GRANTS AND GIVING INC

Sincerely,

Stephen A. Martin

Director, Exempt Organizations
Rulings and Agreements

Letter 947

Form 990-EZ Department of the Treasury Internal Revenue Service	Short Form Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) ▶ Do not enter social security numbers on this form, as it may be made public. ▶ Go to www.irs.gov/Form990EZ for instructions and the latest information.	OMB No. 1545-0047 2020 Open to Public Inspection

A For the 2020 calendar year, or tax year beginning <u>January 1</u> , 2020, and ending <u>December 31</u> , 20 <u>20</u>		
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization ? <u>Foster Grants and Giving Inc.</u> Number and street (or P.O. box if mail is not delivered to street address) ? Room/suite <u>547 Hunter Circle</u> City or town, state or province, country, and ZIP or foreign postal code <u>Kissimmee, FL 34758</u>	D Employer identification number ? <u>83-1790452</u> E Telephone number <u>407-729-2805</u> F Group Exemption Number ▶ ?
G Accounting Method: ☒ Cash ☐ Accrual Other (specify) ▶ _____		
I Website: ▶ <u>www.fostergrantsandgiving.org</u>		
J Tax-exempt status (check only one) — ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527		
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other _____		
L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ <u>140,500</u>		

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I) ?			
Check if the organization used Schedule O to respond to any question in this Part I ☐			
Revenue	?	1 Contributions, gifts, grants, and similar amounts received	1 <u>65,000</u>
	?	2 Program service revenue including government fees and contracts	2 <u>75,500</u>
	?	3 Membership dues and assessments	3 <u>0</u>
	?	4 Investment income	4 <u>0</u>
		5a Gross amount from sale of assets other than inventory 5a	<u>0</u>
		b Less: cost or other basis and sales expenses 5b	<u>0</u>
		c Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a) 5c	<u>0</u>
		6 Gaming and fundraising events:	
		a Gross income from gaming (attach Schedule G if greater than \$15,000) 6a	<u>0</u>
		b Gross income from fundraising events (not including \$ <u>0</u> of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) 6b	<u>0</u>
	c Less: direct expenses from gaming and fundraising events 6c	<u>0</u>	
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) 6d	<u>0</u>	
	7a Gross sales of inventory, less returns and allowances 7a	<u>0</u>	
	b Less: cost of goods sold 7b	<u>0</u>	
	c Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a) 7c	<u>0</u>	
	8 Other revenue (describe in Schedule O) 8	<u>0</u>	
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶ 9	<u>140,500</u>	
Expenses	10 Grants and similar amounts paid (list in Schedule O) 10	<u>0</u>	
	11 Benefits paid to or for members 11	<u>3,460</u>	
	12 Salaries, other compensation, and employee benefits ? 12	<u>0</u>	
	13 Professional fees and other payments to independent contractors ? 13	<u>0</u>	
	14 Occupancy, rent, utilities, and maintenance 14	<u>17,565</u>	
	15 Printing, publications, postage, and shipping 15	<u>0</u>	
	16 Other expenses (describe in Schedule O) ? 16	<u>144,000</u>	
	17 Total expenses. Add lines 10 through 16 ▶ 17	<u>165,026</u>	
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 9) 18	<u>0</u>	
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) 19	<u>0</u>	
	20 Other changes in net assets or fund balances (explain in Schedule O) 20	<u>0</u>	
	21 Net assets or fund balances at end of year. Combine lines 18 through 20 ▶ 21	<u>0</u>	

Check if the organization used Schedule O to respond to any question in this Part II ☐

Check if the organization used Schedule O to respond to any question in this Part III . . ☐

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

32	Total program service expenses (add lines 28a through 31a)	32	65,000
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Check if the organization used Schedule O to respond to any question in this Part IV ☐

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Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V ☐

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	☐	☒
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	☐	☒
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	☐	☒
b If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	☐	☐
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	☐	☐
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	☐	☒
37a Enter amount of political expenditures, direct or indirect, as described in the instructions	0	
b Did the organization file Form 1120-POL for this year?	☐	☒
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	☐	☒
b If "Yes," complete Schedule L, Part II, and enter the total amount involved	0	
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9	0	
b Gross receipts, included on line 9, for public use of club facilities	0	
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 0 ; section 4912 0 ; section 4955 0		
b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	☐	☒
c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	☐	☒
41 List the states with which a copy of this return is filed Florida		
42a The organization's books are in care of Rashaan Foster, MABC. Telephone no. 407-729-2805 Located at 547 Hunter Circle Kissimmee, FL. ZIP + 4 34758		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country	☐	☒
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
c At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country	☐	☒
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here ☐ and enter the amount of tax-exempt interest received or accrued during the tax year 43 0		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	☐	☒
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	☐	☒
c Did the organization receive any payments for indoor tanning services during the year?	☐	☒
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	☐	☒
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	☐	☒
b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions	☐	☒

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

	Yes	No
46	☐	☒

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

	Yes	No
47	☐	☒

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

	Yes	No
48	☐	☒

49a Did the organization make any transfers to an exempt non-charitable related organization?

	Yes	No
49a	☐	☒

b If "Yes," was the related organization a section 527 organization?

	Yes	No
49b	☐	☒

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Rashaan Foster, President	80	0	2,006	0

f Total number of other employees paid over \$100,000 **0**

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
N/A		

d Total number of other independent contractors each receiving over \$100,000 **0**

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A ☐ Yes ☒ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here ?	Signature of officer		Date		
	Rashaan Foster, President Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name	Firm's EIN		Phone no.	
	Firm's address				
May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☐ No					

Community Benefit Funds Application

City of Kissimmee, FL

Event Date *

17-Nov-2022

dd-MMM-yyyy

Event Name *

2022 CHOICE FAIR

Event Address *

1875 SILVER SPUR LANE

Street Address

KISSIMMEE

City

FL

State/Region/Province

34744

Postal / Zip Code

Requestor's Information

Name *

ARACELY

First

LOPEZ RODRIGUEZ

Last

Phone Number *

407-933-3986

Address *

1200 VERMONT AVE

Street Address

ST. CLOUD

City

FL

State/Region/Province

34769

Postal / Zip Code

Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

Email

Aracely.lopezrodriguez@osceolaschools.net

Community Benefit Funds Application

City of Kissimmee, FL

Eligibility *

- ☐ Individual
- ☒ Organization

In addition to an application, organizations must also submit:

- A copy of the organization's 501(c) notification letter; and
- A copy of a current Form 990, if the organization is required to file such; and
- A copy of the organization's most recent completed audit; and
- A copy of the organization's most recent annual budget.

501(c) Certification/Notification

 Tax_Exempt.pdf

Form 990 (If Organization is Required to File)

 Tax_Exempt.pdf

Last Completed Audit

 2022_Tentative_Budget.pdf

Annual Budget

 2022_SDOC_BUDGET.pdf

Type of Request *

- ☒ Donation
- ☐ Sponsorship

Total amount to be raised/fundraising goal for your event? *

USD

Amount Requested from Community Benefit Fund *

USD

General Information

Name of School Represented

Community Benefit Funds Application

City of Kissimmee, FL

Contact for Event Sponsor or School Representative

Adriana

First

Casillas

Last

Phone Number for Event/School Representative

407-870-4847

Event/Competition's Website

www.osceolaschools.net/choice

Have you participated in this event in the past? *

☒ Yes

☐ No

Donation / Sponsorship Description

1. Briefly describe the nature of the event and the process to participate. If the request is for a donation, what will the funds be used towards? *

The CHOICE FAIR is a free community awareness outreach event that offers all families in Osceola County the opportunity to attend and learn about the many innovative educational and career pathways available within the Osceola County School District. Parents are invited to complete a Choice Application onsite if they would like to have their child attend a specialized school or a school that is not their zoned school.

In 2019, we hosted over 5,000 people from around the county and were able to accept over 3,600 students to the school of their choice. Last year, in the midst of a pandemic, when we were able to hold this event in-person again, we had approximately 3,000 people attend.

Various communication methods are used to invite the community to attend - social media, radio/tv, flyers and direct invites. If the donation request is granted, we will use the funds towards the printing costs of the Choice booklets which are provided to each family that attends.

2. Are any other fundraisers planned to raise money for the event or for your participation in the event? *

No.

3. Have you secured funding or funding commitments from any other governmental entity? If yes, please provide the name(s) of the entity(ies). *

No, we have not secured or received any funding from any governmental entity.

Community Impact

Community Benefit Funds Application

City of Kissimmee, FL

Describe the impact this event will have on the quality of life and/or community pride for residents in the City of Kissimmee. *

The impact the 2022 CHOICE FAIR will have on the quality of life for residents in the City of Kissimmee is one of equity, access, and opportunity for all residents. Families will gain the knowledge needed to ensure that they make the best possible decisions concerning their children's education and which academic environment best meets their students' needs, interests, and abilities. By providing equitable access we believe that parents will be able to support their children and provide them with the opportunity to have a solid foundation for success in school, college, career, and life. This is what a thriving city's education system looks like – WIN – WIN.

Has this event ever received a donation or sponsorship from the Community Benefit Fund? *

☐ Yes

☒ No

Community Benefit Funds Application

City of Kissimmee, FL

Terms and Conditions *

Funding Availability

Funds for the Community Benefit program are provided on an annual basis from the City Commission Contingency Fund. Requests through this process are limited to an annual request of \$2,500.00 and must go towards an awareness event, fundraising activity or school related competition.

Organizations currently funded through the Social Services or Quality of Life Competitive Funding Process, the Special Events Fee Waiver Program, the Law Enforcement Trust Fund or any entitlement programs funded through the City do not qualify for Community Benefit funds.

Eligibility

Organizations:

Be a non-profit organization with Articles of Incorporation filed with the Florida Department of State, and

Be in existence and operating within the State of Florida for at least twelve (12) month prior to the date of application to the City for a donation, and

In addition to their application, submit: (1) a copy of their 501(c)3, or 501(c)4 notification letter. (Consideration will be given to tax exempt organizations raising funds dedicated to a specific 501(c)3 activity); (2) a copy of their current Form 990 (if your organization is required to file this document); (3) a copy of their last completed audit; and (4) an annual budget, and

Must provide a service, program, or event that demonstrates a local and positive impact to the City of Kissimmee and/or the residents of Kissimmee.

Individuals: When a requester is an individual, the individual shall:

Be a resident of the City of Kissimmee or Osceola County.

NOTE: All requests for financial support associated with a school-based program shall be paid directly to the sponsoring entity.

Program Restrictions

The following restrictions for funding shall apply to awards for any program, activity, person, or organization:

Funds will be available on a first come, first served basis and based on the availability of funds at the time of the application.

Requests for funds to support events hosted in any City of Kissimmee owned and/or operated facility or venue are not eligible for funding through the Community Benefit Fund. Requests must be submitted through the City of Kissimmee Fee Waiver Grant Program.

Funds cannot be used for or to promote a commercial business or private enterprise, personal gain or to promote political parties, political activities or political advocacy groups.

Funds cannot be used to promote the sale or consumption of tobacco products, illegal drugs, gambling, erotic materials or services.

Organizations that discriminate based on age, race, sex, sexual orientation, marital status, disability or national origin are not eligible for funds.

Funds cannot be used for the purposes of supporting a private foundation or charity that benefits one individual.

A nonprofit currently receiving funding through a separate grant or fund from the City of Kissimmee are ineligible for funding through the Community Benefit Fund sponsorship and donation grant process.

Final Reporting Requirements

All recipients will be required to submit a final report outlining the results of the event and the impact of the city's funds towards the event, cause or competition.

All applicants that receive funds in any amount must utilize the City seal/logo on all marketing, promotional and advertising materials including but not limited to print media, radio, television, website and social media depicting the City of Kissimmee's support.

Failure to adhere to the requirements contained within this section or set forth as a contingency for funding, shall result in disqualification the requestor from future funding through this program.

☒ I accept the Terms and Conditions.



The School District of Osceola County, FL

2021-22 Tentative Budget

School Board Members

Clarence Thacker
Chair

Terry Castillo
Vice Chair

Julius Melendez

Jon Arguello

Robert Bass

Dr. Debra Pace
Superintendent

Sarah E. Graber, CPA, CGFO
Chief Finance Officer

Jose Gonzalez
Director of Budget



While this past school year was unlike any we've ever experienced, we haven't lost sight that each and every one of our students deserves the chance and has the right to explore his or her amazing potential. For 134 years, the Osceola School District has been entrusted to steer the educational pathways of our community's children. The Osceola County School Board has continued that honored tradition by placing students at the center of everything we do.

Driving our success throughout the district is our Strategic Plan, which is comprised of five goals – Academic Success, Talent Management, Fiscal Responsibility, Community Engagement and Governance, and School Safety and Security. These goals serve as the foundation for our comprehensive vision for continuous improvement. The Osceola County School Board, my leadership team, and countless individuals have contributed to this plan, and it is our entire group of over 8,000 dedicated educators and staff who carry out the important goals and associated strategies that we have in place to drive high-quality work.

Academic success continues to be our district's number one priority. Ensuring that each and every child is college or career ready and that every child has the opportunity to reach his or her fullest potential is most definitely our charge. As an important major economic driver of Osceola County, the Osceola County School District is committed to providing quality programs and relevant 21st century curriculum to all the families in the district. This along with high-quality teachers, engaged students, and involved parents and community members all contribute to our efforts to help our students achieve their dreams.

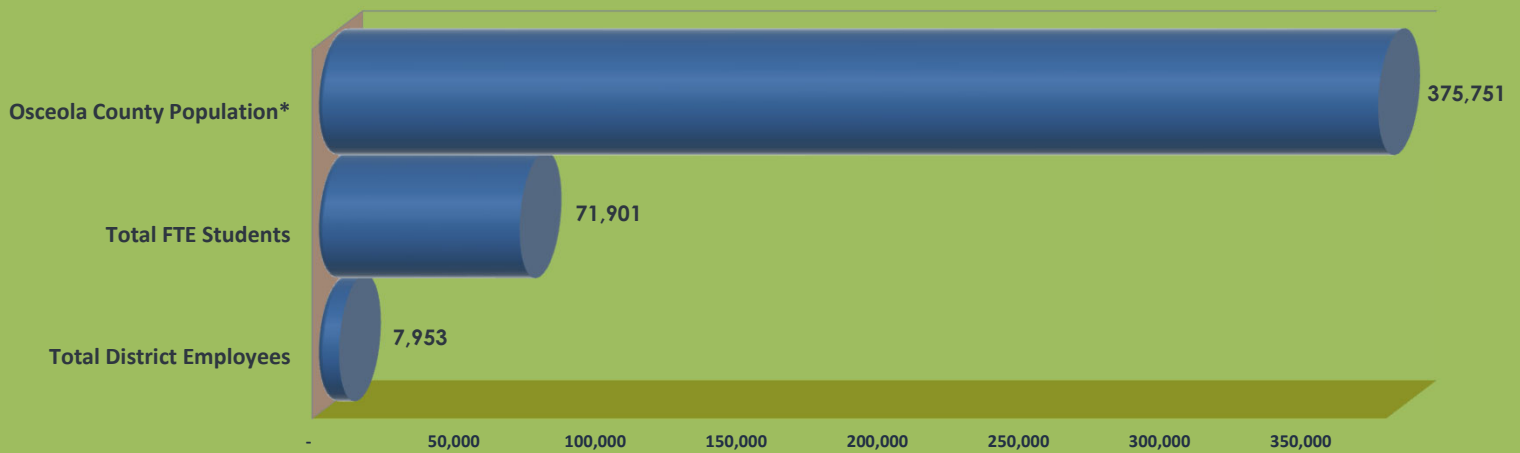
It is our privilege to serve your family as we pursue educational excellence in Osceola County. The Osceola County School Board and I are grateful for your support and trust, and we look forward to our continued partnership this coming year. It is my commitment to continue to work tirelessly to make our schools places where your child wants to come each and every day to challenge themselves, to grow, and to reach all that they can achieve as learners.

A handwritten signature in cursive script, reading "Debra B. Pace".

Dr. Debra Pace
Superintendent

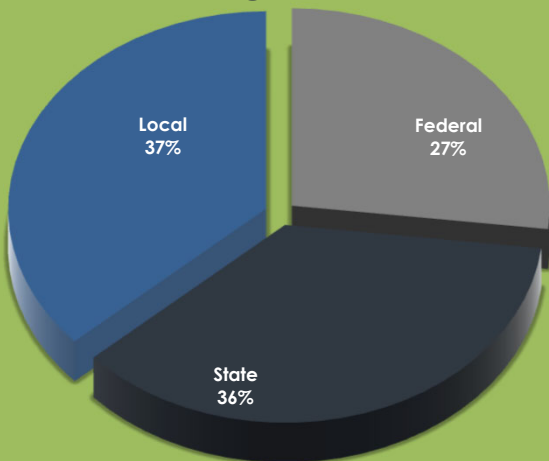


District Overview



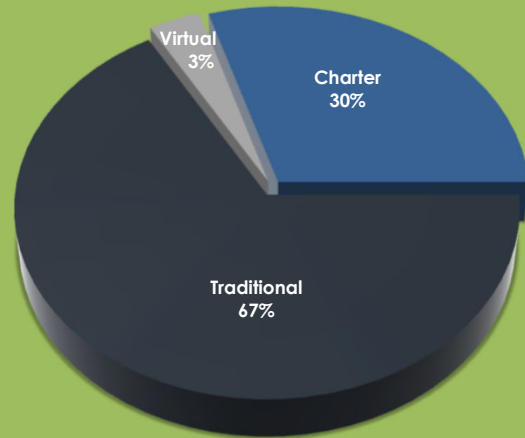
*U.S. Census Bureau Data

Funding Sources



Federal State Local

Schools by Type



Traditional Virtual Charter

Operating Budget by Category

SCHOOL INSTRUCTION AND SUPPORT

\$ 518,142,372

Instruction	407,415,692
Pupil Personnel Services	27,440,725
Instructional Media Services	4,983,048
Instructional and Curriculum Development Svcs	15,417,071
Instructional Staff Training Services	8,279,893
Instruction Related Technology	4,770,141
School Administration	25,337,642
Pupil Transportation Services	24,498,160

OPERATIONS

\$ 64,651,417

Facilities Acquisition and Construction	13,148,323
Food Services	21,938
Operation of Plant	40,324,182
Maintenance of Plant	11,156,975

OTHER

\$ 24,598,335

School Board	1,390,720
General Administration	1,854,660
Fiscal Services	2,382,156
Central Services	8,837,746
Administrative Technology Services	4,704,310
Community Services	5,428,744
Debt Service	-

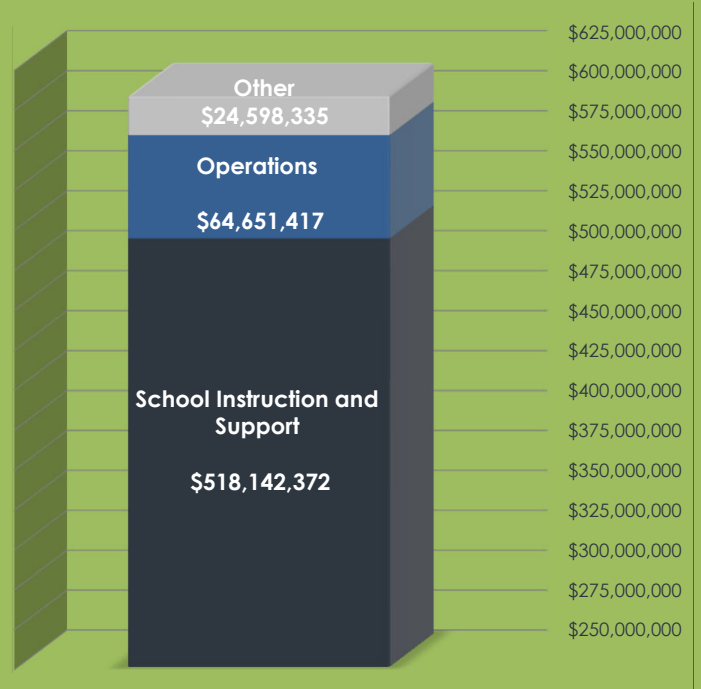


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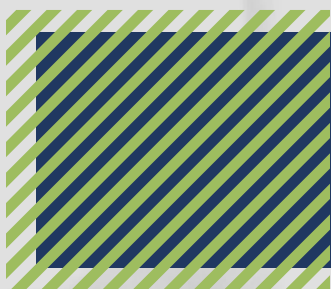
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Introduction



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

DATE	DAY	DESCRIPTION
2/2/2021	Tuesday	Board Workshop - Budget Planning
3/2/2021	Tuesday	Beginning of State Legislative Session
4/30/2021	Friday	End of State Legislative Session
6/1/2021	Tuesday	Board Workshop - General and Capital Funds
7/1/2021	Thursday	Property Appraiser Certifies Taxable Value
7/12/2021	Monday	DOE Certifies RLE Tax Rate and Releases Second FEFP Calculation
7/13/2021	Tuesday	Board Meeting - Tentative Budget Presented to Board
7/29/2021	Thursday	Advertise to Adopt Tentative Budget
8/3/2021	Tuesday	Public Hearing to Adopt Tentative Budget and Millage
8/6/2021	Friday	Certify Tentative Millage Rate - Notify Property Appraiser
8/24/2021	Tuesday	Deadline for Property Appraiser to Mail out Proposed Tax Notices
9/7/2021	Tuesday	Public Hearing to Adopt Final Budget and Millage
9/10/2021	Friday	District Summary Budget and Supporting Documents DUE to DOE
9/10/2021	Friday	Certify Final Millage Rate - Notify Property Appraiser, Tax Collector and Department of Revenue
10/6/2021	Wednesday	TRIM Compliance Packet DUE to Department of Revenue

BUDGET CONVENTIONS

ASSIGNED FUND BALANCE:

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

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

NON-SALARY BUDGETS:

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

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

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

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

OVERTIME:

Overtime is recorded in three different categories:

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

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

REIMBURSEMENTS:

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

RESTRICTED FUND BALANCE:

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

RESTRICTED NET ASSETS:

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

SALARY BUDGETS:

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

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

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

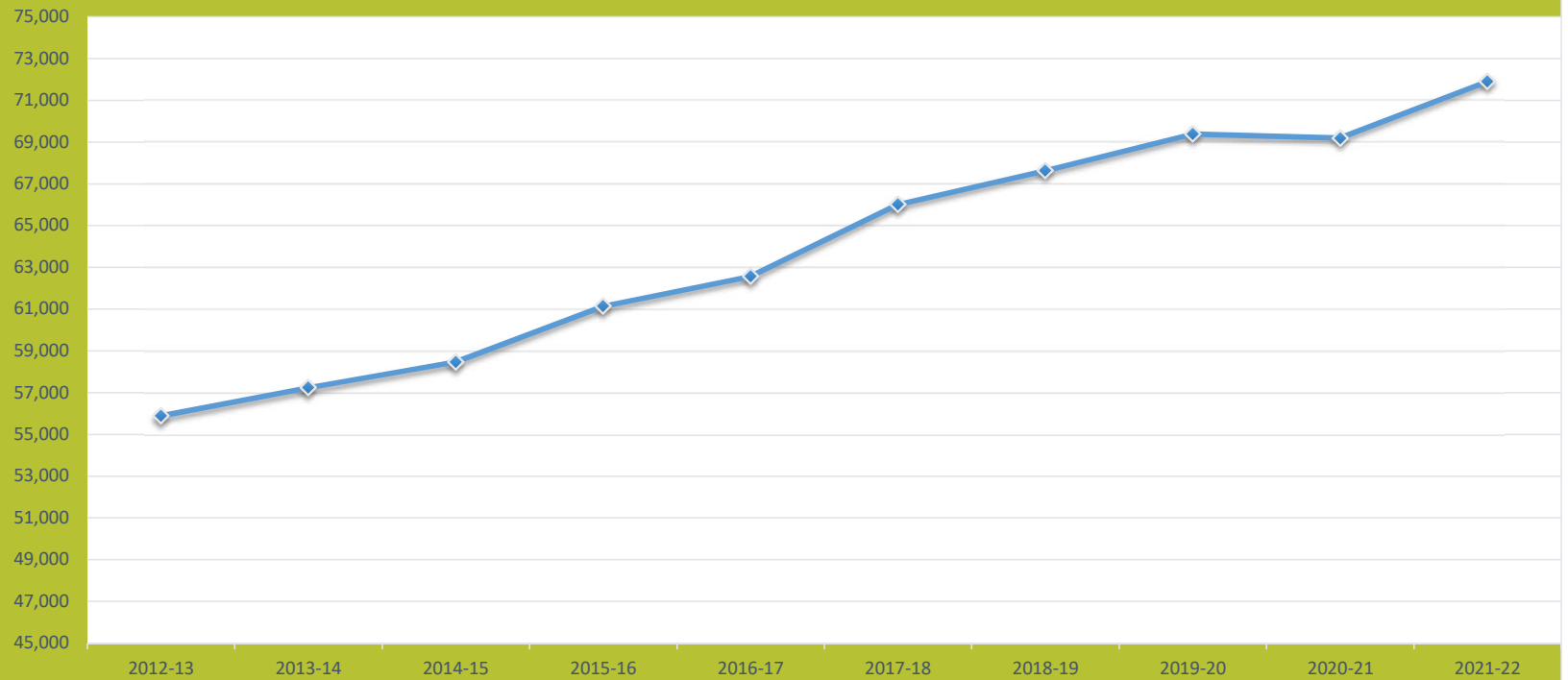
UNASSIGNED FUND BALANCE:

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

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

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
FTE - HISTORICAL AND PROJECTED OVERVIEW - FROM 2012 TO 2022

Unweighted FTE (UFTE)



	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Unweighted FTE (UFTE)	55,881	57,239	58,465	61,141	62,561	66,010	67,632	69,378	69,195	71,901
Percentage Change	3.12%	2.43%	2.14%	4.58%	2.32%	5.51%	2.46%	2.58%	-0.26%	3.91%

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA

INITIAL FTE PROJECTIONS BY SCHOOL - 2021-22

CENTER	NAME	2020-21 4TH CALC	2021-22 PROJECTION	CHANGE
0401	BOGGY CREEK ELEMENTARY SCHOOL	590.70	586.50	(4.20)
0061	CENTRAL AVENUE ELEMENTARY SCHOOL	587.20	613.34	26.14
0957	CHESTNUT ELEMENTARY SCHOOL FOR SCIENCE AND ENGINEERING	646.58	646.37	(0.21)
0851	CYPRESS ELEMENTARY SCHOOL	496.04	508.22	12.18
0831	DEERWOOD ELEMENTARY SCHOOL	517.53	521.68	4.15
0961	EAST LAKE ELEMENTARY SCHOOL	832.86	826.54	(6.32)
0931	FLORA RIDGE ELEMENTARY SCHOOL	873.66	917.62	43.96
0011	HARMONY COMMUNITY SCHOOL	757.30	767.03	9.73
0501	HICKORY TREE ELEMENTARY SCHOOL	564.15	575.40	11.25
0071	HIGHLANDS ELEMENTARY SCHOOL	661.60	666.10	4.50
0042	KISSIMMEE ELEMENTARY SCHOOL	868.78	886.57	17.79
0300	KOA ELEMENTARY SCHOOL	541.03	541.94	0.91
0801	LAKEVIEW ELEMENTARY SCHOOL	634.08	638.00	3.92
0271	MICHIGAN AVENUE ELEMENTARY SCHOOL	734.42	726.43	(7.99)
0701	MILL CREEK ELEMENTARY SCHOOL	706.43	750.76	44.33
0043	NARCOOSSEE ELEMENTARY SCHOOL	1,063.80	1,084.78	20.98
0933	NEPTUNE ELEMENTARY SCHOOL	946.60	954.11	7.51
0904	PARTIN SETTLEMENT ELEMENTARY SCHOOL	769.35	800.46	31.11
0811	PLEASANT HILL ELEMENTARY SCHOOL	731.34	733.45	2.11
0901	POINCIANA ACADEMY OF FINE ARTS	579.70	591.49	11.79
0301	REEDY CREEK ELEMENTARY SCHOOL	836.25	834.42	(1.83)
0111	ST. CLOUD ELEMENTARY SCHOOL	841.06	805.93	(35.13)
0958	SUNRISE ELEMENTARY SCHOOL	913.89	941.29	27.40
0101	THACKER AVENUE ELEMENTARY FOR INTERNATIONAL STUDIES	676.42	671.92	(4.50)
0321	VENTURA ELEMENTARY SCHOOL	772.90	766.53	(6.37)
Subtotal Elementary Schools		18,143.67	18,356.88	213.21
0091	DENN JOHN MIDDLE SCHOOL	945.09	966.73	21.64
0041	DISCOVERY INTERMEDIATE SCHOOL	1,018.20	1,017.42	(0.78)
0252	HARMONY MIDDLE SCHOOL	1,031.89	883.82	(148.07)
0341	HORIZON MIDDLE SCHOOL	1,346.70	1,340.76	(5.94)
0251	KISSIMMEE MIDDLE SCHOOL	1,393.24	1,407.52	14.28
0040	NARCOOSSEE MIDDLE SCHOOL	1,220.26	1,223.79	3.53
0311	NEPTUNE MIDDLE SCHOOL	1,006.87	1,008.60	1.73
0821	PARKWAY MIDDLE SCHOOL	850.37	830.63	(19.74)
0272	ST. CLOUD MIDDLE SCHOOL	1,248.92	1,253.95	5.03
Subtotal Middle Schools		10,061.54	9,933.22	(128.32)
0902	CELEBRATION HIGH SCHOOL	2,430.09	2,498.88	68.79
0601	GATEWAY HIGH SCHOOL	1,611.20	1,709.57	98.37
0922	HARMONY HIGH SCHOOL	2,076.92	2,156.38	79.46
0842	LIBERTY HIGH SCHOOL	1,719.37	1,783.61	64.24
0962	NEOCITY ACADEMY	303.21	410.30	107.09
0081	OSCEOLA HIGH SCHOOL	2,132.06	2,225.81	93.75
0841	POINCIANA HIGH SCHOOL	2,200.53	2,221.71	21.18
0862	PROFESSIONAL & TECHNICAL HIGH SCHOOL	463.92	465.14	1.22
0201	ST. CLOUD HIGH SCHOOL	1,943.78	1,960.52	16.74
0005	TOHOPEKALIGA	2,119.53	2,213.32	93.79
9003	ZENITH ACCELERATED ACADEMY	481.68	466.69	(14.99)
Subtotal High Schools		17,482.29	18,111.93	629.64
0991	CANOE CREEK K8	619.27	845.66	226.39
0711	CELEBRATION SCHOOL	1,426.09	1,607.96	181.87
9036	NEW BEGINNINGS EDUCATION CENTER	193.65	193.89	0.24
0921	OSCEOLA COUNTY SCHOOL FOR THE ARTS	924.43	959.59	35.16
0302	WESTSIDE K-8 SCHOOL	1,872.82	1,827.59	(45.23)
Subtotal Multi-Level Schools		5,036.26	5,434.69	398.43
9041	HOSPITAL/HOMEBOUND PROGRAM	8.36	16.67	8.31
9020	OASIS RESIDENTIAL CENTER	19.86	29.69	9.83
0859	OSCEOLA REGIONAL JUVENILE COMMITMENT FACILITY	53.44	65.07	11.63
7004	OSCEOLA VIRTUAL FRANCHISE (SECONDARY)	429.35	438.13	8.78
7001	OSCEOLA VIRTUAL INSTRUCTION PROGRAM	314.75	356.27	41.52
7006	OSCEOLA VIRTUAL INSTRUCTION (COURSE OFFERINGS)	0.00	0.00	0.00
Subtotal Alternative Schools		825.76	905.83	80.07

CENTER	NAME	2020-21 4TH CALC	2021-22 PROJECTION	CHANGE
0981	AMERICAN CLASSICAL CHARTER ACADEMY	276.82	305.83	29.01
0932	BELLALAGO CHARTER ACADEMY	1,221.93	1,226.36	4.43
0184	BRIDGEPREP ACADEMY OSCEOLA COUNTY	573.71	577.55	3.84
0131	BRIDGEPREP ACADEMY ST. CLOUD	0.00	350.00	350.00
0192	CREATIVE INSPIRATION JOURNEY SCHOOL OF ST CLOUD	340.57	450.00	109.43
0153	FLORIDA CYBER CHARTER ACADEMY AT OSCEOLA	955.51	966.12	10.61
0863	FOUR CORNERS CHARTER SCHOOL	1,017.48	1,024.34	6.86
0152	FOUR CORNERS UPPER SCHOOL	1,294.54	1,307.57	13.03
0866	KISSIMMEE CHARTER ACADEMY	660.25	652.32	(7.93)
0182	LINCOLN-MARTI CHARTER SCHOOLS(OSCEOLA CAMPUS)	65.13	59.35	(5.78)
0959	MAIN STREET HIGH SCHOOL	219.67	222.46	2.79
0202	MATER ACADEMY AT ST CLOUD	268.47	274.11	5.64
0971	MATER ACADEMY PREPARATORY HIGH SCHOOL.	139.74	231.15	91.41
0163	MATER BRIGHTON LAKES	878.14	873.51	(4.63)
0185	MATER PALMS ACADEMY	817.82	806.78	(11.04)
0853	NEW DIMENSIONS HIGH SCHOOL	448.05	454.43	6.38
0181	OSCEOLA SCIENCE CHARTER SCHOOL	1,014.92	1,200.92	186.00
0881	P. M. WELLS CHARTER ACADEMY	724.20	714.94	(9.26)
0191	RENAISSANCE CHARTER SCHOOL AT BOGGY CREEK	578.39	576.82	(1.57)
0149	RENAISSANCE CHARTER SCHOOL AT POINCIANA	857.85	845.66	(12.19)
0171	RENAISSANCE CHARTER SCHOOL AT TAPESTRY	1,415.21	1,405.45	(9.76)
0183	SPORTS LEADERSHIP ARTS MANAGEMENT (SLAM)	142.23	165.17	22.94
0162	ST. CLOUD PREPARATORY ACADEMY	501.39	479.17	(22.22)
0900	UCP OSCEOLA CHARTER SCHOOL	193.43	214.70	21.27
0155	VICTORY CHARTER SCHOOL	604.21	606.87	2.66
0203	VICTORY CHARTER SCHOOL K-5	250.22	248.44	(1.78)
Subtotal Charter Schools		15,459.88	16,240.01	780.13
3518	MCKAY SCHOLARSHIP/SCHOOL OF ENROLLMENT	920.00	920.34	0.34
3900	FAMILY EMPOWERMENT SCHOLARSHIP PROGRAM	1,265.50	1,288.77	23.27
Subtotal Choice Schools		2,185.50	2,209.11	23.61
9000	UNDISTRIBUTED	0.00	709.19	709.19
Subtotal Undistributed		0.00	709.19	709.19
GRAND TOTAL		69,194.90	71,900.86	2,705.96



CERTIFICATION OF SCHOOL TAXABLE VALUE

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

Year : 2021	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	\$ 34,877,934,422	(1)
2.	Current year taxable value of personal property for operating purposes	\$ 1,623,516,861	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$ 5,650,365	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$ 36,507,101,648	(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.)	\$ 1,665,601,276	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$ 34,841,500,372	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$ 33,838,741,997	(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>	☐ Yes ☒ 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		6/30/2021 8:52 AM

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

Local board millage includes discretionary and capital outlay.					
9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>	3.7780	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>	\$ 127,842,767		(11)	
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$ 76,069,492		(12)	
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$ 203,912,259		(13)	
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	3.6693	per \$1,000	(14)	
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.1833	per \$1,000	(15)	
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	3.6490	per \$1,000	(16)	
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage
	1.5000	0.7480	0.0000		0.0000
	Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>				2.2480 per \$1,000

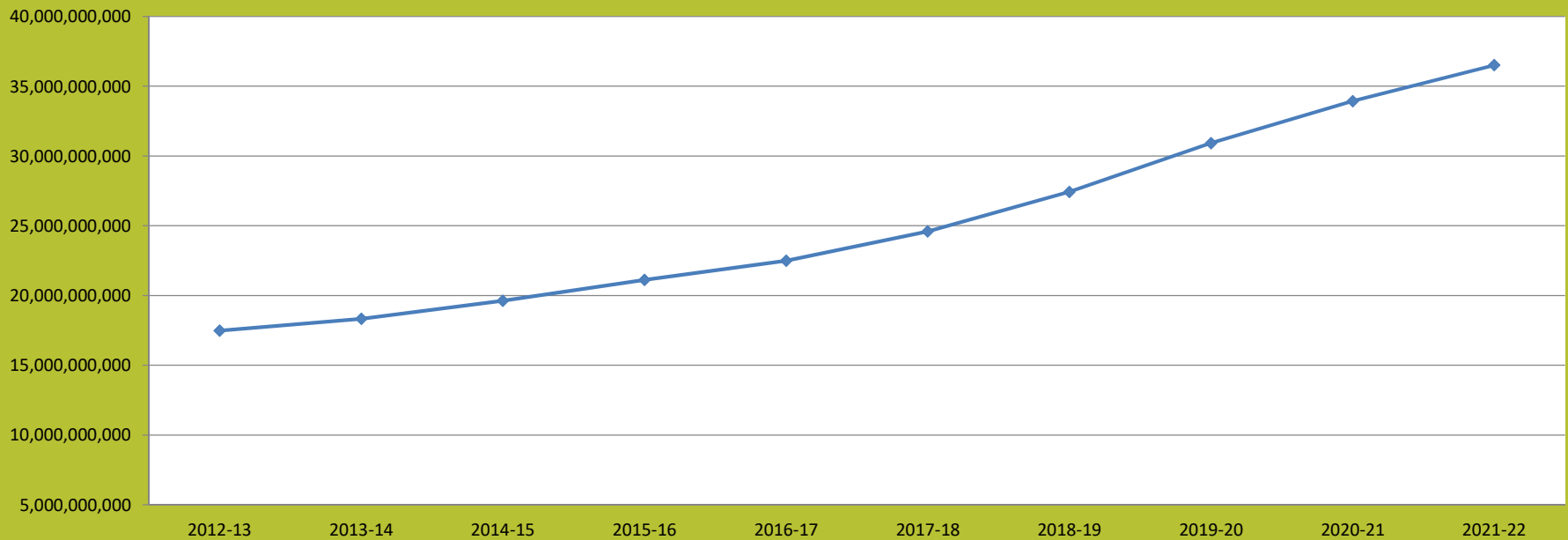
Name of School District :				DR-420S R. 5/13 Page 2	
18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>		\$	133,214,414	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>		\$	82,067,965	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>		\$	215,282,378	(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>			-0.55 %	(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>			0.76 %	(22)
Final public budget hearing		Date : 9/7/2021	Time : 5:30 PM	Place : 817 Bill Beck Blvd, Kissimmee, FL 34744	
S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer :			Date :	
	Title : Dr. Debra Pace, Superintendent		Contact Name And Contact Title : Sarah E. Graber, CHIEF BUSINESS & FINANCE OFFICER		
	Mailing Address : SDOC 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

Millage History	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Required Local Effort (RLE)	5.054	5.261	5.104	5.009	4.643	4.501	4.161	3.984	3.761	3.639
RLE Prior Period Adjustment	0.021	0.000	0.023	0.004	0.014	0.000	0.002	0.008	0.017	0.010
Discretionary	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748
Supplemental Discretionary	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Subtotal Operating	5.823	6.009	5.875	5.761	5.405	5.249	4.911	4.740	4.526	4.397
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	7.323	7.509	7.375	7.261	6.905	6.749	6.411	6.240	6.026	5.897

Percentage Change	-1.8%	2.5%	-1.8%	-1.5%	-4.9%	-2.3%	-5.0%	-2.7%	-3.4%	-2.1%
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TAX ROLL



Tax Roll History	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Final Tax Roll	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	30,918,572,157	33,938,986,737	36,507,101,648
Percentage Change	-7.45%	4.81%	7.09%	7.66%	6.46%	9.35%	11.47%	12.76%	9.77%	7.57%
Total Tax Levy	128,051,359	137,619,241	144,752,427	153,424,444	155,326,218	166,007,704	175,782,158	192,931,890	204,516,334	215,282,378
Percentage Change	-7.45%	7.47%	5.18%	5.99%	1.24%	6.88%	5.89%	9.76%	6.00%	5.26%

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

Line	DESCRIPTION	2021	2022	Change	% Change
		Fourth Calculation	Second Calculation		
1	Unweighted FTE				
2	Traditional	51,549.52	52,742.56	1,193.04	2.31%
3	Charter	15,459.88	16,146.20	686.32	4.44%
4	McKay	920.00	920.34	0.34	0.04%
5	Family Empowerment	1,265.50	1,288.77	23.27	1.84%
6	Undistributed	0.00	803.00	803.00	n/a
7	Total Unweighted FTE	69,194.90	71,900.86	2,705.96	3.91%
8	Total Weighted FTE	75,571.41	78,828.42	3,257.01	4.31%
9	Weighted to Unweighted FTE Ratio	1.0922	1.0963	0.0042	0.38%
10	Tax Roll - School Taxable Value	33,938,986,737	36,507,101,648	2,568,114,911	7.57%
11	Required Local Effort Millage	3.761	3.639	(0.122)	-3.24%
12	Prior Period Adjustment Millage	0.017	0.010	(0.007)	-41.18%
13	Basic Discretionary Millage	0.748	0.748	0.000	0.00%
14	Total Millage	4.526	4.397	(0.129)	-2.85%
15	Base Student Allocation	4,319.49	4,372.91	53.42	1.24%
16	District Cost Differential	0.9890	0.9888	(0.0002)	-0.02%
17	BSA * DCD	4,271.98	4,323.93	51.96	1.22%
18	FEFP Detail				
19	Base FEFP (WFTE x BSA x DCD)	322,839,221	340,848,839	18,009,618	5.58%
20	0.748 Mills Discretionary Compression	17,190,089	18,682,719	1,492,630	8.68%
21	DJJ Supplemental Allocation	65,974	70,117	4,143	6.28%
22	Safe Schools	3,778,510	3,871,580	93,070	2.46%
23	ESE Guaranteed Allocation	20,907,074	21,681,225	774,151	3.70%
24	Supplemental Academic Instruction (SAI)	15,181,819	15,868,808	686,989	4.53%
25	Instructional Materials	5,630,176	6,407,922	777,746	13.81%
26	Student Transportation	12,236,144	12,463,165	227,021	1.86%
27	Teacher Classroom Supply Assistance Prog	1,353,887	1,382,898	29,011	2.14%
28	Reading Allocation	3,048,572	3,106,391	57,819	1.90%
29	Digital Classrooms Allocation	117,567	117,879	312	0.27%
30	Virtual Education Contribution	0	0	0	n/a
31	Mental Health Allocation	2,426,411	2,922,503	496,092	20.45%
32	Funding Compression Allocation	3,729,136	5,341,846	1,612,710	43.25%
33	Best & Brightest Teacher/Principal Allocation	0	0	0	n/a
34	Florida Classroom Teacher Compensation	12,106,399	13,542,392	1,435,993	11.86%
35	Total FEFP	420,610,979	446,308,284	25,697,305	6.11%
36	Adjustments				
37	Required Local Effort Taxes	(122,538,748)	(127,535,369)	(4,996,621)	4.08%
38	Proration to Funds Available	(1,482,513)	0	1,482,513	-100.00%
39	Total Adjustments	(124,021,261)	(127,535,369)	(3,514,108)	2.83%
40	Net State FEFP	296,589,718	318,772,915	22,183,197	7.48%
41	Lottery Funds				
42	Discretionary Lottery	0	0	0	n/a
43	School Recognition	0	0	0	n/a
44	Total Lottery Funding	0	0	0	n/a
45	State Categorical Programs				
46	Class Size Reduction	76,538,873	71,611,395	(4,927,478)	-6.44%
47	Total State Funding	373,128,591	390,384,310	17,255,719	4.62%
48	Local Funding:				
49	Required Local Effort	122,538,748	127,535,369	4,996,621	4.08%
50	.748 Mills Discretionary Tax	24,370,908	26,215,020	1,844,112	7.57%
51	Total Local Funding	146,909,656	153,750,389	6,840,733	4.66%
52	Total State and Local Funding*	520,038,247	544,134,699	24,096,452	4.63%
53	\$ Per Unweighted FTE Total*	7,515.56	7,567.85	52.29	0.70%
54	\$ Per Weighted FTE Total	6,881.42	6,902.77	21.35	0.31%

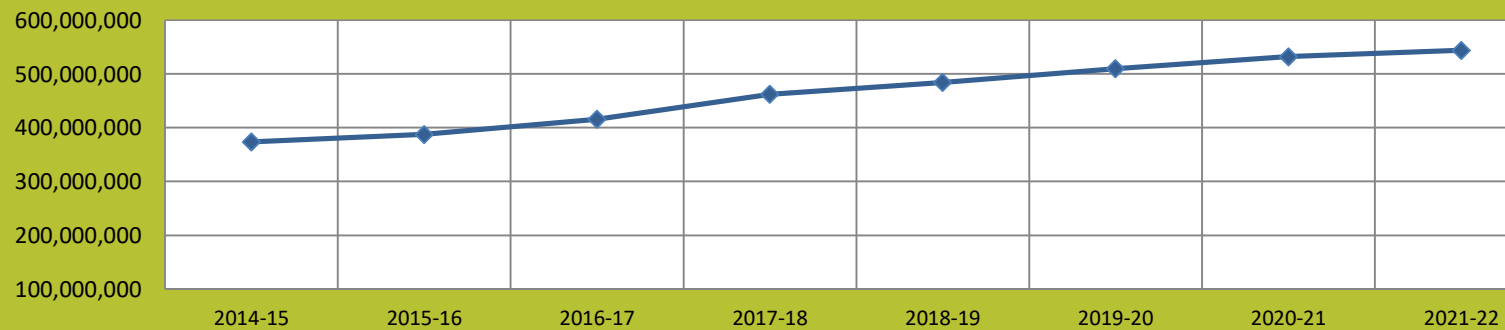
***2021 Funding Impact of of EO-07**

Emergency Order Funding Adjustment	\$	12,039,795.0
Adjusted Total State and Local Funding	\$	532,078,042.0
Adjusted \$ per Unweighted FTE	\$	7,689.56

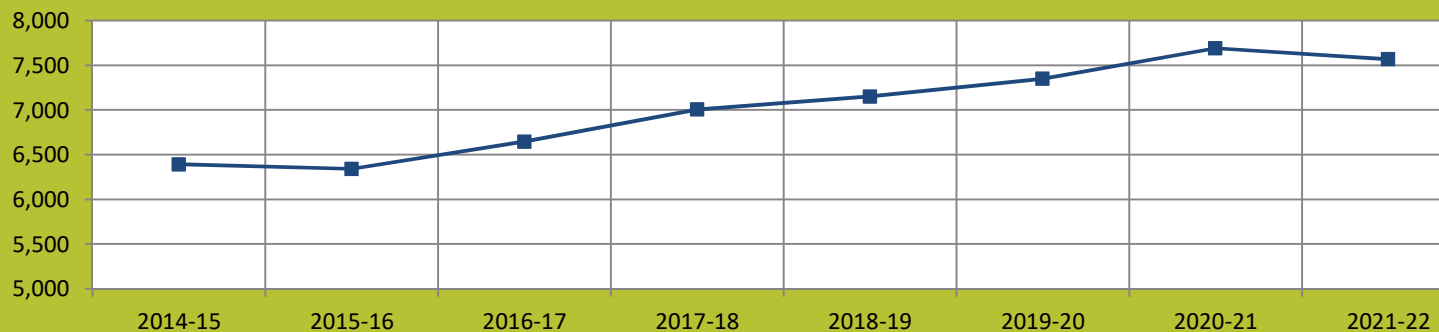
THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
TOTAL AND PER FTE FUNDING - HISTORICAL AND PROJECTED

	2014-15 Final	2015-16 Final	2016-17 Final	2017-18 Final	2018-19 Final	2019-20 Final	2020-21 4th FEFP Calc*	2021-22 2nd Calc
Total Funding	373,647,023	387,651,506	415,958,062	462,397,943	484,304,635	509,887,770	532,078,042	544,134,699
\$ Per Student	6,391	6,340	6,646	7,005	7,151	7,349	7,690	7,568
UFTE	58,465	61,141	62,592	66,010	67,724	69,378	69,195	71,901

Total FEFP Funding



FEFP Revenue Per Student



***Total Funding for the 2020-21 4th FEFP Calculation includes the \$12.0 million Emergency Order Funding Adjustment.**

2021-2022 FEFP SECOND CALCULATION
Total Funding per Student

Rank	Dist No.	District	Total Funding per FTE
1	44	Monroe	10,359.25
2	33	Jefferson	9,576.58
3	11	Collier	9,250.62
4	39	Liberty	8,765.27
5	66	Walton	8,684.53
6	58	Sarasota	8,620.57
7	19	Franklin	8,607.14
8	21	Gilchrist	8,488.79
9	22	Glades	8,478.50
10	23	Gulf	8,376.52
11	7	Calhoun	8,354.51
12	50	Palm Beach	8,333.37
13	43	Martin	8,292.73
14	34	Lafayette	8,278.50
15	67	Washington	8,253.37
16	24	Hamilton	8,238.24
17	4	Bradford	8,199.78
18	60	Sumter	8,198.28
19	8	Charlotte	8,133.28
20	38	Levy	8,117.99
21	30	Holmes	8,095.65
22	62	Taylor	8,070.28
23	36	Lee	8,033.44
24	32	Jackson	7,994.47
25	15	Dixie	7,986.09
26	52	Pinellas	7,969.85
27	63	Union	7,953.49
28	13	Dade	7,912.93
29	40	Madison	7,908.28
30	31	Indian River	7,906.25
31	20	Gadsden	7,883.22
32	46	Okaloosa	7,861.82
33	3	Bay	7,830.98
34	14	De Soto	7,825.40
35	45	Nassau	7,810.93
36	2	Baker	7,809.49
37	6	Broward	7,798.83
38	56	St. Lucie	7,775.71
39	48	Orange	7,774.80
40	55	St. Johns	7,768.24
41	47	Okeechobee	7,761.91
42	16	Duval	7,739.47
43	54	Putnam	7,737.85
44	51	Pasco	7,724.70
45	65	Wakulla	7,719.26
46	29	Hillsborough	7,706.49
47	37	Leon	7,705.81
48	5	Brevard	7,704.13
49	9	Citrus	7,699.61
50	41	Manatee	7,697.54
51	57	Santa Rosa	7,656.95
52	27	Hernando	7,655.30
53	18	Flagler	7,652.91
54	12	Columbia	7,641.78
55	10	Clay	7,641.65
56	17	Escambia	7,639.43
57	25	Hardee	7,634.72
58	42	Marion	7,600.49
59	35	Lake	7,585.30
60	49	Osceola	7,567.85
61	53	Polk	7,567.37
62	28	Highlands	7,553.48
63	61	Suwannee	7,549.82
64	1	Alachua	7,537.00
65	64	Volusia	7,525.21
66	59	Seminole	7,458.51
67	26	Hendry	7,139.13

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 2021-22 fiscal year, the base student allocation is \$4,372.91.

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 2021-22 fiscal year, the District's base funding per WFTE is \$4,323.93.

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 2021-22 fiscal year, the DCD is 0.9888.

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 2021-22 fiscal year, a non-recurring 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.

Since the 2016-17 fiscal year, the State Legislature has 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. Funds must be used exclusively for employing or contracting for safe school officers, established or assigned under Section 1006.12, F.S.

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. to ensure that virtual schools receive no less than the funding per student prescribed in statute. The contribution for the 2021-22 fiscal year is based on funding of \$5,230 per FTE.

TEACHER SALARY INCREASE ALLOCATION:

The Legislature may annually provide in the Florida Education Finance Program a Teacher Salary Increase Allocation to assist school districts in their recruitment and retention of classroom teachers and other instructional personnel. The amount of the allocation shall be specified in the General Appropriations Act and will be based on the school district's proportionate share of the base FEFP allocation. The funds must be used to increase the minimum base salary for full-time classroom teachers, as defined in F.S. 1012.01(2)(a), plus certified prekindergarten teachers funded in the Florida Education Finance Program, to at least \$47,500, or to the maximum amount achievable based on the allocation and as specified in the General Appropriations Act.

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

POLICY FOR EXPENDITURE OF LOTTERY FUNDS

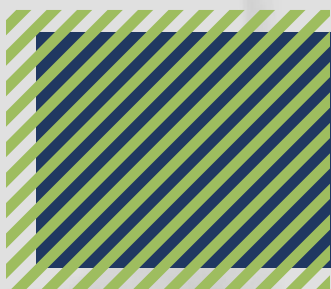
SCHOOL RECOGNITION FUNDS	\$ 0
DISCRETIONARY LOTTERY FUNDS	\$ 0

Enhancement for the 2021-22 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 22.0%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.
FISCAL YEAR 2021-22

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:				PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP:			
Required Local Effort (Including Prior Period Funding Adjustment Millage)	3.6490	Discretionary Critical Needs (Operating)	0.0000	Operating or Capital Not to Exceed 2 Years			0.0000
Local Capital Improvement (Capital Outlay)	1.5000	Additional Millage Not to Exceed 4 Years (Operating)	0.0000	Debt Service			0.0000
Discretionary Operating	0.7480			TOTAL MILLAGE			5.8970
Discretionary Capital Improvement	0.0000						
ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	PERMANENT FUND	TOTAL ALL FUNDS
Federal sources	2,570,000	287,230,120	2,215,107	-	-	-	292,015,227
State sources	385,474,479	453,306	630,850	8,976,162	-	-	395,534,797
Local sources	167,364,969	1,687,419	1,042,029	165,506,752	62,877,010	-	398,478,179
TOTAL SOURCES	\$ 555,409,448	\$ 289,370,845	\$ 3,887,986	\$ 174,482,914	\$ 62,877,010	\$ -	\$ 1,086,028,203
Transfers In	23,899,196	-	37,664,502	-	-	-	61,563,698
Fund Balances/Reserves/Net Assets	89,141,404	18,551,848	26,896,122	382,899,073	17,539,340	-	535,027,787
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 668,450,048	\$ 307,922,693	\$ 68,448,610	\$ 557,381,987	\$ 80,416,350	\$ -	\$ 1,682,619,688
EXPENDITURES							
Instruction	407,415,692	209,663,543	-	-	-	-	617,079,235
Pupil Personnel Services	27,440,725	5,724,330	-	-	-	-	33,165,055
Instructional Media Services	4,983,048	1,342,681	-	-	-	-	6,325,729
Instructional and Curriculum Development Services	15,417,071	11,060,850	-	-	-	-	26,477,921
Instructional Staff Training Services	8,279,893	7,854,908	-	-	-	-	16,134,801
Instruction Related Technology	4,770,141	9,838,029	-	-	-	-	14,608,170
School Board	1,390,720	-	-	-	-	-	1,390,720
General Administration	1,854,660	1,998,345	-	-	-	-	3,853,005
School Administration	25,337,642	6,454	-	-	-	-	25,344,096
Facilities Acquisition and Construction	13,148,323	-	-	244,187,922	-	-	257,336,245
Fiscal Services	2,382,156	-	-	-	-	-	2,382,156
Food Services	21,938	43,641,657	-	-	-	-	43,663,595
Central Services	8,837,746	1,431,577	-	-	62,712,010	-	72,981,333
Pupil Transportation Services	24,498,160	727,414	-	-	-	-	25,225,574
Operation of Plant	40,324,182	1,207,908	-	-	-	-	41,532,090
Maintenance of Plant	11,156,975	36,829	-	-	-	-	11,193,804
Administrative Technology Services	4,704,310	510,948	-	-	-	-	5,215,258
Community Services	5,428,744	1,400,294	-	-	-	-	6,829,038
Debt Services	-	-	39,278,794	-	-	-	39,278,794
TOTAL EXPENDITURES	\$ 607,392,124	\$ 296,445,767	\$ 39,278,794	\$ 244,187,922	\$ 62,712,010	\$ -	\$ 1,250,016,617
Transfers Out	-	-	-	61,563,698	-	-	61,563,698
Fund Balances/Reserves/Net Assets	61,057,924	11,476,926	29,169,816	251,630,367	17,704,340	-	371,039,373
TOTAL APPROPRIATED EXPENDITURES	\$ 668,450,048	\$ 307,922,693	\$ 68,448,610	\$ 557,381,987	\$ 80,416,350	\$ -	\$ 1,682,619,688
TRANSFERS, RESERVES & BALANCES							



Resolutions



Resolution Number 22-002

RESOLUTION ADOPTING TENTATIVE MILLAGE RATES

WHEREAS, the School Board of Osceola County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates for the fiscal year July 1, 2021 to June 30, 2022; and

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Osceola County School Board adopted the tentative millage rates for fiscal year 2021-2022 in the amounts of:

	Tentative Millage Levy	Proposed Amount to be Raised
Required Local Effort (RLE)	3.639	127,535,369
Prior Period Adjustment	0.010	350,468
Total RLE	3.649	127,885,837
Capital Outlay	1.500	52,570,226
Discretionary Operating	0.748	26,215,020
Total Millage	5.897	206,671,083

The total millage rate to be levied exceeds the roll-back rate by 0.76 percent.

NOW THEREFORE, BE IT RESOLVED:

That the Osceola County School Board, adopted each tentative millage rate for the fiscal year July 1, 2021 to June 30, 2022, on August 3, 2021, by separate vote prior to adopting the tentative budget.

Chairman

August 3, 2021

Resolution Number 22-003

RESOLUTION ADOPTING TENTATIVE BUDGET

A RESOLUTION OF THE OSCEOLA COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2021-2022.

WHEREAS, the School Board of Osceola County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates and a tentative budget for the fiscal year July 1, 2021 to June 30, 2022; and

WHEREAS, the Osceola County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2021-2022.

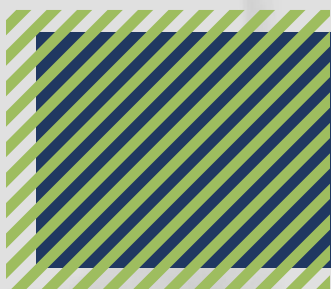
WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Osceola County School Board adopted the tentative millage rates and the budget in the amount of **\$1,682,619,688** for fiscal year 2021-2022.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of Osceola County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Osceola County as a tentative budget for the categories indicated for the fiscal year July 1, 2021 to June 30, 2022.

Chairman

August 3, 2021



Advertisements



NOTICE OF PROPOSED TAX INCREASE

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

Last year's property tax levy:

- A. Initially proposed tax levy..... \$204,516,334
- B. Less tax reductions due to Value Adjustment Board
and other assessment changes..... \$ 604,075
- C. Actual property tax levy..... \$203,912,259

This year's proposed tax levy.....\$ 215,282,378

A portion of the tax levy is required under state law in order for the school board to receive **\$304,201,717** in state education grants.

The required portion has **decreased** by **0.55** percent, and represents approximately **six tenths** of the total proposed taxes.

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

All concerned citizens are invited to a public hearing on the tax increase to be held on August 3, 2021 at 5:30 p.m., at:

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

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

BUDGET SUMMARY
SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE OSCEOLA COUNTY SCHOOL DISTRICT ARE 22.0%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.
FISCAL YEAR 2021-22

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:				PROPOSED MILLAGE LEVIES			
Required Local Effort (Including Prior Period Funding Adjustment Millage)	3.6490	Discretionary Critical Needs (Operating)	0.0000	NOT SUBJECT TO 10-MILL CAP:			
Local Capital Improvement (Capital Outlay)	1.5000	Additional Millage Not to Exceed 4 Years (Operating)	0.0000	Operating or Capital Not to Exceed 2 Years			0.0000
Discretionary Operating	0.7480			Debt Service			0.0000
Discretionary Capital Improvement	0.0000			TOTAL MILLAGE			5.8970
ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	TOTAL ALL FUNDS
Federal sources	2,570,000	287,230,120	2,215,107				292,015,227
State sources	385,474,479	453,306	630,850	8,976,162			395,534,797
Local sources	167,364,969	1,687,419	1,042,029	165,506,752			335,601,169
TOTAL SOURCES	\$555,409,448	\$289,370,845	\$3,887,986	\$174,482,914	\$0	\$0	\$1,023,151,193
Transfers In	23,899,196		37,664,502				61,563,698
Fund Balances/Reserves/Net Assets	89,141,404	18,551,848	26,896,122	382,899,073			517,488,447
TOTAL REVENUES, TRANSFERS & BALANCES	\$668,450,048	\$307,922,693	\$68,448,610	\$557,381,987	\$0	\$0	\$1,602,203,338
EXPENDITURES							
Instruction	407,415,692	209,663,543					617,079,235
Pupil Personnel Services	27,440,725	5,724,330					33,165,055
Instructional Media Services	4,983,048	1,342,681					6,325,729
Instructional and Curriculum Development Services	15,417,071	11,060,850					26,477,921
Instructional Staff Training Services	8,279,893	7,854,908					16,134,801
Instruction Related Technology	4,770,141	9,838,029					14,608,170
School Board	1,390,720						1,390,720
General Administration	1,854,660	1,998,345					3,853,005
School Administration	25,337,642	6,454					25,344,096
Facilities Acquisition and Construction	13,148,323			244,187,922			257,336,245
Fiscal Services	2,382,156						2,382,156
Food Services	21,938	43,641,657					43,663,595
Central Services	8,837,746	1,431,577					10,269,323
Pupil Transportation Services	24,498,160	727,414					25,225,574
Operation of Plant	40,324,182	1,207,908					41,532,090
Maintenance of Plant	11,156,975	36,829					11,193,804
Administrative Technology Services	4,704,310	510,948					5,215,258
Community Services	5,428,744	1,400,294					6,829,038
Debt Services			39,278,794				39,278,794
TOTAL EXPENDITURES	\$607,392,124	\$296,445,767	\$39,278,794	\$244,187,922	\$0	\$0	\$1,187,304,607
Transfers Out				61,563,698			61,563,698
Fund Balances/Reserves/Net Assets	61,057,924	11,476,926	29,169,816	251,630,367			353,335,033
TOTAL APPROPRIATED EXPENDITURES	\$668,450,048	\$307,922,693	\$68,448,610	\$557,381,987	\$0	\$0	\$1,602,203,338
TRANSFERS, RESERVES & BALANCES	\$668,450,048	\$307,922,693	\$68,448,610	\$557,381,987	\$0	\$0	\$1,602,203,338

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

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

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

This tax is in addition to the School Board's proposed tax of 4.397 mills for operating expenses and is proposed solely at the discretion of the School Board.

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

The capital outlay tax will generate approximately \$52,570,226 to be used for the following projects:

CONSTRUCTION AND REMODELING

District-wide locations

Site acquisitions and project management

MAINTENANCE, RENOVATION, AND REPAIR

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

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

MOTOR VEHICLE PURCHASES

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

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

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

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

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

Annual master lease payments for various facilities, renovations

Debt service on certificates of participation

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

Elementary school at Bellalago, district-wide educational facilities

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

Removal of hazardous waste

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

Insurance premiums on district facilities

PAYMENTS OF COST OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

Leasing of portable buildings

PAYMENTS OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

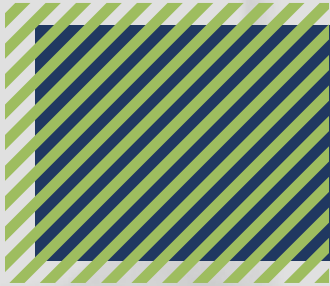
New construction

All concerned citizens are invited to a public hearing to be held on August 3, 2021, at 5:30 p.m. at:

School District of Osceola County Administration Center

817 Bill Beck Boulevard

Kissimmee, FL 34744



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

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
1 % Change in FEFP Funding per Student	2.08%	2.74%	4.67%	-1.58%	1.00%	1.00%	1.00%	1.00%
2 Beginning Fund Balance	68.4	68.9	77.9	89.1	91.3	91.9	88.0	79.8
3 Revenues	537.4	551.2	558.2	579.3	592.7	604.6	617.1	635.1
4 Projected Expenditures	536.8	542.2	547.0	577.1	592.1	608.6	625.3	642.7
5 Operating Surplus/(Deficit)	0.5	9.0	11.2	2.2	0.6	-3.9	-8.2	-7.6
6 Total Ending Fund Balance	68.9	77.9	89.1	91.3	91.9	88.0	79.8	72.2
Ending Fund Balance by Category:								
7 Nonspendable	2.4	3.2	2.9	2.9	2.9	2.9	2.9	2.9
8 Restricted	15.4	20.0	23.6	23.6	19.6	17.6	15.6	13.6
9 Assigned	6.9	4.9	6.7	6.7	10.6	14.9	14.3	9.6
10 Unassigned 6% Board Policy Reserve	32.2	33.1	33.5	34.8	35.6	36.3	37.0	38.1
11 Unassigned	12.0	16.7	22.4	23.3	23.2	16.3	10.0	8.0
12 Total Ending Fund Balance	68.9	77.9	89.1	91.3	91.9	88.0	79.8	72.2
13 Financial Condition Ratio *	9.5%	10.1%	11.4%	11.2%	11.7%	11.1%	9.8%	8.7%

*Assigned and Unassigned Fund Balance as a % of Expenditures

Assumptions:

- Average FTE student growth of 2% in FY 2023-2026
- No salary increases in FY 2024-2026
- Capital transfer reductions in FY 2023-25

Note: Totals are subject to rounding variances

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

GENERAL FUND BUDGET SUMMARY

Fiscal Year Ending June 30, 2022

As of the Second Calculation

BEGINNING FUND BALANCE

1 Non-spendable - Inventory	2,900,517	
2 Restricted for State Categorical Programs	16,793,498	
3 Restricted for Other Grants and Programs	6,805,488	
4 Assigned for Contract Commitments	1,579,213	
5 Assigned for Carryover Appropriations	5,098,212	
6 Assigned for Projected Operating Deficit	-	
7 Unassigned - 6% Minimum per Board	33,500,000	
8 Unassigned Fund Balance	22,464,476	
9 Total Beginning Fund Balance	89,141,404	

ESTIMATED REVENUES

10 Florida Education Finance Program	0310	304,201,717	52.5%
11 District School Taxes	0411	154,100,857	26.6%
12 Class Size Reduction	0355	71,611,395	12.4%
13 Transfer From Capital Projects	0630	23,899,196	4.1%
14 Miscellaneous Local	049?	6,994,112	1.2%
15 Workforce Development	0315	6,731,307	1.2%
16 Child Care Fees	047?	2,791,600	0.5%
17 Voluntary Pre-K Program	0371	2,570,000	0.4%
18 Medicaid Reimbursement	0202	2,000,000	0.3%
19 Adult Education Fees	046?	1,510,000	0.3%
20 Rent/ Facilities Use Fees	0425	763,400	0.1%
21 Interest On Investments	043?	750,000	0.1%
22 R.O.T.C.	0191	570,000	0.1%
23 Gifts, Grants, and Bequests	0440	305,000	0.1%
24 State License Tax	0343	165,000	0.0%
25 Insurance Loss Recovery	0741	100,000	0.0%
26 Workforce Performance Based Incentives	0317	87,000	0.0%
27 Miscellaneous State	0399	70,560	0.0%
28 Tax Redemptions	0421	50,000	0.0%
29 CO&DS Withheld For Admin Expense	0323	37,500	0.0%
30 Misc Federal through State	0299	-	0.0%
31 Discretionary Lottery	0344	-	0.0%
32 School Recognition Funds	0361	-	0.0%
31 Transfer from Special Revenue	0640	-	0.0%
32 Total Estimated Revenues		579,308,644	100.0%

APPROPRIATIONS

33 Salaries and Benefits	1	371,535,374	64.4%
34 Charter Schools	2	123,933,138	21.5%
35 Categoricals/Restricted Programs	3	24,411,564	4.2%
36 Line Items Non-Salary	4	21,345,944	3.7%
37 School and Department Non-Salary	5	15,197,212	2.6%
38 Utilities and Fuel	6	14,935,000	2.6%
39 Holdback - Undistributed FTE	7	5,757,481	1.0%
40 Family Empowerment Scholarship Program	8	-	0.0%
41 McKay Scholarship Program	9	-	0.0%
42 Current Appropriations		577,115,713	100.0%
43 Projected Operating Surplus/(Deficit)		2,192,932	
44 Carryover Appropriations		30,276,411	
45 Total Appropriations		607,392,124	

PROJECTED ENDING FUND BALANCE

46 Non Spendable - Inventory	2,900,517	
47 Restricted for State Categorical Programs	-	
48 Restricted for Other Grants and Programs	-	
49 Assigned for Contract Commitments	-	
50 Assigned for Carryover Appropriations	-	
51 Assigned for Projected Operating Deficit	-	
52 Unassigned - 6% Reserve per Board	34,800,000	
53 Unassigned Fund Balance	23,357,408	
54 Total Projected Ending Fund Balance	61,057,925	

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

Source	ACCT. NO.	2021-22 Tentative	2020-21 Budget	Difference
FEDERAL:				
ROTC	191	570,000.00	495,000.00	75,000.00
Medicaid Reimbursement	202	2,000,000.00	2,000,000.00	-
Total Federal		2,570,000.00	2,495,000.00	75,000.00
STATE:				
Florida Education Finance Program*	310	304,201,717.00	300,506,445.00	3,695,272.00
Workforce Development	315	6,731,307.00	7,200,085.00	(468,778.00)
Workforce Development Performance Incentives	317	87,000.00	159,000.00	(72,000.00)
CO & DS Withheld for Administrative Expense	323	37,500.00	37,500.00	-
State License Tax	343	165,000.00	165,000.00	-
Discretionary Lottery Funds	344	-	-	-
Class Size Reduction	355	71,611,395.00	76,538,873.00	(4,927,478.00)
School Recognition Funds	361	-	-	-
Voluntary Prekindergarten	371	2,570,000.00	2,625,000.00	(55,000.00)
Miscellaneous State*	399	70,560.00	67,520.00	3,040.00
Total State		385,474,479.00	387,299,423.00	(1,824,944.00)
LOCAL:				
District School Tax - Required Local Effort (RLE)	411	127,535,369.00	122,538,748.00	4,996,621.00
District School Tax - RLE Prior Period Adjustment	411	350,468.00	553,884.00	(203,416.00)
District School Tax - Discretionary Millage	411	26,215,020.00	24,370,908.00	1,844,112.00
Tax Redemptions	421	50,000.00	75,000.00	(25,000.00)
Facility Use Fees/Rent	425	763,400.00	628,400.00	135,000.00
Interest, Including Profit on Investments	43X	750,000.00	750,000.00	-
Gifts, Grants, & Bequests*	440	305,000.00	474,734.60	(169,734.60)
Adult Education Fees	46X	1,510,000.00	1,650,000.00	(140,000.00)
Pre-K Early Intervention Fees	472	291,600.00	417,960.00	(126,360.00)
School Aged Child Care Fees	473	2,500,000.00	3,200,000.00	(700,000.00)
Bus Fees	491	10,000.00	20,000.00	(10,000.00)
Bus Fees School Activities	492	10,000.00	50,000.00	(40,000.00)
Sale of Surplus Property	493	100,000.00	100,000.00	-
Federal Indirect Cost	494, 499	3,500,000.00	1,250,000.00	2,250,000.00
Miscellaneous Local Sources*	495	3,374,112.45	2,701,179.04	672,933.41
Insurance Loss Recovery	741	100,000.00	125,000.00	(25,000.00)
Total Local		167,364,969.45	158,905,813.64	8,459,155.81
OTHER SOURCES:				
Transfers In*	6X0	23,899,196.00	23,030,390.00	868,806.00
Total Other Sources		23,899,196.00	23,030,390.00	868,806.00
TOTAL EST REVENUE & OTHER SOURCES		579,308,644.45	571,730,626.64	7,578,017.81
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable - Inventory	2711	2,900,517.02	3,175,284.45	(274,767.43)
Restricted for State Categorical Programs **	2723	16,793,497.86	12,139,409.09	4,654,088.77
Restricted for Other Grants and Programs **	2729	6,805,488.29	7,925,231.07	(1,119,742.78)
Assigned for Contract Commitments **	2749	1,579,212.98	1,515,006.74	64,206.24
Assigned for Carryover Appropriations **	2749	5,098,212.24	3,381,485.90	1,716,726.34
Assigned for Projected Operating Deficit	2749	-	-	-
Unassigned - 6% Minimum per Board	2750	33,500,000.00	33,100,000.00	400,000.00
Unassigned	2750	22,464,475.23	16,708,925.72	5,755,549.51
Total Beginning Fund Balance	27XX	89,141,403.62	77,945,342.97	11,196,060.65
TOTAL EST REVENUE AND BEGINNING FD BAL		668,450,048.07	649,675,969.61	18,774,078.46

* See Detail

** Included in Carryover Appropriations

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

GENERAL FUND - ESTIMATED REVENUE DETAIL

Object Number	Source	SubSource	Project Number	2021-22 Tentative	2020-21 Budget	Difference
310	Florida Education Finance Prog	Digital Learning Allocation		117,879.00	117,504.00	375.00
310	Florida Education Finance Prog	Discretionary Tax Compression		18,682,719.00	17,047,178.00	1,635,541.00
310	Florida Education Finance Prog	DJJ Supplement		70,117.00	68,396.00	1,721.00
310	Florida Education Finance Prog	ESE Guarantee		21,681,225.00	21,512,975.00	168,250.00
310	Florida Education Finance Prog	Funding Compression Allocation		5,341,846.00	3,650,956.00	1,690,890.00
310	Florida Education Finance Prog	Instructional Materials		6,407,922.00	6,145,009.00	262,913.00
310	Florida Education Finance Prog	Mental Health Allocation		2,922,503.00	2,418,018.00	504,485.00
310	Florida Education Finance Prog	Reading		3,106,391.00	3,056,613.00	49,778.00
310	Florida Education Finance Prog	Safe Schools		3,871,580.00	3,768,698.00	102,882.00
310	Florida Education Finance Prog	Supplemental Academic Instruction		15,868,808.00	15,701,357.00	167,451.00
310	Florida Education Finance Prog	Teacher Salary Allocation		13,542,392.00	12,106,399.00	1,435,993.00
310	Florida Education Finance Prog	Teacher Classroom Supply Assistance		1,382,898.00	1,353,887.00	29,011.00
310	Florida Education Finance Prog	Transportation		12,463,165.00	12,236,144.00	227,021.00
310	Florida Education Finance Prog	Unrestricted FEFP		198,742,272.00	216,830,200.00	(18,087,928.00)
Total Florida Education Finance Prog				304,201,717.00	300,506,445.00	(11,811,617.00)
399	Misc State	Criminal Justice Academy Grant	13629X1	70,560.00	67,520.00	3,040.00
Total Misc State				70,560.00	67,520.00	3,040.00
440	Gifts/Grants	American Institute for Research	1460301	-	175,000.00	(175,000.00)
440	Gifts/Grants	Mycfe4schools Prog Donations	1400091	25,000.00	25,000.00	-
440	Gifts/Grants	Valencia Readiness/Transition	14626XX	280,000.00	273,484.60	6,515.40
440	Gifts/Grants	Other Misc Gifts/Grants	0000000	-	1,250.00	(1,250.00)
Total Gifts/Grants				305,000.00	474,734.60	(169,734.60)
495	Misc Local	ALCO Reimbursement-OCJ Instructor	1400041	15,000.00	15,000.00	-
495	Misc Local	Bellalago Management Fee	1009011	1,000,000.00	1,000,000.00	-
495	Misc Local	Dell Purchase Rebates	1400071	575,000.00	200,000.00	375,000.00
495	Misc Local	Dori Slosberg Traffic Educ Fnd	1400141	200,000.00	175,000.00	25,000.00
495	Misc Local	Educ Liaison Salary-CBC Of CFL	1400169	55,231.86	54,897.46	334.40
495	Misc Local	Employee Childcare	1900801	30,000.00	30,000.00	-
495	Misc Local	E-Rate Network	1101651	624,208.00	436,142.00	188,066.00
495	Misc Local	FDLRS-IDEA	1260601	14,000.00	30,000.00	(16,000.00)
495	Misc Local	Fiscal Agent Fee	1400111	40,000.00	40,000.00	-
495	Misc Local	OCEA President's Salary Reimbursement	1461701	100,672.59	85,139.58	15,533.01
495	Misc Local	P-Card Rebates	1400331	500,000.00	400,000.00	100,000.00
495	Misc Local	Promotions/Public Relations (Waste Connections)	1400201	200,000.00	200,000.00	-
495	Misc Local	Salaries Reimb From Internal	1000201	20,000.00	35,000.00	(15,000.00)
Total Misc Local				3,374,112.45	2,701,179.04	672,933.41
630	Transfers from Capital	Charter Capital (PECO)	1350314	7,976,162.00	7,399,013.00	577,149.00
630	Transfers from Capital	Maintenance (95% FUNC 8100)	1093401	8,629,825.00	8,470,997.00	158,828.00
630	Transfers from Capital	Other Maintenance Line Items	1010000	2,141,199.00	2,112,000.00	29,199.00
630	Transfers from Capital	Portable Rental	1932301	1,900,000.00	2,100,000.00	(200,000.00)
630	Transfers from Capital	Property Casualty Insurance	1010731	3,252,010.00	2,948,380.00	303,630.00
Total Transfers from Capital				23,899,196.00	23,030,390.00	868,806.00

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

Use	ACCT. NO.	2021-22 Tentative	2020-21 Budget	Difference
APPROPRIATIONS				
Instruction	5000	407,415,691.83	393,169,941.85	14,245,749.98
Pupil Personnel Services	6100	27,440,724.60	28,013,934.82	(573,210.22)
Instructional Media Services	6200	4,983,047.93	5,035,972.64	(52,924.71)
Instructional & Curriculum Development Services	6300	15,417,071.34	15,759,280.09	(342,208.75)
Instructional Staff Training Services	6400	8,279,893.27	7,284,920.54	994,972.73
Instruction Related Technology	6500	4,770,140.87	4,879,849.19	(109,708.32)
Board of Education	7100	1,390,720.47	1,297,603.93	93,116.54
General Administration	7200	1,854,659.87	1,891,261.14	(36,601.27)
School Administration	7300	25,337,641.96	25,931,455.08	(593,813.12)
Facilities Acquisition & Construction	7400	13,148,322.75	11,658,621.14	1,489,701.61
Fiscal Services	7500	2,382,155.78	2,420,539.81	(38,384.03)
Food Services	7600	21,937.63	5,835.22	16,102.41
Central Services	7700	8,837,745.56	8,462,321.44	375,424.12
Pupil Transportation Services	7800	24,498,159.78	24,974,345.90	(476,186.12)
Operation of Plant	7900	40,324,181.76	41,071,315.03	(747,133.27)
Maintenance of Plant	8100	11,156,974.98	10,931,475.00	225,499.98
Administrative Technology Services	8200	4,704,309.97	4,802,540.17	(98,230.20)
Community Services	9100	5,428,743.67	3,824,486.03	1,604,257.64
Debt Service	9200	-	-	-
Total Appropriations		607,392,124.02	591,415,699.02	15,976,425.00
OTHER USES:				
Transfers Out	9700	-	-	-
Total Other Financing Uses		-	-	-
CURRENT APPROPRIATIONS AND OTHER USES		607,392,124.02	591,415,699.02	15,976,425.00
ESTIMATED REVENUES LESS CURRENT APPROPRIATIONS		2,192,931.80	5,276,060.42	(3,083,128.62)
ESTIMATED REVENUES LESS TOTAL APPROPRIATIONS		(28,083,479.57)	(19,685,072.38)	(8,398,407.19)
FUND BALANCE AT END OF YEAR:				
Nonspendable - Inventory	2711	2,900,517.02	3,175,284.45	(274,767.43)
Restricted for State Categorical Programs **	2723	-	-	-
Restricted for Other Grants and Programs **	2729	-	-	-
Assigned for Contract Commitments **	2749	-	-	-
Assigned for Carryover Appropriations **	2749	-	-	-
Assigned for Projected Operating Deficit	2749	-	-	-
Unassigned - 6% Minimum per Board	2750	34,800,000.00	34,300,000.00	500,000.00
Unassigned	2750	23,357,407.03	20,784,986.14	2,572,420.89
Total Ending Fund Balance	27XX	61,057,924.05	58,260,270.59	2,797,653.46
TOTAL APPROPRIATIONS AND ENDING FUND BAL		668,450,048.07	649,675,969.61	18,774,078.46

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SUPPLEMENTAL ACADEMIC INSTRUCTION (SAI) FUNDING - 2021-22

Description		ACCT. NO.	New Funding	Carryover	Total Funding
1 ESTIMATED REVENUE:					
2	Supplemental Academic Instruction (SAI) - FEFP	310	15,868,808.00	-	15,868,808.00
3	TOTAL ESTIMATED REVENUE		15,868,808.00	-	15,868,808.00
4 APPROPRIATIONS:					
5	Holdbacks				
6	Charter School Allocations	1700004/D	3,370,981.00	-	3,370,981.00
7	Undist FTE Holdback	1700004/U	156,520.21	-	156,520.21
8	SAI Reserves	1700005	1,646,087.30		1,646,087.30
9	Total Holdbacks		5,173,588.51	-	5,173,588.51
10	Salaries				
11	Classroom Instructional Salaries	1700009	6,277,127.01	-	6,277,127.01
12	Reading Coach Salaries	1710009	1,240,311.83	-	1,240,311.83
13	Impact Lab Teacher Salaries	1720009	582,241.39	-	582,241.39
14	IB Program Salaries - CHS, GHS, PWMS	1760129	195,307.67	-	195,307.67
15	Behavior Specialist - 21st CCLC Match	1761019	31,355.57	-	31,355.57
16	Pending Salary Adjustments	1700007	654,086.01	-	654,086.01
17	Lapse	1700008	(200,000.00)	-	(200,000.00)
18	Total Salaries		8,780,429.48	-	8,780,429.48
19	Non-salary Program Allocations				
20	Remediation-Elementary	1730011	100,000.00	-	100,000.00
21	Remediation-Middle	1730021	54,000.00	-	54,000.00
22	Remediation-High	1730031	60,000.00	-	60,000.00
23	Summer Enrichment-High	1740051	5,000.00	-	5,000.00
24	Summer Enrichment-Middle	1740061	10,000.00	-	10,000.00
25	Fine Arts Enhancement	1760511	38,000.00	-	38,000.00
26	CTE Vocational Program Support	1760801	218,500.00	-	218,500.00
27	SAT Testing	1760901	20,790.00	-	20,790.00
28	Elementary Curriculum Support	1761011	236,000.00	-	236,000.00
29	Middle School Curriculum Support	1761021	155,000.00	-	155,000.00
30	High School Curriculum Support	1761031	132,000.00	-	132,000.00
31	JCF After School Tutoring	1761051	14,500.00	-	14,500.00
32	Duke TIP Courses	1761121	6,000.00	-	6,000.00
33	Gifted Education, K-12	1762111	111,000.00	-	111,000.00
34	Textbook Adoption, K-12	1762411	8,000.00	-	8,000.00
35	College Readiness	1763221	6,000.00	-	6,000.00
36	Odyssey of the Mind	1763951	40,000.00	-	40,000.00
37	College Board	1763961	610,000.00	-	610,000.00
38	PLC, K-12	1790301	5,000.00	-	5,000.00
39	ESOL Summer Monitoring	1790401	18,000.00	-	18,000.00
40	Real Life Academic Experience	1790721	16,000.00	-	16,000.00
41	ROTC Support	1790911	1,000.00	-	1,000.00
42	PBIS, K-12	1790941	50,000.00	-	50,000.00
43	Total Non-salary Program Allocations		1,914,790.00	0.00	1,914,790.00
44	TOTAL APPROPRIATIONS		15,868,808.00	0.00	15,868,808.00

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

READING ALLOCATION FUNDING - 2021-22

Description		ACCT. NO.	New Funding	Estimated Carryover	Total
1 ESTIMATED REVENUE:					
2	Reading Categorical - FEFP	310	3,106,391.00	345,000.00	3,451,391.00
3	TOTAL ESTIMATED REVENUE		3,106,391.00	345,000.00	3,451,391.00
4 APPROPRIATIONS:					
5	Holdbacks				
6	Charter School Allocations	1800004	669,425.00	-	669,425.00
7	Undist FTE Holdback	1800004	30,639.54	-	30,639.54
8	Total Holdbacks		700,064.54	-	700,064.54
9	Salaries				
10	Reading Coach Salaries	1800009	2,166,890.23	-	2,166,890.23
11	Total Salaries		2,166,890.23	-	2,166,890.23
12	Non-salary Program Allocations				
13	Other Reading Programs (Reserve)	1800001	55,679.65	17,227.00	72,906.65
14	Summer Reading Camp-Grade 3	1810011	54,256.58	25,760.00	80,016.58
15	ELA Materials-Elementary	1810111	45,000.00	-	45,000.00
16	Methods of Writing-Elementary	1830011	-	142,513.00	142,513.00
17	ELA Curriculum Support - Elementary	1830111	84,500.00	-	84,500.00
18	ELA Curriculum Support - Middle School	1830121	-	61,000.00	61,000.00
19	ELA Curriculum Support - High School	1830131	-	70,500.00	70,500.00
20	Sunshine State Readers - Elementary	1831011	-	10,000.00	10,000.00
21	Sunshine State Readers - Middle School	1831021	-	9,000.00	9,000.00
22	Sunshine State Readers - High School	1831031	-	9,000.00	9,000.00
23	Total Program Allocations		239,436.23	345,000.00	584,436.23
24	TOTAL APPROPRIATIONS		3,106,391.00	345,000.00	3,451,391.00

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

SAFE SCHOOL FUNDING - 2021-22

Description		SROs	SAFE SCHOOLS ALLOCATION	SUPPLEMENTAL SAFE SCHOOLS LINE ITEM	TOTAL COST
1 ESTIMATED FUNDING:					
2	New Funding		3,871,580.00	847,056.00	4,718,636.00
3	Carryover		0.00	0.00	0.00
4	TOTAL ESTIMATED FUNDING		3,871,580.00	847,056.00	4,718,636.00
5 APPROPRIATIONS:					
6	Holdbacks				
7	Charter Undist FTE Holdback		52,807.00	0.00	52,807.00
8	Charter Distribution		822,434.00	0.00	822,434.00
9	Total Holdbacks	26	875,241.00	0.00	875,241.00
10 School Resource Officers - St. Cloud Police Dept					
11	Canoe Creek Elementary	1	46,500.00	0.00	46,500.00
12	Lakeview Elementary	1	46,500.00	0.00	46,500.00
13	Michigan Avenue Elementary	1	46,500.00	0.00	46,500.00
14	Neptune Elementary	1	46,500.00	0.00	46,500.00
15	St. Cloud Elementary	1	46,500.00	0.00	46,500.00
16	St. Cloud High	2	93,000.00	0.00	93,000.00
17	St. Cloud Middle	1	46,500.00	0.00	46,500.00
18	Floater	1	46,500.00	0.00	46,500.00
19	Supervisor SRO	1	46,500.00	0.00	46,500.00
20	Total St. Cloud Police Dept	10	465,000.00	0.00	465,000.00
21 School Resource Officers - Kissimmee Police Dept					
22	Central Avenue Elementary	1	46,500.00	0.00	46,500.00
23	Cypress Elementary	1	46,500.00	0.00	46,500.00
24	Denn John Middle	1	46,500.00	0.00	46,500.00
25	Flora Ridge Elementary	1	46,500.00	0.00	46,500.00
26	Highlands Elementary	1	46,500.00	0.00	46,500.00
27	Kissimmee Elementary	1	46,500.00	0.00	46,500.00
28	Kissimmee Middle	1	46,500.00	0.00	46,500.00
29	Mill Creek Elementary	1	46,500.00	0.00	46,500.00
30	Osceola High	2	93,000.00	0.00	93,000.00
31	Thacker Avenue Elementary	1	46,500.00	0.00	46,500.00
32	Sergeants	1	46,500.00	0.00	46,500.00
33	Floater (SDOC Commitment for the new SY)	1	46,500.00	0.00	46,500.00
34	Total Kissimmee Police Dept	13	604,500.00	0.00	604,500.00
35 School Resource Officers - Osceola County Sheriff					
36	Boggy Creek Elementary	1	46,500.00	0.00	46,500.00
37	Celebration High	2	93,000.00	0.00	93,000.00
38	Celebration K-8	1	46,500.00	0.00	46,500.00
39	Chestnut Elementary	1	46,500.00	0.00	46,500.00
40	Deerwood Elementary	1	46,500.00	0.00	46,500.00
41	Discovery 6-8	1	46,500.00	0.00	46,500.00
42	East Lake Elementary	1	46,500.00	0.00	46,500.00
43	Gateway High	2	93,000.00	0.00	93,000.00
44	Harmony Community	1	46,500.00	0.00	46,500.00
45	Harmony Middle	1	46,500.00	0.00	46,500.00
46	Harmony High	2	93,000.00	0.00	93,000.00
47	Hickory Tree Elementary	1	46,500.00	0.00	46,500.00
48	Horizon Middle	1	46,500.00	0.00	46,500.00
49	Koa Elementary	1	46,500.00	0.00	46,500.00
50	Liberty High	2	93,000.00	0.00	93,000.00
51	Narcoossee Elementary	1	46,500.00	0.00	46,500.00
52	Narcoossee Middle	1	46,500.00	0.00	46,500.00
53	Neocity Academy	1	46,500.00	0.00	46,500.00
54	Neptune Middle	1	46,500.00	0.00	46,500.00
55	New Beginnings	1	46,500.00	0.00	46,500.00
56	Osceola County School for the Arts	2	93,000.00	0.00	93,000.00
57	Parkway Middle	1	46,500.00	0.00	46,500.00
58	Partin Settlement Elementary	1	46,500.00	0.00	46,500.00
59	PATHS	1	46,500.00	0.00	46,500.00
60	Pleasant Hill Elementary	1	46,500.00	0.00	46,500.00
61	Poinciana Academy Of Fine Arts	1	46,500.00	0.00	46,500.00
62	Poinciana High	2	93,000.00	0.00	93,000.00
63	Reedy Creek Elementary	1	46,500.00	0.00	46,500.00

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

SAFE SCHOOL FUNDING - 2021-22

Description		SROs	SAFE SCHOOLS ALLOCATION	SUPPLEMENTAL SAFE SCHOOLS LINE ITEM	TOTAL COST
64	Sunrise Elementary	1	46,500.00	0.00	46,500.00
65	Tohopekaliga High School	2	93,000.00	0.00	93,000.00
66	Ventura Elementary	1	46,500.00	0.00	46,500.00
67	Westside K-8	1	46,500.00	0.00	46,500.00
68	Zenith	1	46,500.00	0.00	46,500.00
69	Sergeants/Floaters	7	66,839.00	258,661.00	325,500.00
70	Total Osceola County Sheriff	47	1,926,839.00	258,661.00	2,185,500.00
71	Other Initiatives				
72	FASRO Training Registrations		0.00	28,000.00	28,000.00
73	Guardian Equipment		0.00	5,000.00	
74	Vector Solutions		0.00	27,904.00	27,904.00
75	Mutualink/Rave Panic Button		0.00	61,177.00	61,177.00
76	Navigate 360		0.00	129,495.00	129,495.00
77	Summer Bridge SROs		0.00	306,819.00	306,819.00
78	Campus Optics		0.00	30,000.00	30,000.00
79	Total Other Initiatives		0.00	588,395.00	583,395.00
80	Total Traditional School Appropriations	70	2,996,339.00	847,056.00	3,838,395.00
81	TOTAL APPROPRIATIONS	96	3,871,580.00	847,056.00	4,713,636.00

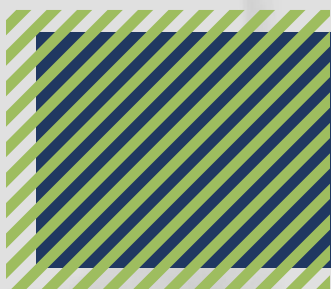
THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
2021-22 LINE ITEM ALLOCATIONS

	ADMINISTRATOR	PROJECT	DESCRIPTION	FUNDING	2020-21 BUDGET	2021-22 RECOMMENDED FUNDING	INCREASE/ DECREASE
1	ARBY CREACH	1014911	PHYSICALS FOR BUS DRIVERS	FEFP	60,000.00	60,000.00	0.00
2		1015481	TRANSPORTATION SUMMER PAY	CARES	50,000.00	0.00	(50,000.00)
3		1015591	TRANSP RADIO COMM & FCC LIC	FEFP	81,625.00	92,771.00	11,146.00
4		1016491	TRANSP ROUTING MGMT SYSTEM	FEFP	88,000.00	121,800.00	33,800.00
5		1017241	ALC SCHOOLS TRANSPORTATION	FEFP	50,000.00	50,000.00	0.00
6		1017251	FIELD TRIP SOFTWARE	FEFP	19,900.00	0.00	(19,900.00)
7		1017311	FUEL MANAGEMENT SYSTEM	FEFP	0.00	12,672.00	12,672.00
8	BELINDA REYES	101231?	NEW TEACHER MENTOR	CARES	10,582.00	0.00	(10,582.00)
9		101502?	ENVIRONMENTAL CENTER	FEFP	77,531.00	82,531.00	5,000.00
10	CHUNDRA EVENS	1010521	RENTAL OF FACILITIES (GRAD)	FEFP	92,970.00	100,000.00	7,030.00
11		1010871	CERTIFIED ATHLETIC TRAINING	FEFP	20,000.00	20,000.00	0.00
12		1011521	ATHLETIC OFFICIALS & REFEREES	FEFP	200,000.00	200,000.00	0.00
13		1015261	MIDDLE SCHOOL ATHLETICS	FEFP	75,000.00	75,000.00	0.00
14		1015441	POOL RENTAL AND HEATING	FEFP	50,000.00	50,000.00	0.00
15		1015551	WEATHER MONITORING	FEFP	19,410.00	19,410.00	0.00
16		1015621	SUMMER OPS-ATHLETIC DIRECTORS	FEFP	13,000.00	13,000.00	0.00
17		1016971	CONCUSSIONS	FEFP	15,600.00	16,100.00	500.00
18		1017121	ATHLETIC CAAP CERT SOFTWARE	FEFP	40,000.00	40,000.00	0.00
19		1017131	ATHLETICS ECG STUDY	FEFP	4,000.00	2,000.00	(2,000.00)
20		1017191	SUPPLEMENTAL MATH INSTRUCTION	FEFP	360,000.00	360,000.00	0.00
21		1017261	HIGH SCH CURR PROF DEVELOPMENT	CARES	50,902.00	0.00	(50,902.00)
22	DANA SCHAFER	1011501	PUBLICATIONS & ADVERTISING	LOCAL	50,000.00	0.00	(50,000.00)
23		1014771	BLACKBOARD WEBSITE, APP, EMERGENCY NOTIFCN SYSTEM	FEFP	69,872.00	137,985.00	68,113.00
24		1014921	CRIMINAL HISTORY BACKGROUND CHECKS FOR VOLUNTEERS	FEFP	53,000.00	50,000.00	(3,000.00)
25		1016741	BUSINESS PARTNER RECOGNITION	LOCAL	14,000.00	14,000.00	0.00
26		1017011	LET'S TALK ONLINE SERVICE PTFM	FEFP	154,000.00	160,000.00	6,000.00
27		1017221	REMIND	FEFP	104,303.00	114,733.00	10,430.00
28	DARYLA BUNGO	1016391	PSYCHOED EVAL INSTRUM PROTOCOL	FEFP	43,904.00	47,087.00	3,183.00
29	EDWARD PARKER	1010471	OVERTIME FOR NEW FACIL SET-UP	CAP REIMB	10,000.00	10,000.00	0.00
30		1010501	POSTAGE & UPS-CO	FEFP	40,000.00	40,000.00	0.00
31		1010741	XEROX PAPER & COPY CHARGES CO	FEFP	20,807.00	10,000.00	(10,807.00)
32	JANICE FRANCESCHI	1014981	PROFESSIONAL DEV ACTIVITIES	FEFP	149,751.00	180,000.00	30,249.00
33		1017211	iOBSERVATION	FEFP	100,000.00	105,000.00	5,000.00
34	JEFFERY ARNOTT	1016601	ADOBE SOFTWARE - CTE	FEFP	50,000.00	52,980.00	2,980.00
35		1017111	INTERNSHIP STIPENDS	FEFP	0.00	50,000.00	50,000.00
36	JOHN BOYD	1010361	LEGISLATIVE CONSULTANT (RUTLEDGE-ECENIA, formerly MIXON)	FEFP	18,600.00	18,600.00	0.00
37		1010451	OCEA/ TEAMSTERS LEAVE (SUBS)	FEFP	2,500.00	2,500.00	0.00
38		1011491	NEGOTIATION TEAM	FEFP	7,000.00	8,105.00	1,105.00
39		1012671	SCHOOL BOARD POLICY MANUAL	FEFP	5,500.00	5,500.00	0.00
40	LAUREN HADDOX	1010051	ATHLETIC INSURANCE	FEFP	246,320.00	246,320.00	0.00
41		1010331	INSURANCE REIMBURSEMENT	FEFP	30,989.00	100,000.00	69,011.00
42		1010731	PROPERTY CASUALTY INSURANCE	FEFP	2,948,380.00	3,305,665.00	357,285.00
43		1011481	PUBLIC OFFICIAL BONDS	FEFP	1,290.00	270.00	(1,020.00)
44		1012111	W/C SELF-INSURER ASSESSMENT	FEFP	36,000.00	40,000.00	4,000.00
45		1012121	FLOOD INSURANCE	FEFP	43,865.00	45,000.00	1,135.00
46		1015181	STATE & FEDERAL LABOR LAW POST	FEFP	5,000.00	5,000.00	0.00
47		1015421	WORKERS COMPENSATION INSURANCE	FEFP	2,083,429.00	2,100,000.00	16,571.00
48		1016231	FUEL STORAGE TANK REG FEE	FEFP	600.00	600.00	0.00
49	LEAH TORRES	1015101	TESTING PRINTER/SCANNER MAINT	FEFP	8,123.00	9,123.00	1,000.00
50		1016101	SUMMER END OF COURSE (EOC)	FEFP	7,050.00	14,000.00	6,950.00
51		1016581	EOC- PERT MATH	FEFP	20,000.00	20,000.00	0.00
52		1016801	HEADPHONES FOR COMPUTERS	FEFP	16,125.00	16,125.00	0.00
53		1017271	POST SEC DATA & EQUITY PD & SPT	FEFP	6,950.00	8,500.00	1,550.00
54	MARC CLINCH	1010101	SOFTWARE(EBLDR), CONSULT FEES	FEFP	161,423.00	116,182.00	(45,241.00)
55	MICHAEL ALLEN	1011071	BAND & CHORUS SUPPORT	FEFP	174,834.00	163,000.00	(11,834.00)
56	PETER STRAKER	1010541	SACS ANNUAL DUES-SCHOOLS	FEFP	68,400.00	68,400.00	0.00
57		1010601	SUPERINTENDENT'S SAC MEETINGS, TRNG & SUPPORT	LOCAL	2,000.00	2,250.00	250.00
58		1016081	ADMINISTRATOR'S ACADEMY	LOCAL	25,000.00	27,085.00	2,085.00
59		1016981	STRATEGIC SIP TRAINING	FEFP	5,914.00	5,921.00	7.00
60	PETER THORNE	1013381	MICROFILMING/SCANNING	FEFP	38,502.00	38,502.00	0.00
61		1017161	KRONOS	FEFP	260,100.00	266,941.00	6,841.00
62		1017181	BUSINESS PROCESS IMPROVEMENTS	FEFP	91,496.00	47,000.00	(44,496.00)
63		101723?	CFEED	FEFP	380,869.00	373,657.00	(7,212.00)
64	RANDY SHUTTERA	1010111	CONTINGENCY FOR MAJOR MAINT	FEFP	1,082,121.00	800,000.00	(282,121.00)
65		1010221	BACKFLOW INSPECTIONS & REPAIR	FEFP	140,000.00	85,435.00	(54,565.00)
66		1010251	CHILLER MAINT AGREEMENT/REPAIR	FEFP	252,546.00	247,600.00	(4,946.00)
67		1010261	INSPECTION/BLEACHERS & STAIRS	FEFP	28,000.00	0.00	(28,000.00)
68		1010411	MAINTENANCE-COUNTY OFFICE	FEFP	65,000.00	65,000.00	0.00
69		101061?	TEAMSTER UNION CONTRACT ALLOW	FEFP	299,800.00	139,000.00	(160,800.00)
70		1010711	HVAC PREVENTIVE MAINT & FILTER	FEFP	150,000.00	300,000.00	150,000.00
71		1010801	INSPECTION-FIRE ALARM,EXT HOOD	FEFP	230,777.00	258,540.00	27,763.00
72		1010821	TERMITE TREATMENTS	FEFP	25,000.00	25,000.00	0.00
73		1010831	SPRINKLER SYS INSPECT & REPAIR	FEFP	70,000.00	87,935.00	17,935.00
74		1014881	ELEVATOR/ CHAIRLIFT INSPECTION	FEFP	50,000.00	47,028.00	(2,972.00)
75		101531?	INFECTIOUS DISEASE PREVENTION	CARES	1,336,400.00	0.00	(1,336,400.00)
76		1016061	AED INSPECTION & MAINTENANCE	FEFP	22,500.00	15,000.00	(7,500.00)
77		1016161	GENERATOR REPAIR/MAINTENANCE	FEFP	8,250.00	10,000.00	1,750.00
78		1016181	SAFETY & SECURITY UPGRD/MAINT	FEFP	50,000.00	101,470.00	51,470.00
79		101627?	SUPPLEMENTAL SAFE SCHOOLS	FEFP	243,535.00	847,056.00	603,521.00
80		1016371	FIRE EXTINGUISHER INSPECTIONS	FEFP	87,515.00	75,000.00	(12,515.00)
81		1016381	WATER TREATMENT SVCS	FEFP	35,000.00	30,691.00	(4,309.00)
82		1016921	FLORIDA STERLING ANNUAL CONF	FEFP	12,200.00	0.00	(12,200.00)
83		1016991	STAGE/ CURTAINS RIGGING	FEFP	20,000.00	20,000.00	0.00

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
2021-22 LINE ITEM ALLOCATIONS

	ADMINISTRATOR	PROJECT	DESCRIPTION	FUNDING	2020-21 BUDGET	2021-22 RECOMMENDED FUNDING	INCREASE/ DECREASE
84	RANDY SHUTTERA	1017081	GLOBAL POSITIONING SYSTEM	FEFP	55,000.00	31,329.00	(23,671.00)
85		1017151	SCHOOL DUDE - ENERGY MGR PRGM	FEFP	10,300.00	10,000.00	(300.00)
86		1017201	ENERGY STAR CERTIFICATION	FEFP	15,000.00	0.00	(15,000.00)
87		TURFEQUIP	EQUIPMENT FOR TURF-ATHLETIC FIELDS	CAPITAL	0.00	0.00	0.00
88	RHONDA BLAKE	TURF	TURF (ATHLETIC FIELDS)	FEFP	0.00	0.00	0.00
89		1017321	DAS RADIOS	FEFP	0.00	11,475.00	11,475.00
90		1011031	DDP & REDISTRICTING	FEFP	17,689.00	13,770.00	(3,919.00)
91		1016621	EDUCATIONAL PLANT SURVEY	FEFP	41,925.00	46,575.00	4,650.00
92	SARAH GRABER	1016841	REAL ESTATE AND DUE DILIGENCE	FEFP	171,305.00	110,000.00	(61,305.00)
93		1010681	TERMINAL PAY	FEFP	2,500,000.00	2,800,000.00	300,000.00
94		1011821	ACTUARIAL SERVICES	FEFP	12,500.00	3,500.00	(9,000.00)
95		1014991	LONG-TERM SUBS > 10 DAYS	FEFP	800,000.00	700,000.00	(100,000.00)
96	SCOTT CLARK	1015221	START UP SUPPLIES NEW SCHOOLS	FEFP	307,670.00	8,000.00	(299,670.00)
97		1016531	ERP SOFTWARE ENHANCEMENT	FEFP	10,000.00	21,600.00	11,600.00
98		1015051	PRINT SHOP HARDWARE & SOFTWARE	FEFP	16,250.00	18,481.00	2,231.00
99		1015641	PINNACLE SCHEDULER	FEFP	25,000.00	26,251.00	1,251.00
100	SHANA RAFALSKI	1016201	DESTINY SOFTWARE IMPL & MAINT	FEFP	16,000.00	98,161.00	82,161.00
101		1016431	ELECTRONIC RESOURCES	FEFP	128,665.00	288,832.00	160,167.00
102		1016591	OFFICE 365 STAFF TRAINING	FEFP	6,000.00	5,924.00	(76.00)
103		1017001	ISAFE SUBSCRIPTION	FEFP	4,700.00	4,700.00	0.00
104	SHAWN WOODDELL	1017031	MEDIA SPECIALIST EXTRA	FEFP	35,000.00	68,437.00	33,437.00
105		1016261	CHOICE PROGRAMS	LOCAL	43,630.00	58,000.00	14,370.00
106		1010081	COMPUTER MAINT CONTRACT-SCHLS	FEFP	110,000.00	80,000.00	(30,000.00)
107		1010651	PHONE SYSTEM MAINT DIST-WIDE	FEFP	34,000.00	37,500.00	3,500.00
108	SUPERINTENDENT	1010661	INTERCOM & SEC SYS REP DIST-WD	FEFP	60,000.00	100,000.00	40,000.00
109		1010671	DIST WIDE TELECOMMUNICATIONS	FEFP	487,527.00	675,815.00	188,288.00
110		1010961	NETWORK SOFTWARE & MAINT	FEFP	189,900.00	213,200.00	23,300.00
111		1015451	MICROSOFT SUPPORT SERVICES	FEFP	72,000.00	90,000.00	18,000.00
112	TAMMY OTTERSON	1016891	ERATE OVERTIME	FEFP	60,000.00	60,000.00	0.00
113		1017041	TECHNOLOGY INTERNS	FEFP	85,000.00	100,000.00	15,000.00
114		1010091	LOBBYING EFFORTS (OLE)	FEFP	150,000.00	120,000.00	(30,000.00)
115		1010357	LEGAL FEES	FEFP	602,086.00	650,000.00	47,914.00
116	TOM PHELPS	1015381	SUMMER OPS-GUIDANCE COUNSELORS	FEFP	157,200.00	157,200.00	0.00
117		1015681	BOARD MEETING MGMT/EQUIPMENT	FEFP	21,652.00	20,000.00	(1,652.00)
118		1015691	DISTRICT MEMBERSHIP DUES	FEFP	60,000.00	60,000.00	0.00
119		1016031	DISTRICT & COMMUNITY EVENTS	LOCAL	220,000.00	220,000.00	0.00
120	ULYSSES VAZQUEZ	1016051	PROMOTIONS & PUBLIC RELATIONS	LOCAL	100,000.00	100,000.00	0.00
121		1016281	BOARD MEMBER EXPENSES -LOCAL	LOCAL	10,000.00	30,000.00	20,000.00
122		1016701	FOOTSTEPS TO BRILLIANCE PART	LOCAL	5,000.00	5,000.00	0.00
123		1017171	CULTURE SURVEYS	FEFP	85,300.00	85,300.00	0.00
124	YULING LIU	1010701	UNEMPLOYMENT CLAIMS	FEFP	145,000.00	75,000.00	(70,000.00)
125		1010891	RECRUITMENT	FEFP	404,500.00	539,500.00	135,000.00
126		1010911	FRONTLINE SUBSTITUTE ABSENCE MANAGEMENT SYSTEM	FEFP	40,372.00	42,330.00	1,958.00
127		1010991	FINGERPRINTING	FEFP	240,000.00	200,000.00	(40,000.00)
128	TOM PHELPS	1014901	EAP PROGRAM	FEFP	198,528.00	130,416.00	(68,112.00)
129		1015521	DIFFERENTIATED PAY	FEFP	10,000.00	0.00	(10,000.00)
130		1015671	ATHLETIC COACH SUPPL-NON EMPL	FEFP	266,425.00	276,275.00	9,850.00
131		1010901	AMERICAN WITH DISABILITIES ACT (ADA) ACCOMODATION	FEFP	0.00	2,000.00	2,000.00
132	ULYSSES VAZQUEZ	1014971	ADMIN COMPLEX SECURITY	FEFP	5,920.00	7,000.00	1,080.00
133		1015471	BUS MONITORS	FEFP	25,000.00	30,000.00	5,000.00
134		1016511	VISION QUEST	FEFP	40,000.00	40,000.00	0.00
135		1011011	IBM COMPUTER SYSTEM-ANN PMT	FEFP	39,216.00	28,206.00	(11,010.00)
136	YULING LIU	1014631	TAPE VAULTING, DATA PROJECT	FEFP	32,805.00	35,000.00	2,195.00
137		1014751	MIS SOFTWARE MAINTENANCE	FEFP	35,589.00	25,728.00	(9,861.00)
138		1016441	SHAREPOINT LICENSE & SUPPORT	FEFP	10,000.00	10,000.00	0.00
139		1017301	AS400/COBOL/TERMS SUPPORT	FEFP	0.00	191,100.00	191,100.00
140	YULING LIU	1017331	ED-FI MEMBERSHIP	FEFP	0.00	5,000.00	5,000.00
141		1012151	ANNUAL AUDITS & ADVISORY SERVICES	FEFP	396,680.00	249,500.00	(147,180.00)
142		1012301	BANK FEES & FORMS	FEFP	1,890.00	2,000.00	110.00
143		1012431	CO & DS ADMIN EXPENSE	CO&DS	37,500.00	40,000.00	2,500.00
144		1014251	IMPACT FEE STUDY	FEFP	80,660.00	0.00	(80,660.00)
TOTAL					21,879,444.00	21,554,175.00	(325,269.00)

	2020-21 BUDGET	2021-22 RECOMMENDED	INCREASE/ DECREASE
FUNDING	19,914,430.00	21,047,840.00	1,133,410.00
FEFP	10,000.00	10,000.00	0.00
CAP REIMB	1,447,884.00	0.00	(1,447,884.00)
CARES	469,630.00	456,335.00	(13,295.00)
LOCAL	37,500.00	40,000.00	2,500.00
CO&DS	80,660.00	0.00	(80,660.00)
TOTAL	21,879,444.00	21,554,175.00	(325,269.00)



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	2021-22 Tentative	2020-21 Budget	Difference
FEDERAL:				
Federal Direct QSCB Subsidy	199	2,215,107.00	2,210,409.00	4,698.00
Total Federal		2,215,107.00	2,210,409.00	4,698.00
STATE:				
CO & DS withheld for SBE/COBI Bonds	322	630,850.00	704,067.20	(73,217.20)
Total State		630,850.00	704,067.20	(73,217.20)
LOCAL:				
Sales Tax	418	-	-	-
Lease Payments and Other	425	1,042,028.75	56,278.00	985,750.75
Interest on Investments (incl. net change)	430	-	-	-
Total Local		1,042,028.75	56,278.00	985,750.75
OTHER SOURCES:				
Transfers In	630	37,664,502.08	30,250,030.40	7,414,471.68
Proceeds/Premium on Refunding Bonds	700	-	-	-
Total Other Sources		37,664,502.08	30,250,030.40	7,414,471.68
TOTAL ESTIMATED REVENUE & OTHER SOURCES		41,552,487.83	33,220,784.60	8,331,703.23
Restricted for Debt Service	2725	26,896,122.40	25,571,304.47	1,324,817.93
Total Beginning Fund Balance		26,896,122.40	25,571,304.47	1,324,817.93
TOTAL EST REVENUE AND BEGINNING FD BAL		68,448,610.23	58,792,089.07	9,656,521.16

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

Use	Account Number	2021-22 Tentative	2020-21 Budget	Difference
Redemption of Principal	9271	30,221,453.34	22,731,210.92	7,490,242.42
Interest	9272	9,010,120.63	9,121,150.75	(111,030.12)
Dues and Fees	9273	47,220.00	43,605.00	3,615.00
Cost of Issuance	9273	-	-	-
Payments to Refunding Bond Escrow Agent	9276	-	-	-
Miscellaneous-Indirect Cost-Current Refunding	9279	-	-	-
Total Debt Service Appropriations		39,278,793.97	31,895,966.67	7,382,827.30
OTHER USES:				
Transfers Out	9793	-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		39,278,793.97	31,895,966.67	7,382,827.30
ESTIMATED REVENUE LESS APPROPRIATIONS		2,273,693.86	1,324,817.93	948,875.93
FUND BALANCE AT END OF YEAR:				
Restricted for Debt Service	2725	29,169,816.26	26,896,122.40	2,273,693.86
Total Ending Fund Balance		29,169,816.26	26,896,122.40	2,273,693.86
TOTAL APPROPRIATIONS AND ENDING FD BAL		68,448,610.23	58,792,089.07	9,656,521.16

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	2A6 2020 Capital Outlay Sales Tax Bonds	298 Bellalago EFBD	299 2010 COP	29B 2013 COP
CURRENT BALANCE		68,425.00	-	-	-	-	-	25,836,365.12	-
Est Additional Receipts		-	-	-	-	-	-	-	-
(Est Additional Expenditures)		-	-	-	-	-	-	-	-
BEGINNING FUND BALANCE		68,425.00	-	-	-	-	-	25,836,365.12	-
ESTIMATED REVENUE:									
FEDERAL DIRECT QSCBs	0199	-	-	-	-	-	-	2,215,107.00	-
CO&DS	0322	630,850.00	-	-	-	-	-	-	-
TAXES	0412	-	-	-	-	-	-	-	-
LOCAL SALES TAX	0418	-	-	-	-	-	-	-	-
LEASE	0425	-	-	-	-	-	-	-	-
TRANSFERS IN	0630	-	3,609,594.60	2,971,636.00	7,031,096.00	8,062,453.00	926,669.12	2,786,761.64	3,878,737.50
BOND PROCEEDS	0700	-	-	-	-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		630,850.00	3,609,594.60	2,971,636.00	7,031,096.00	8,062,453.00	926,669.12	5,001,868.64	3,878,737.50
TOTAL ESTIMATED REVENUES AND BEGINNING FD BAL		699,275.00	3,609,594.60	2,971,636.00	7,031,096.00	8,062,453.00	926,669.12	30,838,233.76	3,878,737.50
APPROPRIATIONS:									
PRINCIPAL	7100	549,000.00	3,272,000.00	2,820,000.00	5,120,000.00	6,970,000.00	470,453.34	-	2,715,000.00
INTEREST	7200	81,850.00	335,394.60	148,006.00	1,908,126.00	1,089,308.00	456,215.78	2,696,490.00	1,158,862.50
DUES & FEES	7300	-	2,200.00	3,630.00	2,970.00	3,145.00	-	12,115.00	4,875.00
COST OF ISSUANCE	7301	-	-	-	-	-	-	-	-
PAYMENTS TO REFUNDING BOND ESCROW AGENT	7600	-	-	-	-	-	-	-	-
TRANSFERS OUT	9300	-	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS & OTHER USES		630,850.00	3,609,594.60	2,971,636.00	7,031,096.00	8,062,453.00	926,669.12	2,708,605.00	3,878,737.50
ESTIMATED REVENUE LESS APPROPRIATIONS		-	-	-	-	-	-	2,293,263.64	-
FUND BALANCE AT END OF YEAR:									
RESTRICTED	275200	68,425.00	-	-	-	-	-	28,129,628.76	-
ENDING FUND BALANCE		68,425.00	-	-	-	-	-	28,129,628.76	-
TOTAL APPROPRIATIONS AND ENDING FD BAL		699,275.00	3,609,594.60	2,971,636.00	7,031,096.00	8,062,453.00	926,669.12	30,838,233.76	3,878,737.50

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

Source	Account Number	29C 2014 COP	29D 2015 COP	29E 2017 COP	29F 2020 COP	Total COPs	Grand Total
CURRENT BALANCE		-	971,762.50	-	19,569.78	26,827,697.40	26,896,122.40
Est Additional Receipts		-	-	-	-	-	-
(Est Additional Expenditures)		-	-	-	-	-	-
BEGINNING FUND BALANCE		-	971,762.50	-	19,569.78	26,827,697.40	26,896,122.40
ESTIMATED REVENUE:							
FEDERAL DIRECT QSCBs	0199	-	-	-	-	2,215,107.00	2,215,107.00
CO&DS	0322	-	-	-	-	-	630,850.00
TAXES	0412	-	-	-	-	-	-
LOCAL SALES TAX	0418	-	-	-	-	-	-
LEASE	0425	-	1,042,028.75	-	-	1,042,028.75	1,042,028.75
TRANSFERS IN	0630	85,732.00	-	6,711,325.00	1,600,497.22	15,063,053.36	37,664,502.08
BOND PROCEEDS	0700	-	-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		85,732.00	1,042,028.75	6,711,325.00	1,600,497.22	18,320,189.11	41,552,487.83
TOTAL ESTIMATED REVENUES AND BEGINNING FD BAL		85,732.00	2,013,791.25	6,711,325.00	1,620,067.00	45,147,886.51	68,448,610.23
APPROPRIATIONS:							
PRINCIPAL	7100	-	945,000.00	5,780,000.00	1,580,000.00	11,020,000.00	30,221,453.34
INTEREST	7200	80,752.00	92,448.75	926,415.00	36,252.00	4,991,220.25	9,010,120.63
DUES & FEES	7300	4,980.00	4,580.00	4,910.00	3,815.00	35,275.00	47,220.00
COST OF ISSUANCE	7301	-	-	-	-	-	-
PAYMENTS TO REFUNDING BOND ESCROW AGENT	7600	-	-	-	-	-	-
TRANSFERS OUT	9300	-	-	-	-	-	-
TOTAL APPROPRIATIONS & OTHER USES		85,732.00	1,042,028.75	6,711,325.00	1,620,067.00	16,046,495.25	39,278,793.97
ESTIMATED REVENUE LESS APPROPRIATIONS		-	-	-	(19,569.78)	2,273,693.86	2,273,693.86
FUND BALANCE AT END OF YEAR:							
RESTRICTED	275200	-	971,762.50	-	-	29,101,391.26	29,169,816.26
ENDING FUND BALANCE		-	971,762.50	-	-	29,101,391.26	29,169,816.26
TOTAL APPROPRIATIONS AND ENDING FD BAL		85,732.00	2,013,791.25	6,711,325.00	1,620,067.00	45,147,886.51	68,448,610.23

School District of Osceola County, FL Future Debt Service Payments As of 06/30/2021	210 SBE Bonds	2A2 2015 Sales Tax Bd	2A4 2017 Sales Tax Bd	2A5 2017 Capital Outlay Sales Tax Bonds	2A6 2020 Capital Outlay Sales Tax Bonds	298 Bellalago EFBD	299 2010 COP
PROJECTS FUNDED	Various Projects	Refunding portion of 2007A Sales Tax Bond	Refunding portion of 2007B Sales Tax Bond	Various Maintenance & Renovation Projects	Various Maintenance & Renovation Projects	Bellalago Charter School	Renovations: Osceola High, Thacker Avenue Elementary, Highlands Elementary
INTEREST RATE	3.0 - 5.0	1.99	1.72	2.76	1.52	1.0 - 4.6	0.858 (net of subsidy)*
PRINCIPAL AMOUNT OUTSTANDING	1,809,000.00	16,854,000.00	8,605,000.00	71,695,000.00	75,150,000.00	7,820,993.77	40,500,000.00

Principal & Interest Payments Due in:

2022	630,850.00	3,607,394.60	2,968,006.00	7,028,126.00	8,059,308.00	926,669.12	486,081.00
2023	554,400.00	3,622,281.80	2,964,502.00	7,024,882.00	8,107,186.00	924,878.42	486,081.00
2024	393,850.00	3,629,577.00	2,970,224.00	7,027,636.00	8,108,050.00	923,835.22	486,081.00
2025	271,950.00	6,939,399.60		7,021,319.00	8,107,242.00	913,628.43	486,081.00
2026	158,550.00			7,020,862.00	8,104,762.00	914,075.02	486,081.00
2027				7,021,058.00	8,105,572.00	904,846.17	40,986,081.00
2028				7,016,838.00	8,104,634.00	895,895.88	
2029				7,013,133.00	8,106,910.00	882,733.47	
2030				7,009,805.00	8,102,400.00	876,146.21	
2031				7,011,647.00	8,101,104.00	869,739.99	
2032				7,008,521.00		853,032.37	
2033				7,005,358.00		842,449.75	
2034						15,000.00	
TOTAL:	2,009,600.00	17,798,653.00	8,902,732.00	84,209,185.00	81,007,168.00	10,742,930.05	43,416,486.00

*Principal and interest payments shown for the 2010 COP's are net of an annual federal direct subsidy of \$2,186,919

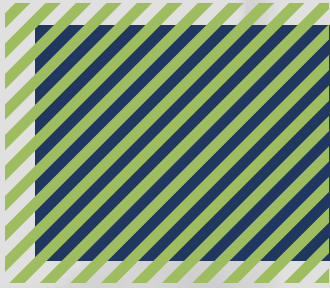
School District of Osceola County, FL Future Debt Service Payments As of 06/30/2021	2A7 2013 COP	29C 2014 COP	29D 2015 COP	29E 2017 COP	29F 2020 COP	Total COPs	Total Debt
PROJECTS FUNDED	Refunding 2004A COP	Refunding remaining portion of 2004A COP, 2004B COP and 2004C COP	Refunding 2005 COP	Refunding 2007 COP	Refunding 2009 COP		
INTEREST RATE	2.5 - 5.0	2.24	2.67	2.10	0.76		
PRINCIPAL AMOUNT OUTSTANDING	25,085,000.00	3,605,000.00	3,935,000.00	44,115,000.00	4,770,000.00	122,010,000.00	303,943,993.77

Principal & Interest Payments Due in:

2022	3,873,862.50	80,752.00	1,037,448.75	6,706,415.00	1,616,252.00	13,800,811.25	37,021,164.97
2023	3,870,262.50	80,752.00	1,036,883.50	6,705,035.00	1,614,244.00	13,793,258.00	36,991,388.22
2024	3,874,262.50	80,752.00	1,035,650.75	6,706,135.00	1,612,160.00	13,795,041.25	36,848,213.47
2025	3,871,012.50	80,752.00	1,038,683.75	8,439,610.00		13,916,139.25	37,169,678.28
2026	2,755,512.50	80,752.00		9,554,025.00		12,876,370.50	29,074,619.52
2027	2,752,950.00	80,752.00		9,556,560.00		53,376,343.00	69,407,819.17
2028	9,560,249.99	3,685,752.00				13,246,001.99	29,263,369.87
2029						0.00	16,002,776.47
2030						0.00	15,988,351.21
2031						0.00	15,982,490.99
2032						0.00	7,861,553.37
2033						0.00	7,847,807.75
2034						0.00	15,000.00
TOTAL:	30,558,112.49	4,170,264.00	4,148,666.75	47,667,780.00	4,842,656.00	134,803,965.24	339,474,233.29

Debt Capacity Analysis - Capital Outlay Millage

Estimated Revenue				2022	2023	2024	2025	2026
Tax Roll				38,602,271,393	41,304,430,390	44,154,436,087	47,112,783,305	49,468,422,470
Millage				1.5	1.5	1.5	1.5	1.5
Total Tax (Tax Roll * Millage * Collection)		0.96		55,587,270.81	59,478,379.76	63,582,387.97	67,842,407.96	71,234,528.36
Debt Service Appropriations				SERIES	CHARGE ID	FACTORS		
COP 2009 Debt Service				A	*		-	-
COP 2010 Debt Service				A	*		5,001,868.64	5,001,868.64
COP 2010 Debt Service				A	QSCB Subsidy	1	(2,215,107.00)	(2,215,107.00)
COP 2013 Debt Service				A	*		3,878,737.50	3,875,137.50
COP 2014 Debt Service				A	*		85,732.00	85,732.00
COP 2015 Debt Service				A	*		1,042,028.75	1,041,463.50
COP 2017 Debt Service				A	*		1,040,230.75	1,043,263.75
COP 2020 Debt Service				A	*		1,043,263.75	-
Bellalago Benefit District				PF	*		926,669.12	924,878.42
Total Debt Service Needs							923,835.22	913,628.43
							914,075.02	
							17,051,321.01	17,041,977.06
							17,043,967.11	17,145,793.32
							16,101,891.16	
Estimated Debt Service Capacity							38,535,949.80	42,436,402.70
							46,538,420.86	50,696,614.64
							55,132,637.20	
Millage Required to Meet Debt Service Needs							0.460	0.430
							0.402	0.379
							0.339	
Millage Available for Capital Expenditures							1.040	1.070
							1.098	1.121
							1.161	
Percent Indebted							30.7%	28.7%
							26.8%	25.3%
							22.6%	



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.

Based on an inter-local agreement with local governmental entities, the District receives 25% of the revenue generated through the one-cent infrastructure sales surtax levied by the county through 2025.

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

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.

State funds must be expended on capital outlay projects in accordance with state regulations. These regulations require recommendation of a school plant survey which must be conducted at least every five years.

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

	2021-22	2022-23	2023-24	2024-25	2025-26
BEGINNING FUND BALANCE & ESTIMATED REVENUES					
BEGINNING FUND BALANCE					
Capacity	\$ 121,242,239	\$ 188,031,123	\$ 150,971,008	\$ 211,066,093	\$ 285,257,397
Carryover - Capacity	50,000,649	-	-	-	-
Non-Capacity	119,205,467	63,599,244	89,256,669	99,476,061	134,526,967
Carryover - Non-Capacity	92,450,718	-	-	-	-
Total Beginning Fund Balance	382,899,073	251,630,367	240,227,677	310,542,154	419,784,364
ESTIMATED REVENUES					
Capacity Sources	67,788,884	70,139,885	72,595,085	75,191,304	77,884,268
Non-Capacity Sources	106,694,030	112,346,725	118,059,983	123,952,456	129,877,424
Total Estimated Revenues	174,482,914	182,486,610	190,655,068	199,143,760	207,761,692
Total Beginning Fund Balance & Estimated Revenues	\$ 557,381,987	\$ 434,116,977	\$ 430,882,745	\$ 509,685,914	\$ 627,546,056
APPROPRIATIONS & PROJECTED ENDING FUND BALANCE					
APPROPRIATIONS					
Capacity	51,000,649	107,200,000	12,500,000	1,000,000	1,000,000
Non-Capacity	254,750,971	86,689,301	107,840,591	88,901,550	82,045,538
Total Appropriations	305,751,620	193,889,301	120,340,591	89,901,550	83,045,538
PROJECTED ENDING FUND BALANCE					
Capacity	188,031,123	150,971,008	211,066,093	285,257,397	362,141,665
Non-Capacity	63,599,244	89,256,669	99,476,061	134,526,967	182,358,853
Total Ending Fund Balance	251,630,367	240,227,677	310,542,154	419,784,364	544,500,518
Total Appropriations & Projected Ending Fund Balance	\$ 557,381,987	\$ 434,116,977	\$ 430,882,745	\$ 509,685,914	\$ 627,546,056

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

	2021-22	2022-23	2023-24	2024-25	2025-26
BEGINNING FUND BALANCE & ESTIMATED REVENUES					
BEGINNING FUND BALANCE					
Restricted for Capital Projects	\$ 121,242,239	\$ 188,031,123	\$ 150,971,008	\$ 211,066,093	\$ 285,257,397
Restricted for Carryover Appropriations	50,000,649	-	-	-	-
Total Beginning Fund Balance	171,242,888	188,031,123	150,971,008	211,066,093	285,257,397
ESTIMATED REVENUES					
Impact Fees	67,275,000	69,629,625	72,066,662	74,588,995	77,199,610
Flora Ridge EFBD	334,337	341,024	347,844	354,801	361,897
Interest	179,547	169,236	180,579	247,508	322,761
Total Estimated Revenues	67,788,884	70,139,885	72,595,085	75,191,304	77,884,268
Total Beginning Fund Balance & Estimated Revenues	\$ 239,031,772	\$ 258,171,008	\$ 223,566,093	\$ 286,257,397	\$ 363,141,665
APPROPRIATIONS AND ENDING FUND BALANCE					
APPROPRIATIONS					
NEW SCHOOL PROJECTS					
MIDDLE SCHOOLS					
K-8'S					
"AA" Kindred (opening August 2024)	-	34,700,000	3,500,000	-	-
"BB" Knightsbridge (opening August 2024)	-	35,000,000	4,000,000	-	-
"CC" Sunbridge (opening August 2024)	-	36,500,000	4,000,000	-	-
Total New School Projects	-	106,200,000	11,500,000	-	-
OTHER CAPACITY PROJECTS					
Buses	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Other Capacity Projects	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
CARRYOVER					
"A" Celebration Island	27,100,145				
"AA" Kindred K-8	4,597,875				
"BB" Knightsbridge K-8	3,000,000				
"CC" Sunbridge K-8	3,000,000				
Canoe Creek K-8	1,499,805				
Harmony Middle School	11,100				
Land Purchases	8,550,000				
Poinciana Business Academy	2,404				
School Buses	1,001,708				
Unallocated	1,237,612				
Total Carryover	50,000,649	-	-	-	-
Total Appropriations	51,000,649	107,200,000	12,500,000	1,000,000	1,000,000
Annual Surplus/(Deficiency)	16,788,235	(37,060,115)	60,095,085	74,191,304	76,884,268
PROJECTED ENDING FUND BALANCE					
Restricted for Capital Projects	188,031,123	150,971,008	211,066,093	285,257,397	362,141,665
Total Ending Fund Balance	188,031,123	150,971,008	211,066,093	285,257,397	362,141,665
Total Appropriations & Projected Ending Fund Balance	\$ 239,031,772	\$ 258,171,008	\$ 223,566,093	\$ 286,257,397	\$ 363,141,665

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

	2021-22	2022-23	2023-24	2024-25	2025-26
BEGINNING FUND BALANCE & ESTIMATED REVENUES					
BEGINNING FUND BALANCE					
Restricted for Capital Projects	\$ 119,205,467	\$ 63,599,244	\$ 89,256,669	\$ 99,476,061	134,526,967
Restricted for Carryover Appropriations	92,450,718				
Total Beginning Fund Balance	211,656,185	63,599,244	89,256,669	99,476,061	134,526,967
ESTIMATED REVENUES					
CO&DS Flowthrough	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
1.5 Mill CO TAX	52,570,226	56,302,712	60,243,902	64,400,732	68,715,581
1/4 Cent Infrastructure Sales Surtax	15,000,000	15,660,485	16,245,237	16,816,279	17,339,228
1/2 Cent School Capital Outlay Surtax	30,000,000	31,320,970	32,490,474	33,632,558	34,678,456
La Rosa Field Naming Rights Revenue	10,000	10,000	10,000	10,000	10,000
Charter Capital	7,976,162	7,976,162	7,976,162	7,976,162	7,976,162
Interest	137,642	76,396	94,208	116,725	157,997
Total Estimated Revenues	106,694,030	112,346,725	118,059,983	123,952,456	129,877,424
Total Beginning Fund Balance & Estimated Revenues	\$ 318,350,215	\$ 175,945,969	\$ 207,316,652	\$ 223,428,517	\$ 264,404,391
APPROPRIATIONS AND ENDING FUND BALANCE					
APPROPRIATIONS					
RECURRING PROJECTS					
Athletic Facilities	120,000	120,000	120,000	120,000	120,000
Charter Capital (Tsf to General Fund)	7,976,162	7,976,162	7,976,162	7,976,162	7,976,162
General School Facilities Operations (Reimb to General Fund)	2,093,555	2,114,491	2,135,635	2,156,992	2,156,992
General School Maintenance Line Items (Tsf to General Fund)	2,039,729	2,060,126	2,080,728	2,101,535	2,101,535
General School Maintenance Salaries (Tsf to General Fund)	8,629,825	8,716,123	8,803,284	8,891,317	8,980,231
General School Security Line Item (Tsf to General Fund)	101,470	102,485	103,510	104,545	104,545
Health & Safety	950,000	950,000	950,000	950,000	950,000
Portable Installation (Includes technology)	300,000	300,000	300,000	300,000	300,000
Portable Rent (Tsf to General Fund)	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
Property Casualty Insurance (Tsf to General Fund)	3,252,010	3,252,010	3,252,010	3,252,010	3,252,010
Safety and Security	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
School Buses	3,250,000	3,250,000	3,250,000	3,250,000	3,250,000
Student Computers	-	-	-	3,000,000	3,000,000
Technology Infrastructure	8,723,000	6,500,000	6,500,000	6,500,000	6,500,000
White Fleet	300,000	300,000	300,000	300,000	300,000
Total Recurring Projects	40,635,751	38,541,397	38,671,329	41,802,561	41,891,474
RENOVATION/REMODELING PROJECTS					
Comprehensive Renovations- Gateway High School	74,000,000	-	-	-	-
Cyclical Capital Renewal	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Maintenance and Renovation - Deferred Maintenance	4,500,000	5,000,000	5,000,000	5,000,000	5,000,000
Neptune Elementary School Traffic Solution	1,500,000	-	-	-	-
Total Renovation/Remodeling	84,000,000	9,000,000	9,000,000	9,000,000	9,000,000
DEBT SERVICE					
Repay LOANS - Long Term (COPs) (Total)	15,063,053	14,997,479	15,001,745	15,110,745	15,109,660
Repay LOANS - Long Term (Sales Tax Revenue Bonds)	21,674,780	21,725,547	21,743,682	22,074,526	15,130,239
Repay LOANS - EFBD	926,669	924,878	923,835	913,628	914,075
Total Debt Service	37,664,502	37,647,904	37,669,262	38,098,899	31,153,974
OTHER NON-CAPACITY PROJECTS					
Transportation East	-	1,500,000	22,500,000	-	-
Total Other Projects	-	1,500,000	22,500,000	-	-
CARRYOVER					
RECURRING PROJECTS					
Athletic Facilities - High Schools	84,875				
Health & Safety	1,881,992				
Cyclical Capital Renewal	5,102,822				
Maintenance and Renovation - Deferred Maintenance	11,310,164				
Portable Installation (Includes Technology)	408,297				
Safety & Security	1,518,024				
School Buses Replacement	6,734				
Student Computers	392				
Technology Infrastructure	5,516,394				
White Fleet	218,809				
Unallocated Future Projects	1,591,444				
RENOVATION/REMODELING PROJECTS					
Canoe Creek K-8 Renovation	11,373,176				
Comprehensive Renovations- Denn John Middle School	61,390				
Comprehensive Renovations- Gateway High School	3,282,993				
Comprehensive Renovations- Michigan Avenue Elementary	1,777,988				
Comprehensive Renovations- Osceola County School for the Arts	2,000,000				
Comprehensive Renovations-Reedy Creek Elementary	1,983,767				
Comprehensive Renovations- St. Cloud Middle School	6,097,647				
Horizon Middle School Ancillary Transportation Renovation	500,000				
Land	7,125,000				
Neptune Bus Loop	645,000				
OCSA Bus Loop & Road Extension	4,000,000				
Osceola Virtual School	48,511				
oTECH Welding Project	2,979,253				
Space Reconfigurations	836,046				
Transportation Facility	22,100,000				
Total Carryover	92,450,718	-	-	-	-
Total Appropriations	254,750,971	86,689,301	107,840,591	88,901,550	82,045,538
Annual Surplus/(Deficiency)	(148,056,941)	25,657,424	10,219,392	35,050,906	47,831,886
PROJECTED ENDING FUND BALANCE					
Restricted for Capital Projects	63,599,244	89,256,669	99,476,061	134,526,967	182,358,853
Total Ending Fund Balance	63,599,244	89,256,669	99,476,061	134,526,967	182,358,853
Total Appropriations & Projected Ending Fund Balance	\$ 318,350,215	\$ 175,945,969	\$ 207,316,652	\$ 223,428,517	\$ 264,404,391

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

Source	ACCT. NO.	2021-22 Tentative	2020-21 Budget	Difference
STATE:				
Capital Outlay & Debt Service	321	1,000,000.00	1,000,000.00	-
Interest on Undistributed CO&DS	325	-	-	-
PECO	391	-	-	-
Charter Capital	397	7,976,162.00	7,399,013.00	577,149.00
Other Miscellaneous State	399	-	-	-
Total State		8,976,162.00	8,399,013.00	577,149.00
LOCAL:				
Capital Outlay Tax (1.5 Mills)	413	52,570,226.00	48,872,141.00	3,698,085.00
Infrastructure Sales Surtax	418	15,000,000.00	14,535,301.00	464,699.00
School Capital Sales Surtax	419	30,000,000.00	29,070,602.00	929,398.00
Interest	431	317,189.00	202,410.00	114,779.00
Grants	440	-	-	-
Miscellaneous	495	344,337.00	260,000.00	84,337.00
Impact Fees	496	67,275,000.00	50,000,000.00	17,275,000.00
Total Local		165,506,752.00	142,940,454.00	22,566,298.00
OTHER SOURCES:				
Transfers In	620	-	-	-
Other Financing Sources	730	-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		174,482,914.00	151,339,467.00	23,143,447.00
FUND BALANCE AT BEGINNING OF YEAR:				
Restricted for Capital Projects	2726	382,899,073.29	260,951,110.94	121,947,962.35
Total Beginning Fund Balance		382,899,073.29	260,951,110.94	121,947,962.35
TOTAL EST REVENUE AND BEGINNING FD BAL		557,381,987.29	412,290,577.94	145,091,409.35

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

Use	ACCT. NO.	2021-22 Tentative	2020-21 Budget	Difference
APPROPRIATIONS:				
Library Books	6100	7,789.20	70,276.72	(62,487.52)
Audio-Visual Materials	6200	220.00	40,700,323.03	(40,700,103.03)
Buildings and Additions	6300	154,034,207.77	80,990,977.39	73,043,230.38
Furniture, Fixtures and Equipment	6400	14,537,389.58	18,050,884.51	(3,513,494.93)
Vehicle Purchase	6500	5,777,251.40	20,543,455.50	(14,766,204.10)
Land	6600	15,675,000.00	6,747,812.19	8,927,187.81
Site Improvements	6700	5,836,871.27	54,962,103.63	(49,125,232.36)
Remodeling and Renovations	6800	47,188,742.61	2,214,310.22	44,974,432.39
Computer Software	6900	1,130,450.13	-	1,130,450.13
Fees	7300	-	-	-
Total Function 7400 Appropriations		244,187,921.96	224,280,143.19	19,907,778.77
OTHER USES:				
To General Fund	9100	23,899,196.00	23,030,390.00	868,806.00
To Debt Service Fund	9200	37,664,502.08	29,628,122.40	8,036,379.68
Total Other Financing Uses		61,563,698.08	52,658,512.40	8,905,185.68
TOTAL APPROPRIATIONS AND OTHER USES		305,751,620.04	276,938,655.59	28,812,964.45
ESTIMATED REVENUES LESS APPROPRIATIONS		(131,268,706.04)	(125,599,188.59)	(5,669,517.45)
FUND BALANCE AT END OF YEAR:				
Restricted for Capital Projects	2726	251,630,367.25	135,351,922.35	116,278,444.90
Total Ending Fund Balance		251,630,367.25	135,351,922.35	116,278,444.90
TOTAL APPROPRIATIONS AND ENDING FD BAL		557,381,987.29	412,290,577.94	145,091,409.35

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

Source	ACCT. NO.	380 Flora Ridge EFBD	390 Capital Projects LCIF	393 Infrastructure Sales Surtax	394 School Capital Sales Surtax	3A6 School Capital Sales Tax Bonds
STATE:						
Capital Outlay & Debt Service	321					
PECO	391					
Charter Capital	397					
Miscellaneous	399					
Total State		-	-	-	-	-
LOCAL:						
Capital Outlay Tax (1.5 Mills)	413					
Infrastructure Sales Surtax	418			15,000,000.00		
School Capital Sales Surtax	419				30,000,000.00	
Interest	431					
Miscellaneous	495	334,337.00	10,000.00			
Impact Fees	496					
Total Local		334,337.00	10,000.00	15,000,000.00	30,000,000.00	-
OTHER SOURCES:						
Transfers In	620	-	-	-	-	-
Total Other Sources		-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		334,337.00	10,000.00	15,000,000.00	30,000,000.00	
FUND BALANCE AT BEGINNING OF YEAR:						
Restricted for Capital Projects	2726	1,241,037.91	3,777,568.47	29,654,788.98	74,604,560.75	60,682,977.95
Total Beginning Fund Balance		1,241,037.91	3,777,568.47	29,654,788.98	74,604,560.75	60,682,977.95
TOTAL EST REVENUE AND BEGINNING FD BAL		1,575,374.91	3,787,568.47	44,654,788.98	104,604,560.75	60,682,977.95

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

Source	ACCT. NO.	3A7 Charter Capital	360 CO & DS	37X CO TAX	39I Educational Impact Fees	Total
STATE:						
Capital Outlay & Debt Service	321		1,000,000.00			1,000,000.00
PECO	391					-
Charter Capital	397	7,976,162.00				7,976,162.00
Miscellaneous	399					-
Total State		7,976,162.00	1,000,000.00	-	-	8,976,162.00
LOCAL:						
Capital Outlay Tax (1.5 Mills)	413			52,570,226.00		52,570,226.00
Infrastructure Sales Surtax	418					15,000,000.00
School Capital Sales Surtax	419					30,000,000.00
Interest	431			137,642.00	179,547.00	317,189.00
Miscellaneous	495					344,337.00
Impact Fees	496				67,275,000.00	67,275,000.00
Total Local		-	-	52,707,868.00	67,454,547.00	165,506,752.00
OTHER SOURCES:						
Transfers In	620	-	-	-	-	-
Total Other Sources		-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		7,976,162.00	1,000,000.00	52,707,868.00	67,454,547.00	174,482,914.00
FUND BALANCE AT BEGINNING OF YEAR:						
Restricted for Capital Projects	2726	-	5,603,880.30	37,332,409.13	170,001,849.80	382,899,073.29
Total Beginning Fund Balance		-	5,603,880.30	37,332,409.13	170,001,849.80	382,899,073.29
TOTAL EST REVENUE AND BEGINNING FD BAL		7,976,162.00	6,603,880.30	90,040,277.13	237,456,396.80	557,381,987.29

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

Use	ACCT. NO.	380 Flora Ridge EFBD	390 Capital Projects LCIF	393 Infrastructure Sales Surtax	394 School Capital Sales Surtax	3A6 School Capital Sales Tax Bonds
APPROPRIATIONS:						
Library Books	6100			6,188	1,601	
Audio-Visual Materials	6200			108.90	111.10	
Buildings and Additions	6300			22,091,842.83	35,233,178.69	51,516,607.34
Furniture, Fixtures and Equipment	6400			940,187.16	413,577.98	39,580.73
Vehicle Purchase	6500			518,809.40		
Land	6600					
Site Improvements	6700		2,950,000.00	1,380,475.90	182,246.00	426,111.43
Remodeling and Renovations	6800		54,150.37	6,554,998.04	12,705,824.05	7,705,100.63
Computer Software	6900			310.50	118,148.12	
Fees	7300					
Total Function 7400 Appropriations		-	3,004,150.37	31,492,920.54	48,654,687.33	59,687,400.13
OTHER USES:						
To General Fund	9100					
To Debt Service Fund	9200			6,581,230.60	15,093,549.00	
Total Other Financing Uses		-	-	6,581,230.60	15,093,549.00	-
TOTAL APPROPRIATIONS AND OTHER USES		-	3,004,150.37	38,074,151.14	63,748,236.33	59,687,400.13
ESTIMATED REVENUES LESS APPROPRIATIONS		334,337.00	(2,994,150.37)	(23,074,151.14)	(33,748,236.33)	(59,687,400.13)
FUND BALANCE AT END OF YEAR:						
Restricted for Capital Projects	2726	1,575,374.91	783,418.10	6,580,637.84	40,856,324.42	995,577.82
Total Ending Fund Balance		1,575,374.91	783,418.10	6,580,637.84	40,856,324.42	995,577.82
TOTAL APPROPRIATIONS AND ENDING FD BAL		1,575,374.91	3,787,568.47	44,654,788.98	104,604,560.75	60,682,977.95

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

Use	ACCT. NO.	3A7 Charter Capital	360 CO & DS	37X CO TAX	39I Educational Impact Fees	Total
APPROPRIATIONS:						
Library Books	6100					7,789.20
Audio-Visual Materials	6200					220.00
Buildings and Additions	6300			7,000,000.00	38,192,578.91	154,034,207.77
Furniture, Fixtures and Equipment	6400			12,125,293.55	1,018,750.16	14,537,389.58
Vehicle Purchase	6500			3,256,734.00	2,001,708.00	5,777,251.40
Land	6600			7,125,000.00	8,550,000.00	15,675,000.00
Site Improvements	6700			898,037.94		5,836,871.27
Remodeling and Renovations	6800		2,664,706.03	16,266,351.86	1,237,611.63	47,188,742.61
Computer Software	6900			1,011,991.51		1,130,450.13
Fees	7300					-
Total Function 7400 Appropriations		-	2,664,706.03	47,683,408.86	51,000,648.70	244,187,921.96
OTHER USES:						
To General Fund	9100	7,976,162.00		15,923,034.00		23,899,196.00
To Debt Service Fund	9200			15,989,722.48		37,664,502.08
Total Other Financing Uses		7,976,162.00	-	31,912,756.48	-	61,563,698.08
TOTAL APPROPRIATIONS AND OTHER USES		7,976,162.00	2,664,706.03	79,596,165.34	51,000,648.70	305,751,620.04
ESTIMATED REVENUES LESS APPROPRIATIONS		-	(1,664,706.03)	(26,888,297.34)	16,453,898.30	(131,268,706.04)
FUND BALANCE AT END OF YEAR:						
Restricted for Capital Projects	2726	-	3,939,174.27	10,444,111.79	186,455,748.10	251,630,367.25
Total Ending Fund Balance		-	3,939,174.27	10,444,111.79	186,455,748.10	251,630,367.25
TOTAL APPROPRIATIONS AND ENDING FD BAL		7,976,162.00	6,603,880.30	90,040,277.13	237,456,396.80	557,381,987.29

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

SAFETY & SECURITY - CARRYOVER

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED	AVAILABLE
GATE POWER				
HIGHLANDS ELEMENTARY	\$ 20,000.00	\$ 7,735.30		\$ 12,264.70
MILL CREEK ELEMENTARY	10,000.00	8,251.95		1,748.05
S&S BLDG FIXTURES				
NEOCITY ACADEMY	12,148.75	11,948.75		200.00
S&S BURGLAR SYSTEMS				
COUNTY-WIDE	6,000.00	5,009.22		990.78
S&S FENCING/GATES				
FLORA RIDGE ELEMENTARY	13,000.00		11,311.54	1,688.46
KISSIMMEE MIDDLE SCHOOL	2,000.00	1,162.01		837.99
NARCOOSSEE MIDDLE SCHOOL	30,000.00			30,000.00
NEPTUNE ELEMENTARY	12,000.00	67.26	10,436.30	1,496.44
WESTSIDE K-8 SCHOOL	5,000.00	4,805.42		194.58
S&S LOBBY MODIFICATIONS				
EAST LAKE ELEMENTARY SCHOOL	12,451.00		12,451.00	
FLORA RIDGE ELEMENTARY	18,030.00		18,030.00	
HARMONY HIGH SCHOOL	12,346.00		12,346.00	
HORIZON MIDDLE SCHOOL	11,583.00		11,583.00	
KISSIMMEE MIDDLE SCHOOL	15,870.00		15,870.00	
KOA ELEMENTARY	18,400.00		18,400.00	
LAKEVIEW ELEMENTARY	17,251.00	7,481.00	9,770.00	
MILL CREEK ELEMENTARY	17,251.00	7,481.00	9,770.00	
NARCOOSSEE ELEMENTARY SCHOOL	12,821.00		12,821.00	
NEPTUNE ELEMENTARY	7,223.00		7,223.00	
NEPTUNE MIDDLE SCHOOL	14,899.00	10,994.50	3,904.50	
PLEASANT HILL ELEMENTARY	20,787.00	11,392.00	9,395.00	
POINCIANA HIGH SCHOOL	17,346.00	6,826.00	10,520.00	
ST. CLOUD ELEMENTARY	14,428.00		14,428.00	
SUNRISE ELEMENTARY	20,775.00		20,775.00	
VENTURA ELEMENTARY	21,087.00	11,692.00	9,395.00	
S&S LOCKS				
COUNTY-WIDE	53,446.90	52,845.15		601.75
S&S TECHNOLOGY				
COUNTY-WIDE	215,450.00	103,100.00	24,360.00	87,990.00
S&S VIDEO SURVEILLANCE				
CELEBRATION K-8	116,051.88		116,050.90	0.98
FLORA RIDGE ELEMENTARY	39,612.63		39,612.63	
ST. CLOUD ELEMENTARY	47,294.32		47,294.32	
THACKER AVE ELEM INTL STUDIES	63,737.03	1,920.00	61,817.03	
S&S WINDOWS				
ADULT LEARNING CENTER	30,060.00	10,700.00	19,360.00	
CANOE CREEK K8	325.00			325.00
CELEBRATION HIGH SCHOOL	178,795.00	171,111.00		7,684.00
COUNTY-WIDE	141,018.25	115,531.25		25,487.00
DENN JOHN MIDDLE SCHOOL	53,971.92	49,740.12	4,231.80	
DISCOVERY 6-8	5,225.00		5,225.00	
EAST LAKE ELEMENTARY SCHOOL	19,513.62	1,200.00	18,313.62	
FLORA RIDGE ELEMENTARY	31,061.86		31,061.86	

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED	AVAILABLE
HARMONY HIGH SCHOOL	155,880.00	150,920.00		4,960.00
HARMONY MIDDLE SCHOOL	27,455.70	4,540.80	22,914.90	
HIGHLANDS ELEMENTARY	1,300.00		1,300.00	
HORIZON MIDDLE SCHOOL	3,516.40		3,516.40	
KISSIMMEE ELEMENTARY SCHOOL	1,457.85		1,457.85	
KOA ELEMENTARY	550.00			550.00
LIBERTY HIGH SCHOOL	5,948.40		5,948.40	
NARCOOSSEE ELEMENTARY SCHOOL	1,865.32	1,225.00	640.32	
NARCOOSSEE MIDDLE SCHOOL	4,475.00		4,475.00	
NEOCITY ACADEMY	1,661.60			1,661.60
NEPTUNE ELEMENTARY	29,620.42	27,034.42	1,293.00	1,293.00
NEPTUNE MIDDLE SCHOOL	1,420.20		1,420.20	
NEW BEGINNINGS	2,072.00		2,072.00	
OSCEOLA VIRTUAL SCHOOL	2,858.00		2,858.00	
PLEASANT HILL ELEMENTARY	2,889.00	1,575.00	1,314.00	
POINCIANA ACADEMY OF FINE ARTS	91,212.40	41,862.40		49,350.00
POINCIANA HIGH SCHOOL	11,435.20	5,717.60		5,717.60
ST. CLOUD ELEMENTARY	6,603.60		6,603.60	
SUNRISE ELEMENTARY	1,284.20		1,284.20	
THE OSC CNTY SCH FOR THE ARTS	4,673.20	1,209.00	3,464.20	
VENTURA ELEMENTARY	1,123.20	973.20		150.00
WESTSIDE K-8 SCHOOL	34,702.69	32,250.29	2,452.40	
ZENITH	1,125.00		1,125.00	
SAFETY & SECURITY				
COUNTY-WIDE	632,936.55			632,936.55
Grand Total	\$ 2,386,326.09	\$ 868,301.64	\$ 649,895.97	\$ 868,128.48
	Carryover (Encumbered & Available)			\$ 1,518,024

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

Project Details / Equipment		Request	
Burglar Alarms		\$	350,000
Equipment			150,000
Fencing/Gates			150,000
Locks/Access Control			100,000
Window Film			250,000
	Total	\$	1,000,000

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

TECHNOLOGY - CARRYOVER

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED	AVAILABLE
STUDENT COMPUTERS				
COUNTY-WIDE	\$ 443,412.35	\$ 443,020.00		\$ 392.35
		Carryover (Encumbered & Available)		\$ 392
RETROFIT				
POINCIANA HIGH SCHOOL	963,880.00	36,962.14	24,815.00	902,102.86
TECHNOLOGY SERVICES	2,701,571.40	2,217,521.27	429,250.60	54,799.53
WESTSIDE K-8 SCHOOL	237,000.00	16,376.84		220,623.16
MEDIA & INSTRUCTION	2,524,000.00	30,184.00	144,475.00	2,349,341.00
ENTERPRISE SOFTWARE				
TECHNOLOGY SERVICES	2,877,756.20	1,906,118.64	839,513.56	132,124.00
MEDIA & INSTRUCTION	187,800.00	187,760.97		39.03
E-RATE EQUIPMENT				
TECHNOLOGY SERVICES	500,000.00	80,689.77		419,310.23
	\$ 9,992,007.60	\$ 4,475,613.63	\$ 1,438,054.16	\$ 4,078,339.81
		Carryover (Encumbered & Available)		\$ 5,516,394

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

TECHNOLOGY- NEW ITEMS

Project / Equipment	Technology Group	Request
Enterprise Software		
Asset Management Software	Media	\$ 85,000
Enterprise Electronic Resources	Media	150,000
iSeries (TERMS)	Information Systems	35,000
LIIS Software Maintenance	Information Systems	428,000
Microsoft EES	Information Systems	855,000
Network Enterprise Software	Infrastructure/Security	939,000
Security Information and event mgt software (SIEM)	Infrastructure/Security	50,000
Infrastructure/Equipment		
Armis Device Security	Infrastructure	170,000
Cabling/Fiber	Infrastructure	1,500,000
Data Center UPS/AC	Infrastructure	176,000
eRate Match	Infrastructure	500,000
Identity Services Engine (ISE) / Prime	Infrastructure	16,000
Intercom Systems	Intercom	300,000
Secondary Site Equipment	Infrastructure	634,000
Sound Systems	Intercom	80,000
Switches, Access Points, & UPS	Infrastructure	1,800,000
Voice Gateways	Telephony	430,000
Media Technology		
Document Cameras	Media	150,000
Instructional Devices Storage	Media	425,000
Total		\$ 8,723,000

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

CYCLICAL CAPITAL - CARRYOVER

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE
ATHLETIC FACILITIES				
POINCIANA HIGH SCHOOL	\$ 46,736.00		\$ 24,580.00	\$ 22,156.00
BATHROOM RENOVATIONS				
HARMONY HIGH SCHOOL	36,588.00	2,132.50	9,837.50	24,618.00
BUS LOOP				
CELEBRATION K-8	90,810.00	8,692.00	62,371.60	19,746.40
CHILLER REPLACEMENT/REPAIR				
ADMINISTRATIVE CENTER	315,000.00	34,213.17	134,477.00	146,309.83
DISTRIBUTED ANTENNA SYSTEMS				
CELEBRATION K-8	378,612.00	263,895.78	112,404.96	2,311.26
CHESTNUT ELEM SCIENCE & ENGIN	101,629.00	33,424.49	68,203.65	0.86
HARMONY COMMUNITY SCHOOL (K-8)	141,229.00	47,886.91	93,341.77	0.32
HARMONY HIGH SCHOOL	348,345.41	346,173.26		2,172.15
HICKORY TREE ELEMENTARY	280,978.00	264,958.08		16,019.92
LAKEVIEW ELEMENTARY	207,304.34	205,765.17	882.50	656.67
NARCOOSSEE MIDDLE SCHOOL	291,688.00	195,271.72	96,415.94	0.34
POINCIANA ACADEMY OF FINE ARTS	271,950.00	113,617.85	158,295.71	36.44
ST. CLOUD HIGH SCHOOL	315,521.32	233,155.96	82,365.36	
WESTSIDE K-8 SCHOOL	170,596.20	61,861.50	108,734.70	
ELECTRICAL				
CHESTNUT ELEM SCIENCE & ENGIN	3,494.00	2,448.78		1,045.22
OSCEOLA TECHNICAL COLLEGE	50,540.38	1,445.00		49,095.38
TOHOPEKALIGA HIGH SCHOOL	110,400.00			110,400.00
ELECTRICAL/PLUMBING				
NEOCITY ACADEMY	7,033.00	4,299.35		2,733.65
OTEC ST CLOUD CAMPUS-OTCS	23,225.00	1,778.26	6,540.00	14,906.74
ENTRANCE				
CYPRESS ELEMENTARY	2,600.00			2,600.00
FENCING				
KOA ELEMENTARY	23,657.90	23,656.08		1.82
FIELD OR TRACK				
CELEBRATION HIGH SCHOOL	450,939.00			450,939.00
FIRE SUPPRESSION SYSTEM				
PURCHASING/WAREHOUSE	439,870.00	4,632.50	4,972.64	430,264.86
LOBBY/RECEPTION MODIFICATIONS				
CYPRESS ELEMENTARY	48,157.85		48,157.85	
DEERWOOD ELEMENTARY	53,252.00		53,252.00	
EAST LAKE ELEMENTARY SCHOOL	91,360.64		91,360.64	
HARMONY HIGH SCHOOL	89,606.57		89,606.57	
NARCOOSSEE ELEMENTARY SCHOOL	98,895.26		98,895.26	
NEPTUNE ELEMENTARY	24,605.56		24,605.56	
NEPTUNE MIDDLE SCHOOL	85,914.70		85,914.70	
OSCEOLA HIGH SCHOOL	99,549.81		99,549.81	
PARKWAY MIDDLE SCHOOL	111,361.50		111,361.50	
ST. CLOUD ELEMENTARY	96,335.18		96,335.18	
MACHINE INSTALLATION				
HARMONY HIGH SCHOOL	31,238.00	2,132.50	21,867.50	7,238.00
MAINT/RENOV				
COUNTY-WIDE	291,372.48			291,372.48
PARKING LOT				
NEOCITY ACADEMY	1,700.00	542.34		1,157.66
OTEC ST CLOUD CAMPUS-OTCS	2,921.00	1,815.23		1,105.77
PARTITIONS				
KISSIMMEE ELEMENTARY SCHOOL	2,484.00	657.22		1,826.78
PLAYGROUND				
HICKORY TREE ELEMENTARY	50,000.00	46,949.20		3,050.80
NARCOOSSEE ELEMENTARY SCHOOL	156,199.00	1,799.00		154,400.00
REMODELING				
VOLUNTARY PREK-REJE	187,990.42	20,736.20	123,293.91	43,960.31
RENOVATION				
CELEBRATION K-8	244,552.00	612.04	210,055.90	33,884.06
REPLACE GYM FLOOR				
HORIZON MIDDLE SCHOOL	189,280.00	67,000.00	122,280.00	

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED & COMMITTED	AVAILABLE
ROOFING				
ADMINISTRATIVE CENTER	330,000.00	13,925.00	14,265.00	301,810.00
PROFESSIONAL DEVELOPMENT	524,237.80	15,780.10	9,740.00	498,717.70
SIDEWALKS				
HARMONY COMMUNITY SCHOOL (K-8)	26,925.00	4,435.44		22,489.56
SITE DRAINAGE				
POINCIANA HIGH SCHOOL	779,522.11	695,313.94		84,208.17
THE OSC CNTY SCH FOR THE ARTS	9,797.00	3,797.00		6,000.00
TECHNOLOGY-WAP				
MILL CREEK ELEMENTARY	55,000.00			55,000.00
WALL				
HARMONY HIGH SCHOOL	21,621.00			21,621.00
WELL				
ELEM CURRICULUM & INSTRUCTION	15,000.00		12,890.00	2,110.00
Grand Total	\$ 7,827,625.43	\$ 2,724,803.57	\$ 2,276,854.71	\$ 2,825,967.15
		Carryover (Encumbered & Available)		\$ 5,102,822

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

Project	Estimated Cost
Secure lobbies	\$ 800,000
Distributed Antenna Systems (DAS)	1,200,000
Contingency/Reserve for new projects	<u>2,000,000</u>
Total	<u><u>\$ 4,000,000</u></u>

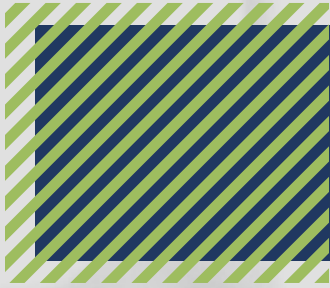
THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
DEFERRED MAINTENANCE - CARRYOVER

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED	AVAILABLE
AC UNITS				
NEPTUNE MIDDLE SCHOOL	\$ 100,000.00	11,210.00	\$ 38,783.00	\$ 50,007.00
HUMAN RESOURCES	12,100.00	68.25		12,031.75
AIR HANDLER UNITS				
LAKEVIEW ELEMENTARY	525,000.00		29,310.00	495,690.00
ATHLETIC FACILITIES				
POINCIANA HIGH SCHOOL	98,581.25	29,500.00		69,081.25
BLEACHERS				
POINCIANA HIGH SCHOOL	100,000.00	72,754.00		27,246.00
BOILER				
REEDY CREEK ELEMENTARY	40,000.00	12,110.97		27,889.03
BUILDING AUTOMATION SYSTEMS				
ST. CLOUD HIGH SCHOOL	357,000.00	355,666.41		1,333.59
CARPET REPLACEMENT				
CELEBRATION K-8	300,000.00	127,598.75	167,707.23	4,694.02
CHESTNUT ELEM SCIENCE & ENGIN	300,000.00	188,852.50	110,490.06	657.44
HARMONY COMMUNITY SCHOOL (K-8)	325,000.00	157,670.35	127,220.70	40,108.95
MILL CREEK ELEMENTARY	400,000.00		313,437.48	86,562.52
NARCOOSSEE ELEMENTARY SCHOOL	300,000.00	237,993.18	27,667.92	34,338.90
POINCIANA HIGH SCHOOL	120,000.00	104,574.03		15,425.97
CHILLER REPLACEMENT/REPAIR				
CELEBRATION HIGH SCHOOL	233,850.13	232,029.13		1,821.00
CENTRAL AVENUE ELEMENTARY	568,781.00	547,168.83	639.18	20,972.99
FLORA RIDGE ELEMENTARY	314,579.12	290,548.45	800.00	23,230.67
NARCOOSSEE MIDDLE SCHOOL	275,000.00	136,549.36	137,354.10	1,096.54
PARTIN SETTLEMENT ELEMENTARY	554,617.20	492,135.20		62,482.00
POINCIANA HIGH SCHOOL	409,750.22	206,952.75	900.00	201,897.47
FIELD OR TRACK				
LIBERTY HIGH SCHOOL	465,947.00	254,343.64	140,909.50	70,693.86
FLOORING				
DISCOVERY 6-8	32,723.05			32,723.05
FOOTBALL FIELD TURF				
OSCEOLA HIGH SCHOOL	150,000.00		99,840.00	50,160.00
FUEL SYSTEMS				
TRANSPORTATION	264,644.54		264,644.54	
GREENHOUSE				
HORIZON MIDDLE SCHOOL	25,000.00	15,693.04		9,306.96
GUTTERS				
BOGGY CREEK ELEMENTARY	10,000.00	4,709.08		5,290.92
CYPRESS ELEMENTARY	50,000.00	4,918.36		45,081.64
HVAC REPAIR/REPLACEMENT				
ADULT LEARNING CENTER	24,000.00			24,000.00
CENTRAL AVENUE ELEMENTARY	40,000.00			40,000.00
HORIZON MIDDLE SCHOOL	3,258,375.98	700,272.85	2,432,256.94	125,846.19
KISSIMMEE MIDDLE SCHOOL	3,246,675.64	731,757.62	2,400,274.74	114,643.28
NEPTUNE MIDDLE SCHOOL	50,000.00			50,000.00
PARKWAY MIDDLE SCHOOL	40,000.00			40,000.00
oTECH ST CLOUD CAMPUS-OTCS	6,000.00			6,000.00
LIGHTING				
CENTRAL AVENUE ELEMENTARY	30,000.00	24,483.08		5,516.92
POINCIANA HIGH SCHOOL	1,288,092.69	1,244,891.02	20,865.70	22,335.97
MAINT/RENOV				
COUNTY-WIDE	1,379,595.91			1,379,595.91
MILLWORK				
CYPRESS ELEMENTARY	80,000.00	4,144.69		75,855.31
PAINT				
CELEBRATION K-8	97,347.50	25,395.00	71,952.50	
CHESTNUT ELEM SCIENCE & ENGIN	80,000.00		65,888.00	14,112.00
HARMONY COMMUNITY SCHOOL (K-8)	67,850.00		67,850.00	
HIGHLANDS ELEMENTARY	100,000.00		58,000.00	42,000.00
NARCOOSSEE ELEMENTARY SCHOOL	80,000.00		59,000.00	21,000.00
NEW BEGINNINGS	80,000.00		52,000.00	28,000.00

PROJECT DESCRIPTION / LOCATION	BEGINNING BUDGET	EXPENDITURES	ENCUMBERED	AVAILABLE
PARKING LOT				
ADULT LEARNING CENTER	20,000.00	6,469.47		13,530.53
NEPTUNE ELEMENTARY	20,000.00	7,357.14		12,642.86
NEW BEGINNINGS	20,000.00			20,000.00
PAVING				
POINCIANA HIGH SCHOOL	200,000.00			200,000.00
PLAYGROUND				
CENTRAL AVENUE ELEMENTARY	60,000.00	47,425.43		12,574.57
DEERWOOD ELEMENTARY	200,000.00	59,000.46	39,680.84	101,318.70
LAKEVIEW ELEMENTARY	50,000.00			50,000.00
ST. CLOUD ELEMENTARY	75,000.00	23,373.00		51,627.00
THACKER AVE ELEM INTL STUDIES	75,000.00		68,030.45	6,969.55
PLUMBING REPAIRS				
DISCOVERY 6-8	500,000.00		18,400.00	481,600.00
ROOFING				
COUNTY-WIDE	50,000.00	21,574.54		28,425.46
SIDEWALKS				
CANOE CREEK CHARTER ACADEMY	101,360.00	56,045.48		45,314.52
STAGE RIGGING				
CELEBRATION K-8	6,175.75		6,175.75	
CENTRAL AVENUE ELEMENTARY	2,018.00		2,018.00	
COUNTY-WIDE	4,943.93			4,943.93
DEERWOOD ELEMENTARY	14,068.39		14,068.39	
HARMONY COMMUNITY SCHOOL (K-8)	4,400.50		4,400.50	
KISSIMMEE ELEMENTARY SCHOOL	7,905.00		7,905.00	
KISSIMMEE MIDDLE SCHOOL	6,806.50		6,806.50	
LIBERTY HIGH SCHOOL	30,021.00		30,021.00	
ST. CLOUD ELEMENTARY	3,660.93		3,660.93	
WINDOW BLINDS				
DEERWOOD ELEMENTARY	26,000.00	12,470.97		13,529.03
Grand Total	\$ 17,757,871.23	\$ 6,447,707.03	\$ 6,888,958.95	\$ 4,421,205.25
		Carryover (Encumbered & Available)		\$ 11,310,164

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

Facility	Project	Estimated Cost
Celebration K8	Boiler # 2 repairs	\$ 15,000
Deerwood Elementary	HVAC Controls & Controllers	75,000
Denn John Middle	Gym Lighting still has 72 (T12)	25,000
Flora Ridge Elementary	Interior Painting	80,000
Hickory Tree Elementary	HVAC Controls & Controllers	250,000
Highlands Elementary	Flooring for Music, Band and Media	60,000
Kissimmee Middle	Window blinds	65,000
Lakeview Elementary	Replace controls	250,000
Lakeview Elementary	Paint interior and exterior trim	100,000
Lakeview Elementary	Replace all carpet including PE	325,000
Liberty High School	Football field turf replacement	150,000
Mill Creek Elementary	Playground behind building 10	60,000
Mill Creek Elementary	Playground by small shed	60,000
Osceola High	Correct inadequate ventilation 2nd floor; low cooling load	650,000
oTECH (Simpson Rd)	HVAC Controls and Controllers	170,000
Partin Settlement Elementary	HVAC Controls and Controllers	250,000
Pleasant Hill Elementary	Cooling Tower	100,000
Poinciana Academy of Fine Arts	Large Playground	175,000
Professional and Technical HS	HVAC Controls and Controllers	200,000
Ross Jeffries	Building 12 roof	150,000
School Nutrition Services	Roof replacement for portable 118 & 121	40,000
St. Cloud High	Compactor	22,000
Sunrise Elementary	Two chillers	600,000
Tohopekaliga High	Drainage athletic area	100,000
County-wide	Turf equipment	150,000
County-wide	Stage Rigging	75,000
Contingency/Reserve		303,000
	Total	\$ 4,500,000



Special Revenue Fund



FUND 400

SPECIAL REVENUE FUND BUDGET

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

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

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

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

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

Source	ACCT. NO.	2021-22 Tentative	2020-21 Budget	Difference
FEDERAL:				
Other Federal Direct	190	518,850.13	459,507.49	59,342.64
Miscellaneous Federal Direct	199	1,400,000.00	4,115,725.89	(2,715,725.89)
Vocational Education Act	201	1,405,717.44	1,006,028.58	399,688.86
Teacher and Principal Training	225	3,361,699.61	4,006,240.71	(644,541.10)
Individuals with Disabilities Education Act, PL94-142	230	16,799,939.32	16,465,313.14	334,626.18
Title I Targeted Assistance	240	27,149,204.84	25,127,806.50	2,021,398.34
Adult General Education	251	901,763.83	878,453.24	23,310.59
National School Lunch Act Lunch	261	23,767,406.00	21,200,000.00	2,567,406.00
National School Lunch Act Breakfast	262	6,638,426.00	6,800,000.00	(161,574.00)
National School Lunch Act Snack	263	440,906.00	475,000.00	(34,094.00)
U.S.D.A Commodities	265	2,982,000.00	3,050,402.00	(68,402.00)
Summer Feeding	267	597,271.00	600,000.00	(2,729.00)
Education Stabilization Funds	27?	190,832,624.65	17,338,128.01	173,494,496.64
Other Federal Through State	290	6,819,934.47	4,921,670.95	1,898,263.52
Emergency Immigrant	293	3,614,376.29	2,790,163.80	824,212.49
Total Federal		287,230,119.58	109,234,440.31	177,995,679.27
STATE:				
School Breakfast Supplement	337	187,806.00	202,584.00	(14,778.00)
Food Service Supplement	338	265,500.00	247,416.00	18,084.00
Total State		453,306.00	450,000.00	3,306.00
LOCAL:				
Interest, Including Profit on Investments	43X	300,000.00	300,000.00	-
Food Service Sales	450	1,302,419.00	1,199,341.00	103,078.00
Miscellaneous Local Sources	495	85,000.00	100,000.00	(15,000.00)
Total Local		1,687,419.00	1,599,341.00	88,078.00
OTHER SOURCES:				
Transfers In	610	-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		289,370,844.58	111,283,781.31	178,087,063.27
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	1,550,526.06	1,550,526.06	-
Restricted for Grants and Programs	2729	17,001,321.88	11,231,645.67	5,769,676.21
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Beginning Fund Balance		18,551,847.94	12,782,171.73	5,769,676.21
TOTAL EST REVENUE AND BEGINNING FD BAL		307,922,692.52	124,065,953.04	183,856,739.48

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

Use	ACCT. NO.	2021-22 Tentative	2020-21 Budget	Difference
Instruction	5000	209,663,542.60	55,033,438.38	154,630,104.22
Pupil Personnel Services	6100	5,724,329.98	3,770,331.18	1,953,998.80
Instructional Media	6200	1,342,680.69	266,779.71	1,075,900.98
Instruction and Curriculum Development	6300	11,060,849.80	8,270,007.04	2,790,842.76
Instructional Staff Training	6400	7,854,908.31	5,372,653.84	2,482,254.47
Instruction Related Technology	6500	9,838,029.18	118,724.23	9,719,304.95
General Administration	7200	1,998,344.73	1,824,440.40	173,904.33
School Administration	7300	6,454.30	7,592.17	(1,137.87)
Food Services	7600	43,641,656.60	39,375,507.48	4,266,149.12
Central Services	7700	1,431,577.29	648,895.22	782,682.07
Pupil Transportation	7800	727,414.15	268,601.08	458,813.07
Operation of Plant	7900	1,207,908.11	37,980.00	1,169,928.11
Maintenance of Plant	8100	36,828.87	52,900.37	(16,071.50)
Administrative Technology Services	8200	510,948.45	31,312.17	479,636.28
Community Services	9100	1,400,294.12	1,400,000.00	294.12
Total Appropriations		296,445,767.18	116,479,163.27	179,966,603.91
OTHER USES:				
Transfers Out	9700	-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		296,445,767.18	116,479,163.27	179,966,603.91
ESTIMATED REVENUES LESS APPROPRIATIONS		(7,074,922.60)	(5,195,381.96)	(1,879,540.64)
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	1,550,526.06	1,550,526.06	-
Restricted for Grants and Programs	2729	9,926,399.28	6,036,263.71	3,890,135.57
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Ending Fund Balance		11,476,925.34	7,586,789.77	3,890,135.57
TOTAL APPROPRIATIONS AND ENDING FD BAL		307,922,692.52	124,065,953.04	183,856,739.48

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

Source	ACCT. NO.	2021-22 Tentative	2020-21 Budget	Difference
FEDERAL:				
National School Lunch Act Lunch	261	23,767,406.00	21,200,000.00	2,567,406.00
National School Lunch Act Breakfast	262	6,638,426.00	6,800,000.00	(161,574.00)
National School Lunch Act Snack	263	440,906.00	475,000.00	(34,094.00)
U.S.D.A Commodities	265	2,982,000.00	3,050,402.00	(68,402.00)
Summer Feeding	267	597,271.00	600,000.00	(2,729.00)
Total Federal		34,426,009.00	32,125,402.00	2,300,607.00
STATE:				
School Breakfast Supplement	337	187,806.00	202,584.00	(14,778.00)
Food Service Supplement	338	265,500.00	247,416.00	18,084.00
Total State		453,306.00	450,000.00	3,306.00
LOCAL:				
Interest, Including Profit on Investments	43X	300,000.00	300,000.00	-
Food Service Sales	450	1,302,419.00	1,199,341.00	103,078.00
Miscellaneous Local Sources	495	85,000.00	100,000.00	(15,000.00)
Total Local		1,687,419.00	1,599,341.00	88,078.00
OTHER SOURCES:				
Transfers In	610	-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		36,566,734.00	34,174,743.00	2,391,991.00
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	1,550,526.06	1,550,526.06	-
Restricted for Grants and Programs	2729	17,001,321.88	11,231,645.67	5,769,676.21
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Beginning Fund Balance		18,551,847.94	12,782,171.73	5,769,676.21
TOTAL EST REVENUE AND BEGINNING FD BAL		55,118,581.94	46,956,914.73	8,161,667.21

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

Use	ACCT. NO.	2021-22 Tentative	2020-21 Budget	Difference
FOOD SERVICE (Function 7600)				
Salaries	100	8,126,853.93	9,824,338.59	(1,697,484.66)
Salaries-Overtime	102	262,000.00	262,000.00	-
Retirement	210	906,125.44	1,007,233.61	(101,108.17)
Social Security	220	645,704.49	777,561.50	(131,857.01)
Group Insurance	230	2,554,568.02	3,125,030.79	(570,462.77)
Workers' Compensation	240	240,000.00	240,000.00	-
Purchased Service	310	32,000.00	32,000.00	-
Technology Related Prof. and Technical Svcs.	319	80,000.00	80,000.00	-
Travel	330	37,135.00	37,135.00	-
Administrative Travel	331	11,250.00	11,250.00	-
Repairs and Maintenance	350	135,520.00	161,970.00	(26,450.00)
Technology Related Repairs and Maintenance	359	40,000.00	40,000.00	-
Rentals	360	2,000.00	2,000.00	-
Technology Related Rentals	369	70,000.00	70,000.00	-
Garbage & Trash/Other	381	200.00	200.00	-
Postage	371	300.00	300.00	-
Telephone and Data Comm	379	2,098.70	1,850.00	248.70
Other Purchased Services	390	108,000.00	108,000.00	-
Other Tech Related Purchased Services	399	44,200.00	44,200.00	-
Natural Gas	410	7,600.00	7,600.00	-
Propane or Bottled Gas	420	26,910.00	26,910.00	-
Gasoline	450	19,000.00	19,000.00	-
Diesel Fuel	460	6,500.00	6,500.00	-
Supplies	510	2,126,172.92	2,476,110.75	(349,937.83)
Technology Related Supplies	519	36,000.00	36,000.00	-
Repair Parts	550	5,100.00	5,100.00	-
Food	570	9,534,000.00	9,544,635.68	(10,635.68)
USDA Donated Foods	580	2,983,000.00	3,051,402.00	(68,402.00)
Other Materials and Supplies	590	6,222.52	-	6,222.52
Budget Reserves	593	3,500,912.38	1,000,000.00	2,500,912.38
Pest Control	595	25,660.00	25,660.00	-
Furniture, Fixtures & Equipment (prop. rec.)	641	146,377.70	161,339.96	(14,962.26)
Furniture, Fixtures & Equipment (no prop. rec.)	642	97,500.00	97,500.00	-
Capitalized Computer Equipment	643	75,000.00	75,000.00	-
Non-capitalized Computer Equipment	644	484,650.00	282,000.00	202,650.00
Technology Related Capitalized FF&E	648	90,000.00	90,000.00	-
Technology Related Non Capitalized FF&E	649	26,399.99	30,530.99	(4,131.00)
Motor Vehicles Other Than Buses	652	252,000.00	1,209,713.86	(957,713.86)
Remodeling & Renovations	680	100,000.00	100,000.00	-
Remodeling Capitalized	681	6,990,580.00	5,059,802.23	1,930,777.77
Non-Capitalized Remodel & Renovate	682	3,563,915.51	50.00	3,563,865.51
Capitalized Software	691	10.00	10.00	-
Non-capitalized Software	692	200.00	200.00	-
Dues and Fees	730	26,990.00	26,990.00	-
Other Personnel Services	750	207,000.00	207,000.00	-
Misc Exp/Indirect Cost	79?	6,000.00	6,000.00	-
Total Appropriations		43,641,656.60	39,370,124.96	4,271,531.64
OTHER USES:				
Transfers Out	9700	-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		43,641,656.60	39,370,124.96	4,271,531.64
ESTIMATED REVENUE LESS APPROPRIATIONS		(7,074,922.60)	(5,195,381.96)	(1,879,540.64)
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	1,550,526.06	1,550,526.06	-
Restricted for Grants and Programs	2729	9,926,399.28	6,036,263.71	3,890,135.57
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Ending Fund Balance		11,476,925.34	7,586,789.77	3,890,135.57
TOTAL APPROPRIATIONS AND ENDING FD BAL		55,118,581.94	46,956,914.73	8,161,667.21

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

Source	ACCT. NO.	2021-22 Tentative	2020-21 Budget	Difference
FEDERAL:				
Other Federal Direct	190	518,850.13	459,507.49	59,342.64
Miscellaneous Federal Direct	199	1,400,000.00	4,069,371.00	(2,669,371.00)
Vocational Education Act	201	1,405,717.44	1,006,028.58	399,688.86
Teacher and Principal Training	225	3,361,699.61	4,006,240.71	(644,541.10)
Individuals with Disabilities Education Act, PL94-142	230	16,799,939.32	16,465,313.14	334,626.18
Title I Targeted Assistance	240	27,149,204.84	25,127,806.50	2,021,398.34
Adult General Education	251	901,763.83	878,453.24	23,310.59
Other Federal Through State	290	6,577,740.46	4,921,670.95	1,656,069.51
Emergency Immigrant	293	3,614,376.29	2,790,163.80	824,212.49
Total Federal		61,729,291.92	59,724,555.41	2,004,736.51
OTHER SOURCES:				
Transfers In	610	-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		61,729,291.92	59,724,555.41	2,004,736.51
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	-	-	-
Restricted for Grants and Programs	2729	-	-	-
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Beginning Fund Balance		-	-	-
TOTAL EST REVENUE AND BEGINNING FD BAL		61,729,291.92	59,724,555.41	2,004,736.51

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

Use	ACCT. NO.	2021-22 Tentative	2020-21 Budget	Difference
Instruction	5000	37,892,141.83	38,538,274.19	(646,132.36)
Pupil Personnel Services	6100	3,669,134.49	3,770,331.18	(101,196.69)
Instructional Media	6200	168,772.42	266,779.71	(98,007.29)
Instruction and Curriculum Development	6300	10,456,633.27	8,186,167.68	2,270,465.59
Instructional Staff Training	6400	5,885,372.84	5,372,653.84	512,719.00
Instruction Related Technology	6500	117,958.13	118,724.23	(766.10)
General Administration	7200	842,062.89	1,201,825.05	(359,762.16)
School Administration	7300	6,454.30	7,592.17	(1,137.87)
Food Services	7600	-	5,382.52	(5,382.52)
Central Services	7700	580,927.08	648,895.22	(67,968.14)
Pupil Transportation	7800	641,388.58	85,737.08	555,651.50
Operation of Plant	7900	-	37,980.00	(37,980.00)
Maintenance of Plant	8100	36,828.87	52,900.37	(16,071.50)
Administrative Technology Services	8200	31,323.10	31,312.17	10.93
Community Services	9100	1,400,294.12	1,400,000.00	294.12
Total Appropriations		61,729,291.92	59,724,555.41	2,004,736.51
OTHER USES:				
Transfers Out	9700	-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		61,729,291.92	59,724,555.41	2,004,736.51
ESTIMATED REVENUES LESS APPROPRIATIONS		-	-	(0.00)
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	-	-	-
Restricted for Grants and Programs	2729	-	-	-
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Ending Fund Balance		-	-	(0.00)
TOTAL APPROPRIATIONS AND ENDING FD BAL		61,729,291.92	59,724,555.41	2,004,736.51

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

Source	ACCT. NO.	420 Fed-State	421 Pell Grants	422 Federal Direct	Total
FEDERAL:					
Other Federal Direct	190	53,716.33	-	465,133.80	518,850.13
Miscellaneous Federal Direct	199	-	1,400,000.00	-	1,400,000.00
Vocational Education Act	201	1,405,717.44	-	-	1,405,717.44
Teacher and Principal Training	225	3,361,699.61	-	-	3,361,699.61
Individuals with Disabilities Education Act, PL94-142	230	16,799,939.32	-	-	16,799,939.32
Title I Targeted Assistance	240	27,149,204.84	-	-	27,149,204.84
Adult General Education	251	901,763.83	-	-	901,763.83
Other Federal Through State	290	6,577,740.46	-	-	6,577,740.46
Emergency Immigrant	293	3,614,376.29	-	-	3,614,376.29
Total Federal		59,864,158.12	1,400,000.00	465,133.80	61,729,291.92
OTHER SOURCES:					
Transfers In	610	-	-	-	-
Total Other Sources		-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		59,864,158.12	1,400,000.00	465,133.80	61,729,291.92
FUND BALANCE AT BEGINNING OF YEAR:					
Nonspendable-Inventory	2711	-	-	-	-
Restricted for Grants and Programs	2729	-	-	-	-
Assigned for Other Programs	2749	-	-	-	-
Unassigned	2750	-	-	-	-
Total Beginning Fund Balance		-	-	-	-
TOTAL EST REVENUE AND BEGINNING FD BAL		59,864,158.12	1,400,000.00	465,133.80	61,729,291.92

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

Use	ACCT. NO.	420 Fed-State	421 Pell Grants	422 Federal Direct	Total
Instruction	5000	37,750,747.97	-	141,393.86	37,892,141.83
Pupil Personnel Services	6100	3,364,570.77	-	304,563.72	3,669,134.49
Instructional Media	6200	168,772.42	-	-	168,772.42
Instruction and Curriculum Development	6300	10,456,633.27	-	-	10,456,633.27
Instructional Staff Training	6400	5,879,372.84	-	6,000.00	5,885,372.84
Instruction Related Technology	6500	117,958.13	-	-	117,958.13
General Administration	7200	828,886.67	-	13,176.22	842,062.89
School Administration	7300	6,454.30	-	-	6,454.30
Central Services	7700	580,927.08	-	-	580,927.08
Pupil Transportation	7800	641,388.58	-	-	641,388.58
Maintenance of Plant	8100	36,828.87	-	-	36,828.87
Administrative Technology Services	8200	31,323.10	-	-	31,323.10
Community Services	9100	294.12	1,400,000.00	-	1,400,294.12
TOTAL APPROPRIATIONS AND OTHER USES		59,864,158.12	1,400,000.00	465,133.80	61,729,291.92
ESTIMATED REVENUES LESS APPROPRIATIONS		-	-	-	-
FUND BALANCE AT END OF YEAR:					
Nonspendable-Inventory	2711	-	-	-	-
Restricted for Grants and Programs	2729	-	-	-	-
Assigned for Other Programs	2749	-	-	-	-
Unassigned	2750	-	-	-	-
Total Ending Fund Balance		-	-	-	-
TOTAL APPROPRIATIONS AND ENDING FD BAL		59,864,158.12	1,400,000.00	465,133.80	61,729,291.92

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (CARES ACT) - ESTIMATED REVENUES - 2021-22

Source	ACCT. NO.	2021-22 Tentative	2020-21 Budget	Difference
FEDERAL:				
Miscellaneous Federal Direct	199	-	46,354.89	(46,354.89)
Cares Act - Education Stabilization	271	189,872,651.83	16,547,364.01	173,325,287.82
Cares Act - CTE K12 Infrastructure	272	901,033.15	497,564.00	403,469.15
Cares Act - Child Care Fund	273	58,939.67	293,200.00	(234,260.33)
Other Federal Through State	290	242,194.01	-	242,194.01
Total Federal		191,074,818.66	17,384,482.90	173,690,335.76
OTHER SOURCES:				
Transfers In	610	-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		191,074,818.66	17,384,482.90	173,690,335.76
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	-	-	-
Restricted for Grants and Programs	2729	-	-	-
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Beginning Fund Balance		-	-	-
TOTAL EST REVENUE AND BEGINNING FD BAL		191,074,818.66	17,384,482.90	173,690,335.76

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (CARES ACT) - SUMMARY OF APPROPRIATIONS AND FUND BALANCE - 2021-22

Use	ACCT. NO.	2021-22 Tentative	2020-21 Budget	Difference
Instruction	5000	171,771,400.77	16,495,164.19	155,276,236.58
Pupil Personnel Services	6100	2,055,195.49	-	2,055,195.49
Instruction and Curriculum Development	6300	604,216.53	83,839.36	520,377.17
Instructional Staff Training	6400	1,969,535.47	-	1,969,535.47
Instruction Related Technology	6500	9,720,071.05	-	9,720,071.05
General Administration	7200	1,156,281.84	622,615.35	533,666.49
Central Services	7700	850,650.21	-	850,650.21
Pupil Transportation	7800	86,025.57	182,864.00	(96,838.43)
Operation of Plant	7900	1,207,908.11	-	1,207,908.11
Administrative Technology Services	8200	479,625.35	-	479,625.35
TOTAL APPROPRIATIONS AND OTHER USES		191,074,818.66	17,384,482.90	173,690,335.76
ESTIMATED REVENUES LESS APPROPRIATIONS		-	-	-
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	-	-	-
Restricted for Grants and Programs	2729	-	-	-
Assigned for Other Programs	2749	-	-	-
Unassigned	2750	-	-	-
Total Ending Fund Balance		-	-	-
TOTAL APPROPRIATIONS AND ENDING FD BAL		191,074,818.66	17,384,482.90	173,690,335.76

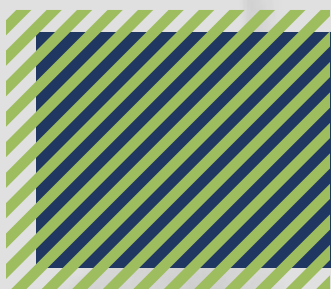
THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL
SPECIAL REVENUE FUNDS (CARES ACT) - ESTIMATED REVENUES BY FUND - 2021-22

Source	ACCT. NO.	441 ESSER I	442 Other CARES	443 ESSER II	444 Other CRRSA	445 ESSER III	Total
FEDERAL:							
Cares Act - Education Stabilization	271	2,443,903.94	281,556.78	51,147,191.11	-	136,000,000.00	187,428,747.89
Cares Act - CTE K12 Infrastructure	272	-	101,945.15	-	799,088.00	-	901,033.15
Cares Act - Child Care Fund	273	-	58,939.67	-	-	-	58,939.67
Other Federal Through State	290	-	242,194.01	-	-	-	242,194.01
Total Federal		2,443,903.94	684,635.61	51,147,191.11	799,088.00	136,000,000.00	191,074,818.66
OTHER SOURCES:							
Transfers In	610	-	-	-	-	-	-
Total Other Sources		-	-	-	-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		2,443,903.94	684,635.61	51,147,191.11	799,088.00	136,000,000.00	188,630,914.72
FUND BALANCE AT BEGINNING OF YEAR:							
Nonspendable-Inventory	2711	-	-	-	-	-	-
Restricted for Grants and Programs	2729	-	-	-	-	-	-
Assigned for Other Programs	2749	-	-	-	-	-	-
Unassigned	2750	-	-	-	-	-	-
Total Beginning Fund Balance		-	-	-	-	-	-
TOTAL EST REVENUE AND BEGINNING FD BAL		2,443,903.94	684,635.61	51,147,191.11	799,088.00	136,000,000.00	188,630,914.72

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

SPECIAL REVENUE FUNDS (CARES ACT) - SUMMARY OF APPROPRIATIONS AND FUND BALANCE BY FUND - 2021-22

Use	ACCT. NO.	441 ESSER I	442 Other CARES	443 ESSER II	444 Other CRRSA	445 ESSER III	Total
Instruction	5000	1,717,808.40	595,316.71	39,535,504.88	799,088.00	129,123,682.78	171,771,400.77
Pupil Personnel Services	6100	55,542.36	-	1,999,653.13	-	-	2,055,195.49
Instructional Media	6200	-	-	-	-	1,173,908.27	1,173,908.27
Instruction and Curriculum Development	6300	156,633.65	16,382.15	368,059.89	-	63,140.84	604,216.53
Instructional Staff Training	6400	117,754.00	5,896.54	319,744.77	-	1,526,140.16	1,969,535.47
Instruction Related Technology	6500	25,027.10	-	6,061,541.35	-	3,633,502.60	9,720,071.05
General Administration	7200	353,544.17	-	802,737.67	-	-	1,156,281.84
Central Services	7700	-	62,140.21	788,510.00	-	-	850,650.21
Pupil Transportation	7800	9,120.00	4,900.00	72,005.57	-	-	86,025.57
Operation of Plant	7900	8,474.26	-	1,199,433.85	-	-	1,207,908.11
Administrative Technology Services	8200	-	-	-	-	479,625.35	479,625.35
TOTAL APPROPRIATIONS AND OTHER USES		2,443,903.94	684,635.61	51,147,191.11	799,088.00	136,000,000.00	191,074,818.66
ESTIMATED REVENUES LESS APPROPRIATIONS		-	-	-	-	-	-
FUND BALANCE AT END OF YEAR:							
Nonspendable-Inventory	2711	-	-	-	-	-	-
Restricted for Grants and Programs	2729	-	-	-	-	-	-
Assigned for Other Programs	2749	-	-	-	-	-	-
Unassigned	2750	-	-	-	-	-	-
Total Ending Fund Balance		-	-	-	-	-	-
TOTAL APPROPRIATIONS AND ENDING FD BAL		2,443,903.94	684,635.61	51,147,191.11	799,088.00	136,000,000.00	191,074,818.66



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 FUNDS COMBINED - ESTIMATED REVENUES

Source	ACCT. NO.	2021-22 Tentative	2020-21 Budget*	Difference
LOCAL:				
Premiums	484	62,877,010.00	64,686,609.00	(1,809,599.00)
Total Local		62,877,010.00	64,686,609.00	(1,809,599.00)
OTHER SOURCES:				
Transfers In		-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		62,877,010.00	64,686,609.00	(1,809,599.00)
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets		17,539,339.58	13,939,339.58	3,600,000.00
Total Beginning Net Assets		17,539,339.58	13,939,339.58	3,600,000.00
TOTAL EST REVENUE AND BEGINNING NET ASSETS		80,416,349.58	78,625,948.58	1,790,401.00

* Pending final budget amendments

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

Use	ACCT. NO.	2021-22 Tentative	2020-21 Budget*	Difference
GROUP INSURANCE APPROPRIATIONS:	7770			
Professional & Technical Services	3100	10,367,504.00	7,120,125.00	3,247,379.00
Insurance & Bond Premiums	3200	3,884,506.00	3,336,684.00	547,822.00
Supplies	5100	1,000,000.00	500,000.00	500,000.00
Furniture, Fixtures, & Equipment	6400	50,000.00	100,000.00	(50,000.00)
Claims Expense	7700	47,300,000.00	50,554,000.00	(3,254,000.00)
Depreciation Expense	7800	110,000.00	110,000.00	-
Total Group Insurance Appropriations		62,712,010.00	61,720,809.00	991,201.00
OTHER USES:				
Transfers Out		-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		62,712,010.00	61,720,809.00	991,201.00
ESTIMATED REVENUES LESS APPROPRIATIONS		165,000.00	2,965,800.00	(2,800,800.00)
NET ASSETS AT END OF YEAR:				
Restricted Net Assets		17,704,339.58	16,905,139.58	799,200.00
Total Ending Net Assets		17,704,339.58	16,905,139.58	799,200.00
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		80,416,349.58	78,625,948.58	1,790,401.00

* Pending final budget amendments

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

Source	ACCT. NO.	2021-22 Tentative	2020-21 Budget*	Difference
LOCAL:				
Premiums	484			
Employer	001	48,650,000.00	49,829,800.00	(1,179,800.00)
Employee	070	7,600,000.00	8,250,000.00	(650,000.00)
Retiree/LOA	071	1,250,000.00	1,500,000.00	(250,000.00)
COBRA	072	25,000.00	75,000.00	(50,000.00)
Total Local		57,525,000.00	59,654,800.00	(2,129,800.00)
OTHER SOURCES:				
Transfers In		-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		57,525,000.00	59,654,800.00	(2,129,800.00)
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets		13,850,945.32	10,250,945.32	3,600,000.00
Total Beginning Net Assets		13,850,945.32	10,250,945.32	3,600,000.00
TOTAL EST REVENUE AND BEGINNING NET ASSETS		71,375,945.32	69,905,745.32	1,470,200.00

* Pending final budget amendments

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

Use	ACCT. NO.	2021-22 Tentative	2020-21 Budget*	Difference
HEALTH & LIFE INS APPROPRIATIONS:	7770			
Professional & Technical Services	3100	9,950,000.00	6,650,000.00	3,300,000.00
Insurance & Bond Premiums	3200	850,000.00	675,000.00	175,000.00
Supplies	5100	1,000,000.00	500,000.00	500,000.00
Furniture, Fixtures, & Equipment	6400	50,000.00	100,000.00	(50,000.00)
Claims Expense	7700	45,000,000.00	48,654,000.00	(3,654,000.00)
Depreciation Expense	7800	110,000.00	110,000.00	-
Total Health & Life Ins Appropriations		56,960,000.00	56,689,000.00	271,000.00
OTHER USES:				
Transfers Out		-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		56,960,000.00	56,689,000.00	271,000.00
ESTIMATED REVENUES LESS APPROPRIATIONS		565,000.00	2,965,800.00	(2,400,800.00)
NET ASSETS AT END OF YEAR:				
Restricted Net Assets		14,415,945.32	13,216,745.32	1,199,200.00
Total Ending Net Assets		14,415,945.32	13,216,745.32	1,199,200.00
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		71,375,945.32	69,905,745.32	1,470,200.00

* Pending final budget amendments

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

Source	ACCT. NO.	2021-22 Tentative	2020-21 Budget*	Difference
LOCAL:				
Premiums	484			
- Property & Casualty		3,252,010.00	2,948,380.00	303,630.00
- Workers Compensation		2,100,000.00	2,083,429.00	16,571.00
Total Local		5,352,010.00	5,031,809.00	320,201.00
OTHER SOURCES:				
Transfers In		-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		5,352,010.00	5,031,809.00	320,201.00
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets		3,688,394.26	3,688,394.26	-
Total Beginning Net Assets		3,688,394.26	3,688,394.26	-
TOTAL EST REVENUE AND BEGINNING NET ASSETS		9,040,404.26	8,720,203.26	320,201.00

* Pending final budget amendments

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

Use	ACCT. NO.	2021-22 Tentative	2020-21 Budget*	Difference
CASUALTY INSURANCE APPROPRIATIONS:	7770			
Professional & Technical Services	3100	417,504.00	470,125.00	(52,621.00)
Insurance & Bond Premiums	3200	3,034,506.00	2,661,684.00	372,822.00
Claims Expense	7700	2,300,000.00	1,900,000.00	400,000.00
Total Casualty Insurance Appropriations		5,752,010.00	5,031,809.00	720,201.00
OTHER USES:				
Transfers Out		-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		5,752,010.00	5,031,809.00	720,201.00
ESTIMATED REVENUES LESS APPROPRIATIONS		(400,000.00)	-	(400,000.00)
NET ASSETS AT END OF YEAR:				
Restricted Net Assets		3,288,394.26	3,688,394.26	(400,000.00)
Total Ending Net Assets		3,288,394.26	3,688,394.26	(400,000.00)
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		9,040,404.26	8,720,203.26	320,201.00

* Pending final budget amendments



Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

DR-14
R. 01/18

85-8015249488C-4	02/29/2020	02/28/2025	COUNTY GOVERNMENT
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

OSCEOLA COUNTY PUBLIC SCHOOL DISTRICT
SUBORDINATE DISTRICTS SCHOOLS
817 BILL BECK BLVD
KISSIMMEE FL 34744-4492

is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.



Important Information for Exempt Organizations

DR-14
R. 01/18

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (F.A.C.).
2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.
3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.
4. This exemption applies only to purchases your organization makes. The sale or lease to others of tangible personal property, sleeping accommodations, or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, F.A.C.).
5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third-degree felony. Any violation will require the revocation of this certificate.
6. If you have questions about your exemption certificate, please call Taxpayer Services at 850-488-6800. The mailing address is PO Box 6480, Tallahassee, FL 32314-6480.

ITEM 5.B**Community Benefit Fund Awarded****Request**

The City Manager funded a request due to time constraints for Athletics United Group College Tour in the amount of \$2,500.

Explanation**Recommendation****REQUESTED CITY COMMISSION ACTION:**

Department: Parks & Recreation

Presenter:

Attachment(s):

1. Athletes United Group Application

Community Benefit Funds Application

City of Kissimmee, FL

Event Date *

17-Mar-2022

dd-MMM-yyyy

Event Name *

Athletes United Group College Tour

Event Address *

307 Tarpon St.

Street Address

Kissimmee

City

FL

State/Region/Province

34744

Postal / Zip Code

Requestor's Information

Name *

Chad

First

Mascoe

Last

Phone Number *

4045384276

Address *

307 Tarpon St.

Street Address

Kissimmee

City

FL

State/Region/Province

34744

Postal / Zip Code

Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

Email

athletesunitedgroup@gmail.com

Community Benefit Funds Application

City of Kissimmee, FL

Eligibility *

- ☒ Individual
- ☐ Organization

Type of Request *

- ☒ Donation
- ☐ Sponsorship

Total amount to be raised/fundraising goal for your event? *

2,500.00 USD

Amount Requested from Community Benefit Fund *

2,500.00 USD

General Information

Name of School Represented

Athletes United Group

Contact for Event Sponsor or School Representative

Chad

First

Mascoe

Last

Phone Number for Event/School Representative

4045384276

Event/Competition's Website

www.athletesunitedgroup.com

Have you participated in this event in the past? *

- ☒ Yes
- ☐ No

Donation / Sponsorship Description

Community Benefit Funds Application

City of Kissimmee, FL

1. Briefly describe the nature of the event and the process to participate. If the request is for a donation, what will the funds be used towards? *

We will be taking 25 kids all residents of Kissimmee on a college tour and will participate in a 7v7 tournament. The colleges we will be visiting are University of Florida, Albany St. University, Mercer University and Valdosta St. and the kids will compete in The Valid Plays 7v7 tournament in Moultrie, GA

2. Are any other fundraisers planned to raise money for the event or for your participation in the event? *

We will be fundraising at the Kowboy International Track Meet selling drinks

3. Have you secured funding or funding commitments from any other governmental entity? If yes, please provide the name(s) of the entity(ies). *

No

Community Impact

Describe the impact this event will have on the quality of life and/or community pride for residents in the City of Kissimmee. *

This tour will help with the recruitment for all the Student Athletes attending the tour. Being able to get these athletes in front of these college coaches will get them more exposure and possibly give them opportunities to receive athletic scholarships. Being able to expose our youth to more outside of Kissimmee will go along way with the future.

Has this event ever received a donation or sponsorship from the Community Benefit Fund? *

☐ Yes

☒ No

Community Benefit Funds Application

City of Kissimmee, FL

Terms and Conditions *

Funding Availability

Funds for the Community Benefit program are provided on an annual basis from the City Commission Contingency Fund. Requests through this process are limited to an annual request of \$2,500.00 and must go towards an awareness event, fundraising activity or school related competition.

Organizations currently funded through the Social Services or Quality of Life Competitive Funding Process, the Special Events Fee Waiver Program, the Law Enforcement Trust Fund or any entitlement programs funded through the City do not qualify for Community Benefit funds.

Eligibility

Organizations:

Be a non-profit organization with Articles of Incorporation filed with the Florida Department of State, and

Be in existence and operating within the State of Florida for at least twelve (12) month prior to the date of application to the City for a donation, and

In addition to their application, submit: (1) a copy of their 501(c)3, or 501(c)4 notification letter. (Consideration will be given to tax exempt organizations raising funds dedicated to a specific 501(c)3 activity); (2) a copy of their current Form 990 (if your organization is required to file this document); (3) a copy of their last completed audit; and (4) an annual budget, and

Must provide a service, program, or event that demonstrates a local and positive impact to the City of Kissimmee and/or the residents of Kissimmee.

Individuals: When a requester is an individual, the individual shall:

Be a resident of the City of Kissimmee or Osceola County.

NOTE: All requests for financial support associated with a school-based program shall be paid directly to the sponsoring entity.

Program Restrictions

The following restrictions for funding shall apply to awards for any program, activity, person, or organization:

Funds will be available on a first come, first served basis and based on the availability of funds at the time of the application.

Requests for funds to support events hosted in any City of Kissimmee owned and/or operated facility or venue are not eligible for funding through the Community Benefit Fund. Requests must be submitted through the City of Kissimmee Fee Waiver Grant Program.

Funds cannot be used for or to promote a commercial business or private enterprise, personal gain or to promote political parties, political activities or political advocacy groups.

Funds cannot be used to promote the sale or consumption of tobacco products, illegal drugs, gambling, erotic materials or services.

Organizations that discriminate based on age, race, sex, sexual orientation, marital status, disability or national origin are not eligible for funds.

Funds cannot be used for the purposes of supporting a private foundation or charity that benefits one individual.

A nonprofit currently receiving funding through a separate grant or fund from the City of Kissimmee are ineligible for funding through the Community Benefit Fund sponsorship and donation grant process.

Final Reporting Requirements

All recipients will be required to submit a final report outlining the results of the event and the impact of the city's funds towards the event, cause or competition.

All applicants that receive funds in any amount must utilize the City seal/logo on all marketing, promotional and advertising materials including but not limited to print media, radio, television, website and social media depicting the City of Kissimmee's support.

Failure to adhere to the requirements contained within this section or set forth as a contingency for funding, shall result in disqualification the requestor from future funding through this program.

☒ I accept the Terms and Conditions.