

**School District of
Osceola County**

Budget Workshop

July 10, 2007

Budget Workshop July 10, 2007

Budget Process – Chronology of Important Events

Begin with latest Board and Superintendent's Goals

December – District FTE Projections due to FDOE

December/January – Budget Committee Meetings

School Allocations

What is working?

What is not working?

What has to be changed?

Change in goals.

Change in legal requirements.

January/February – Average Salary Calculations

Eliminates effect of experience/degree levels of staff.

February/March – FTE Forecasts by School and Program

Incorporates input from each Principal

March – Initial school budget allocations

Input from staff, SAC, parents

April – School Budgets returned – analyzed for compliance

Staffing requests used by HR Dept. for personnel allocations

Department Continuation Budgets distributed

Line Item Requests received, must refer to specific Supt./Board Goal

April/May – Allocation of Workforce Development Funds

April/May/June – Discussions on potential compensation package

Analyze specific legislation, appropriations, and regional market conditions.

May – Charter School Allocations

May/June – Leadership Team meetings to review and modify line items

June - Fund Balance estimates prepared

Initial budget balancing process

June 30 – Fiscal Year End

Early July – Budget Workshop

Mid-July – Year-end processing

Final Accounts Payable and Payroll runs

Review and cancellation of stale PO's

Encumbrance roll to new fiscal year

Unencumbered roll to new fiscal year

Determine year-end fund balance

Budget balanced for initial public hearing

July 19th – DOE provides millage amounts

TRIM Requirements

July 1 – Certification of Taxable Value from Property Appraiser

Within 24 days of Certification, Approval to Advertise (**July 24th**)

Advertise Budget in Newspaper (**July 29th**)

Within 2-5 days of ad, Public Hearing on Tentative Budget. (**July 31st**)

Within 65 – 80 days of Certification, Public Hearing on Final Budget (**Sept.11th**)

2007-08 TAX SAMPLE

2007-08 SCHOOL ESTIMATED TAX RATE				
DESCRIPTION	2006-07	2007-08	DIFFERENCE	%
Required	5.022	5.243	0.221	4.40%
Discretionary	0.510	0.510	0.000	0.00%
Additional Discretionary	0.250	0.235	-0.015	-6.00%
Capital Projects	2.000	2.000	0.000	0.00%
Debt Service	0.000	0.000	0.000	#DIV/0!
TOTAL MILLAGE	7.782	7.988	0.206	2.65%
(1 mill equals \$1 per \$1,000 of taxable property value)				

SCHOOL TAXES ON SAMPLE HOME			
	2007 Assessed Value		\$200,000
	Homestead Exempt.		(\$25,000)
	2007 TAXABLE VALUE		\$175,000
TAXES	2006-07	2007-08	DIFFERENCE
Required	\$879	\$918	\$39
Discretionary	\$89	\$89	\$0
Additional Discretionary	\$44	\$41	(\$3)
Capital Projects	\$350	\$350	\$0
Debt Service	\$0	\$0	\$0
TOTAL	\$1,362	\$1,398	\$36
Tax calculation assumes no increase in assessment value.			

DOE estimated tax roll = \$23,736,209,407

Tax Appraiser estimate June 1 = \$26,160,245,391

July 1 Certified Roll = \$26,553,528,621

General Fund Budget

**School District of Osceola County
Significant Legislative and Funding Changes
2007-08**

- Base Student Allocation increased by 4.57%.
- Discretionary Millage equalized to State Average per UFTE (\$330.05).
Previously equalized to \$283.50 per UFTE.
- Program Cost Factors increased for K-3 Basic. Program Cost Factors decreased for 9-12 Basic, ESE Level 4, ESE level 5, ESOL, and 9-12 Vocational.
- Funding for Group 2 over cap at weight of 1.
- Supplemental Academic Instruction categorical increased by \$1,134,555 (9.75%).
- Based on increased student performance, appropriation for School Recognition is probably understated and will come from Discretionary Lottery Appropriation.
- DJJ Supplemental Allocation new categorical to supplement DJJ funding (\$478,491)
- MAP (Merit Award Program) categorical, replaces STAR, created to pay bonuses to teachers and school-based administrators (\$3,028,804)
- Class Size Reduction categorical increased by 33.31% over Fourth FEFP Calculation. Compliance determined at school level for this year.
- Teacher Lead categorical provides approximately \$250 to teachers to purchase instructional supplies. Expanded to include Pre-K ESE teachers.
- Florida Retirement System contribution rates remained at 9.85%

**Superintendent's Proposed Budget
Executive Summary Highlights
2007-08**

Description	Original Budget 2007-08	Original Budget 2006-07	Difference
Projected Enrollment (FTE)	53,070.00	52,894.05	175.95 0.3%
Projected Weighted FTE	59,387.12	59,062.32	324.80 0.5%
General Fund Revenue	393,535,546	362,694,560	30,840,986 8.5%
Base Student Allocation	4,163.47	3,981.61	181.86 4.6%
District Cost Differential	0.9902	0.9891	0.0011 0.1%
K-12 Funding per Unweighted FTE	7,178.33	6,634.51	543.82 8.2%
K-12 Funding per Weighted FTE	6,414.76	5,941.62	473.14 8.0%
Property Tax Base	26,553,528,621	21,856,567,813	4,696,960,808 21.5%
Required Local Effort Millage	5.243	5.022	0.221 4.4%
Total Millage	7.988	7.782	0.206 2.6%
Health Insurance per Employee	5,126	4,880	246 5.0%

**General Fund
Estimated Revenues
2007-08**

SOURCE	ACCT. NO.	2007-08	2006-07	DIFFERENCE	
FEDERAL:					
ROTC	191	300,000	200,000	100,000	ok
Total Federal		<u>300,000</u>	<u>200,000</u>	<u>100,000</u>	
STATE:					
Florida Educational Finance Program*	310	169,288,330	166,948,750	2,339,580	ok
Workforce Development	315	5,234,340	5,017,236	217,104	ok
Adults with Disabilities	318	28,000	43,756	(15,756)	ok
CO & DS Withheld for Administrative Expense	323	32,000	21,680	10,320	revise when recd from state
Teachers Lead Program	334	967,543	887,242	80,301	ok
Instructional Materials	336	5,922,818	5,919,731	3,087	ok
State License Tax	343	150,000	150,000	0	ok
District Discretionary Lottery Funds	344	2,173,799	2,568,766	(394,967)	ok
Transportation	354	9,959,061	10,050,637	(91,576)	ok
Class Size Reduction	355	55,630,344	42,921,213	12,709,131	ok
School Recognition Funds	361	1,986,208	845,161	1,141,047	ok
Voluntary Prekindergarten	371	1,799,340	1,905,336	(105,996)	ok
Miscellaneous State	399	0	159,386	(159,386)	ok
Total State		<u>253,171,783</u>	<u>237,438,894</u>	<u>15,732,889</u>	
LOCAL:					
District School Tax - RLE (5.243 mills)	411	118,226,499	104,908,277	13,318,222	ok
- Discretionary (.510 mills)	411	11,500,193	10,653,768	846,425	ok
- Additional Discretionary (.235 mills)	411	5,299,109	5,222,435	76,674	ok
Tax Redemptions	421	250,000	250,000	0	Migdalia working on
Interest, Including Profit on Investments	431	2,000,000	1,600,000	400,000	ok
Gifts, Grants, & Bequests	440	307,496	0	307,496	ok
Postsecondary Course Fees	461	0	0	0	
Prekindergarten Early Intervention Fees	472	0	0	0	
Federal Indirect Cost	494	270,000	670,620	(400,620)	ok
Miscellaneous Local Sources	495	2,210,466	1,750,566	459,900	ok
Total Local		<u>140,063,763</u>	<u>125,055,666</u>	<u>15,008,097</u>	
TOTAL ESTIMATED REVENUES		<u>393,535,546</u>	<u>362,694,560</u>	<u>30,840,986</u>	8.50%
OTHER FINANCING SOURCES:					
Transfers In	630	12,758,857	8,686,142	4,072,715	
Total Other Financing Sources		<u>12,758,857</u>	<u>8,686,142</u>	<u>4,072,715</u>	
TOTAL EST REV & OTHER FINANCING SOURCES		<u>406,294,403</u>	<u>371,380,702</u>	<u>34,913,701</u>	9.40%
FUND BALANCE AT BEGINNING OF YEAR:					
Reserve for Categorical Carry-over Programs	2810	400,000	153,421	246,579	
Reserve for Encumbrances	2820	2,750,000	2,466,473	283,527	
Designated for Inventory	2863	2,200,000	1,901,086	298,914	
Designated Specific Appropriations	2863	6,000,000	4,968,820	1,031,180	
Undesignated Fund Balance	2869	36,000,000	26,878,357	9,121,643	
Total Beginning Fund Balance	2800	<u>47,350,000</u>	<u>36,368,157</u>	<u>10,981,843</u>	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		453,644,403	407,748,859	45,895,544	

* Includes \$1,165,998 in Safe Schools Allocation, \$12,765,821 in SAI Allocation, \$2,348,692 in Reading, \$16,878,159 in ESE Guaranteed Allocation, \$3,028,804 in MAP Performance Pay, and \$478,491 in DJJ Supplemental Allocation

**General Fund
Summary of Appropriations and Fund Balance
2007-08**

	2007-08	2006-07	Difference	Percent
School Appropriations				
Elementary Schools	86,345,877	77,671,141	8,674,736	
Middle Schools	39,290,231	35,293,589	3,996,642	
High Schools	63,907,760	57,823,962	6,083,798	
Other Schools	16,505,231	13,439,409	3,065,822	
Alternative Schools	7,885,310	7,162,354	722,956	
Charter Schools	26,964,945	27,124,249	(159,304)	
Other School Programs	87,818,012	83,567,817	4,250,195	
Postsecondary Schools	4,735,519	4,591,092	144,427	
School Level Line Items	15,057,185	15,045,905	11,280	
<i>Total School Appropriations</i>	348,510,070	321,719,518	26,790,552	8.33%
Department Appropriations				
Superintendent & School Board Division	1,411,210	1,302,956	108,254	
School Administration Division	10,505,020	9,455,385	1,049,635	
Administrative Support Division	11,623,177	10,525,104	1,098,073	
Business Services Division	4,669,584	4,240,878	428,706	
Department Level Line Items	6,388,039	5,738,175	649,864	
Charter School Admin Reimbursements	(2,276,435)	0	(2,276,435)	
<i>Total Department Appropriations</i>	32,320,595	31,262,498	1,058,097	3.38%
Transportation & Maintenance Appropriations				
Student Transportation	17,978,585	15,649,101	2,329,484	
Maintenance	6,914,941	5,929,543	985,398	
Transp./Maint. Line Items	1,533,998	2,884,137	(1,350,139)	
<i>Total Transportation & Maintenance Appropriations</i>	26,427,524	24,462,781	1,964,743	8.03%
Reserves and Designated Carry-Overs	9,150,000	7,588,714	1,561,286	
<i>Total Appropriations</i>	416,408,189	385,033,511	31,374,678	8.15%
Transfers Out	239,040	0	239,040	
Contingency and Estimated Ending Fund Balance	36,997,174	22,715,348	14,281,826	
Total Appropriations, Transfers and Balance	453,644,403	407,748,859	45,895,544	11.26%

**General Fund
K-12 School Appropriations
2007-08**

	2007-08	2006-07	Difference	
Elementary Schools				
0401 Boggy Creek	3,595,482	3,522,455	73,027	
0061 Central	3,636,072	3,787,272	(151,200)	
0957 Chestnut	5,066,966	4,837,522	229,444	
0851 Cypress	4,036,538	3,937,172	99,366	
0831 Deerwood	4,490,853	4,795,814	(304,961)	
0501 Hickory Tree	3,482,510	3,162,011	320,499	
0501 Hickory Tree Annex	1,259,809	0	1,259,809	
0071 Highlands	3,318,459	3,521,657	(203,198)	
0042 Kissimmee	3,474,291	4,896,351	(1,422,060)	
0801 Lakeview	3,626,418	4,097,615	(471,197)	
0271 Michigan Avenue	3,973,758	4,219,878	(246,120)	
0701 Mill Creek	4,116,402	3,940,506	175,896	
0904 Partin Settlement	4,019,358	4,300,777	(281,419)	
0811 Pleasant Hill	4,140,466	4,137,466	3,000	
0901 Poinciana	4,831,181	4,989,211	(158,030)	
0301 Reedy Creek	4,872,385	3,847,920	1,024,465	
0959 St Cloud Elem	4,584,331	3,828,261	756,070	
0958 Sunrise	4,387,623	3,785,008	602,615	
0101 Thacker	3,254,653	3,242,999	11,654	
0931 Flora Ridge Elementary	3,704,690	0	3,704,690	
0933 Neptune Elementary	3,200,373	0	3,200,373	
0321 Ventura	5,273,259	4,821,246	452,013	
Total Elementary	86,345,877	77,671,141	8,674,736	11.2%

Middle Schools				
0091 Denn John	4,556,949	4,591,267	(34,318)	
0041 Discovery Intermediate	7,088,121	6,323,823	764,298	
0341 Horizon	6,482,465	5,887,397	595,068	
0251 Kissimmee	4,766,611	4,181,813	584,798	
0311 Neptune	6,464,852	5,620,473	844,379	
0821 Parkway	4,150,551	3,889,325	261,226	
0272 St. Cloud Middle	5,780,682	4,799,491	981,191	
Total Middle	39,290,231	35,293,589	3,996,642	11.3%

High Schools				
0902 Celebration	7,493,717	7,495,281	(1,564)	
0601 Gateway	9,682,636	9,754,853	(72,217)	
0922 Harmony	7,957,773	7,128,651	829,122	
0842 Liberty	7,782,622	0	7,782,622	
0081 Osceola	10,074,066	9,661,590	412,476	
0841 Poinciana	7,363,333	11,374,308	(4,010,975)	
0201 St. Cloud High	7,507,329	6,676,515	830,814	
9003 Zenith	3,212,429	3,050,910	161,519	
0862 Paths/Teco Program.	2,833,855	2,681,854	152,001	
Total High	63,907,760	57,823,962	6,083,798	10.5%

Other Schools				
0711 Celebration Learning Ctr	5,677,149	4,366,952	1,310,197	
0040 Narcoossee Community	7,738,361	6,200,926	1,537,435	
0921 Osceola Sch for the Arts	3,089,721	2,871,531	218,190	
Total Other	16,505,231	13,439,409	3,065,822	22.8%

Alternative Schools				
9031 ARC	1,107,203	965,562	141,641	
9011 Challenger	510,802	484,660	26,142	
0859 Commitment	472,774	509,656	(36,882)	
9007 COPE	532,451	509,220	23,231	
0858 Detention	367,766	312,398	55,368	
9012 Endeavor	313,166	247,466	65,700	
9015 Future	134,851	189,261	(54,410)	
0857 GED Exit Option	127,724	142,264	(14,540)	
9036 New Beginnings	4,225,514	3,692,591	532,923	
9019 Visions	93,059	109,276	(16,217)	
Total Alternative	7,885,310	7,162,354	722,956	10.1%

**General Fund
Other School Appropriations
2007-08**

	2007-08	2006-07	Difference	
Charter Schools				
0916 Canoe Creek Elem Charter	2,210,309	1,897,501	312,808	
0925 Canoe Creek Middle Charter	0	739,743	(739,743)	
0917 Foundation Middle Charter	0	1,394,756	(1,394,756)	
0863 Four Corners Elem Charter	4,711,403	5,718,116	(1,006,713)	
0911 Arthur Gallagher Charter	0	914,399	(914,399)	
0866 Kissimmee Elem Charter	3,241,054	4,121,247	(880,193)	
0853 New Dimensions High Charter	1,678,232	1,560,134	118,098	
0881 P. M. Wells Elem Charter	3,535,040	2,756,363	778,677	
0900 UCP Elem Charter	728,449	632,007	96,442	
0932 Bellalago	7,426,958	7,389,982	36,976	
Charter Capital	3,433,500	0	3,433,500	
Total Charter Schools	26,964,945	27,124,249	(159,304)	-0.6% ok
Other School Programs				
9001 ESE-Schools	13,939,320	13,622,335	316,985	
9001 ESE-Dept.	4,299,934	4,574,330	(274,396)	
9001 ESE-Summer	485,850	463,606	22,244	
9036 ESE-Medicaid	743,671	2,268,131	(1,524,460)	
9041 Hospital Homebound	64,570	107,080	(42,510)	
9005 Preschool Projects	1,799,340	1,905,336	(105,996)	
9037 Instructional Materials (not allocated)	3,865,390	4,354,089	(488,699)	
9037 M A P	3,028,804	2,930,622	98,182	
9505 ESOL Compliance Specialists @ Schools	2,265,128	1,950,997	314,131	
9037 SAI - K -8 Summer School	474,314	443,519	30,795	
9037 SAI - High School Summer School	1,033,577	967,706	65,871	
9505 SAI - K -1 Class Size Reduction	1,315,744	1,122,434	193,310	
9505 SAI - Dropout Prevention (not allocated)	0	275,876	(275,876)	
9505 SAI - Supplemental School Allocations	2,022,539	0	2,022,539	
9505 SAI - Line Items	4,208,368	0	4,208,368	
9031 D J J	478,491	0	478,491	
9037 McKay Scholarships	1,297,485	0	1,297,485	
9037 Teacher Lead	967,543	887,242	80,301	
9037 Safe Schools - SRO Supplement	404,046	173,692	230,354	
9037 Reading	2,348,692	2,002,675	346,017	
9037 Class Size Reduction	37,167,479	32,128,296	5,039,183	
9037 School Recognition	1,986,208	845,161	1,141,047	
9505 Undistributed FTE	3,621,518	12,544,690	(8,923,172)	
Total Other School Programs	87,818,012	83,567,817	4,250,195	5.1%
Postsecondary Schools				
0861 TECO	3,267,255	3,210,620	56,635	
9002 Adult Learning Center of Osceola	1,468,264	1,380,472	87,792	
Total Postsecondary Schools	4,735,519	4,591,092	144,427	3.1%
School Level Line Items	15,057,185	15,045,905	11,280	0.1%
Total School Appropriations	348,510,070	321,719,518	26,790,552	8.3%

**General Fund
Department Appropriations
2007-08**

	2007-08	2006-07	Difference	Percent
School Board & Superintendent Division				
9101 Superintendent	725,222	669,608	55,614	
9107 Community Relations	312,262	283,639	28,623	
9108 OASIS	211,311	190,195	21,116	
9109 Internal Audit	162,415	159,514	2,901	
Division Total	1,411,210	1,302,956	108,254	8.31%
School Administration Division				
9105 Deputy Superintendent	273,954	251,675	22,279	
9102 <i>Curriculum & Instruction</i>	790,726	710,033	80,693	
9103 Performing Arts Center	165,660	152,825	12,835	
9104 Planning/Evaluation	727,740	677,814	49,926	
9126 Foundation	429,997	493,152	(63,155)	
9127 Charter & Choice Schools	297,884	283,360	14,524	
9207 Multicultural Education	556,285	504,280	52,005	
9301 Secondary Curriculum	801,446	635,228	166,218	
9304 Elementary Curriculum	439,695	403,113	36,582	
9309 Eastcoast Tech Assistance Ctr	232,092	213,365	18,727	
9502 Career & Technical Education	1,003,337	919,821	83,516	
9503 Pre-Kindergarten	69,874	86,531	(16,657)	
Sub Total	5,514,736	5,079,522	435,214	
9308 <i>School Services</i>	322,668	210,126	112,542	
9302 Student Services	3,781,982	3,356,908	425,074	
9303 Exceptional Student Education	332,763	300,668	32,095	
9405 Alternative Services	278,917	256,486	22,431	
Sub Total	4,716,330	4,124,188	592,142	
Division Total	10,505,020	9,455,385	1,049,635	11.10%
Administrative Support Division				
9407 Deputy Superintendent	282,371	253,058	29,313	
9106 Director of Planning	175,919	171,196	4,723	
9205 <i>School Operations</i>	225,953	203,483	22,470	
9203 Professional Development	979,949	904,231	75,718	
9401 Personnel Services	1,402,749	1,217,359	185,390	
Sub Total	2,608,651	2,325,073	283,578	
9410 <i>School Support Services</i>	232,951	209,252	23,699	
9201 Information Services	2,288,803	2,002,009	286,794	
9202 Instructional Media	1,722,921	1,575,955	146,966	
9209 Technology Services	1,746,363	1,434,341	312,022	
Sub Total	5,991,038	5,221,557	769,481	
9404 <i>Maintenance & Facilities</i>	1,903,084	1,862,811	40,273	
9409 Building Department	662,114	691,409	(29,295)	
Sub Total	2,565,198	2,554,220	10,978	
Division Total	11,623,177	10,525,104	1,098,073	10.43%
Business Services Division				
9501 <i>Business & Fiscal Services</i>	3,250,886	2,935,750	315,136	
9504 Purchasing/Warehouse	1,418,698	1,305,128	113,570	
Division Total	4,669,584	4,240,878	428,706	10.11%
9505 Department Level Line Items	6,388,039	5,738,175	649,864	11.33%
9505 Bellalago Administrative Fee	(1,400,000)	0	(1,400,000)	
9505 Charter School Holdback	(876,435)	0	(876,435)	
Total Department Appropriations	32,320,595	31,262,498	1,058,097	3.38%

**General Fund
Transportation & Maintenance Appropriations
2007-08**

	2007-08	2006-07	Difference	Percent
Transportation & Maintenance				
9402 Student Transportation	17,978,585	15,649,101	2,329,484	
9403 Maintenance	6,914,941	5,929,543	985,398	
9505 Trans/Maint Line Items	1,181,600	2,884,137	(1,702,537)	
Total Transportation & Maintenance	26,075,126	24,462,781	1,612,345	6.59%

Repeat Line Items

School District of Osceola County
General Fund Line Items
2007-08

2007-08

Type	Div	Dept	Requestor	Ref.	Description	06-07 Approved	07-08 Request	Difference	Recommend for Funding	Difference
2	4	9501	DeBord	5	Athletic Insurance, increase in renewal due to prior	\$191,000	\$191,000	\$0	\$191,000	\$0
2	2	9102	Luciano	6	Student Competitions/National	\$75,000	\$75,000	\$0	\$75,000	\$0
2	3	9202	Riser	7	CCC Lab Maint. Fees (moved to new)	\$64,000	\$64,000	\$0	\$64,000	\$0
2	3	9209	Rodriguez	8	Computer Maint. Contract - schools	\$75,000	\$75,000	\$0	\$75,000	\$0
1	1	9101	Muse	9	Lobbying Efforts(Ole)	\$60,000	\$60,000	\$0	\$60,000	\$0
1	3	9404	Houston	10	Constr Testing, consulting fees, inspect/Engineer	\$75,000	\$75,000	\$0	\$75,000	\$0
3	3	9403	Wells	11	Contingency for major maintenance	\$250,000	\$250,000	\$0	\$250,000	\$0
2	4	9504	Miller	12	Drivers Ed. Rentals (13 cars)	\$30,000	\$30,000	\$0	\$30,000	\$0
2	4	9504	Miller	13	Drivers Ed. Repairs	\$3,000	\$3,000	\$0	\$3,000	\$0
2	4	9501	Collins	15	Early Retirement Annuities	\$480,000	\$480,000	\$0	\$480,000	\$0
1	1	9126	Smith	16	Education Foundation Support	\$115,000	\$300,000	\$185,000	\$115,000	(\$185,000)
1	1	9203	Munas	17	Grow Your Own Program	\$30,000	\$30,000	\$0	\$30,000	\$0
1	4	9501	Collins	18	C.O.Utilities incl garbage,landfill,water,sewer	\$550,000	\$550,000	\$0	\$550,000	\$0
3	4	9501	DeBord	22	EPA inspection, training, testing ,radon	\$38,000	\$50,000	\$12,000	\$50,000	\$0
2	2	9102	Luciano	24	Auditorium Use for all schools	\$15,000	\$15,000	\$0	\$15,000	\$0
3	3	9403	Wells	25	Equip maint Agreement - Controls/chillers	\$162,000	\$175,000	\$13,000	\$168,500	(\$6,500)
2	4	9501	Debord	26	Inspection/Bleachers, Stairs & elevators	\$32,000	\$50,000	\$18,000	\$41,000	(\$9,000)
2	1	9203	Munas	27	In-service Pay Increase	\$50,000	\$50,000	\$0	\$50,000	\$0
2	3	9201	George	29	ESOL Translation Services	\$2,700	\$2,700	\$0	\$2,700	\$0
2	4	9501	DeBord	33	Insurance Deductible/Reimbursable & Sex Molest.	\$100,000	\$100,000	\$0	\$100,000	\$0
1	4	9501	Collins	34	Legal Ads	\$15,000	\$15,000	\$0	\$15,000	\$0
1	1	9101	Muse	35	Legal Fees/Settlements	\$895,000	\$895,000	\$0	\$895,000	\$0
1	1	9101	Muse	36	Legislative Consultant Contract (Mixon)	\$18,000	\$18,000	\$0	\$18,000	\$0
3	3	9404	Houston	40	Maintain Bill Beck Blvd.	\$5,000	\$5,000	\$0	\$5,000	\$0
3	4	9504	Miller	41	Maintenance for C.O.	\$55,000	\$55,000	\$0	\$55,000	\$0
2	4	9501	Collins	43	Matching Funds for Schools	\$150,000	\$175,000	\$25,000	\$175,000	\$0
2	4	9504	Miller	44	Microscope Repairs	\$15,000	\$17,500	\$2,500	\$17,500	\$0
2	2	9308	Butler	46	OCTA Leave (Substitutes)	\$5,000	\$5,000	\$0	\$5,000	\$0
1	4	9504	Miller	47	Overtime for New Facilities. move in & Misc.	\$50,000	\$50,000	\$0	\$50,000	\$0
1	4	9504	Miller	50	Postage & UPS - C.O.	\$70,000	\$70,000	\$0	\$70,000	\$0
2	2	9102	Luciano	51	Reading Coaches (11 High/9 Elem)	\$536,118	\$1,144,120	\$608,002	\$1,005,221	(\$138,899)
2	2	9301	Meadows	52	Rental of facilities (Graduation)	\$50,000	\$50,000	\$0	\$50,000	\$0
2	2	9102	Luciano	54	SACS Team Travel	\$16,500	\$40,334	\$23,834	\$40,334	\$0
3	3	9403	Wells	55	Tornado/Hurricane Clean Up/Supply	\$10,000	\$10,000	\$0	\$10,000	\$0
1	2	9407	Marino	60	Student Achievement	\$10,000	\$10,000	\$0	\$10,000	\$0
3	3	9403	Wells	61	Safety Shoes for Maint/Transp./Warehouse	\$7,500	\$7,800	\$300	\$7,800	\$0
1	1	9101	Muse	62	Supplies for Board Packets	\$8,000	\$8,000	\$0	\$8,000	\$0
2	2	9102	Luciano	63	Teacher Extra Pay (H.S. 7th Period)	\$210,000	\$240,000	\$30,000	\$240,000	\$0
1	3	9209	Rodriguez	65	Telephone repairs - C.O.	\$100,000	\$100,000	\$0	\$100,000	\$0
2	3	9209	Rodriguez	66	Telephone/intercom repairs for schools	\$75,000	\$75,000	\$0	\$75,000	\$0
1	3	9209	Rodriguez	67	Telephone service C.O.	\$385,000	\$600,000	\$215,000	\$600,000	\$0
1	4	9501	Collins	68	Terminal Pay - dept	\$185,000	\$185,000	\$0	\$185,000	\$0
2	4	9501	Collins	68	Terminal Pay - schools	\$485,000	\$485,000	\$0	\$485,000	\$0

Repeat Line Items

School District of Osceola County
General Fund Line Items
2007-08

2007-08

Type	Div	Dept	Requestor	Ref.	Description	06-07 Approved	07-08 Request	Difference	Recommend for Funding	Difference
3	4	9501	Collins	68	Terminal Pay - trans/Transportation/Maintenance	\$25,000	\$25,000	\$0	\$25,000	\$0
2	2	9304	Brizendine	69	YMCA Pool Rental	\$12,000	\$12,000	\$0	\$12,000	\$0
2	4	9501	Collins	70	Unemployment Claims	\$175,000	\$175,000	\$0	\$175,000	\$0
3	3	9403	Wells	71	HVAC Preventative Maint & Filter	\$271,398	\$281,256	\$9,858	\$281,256	\$0
1	4	9501	DeBord	73	Property, Fleet, & Wkrs' Comp Insurance - dept .24	\$1,456,657	\$1,629,111	\$172,454	\$1,629,111	\$0
2	4	9501	DeBord	73	Property, Fleet, & Wkrs' Comp Insurance - sch .71	\$4,309,278	\$4,819,455	\$510,177	\$4,819,455	\$0
3	4	9501	DeBord	73	Property, Fleet, & Wkrs' Comp Ins. - Tran/Maint .05	\$303,470	\$339,398	\$35,928	\$339,398	\$0
1	4	9504	Miller	74	Xerox paper & copy charges - CO	\$25,000	\$25,000	\$0	\$25,000	\$0
3	4	9504	Miller	76	Lawn care - Admin/Annexs	\$25,000	\$35,000	\$10,000	\$35,000	\$0
3	3	9403	Wells	80	Inspect./Maint of Halon system	\$3,000	\$3,000	\$0	\$3,000	\$0
3	4	9504	Wells	80	Inspect./Maint school fire alarms/fire ext/hoods	\$282,000	\$292,000	\$10,000	\$282,000	(\$10,000)
3	4	9504	Miller	81	Yard Care - HS Athletic Fields	\$15,000	\$15,000	\$0	\$15,000	\$0
3	4	9504	Miller	82	Termite treatments	\$40,000	\$45,000	\$5,000	\$45,000	\$0
2	4	9504	DeBord	83	Sprinkler system inspection (mandatory)	\$25,000	\$25,000	\$0	\$25,000	\$0
2	4	9504	Miller	85	Storage trailer rental	\$15,000	\$15,000	\$0	\$15,000	\$0
2	4	9501	Collins	86	Start-up Funds/New Fac. & Schools	\$350,000	\$1,350,000	\$1,000,000	\$1,350,000	\$0
2	4	9501	Collins	86	Start-up Funds/New Fac. & Schools - Staff	\$100,000	\$200,000	\$100,000	\$200,000	\$0
2	1	9203	Munas	87	Certified Athletic Training & Supplies	\$30,000	\$45,000	\$15,000	\$35,000	(\$10,000)
1	3	9401	Dew	89	Recruitment	\$30,000	\$30,000	\$0	\$30,000	\$0
1	3	9501	DeBord	90	Light duty program/ADA requirements	\$200,000	\$290,000	\$90,000	\$250,000	(\$40,000)
1	3	9401	Dew	91	TSSI Substitute calling system	\$7,300	\$7,300	\$0	\$7,300	\$0
3	3	9403	Wells	93	Prof Custodial Training Program	\$15,000	\$15,000	\$0	\$15,000	\$0
1	4	9501	Collins	96	Consulting services/Terms Customizing	\$25,000	\$25,000	\$0	\$15,000	(\$10,000)
2	3	9209	Rodriguez	96	Networking costs/Cosco Maint	\$230,000	\$248,000	\$18,000	\$248,000	\$0
2	2	9304	Brizendine	98	Summer Institute K-5	\$35,525	\$34,010	(\$1,515)	\$34,010	\$0
1	3	9401	Singer	99	EAP Program	\$80,000	\$90,000	\$10,000	\$90,000	\$0
1	3	9401	Singer	99	Physicals for bus drivers/Vaccines	\$18,000	\$20,000	\$2,000	\$20,000	\$0
1	3	9401	Singer	99	Drug testing - new and random	\$105,000	\$105,000	\$0	\$105,000	\$0
1	3	9401	Singer	99	Fingerprinting & background inc Oasis	\$169,683	\$179,683	\$10,000	\$179,683	\$0
1	3	9410	Beall	101	IBM computer system - annual pmt and maint.	\$28,378	\$27,904	(\$474)	\$27,904	\$0
2	2	9102	Andrews	102	IB Program (Net of Est. Revenue -\$261,212)	\$399,348	\$399,348	\$0	\$399,348	\$0
1	2	9104	Marino	103	DDP Maintenance, License Fees,	\$22,245	\$25,661	\$3,416	\$22,245	(\$3,416)
2	2	9304	Brizendine,B	105	Elementary swim program K-1, bus & subs	\$54,600	\$150,000	\$95,400	\$84,600	(\$65,400)
2	2	9301	Meadows	107	Band instrument repair & supplies	\$20,000	\$20,000	\$0	\$20,000	\$0
2	2	9104	Marino	108	SAT books/ans. sheets/scoring	\$110,364	\$110,364	\$0	\$110,364	\$0
1	3	9401	Singer	110	Employee orient. orientation program - start-up	\$11,000	\$11,000	\$0	\$11,000	\$0
3	4	9504	Miller	111	Gym floors - refinish	\$17,205	\$25,000	\$7,795	\$25,000	\$0
2	2	9304	Brizendine	112	Elementary Physical Fitness Champion	\$7,000	\$7,000	\$0	\$7,000	\$0
2	2	9304	Brizendine	113	School Health Program	\$4,500	\$4,500	\$0	\$4,500	\$0
2	2	9102	Luciano	117	Methods of teaching math, grades K-12	\$76,625	\$101,625	\$25,000	\$101,625	\$0
2	3	9202	Riser	119	Library info. spec.- 10 day contract	\$90,000	\$105,000	\$15,000	\$105,000	\$0
2	2	9301	Meadows	121	Band uniform replacement - High School	\$40,000	\$40,000	\$0	\$40,000	\$0
3	4	9501	Collins	122	Retention ponds - clean/maintain	\$9,000	\$9,500	\$500	\$9,500	\$0
1	3	9201	George	125	Software maint -Dist/Terms	\$92,100	\$95,062	\$2,962	\$95,062	\$0
1	1	9203	Munas	126	Teacher induction program - Wong	\$15,000	\$15,000	\$0	\$15,000	\$0
2	2	9301	Meadows	128	Secondary Methods of Writing	\$26,000	\$26,000	\$0	\$26,000	\$0
2	2	9301	Meadows	131	Secondary Methods of Reading	\$40,000	\$40,000	\$0	\$40,000	\$0
2	2	9301	Meadows	132	Band & chorus dues & fees - district & state	\$22,240	\$22,240	\$0	\$22,240	\$0

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Repeat Line Items

School District of Osceola County
General Fund Line Items
2007-08

2007-08

Type	Div	Dept	Requestor	Ref.	Description	06-07 Approved	07-08 Request	Difference	Recommend for Funding	Difference
2	2	9301	Meadows	133	All county band & chorus festivals & comp	\$5,000	\$5,000	\$0	\$5,000	\$0
2	2	9304	Brizendine	134	Fine arts enhancements	\$22,500	\$22,500	\$0	\$22,500	\$0
2	2	9301	Meadows	135	Band instruments (Central)	\$30,000	\$30,000	\$0	\$30,000	\$0
2	2	9301	Meadows	138	High school curriculum guides - printing	\$8,200	\$9,000	\$800	\$9,000	\$0
2	4	9501	Collins	142	Honeywell-Principal. & interest	\$298,685	\$49,781	(\$248,904)	\$49,781	\$0
2	2	9304	Brizendine	146	Early literacy - spelling bee, materials, etc	\$35,525	\$35,525	\$0	\$35,525	\$0
1	3	9202	Riser	147	Osceola/TV - Government Access Channel	\$91,341	\$72,394	(\$18,947)	\$72,394	\$0
1	4	9501	DeBord	148	Public Official Bonds	\$2,000	\$2,000	\$0	\$2,000	\$0
1	2	9308	Butler/Dew	149	Negotiation team expenses/legal fees	\$10,000	\$50,000	\$40,000	\$50,000	\$0
1	1	9107	Schafer	150	Newsletter	\$70,000	\$75,000	\$5,000	\$75,000	\$0
2	1	9203	Munas	152	Athletic Officials & Referees	\$90,000	\$140,000	\$50,000	\$105,000	(\$35,000)
1	3	9401	Singer	158	Pre-employment Testing at TECO	\$3,800	\$3,800	\$0	\$3,800	\$0
2	3	9403	Wells	161	Portable Rentals	\$3,200,000	\$3,025,000	(\$175,000)	\$3,700,000	\$675,000
1	1	9101	Muse	166	Youth Efforts Coordination-Community Vision	\$10,000	\$10,000	\$0	\$10,000	\$0
1	1	9107	Schafer	167	Education in the Park/Awards	\$22,000	\$32,000	\$10,000	\$27,000	(\$5,000)
1	1	9108	Johnson	169	Partners in Education newspaper	\$10,500	\$11,000	\$500	\$11,000	\$0
1	4	9501	DeBord	182	Financial Advisory Service/Actuary	\$30,000	\$30,000	\$0	\$30,000	\$0
2	4	9501	Debord	185	TSA Consulting Services-TSA	\$25,000	\$27,000	\$2,000	\$27,000	\$0
1	1	9203	Munas	200	Administrative Retreat/Conference	\$2,000	\$2,000	\$0	\$2,000	\$0
2	4	9501	DeBord	211	W/C self-insurer Assessment	\$200,000	\$200,000	\$0	\$200,000	\$0
2	4	9501	DeBord	212	Flood Insurance Premium	\$22,000	\$22,000	\$0	\$22,000	\$0
1	1	9101	Muse	214	Lobby (Government Solutions)	\$40,000	\$40,000	\$0	\$40,000	\$0
1	4	9501	Collins	215	Annual Audits	\$100,000	\$150,000	\$50,000	\$150,000	\$0
1	1	9101	Muse	218	Osceola Cty Economic Development	\$44,032	\$44,032	\$0	\$44,032	\$0
2	4	9501	Collins	221	Johnson Controls	\$226,136	\$281,519	\$55,383	\$281,519	\$0
3	3	9403	Wells	225	Refrigerant recovery	\$10,000	\$10,000	\$0	\$10,000	\$0
1	4	9501	Collins	230	Bank fees, Checks & Forms	\$45,000	\$50,000	\$5,000	\$50,000	\$0
2	1	9203	Munas	231	New Teacher Mentor	\$130,000	\$160,000	\$30,000	\$160,000	\$0
2	2	9301	Luciano	237	FCAT PREP Training Grades K-12	\$25,000	\$55,000	\$30,000	\$55,000	\$0
2	2	9502	Runnels	240	Repair/Replacement Funds Voc/Tech labs	\$235,000	\$295,000	\$60,000	\$295,000	\$0
2	2	9301	Meadows	241	Jumpstart	\$20,000	\$20,000	\$0	\$20,000	\$0
1	4	9501	Collins	243	CO & DS Admin Expense	\$21,680	\$32,000	\$10,320	\$32,000	\$0
2	4	9504	Miller	253	Trash compactor-maint & inspection/training	\$10,000	\$10,000	\$0	\$10,000	\$0
2	2	9304	Brizendine	258	Project Child coordinator & 28 cluster renewals	\$140,800	\$186,339	\$45,739	\$186,339	\$0
2	2	9104	Marino	267	School Board Manual	\$126,000	\$126,000	\$0	\$126,000	\$0
3	3	9403	Wells	319	Vehicle lease from 03/04 for 6 vehicles	\$22,044	\$22,044	\$0	\$22,044	\$0
2	2	9304	Brizendine	329	DIBELS 30 Teachers for state testing	\$13,353	\$7,071	(\$6,282)	\$7,071	\$0
2	2	9304	Brizendine	330	Training & Materials for 24 Elem. Res. Teachr	\$2,100	\$2,400	\$300	\$2,400	\$0
2	2	9304	Brizendine	331	Training & Materials for 20 Kindergarten Teachr	\$3,300	\$2,056	(\$1,244)	\$2,056	\$0
2	2	9304	Brizendine	332	Science Adoption two days 21 teacher training	\$10,500	\$10,500	\$0	\$10,500	\$0
2	2	9301	Meadows	334	Science textbook adoption training materials	\$7,000	\$7,000	\$0	\$7,000	\$0
1	1	9108	Schafer	335	Parent Guide/Calendar	\$28,000	\$28,000	\$2,000	\$28,000	\$0
1	1	9108	Schafer	336	News Gazette four page insert (volunteer month)	\$5,500	\$5,500	\$0	\$5,500	\$0
2	2	9207	Medina	337	Multicultural Education Dept.- Summer Testing	\$91,390	\$102,000	\$10,610	\$102,000	\$0
1	3	9201	George	338	Microfilming/Scanning	\$28,000	\$28,000	\$0	\$28,000	\$0
1	1	9108	Johnson	345	Job Fair for High School Students	\$2,000	\$3,000	\$1,000	\$3,000	\$0
2	2	9014	Rattle	371	Facility rent for Alternative Programs	\$38,600	\$38,500	\$1,900	\$38,500	\$0

PT

Repeat Line Items

School District of Osceola County
General Fund Line Items
2007-08

2007-08

ype	Div	Dept	Requestor	Ref.	Description	06-07 Approved	07-08 Request	Difference	Recommend for Funding	Difference
2	2	9102	Luciano	397	OCSA funding for hosting several District events	\$16,000	\$10,000	(\$6,000)	\$10,000	\$0
1	3	9201	George	405	Funding for Admin & maintenance of Edulog	\$21,120	\$9,479	(\$11,641)	\$9,479	\$0
1	1	9101	Muse	427	Historical Society	\$20,000	\$20,000	\$0	\$20,000	\$0
3	3	9404	Houston	452	Concurrency	\$150,000	\$150,000	\$0	\$150,000	\$0
2	2	9102	Luciano	453	S.T.A.R. plan, assessment, scoring, maint. licenses	\$57,975	\$309,828	\$251,853	\$309,828	\$0
2	2	9102	Luciano	454	Math/Science coaches to improve FCAT standards	\$371,000	\$536,118	\$165,118	\$536,118	\$0
2	2	9104	Marino	455	Data Analysis/800 Licenses	\$81,850	\$96,768	\$34,918	\$96,768	\$0
1	4	9504	Miller	458	3 Courier vans(Repairs on vehicles over ten yrs mounting)	\$33,384	\$38,000	\$4,616	\$38,000	\$0
2	3	9202	Riser	19035	Request 5% raise in technology money	\$725,625	\$761,906	\$36,281	\$761,906	\$0
					Subtotal - Repeat Items	\$22,284,474	\$25,998,931	\$3,714,457	\$26,155,717	\$156,785

**School District of Osceola County
General Fund Line Items
2007-08**

SECTION 2: New Line Items

Discr.	Type	Div	Dept	Requestor	Ref.	Description	2007-08		
							07-08 Request	2007-08 Request	2007-08 Change
	2	2	9102	Luciano	459	Learning Focus Solutions Training	\$190,000	190,000	\$0
	2	2	9102	Luciano	460	Canon Imagine Runner 7095 Copier for Curriculum second floor	\$14,600	14,600	\$0
	2	2	861	Reynolds		Ovens,Phone lab, Laptop,Lab Furniture, Teco	\$72,000	0	(\$72,000)
	2	2	9502	Reynolds		Job Coach	\$32,124	0	(\$32,124)
	1	1	9107	Schafer	461	Implement Superintendent's Customer Service Goal	\$10,000	10,000	\$0
	2	1	9108	Schafer	99	ChoicePoint criminal history background checks	\$15,750	15,750	\$0
	2	1	9108	Schafer	462	Osceola News Gazette 4 page supplement for family involvement	\$5,500	5,500	\$0
	1	1	9107	Schafer	333	Growth Management Communications Effort	\$15,000	15,000	\$0
	1	3	9201	George	463	Tape vaulting, data protection & recovery	\$10,308	10,308	\$0
	1	3	9202	Riser		Odyssey Learning	\$1,230,215	0	(\$1,230,215)
	1	3	9202	Riser		Pinnacle maintenance	\$58,000	0	(\$58,000)
	1	3	9202	Riser		Press for Print shop	\$65,000	0	(\$65,000)
	1	3	9202	Riser		Visitor Sign in System	\$250,000	0	(\$250,000)
	1	3	9203	Munas		Customer Service training	\$3,500	0	(\$3,500)
	2	2	9207	Medina		ESOL Resource Teacher	\$50,000	0	(\$50,000)
	1	1	9209	Rodriguez		Cisco Maintenance contract	\$180,000	0	(\$180,000)
	1	1	9209	Rodriguez	464	District wide annual computer Anti-Virus protection software maintenance	\$60,000	60,000	\$0
	1	1	9209	Rodriguez		Fuel	\$30,000	0	(\$30,000)
	1	1	9209	Rodriguez	464	Network Communications Analyst Telephones Priority (1)	\$73,921	73,921	\$0
	1	1	9209	Rodriguez		Network Communications Analyst Priority (2)	\$73,921	0	(\$73,921)
	1	1	9209	Rodriguez		Executive Secretary Priority (3)	\$44,861	0	(\$44,861)
	1	1	9209	Rodriguez		Network Specialist two positions Priority (4)	\$123,002	0	(\$123,002)
	1	1	9209	Rodriguez	466	Maintenance vehicles (3)	\$50,000	50,000	\$0
	1	1	9209	Rodriguez	467	Seven servers	\$59,700	59,700	\$0
	2	2	9301	Meadows		Intensive Training for secondary math and science coaches	\$55,000	0	(\$55,000)
	2	2	9301	Meadows		Middle School Math initiative 5th. Grade FCAT	\$28,000	0	(\$28,000)
	2	2	9301	Meadows		Revise and update Rule book per National History Fair rules	\$2,000	0	(\$2,000)
	2	2	9301	Meadows		Secondary writing scores	\$40,000	0	(\$40,000)
	2	2	9301	Meadows		Intensive Training for secondary literacy and reading	\$34,000	0	(\$34,000)
	2	3	9302	Bungo	468	Attendance Assistants (196 days) (1)	\$54,147	54,147	\$0
	2	3	9302	Bungo		District RN (217) day	\$46,913	0	(\$46,913)
	2	3	9302	Bungo		Rtl Facilitator - School Psychologist (196 day)	\$71,387	0	(\$71,387)
	2	3	9302	Bungo	469	School Relations Specialist (196 day)	\$56,011	56,011	\$0
	2	3	9302	Bungo	470	School Social Worker (196 day)	\$61,390	61,390	\$0
	2	2	9304	Brizendine		CHILD coordinator (teacher position) due to increase in First Steps classrooms	\$51,875	0	(\$51,875)
	2	2	9304	Brizendine		Black Stallion Literacy Program	\$41,000	0	(\$41,000)
	2	2	9304	Brizendine	471	First Steps classrooms and 76 renewals for First Steps classrooms	\$207,119	207,119	(\$0)
	2	2	9304	Brizendine		Accelerated Literacy Learning	\$0	0	\$0
	2	2	9304	Brizendine		DIBELS coach training	\$0	0	\$0
	1	3	9401	Singer		SmartFindExpress automated sub calling system	\$48,503	0	(\$48,503)
	3	3	9402	Beekman	472	Airtek paint booth for school bus repair	\$65,000	65,000	\$0

Discr.	Type	Div	Dept	Requestor	Ref.	Description	Request	For Funding	Difference
3	3	3	9402	Beekman		GPS units for school buses to allow us to track locations, speeds, bus stops	\$341,250	0	(\$341,250)
3	3	3	9402	Beekman		EDULOG tracking module to tie in the gps units in the buses to District's routing s	\$50,000	0	(\$50,000)
3	3	3	9403	Wells		Vehicle Mechanic (1 position) Resubmitted 6-12-07 <i>Priority 1</i>	\$41,641	0	(\$41,641)
3	3	3	9403	Wells		Painter (2 positions) Resubmitted 6-12-07 <i>Priority 2</i>	\$81,324	0	(\$81,324)
3	3	3	9403	Wells		Gen. Maint. Spl. (3 positions) Chg. from 5 to 3 6-12-07 <i>Priority 3</i>	\$109,506	0	(\$109,506)
3	3	3	9403	Wells		Custodial Foreman (1 position)	\$69,021	0	(\$69,021)
3	3	3	9403	Wells		Facility Technician (1 position)	\$45,780	0	(\$45,780)
3	3	3	9403	Wells		HVAC Specialist (1 position)	\$48,895	0	(\$48,895)
3	3	3	9403	Wells		Planner/ Scheduler (2 positions)	\$91,560	0	(\$91,560)
3	3	3	9403	Wells		Minivans (4) Astro or Caravan RESUBMITTED (6-12-07) <i>Priority 4</i>	\$56,000	0	(\$56,000)
3	3	3	9403	Wells		Bobcat with Trailer	\$30,000	0	(\$30,000)
3	3	3	9403	Wells		Lease of Additional parking on Duncan Street	\$4,000	0	(\$4,000)
3	3	3	9403	Wells		Portable Radios (15) to meet the needs of the district. Employee safety .	\$24,000	0	(\$24,000)
3	3	3	9403	Wells		Aluminum welder	\$5,000	0	(\$5,000)
3	3	3	9403	Wells		Infrared camera	\$10,000	0	(\$10,000)
3	3	3	9403	Wells		Rental of construction dumpster	\$10,000	0	(\$10,000)
3	3	3	9403	Wells		Extended cab small pickups (S-10 or Ranger)	\$28,000	0	(\$28,000)
3	3	3	9404	Houston		Project Specialist (No Job Description)	\$84,506	0	(\$84,506)
3	3	3	9404	Houston		Clerk Typist (12 mo.)	\$35,605	0	(\$35,605)
3	3	3	9404	Houston		Contract Compliance Spl	\$84,506	0	(\$84,506)
3	3	3	9404	Houston		Records clerk	\$40,888	0	(\$40,888)
3	3	3	9404	Houston		Demographer/Planning	\$70,414	0	(\$70,414)
3	3	3	9404	Houston		Project Specialist (No Job Description)	\$84,506	0	(\$84,506)
3	3	3	9404	Houston		Planning Specialist	\$70,414	0	(\$70,414)
3	3	3	9404	Houston		Plans Review/Building Inspector (No Job Description)	\$70,414	0	(\$70,414)
1	1	1	9410	Beall	404	Emergency Management Teacher	\$62,000	62,000	\$0
1	4	4	9504	Miller	253	New Trash Compactors (3) Cel K-8, Highlands, Horizon	\$60,000	60,000	\$0
1	4	4	9501	Collins	473	Training and Hep B shots to employees	\$22,500	22,500	\$0
1	4	4	9501	Collins		Sr Accounting clerk	\$35,000	0	(\$35,000)
1	1	1	9037	Muse	15145	SRO	\$72,000	72,000	\$0
Subtotal - New Items							\$5,418,477	\$1,164,946	(\$4,253,531)
Subtotal - Repeat Items							\$25,998,931	\$26,155,717	\$156,785
Total New and Repeat Items							\$31,417,409	\$27,320,663	(\$4,096,746)

Capital Projects Fund Budget

**Capital Projects Budget
2007-2008**

Estimated Revenues and Balances:

State Sources:

Capital Outlay & Debt Service	\$ 332,940
Classrooms for Kids	\$ 35,256,838
Class Size Reduction Penalties	\$ 307,772
Charter Capital	\$ 3,433,500
PECO Construction	\$ 15,002,806
PECO Maintenance	<u>\$ 2,451,009</u>

Total State Sources \$ 56,784,865

Local Sources:

Capital Outlay Tax (2 Mills)	\$ 50,451,704
Interest	\$ 3,747,795
Impact Fees	<u>\$ 42,783,163</u>

Total Local Sources \$ 96,982,662

Total Estimated Revenues \$ 153,767,527

Transfers

From Debt Service \$ 3,797,440

Fund Balance - June 30, 2007

COBI Bonds - 2004	\$ 380,329
COBI Bonds - 2005	\$ 1,191,142
COBI Bonds - 2006	\$ 1,786,404
2006 PECO Maintenance	\$ 996,783
2007 PECO	\$ 7,419,082
2007 PECO Maintenance	\$ 1,782,213
Capital Outlay & Debt Service	\$ 495,518
2005 Capital Outlay Tax	\$ 1,370,690
2006 Capital Outlay Tax	\$ 4,113,977
2007 Capital Outlay Tax	\$ 28,294,319
2002 Certificates of Participation	\$ 3,423,830
2004 Certificates of Participation	\$ 8,943,690
2007 Certificates of Participation	\$ (105,215)
Sales Tax Proceeds	\$ 13,572,251
Sales Tax Bonds	\$ 50,035,701
2004 Impact Fees	\$ 668,807
2005 Impact Fees	\$ 18,194,061
2006 Impact Fees	\$ 33,870,587
2007 Impact Fees	\$ 36,513,997
Class Size Reduction	\$ 37,078,849
High Growth Grant	\$ 1,035,227
Denn John Multi-Purpose Bldg	\$ 71,278
Insurance Settlement	\$ 3,297,752
Local Capital Improvement Fund	\$ 818,020
Land Sale Revenue	\$ 99,531
Refund of Utility Line - NCS	\$ 326,404
Racing Commission	\$ 613,926
Total Beginning Fund Balance	<u>\$ 256,289,154</u>

Total Estimated Revenues, Non-Revenue Sources,
and Balances

\$ 413,854,121

**Capital Projects Budget
2007-2008**

Appropriations, Transfers and Balances:

Appropriations:

Library Books	\$ 1,551,907	
Audio-Visual Materials	\$ 277,387	
Buildings and Additions	\$ 126,507,940	
Furniture, Fixtures and Equipment	\$ 8,410,203	
Computer Equipment	\$ 10,476,862	
Vehicle Purchase	\$ 13,246,982	
Land Purchase	\$ 28,754,221	
Site Improvements	\$ 7,236,574	
Remodeling and Renovations	\$ 77,238,407	
Computer Software	<u>\$ 561,492</u>	
Total Appropriations		\$ 274,261,975

Transfers:

To General Fund	\$ 13,446,840	
To Debt Service Fund	<u>\$ 37,462,301</u>	
Total Transfers		\$ 50,909,141
<u>Fund Balance - June 30, 2008</u>		<u>\$ 88,683,005</u>
Total Appropriations, Transfers and Balance		<u>\$ 413,854,121</u>

The School District of Osceola County Proposed Ten-Year Capital Outlay Needs - 2007-08							
Draft @ 7/5/07							
			2007-08	2008-09	2009-10	2010-11	2011-12
CO&DS Flowthrough			332,940	463,520	614,225	771,415	935,468
PECO Regular			15,002,806	3,053,283	3,144,881	3,239,227	3,336,404
PECO M&R, ADA, H&S			2,451,009	2,524,539	2,600,275	2,678,283	2,758,631
CO TAX @ 2 MILLS			50,451,704	50,451,704	51,982,631	55,985,014	60,479,233
1/4 Cent Sales Tax Net Flowthrough			3,797,440	4,523,568	5,111,123	5,730,665	6,380,145
Charter Capital			3,433,500				
Class Size Reduction Penalties			307,772				
Interest			2,243,515	2,638,995	2,275,907	2,300,443	2,673,871
Total Non-Capacity Revenues			78,020,686	63,655,609	65,729,042	70,705,047	76,563,752
Capacity Revenues							
Impact Fees			42,783,163	46,449,474	50,286,331	55,555,895	53,829,755
High Growth Equalization							
Classrooms for Kids			35,256,838	39,484,864	26,124,569	6,875,428	-
Interest			1,504,280	1,133,636	2,801,403	2,432,692	414,383
Total Capacity Revenues			79,544,281	87,067,974	79,212,303	64,864,015	54,244,138
Total New Revenue			157,564,967	150,723,583	144,941,345	135,569,062	130,807,890
LOANS - Long Term			-	-	-	-	-
LOANS - Short Term			-	-	-	-	-
COPs			-	50,000,000	-	70,000,000	-
Trans In COPs Reserve Fund			-	-	-	-	-
Classrooms First Proceeds			-	-	-	-	-
Other - Loss Recovery			-	-	-	-	-
Beginning Fund Balance			256,289,154	88,683,005	117,201,468	105,901,317	60,499,346
Total Other Sources			256,289,154	138,683,005	117,201,468	175,901,317	60,499,346
TOTAL SOURCES						311,470,379	191,307,136

Estimated Uses	Student Sms Align w/ Survey	Fish Cap Align w/ Survey	Mo. Yr. Funded	Mo. Yr. Open	2007-08	2008-09	2009-10	2010-11	2011-12
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Health & Safety (imminent danger)					\$1,745,382	\$557,782	\$574,516	\$591,751	\$609,504
Health & Safety (non-imminent danger)					\$630,646	\$630,646	\$649,783	\$699,813	\$755,990
General School Facility Maintenance					\$5,625,357	\$5,794,118	\$5,967,942	\$6,146,980	\$6,331,899
Athletic Facilities					\$636,540	\$655,636	\$675,305	\$695,564	\$716,431
Technology					\$1,383,428	\$1,466,434	\$1,554,420	\$1,647,685	\$1,746,546
Buses - Replacement					\$5,812,989	\$5,812,989	\$5,812,989	\$5,812,989	\$5,812,989
Charter Capital and Class Size Reduction Penalties					\$3,741,272				
Portable rent & Purchase					\$5,500,000	\$4,750,000	\$4,037,500	\$3,431,875	\$3,431,875
Portable rent & Purchase Contingency/Reserve					\$550,000	\$475,000	\$403,750	\$343,188	\$343,188
TOTAL REOCCURRING PROJECTS					\$25,625,614	\$20,142,606	\$19,676,204	\$19,369,844	\$19,747,911

RENOVATION/REMODELING PROJECTS:									
HIGH SCHOOLS									
Osceola HS comprehensive (existing) Phase 1					\$6,500,000	\$30,000,000			
Osceola HS comprehensive (existing) Phase 2							\$25,000,000		
St Cloud HS comprehensive (existing) Phase 1					\$6,500,000	\$30,000,000			
St Cloud HS comprehensive (existing) Phase 2							\$25,000,000		
ELEMENTARY SCHOOLS									
Highlands ES comprehensive re-do of campus									\$1,000,000
Michigan Avenue ES comprehensive							\$2,000,000	\$8,000,000	
DISTRICT ANCHILARY/ADMINISTRATION SPACE									
Administration Conversion Warehouse to Administration							\$750,000	\$3,753,000	\$7,500,000
LONG RANGE CAPITAL PROGRAMS									
Comprehensive Capital Renewal-UNASSIGNED					\$1,627,280	\$1,766,909	\$2,757,843	\$1,157,816	\$2,763,549
Comprehensive Capital Renewal Reserve					\$1,485,888	\$1,273,112	\$1,314,581	\$1,414,101	\$1,531,275
Routine/Reoccurring Maintenance Capital Renewal Reserve					\$371,397	\$318,278	\$328,645	\$353,525	\$382,819
Program Admin/Staff Augmentation					\$427,832	\$464,495	\$502,863	\$555,559	\$538,298
Cyclical Capital Renewal (Replacements of parts)					\$13,975,000	\$15,023,125	\$16,149,859	\$17,361,098	\$18,663,180
Cyclical Capital Renewal Reserve					\$1,419,217	\$2,507,130	\$1,052,560	\$2,512,317	\$1,199,896
Programwide Contingency					\$1,703,061	\$3,008,556	\$1,263,072	\$3,014,781	\$1,439,875
TOTAL RENOVATION/REMODELING					\$34,009,374	\$84,361,605	\$26,119,424	\$88,122,197	\$35,018,891

DEBT SERVICE:

Repay LOANS - Long Term (COPs)					\$13,509,704	\$13,508,279	\$13,510,994	\$13,505,526	\$13,501,918
Repay LOANS - Long Term (COPs) new issues 08/9								\$4,073,025	\$4,073,025
Repay LOANS - Long Term (COPs) new issues 10/11								\$5,702,235	\$5,702,235
Repay LOANS - Long Term (Class 1st)					\$3,708,892	\$3,708,892	\$3,708,892	\$3,708,892	\$3,708,892
Repay LOANS - EFBID					\$273,613	\$273,613	\$0	\$671,351	\$1,492,104

Estimated Uses									
<i>Description</i>	Student Stns Align w/ Survey	Fish Cap Align w/ Survey	Mo.Yr. Funded	Mo.Yr. Open	2007-08	2008-09	2009-10	2010-11	2011-12
Middle EE - Construction	1500	1350	Jul-12	Aug-14					
Middle FF - Land								5,469,779	
Middle FF - Planning									
Middle FF - Construction	1500	1350	Jul-15	Aug-17					
High									
High EEE (Liberty) - Construction	2459	2336	Jul-06	Aug-07					
High FFF - Land									
High FFF - Planning							1,642,835		
High FFF - Construction	2459	2336	Jul-10	Aug-12				70,305,491	
High GGG - Land							10,418,625		
High GGG - Planning									
High GGG - Construction	2459	2336	Jul-13	Aug-15					
New School Program Contingency/Reserve					\$4,168,599	\$1,627,149	\$2,626,386	\$3,943,927	\$1,247,631
TOTAL NEW SCHOOL PROJECTS					\$87,540,588	\$34,170,132	\$55,154,096	\$82,822,457	\$26,200,252
CLASSROOM + CORE CAPACITY PROJECTS:									
Celebration HS 24 High School Classroom	350	333	Jul-09	Aug-10		\$800,000	\$8,000,000		
Harmony HS, 24 Classroom Addition	350	333	Jul-10	Aug-11			\$900,000	\$9,000,000	
Osceola School/Arts Classroom Addition/Comprehensive	0	0	Jul-09	Aug-10		\$820,000	\$8,200,000		
Hickory Tree ES Classroom Addition	247	247	Jul-08	Aug-09	\$324,576	\$3,245,760			
Highlands ES Classroom Addition	252	252	Jul-07	Aug-08	\$3,999,240				
Mill Creek ES Classroom Addition	224	224	Jul-10	Aug-10		\$579,600	\$5,796,000		
Thacker Avenue ES Comprehensive, Phase 1	99	99	Jul-10	Aug-11			\$1,500,000	\$7,500,000	
Pleasant Hill ES Classroom Addition	175	175	Jul-08	Aug-09	\$362,250	\$3,622,500			
Osceola High School Capacity Classroom Additions	220	209	Jul-10	Aug-11				\$10,000,000	
St. Cloud High School Capacity Classroom Additions									\$10,000,000
OTHER CAPACITY USES:									
Buses - New					\$403,331	\$473,606	\$521,336	\$577,559	\$676,867
New Beginnings Vocational Shop/Sports Auth	658	592	Jul-06	Aug-08					
Ross E. Jeffries Replacement (relieve Hickory Tree)							\$2,600,000		\$26,000,000
Regional Alternative Education Centers									\$20,000,000
Ancillary Projects- Transportation Regional Station						\$700,000			\$15,000,000
Ancillary Projects-Maintenance/Warehousing/Administration						\$900,000	\$5,500,000	\$5,247,000	\$5,250,000
Flora Ridge EFBD (Elem K)	1110	1110	Jul-06	Jan-08					
Other Capacity Uses Contingency					\$12,100	\$62,208	\$258,640	\$174,737	\$2,007,806
TOTAL OTHER CAPACITY PROJECTS					\$5,101,497	\$11,203,674	\$33,275,976	\$32,499,296	\$78,934,673
<i>Total Capacity Uses</i>					\$92,642,085	\$45,373,806	\$88,430,072	\$115,321,752	\$105,134,925
Carryover Projects in Fund Balance					151,847,331				
TOTAL USES					\$325,171,116	\$172,205,120	\$156,241,497	\$250,971,033	\$188,379,901

Estimated Uses									
<i>Description</i>	Student Stns Align w/ Survey	Fish Cap Align w/ Survey	Mo. Yr. Funded	Mo. Yr. Open	2007-08	2008-09	2009-10	2010-11	2011-12
Annual Excess/(Deficiency)					(\$167,606,149)	\$28,518,463	(\$11,300,152)	(\$45,401,971)	(\$57,572,011)
					\$88,682,005	\$17,201,463	\$10,901,317	\$60,499,346	\$2,927,335
Non-Capacity Carryover/(Deficiency)					\$60,342,104	\$47,166,399	\$45,084,016	\$50,139,782	\$43,458,559
Capacity Carryover/(Deficiency)					\$28,340,902	\$70,035,069	\$60,817,301	\$10,359,563	(\$40,531,224)
Reserve Balances - Non-Capacity (Comprehensive, Renewal)					5,632,761	9,731,282	12,427,068	16,707,012	19,821,001

Object	Construction
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Sum of Fish Cap		Yr_Open					Grand Total
Level	Description	2007-08	2008-09	2009-10	2010-11	2011-12	
Elem	Elementary I (Anthem)	1,110					1,110
	Elementary J (Harmony)		950				950
	Elementary L - (KOA Poinciana)		950				950
	Elementary M - (Covington)		950				950
	Elementary N - (Narcoossee Relief?)				950		950
	Elementary O - (West Ridge?)				950		950
	Flora Ridge EFBD (Elem K)	1,110					1,110
	Hickory Tree ES Classroom Addition			247			247
	Highlands ES Classroom Addition		252				252
	Mill Creek ES Classroom Addition				224		224
	Pleasant Hill ES Classroom Addition			175			175
	Thacker Avenue ES Comprehensive, Phase 1					99	99
	Elem Total		2,220	3,102	422	2,124	99
Middle	Middle CC - (West Side DRI)			1,350			1,350
	Middle DD				1,350		1,350
Middle Total				1,350	1,350		2,700
High	Celebration HS 24 High School Classroom				333		333
	Harmony HS, 24 Classroom Addition					333	333
	High EEE (Liberty)	2,336					2,336
	New Beginnings Vocational Shop/Sports Auth		592				592
	Osceola High School Capacity Classroom Additions					209	209
High Total		2,336	592		333	542	3,803
Grand Total		4,556	3,694	1,772	3,807	641	14,470