

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

**ANNUAL BUDGET**

**2007-08**



**JOHN MCKAY, VICE CHAIRMAN  
DAVID E. STONE  
JAY WHEELER**

**THOMAS E. CHALIFOUX, CHAIRMAN  
TOM GREER  
BLAINE A. MUSE, SUPERINTENDENT**

**KISSIMMEE, FLORIDA**

**AN EQUAL OPPORTUNITY EMPLOYER**

**BUDGET SUMMARY**

**FISCAL YEAR 2007-2008**

**PROPOSED MILLAGE LEVY:**

LOCAL EFFORT	5.052	ADDITIONAL	0.000	
DISCRETIONARY	0.510	CAPITAL OUTLAY	2.000	
SUPPLEMENTAL DISCRETIONARY	0.210	DEBT SERVICE	0.000	
		TOTAL MILLAGE:		<b>7.772</b>

<b>ESTIMATED REVENUES</b>	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE FOOD SERVICE</b>	<b>SPECIAL REVENUE</b>	<b>DEBT SERVICE</b>	<b>CAPITAL PROJECTS</b>	<b>INTERNAL SERVICE</b>	<b>PERMANENT FUND</b>	<b>TOTAL ALL FUNDS</b>
Federal	\$300,000.00	\$14,795,646.00	\$19,805,019.72					\$34,900,665.72
State Sources	\$242,920,289.00	\$956,505.00		\$1,667,938.56	\$93,915,550.00			\$339,460,282.56
Local Sources	\$151,656,581.00	\$5,759,174.00	\$3,216,917.01	\$12,143,414.99	\$96,982,662.00	\$46,014,953.10		\$315,773,702.10
<b>TOTAL SOURCES</b>	<b>\$394,876,870.00</b>	<b>\$21,511,325.00</b>	<b>\$23,021,936.73</b>	<b>\$13,811,353.55</b>	<b>\$190,898,212.00</b>	<b>\$46,014,953.10</b>	<b>\$0.00</b>	<b>\$690,134,650.38</b>
Transfers In	\$12,929,137.00		\$239,040.00	\$20,534,821.33	\$4,805,684.60			\$38,508,682.93
Nonrevenue Sources								\$0.00
FUND BALANCES (JULY 1, 2007)	\$55,120,912.00	\$5,119,063.35	\$84,346.78	\$3,414,473.09	\$200,504,582.37	\$4,209,112.68		\$268,452,490.27
<b>TOTAL REVENUES, TRANSFERS AND BALANCES</b>	<b>\$462,926,919.00</b>	<b>\$26,630,388.35</b>	<b>\$23,345,323.51</b>	<b>\$37,760,647.97</b>	<b>\$396,208,478.97</b>	<b>\$50,224,065.78</b>	<b>\$0.00</b>	<b>\$997,095,823.58</b>
<b>EXPENDITURES</b>								
Instruction	\$263,390,848.41		\$11,316,379.94					\$274,707,228.35
Pupil Personnel Services	\$20,541,699.21		\$504,887.58					\$21,046,586.79
Instructional Media Services	\$5,356,784.18		\$663,216.44					\$6,020,000.62
Instructional & Curriculum Serv.	\$18,272,934.62		\$3,950,309.82					\$22,223,244.44
Instructional Staff Training	\$1,778,528.88		\$1,220,423.73					\$2,998,952.61
Instruction Related Technology	\$3,528,240.09		\$166,216.19					\$3,694,456.28
Board of Education	\$2,118,718.76							\$2,118,718.76
General Administration	\$1,901,720.13		\$1,304,038.05					\$3,205,756.18
School Administration	\$21,135,786.57							\$21,135,786.57
Facilities Acquisition & Construction	\$6,351,569.83				\$262,318,880.59			\$268,670,450.42
Fiscal Services	\$2,006,940.12							\$2,006,940.12
Food Services	\$0.00	\$22,610,994.99						\$22,610,994.99
Central Services	\$7,238,361.61		\$50,987.67			\$46,031,861.50		\$53,321,190.78
Pupil Transportation Services	\$18,626,401.16		\$626,764.60					\$19,253,165.76
Operation of Plant	\$32,169,608.76							\$32,169,608.76
Maintenance of Plant	\$8,398,672.31							\$8,398,672.31
Administrative Technology Services	\$3,357,709.13							\$3,357,709.13
Community Services	\$197,859.28		\$3,457,719.93					\$3,655,579.21
Debt Service	\$515,013.10		\$54.78	\$31,159,155.61				\$31,674,223.49
Internal Funds Disbursements								\$0.00
<b>TOTAL EXPENDITURES</b>	<b>\$416,887,396.15</b>	<b>\$22,610,994.99</b>	<b>\$23,260,976.73</b>	<b>\$31,159,155.61</b>	<b>\$262,318,880.59</b>	<b>\$46,031,861.50</b>	<b>\$0.00</b>	<b>\$802,269,265.57</b>
TRANSFERS OUT	\$239,040.00				\$4,805,684.60	\$33,463,958.33		\$38,508,682.93
FUND BALANCES - (June 30, 2008)	\$45,800,482.85	\$4,019,393.36	\$84,346.78	\$1,795,807.76	\$100,425,640.05	\$4,192,204.28		\$156,317,875.08
<b>TOTAL EXPENDITURES, TRANSFERS &amp; BALANCES</b>	<b>\$462,926,919.00</b>	<b>\$26,630,388.35</b>	<b>\$23,345,323.51</b>	<b>\$37,760,647.97</b>	<b>\$396,208,478.97</b>	<b>\$50,224,065.78</b>	<b>\$0.00</b>	<b>\$997,095,823.58</b>

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.

**2007-08 TAX SAMPLE**

<b>2007-08 SCHOOL ESTIMATED TAX RATE</b>				
DESCRIPTION	2006-07	2007-08	DIFFERENCE	%
Required	5.022	5.052	0.030	0.60%
Discretionary	0.510	0.510	0.000	0.00%
Additional Discretionary	0.250	0.210	-0.040	-16.00%
Capital Projects	2.000	2.000	0.000	0.00%
Debt Service	0.000	0.000	0.000	0.00%
<b>TOTAL MILLAGE</b>	<b>7.782</b>	<b>7.772</b>	<b>-0.010</b>	<b>-0.13%</b>
( 1 mill equals \$1 per \$1,000 of taxable property value)				

<b>SCHOOL TAXES ON SAMPLE HOME</b>			
	2007 Assessed Value		\$200,000
	Homestead Exempt.		(\$25,000)
	<b>2007 TAXABLE VALUE</b>		<b>\$175,000</b>
TAXES	2006-07	2007-08	DIFFERENCE
Required	\$879	\$884	\$5
Discretionary	\$89	\$89	\$0
Additional Discretionary	\$44	\$37	(\$7)
Capital Projects	\$350	\$350	\$0
Debt Service	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$1,362</b>	<b>\$1,360</b>	<b>(\$2)</b>
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

**School District of Osceola County  
Millage History**

Description	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
Required	6.672	6.787	6.351	6.473	6.078	6.000	5.758	5.761	5.784	5.540	5.369	5.022	5.052
Discretionary	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510
Additional Discretionary	0.250	0.250	0.243	0.230	0.216	0.207	0.196	0.195	0.185	0.179	0.250	0.250	0.210
<b>Subtotal Operating</b>	<b>7.432</b>	<b>7.547</b>	<b>7.104</b>	<b>7.213</b>	<b>6.804</b>	<b>6.717</b>	<b>6.464</b>	<b>6.466</b>	<b>6.479</b>	<b>6.229</b>	<b>6.129</b>	<b>5.782</b>	<b>5.772</b>
Capital Projects	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000
Debt Service	0.701	0.665	0.615	0.560	0.466	0.514	0.407	0.346	0.319	0.285	0.238	0.000	0.000
<b>Total Millage</b>	<b>10.133</b>	<b>10.212</b>	<b>9.719</b>	<b>9.773</b>	<b>9.270</b>	<b>9.231</b>	<b>8.871</b>	<b>8.812</b>	<b>8.798</b>	<b>8.514</b>	<b>8.367</b>	<b>7.782</b>	<b>7.772</b>
<b>Percentage Change</b>		0.8%	-4.8%	0.6%	-5.1%	-0.4%	-3.9%	-0.7%	-0.2%	-3.2%	-1.7%	-7.0%	-0.1%

**OSCEOLA DISTRICT SCHOOLS  
2007-08 LOTTERY POLICY STATEMENT**

**THE AMOUNT OF DISCRETIONARY LOTTERY FUNDS = \$2,173,799  
THE AMOUNT OF SCHOOL RECOGNITION FUNDS = \$1,986,208**

Enhancement for the year 2007-08 is defined as the expenditure of the District Discretionary Lottery Dollars for the following purposes:

1. To continue programs which were previously funded through state categorical funds;
2. To supplement partially funded state categorical program dollars;
3. To develop and implement School and District improvement plans;
4. To provide elementary guidance counselors;
5. To provide elementary classroom teacher aides;
6. To provide guidance counselors and deans;
7. To provide start up supplies, books and equipment for new facilities and programs;
8. To provide matching funds to schools;
9. To provide school resource officers;
10. To provide school data entry clerks;
11. To provide school recognition funds to qualifying schools.

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

Description	Original Budget 2007-08	Original Budget 2006-07	Difference
<b>Projected Enrollment (FTE)</b>	<b>53,070.00</b>	<b>52,894.05</b>	<b>175.95 0.3%</b>
<b>Projected Weighted FTE</b>	<b>59,387.12</b>	<b>59,062.32</b>	<b>324.80 0.5%</b>
<b>General Fund Revenue</b>	<b>393,861,870</b>	<b>362,694,560</b>	<b>31,167,310 8.6%</b>
<b>Base Student Allocation</b>	<b>4,163.47</b>	<b>3,981.61</b>	<b>181.86 4.6%</b>
<b>District Cost Differential</b>	<b>0.9902</b>	<b>0.9891</b>	<b>0.0011 0.1%</b>
<b>K-12 Funding per Unweighted FTE</b>	<b>7,178.33</b>	<b>6,634.51</b>	<b>543.82 8.2%</b>
<b>K-12 Funding per Weighted FTE</b>	<b>6,414.76</b>	<b>5,941.62</b>	<b>473.14 8.0%</b>
<b>Property Tax Base</b>	<b>26,553,528,621</b>	<b>21,856,567,813</b>	<b>4,696,960,808 21.5%</b>
<b>Required Local Effort Millage</b>	<b>5.052</b>	<b>5.022</b>	<b>0.030 0.6%</b>
<b>Total Millage</b>	<b>7.772</b>	<b>7.782</b>	<b>(0.010) -0.1%</b>
<b>Health Insurance per Employee</b>	<b>5,126</b>	<b>4,880</b>	<b>246 5.0%</b>

## **FUND 100**

### **GENERAL FUND BUDGET**

This budget, which is often referred to as the OPERATING BUDGET, represents the major portion of the total budget and consists of all on-going operating expenses of the school system. These include salaries and fringe benefits for employees, materials and supplies, utilities, maintenance and operation of buildings, student transportation, and other operating costs.

The revenue to fund this budget comes from a combination of federal, state and local sources. Allocations from the FLORIDA EDUCATIONAL FINANCE PROGRAM and local property taxes represent approximately eighty percent of the total. Other significant sources of revenue come from other state categorical and special projects.

A major source of revenue continues to be Class Size Reduction funds. These funds are intended to provide staff and resources to reduce core class sizes to comply with the Constitutional Amendment. Any funds not needed for compliance may be used for any lawful operating expenditure with priority given to increase salaries of classroom teachers.

**General Fund  
Estimated Revenues  
2007-08**

SOURCE	ACCT. NO.	2007-08	2006-07	DIFFERENCE	
<b>FEDERAL:</b>					
ROTC	191	300,000.00	200,000.00	100,000.00	
Total Federal		<u>300,000.00</u>	<u>200,000.00</u>	<u>100,000.00</u>	
<b>STATE:</b>					
Florida Educational Finance Program*	310	159,036,836.00	166,948,750.00	-7,911,914.00	
Workforce Development	315	5,234,340.00	5,017,236.00	217,104.00	
Adults with Disabilities	318	28,000.00	43,756.00	-15,756.00	
CO & DS Withheld for Administrative Expense	323	32,000.00	21,680.00	10,320.00	
Teachers Lead Program	334	967,543.00	887,242.00	80,301.00	
Instructional Materials	336	5,922,818.00	5,919,731.00	3,087.00	
State License Tax	343	150,000.00	150,000.00	0.00	
District Discretionary Lottery Funds	344	2,173,799.00	2,568,766.00	-394,967.00	
Transportation	354	9,959,061.00	10,050,637.00	-91,576.00	
Class Size Reduction	355	55,630,344.00	42,921,213.00	12,709,131.00	
School Recognition Funds	361	1,986,208.00	845,161.00	1,141,047.00	
Voluntary Prekindergarten	371	1,799,340.00	1,905,336.00	-105,996.00	
Miscellaneous State	399	0.00	159,386.00	-159,386.00	
Total State		<u>242,920,289.00</u>	<u>237,438,894.00</u>	<u>5,481,395.00</u>	
<b>LOCAL:</b>					
District School Tax - RLE (5.052 mills)	411	127,441,005.00	104,908,277.00	22,532,728.00	
- Discretionary (.510 mills)	411	12,865,185.00	10,653,768.00	2,211,417.00	
- Additional Discretionary (.210 mills)	411	5,297,429.00	5,222,435.00	74,994.00	
Tax Redemptions	421	65,000.00	250,000.00	-185,000.00	
Interest, Including Profit on Investments	431	3,200,000.00	1,600,000.00	1,600,000.00	
Gifts, Grants, & Bequests	440	307,496.00	0.00	307,496.00	
Postsecondary Course Fees	461	0.00	0.00	0.00	
Prekindergarten Early Intervention Fees	472	0.00	0.00	0.00	
Federal Indirect Cost	494	270,000.00	670,620.00	-400,620.00	
Miscellaneous Local Sources	495	2,210,466.00	1,750,566.00	459,900.00	
Total Local		<u>151,656,581.00</u>	<u>125,055,666.00</u>	<u>26,600,915.00</u>	
<b>TOTAL ESTIMATED REVENUES</b>		<u>394,876,870.00</u>	<u>362,694,560.00</u>	<u>32,182,310.00</u>	8.87%
<b>OTHER FINANCING SOURCES:</b>					
Transfers In	630	12,929,137.00	8,686,142.00	4,242,995.00	
Total Other Financing Sources		<u>12,929,137.00</u>	<u>8,686,142.00</u>	<u>4,242,995.00</u>	
<b>TOTAL EST REV &amp; OTHER FINANCING SOURCES</b>		<u>407,806,007.00</u>	<u>371,380,702.00</u>	<u>36,425,305.00</u>	9.81%
<b>FUND BALANCE AT BEGINNING OF YEAR:</b>					
Reserve for Categorical Carry-over Programs	2810	156,399.56	153,421.00	2,978.56	
Reserve for Encumbrances	2820	2,312,416.44	2,466,473.00	-154,056.56	
Designated for Inventory	2863	1,958,421.00	1,901,086.00	57,335.00	
Designated Specific Appropriations	2863	7,337,225.22	4,968,820.00	2,368,405.22	
Undesignated Fund Balance	2869	43,356,449.78	26,878,357.00	16,478,092.78	
Total Beginning Fund Balance	2800	<u>55,120,912.00</u>	<u>36,368,157.00</u>	<u>18,752,755.00</u>	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<u>462,926,919.00</u>	<u>407,748,859.00</u>	<u>55,178,060.00</u>	

\* 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**

	<b>2007-08</b>	<b>2006-07</b>	<b>Difference</b>	<b>Percent</b>
<b>School Appropriations</b>				
Elementary Schools	86,345,877.00	77,671,141.00	8,674,736.00	
Middle Schools	39,290,231.00	35,293,589.00	3,996,642.00	
High Schools	63,907,760.00	57,823,962.00	6,083,798.00	
Other Schools	16,505,231.00	13,439,409.00	3,065,822.00	
Alternative Schools	7,885,310.00	7,162,354.00	722,956.00	
Charter Schools	27,135,225.00	27,124,248.79	10,976.21	
Other School Programs	87,068,011.93	83,567,817.00	3,500,194.93	
Postsecondary Schools	4,735,519.00	4,591,092.00	144,427.00	
School Level Line Items	15,660,071.00	15,045,905.00	614,166.00	
<i>Total School Appropriations</i>	<b>348,533,235.93</b>	<b>321,719,517.79</b>	<b>26,813,718.14</b>	<b>8.33%</b>
<b>Department Appropriations</b>				
Superintendent & School Board Division	1,411,210.00	1,302,956.00	108,254.00	
School Administration Division	10,505,020.00	9,455,385.00	1,049,635.00	
Administrative Support Division	11,623,177.00	10,525,104.00	1,098,073.00	
Business Services Division	4,669,584.00	4,240,878.00	428,706.00	
Department Level Line Items	6,188,039.00	5,738,175.00	449,864.00	
Charter School Admin Reimbursements	(2,276,435.00)	0.00	(2,276,435.00)	
<i>Total Department Appropriations</i>	<b>32,120,595.00</b>	<b>31,262,498.00</b>	<b>858,097.00</b>	<b>2.74%</b>
<b>Transportation &amp; Maintenance Appropriations</b>				
Student Transportation	17,978,585.00	15,649,101.00	2,329,484.00	
Maintenance	6,914,941.00	5,929,543.00	985,398.00	
Transp./Maint. Line Items	1,533,998.00	2,884,137.00	(1,350,139.00)	
<i>Total Transportation &amp; Maintenance Appropriations</i>	<b>26,427,524.00</b>	<b>24,462,781.00</b>	<b>1,964,743.00</b>	<b>8.03%</b>
Reserves and Designated Carry-Overs	9,806,041.22	7,588,714.00	2,217,327.22	
<i>Total Appropriations</i>	<b>416,887,396.15</b>	<b>385,033,510.79</b>	<b>31,853,885.36</b>	<b>8.27%</b>
Transfers Out	239,040.00	0.00	239,040.00	
Contingency and Estimated Ending Fund Balance	45,800,482.85	22,715,348.00	23,085,134.85	
<b>Total Appropriations, Transfers and Balance</b>	<b>462,926,919.00</b>	<b>407,748,858.79</b>	<b>55,178,060.21</b>	<b>13.53%</b>

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

	2007-08	2006-07	Difference	
<b>Elementary Schools</b>				
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	
<b>Total Elementary</b>	<b>86,345,877</b>	<b>77,671,141</b>	<b>8,674,736</b>	<b>11.2%</b>
<b>Middle Schools</b>				
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	
<b>Total Middle</b>	<b>39,290,231</b>	<b>35,293,589</b>	<b>3,996,642</b>	<b>11.3%</b>
<b>High Schools</b>				
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	
<b>Total High</b>	<b>63,907,760</b>	<b>57,823,962</b>	<b>6,083,798</b>	<b>10.5%</b>
<b>Other Schools</b>				
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	
<b>Total Other</b>	<b>16,505,231</b>	<b>13,439,409</b>	<b>3,065,822</b>	<b>22.8%</b>
<b>Alternative Schools</b>				
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)	
<b>Total Alternative</b>	<b>7,885,310</b>	<b>7,162,354</b>	<b>722,956</b>	<b>10.1%</b>

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

	2007-08	2006-07	Difference	
<b>Charter Schools</b>				
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	3,411,334	4,121,247	(709,913)	
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	
<b>Total Charter Schools</b>	<b>27,135,225</b>	<b>27,124,249</b>	<b>10,976</b>	<b>0.0%</b> ok
<b>Other School Programs</b>				
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	3,458,368	0	3,458,368	
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)	
<b>Total Other School Programs</b>	<b>87,068,012</b>	<b>83,567,817</b>	<b>3,500,195</b>	<b>4.2%</b>
<b>Postsecondary Schools</b>				
0861 TECO	3,267,255	3,210,620	56,635	
9002 Adult Learning Center of Osceola	1,468,264	1,380,472	87,792	
<b>Total Postsecondary Schools</b>	<b>4,735,519</b>	<b>4,591,092</b>	<b>144,427</b>	<b>3.1%</b>
<b>School Level Line Items</b>	<b>15,660,071</b>	<b>15,045,905</b>	<b>614,166</b>	<b>4.1%</b>
<b>Total School Appropriations</b>	<b>348,533,236</b>	<b>321,719,518</b>	<b>26,813,718</b>	<b>8.3%</b>

**General Fund  
Department Appropriations  
2007-08**

	2007-08	2006-07	Difference	Percent
<b>School Board &amp; Superintendent Division</b>				
9101 <b>Superintendent</b>	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	
<b>Division Total</b>	<b>1,411,210</b>	<b>1,302,956</b>	<b>108,254</b>	<b>8.31%</b>
<b>School Administration Division</b>				
9105 <b>Deputy Superintendent</b>	<b>273,954</b>	<b>251,675</b>	<b>22,279</b>	
9102 <b>Curriculum &amp; Instruction</b>	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)	
<b>Sub Total</b>	<b>5,514,736</b>	<b>5,079,522</b>	<b>435,214</b>	
9308 <b>School Services</b>	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	
<b>Sub Total</b>	<b>4,716,330</b>	<b>4,124,188</b>	<b>592,142</b>	
<b>Division Total</b>	<b>10,505,020</b>	<b>9,455,385</b>	<b>1,049,635</b>	<b>11.10%</b>
<b>Administrative Support Division</b>				
9407 <b>Deputy Superintendent</b>	<b>282,371</b>	<b>253,058</b>	<b>29,313</b>	
9106 <b>Director of Planning</b>	<b>175,919</b>	<b>171,196</b>	<b>4,723</b>	
9205 <b>School Operations</b>	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	
<b>Sub Total</b>	<b>2,608,651</b>	<b>2,325,073</b>	<b>283,578</b>	
9410 <b>School Support Services</b>	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	
<b>Sub Total</b>	<b>5,991,038</b>	<b>5,221,557</b>	<b>769,481</b>	
9404 <b>Maintenance &amp; Facilities</b>	1,903,084	1,862,811	40,273	
9409 Building Department	662,114	691,409	(29,295)	
<b>Sub Total</b>	<b>2,565,198</b>	<b>2,554,220</b>	<b>10,978</b>	
<b>Division Total</b>	<b>11,623,177</b>	<b>10,525,104</b>	<b>1,098,073</b>	<b>10.43%</b>
<b>Business Services Division</b>				
9501 <b>Business &amp; Fiscal Services</b>	3,250,886	2,935,750	315,136	
9504 Purchasing/Warehouse	1,418,698	1,305,128	113,570	
<b>Division Total</b>	<b>4,669,584</b>	<b>4,240,878</b>	<b>428,706</b>	<b>10.11%</b>
9505 Department Level Line Items	6,188,039	5,738,175	449,864	7.84%
9505 Bellalago Administrative Fee	(1,400,000)	0	(1,400,000)	
9505 Charter School Holdback	(876,435)	0	(876,435)	
<b>Total Department Appropriations</b>	<b>32,120,595</b>	<b>31,262,498</b>	<b>858,097</b>	<b>2.74%</b>

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

	<b>2007-08</b>	<b>2006-07</b>	<b>Difference</b>	<b>Percent</b>
<b>Transportation &amp; Maintenance</b>				
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	1,533,998	2,884,137	(1,350,139)	
<b>Total Transportation &amp; Maintenance</b>	<b>26,427,524</b>	<b>24,462,781</b>	<b>1,964,743</b>	<b>8.03%</b>

## **FUND 200**

### **DEBT SERVICE BUDGET**

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

- 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 issued in 2001 and 2007
- 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, loans from Indian River and Collier School Boards from Classrooms First funds, obligations to the Bellalago Educational Facilities Benefit District and lease purchase agreements

**DEBT SERVICE FUNDS  
2007-08**

**Estimated Revenue:**

<u>REVENUE SOURCE</u>	<u>Acct. #</u>	<u>Amount</u>
<u>State Sources:</u>		
CO & DS withheld for SBE/COBI Bonds	3322	\$ 1,667,938.56
 <u>Local Sources:</u>		
Ad Valorem Taxes	3412	0.00
Sales Tax	3418	11,036,403.00
Lease Payments	3425	1,107,011.99
 <u>Incoming Transfers:</u>		
From Capital Projects	3630	20,534,821.33
 <u>Fund Balance (July 1, 2007):</u>		
Reserved for Debt Service	2752	<u>3,414,473.09</u>
 <b>TOTAL ESTIMATED REVENUES, TRANSFERS, RECEIPTS AND FUND BALANCES</b>		 <b>\$ <u>37,760,647.97</u></b>

**Appropriations**

<u>EXPENDITURE CATEGORY</u>		
<u>Debt Service/Function 9200:</u>		
Redemption of Principal	9271	\$ 15,623,050.16
Interest	9272	15,452,304.20
Dues and Fees	9273	83,801.25
 <u>Outgoing Transfers:</u>		
To Capital Projects	9730	<u>4,805,684.60</u>
 <b>TOTAL APPROPRIATIONS AND TRANSFERS</b>		 <b>\$ 35,964,840.21</b>
 <u>Fund Balance (June 30, 2008):</u>		
Reserved for Debt Service	2752	<u>1,795,807.76</u>
 <b>TOTAL APPROPRIATIONS, TRANSFERS, AND FUND BALANCES</b>		 <b>\$ <u>37,760,647.97</u></b>

School District of Osceola County, FL Fund 200 Final Budget 2007-08	210 SBE Bonds	29A Classrooms First N01, N02	29S 2001 Sales Tax Bd	2A1 2007 Sales Tax Bd Series A & B	297 Capital Leases C06,L06,L08,L12	298 Bellalago EFBD	29C 1999 COP	29K 2000 COP	29Q 2002 COP
<b>Current Bal</b>	418,917.98	0.00	146,231.00	456,395.21	0.00	0.00	6,880.03	484,800.21	1,508,231.60
Est Additional Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Est Additional Expenditures)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**ESTIMATED REVENUE:**

ESTIMATED REVENUE:	151000.9505.00000000..								
CO&DS	0322	1,667,938.56							
TAXES	0412								
LOCAL SALES TAX	0418		1,758,320.00	9,278,083.00					
RENT	0425							515,169.18	
PROCEEDS OF COPS	0750								
TRANS FR CAP PROJ	0630		3,708,892.00		3,554,501.76	273,612.92	4,288,568.72		0.00

**APPROPRIATIONS:**

APPROPRIATIONS:	251000.9501.2000001.9200	OK	OK	OK	OK	OK	OK	OK	OK	OK
PRINCIPAL	7100	965,000.00	2,217,449.38	1,480,000.00	1,755,000.00	3,431,416.70	-110,815.92	2,410,000.00	425,000.00	400,000.00
INTEREST	7200	762,303.75	1,491,442.62	274,820.00	3,721,742.50	123,085.06	384,428.84	1,872,297.50	85,258.76	90,337.50
P.A./OTHER FEES	7300			3,500.00	3,500.00			13,151.25	7,500.00	9,650.00
TAX COLLECTOR FEES										
TRANSF TO CAP PROJ	9700.9300				3,797,440.50					1,008,244.10

**EXCESS REVENUE/(APPROPRIATIONS):**

Excess Rev/(Appr)		(59,365.19)	0.00	0.00	400.00	0.00	0.00	(6,880.03)	(2,589.58)	(1,508,231.60)
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**FUND BALANCE:**

RESERVED	275200	359,552.79	0.00	146,231.00	456,795.21	0.00	0.00	0.00	482,210.63	0.00
DESIGNATED		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**TOTAL APPRO AND F/B:**

TOTAL APPRO AND F/B		2,086,856.54	3,708,892.00	1,904,551.00	9,734,478.21	3,554,501.76	273,612.92	4,295,448.75	999,969.39	1,508,231.60
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**REQUIRED F/B:**

REQUIRED F/B		359,552.79	0.00	146,055.00	456,795.21	0.00	0.00	0.00	482,210.63	0.00
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School District of Osceola County, FL		29Y	29Z	2A3	Total	
Fund 200 Final Budget		2004 COP	2005 COP	2007 COP	COPs	Total
2007-08						
<b>Current Bal</b>		21,567.24	362,611.58	8,838.24	2,392,928.90	3,414,473.09
Est Additional Receipts		0.00	0.00	0.00	0.00	0.00
(Est Additional Expenditures)		0.00	0.00	0.00	0.00	0.00

ESTIMATED REVENUE:	151000.9505.0000000..					
CO&DS	0322				0.00	1,667,938.56
TAXES	0412				0.00	0.00
LOCAL SALES TAX	0418				0.00	11,036,403.00
RENT	0425		591,842.81		1,107,011.99	1,107,011.99
PROCEEDS OF COPS	0750				0.00	0.00
TRANS FR CAP PROJ	0630	5,740,667.78		2,968,578.15	12,997,814.65	20,534,821.33

APPROPRIATIONS:	251000.9501.2000001.9200	OK	OK	OK		
PRINCIPAL	7100	2,430,000.00	100,000.00	120,000.00	5,885,000.00	15,623,050.16
INTEREST	7200	3,310,735.02	493,436.26	2,842,416.39	8,694,481.43	15,452,304.20
P.A./OTHER FEES	7300	21,500.00	10,000.00	15,000.00	76,801.25	83,801.25
TAX COLLECTOR FEES					0.00	0.00
TRANSF TO CAP PROJ	9700.9300				1,008,244.10	4,805,684.60

Excess Rev/(Appr)		(21,567.24)	(11,593.45)	(8,838.24)	-1,559,700.14	(1,618,665.33)
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FUND BALANCE:						
RESERVED	275200	0.00	351,018.13	0.00	833,228.76	1,795,807.76
DESIGNATED		0.00	0.00	0.00	0.00	0.00

TOTAL APPRO AND F/B		5,762,235.02	954,454.39	2,977,416.39	16,497,755.54	37,760,647.97
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REQUIRED F/B		0.00	351,018.13	0.00		
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## **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.

Public Education Capital Outlay funds (PECO) are a primary source of state revenue for Capital Projects. These funds are derived from utility taxes throughout the state and are allocated by the Legislature each year. PECO funds are also provided for renovation of existing facilities.

Capital Outlay and Debt Service Funds are another source of state revenue. These funds are generated from motor vehicle license tags.

The major source of state revenue this year is Classroom for Kids. These funds are intended to provide additional classrooms in order for the school district to move toward the goals established by the Class Size Reduction Constitutional Amendment.

The Board also generates an additional amount of revenue by levying capital outlay taxes. By law, this tax millage is limited to 2.0 mills, and is currently set at the maximum.

The district receives a portion of the one-cent infrastructure sales tax levied by the county. Based on an interlocal agreement the district receives 25% of the revenue generated.

The district also receives Impact Fees charged against new residential construction. These fees are payable at the time Certificates of Occupancy are issued.

The majority of funds must be expended on Capital Outlay Projects in accordance with the State Board Regulations. These regulations require recommendation of a school plant survey which, by law, must be conducted at least every five years.

**Capital Projects Budget  
2007-2008**

**Estimated Revenues and Balances:**

State Sources:

Capital Outlay & Debt Service	\$	332,940
Classrooms for Kids - 2007	\$	37,130,685
Classrooms for Kids - 2008	\$	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 \$ 93,915,550

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 \$ 190,898,212

Transfers

From Debt Service \$ 4,805,685

Fund Balance - June 30, 2007

COBI Bonds - 2004	\$	250,854
COBI Bonds - 2005	\$	1,191,437
COBI Bonds - 2006	\$	1,786,699
2006 PECO Maintenance	\$	996,444
2007 PECO	\$	7,415,182
2007 PECO Maintenance	\$	1,760,981
Capital Outlay & Debt Service	\$	497,059
2005 Capital Outlay Tax	\$	1,082,498
2006 Capital Outlay Tax	\$	3,740,974
2007 Capital Outlay Tax	\$	17,577,942
2002 Certificates of Participation	\$	3,711,888
2004 Certificates of Participation	\$	9,012,170
Sales Tax Proceeds	\$	13,652,523
Sales Tax Bonds	\$	50,282,320
2004 Impact Fees	\$	215,406
Interest on Escrowed Impact Fees	\$	909,916
2005 Impact Fees	\$	12,148,215
2006 Impact Fees	\$	30,552,471
2007 Impact Fees	\$	37,419,272
Class Size Reduction	\$	10,936
High Growth Grant	\$	1,039,839
Denn John Multi-Purpose Bldg	\$	74,534
Insurance Settlement	\$	3,250,186
Local Capital Improvement Fund	\$	673,725
Land Sale Revenue	\$	99,606
2002 GO Bonds	\$	210,470
Refund of Utility Line - NCS	\$	326,649
Racing Commission	\$	614,386
Total Beginning Fund Balance	\$	<u>200,504,582</u>

Total Estimated Revenues, Non-Revenue Sources,  
and Balances \$ 396,208,479

**Capital Projects Budget  
2007-2008**

**Appropriations, Transfers and Balances:**

Appropriations:

Library Books	\$ 1,546,650	
Audio-Visual Materials	\$ 268,212	
Buildings and Additions	\$ 111,702,431	
Furniture, Fixtures and Equipment	\$ 8,191,843	
Computer Equipment	\$ 9,559,088	
Vehicle Purchase	\$ 13,246,982	
Land Purchase	\$ 33,412,996	
Site Improvements	\$ 6,894,499	
Remodeling and Renovations	\$ 76,683,905	
Computer Software	\$ 812,275	
Total Appropriations		\$ 262,318,881

Transfers:

To General Fund	\$ 12,929,137	
To Debt Service Fund	\$ 20,534,821	
Total Transfers		\$ 33,463,958
<u>Fund Balance - June 30, 2008</u>		<u>\$ 100,425,640</u>
Total Appropriations, Transfers and Balance		<u>\$ 396,208,479</u>

FUND 300  
2007-2008 ESTIMATED NEW REVENUE & BALANCES  
8/31/2007

Source of Funds	6/30/2007 Unencumbered Fund Balance	6/30/2007 Encumbered Fund Balance	Estimated 2007-08 Revenue	Total Available	Appropriated	Unappropriated Fund Balance	Fund
2004 IMPACT FEES	215405.94			215405.94	195233.87	20172.07	39U
ESCROWED IMPACT FEE	909916.46			909916.46		909916.46	39V
2005 IMPACT FEES	8774479.76	3373735.26		12148215.02	8929193.77	3219021.25	39W
2006 IMPACT FEES	15722063.77	14830407.20		30552470.97	27525762.57	3026708.40	39Z
2007 IMPACT FEES	36236411.66	1182860.76		37419272.42	30904859.11	6514413.31	391
2008 IMPACT FEES			44287443.00	44287443.00	40609228.00	3678215.00	3A4
	61858277.59	19387003.22	44287443.00	125532723.81	108164277.32	17368446.49	
CO & DS	88321.41	408737.66	332940.00	829999.07	795265.81	34733.26	360
COBI BONDS	140645.62	110208.78		250854.40	236324.57	14529.83	311
COBI BONDS - 2005	683347.52	508089.35		1191436.87	1189203.19	2233.68	31A
COBI BONDS - 2006	1786699.14			1786699.14	1786404.03	295.11	31B
	2610692.28	618298.13	0.00	3228990.41	3211931.79	17058.62	
PECO 2006 MR	685668.42	310775.95		996444.37	996130.95	313.42	34D
	685668.42	310775.95	0.00	996444.37	996130.95	313.42	
PECO 2007	7234110.58	181071.19		7415181.77	7415181.77	0.00	34E
PECO 2007 MR	1524293.97	236687.39		1760981.36	1760981.36	0.00	34E
	8758404.55	417758.58	0.00	9176163.13	9176163.13	0.00	
PECO 2008			15002806.00	15002806.00	12551797.00	2451009.00	34F
PECO 2008 MR			2451009.00	2451009.00	2451009.00	0.00	34F
	0.00	0.00	17453815.00	17453815.00	15002806.00	2451009.00	
PECO TOTALS	9444072.97	728534.53	17453815.00	27626422.50	25175100.08	2451322.42	
2002 CERT OF PARTIC	3567154.16	144733.90		3711888.06	3149262.25	562625.81	39Q
2004 CERT OF PARTIC	4765449.48	4246720.27		9012169.75	6460377.38	2551792.37	39Y
2007 CERT OF PARTIC				0.00		0.00	3A3
	8332603.64	4391454.17	0.00	12724057.81	9609639.63	3114418.18	
SALES TAX PROCEEDS	10217528.42	3434995.04	3797440.50	17449963.96	10772578.68	6677385.28	39J
SALES TAX PROCEEDS	50282320.04			50282320.04	2000000.00	48282320.04	3A1
CLASS SIZE REDUCTION		10936.00	72387523.00	72398459.00	59626659.23	12771799.77	39M
CLASS SIZE REDUCTION			307772.00	307772.00	170280.00	137492.00	3A2
CHARTER CAPITAL			3433500.00	3433500.00	3433500.00	0.00	3A2
		136691.00					
HIGH-GROWTH GRANT	1035793.76	4045.00		1039838.76	775736.22	264102.54	39R
(USE 370)DJMS MULTI-PL	72033.96	2500.00		74533.96	35900.80	38633.16	390
PHS INS REIMB	3250186.14			3250186.14		3250186.14	
REF OF UTILITY-NARC(IM	326649.07			326649.07		326649.07	
RACING COMMISSION	614386.00			614386.00		614386.00	
2002 GO BONDS	210469.56			210469.56		210469.56	
LCIF	673724.79			673724.79		673724.79	
SALE OF LAND	99605.66			99605.66		99605.66	
	5247055.18	2500.00	0.00	5249555.18	35900.80	5213654.38	
CO TAX 2005	889816.90	192680.73		1082497.63	1074239.09	8258.54	37C
CO TAX 2006	2907784.04	833189.89		3740973.93	3327073.54	413900.39	37D
CO TAX 2007	9124795.32	8453146.45	1008244.10	18586185.87	17478117.98	1108067.89	37E
CO TAX 2008			52695219.00	52695219.00	50132538.75	2562680.25	37F
SEC 236.25(2)CO TAX	12922396.26	9479017.07	53703463.10	76104876.43	72011969.36	4092907.07	
GRAND TOTAL	162039061.55	38465520.82	195703896.60	396208478.97	295782838.92	100425640.05	

## 2007-2008 CAPITAL OUTLAY TAX PROJECTS

Project	School/Location	Description	Budget
3000781	Transportation	BUSES - REPLACEMENT	5812989.00
3000781	Transportation	BUSES - GPS EQUIPMENT	341250.00
3000971	District	PORTABLE SET-UP/TEAR-DOWN	2350000.00
3000981	District	GENERAL SCHOOL FACILITY MAINTENANCE	5625357.00
3000991	District	TSF TO DEBT SERVICE	3554501.76
3000991	District	EFBD - BELLALAGO	273612.92
3000991	District	TSF TO DEBT SERVICE	4288568.72
3000991	District	TSF TO DEBT SERVICE	2968578.15
3002971	District	PORTABLE SET-UP/TEAR-DOWN	3700000.00
3008211	Elem N-Narc relief	LAND	2100000.00
3008241	Elem O-West Ridge	LAND	2100000.00
3111001	District	HEALTH & SAFETY	26011.20
3200001	District	ROUTINE MAINTENANCE	750000.00
3200001	District	MAINT/RENOV	2239467.00
3200751	Hickory Tree Elem	REPLACE FIRE ALARM SYSTEM	170000.00
3200751	Mill Creek Elem	REPLACE FIRE ALARM SYSTEM	170000.00
3200751	Pleasant Hill Elem	REPLACE FIRE ALARM SYSTEM	170000.00
3200751	Parkway Middle	REPLACE FIRE ALARM SYSTEM	170000.00
3201041	Denn John Middle	SCHOOL ENTRANCE DOORS	40000.00
3201041	Neptune Middle	DOORS/DOOR HARDWARE	100000.00
3201041	Ventura Elem	DOORS/DOOR HARDWARE	10000.00
3201041	Hickory Tree Elem	DOORS/DOOR HARDWARE	85000.00
3201041	Parkway Middle	DOOR REPLACEMENT	30000.00
3201041	Poinciana High	DOORS/DOOR HARDWARE	100000.00
3201051	District	TRAILER MOUNTED GENERATOR/CHILLER	150000.00
3201061	Denn John Middle	ACOUSTIC PANELS	25000.00
3201061	Michigan Ave Elem	NOISE ABATEMENT	30000.00
3201081	TECO	VENT HOOD IN CAFETERIA	50000.00
3201131	Chestnut Elem	SIDEWALK	12000.00
3201131	District	SIDEWALK EROSION/RAINFALL RUNOFF	150000.00
3202121	St. Cloud Middle	DRAINAGE	150000.00
3202121	Gateway High	DRAIN PROBLEM BLDG 16 & 17	50000.00
3202131	Neptune Middle	PAINT EXTERIOR	125000.00
3202131	Gateway High	EXTERIOR PAINT	75000.00
3202131	Lakeview Elem	PAINT INTERIOR	175000.00
3202131	Lakeview Elem	PAINT EXTERIOR	50000.00
3202131	Parkway Middle	PAINT INTERIOR	190000.00
3202131	Parkway Middle	PAINT EXTERIOR	50000.00
3202131	Cypress Elem	PAINT INTERIOR	60000.00
3202151	Narcoossee Comm	PARKING LOT RENOVATION	35000.00
3202151	Discovery Intermed	PARKING LOT RENOVATION	35000.00
3202151	Kissimmee Elem	PARKING LOT RENOVATION	35000.00
3202151	Denn John Middle	PARKING LOT RENOVATION	35000.00
3202151	Kissimmee Middle	PARKING LOT RENOVATION	35000.00
3202151	Reedy Creek Elem	PARKING LOT RENOVATION	35000.00

3202151	Horizon Middle	PARKING LOT RENOVATION	35000.00
3202151	Boggy Creek Elem	DRIVEWAY REDESIGN	200000.00
3202151	Mill Creek Elem	PARKING LOT RENOVATION	35000.00
3202151	Celebration K-8	PARKING LOT RENOVATION	35000.00
3202151	Poinciana Elem	PARKING LOT RENOVATION	35000.00
3202151	Partin Settlement	PARKING LOT RENOVATION	30000.00
3202151	New Beginnings	PARKING LOT RENOVATION	70000.00
3202161	Horizon Middle	CARPET REPLACEMENT	45000.00
3202161	Lakeview Elem	FLOORING REPLACEMENT	180000.00
3202161	Poinciana High	CARPET REPLACEMENT	40000.00
3202181	District	PLAYGROUND RENEWALS	500000.00
3202201	St. Cloud Middle	SLIP HAZARD	50000.00
3202271	Hickory Tree Elem	CAFETERIA - VCT REPLACEMENT	65000.00
3202271	Mill Creek Elem	VCT REPLACEMENT	120000.00
3202271	Parkway Middle	VCT REPLACEMENT	120000.00
3202301	Boggy Creek Elem	REPLACE CHILLER	140000.00
3202301	Mill Creek Elem	HVAC REPLACEMENT	2000000.00
3202301	Celebration K-8	HVAC - DESIGN	10000.00
3202301	Lakeview Elem	HVAC - REPLACEMENT IN ADMIN BLDG	225000.00
3202301	Deerwood Elem	REPLACE CHILLERS	350000.00
3202301	Poinciana High	HVAC REPLACEMENT	100000.00
3202301	Cypress Elem	REPLACE CHILLERS	350000.00
3202301	District	CARRIER CHILLER COIL PROBLEMS	250000.00
3202311	Celebration HS	FENCING	15000.00
3202311	Harmony High	FENCING - TENNIS COURT	100000.00
3202321	Reedy Creek Elem	RENOVATE GROUP RESTROOMS - DESIGN	20000.00
3202321	Boggy Creek Elem	REPLACE METAL RESTROOM STALLS	40000.00
3202331	District	COVERED PICK-UP EXPANSION	350000.00
3202431	Poinciana High	HALLWAY LIGHTING	25000.00
3202431	OCSA	EXTERIOR LIGHTING	50000.00
3202511	Discovery Intermed	ATHLETIC FIELD RENOVATIONS	300000.00
3202571	Parkway Middle	INTERCOM HEAD END REPLACEMENT	150000.00
3202571	Poinciana High	INTERCOM HEAD END REPLACEMENT	200000.00
3202641	Poinciana High	EXTERIOR BLOCK SEALING/WNDW CAULK	100000.00
3202641	Zenith	COAT EXTERIOR SPANISH TILE	60000.00
3202651	District	REKEY MDF & IDF CLOSETS TO STANDARD	50000.00
3202661	Horizon Middle	BACKDROP CURTAIN ON CAFETERIA STAGE	30000.00
3202661	Boggy Creek Elem	BACKDROP CURTAIN ON CAFETERIA STAGE	30000.00
3202671	Neptune Middle	PROPANE RE-PIPING	5000.00
3202671	Pleasant Hill Elem	PROPANE RE-PIPING	5000.00
3202671	Parkway Middle	PROPANE RE-PIPING	5000.00
3202701	Thacker Ave Elem	UPGRADE SEWER SYSTEM	100000.00
3202751	Thacker Ave Elem	WINDOWS	300000.00
3202771	Neptune Middle	UPGRADE BURGLAR DETECTION SYSTEM	20000.00
3202771	Celebration K-8	INTRUSION DETECTION REPLACEMENT	15000.00
3202771	PATHS	INTRUSION DETECTION INSTALLATION	15000.00
3202771	New Beginnings	INTRUSION DETECTION REPLACEMENT	15000.00
3202791	TECO	ELECTRICAL UPGRADE	15000.00
3202791	Harmony High	ELECTRICAL UPGRADES -FASHION PROD CL	15000.00
3202861	Cypress Elem	CLEAN POWER	550000.00
3203001	Hickory Tree Elem	MDF AREA - INSTALL WALL	25000.00
3203001	Mill Creek Elem	MDF AREA - INSTALL WALL	25000.00

3203001	Celebration K-8	ENCLOSE OPEN AREA/CARPET REPL	200000.00
3203001	Lakeview Elem	MDF AREA - INSTALL WALL	25000.00
3203001	OCSA - Performing	AUDITORIUM/BANQUET HALL REMODELING	2200000.00
3203301	Osceola HS	COMPREHENSIVE RENOVATION	248203.00
3203301	Thacker Ave Elem	CASE WORK	300000.00
3203301	St. Cloud HS	COMPREHENSIVE RENOVATION	200000.00
3203301	Mill Creek Elem	CASE WORK	125000.00
3203301	PATHS	OFFICE SPACE - DESIGN	12000.00
3203301	Celebration HS	SHELVING	5000.00
3203301	Harmony High	CONST TECH CLASSROOM SAFETY	10000.00
3206101	District	HYDRANTS/FIRE ACCESS LANES	300000.00
3600601	Neptune Middle	RENOVATE ESE RESTROOMS TO ADA	125000.00
3901991	District	SOLAR ENERGY INITIATIVES	40000.00

Total tax expenditures \$50,132,539

## **FUND 400**

### **SPECIAL REVENUE FUND BUDGET**

This fund is comprised of two major sections; Food Service and Special Revenue-Other. The Food Service portion is used to report revenues and expenditures of the district's food service program. The funds to support this program come primarily from federal sources and from fees charged for meals served. Some state support is also provided. No additional dollars are added by the district to subsidize the food service program.

The Special Revenue-Other portion is used to report federal entitlements and grants received by the district. The budget presented represents federal project balances carried forward from the 2006-07 fiscal year as well as projects approved by the board to date.

ESTIMATED REVENUE  
SPECIAL REVENUE FUNDS  
FOOD SERVICE  
2007-08  
FISCAL YEAR

FEDERAL MONEY RECEIVED THROUGH THE STATE:

National School Lunch Act	260	13,905,825.00
U.S.D.A. Donated Commodities	265	886,442.00
Cash in Lieu of Commodities	266	3,379.00
TOTAL FEDERAL		14,795,646.00

STATE SOURCES:

Food Service Supplement	338	949,638.00
Miscellaneous - State	390	6,867.00
TOTAL STATE		956,505.00

LOCAL SOURCES:

Interest	430	131,765.00
Food Service	450	5,246,765.00
Miscellaneous - Local	490	380,644.00
TOTAL LOCAL		5,759,174.00

TOTAL ESTIMATED REVENUE AND REMITTANCES 21,511,325.00

BALANCE AT BEGINNING OF YEAR:

Reserve for Inventory		587,110.52
Reserve for Encumbrances	2720	110,994.99
Unreserved Fund Balance	2769	4,420,957.84

TOTAL FUND BALANCE 5,119,063.35

TOTAL ESTIMATED REVENUE, REMITTANCES, TRANSFERS,  
AND BALANCE 26,630,388.35

2007-08 SCHOOL LUNCH AND BREAKFAST PRICES:

<u>LUNCH</u>	<u>BREAKFAST</u>
\$1.75 K-5	\$ .75 Regular
1.75 6-8	.30 Reduced
2.00 9-12	.40 Reduced
2.50 Adult	.50 Extra Milk
	.35 Juice
	1.25 Adult

**FOOD SERVICE  
2007 - 08 BUDGET APPROPRIATION AND FUND BALANCE**

7600	<b>FOOD SERVICE</b>	
	100 Salaries	\$7,225,142.00
	102 Salaries - Overtime	\$1,245,232.39
	104 Terminal Annual Leave	\$0.00
	105 Salaries - Sick Leave Buy Back	\$0.00
	210 Retirement	\$715,676.80
	220 Social Security	\$555,723.73
	230 Group Insurance	\$2,443,359.68
	240 Workers' Compensation	\$90,000.00
	310 Purchased Service	\$80,468.75
	311 Fingerprinting	\$7,000.00
	312 Drug Testing	\$1,000.00
	330 Travel	\$35,875.00
	331 Administrative Travel	\$6,500.00
	350 Repairs and Maintenance	\$70,181.00
	360 Rentals	\$15,675.00
	370 Communications	\$17,450.00
	371 Postage	\$50.00
	390 Other Purchased Services	\$148,600.00
	410 Natural Gas	\$23,600.00
	420 Propane or Bottled Gas	\$65,500.00
	430 Electricity	\$0.00
	450 Gasoline	\$12,000.00
	460 Diesel Fuel	\$12,000.00
	510 Supplies	\$1,982,119.15
	530 Periodicals	\$10.00
	540 Grease and Oil/Other	\$500.00
	550 Repair Parts	\$3,500.00
	560 Tires and Tubes	\$1,000.00
	570 Food	\$7,150,000.00
	580 USDA Donated Foods	\$115,010.40
	590 Other Materials and Supplies	\$342,000.00
	595 Pest Control	\$31,185.00
	622 AV Material	\$50.00
	630 Bldgs. & Fixed Equipment	\$5,000.00
	641 Furniture, Fixtures & Equipment (prop. rec.)	\$45,625.00
	642 Furniture, Fixtures & Equipment (no prop. rec.)	\$33,523.99
	643 Capitalized Computer Equipment	\$5,000.00
	644 Non-capitalized Computer Equipment	\$5,000.00
	652 Motor Vehicles Other Than Buses	\$16,762.10
	670 Improvements Other Than Buildings	\$50.00
	680 Remodeling & Renovations	\$10,000.00
	691 Capitalized Software	\$5,000.00
	692 Non-capitalized Software	\$500.00
	730 Dues and Fees	\$56,675.00
	750 Other Personnel Services	\$29,450.00
	790 Misc Exp/Indirect Cost	\$2,000.00
	<b>TOTAL APPROPRIATIONS</b>	<b>\$22,610,994.99</b>
	Total Fund Balance	\$4,019,393.36
	<b>TOTAL APPROPRIATIONS AND FUND BALANCE</b>	<b>\$26,630,388.35</b>

**ESTIMATED REVENUES  
SPECIAL REVENUE FUNDS - OTHER  
2007-08 FISCAL YEAR**

Revenue Source	Acct. #	Estimated Amt.
<b>FEDERAL DIRECT:</b>		
Head Start	130	-
Civil Rights Act Title IV	140	-
Emergency School Assistance	161	-
Employment Training Act	170	-
Community Action Program	180	-
R.O.T.C.	191	-
<b>FEDERAL MONEY RECEIVED THROUGH THE STATE:</b>		
Vocational Education Act	201	208,613.08
Medicaid	202	-
Employment Training Act	220	-
Eisenhower	226	-
Safe & Drug Free	227	31,487.04
IDEA, PL94-142	230	8,177,120.63
Title I Targeted Assistance	240	6,319,112.00
Adult Basic Education	251	125,043.73
Higher Education Act (EPDA)	252	-
Vocational Rehabilitation	253	-
Nutrition Education & Training Program	268	-
Innovative Education Program Strategies	270	17,984.48
Other Federal Through State	290	3,779,967.61
Emergency Immigrant	293	1,145,691.15
<b>Total Federal</b>		<b>19,805,019.72</b>
<b>STATE SOURCES:</b>		
Diagnostic and Learning Resource Centers	335	-
<b>Total State</b>		<b>-</b>
<b>LOCAL SOURCES:</b>		
Interest, Including Profit on Investments	430	-
Gifts, Grants, and Bequests	440	-
Pre-K Early Intervention	472	1,061,622.65
Extended Day	473	2,155,294.36
<b>Total Local</b>		<b>3,216,917.01</b>
<b>REMITTANCE FROM OTHERS</b>	<b>500</b>	<b>-</b>
<b>INCOMING TRANSFERS:</b>		
From General Fund	610	239,040.00
From Capital Project Funds	630	-
		<b>-</b>
<b>TOTAL ESTIMATED REVENUE, REMITTANCES, AND TRANSFERS</b>		<b>23,260,976.73</b>
<b>BALANCE AT BEGINNING OF YEAR</b>		
Reserve for Encumbrances	2610	-
Unreserved Fund Balance	2710	84,346.78
		<b>84,346.78</b>
<b>TOTAL FUND BALANCE</b>		<b>84,346.78</b>
<b>TOTAL ESTIMATED REVENUES, REMITTANCES, TRANSFERS &amp; BALANCE</b>		<b>23,345,323.51</b>

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## **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. The premium revenue 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 School Board self-insures its general and auto liability portion of its property/casualty program. This loss fund is also recorded in the Internal Service Fund.

THE SCHOOL DISTRICT OF OSCEOLA COUNTY  
HEALTH & LIFE INSURANCE TRUST FUND  
PROJECTED BUDGET FOR 2007-2008

ESTIMATED REVENUES AND FUND BALANCE:

TOTAL FUND BALANCE 07/01/2007 \$ 2,015,464.37

PREMIUM CONTRIBUTIONS:

Board EMPLOYEES	\$ 36,272,089.00	
HMO 1/2 Family Contribution	\$ 112,024.00	
HMO Employee + Spouse	\$ 1,119,360.00	
HMO Employee + Child(ren)	\$ 993,930.20	
HMO Family Contribution	\$ 3,070,413.50	
OAPlus 1/2 Family Contribution	\$ 1,760.00	
OAPlus Employee + Spouse	\$ 38,400.00	
OAPlus Employee + Child(ren)	\$ 55,301.40	
OAPlus Family Contribution	\$ 78,400.00	
POS Employee Only	\$ 76,659.00	
POS 1/2 Family Contribution	\$ 5,827.20	
POS Employee + Spouse	\$ 70,566.70	
POS Employee + Child(ren)	\$ 48,657.60	
POS Family Contribution	\$ 93,324.00	
RETIREES/COBRA/LOA	\$ 1,937,083.00	
TOTAL PREMIUM CONTRIBUTION	\$ 43,973,795.60	
ESTIMATED INTEREST REVENUE	\$ 300,000.00	
GROUP LIFE CONTRIBUTIONS	\$ 745,199.00	\$ 45,018,994.60

TOTAL ESTIMATED REVENUE & FUND BALANCE \$ 47,034,458.97

ESTIMATED APPROPRIATIONS:

-3100 PROFESSIONAL & TECHNICAL SERVICES:

CONEXIS-FSA ADMIN FEE	\$ 12,000.00
CIGNA-FSA ADMIN FEE	\$ 18,000.00
BENEFIT ONE-COBRA ADMIN FEE	\$ 30,000.00
CIGNA HEALTHCARE-ADMIN FEE	\$ 3,632,124.00
WAKELY CONSULTING-ACTUARY	\$ 10,000.00

TOTAL PROFESSIONAL/TECHNICAL SERVICES \$ 3,702,124.00

-3200 INSURANCE & BOND PREMIUMS:

DPP UNUM GOLD PREMIUM	\$ 50,000.00
GROUP LIFE/AD&D PREMIUM	\$ 745,199.00
HIP DENTAL	\$ 163,445.00
HIP/DPP VISION	\$ 39,036.00
SPECIFIC PREMIUM	\$ 406,099.00

TOTAL PREMIUM EXPENSE \$ 1,403,779.00

-5100 SUPPLIES: \$ 20,000.00

-6400 FURNITURE, FIXTURES & EQUIPMENT: \$ 10,000.00

-7700 CLAIMS EXPENSE:

HOSPITAL INDEMNITY	\$ 500,000.00
MEDICAL & PHARMACY CLAIMS	\$ 39,900,000.00

TOTAL CLAIMS EXPENSE \$ 40,400,000.00

TOTAL ESTIMATED APPROPRIATIONS \$ 45,535,903.00

RESERVE FOR CLAIMS \$ 1,498,555.97

TOTAL ESTIMATED APPROPRIATIONS & RESERVE \$ 47,034,458.97

THE SCHOOL DISTRICT OF OSCEOLA COUNTY  
CASUALTY LOSS FUND  
PROJECTED BUDGET FOR 2007-2008

ESTIMATED REVENUES AND LOSS FUND RESERVE:

LOSS FUND RESERVE 07/01/2007		\$ 2,193,648.31
REVENUE:		
Property, Fleet & W/C Ins - Dept	\$ 239,030.04	
Property, Fleet & W/C Ins - School	\$ 707,130.54	
Property, Fleet & W/C Ins - Transp & Maint	<u>\$ 49,797.93</u>	
TOTAL REVENUE		\$ 995,958.50
TOTAL ESTIMATED REVENUE & LOSS FUND RESERVE		\$ 3,189,606.81

ESTIMATED APPROPRIATIONS:

SELF-INSURED CLAIMS EXPENSE:		
Casualty Loss Fund Contribution	<u>\$ 495,958.50</u>	
TOTAL CLAIMS EXPENSE	\$ 495,958.50	
TOTAL ESTIMATED APPROPRIATIONS		\$ 495,958.50
LOSS FUND RESERVE 06/30/2008		\$ 2,693,648.31
TOTAL EST APPROP & RESERVE		\$ 3,189,606.81