

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

**SUPERINTENDENT'S
PROPOSED BUDGET**

2007-08



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KISSIMMEE, FLORIDA

AN EQUAL OPPORTUNITY EMPLOYER

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**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	393,861,870	362,694,560	31,167,310 8.6%
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	5.052	5.022	0.030 0.6%
Total Millage	7.772	7.782	(0.010) -0.1%
Health Insurance per Employee	5,126	4,880	246 5.0%

Superintendent's Proposed Budget Executive Summary 2007-08

Introduction

The Superintendent's Proposed Budget for the 2007-08 fiscal year is made up of five major funds. Each fund has its unique types of revenues and appropriations designed to accomplish specific purposes. The particular funds used are based on standards established by the Governmental Accounting Standards Board. The particular classifications of revenues and appropriations are based on guidelines from the Florida Department of Education. The budget is designed to support the goals established by the Superintendent in conjunction with the School Board. The budget is also designed to comply with requirements established by the Florida Legislature.

Millage Rates

Millage rates are approved by the School Board and applied to the taxable value of property as established by the local Property Appraiser. One mill is essentially one dollar of tax for each thousand dollars of taxable value. The millage rates are divided into two major categories: operating and capital.

There are three specific millages levied for operations. These millages are Required Local Effort, Discretionary, and Supplemental Discretionary.

The Required Local Effort millage is based on a total dollar amount established by the Legislature and an average rate based on FDOE calculations. The only differences in the amounts levied between districts are due to differing assessment levels by the property appraisers. This millage must be levied in order to receive any state funds. The School Board has the discretion to levy the full RLE amount or to levy none. They cannot levy more nor less.

The maximum amount that can be levied for the Discretionary millage is established by the Legislature. The School Board has the option to levy up to the maximum amount or may levy a lesser amount. If the maximum millage of .510 is levied and will not generate at least the State average per student, the State will provide additional funds to bring the total up to State average. This year the State average is \$330.05 per student.

The Supplemental Discretionary millage is an amount that will generate \$100 per student. The maximum amount this millage can be is .25 mills. If the .25 mills will generate more than \$100 per student, the district may only levy the millage that will

generate \$100 per student, or .210 mills for 2007-08. The School Board has the option to levy this millage only if they levy the maximum Discretionary millage.

The Legislature authorizes districts to levy up to 2 mills for a Capital Projects millage. These funds can only be used for legal capital projects that are advertised in the local newspaper. The School Board has the discretion to levy up to the maximum millage rate.

The Florida Constitution places an overall 10 mill cap on all millages which have not been approved by voters. Even though the proposed millage rates are the maximums allowed by law, they will still be 2.228 mills below the Constitutional limit. A statutory change now allows districts to levy this difference for operational purposes for a period of not more than four years if approved through a local referendum.

General Fund

The General Fund is the operating budget of the school district. The estimated revenues for this fund increased by 8.6% over the estimated revenues included in last year's original budget. Included in these revenue numbers is an amount for Class Size Reduction (\$55.6 million). These funds are intended to provide additional staff and resources to reduce core class sizes to comply with the Constitutional Amendment. Compliance will be measured on a school-wide basis for 2007-08. Compliance for each core classroom will be required in 2008-09. If the district meets its class size targets and still has funds remaining in this area, the funds may be used for any lawful operating expenditure with priority given to increase salaries of classroom teachers.

In 2005-06 the State Legislature created a new categorical fund for Reading Instruction. This fund has been funded again this year. Osceola County School District will receive approximately \$2.3 million for this program. The funds must be used for a comprehensive, district-wide system of research-based reading instruction. Many of the funds for this program were derived by redirecting funds previously allocated for Summer Reading Camps and for Teacher Training for reading.

When compared to the assumptions in the prior original budget, projections for unweighted and weighted student FTE (Full-Time Equivalent Membership) increased by .3% and .5%, respectively.

Debt Service Fund

This fund is used to retire the indebtedness the school district has incurred for construction projects. Except for the elimination of revenues from a Debt Service millage, there were no significant changes in the Debt Service Fund this year as compared to last year.

Capital Projects Fund

This fund is used to record the revenues and expenditures for construction and renovation of school and ancillary facilities. This budget includes funds for several renovation/remodeling projects, facility upgrades for technology, funds to correct health/safety deficiencies, funds for additional school buses, and funds to transfer to the Debt Service Fund to cover principal and interest payments on long-term debt issued to fund construction projects. Some revenues recorded in this fund are transferred to the General Fund to pay for portable rentals and maintenance on school facilities.

The State Legislature provided funding statewide in the amount of \$650 million for the Classrooms for Kids program to provide additional facilities to move toward the goals established in the class size reduction constitutional amendment. Our district received \$35.3 million from this source.

The impact fee rates have been adjusted to match the amounts recommended in the study recently completed by Randy Young.

The revenue amount projected from the local capital improvement tax (2-mill) was adjusted to reflect a dramatic increase in the county's tax base. This tax base increased by 21.5% over the previous year, even considering the adjustment limitations required by the Save Our Homes amendment.

This budget provides for the purchase of the Sports Authority building in September, 2007.

Funding in this budget for new construction projects include land purchases for two elementary and one middle school. It includes planning funds for one middle school. It also includes construction funds for two elementary schools, one middle school, and the required school board contributions for the Flora Ridge Educational Facility Benefit District.

Special Revenue Fund

This fund is comprised of two major sections; Food Service and Special Revenue-Other. The Food Service program is supported primarily from Federal sources and from fees charged for meals served. No additional dollars are added by the district to support the Food Service program. The Food Service revenues include no increase in the price of meals.

Special Revenue-Other is used to report Federal entitlements and grants. The district's Extended Day Program is also included in this fund. The budget presented represents project balances carried forward from the 2006-07 fiscal year and any projects approved to date by the Board. Other amounts will be added to this fund during the year as projects are approved.

Internal Service Fund

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. Contributions per employee for 2007-08 have increased by 10% over those for 2006-07 to \$5126 per employee.

Since the School Board decided to self-insure its general and auto liability portion of its property/casualty program, the loss fund is recorded in this Internal Service Fund. This loss fund will be increased by \$500 thousand per year until the \$5 million target is achieved.

NOTICE OF PROPOSED TAX INCREASE

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

Last year's property tax levy

A. Initially proposed tax levy.....	<u>\$ 171,119,959</u>
B. Less tax reductions due to Value Adjustment Board and Other assessment changes.....	<u>\$ 1,032,148</u>
C. Actual property tax levy.....	<u>\$ 170,087,811</u>
This year's proposed tax levy.....	<u>\$ 206,374,025</u>

A portion of the tax levy is required under state law in order for the school board to receive \$159,036,836 in state education grants.

The required portion has increased by 9.30 percent, and represents approximately seven tenths of the total proposed taxes.

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

All concerned citizens are invited to a public hearing on the tax increase to be held on July 31, 2007 at 5:05 p.m. at the Osceola District Administration Center, 817 Bill Beck Boulevard, Kissimmee, Florida.

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

Size and Placement Requirements:

One quarter page, headline no smaller than 18 point type NOT placed in legal or classified section.

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The Osceola County School Board will soon consider a measure to continue to impose a 2.0 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of 5.772 mills for operating expenses and is proposed solely at the discretion of the school board.

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

The capital outlay tax will generate approximately \$50,451,704 to be used for the following projects:

CONSTRUCTION & REMODELING:

- Purchase of Land for future school sites
- Various new construction projects as listed in the Educational Plant Survey

MAINTENANCE, RENOVATION, AND REPAIR:

- Repairs and Set-up Costs for Portable Classrooms
- Corrections to Health and Safety Code Violations
- District-wide cyclical renovations
- Heating, Ventilation and Air Conditioning Installation and Repairs at Schools and Ancillary Facilities
- General school facility maintenance
- Upgrade/replace utility control, fire alarm and suppression, security alarm, burglar detection and video surveillance Systems
- Replacement of doors and door hardware
- Comprehensive renovation of Osceola High School and St. Cloud High School
- Renovate restrooms at Boggy Creek Elementary, Reedy Creek Elementary and Neptune Middle School
- Carpeting/Tile at Schools and Ancillary Buildings
- Electrical, Data and Communication Upgrades/Retrofit
- Replace locks
- Lighting
- Propane re-piping
- Moisture problem corrections
- Replace windows
- Sidewalks and Covered Walkways and Pick-up areas
- Noise abatement
- Stage curtains
- Case work and shelving
- Drainage and Grading at Schools
- Interior and exterior painting and wall covering
- Parking Lot/Driveway Installation/Repair/Replacement
- Playground and Athletic Field Improvements and Equipment
- Fencing
- Upgrade sewer system at Thacker Avenue Elementary
- Enclose MDF areas
- Enclose open area at Celebration K-8 School
- Remodel Auditorium/Banquet Hall area at Osceola County School of the Arts
- Office space at PATHS
- Safety renovations in Harmony High School Construction Technology classroom
- Install additional fire hydrants, access lanes and fire main loops
- Solar energy initiatives

MOTOR VEHICLE PURCHASES

- Purchase of sixty-seven (67) School Buses
- Lease/purchase of 66 School Buses
- Lease/purchase portable moving equipment

NEW AND REPLACEMENT EQUIPMENT

- Educational Technology Equipment (Computer Labs/Networks)
- School Furniture and Equipment
- Modular classroom portables
- Trailer-mounted generator/chiller

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

Kissimmee Elementary
Poinciana High School
Horizon Middle School
Kissimmee Middle School
High School AAA – Celebration High School
High School DDD – Osceola County School of the Arts
Black Box Theatres/Auditoriums at Osceola High School, St. Cloud High School and Poinciana High School
Classrooms and chiller plant at Osceola High School
Elementary G – Chestnut Elementary
High School EEE

PAYMENTS FOR RENTING AND LEASING EDUCATION FACILITIES AND SITES

One (1) Year Lease of Portable Classrooms and Classroom space
Elementary School at Bellalago

All concerned citizens are invited to a public hearing to be held on July 31, 2007 at 5:05 p.m. at the Osceola District Administrative Center, 817 Bill Beck Boulevard, Kissimmee, Florida.

A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

BUDGET SUMMARY

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL BOARD OF OSCEOLA COUNTY, FLORIDA ARE 12.3 % MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

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:	7.772

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	PERMANENT FUND	TOTAL ALL FUNDS
Federal	\$300,000.00	\$34,600,665.72					\$34,900,665.72
State Sources	\$242,920,289.00	\$956,505.00	\$1,705,703.75	\$93,915,550.00			\$339,498,047.75
Local Sources	\$150,641,581.00	\$8,976,091.01	\$12,170,360.52	\$96,982,662.00	\$46,014,953.10		\$314,785,647.63
TOTAL SOURCES	\$393,861,870.00	\$44,533,261.73	\$13,876,064.27	\$190,898,212.00	\$46,014,953.10	\$0.00	\$689,184,361.10
Transfers In	\$12,929,137.00	\$239,040.00	\$21,072,094.34	\$3,797,440.50			\$38,037,711.84
Nonrevenue Sources							\$0.00
FUND BALANCES (JULY 1, 2007)	\$54,564,462.00	\$4,609,905.35	\$1,804,249.26	\$206,444,756.67	\$4,777,508.86		\$272,200,882.14
TOTAL REVENUES, TRANSFERS AND BALANCES	\$461,355,469.00	\$49,382,207.08	\$36,752,407.87	\$401,140,409.17	\$50,792,461.96	\$0.00	\$999,422,955.08
EXPENDITURES							
Instruction	\$263,737,962.41	\$11,316,379.94					\$275,054,342.35
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	\$1,778,378.88	\$1,220,423.73					\$2,998,802.61
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	\$1,902,270.13	\$1,304,036.05					\$3,206,306.18
School Administration	\$21,135,786.57						\$21,135,786.57
Facilities Acquisition & Construction	\$6,351,569.83			\$269,821,944.00			\$276,173,513.83
Fiscal Services	\$2,006,940.12						\$2,006,940.12
Food Services	\$0.00	\$22,610,994.99					\$22,610,994.99
Central Services	\$7,237,961.61	\$50,967.67			\$46,031,861.50		\$53,320,790.78
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
TOTAL EXPENDITURES	\$417,234,510.15	\$45,871,971.72	\$31,159,155.61	\$269,821,944.00	\$46,031,861.50	\$0.00	\$810,119,442.98
TRANSFERS OUT	\$239,040.00		\$3,797,440.50	\$34,001,231.34			\$38,037,711.84
FUND BALANCES - (June 30, 2008)	\$43,881,918.85	\$3,510,235.36	\$1,795,811.76	\$97,317,233.83	\$4,760,600.46		\$151,265,800.26
TOTAL EXPENDITURES, TRANSFERS & BALANCES	\$461,355,469.00	\$49,382,207.08	\$36,752,407.87	\$401,140,409.17	\$50,792,461.96	\$0.00	\$999,422,955.08

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

2007-08 SCHOOL ESTIMATED TAX RATE				
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%
TOTAL MILLAGE	7.782	7.772	-0.010	-0.13%

(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	\$884	\$5
Discretionary	\$89	\$89	\$0
Additional Discretionary	\$44	\$37	(\$7)
Capital Projects	\$350	\$350	\$0
Debt Service	\$0	\$0	\$0
TOTAL	\$1,362	\$1,360	(\$2)

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
Subtotal Operating	7.432	7.547	7.104	7.213	6.804	6.717	6.464	6.466	6.479	6.229	6.129	5.782	5.772
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
Total Millage	10.133	10.212	9.719	9.773	9.270	9.231	8.871	8.812	8.798	8.514	8.367	7.782	7.772
Percentage Change		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.

**The School District of Osceola County
Summary of Five Funds
2006-07**

Fund	2007-08	2006-07	Difference
General Fund	461,355,469	407,748,859	53,606,610
Debt Service	36,752,408	44,382,594	(7,630,186)
Capital Projects	401,140,409	280,544,559	120,595,850
Special Revenue - Food Service	26,036,884	25,298,043	738,841
Special Revenue - Other	23,345,324	18,885,550	4,459,774
Special Revenue Total	49,382,208	44,183,593	5,198,615
Internal Service	50,792,462	45,538,677	5,253,785
Totals	999,422,956	822,398,282	177,024,674

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
FEDERAL:				
ROTC	191	300,000	200,000	100,000
Total Federal		<u>300,000</u>	<u>200,000</u>	<u>100,000</u>
STATE:				
Florida Educational Finance Program*	310	159,036,836	166,948,750	(7,911,914)
Workforce Development	315	5,234,340	5,017,236	217,104
Adults with Disabilities	318	28,000	43,756	(15,756)
CO & DS Withheld for Administrative Expense	323	32,000	21,680	10,320
Teachers Lead Program	334	967,543	887,242	80,301
Instructional Materials	336	5,922,818	5,919,731	3,087
State License Tax	343	150,000	150,000	0
District Discretionary Lottery Funds	344	2,173,799	2,568,766	(394,967)
Transportation	354	9,959,061	10,050,637	(91,576)
Class Size Reduction	355	55,630,344	42,921,213	12,709,131
School Recognition Funds	361	1,986,208	845,161	1,141,047
Voluntary Prekindergarten	371	1,799,340	1,905,336	(105,996)
Miscellaneous State	399	0	159,386	(159,386)
Total State		<u>242,920,289</u>	<u>237,438,894</u>	<u>5,481,395</u>
LOCAL:				
District School Tax - RLE (5.052 mills)	411	127,441,005	104,908,277	22,532,728
- Discretionary (.510 mills)	411	12,865,185	10,653,768	2,211,417
- Additional Discretionary (.210 mills)	411	5,297,429	5,222,435	74,994
Tax Redemptions	421	250,000	250,000	0
Interest, Including Profit on Investments	431	2,000,000	1,600,000	400,000
Gifts, Grants, & Bequests	440	307,496	0	307,496
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)
Miscellaneous Local Sources	495	2,210,466	1,750,566	459,900
Total Local		<u>150,641,581</u>	<u>125,055,666</u>	<u>25,585,915</u>
TOTAL ESTIMATED REVENUES		<u>393,861,870</u>	<u>362,694,560</u>	<u>31,167,310</u>
OTHER FINANCING SOURCES:				
Transfers In	630	12,929,137	8,686,142	4,242,995
Total Other Financing Sources		<u>12,929,137</u>	<u>8,686,142</u>	<u>4,242,995</u>
TOTAL EST REV & OTHER FINANCING SOURCES		<u>406,791,007</u>	<u>371,380,702</u>	<u>35,410,305</u>
FUND BALANCE AT BEGINNING OF YEAR:				
Reserve for Categorical Carry-over Programs	2810	400,000	153,421	246,579
Reserve for Encumbrances	2820	2,320,202	2,466,473	(146,271)
Designated for Inventory	2863	1,958,421	1,901,086	57,335
Designated Specific Appropriations	2863	7,085,839	4,968,820	2,117,019
Undesignated Fund Balance	2869	42,800,000	26,878,357	15,921,643
Total Beginning Fund Balance	2800	<u>54,564,462</u>	<u>36,368,157</u>	<u>18,196,305</u>
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		461,355,469	407,748,859	53,606,610

* 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	27,135,225	27,124,249	10,976	
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>	348,680,350	321,719,518	26,960,832	8.38%
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	9,806,041	7,588,714	2,217,327	
<i>Total Appropriations</i>	417,234,510	385,033,511	32,200,999	8.36%
Transfers Out	239,040	0	239,040	
Contingency and Estimated Ending Fund Balance	43,881,919	22,715,348	21,166,571	
Total Appropriations, Transfers and Balance	461,355,469	407,748,859	53,606,610	13.15%

**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	3,411,334	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	
Total Charter Schools	27,135,225	27,124,249	10,976	0.0% 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				
	348,680,350	321,719,518	26,960,832	8.4%

**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 Curriculum & Instruction	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 School Services	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 School Operations	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 School Support Services	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 Maintenance & Facilities	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 Business & Fiscal Services	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**

	<u>2007-08</u>	<u>2006-07</u>	<u>Difference</u>	<u>Percent</u>
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%

School District of Osceola County
General Fund Line Items
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(0le)	\$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	45	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

School District of Osceola County
General Fund Line Items
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	\$36,928	\$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	\$28,000	\$28,000	\$0	\$28,000	\$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	\$140,600	\$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	\$36,600	\$38,500	\$1,900	\$38,500	\$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	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	\$61,850	\$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	07-08	2007-08	
							Request	Recommended for Funding	Difference
	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
25	1	1	9209	Rodriguez	464	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		Rti 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

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	\$ 1,705,703.75
<u>Local Sources:</u>		
Ad Valorem Taxes	3412	0.00
Sales Tax	3418	11,036,403.00
Lease Payments	3425	1,133,957.52
<u>Incoming Transfers:</u>		
From Capital Projects	3630	21,072,094.34
<u>Fund Balance (July 1, 2007):</u>		
Reserved for Debt Service	2752	<u>1,804,249.26</u>
TOTAL ESTIMATED REVENUES, TRANSFERS, RECEIPTS AND FUND BALANCES		\$ <u><u>36,752,407.87</u></u>

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>3,797,440.50</u>
TOTAL APPROPRIATIONS AND TRANSFERS		\$ 34,956,596.11
<u>Fund Balance (June 30, 2008):</u>		
Reserved for Debt Service	2752	<u>1,795,811.76</u>
TOTAL APPROPRIATIONS, TRANSFERS, AND FUND BALANCES		\$ <u><u>36,752,407.87</u></u>

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 \$ 3,797,441

Fund Balance - June 30, 2007

COBI Bonds - 2004	\$ 317,665
COBI Bonds - 2005	\$ 1,191,142
COBI Bonds - 2006	\$ 1,786,404
2006 PECO Maintenance	\$ 996,267
2007 PECO	\$ 7,419,082
2007 PECO Maintenance	\$ 1,761,231
Capital Outlay & Debt Service	\$ 495,518
2005 Capital Outlay Tax	\$ 1,370,690
2006 Capital Outlay Tax	\$ 3,984,707
2007 Capital Outlay Tax	\$ 18,308,653
2002 Certificates of Participation	\$ 3,423,830
2004 Certificates of Participation	\$ 9,858,236
2007 Certificates of Participation	\$ (134,483)
Sales Tax Proceeds	\$ 13,415,404
Sales Tax Bonds	\$ 50,035,701
2004 Impact Fees	\$ 440,996
2005 Impact Fees	\$ 14,148,695
2006 Impact Fees	\$ 29,405,898
2007 Impact Fees	\$ 41,947,921
Class Size Reduction	\$ 10,936
High Growth Grant	\$ 1,034,051
Denn John Multi-Purpose Bldg	\$ 70,578
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>\$ 206,444,757</u>

Total Estimated Revenues, Non-Revenue Sources,
and Balances \$ 401,140,409

**Capital Projects Budget
2007-2008**

Appropriations, Transfers and Balances:

Appropriations:

Library Books	\$ 1,546,650	
Audio-Visual Materials	\$ 282,459	
Buildings and Additions	\$ 125,651,068	
Furniture, Fixtures and Equipment	\$ 7,870,269	
Computer Equipment	\$ 9,428,059	
Vehicle Purchase	\$ 13,246,982	
Land Purchase	\$ 28,686,242	
Site Improvements	\$ 7,223,063	
Remodeling and Renovations	\$ 75,364,861	
Computer Software	<u>\$ 522,290</u>	
Total Appropriations		\$ 269,821,944

Transfers:

To General Fund	\$ 12,929,137	
To Debt Service Fund	<u>\$ 21,072,094</u>	
Total Transfers		\$ 34,001,231
<u>Fund Balance - June 30, 2008</u>		<u>\$ 97,317,234</u>
Total Appropriations, Transfers and Balance		<u>\$ 401,140,409</u>

FUND 300
2007-2008 ESTIMATED NEW REVENUE & BALANCES
7/24/2007

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	214746.75	226249.01		440995.76	421482.88	19512.88	39U
2005 IMPACT FEES	6835130.43	7313564.42		14148694.85	12872791.76	1275903.09	39W
2006 IMPACT FEES	14108689.46	15297208.64		29405898.10	27993057.83	1412840.27	39Z
2007 IMPACT FEES	40765059.74	1182860.76		41947920.50	33582363.07	8365557.43	39I
2008 IMPACT FEES			44287443.00	44287443.00	40609228.00	3678215.00	3A4
	61923626.38	24019882.83	44287443.00	130230952.21	115478923.54	14752028.67	
CO & DS	464039.07	31478.74	332940.00	828457.81	795265.81	33192.00	360
COBI BONDS	186982.45	130682.58		317665.03	305607.60	12057.43	31I
COBI BONDS - 2005	1042916.26	148225.50		1191141.76	1189203.19	1938.57	31A
COBI BONDS - 2006	1786404.03			1786404.03	1786404.03	0.00	31B
	3016302.74	278908.08	0.00	3295210.82	3281214.82	13996.00	
PECO 2006 MR	784099.12	212168.19		996267.31	996267.31	0.00	34D
	784099.12	212168.19	0.00	996267.31	996267.31	0.00	
PECO 2007	7238010.58	181071.19		7419081.77	7419081.77	0.00	34E
PECO 2007 MR	1605204.53	156026.83		1761231.36	1761231.36	0.00	34E
	8843215.11	337098.02	0.00	9180313.13	9180313.13	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	9627314.23	549266.21	17453815.00	27630395.44	25179386.44	2451009.00	
2002 CERT OF PARTIC	3279095.62	144733.90		3423829.52	3149262.25	274567.27	39Q
2004 CERT OF PARTIC	5582805.44	4275431.01		9858236.45	6489388.12	3368848.33	39Y
2007 CERT OF PARTIC	-134482.95			-134482.95		-134482.95	3A3
	8727418.11	4420164.91	0.00	13147583.02	9638650.37	3508932.65	
SALES TAX PROCEEDS	10362659.43	3052745.04	3797440.50	17212844.97	10790828.68	6422016.29	39J
SALES TAX PROCEEDS	50035700.71			50035700.71	2000000.00	48035700.71	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	1030006.08	4045.00		1034051.08	775736.22	258314.86	39R
(USE 370)DJMS MULTI-PL	68078.15	2500.00		70578.15	32000.80	38577.35	390
PHS INS REIMB	3269871.66	27880.78		3297752.44	50000.00	3247752.44	
REF OF UTILITY-NARC(IM	326404.48			326404.48		326404.48	
RACING COMMISSION	613925.95			613925.95		613925.95	
LCIF	659111.32	158908.80		818020.12	158908.80	659111.32	
SALE OF LAND	99531.08			99531.08		99531.08	
	5036922.64	189289.58	0.00	5226212.22	240909.60	4985302.62	
CO TAX 2005	1141045.55	229644.61		1370690.16	1139464.39	231225.77	37C
CO TAX 2006	3051300.76	933406.64		3984707.40	3423459.48	561247.92	37D
CO TAX 2007	10140599.90	8168053.43		18308653.33	17541902.24	766751.09	37E
CO TAX 2008			52695219.00	52695219.00	50306994.52	2388224.48	37F
SEC 236.25(2)CO TAX	14332946.21	9331104.68	52695219.00	76359269.89	72411820.63	3947449.26	
GRAND TOTAL	164556935.60	41887821.07	194695652.50	401140409.17	303823175.34	97317233.83	

Capital Outlay Line Items 26. J8
as of July 16, 2007

Project	School/Location	Description	Beginning Budget	ADJUST	Account #
3202151	Admin Center	PARKING SPACE RECONFIGURATION	70000.00		34F 9408 3202151 7400 6700 000 0
3202771	Admin Center	INTRUSION DETECTION/ACCESS CONTROL	125000.00		34F 9408 3202771 7400 6810 000 0
3202131	Adult Learning Ctr	PAINT INTERIOR & EXTERIOR	60000.00		34F 9002 3202131 7400 6800 000 0
3202151	Boggy Creek Elem	DRIVEWAY REDESIGN	200000.00		37F 0401 3202151 7400 6700 000 0
3202301	Boggy Creek Elem	REPLACE CHILLER	140000.00		37F 0401 3202301 7400 6810 000 0
3202321	Boggy Creek Elem	REPLACE METAL RESTROOM STALLS	40000.00		37F 0401 3202321 7400 6800 000 0
3202661	Boggy Creek Elem	BACKDROP CURTAIN ON CAFETERIA STAGE	30000.00		37F 0401 3202661 7400 6800 000 0
3002511	Celebration HS	ATHLETIC FACILITIES	106090.00		39J 0902 3002511 7400 6800 000 0
3202311	Celebration HS	FENCING	15000.00		37F 0902 3202311 7400 6700 000 0
3203301	Celebration HS	SHELVING	5000.00		37F 0902 3203301 7400 6800 000 0
3202151	Celebration K-8	PARKING LOT RENOVATION	35000.00		37F 0711 3202151 7400 6700 000 0
3202301	Celebration K-8	HVAC - DESIGN	10000.00		37F 0711 3202301 7400 6810 000 0
3202771	Celebration K-8	INTRUSION DETECTION REPLACEMENT	15000.00		37F 0711 3202771 7400 6800 000 0
3203001	Celebration K-8	ENCLOSE OPEN AREA/CARPET REPL	200000.00		37F 0711 3203001 7400 6810 000 0
3201131	Chestnut Elem	SIDEWALK	12000.00		37F 0957 3201131 7400 6700 000 0
3202771	Curriculum Dev Ctr	INTRUSION DETECTION SYSTEM	10000.00		34F 9102 3202771 7400 6800 000 0
3202131	Cypress Elem	PAINT INTERIOR	60000.00		37F 0851 3202131 7400 6800 000 0
3202301	Cypress Elem	REPLACE CHILLERS	350000.00		37F 0851 3202301 7400 6810 000 0
3202861	Cypress Elem	CLEAN POWER	550000.00		37F 0851 3202861 7400 6810 000 0
3202301	Deerwood Elem	REPLACE CHILLERS	350000.00		37F 0831 3202301 7400 6810 000 0
3201041	Denn John Middle	SCHOOL ENTRANCE DOORS	40000.00		37F 0091 3201041 7400 6800 000 0
3201061	Denn John Middle	ACOUSTIC PANELS	25000.00		37F 0091 3201061 7400 6800 000 0
3202151	Denn John Middle	PARKING LOT RENOVATION	35000.00		37F 0091 3202151 7400 6700 000 0
3202151	Discovery Intermed	PARKING LOT RENOVATION	35000.00		37F 0041 3202151 7400 6700 000 0
3202511	Discovery Intermed	ATHLETIC FIELD RENOVATIONS	300000.00		37F 0041 3202511 7400 6700 000 0
3000861	District	EDUCATIONAL TECHNOLOGY	1383428.00		39J 9505 3000861 7400 6800 000 0
3000971	District	PORTABLE SET-UP/TEAR-DOWN	2350000.00		37F 9404 3000971 7400 6800 000 0
3000981	District	GENERAL SCHOOL FACILITY MAINTENANCE	5625357.00		37F 9505 3000981 9700 9100 000 0
3000991	District	TSF TO DEBT SERVICE	3708892.00		391 9501 3000991 9700 9200 29A 0
3000991	District	TSF TO DEBT SERVICE	5762235.02		391 9501 3000991 9700 9200 29Y 0
3000991	District	TSF TO DEBT SERVICE	3554501.76		37F 9501 3000991 9700 9200 297 0

Project	School/Location	Description	Beginning Budget	ADJUST	Account #
3000991	District	EFBD - BELLALAGO	273612.92		37F 9501 3000991 9700 9200 298 0
3000991	District	TSF TO DEBT SERVICE	4295448.75		37F 9501 3000991 9700 9200 29C 0
3000991	District	TSF TO DEBT SERVICE	499987.50		37F 9501 3000991 9700 9200 29Q 0
3000991	District	TSF TO DEBT SERVICE	2977416.39		37F 9501 3000991 9700 9200 29Y 0
3002971	District	PORTABLE SET-UP/TEAR-DOWN	3700000.00		37F 9501 3002971 9700 9100 000 0
3003501	District	TSF TO OPERATING FOR CHARTER CAP	170280.00		3A2 0866 3003501 9700 9100 000 0
3003501	District	TSF TO OPERATING FOR CHARTER CAP	3433500.00		3A2 9505 3003501 9700 9100 000 0
3111001	District	HEALTH & SAFETY	318511.77		360 9505 3111001 7400 6800 000 0
3111001	District	HEALTH & SAFETY	1786404.03		31B 9505 3111001 7400 6800 000 0
3111001	District	HEALTH & SAFETY	245101.00		34F 9505 3111001 7400 6800 000 0
3111001	District	HEALTH & SAFETY	26011.20		37F 9505 3111001 7400 6800 000 0
3200001	District	MAINT/RENOV	1865908.00		34F 9505 3200001 7400 6800 000 0
3200001	District	ROUTINE MAINTENANCE	750000.00		37F 9403 3200001 7400 6800 000 0
3200001	District	MAINT/RENOV	739467.00		37F 9505 3200001 7400 6800 000 0
3201051	District	TRAILER MOUNTED GENERATOR/CHILLER	150000.00		37F 9505 3201051 7400 6410 000 0
3201131	District	SIDEWALK EROSION/RAINFALL RUNOFF	150000.00		37F 9505 3201131 7400 6700 000 0
3202181	District	PLAYGROUND RENEWALS	500000.00		37F 9505 3202181 7400 6700 000 0
3202301	District	CARRIER CHILLER COIL PROBLEMS	250000.00		37F 9505 3202301 7400 6800 000 0
3202331	District	COVERED PICK-UP EXPANSION	350000.00		37F 9505 3202331 7400 6700 000 0
3202611	District	PLAN REVIEW AND INSPECTIONS	40000.00		34F 9505 3202611 7400 6800 000 0
3202651	District	REKEY MDF & IDF CLOSETS TO STANDARD	50000.00		37F 9505 3202651 7400 6800 000 0
3206101	District	HYDRANTS/FIRE ACCESS LANES	300000.00		37F 9505 3206101 7400 6700 000 0
3900991	District	ENERGY CONSERVATION	60000.00		37E 9505 3900991 7400 6800 000 0
3901991	District	SOLAR ENERGY INITIATIVES	40000.00		37F 9505 3901991 7400 6800 000 0
3008181	Elem L- Poin relief	CONSTRUCTION	18292771.00		39M 9404 3008181 7400 6311 000 0
3008181	Elem L- Poin relief	CONSTRUCTION	10370.00		39M 9404 3008181 7400 6350 000 0
3008181	Elem L- Poin relief	CONSTRUCTION	67400.00		39M 9404 3008181 7400 6370 000 0
3008181	Elem L- Poin relief	CONSTRUCTION	558499.00		39M 9404 3008181 7400 6380 000 0
3008182	Elem L- Poin relief	FF & E - IT	300000.00		39M 9404 3008182 7400 6380 000 0
3008182	Elem L- Poin relief	FF & E - IT	256000.00		39M 9404 3008182 7400 6430 000 0
3008182	Elem L- Poin relief	FF & E - IT	50000.00		39M 9404 3008182 7400 6430 000 0
3008183	Elem L- Poin relief	FF & E - IMC	170000.00		39M 9404 3008183 7400 6100 000 0
3008183	Elem L- Poin relief	FF & E - IMC	695690.00		39M 9404 3008183 7400 6430 000 0
3008183	Elem L- Poin relief	FF & E - IMC	145000.00		39M 9404 3008183 7400 6440 000 0
3008183	Elem L- Poin relief	FF & E - IMC	233810.00		39M 9404 3008183 7400 6440 000 0
3008184	Elem L- Poin relief	FF & E - PURCH	567259.00		39M 9404 3008184 7400 6420 000 0
3008184	Elem L- Poin relief	FF & E - PURCH	131201.00		39M 9404 3008184 7400 6420 000 0
3008191	Elem M-Covington	CONSTRUCTION	18292771.00		39M 9404 3008191 7400 6311 000 0
3008191	Elem M-Covington	CONSTRUCTION	612800.00		39M 9404 3008191 7400 6350 000 0
3008191	Elem M-Covington	CONSTRUCTION	1000.00		39M 9404 3008191 7400 6370 000 0
3008191	Elem M-Covington	CONSTRUCTION	529999.00		39M 9404 3008191 7400 6380 000 0
3008192	Elem M-Covington	FF & E - IT	300000.00		39M 9404 3008192 7400 6380 000 0
3008192	Elem M-Covington	FF & E - IT	256000.00		39M 9404 3008192 7400 6430 000 0
3008192	Elem M-Covington	FF & E - IT	50000.00		39M 9404 3008192 7400 6430 000 0
3008193	Elem M-Covington	FF & E - IMC	170000.00		39M 9404 3008193 7400 6100 000 0

Project	School/Location	Description	Beginning Budget	ADJUST	Account #
3008193	Elem M-Covington	FF & E - IMC	695690.00		39M 9404 3008193 7400 6430 000 0
3008193	Elem M-Covington	FF & E - IMC	145000.00		39M 9404 3008193 7400 6440 000 0
3008193	Elem M-Covington	FF & E - IMC	233810.00		39M 9404 3008193 7400 6440 000 0
3008194	Elem M-Covington	FF & E - PURCH	567259.00		39M 9404 3008194 7400 6420 000 0
3008194	Elem M-Covington	FF & E - PURCH	131201.00		39M 9404 3008194 7400 6420 000 0
3008211	Elem N-Narc relief	LAND	2100000.00		37F 9404 3008211 7400 6600 000 0
3008241	Elem O-West Ridge	LAND	2100000.00		37F 9404 3008241 7400 6600 000 0
3002511	Gateway High	ATHLETIC FACILITIES	106090.00		39J 0601 3002511 7400 6800 000 0
3202121	Gateway High	DRAIN PROBLEM BLDG 16 & 17	50000.00		37F 0601 3202121 7400 6700 000 0
3202131	Gateway High	EXTERIOR PAINT	75000.00		37F 0601 3202131 7400 6800 000 0
3002511	Harmony High	ATHLETIC FACILITIES	106090.00		39J 0922 3002511 7400 6800 000 0
3202311	Harmony High	FENCING - TENNIS COURT	100000.00		37F 0922 3202311 7400 6700 000 0
3202791	Harmony High	ELECTRICAL UPGRADES -FASHION PROD C	15000.00		37F 0922 3202791 7400 6800 000 0
3203301	Harmony High	CONST TECH CLASSROOM SAFETY	10000.00		37F 0922 3203301 7400 6800 000 0
3003501	Hickory Tree Elem	ADDITION - PLANNING	324576.00		39M 0501 3003501 7400 6350 000 0
3200751	Hickory Tree Elem	REPLACE FIRE ALARM SYSTEM	170000.00		37F 0501 3200751 7400 6810 000 0
3201041	Hickory Tree Elem	DOORS/DOOR HARDWARE	85000.00		37F 0501 3201041 7400 6810 000 0
3202271	Hickory Tree Elem	CAFETERIA - VCT REPLACEMENT	65000.00		37F 0501 3202271 7400 6810 000 0
3203001	Hickory Tree Elem	MDF AREA - INSTALL WALL	25000.00		37F 0501 3203001 7400 6800 000 0
3008231	High School FFF	LAND	5882994.00		39M 9404 3008231 7400 6600 000 0
3003501	Highlands Elem	CSR ADDITION	3473604.00		39M 0071 3003501 7400 6350 000 0
3003502	Highlands Elem	CSR ADDITION - IT	100000.00		39M 0071 3003502 7400 6380 000 0
3003502	Highlands Elem	CSR ADDITION - IT	50000.00		39M 0071 3003502 7400 6420 000 0
3003503	Highlands Elem	CSR ADDITION - IMC	225400.00		39M 0071 3003503 7400 6430 000 0
3003504	Highlands Elem	CSR ADDITION - PURCH	150236.00		39M 0071 3003504 7400 6420 000 0
3202151	Horizon Middle	PARKING LOT RENOVATION	35000.00		37F 0341 3202151 7400 6700 000 0
3202161	Horizon Middle	CARPET REPLACEMENT	45000.00		37F 0341 3202161 7400 6810 000 0
3202661	Horizon Middle	BACKDROP CURTAIN ON CAFETERIA STAGE	30000.00		37F 0341 3202661 7400 6800 000 0
3202151	Kissimmee Elem	PARKING LOT RENOVATION	35000.00		37F 0042 3202151 7400 6700 000 0
3202151	Kissimmee Middle	PARKING LOT RENOVATION	35000.00		37F 0251 3202151 7400 6700 000 0
3202131	Lakeview Elem	PAINT INTERIOR	175000.00		37F 0801 3202131 7400 6800 000 0
3202131	Lakeview Elem	PAINT EXTERIOR	50000.00		37F 0801 3202131 7400 6800 000 0
3202161	Lakeview Elem	FLOORING REPLACEMENT	180000.00		37F 0801 3202161 7400 6810 000 0
3202301	Lakeview Elem	HVAC - REPLACEMENT IN ADMIN BLDG	225000.00		37F 0801 3202301 7400 6810 000 0
3203001	Lakeview Elem	MDF AREA - INSTALL WALL	25000.00		37F 0801 3203001 7400 6800 000 0

Project	School/Location	Description	Beginning Budget	ADJUST	Account #						
3201061	Michigan Ave Elem	NOISE ABATEMENT	30000.00		37F 0271	3201061	7400	6800	000	0	
3008141	Middle CC-Champ	CONSTRUCTION	27091300.00		3A4 9404	3008141	7400	6311	000	0	
3008141	Middle CC-Champ	CONSTRUCTION	1023000.00		39M 9404	3008141	7400	6350	000	0	
3008142	Middle CC-Champ	FF & E - IT	500000.00		3A4 9404	3008142	7400	6380	000	0	
3008142	Middle CC-Champ	FF & E - IT	350000.00		3A4 9404	3008142	7400	6430	000	0	
3008142	Middle CC-Champ	FF & E - IT	70000.00		3A4 9404	3008142	7400	6430	000	0	
3008143	Middle CC-Champ	FF & E - IMC	230000.00		3A4 9404	3008143	7400	6100	000	0	
3008143	Middle CC-Champ	FF & E - IMC	948000.00		3A4 9404	3008143	7400	6430	000	0	
3008143	Middle CC-Champ	FF & E - IMC	197000.00		3A4 9404	3008143	7400	6440	000	0	
3008143	Middle CC-Champ	FF & E - IMC	318000.00		3A4 9404	3008143	7400	6440	000	0	
3008144	Middle CC-Champ	FF & E - PURCH	952700.00		3A4 9404	3008144	7400	6420	000	0	
3008221	Middle School DD	LAND	4500000.00		39M 9404	3008221	7400	6600	000	0	
3008221	Middle School DD	PLANNING	1046529.00		3A4 9404	3008221	7400	6350	000	0	
3008261	Middle School EE	LAND	4725000.00		3A4 9404	3008261	7400	6350	000	0	
3200751	Mill Creek Elem	REPLACE FIRE ALARM SYSTEM	170000.00		37F 0701	3200751	7400	6810	000	0	
3202151	Mill Creek Elem	PARKING LOT RENOVATION	35000.00		37F 0701	3202151	7400	6700	000	0	
3202271	Mill Creek Elem	VCT REPLACEMENT	120000.00		37F 0701	3202271	7400	6810	000	0	
3202301	Mill Creek Elem	HVAC REPLACEMENT	2000000.00		37F 0701	3202301	7400	6800	000	0	
3202301	Mill Creek Elem	HVAC REPLACEMENT	2000000.00		3A1 0701	3202301	7400	6800	000	0	
3203001	Mill Creek Elem	MDF AREA - INSTALL WALL	25000.00		37F 0701	3203001	7400	6800	000	0	
3203301	Mill Creek Elem	CASE WORK	125000.00		37F 0701	3203301	7400	6810	000	0	
3202151	Narcoossee Comm	PARKING LOT RENOVATION	35000.00		37F 0040	3202151	7400	6700	000	0	
3201041	Neptune Middle	DOORS/DOOR HARDWARE	100000.00		37F 0311	3201041	7400	6810	000	0	
3202131	Neptune Middle	PAINT EXTERIOR	125000.00		37F 0311	3202131	7400	6800	000	0	
3202671	Neptune Middle	PROPANE RE-PIPING	5000.00		37F 0311	3202671	7400	6800	000	0	
3202771	Neptune Middle	UPGRADE BURGLAR DETECTION SYSTEM	20000.00		37F 0311	3202771	7400	6800	000	0	
3600601	Neptune Middle	RENOVATE ESE RESTROOMS TO ADA	125000.00		37F 0311	3600601	7400	6810	000	0	
3202151	New Beginnings	PARKING LOT RENOVATION	70000.00		37F 9036	3202151	7400	6700	000	0	
3202771	New Beginnings	INTRUSION DETECTION REPLACEMENT	15000.00		37F 9036	3202771	7400	6800	000	0	
3008001	New School	CONTINGENCY RESERVE	4180699.00		3A4 9404	3008001	7400	6380	000	0	
3202431	OCSA	EXTERIOR LIGHTING	50000.00		37F 0921	3202431	7400	6700	000	0	
3203001	OCSA - Performing	AUDITORIUM/BANQUET HALL REMODELING	2200000.00		37F 9103	3203001	7400	6810	000	0	
3002511	Osceola HS	ATHLETIC FACILITIES	106090.00		39J 0081	3002511	7400	6800	000	0	
3203301	Osceola HS	COMPREHENSIVE RENOVATION	6251797.00		34F 0081	3203301	7400	6810	000	0	
3203301	Osceola HS	COMPREHENSIVE RENOVATION	248203.00		37F 0081	3203301	7400	6810	000	0	
3200751	Parkway Middle	REPLACE FIRE ALARM SYSTEM	170000.00		37F 0821	3200751	7400	6810	000	0	

Project	School/Location	Description	Beginning Budget	ADJUST	Account #
3201041	Parkway Middle	DOOR REPLACEMENT	30000.00		37F 0821 3201041 7400 6800 000 0
3202131	Parkway Middle	PAINT INTERIOR	190000.00		37F 0821 3202131 7400 6800 000 0
3202131	Parkway Middle	PAINT EXTERIOR	50000.00		37F 0821 3202131 7400 6800 000 0
3202271	Parkway Middle	VCT REPLACEMENT	120000.00		37F 0821 3202271 7400 6810 000 0
3202571	Parkway Middle	INTERCOM HEAD END REPLACEMENT	150000.00		37F 0821 3202571 7400 6810 000 0
3202671	Parkway Middle	PROPANE RE-PIPING	5000.00		37F 0821 3202671 7400 6800 000 0
3202151	Partin Settlement	PARKING LOT RENOVATION	30000.00		37F 0904 3202151 7400 6700 000 0
3202771	PATHS	INTRUSION DETECTION INSTALLATION	15000.00		37F 0862 3202771 7400 6800 000 0
3203301	PATHS	OFFICE SPACE - DESIGN	12000.00		37F 0862 3203301 7400 6810 000 0
3003501	Pleasant Hill Elem	CSR ADDITION	362250.00		39M 0811 3003501 7400 6350 000 0
3200751	Pleasant Hill Elem	REPLACE FIRE ALARM SYSTEM	170000.00		37F 0811 3200751 7400 6810 000 0
3202121	Pleasant Hill Elem	ATHLETIC FIELD RENOVATIONS	200000.00		39J 0811 3202121 7400 6700 000 0
3202671	Pleasant Hill Elem	PROPANE RE-PIPING	5000.00		37F 0811 3202671 7400 6800 000 0
3202151	Poinciana Elem	PARKING LOT RENOVATION	35000.00		37F 0901 3202151 7400 6700 000 0
3002401	Poinciana High	AUDITORIUM	1500000.00		37F 0841 3002401 7400 6311 000 0
3002511	Poinciana High	ATHLETIC FACILITIES	106090.00		39J 0841 3002511 7400 6800 000 0
3201041	Poinciana High	DOORS/DOOR HARDWARE	100000.00		37F 0841 3201041 7400 6810 000 0
3202161	Poinciana High	CARPET REPLACEMENT	40000.00		37F 0841 3202161 7400 6800 000 0
3202301	Poinciana High	HVAC REPLACEMENT	100000.00		37F 0841 3202301 7400 6810 000 0
3202431	Poinciana High	HALLWAY LIGHTING	25000.00		37F 0841 3202431 7400 6800 000 0
3202571	Poinciana High	INTERCOM HEAD END REPLACEMENT	200000.00		37F 0841 3202571 7400 6810 000 0
3202641	Poinciana High	EXTERIOR BLOCK SEALING/WNDW CAULK	100000.00		37F 0841 3202641 7400 6810 000 0
3202151	Reedy Creek Elem	PARKING LOT RENOVATION	35000.00		37F 0301 3202151 7400 6700 000 0
3202321	Reedy Creek Elem	RENOVATE GROUP RESTROOMS - DESIGN	20000.00		37F 0301 3202321 7400 6810 000 0
3002511	St. Cloud HS	ATHLETIC FACILITIES	106090.00		39J 0201 3002511 7400 6800 000 0
3203301	St. Cloud HS	COMPREHENSIVE RENOVATION	6300000.00		34F 0201 3203301 7400 6810 000 0
3203301	St. Cloud HS	COMPREHENSIVE RENOVATION	200000.00		37F 0201 3203301 7400 6810 000 0
3202121	St. Cloud Middle	DRAINAGE	150000.00		37F 0272 3202121 7400 6700 000 0
3202201	St. Cloud Middle	SLIP HAZARD	50000.00		37F 0272 3202201 7400 6700 000 0
3003501	St. Cloud Middle	CLASSROOMS FOR KIDS	36.77		39M 0272 3003501 7400 6380 000 0
3008082	Sunrise Elem	ELEMENTARY E - IT	60096.46		39M 9404 3008082 7400 6380 000 0
3201081	TECO	VENT HOOD IN CAFETERIA	50000.00		37F 0861 3201081 7400 6810 000 0
3202791	TECO	ELECTRICAL UPGRADE	15000.00		37F 0861 3202791 7400 6800 000 0
3202701	Thacker Ave Elem	UPGRADE SEWER SYSTEM	100000.00		37F 0101 3202701 7400 6700 000 0
3202751	Thacker Ave Elem	WINDOWS	300000.00		37F 0101 3202751 7400 6810 000 0
3203301	Thacker Ave Elem	CASE WORK	300000.00		37F 0101 3203301 7400 6810 000 0

Project	School/Location	Description	Beginning Budget	ADJUST	Account #
3000781	Transportation	BUSES - NEW	403331.00		391 9402 3000781 7400 6510 000 0
3000781	Transportation	BUSES - REPLACEMENT	5812989.00		37F 9402 3000781 7400 6510 000 0
3201061	Transportation	SOUNDPROOF DISPATCH ROOM	35000.00		34F 9402 3201061 7400 6800 000 0
3201041	Ventura Elem	DOORS/DOOR HARDWARE	10000.00		37F 0321 3201041 7400 6800 000 0
3202641	Zenith	COAT EXTERIOR SPANISH TILE	60000.00		37F 9003 3202641 7400 6800 000 0
		CARRYOVER FROM PRIOR YEAR	118425301.77		
		Grand Total	303823175.34	0.00	
				303823175.34	
				0.00	
				303823175.34	
		COBI BONDS	311	305607.60	
		COBI BONDS - 2005	31A	1189203.19	
		COBI BONDS - 2006	31B	1786404.03	
		2006 PECO	34D	996267.31	
		2007 PECO	34E	9180313.13	
		2008 PECO	34F	15002806.00	
		CO & DS	360	795265.81	
		2005 COTX	37C	1139464.39	
		2006 COTX	37D	3423459.48	
		2007 COTX	37E	17541902.24	
		2008 COTX	37F	50306994.52	
		2002 COP	39Q	3149262.25	
		2004 COP	39Y	6489388.12	
		SALES TAX PROCEEDS	39J	10790828.68	
		SALES TAX PROCEEDS	3A1	2000000.00	
		CLASS SIZE REDUCTION	39M	59626659.23	
		CLASS SIZE REDUCTION	3A2	3603780.00	
		HIGH-GROWTH GRANT	39R	775736.22	
		LCIF	390	240909.60	
		2004 IMPACT FEES	39U	421482.88	
		2005 IMPACT FEES	39W	12872791.76	
		2006 IMPACT FEES	39Z	27993057.83	
		2007 IMPACT FEES	391	33582363.07	
		2008 IMPACT FEES	3A4	40609228.00	
				303823175.34	

2007-2008 CAPITAL OUTLAY TAX PROJECTS

Project	School/Location	Description	Budget
3000781	Transportation	BUSES - REPLACEMENT	5812989.00
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	4295448.75
3000991	District	TSF TO DEBT SERVICE	499987.50
3000991	District	TSF TO DEBT SERVICE	2977416.39
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 \$50,306,995

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	3,827,453.06
TOTAL FUND BALANCE		4,525,558.57

TOTAL ESTIMATED REVENUE, REMITTANCES, TRANSFERS,
AND BALANCE 26,036,883.57

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

FOOD SERVICE		
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
TOTAL APPROPRIATIONS		\$22,610,994.99

Total Fund Balance	\$3,425,888.58
TOTAL APPROPRIATIONS AND FUND BALANCE	\$26,036,883.57

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

<u>Revenue Source</u>	<u>Acct. #</u>	<u>Estimated Amt.</u>
FEDERAL DIRECT:		
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	-
FEDERAL MONEY RECEIVED THROUGH THE STATE:		
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
Total Federal		<u>19,805,019.72</u>
STATE SOURCES:		
Diagnostic and Learning Resource Centers	335	-
Total State		<u>-</u>
LOCAL SOURCES:		
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
Total Local		<u>3,216,917.01</u>
REMITTANCE FROM OTHERS	500	-
INCOMING TRANSFERS:		
From General Fund	610	239,040.00
From Capital Project Funds	630	-
		<u>-</u>
TOTAL ESTIMATED REVENUE, REMITTANCES, AND TRANSFERS		<u>23,260,976.73</u>
BALANCE AT BEGINNING OF YEAR		
Reserve for Encumbrances	2610	-
Unreserved Fund Balance	2710	84,346.78
		<u>84,346.78</u>
TOTAL FUND BALANCE		<u>84,346.78</u>
TOTAL ESTIMATED REVENUES, REMITTANCES, TRANSFERS & BALANCE		<u>23,345,323.51</u>

**2006-07 ESTIMATED APPROPRIATIONS
SPECIAL REVENUE FUNDS - OTHER**

APPROPRIATIONS

5500	INSTRUCTIONAL SERVICES	11,316,379.94
6100	PUPIL PERSONNEL	504,887.58
6200	MEDIA SERVICE	663,216.44
6300	DEVEL. INSTRUCTION/CURRICULUM	3,950,309.82
6400	TRAINING INSTRUCTIONAL STAFF	1,220,423.73
6500	INSTRUCTION RELATED TECHNOLOGY	166,216.19
7100	BOARD OF EDUCATION	-
7200	GENERAL ADMINISTRATION	1,304,036.05
7300	SCHOOL ADMINISTRATION	-
7400	FACILITY/CONSTRUCTION	-
7500	FISCAL SERVICES	-
7700	GENERAL SERVICES	50,967.67
7800	TRANSPORTATION SERVICES	626,764.60
7900	OPERATION OF PLANT	-
8100	MAINTENANCE OF PLANT	-
9100	COMMUNITY SERVICES	3,457,719.93
9200	DEBT SERVICE	54.78
9700	TRANSFER	-

23,260,976.73

FUND BALANCE

84,346.78

TOTAL

\$ 23,345,323.51

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.

PROJECTED BUDGET
7/19/2007

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	ESTIMATED	\$	2,720,170.22
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			\$ 47,739,164.82

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 \$ 2,203,261.82

TOTAL ESTIMATED APPROPRIATIONS & RESERVE \$ 47,739,164.82

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		\$ 2,057,338.64
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		\$ 3,053,297.14

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		\$ 2,557,338.64
TOTAL EST APPROP & RESERVE		\$ 3,053,297.14