

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

**SUPERINTENDENT'S  
PROPOSED BUDGET  
2008-09**



**BOARD WORKSHOP  
JULY 8, 2008**

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

**THOMAS E. CHALIFOUX, VICE CHAIRMAN  
TOM GREER  
MICHAEL A. GREGO, SUPERINTENDENT**

**KISSIMMEE, FLORIDA**

**AN EQUAL OPPORTUNITY EMPLOYER**

The School District of Osceola County Proposed Five Year Capital Outlay Plan - 2008-09										
								5 Year total	Prior 5 Yr	
		2008-09	2009-10	2010-11	2011-12	2012-13		2008/9-2012/13	Total	Change
<b>Non-Capacity Revenues and Other Sources:</b>										
CO&DS Flowthrough		463,520	614,225	771,415	935,468	1,107,365		3,891,993	3,891,993	-
PECO Regular		9,254,770	2,061,845	4,393,062	4,393,062	4,393,062		24,495,801	16,210,291	8,285,510
PECO M&R, ADA, H&S		1,464,616	1,281,476	1,215,746	1,215,746	1,215,746		6,393,330	13,403,118	(7,009,788)
2 Mill CO TAX		44,698,996	45,592,976	47,872,625	50,266,256	52,779,569		241,210,422	269,218,147	(28,007,725)
1/4 Cent Sales Tax Net Flowthrough		3,494,577	4,030,682	4,596,201	5,188,959	5,810,680		23,121,099	23,121,099	-
Charter Capital								-	-	-
Class Size Reduction Penalties								-	-	-
Interest		1,088,095	475,963	332	341,228	219,347		2,124,965	1,266,980	857,985
Transfer from Debt Service, 2002 COPs								-	-	-
COPs			-	70,000,000		75,000,000		145,000,000	145,000,000	-
Beginning Fund Balance, Non-Capacity		54,404,726	23,798,156	16,620	17,061,387	10,967,350		54,404,726	63,348,993	(8,944,267)
										-
<b>Total Non-Capacity Revenues and Other Sources</b>		<b>114,869,300</b>	<b>77,855,323</b>	<b>128,866,002</b>	<b>79,402,106</b>	<b>151,493,119</b>		<b>500,642,336</b>	<b>535,460,620</b>	<b>(34,818,285)</b>
<b>Capacity Revenues and Other Sources</b>										
Impact Fees		18,500,000	19,425,000	20,396,250	21,416,063	22,486,866		102,224,179	244,023,545	(141,799,366)
High Growth Equalization								-	-	-
Classrooms for Kids		-	-	-	-	-		-	72,484,861	(72,484,861)
Interest		467,890	813,856	643,281	610,307	131,852		2,667,186	5,211,429	(2,544,243)
Beginning Fund Balance, Capacity		23,394,517	40,692,780	32,164,056	30,515,363	6,592,607		23,394,517	2,274,393	21,120,124
								-	-	-
<b>Total Capacity Revenues and Other Sources</b>		<b>42,362,407</b>	<b>60,931,635</b>	<b>53,203,588</b>	<b>52,541,733</b>	<b>29,211,325</b>		<b>128,285,882</b>	<b>323,994,228</b>	<b>(195,708,345)</b>
										-
<b>TOTAL SOURCES</b>		<b>157,231,707</b>	<b>138,786,959</b>	<b>182,069,589</b>	<b>131,943,839</b>	<b>180,704,444</b>		<b>628,928,218</b>	<b>859,454,848</b>	<b>(230,526,630)</b>

Description	Level	Sub-Desc	Student Stations	FISH Capacity	Mo Yr Open	Fiscal Year Open	2008-09	2009-10	2010-11	2011-12	2012-13	5 Year total 2008/9-2012/13
<b>NON-CAPACITY USES</b>												
<b>REOCCURRING PROJECTS:</b>												
Health & Safety (imminent danger)							146,462	128,148	121,575	121,575	121,575	639,333
Health & Safety (non-imminent danger)							558,737	569,912	598,408	628,328	659,745	3,015,130
General School Facility Maintenance							6,808,249	7,012,496	7,222,871	7,439,557	7,662,744	36,145,917
Athletic Facilities							159,135	163,909	168,826	173,891	179,108	844,869
Technology							1,418,014	1,432,194	1,446,516	1,460,981	1,475,591	7,233,296
Buses - Replacement							5,812,989	5,812,989	5,812,989	5,812,989	5,812,989	29,064,945
Charter Capital and Class Size Reduction Penalties												0
Portable rent & Purchase							7,500,000	5,500,000	4,125,000	3,093,750	3,093,750	23,312,500
Portable rent & Purchase Contingency/Reserve							0	550,000	412,500	309,375	309,375	1,581,250
<b>TOTAL REOCCURRING PROJECTS</b>							<b>22,403,586</b>	<b>21,169,648</b>	<b>19,908,684</b>	<b>19,040,446</b>	<b>19,314,876</b>	<b>101,837,240</b>
<b>RENOVATION/REMODELING PROJECTS:</b>												
<b>HIGH SCHOOLS</b>												
Osceola HS comprehensive (existing) Phase 1							20,000,000	10,000,000				30,000,000
Osceola HS comprehensive (existing) Phase 2									15,000,000		10,000,000	25,000,000
St Cloud HS comprehensive (existing) Phase 1							20,000,000	10,000,000				30,000,000
St Cloud HS comprehensive (existing) Phase 2									15,000,000		10,000,000	25,000,000
												0
<b>MIDDLE SCHOOLS/K-8 SCHOOLS</b>												
Denn John MS Comprehensive											2,500,000	2,500,000
												0
<b>ELEMENTARY SCHOOLS</b>												
Highlands ES comprehensive re-do of campus								0	10,250,000			10,250,000
Michigan Avenue ES comprehensive									1,140,000		0	1,140,000
												0
<b>DISTRICT ANCILLARY/ADMINISTRATION SPACE</b>												
Administration Conversion Warehouse to Administration											0	0
												0
<b>LONG RANGE CAPITAL PROGRAMS</b>												
Comprehensive Capital Renewal-UNASSIGNED							0	0	2,847,213	1,952,696	1,048,593	5,848,503
Comprehensive Capital Renewal Reserve							1,214,640	1,248,621	1,310,581	1,375,398	1,441,661	6,590,902
Routine/Reoccurring Maintenance Capital Renewal Reserve							303,660	312,155	327,645	343,850	360,415	1,647,726
Program Admin./Staff Augmentation							0	0	0	556,850	835,275	1,392,125
Cyclical Capital Renewal (Replacements of parts)							8,750,000	16,149,859	17,361,098	18,663,180	20,062,919	80,987,056
Cyclical Capital Renewal Reserve							145,179	1,015,648	4,575,179	953,267	1,855,736	8,545,008
Programwide Contingency							0	0	0	1,143,920	2,226,884	3,370,803
<b>TOTAL RENOVATION/REMODELING</b>							<b>50,413,479</b>	<b>38,726,284</b>	<b>67,811,716</b>	<b>24,989,161</b>	<b>50,331,483</b>	<b>232,272,123</b>
<b>DEBT SERVICE:</b>												
Repay LOANS - Long Term (COPs)							13,508,279	13,510,994	13,505,526	13,501,918	13,499,968	67,526,685
Repay LOANS - Long Term (COPs) new issues 10/11									5,702,235	5,702,235	5,702,235	17,106,705
Repay LOANS - Long Term (COPs) new issues 12/13											6,109,538	6,109,538
Repay LOANS - Long Term (Class 1st)							3,708,892	3,708,892	3,708,892	3,708,892	3,708,892	18,544,460
Repay LOANS - EFB							273,613	0	671,351	1,492,104	1,479,535	3,916,603
Repay LOANS - Short Term (incl. bus lease purchase)							763,294	722,885	496,210			1,982,390
<b>TOTAL DEBT SERVICE</b>							<b>18,254,078</b>	<b>17,942,771</b>	<b>24,084,214</b>	<b>24,405,149</b>	<b>30,500,168</b>	<b>115,186,381</b>
Previously Funded Projects in Fund Balance												0

Description	Level	Sub-Desc	Student Stations	FISH Capacity	Mo Yr Open	Fiscal Year Open	2008-09	2009-10	2010-11	2011-12	2012-13	5 Year total 2008/9-2012/13
<b>Total Non-Capacity Uses</b>							91,071,143	77,838,703	111,804,615	68,434,755	100,146,527	449,295,744
<b>CAPACITY USES</b>												0
<b>NEW SCHOOL PROJECTS:</b>												0
<b>Elementary</b>												0
Elementary J (Harmony)	Elem	Land										0
Elementary J (Harmony)	Elem	Planning										0
Elementary J (Harmony)	Elem	Constructi	1006	1006	Aug-08	2008-09						0
Elementary L (KOA Poinciana)	Elem	Land										0
Elementary L (KOA Poinciana)	Elem	Planning										0
Elementary L (KOA Poinciana)	Elem	Constructi	1006	1006	Aug-09	2009-10						0
Elementary M (Narcoossee)	Elem	Land										0
Elementary M (Narcoossee)	Elem	Planning										0
Elementary M (Narcoossee)	Elem	Constructi	1006	1006	Aug-09	2009-10						0
Elementary N (Narcoossee)	Elem	Land										0
Elementary N (Narcoossee)	Elem	Planning					639,847					639,847
Elementary N (Narcoossee)	Elem	Constructi	1006	1006	Aug-10	2010-11		20,158,699	0			20,158,699
Elementary O (West Kissimmee)	Elem	Land										0
Elementary O (West Kissimmee)	Elem	Planning					0	652,004				652,004
Elementary O (West Kissimmee)	Elem	Constructi	1006	1006	Aug-11	2011-12			20,530,903	0		20,530,903
Elementary P (West Kissimmee)	Elem	Land						1,500,000				1,500,000
Elementary P (West Kissimmee)	Elem	Contingency						680,558				680,558
Elementary P (West Kissimmee)	Elem	Planning							0	677,015		677,015
Elementary P (West Kissimmee)	Elem	Constructi	1006	1006	Aug-13	2013-14					21,305,062	21,305,062
Elementary Q	Elem	Land						1,500,000				1,500,000
Elementary Q	Elem	Contingency						680,558				680,558
Elementary Q	Elem	Planning							0		689,878	689,878
Elementary Q	Elem	Constructi	1006	1006	Aug-14	2014-15						0
												0
<b>Middle</b>												0
Middle CC - (West Side DRI)	Middle	Land										0
Middle CC - (West Side DRI)	Middle	Planning										0
Middle CC - (West Side DRI)	Middle	Constructi	1500	1350	Aug-09	2009-10						0
Middle DD ( Kissimmee)	Middle	Land										0
Middle DD ( Kissimmee)	Middle	Planning						1,107,322				1,107,322
Middle DD ( Kissimmee)	Middle	Constructi	1500	1350	Aug-13	2013-14			33,644,666	0		33,644,666
Middle EE	Middle	Land										0
Middle EE	Middle	Planning								1,149,800		1,149,800
Middle EE	Middle	Constructi	1500	1350	Aug-15	2015-16						0
												0
<b>High</b>												0
High FFF (Narcoossee)	High	Land										0
High FFF (Narcoossee)	High	Planning									1,724,700	1,724,700
High FFF (Narcoossee)	High	Constructi	2459	2336	Aug-15	2015-16						0
												0
Facilities Dept. Staff							350,000	350,000	350,000	350,000	350,000	1,750,000
<b>TOTAL NEW SCHOOL PROJECTS</b>							989,847	25,521,819	21,988,225	34,671,681	25,219,440	108,391,012
												0
<b>CLASSROOM + CORE CAPACITY PROJECTS:</b>												0

Description	Level	Sub-Desc	Student Stations	FISH Capacity	Mo Yr Open	Fiscal Year Open	2008-09	2009-10	2010-11	2011-12	2012-13	5 Year total 2008/9-2012/13
Celebration HS 24 High School Classroom	High	Constructi	350	333	Aug-12	2012-13		0	700,000	7,000,000		7,700,000
Harmony HS, 24 Classroom Addition	High	Constructi	350	333	Aug-14	2014-15		0		0	800,000	800,000
Osceola School/Arts Classroom Addition/Comprehensive	High	Constructi	0	0	Aug-16	2016-17						0
Hickory Tree ES Classroom Addition	Elem	Constructi	247	247	Aug-10	2010-11	324,576	3,245,760				3,570,336
Highlands ES Classroom Addition	Elem	Constructi	252	252	Aug-12	2012-13		0		3,922,240		3,922,240
Poinciana HS- 24 High School Classroom	High	Constructi	350	333	Aug-17	2017-18						0
Mill Creek ES Classroom Addition	Elem	Constructi	224	224	Jan-09	2008-09						0
Thacker Avenue ES Comprehensive, Phase 1	Elem	Constructi	99	99	Aug-14	2014-15					1,500,000	1,500,000
Pleasant Hill ES Classroom Addition	Elem	Constructi	175	175	Jan-09	2008-09						0
Osceola High School Capacity Classroom Additions	High	Constructi	220	209	Aug-14	2014-15					0	0
St. Cloud High School Capacity Classroom Additions	High	Constructi	220	209	Aug-14	2014-15					0	0
<b>OTHER CAPACITY USES:</b>												0
Buses - New							355,205	0	0	355,205	355,205	1,065,615
Sports Authority/New Beginnings	High	Constructi	658	592	Jan-09	2008-09						0
<b>TOTAL OTHER CAPACITY PROJECTS</b>							679,781	3,245,760	700,000	11,277,445	2,655,205	18,558,191
Previously Funded Projects in Fund Balance												0
<b>Total Capacity Uses</b>							1,669,628	28,767,579	22,688,225	45,949,126	27,874,645	126,949,203
<b>TOTAL USES</b>							92,740,771	106,606,282	134,492,840	114,383,881	128,021,172	576,244,946
<b>Annual Surplus/(Deficiency) Non-Capacity</b>							(30,606,570)	(23,781,536)	17,044,767	(6,094,037)	40,379,242	(3,058,134)
<b>Annual Surplus/(Deficiency) Capacity</b>							17,298,263	(8,528,723)	(1,648,694)	(23,922,756)	(5,255,927)	(22,057,837)
<b>Annual Surplus/(Deficiency) Total</b>							(13,308,307)	(32,310,259)	15,396,073	(30,016,793)	35,123,315	(25,115,971)
<b>Ending Fund Balance, Non-Capacity</b>							23,798,156	16,620	17,061,387	10,967,350	51,346,592	51,346,592
<b>Ending Fund Balance, Capacity</b>							40,692,780	32,164,056	30,515,363	6,592,607	1,336,680	1,336,680
<b>Ending Fund Balance, Total</b>							64,490,936	32,180,677	47,576,750	17,559,957	52,683,272	52,683,272

Sub-Desc (All)

Sum of FISH Capacity			Fiscal Year Open						Grand Total
Level	Mo Yr Open	Description	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	
Elem	8/1/2008	Elementary J (Harmony)	1,006						1,006
	1/1/2009	Mill Creek ES Classroom Addition	224						224
		Pleasant Hill ES Classroom Addition	175						175
	8/1/2009	Elementary L (KOA Poinciana)		1,006					1,006
		Elementary M (Narcoossee)		1,006					1,006
	8/1/2010	Hickory Tree ES Classroom Addition			247				247
		Elementary N (Narcoossee)			1,006				1,006
8/1/2011	Elementary O (West Kissimmee)				1,006			1,006	
8/1/2012	Highlands ES Classroom Addition					252		252	
8/1/2013	Elementary P (West Kissimmee)						1,006	1,006	
Middle	8/1/2009	Middle CC - (West Side DRI)		1,350					1,350
	8/1/2013	Middle DD ( Kissimmee)						1,350	1,350
High	1/1/2009	Sports Authority/New Beginnings	592						592
	8/1/2012	Celebration HS 24 High School Classroom					333		333
Grand Total			1,997	3,362	1,253	1,006	585	2,356	10,559

Osceola County School  
Capacity vs. COFTE  
Five Year Matrix  
2007/08 through 2013/2014

Year	ELEMENTARY				MIDDLE				HIGH				TOTAL			
	FISH Capacity	COFTE	Over (Under)	%	FISH Capacity	COFTE	Over (Under)	%	FISH Capacity	COFTE	Over (Under)	%	FISH Capacity	COFTE	Over (Under)	%
2007/08	20499	20720	(221)	101%	10852	10850	2	100%	15044	15000	44	100%	46395	46570	(175)	100%
2008/09	21904	21420	484	98%	10852	11155	(303)	103%	15636	15236	400	97%	48392	47811	581	99%
2009/10	24866	22301	2565	90%	11252	11222	30	100%	15636	15445	191	99%	51754	48968	2786	95%
2010/11	25251	23113	2138	92%	12120	11545	575	95%	15636	15568	68	100%	53007	50226	2781	95%
2011/12	26257	24267	1990	92%	12120	11818	302	98%	15636	15705	(69)	100%	54013	51790	2223	96%
2012/13	26509	25880	629	98%	12120	12260	(140)	101%	15969	15781	188	99%	54598	53921	677	99%
2013/14	27515	27713	(198)	101%	13470	12487	983	93%	15969	15977	(8)	100%	56954	56177	777	99%

July 1, 2008  
Revised 5 Year Plan  
COFTE as of 06.15.08  
FISH as of 05.09.08

The School District of Osceola County, FL  
2008-09 LINE ITEM BUDGET

Type	Dept	Requestor	Line Item Ref.#	Description	2007-08 Approved Funding	2008-09 Tentative Funding	Change	Expended 5/31/08	Committed/ Encumbered 5/31/08	Available 5/31/08	Project	Program	Notes_2
S	9501	DeBord	5	Athletic Insurance	191,000	125,000	(66,000)	120,158	0	70,842	1010051		
S	9202	Pace	7	CCC Lab Maintenance Fees	64,000	9,000	(55,000)	26,988	36,366	646	1510301	902	
S	9209	Rodriguez	8	Computer Maintenance Contract--Schools	75,000	75,000	0	47,821	32,567	(5,388)	1010081		
D	9101	Grego	9	Lobbying Efforts (Ole)	60,000	57,000	(3,000)	0	0	60,000	1010091		
D	9404	Houston	10	Construction Testing, Consulting Fees, Inspect/Engineer	75,000	75,000	0	95,909	8,491	(29,400)	1010101		
S	9403	Houston	11	Contingency for Major Maintenance	250,000	200,000	(50,000)	138,384	50,590	61,026	1010111		
D	9501	Collins	15	Early Retirement Annuities	480,000	400,000	(80,000)	115,916	0	364,084	1010151		
D	9126	Grego	16	Education Foundation Support	115,000	111,550	(3,450)	115,000	0	0	1010161		
S	9203	Munas	17	Grow Your Own Program	30,000	28,000	(2,000)	14,555	3,616	11,829	1010171		
D	9501	Collins	18	C.O.Utilities including garbage,landfill,water,sewer	550,000	495,000	(55,000)	437,712	3,460	108,828	1010181		
S	9403	Houston	22	District Backflow Inspection and Testing	30,000	30,000	0	39,632	0	(9,632)	1010221		
S	9403	Houston	25	Equip Maintenance Agreement--Controls/Chillers	168,500	155,000	(13,500)	140,966	23,776	3,758	1010251		
S	9404	Houston	26	Inspection of Bleachers and Stairs	41,000	41,000	0	1,965	37,235	1,800	1010261		
S	9203	Munas	27	Inservice Pay	50,000	50,000	0	0	0	50,000	1010271		
S	9201	George	29	Translation Services--Forms	2,700	2,000	(700)	11,101	1,627	(10,028)	1510301	920	
S	9501	DeBord	33	Insurance Claims over \$1,000	100,000	100,000	0	66,958	43,680	(10,638)	1010331		
D	9501	Collins	34	Legal Ads	15,000	7,500	(7,500)	2,510	100	12,390	1010341		
D	9101	Grego	35	Legal Fees/Settlements	895,000	1,200,000	305,000	1,255,074	151,021	(511,095)	1010351		
D	9101	Grego	36	Legislative Consultant Contract (Mixon)	18,000	18,000	0	14,876	3,050	74	1010361		
D	9504	Olson	41	Maintenance for C.O.	55,000	55,000	0	24,927	1,627	28,446	1010411		
S	9501	Collins	43	Matching Funds for Schools	175,000	170,625	(4,375)	101,952	56,058	16,990	1010431		
S	9308	Butler	45	OCTA Leave (Substitutes)	5,000	5,000	0	2,181	0	2,819	1010451		
D	9504	Olson	47	Overtime for New Facilities--Move-in & Misc.	50,000	35,000	(15,000)	43,407	0	6,593	1010471		
D	9504	Olson	50	Postage & UPS--C.O.	70,000	65,000	(5,000)	58,500	3,232	8,268	1010501		Reduced, was 70,000
S	9301	Luciano	52	Rental of facilities (Graduation)	50,000	50,000	0	677	49,141	182	1010521		Reduced, was 75,000
S	9104	Marino	54	SACS Annual Dues-Schools	40,334	24,000	(16,334)	51,305	0	(10,971)	1010541		
S	9104	Marino	60	Student Achievement	10,000	8,500	(1,500)	3,811	1,886	4,303	1010601		
TM	9403	Houston	61	Safety Shoes for Maint/Transp./Warehouse	7,800	10,000	2,200	10,152	0	(2,352)	1010611		Reduced, was 12,120
D	9209	Rodriguez	65	Telephone Repairs C.O.	100,000	40,000	(60,000)	8,372	26,021	65,607	1010651		Reduced, was 75,000
S	9209	Rodriguez	66	Telephone/Intercom Repairs for Schools	75,000	75,000	0	23,835	59,178	(8,013)	1010661		
D	9209	Rodriguez	67	Telephone Service C.O.	600,000	600,000	0	524,028	78,377	(2,405)	1010671		
S	9501	Collins	68	Terminal Pay--Schools (.70)	485,000	955,500	470,500	409,090	0	75,910	1010681		
D	9501	Collins	68	Terminal Pay--Dept (.27)	185,000	368,550	183,550	157,792	0	27,208	1010681		

The School District of Osceola County, FL  
2008-09 LINE ITEM BUDGET

Type	Dept	Requestor	Line Item Ref.#	Description	2007-08 Approved Funding	2008-09 Tentative Funding	Change	Expended 5/31/08	Committed/ Encumbered 5/31/08	Available 5/31/08	Project	Program	Notes_2
TM	9501	Collins	68	Terminal Pay-- Transportation/Maintenance (.03)	25,000	40,950	15,950	17,532	0	7,468	1010681		
S	9304	Luciano	69	YMCA Pool Rental	12,000	12,000	0	9,312	0	2,688	1010691		Reduced, was 18,000
D	9501	Collins	70	Unemployment Claims	175,000	300,000	125,000	259,856	50,449	(135,305)	1010701		
S	9403	Houston	71	HVAC Preventative Maint & Filter	281,256	301,256	20,000	266,882	17,145	(2,771)	1010711		
S	9501	DeBord	73	Property & Wkrs' Comp Insurance--Schools (.71)	4,819,455	4,260,000	(559,455)	4,721,846	15,267	82,342	1010731		
D	9501	DeBord	73	Property & Wkrs' Comp Insurance--Dept (.24)	1,629,111	1,440,000	(189,111)	1,596,117	5,161	27,833	1010731		
TM	9501	DeBord	73	Property & Wkrs' Comp Ins.--Transportation/Maintenance (.05)	339,398	300,000	(39,398)	332,524	1,075	5,799	1010731		
D	9504	Olson	74	Xerox Paper & Copy Charges - CO	25,000	25,000	0	13,309	5,162	6,529	1010741		
D	9504	Olson	76	Lawn care - Admin/Annex	35,000	35,000	0	28,850	5,770	380	1010761		
S	9403	Houston	80	Inspect./Maint School Fire Alarms/Fire Ext/Hoods	282,000	282,000	0	247,265	25,918	8,817	1010801		Reduced, was 325,000
S	9504	Olson	82	Termite Treatments	45,000	45,000	0	24,643	10,017	10,340	1010821		
S	9404	Houston	83	Sprinkler System Inspection (mandatory)	25,000	25,000	0	21,394	16,556	(12,950)	1010831		
D	9504	Olson	85	Storage Trailer Rental	15,000	15,000	0	2,467	1,978	10,555	1010851		
S	9501	Collins	86	Start-up Funds/New Fac. & Schools - Supplies	600,000	450,000	(150,000)	741,156	11,695	(152,851)	1510301	919	
S	9501	Collins	86	Start-up Funds/New Fac. & Schools - Staff	200,000	215,000	15,000	46,172	22,588	131,240	1510309	905	
D	9401	Singer	89	Recruitment	30,000	25,000	(5,000)	26,658	390	2,952	1010891		
S	9501	DeBord	90	Light Duty Program/ADA Requirements	250,000	225,000	(25,000)	178,733	16,660	54,607	1010901		Reduced, was 250,000
D	9401	Singer	91	TSSI Substitute Calling System	7,300	15,000	7,700	0	0	7,300	1010911		
D	9209	Rodriguez	96	Networking Costs/Cisco Maintenance	248,000	300,000	52,000	316,499	28,503	(97,002)	1010961		
D	9401	Singer	99	Fingerprinting & Background including Oasis	179,683	179,683	0	133,687	18,216	27,780	1010991		
D	9410	Beall	101	IBM Computer System--Annual Pymt and Maintenance	27,904	29,554	1,650	26,301	0	1,603	1011011		
S	0601	Dupree	102	IB Program (Est Rev = 160,239)	399,348	350,348	(49,000)	146,202	7,877	245,269	1510301	906	
D	9104	Marino	103	DDP Maintenance, License Fees,	22,245	25,661	3,416	3,000	742	18,503	1011031		
S	9304	Luciano	105	<b>Elementary Swim Program K-1, Bus &amp; Subs</b>	171,600	150,000	(21,600)	78,314	2,880	90,406	1510301	907	Added
S	9104	Marino	108	SAT Books/Answer Sheets/Scoring	110,364	165,349	54,985	25,711	65,415	19,238	1510301	918	
D	9401	Singer	110	Employee Orientation Program--Start-up	11,000	11,000	0	363	0	10,637	1011101		
S	9102	Luciano	117	Methods of Teaching Math and Science, K-12	101,625	75,000	(26,625)	73,056	11,713	16,856	1510301	909	
S	9301	Luciano	121	<b>Band Uniform Replacement - High School</b>	40,000	40,000	0	0	0	40,000	1011211		Restore funding, was 0
TM	9501	DeBord	122	Retention Ponds --Clean/Maintain	9,500	16,500	7,000	7,695	2,799	(994)	1011221		
D	9201	George	125	Software Maintenance--Dist/TERMS	95,062	95,062	0	89,576	0	5,486	1011251		

The School District of Osceola County, FL  
2008-09 LINE ITEM BUDGET

Type	Dept	Requestor	Line Item Ref.#	Description	2007-08 Approved Funding	2008-09 Tentative Funding	Change	Expended 5/31/08	Committed/ Encumbered 5/31/08	Available 5/31/08	Project	Program	Notes_2
S	9301	Luciano	132	<b>Band &amp; Chorus Dues &amp; Fees--District &amp; State</b>	22,240	7,500	(14,740)	13,108	0	9,132	1011321		Restore funding, was 0
S	9301	Luciano	133	<b>All County Band &amp; Chorus Festivals &amp; Comp</b>	5,000	5,000	0	4,356	0	644	1011331		Restore funding, was 0
S	9304	Luciano	134	<b>Fine Arts Enhancements</b>	22,500	10,000	(12,500)	16,928	0	5,572	1510301	912	Restore funding, was 0
S	9301	Luciano	135	<b>Band Instruments</b>	30,000	15,000	(15,000)	22,627	7,316	57	1510301	913	Restore funding, was 0
D	9202	Pace	147	Osceola/TV - Government Access Channel/ Video Streaming	72,394	15,000	(57,394)	0	0	72,394	1011471		
D	9501	DeBord	148	Public Official Bonds	2,000	2,000	0	303	0	1,697	1011481		
D	9308	Butler/ Beall	149	Negotiation Team Expenses/Legal Fees	50,000	25,000	(25,000)	14,564	0	35,436	1011491		Reduced, was 50,000 Changed title to broaden scope
D	9107	Schafer	150	Publications, Advertising	75,000	75,000	0	50,359	24,641	0	1011501		
S	9203	Munas	152	Athletic Officials & Referees	105,000	105,000	0	102,736	1,500	764	1011521		
S	9401	Singer	158	Pre-employment Testing at TECO	3,800	3,800	0	2,813	0	987	1011581		
S	9403	Houston	161	Portable Rentals	3,700,000	3,750,000	50,000	3,878,135	583,186	(761,321)	1932301		
D	9107	Schafer	167	Education in the Park/Awards	27,000	27,000	0	10,113	16,846	41	1011671		
D	9501	DeBord	182	Actuary	30,000	30,000	0	0	30,000	0	1011821		
D	9501	Debord	185	TSA Consulting Services	27,000	27,000	0	24,713	2,287	0	1011851		
D	9501	DeBord	211	W/C Self-Insurer Assessment	200,000	160,000	(40,000)	138,861	81,139	(20,000)	1012111		
D	9501	DeBord	212	Flood Insurance Premium	22,000	21,000	(1,000)	20,274	0	1,726	1012121		
D	9101	Grego	214	Lobby (Governmental Solutions)	40,000	38,000	(2,000)	40,447	0	(447)	1012141		
D	9501	Collins	215	Annual Audits	150,000	170,000	20,000	73,000	125,000	(48,000)	1012151		
D	9501	Seis	221	Johnson Controls Energy Savings Contr	281,519	319,430	37,911	281,519	0	0	1012211		
D	9403	Houston	225	Refrigerant Recovery	10,000	5,000	(5,000)	3,839	6,040	121	1012251		
D	9501	Collins	230	Bank Fees, Checks & Forms	50,000	50,000	0	28,309	11,763	9,928	1012301		
S	9203	Munas	231	New Teacher Mentor	160,000	80,000	(80,000)	86,932	0	73,068	1012311		
S	9301	Luciano	237	FCAT PREP Training Grades K-12	55,000	55,000	0	29,590	11,033	14,377	1510301	914	
S	9502	Runnels	240	Repair/Replacement Funds Voc/Tech Labs	295,000	295,000	0	245,496	111,517	(62,013)	1510301	916	
D	9501	Collins	243	CO & DS Admin Expense	32,000	32,000	0	0	0	32,000	1012431		
S	9504	Olson	253	Trash Compactor--Maintenance & Inspection/Training	10,000	15,000	5,000	8,796	0	1,204	1012531		
S	9304	Luciano	258	Project Child Coordinator & 28 Cluster Renewals	186,339	186,339	0	125,040	56,596	4,703	1012581		
D	9104	Marino	267	School Board Manual	126,000	6,000	(120,000)	60,500	65,000	500	1012671		
D	9403	Seis	319	Lease Purchase 6 Maint Vehicles	22,044	12,859	(9,185)	22,044	0	0	1013191		
S	9304	Luciano	332	Elementary Textbook Adoption Training and Materials	10,500	7,000	(3,500)	2,428	0	8,072	1013321		
S	9301	Luciano	334	Secondary Textbook Adoption Training and Materials	7,000	7,000	0	1,544	0	5,456	1013341		
S	9108	Schafer	335	Parent Guide/Calendar	28,000	28,000	0	0	28,000	0	1013351		
D	9201	George	338	Microfilming/Scanning	28,000	20,000	(8,000)	14,366	13,634	0	1013381		
D	9102	Luciano	397	<b>OCSA Funding for Hosting Several District Events</b>	10,000	2,000	(8,000)	1,486	665	7,849	1013971		Restore funding, was 0
D	9201	George	405	Funding for Admin & Maintenance of Edulog	9,479	6,979	(2,500)	8,409	0	1,070	1014051		
D	9501	Collins	425	Impact Fee Study	0	100,000	100,000	55,905	860	(56,765)	1014251		

The School District of Osceola County, FL  
2008-09 LINE ITEM BUDGET

Type	Dept	Requestor	Line Item Ref.#	Description	2007-08 Approved Funding	2008-09 Tentative Funding	Change	Expended 5/31/08	Committed/ Encumbered 5/31/08	Available 5/31/08	Project	Program	Notes_2
D	9404	Houston	452	Concurrency	150,000	35,000	(115,000)	97,296	45,000	7,704	1014521		
S	9104	Marino	455	Data Analysis (BTB)	96,768	30,150	(66,618)	96,745	0	23	1014551		
D	9501	Seis	458	Lease purchase 3 courier vans	38,000	37,826	(174)	37,826	0	174	1014581		
D	9201	George	463	Tape Vaulting, Data Protection & Recovery	10,308	17,500	7,192	9,163	1,145	0	1014631		
D	9209	Rodriguez	464	District-wide Annual Computer Anti-virus Protection Software Maintenance	60,000	60,000	0	46,930	0	13,070	1014641		
S	9304	Luciano	471	First Steps classrooms and 76 renewals for First Steps classrooms	447,119	185,000	(262,119)	417,333	25,057	4,729	1014711		Fund 218,980 from Reading Categorical
D	9501	DeBord	473	Training and Hep B Shots to Employees	22,500	10,000	(12,500)	0	0	22,500	1014731		
D	9201	George	475	First Class Maintenance and Support	0	7,737	7,737	0	0	0	1014751		
D	9109	Johnson	480	Internal Audits--Network Penetration Project, Medical Claims, FSBIT	0	12,500	12,500	0	0	0	1014801		
D	9409	Crowe	481	DDP long range projections (new)	0	35,000	35,000	0	0	0	1014811		
D	9202	Pace	482	Printing Press	0	42,000	42,000	0	0	0	1014821		
D	9126	Grego	483	Education Foundation Support	70,000	67,900	(2,100)	70,000	0	0	1400101	921	
S	9102	Luciano	485	<b>PDA Writing Program</b>		150,000	150,000				1510301	922	Added, Fund addl 155,000 from prof development
S	9102	Luciano	486	<b>Summer Training</b>		130,000	130,000				1510301	923	Added
S	9501	DeBord	487	EPA Inspection, Training, Testing , Radon	20,000	20,000	0	9,888	0	10,112	1014871		Renumber, was 22
S	9403	Houston	488	Elevator Inspection	0	40,000	40,000	16,977	15,368	(32,345)	1014881		Renumber, was 26
D	9401	Singer	489	Drug Testing--New and Random	105,000	105,000	0	50,105	52,124	2,771	1014891		Renumber, was 99
D	9401	Singer	490	EAP Program	90,000	70,000	(20,000)	62,207	0	27,793	1014901		Renumber, was 99, Reduced, was 90,000
TM	9401	Singer	491	Physicals for Bus Drivers/Vaccines	20,000	20,000	0	35,603	15,650	(31,253)	1014911		Renumber, was 99
D	9108	Schafer	492	ChoicePoint Criminal History Background Checks	15,750	15,750	0	9,999	5,000	751	1014921		Renumber, was 99
S	9037	Grego	493	SRO costs, excess over school budgets	347,886	347,886	0	209,184	0	138,702	1514500		Renumber, was 15145
S	9202	Beall	494	Technology funds	761,906	319,000	(442,906)	471,225	236,821	53,860	1903500		Renumber, was 19035
S	9102	Luciano	6	Student Competitions/National	75,000	0	(75,000)	25,999	26,407	22,594	1510301	901	
S	9504	Olson	12	Drivers Ed. Rentals	30,000	0	(30,000)	0	0	30,000	1510301	903	Fund from Dori Slosberg
S	9504	Olson	13	Drivers Ed. Repairs	3,000	0	(3,000)	0	0	3,000	1510301	904	Fund from Dori Slosberg
S	9102	Luciano	24	Auditorium Use for all schools	15,000	0	(15,000)	6,360	450	8,190	1010241		
D	9404	Houston	40	Maintain Bill Beck Blvd.	5,000	0	(5,000)	515	0	4,485	1010401		

The School District of Osceola County, FL  
2008-09 LINE ITEM BUDGET

Type	Dept	Requestor	Line Item Ref.#	Description	2007-08 Approved Funding	2008-09 Tentative Funding	Change	Expended 5/31/08	Committed/ Encumbered 5/31/08	Available 5/31/08	Project	Program	Notes_2
S	9504	Olson	44	Microscope Repairs	17,500	0	(17,500)	15,005	0	2,495	1010441		
S	9102	Luciano	51	Reading Coaches	1,005,221	0	(1,005,221)	623,714	102,038	279,469	1510309	n/a	
D	9403	Wells	55	Tornado/Hurricane Clean Up/Supply	10,000	0	(10,000)	2,401	0	7,599	1010551		
D	9101	Grego	62	Supplies for Board Packets	8,000	0	(8,000)	8,422	0	(422)	1010621		
S	9102	Luciano	63	Teacher Extra Pay (H.S. 7th Period)	240,000	0	(240,000)	217,525	0	22,475	1510301	n/a	Redirect SAI funds
D	9403	Houston	80	Maint of Halon system	3,000	0	(3,000)	3,000	0	0	1010801		
S	9504	Olson	81	Yard Care - HS Athletic Fields	15,000	0	(15,000)	9,818	3,254	1,928	1010811		
S	9203	Munas	87	Certified Athletic Training & Supplies	35,000	0	(35,000)	32,987	1,879	134	1010871		Fund from prof dev budget
D	9403	Houston	93	Prof Custodial Training Program	15,000	0	(15,000)	4,402	10,598	0	1010931		Fund from prof dev budget
D	9501	Collins	96	Consulting services/TERMSCustomizing	15,000	0	(15,000)	3,506	11,454	40	1010961		
S	9304	Luciano	98	Summer Institute K-5	34,010	0	(34,010)	10,831	6,800	16,379	1510301	917	
S	9301	Luciano	107	Band Instrument Repair & Supplies	20,000	0	(20,000)	14,679	4,972	349	1510301	908	
S	9504	Olson	111	Gym Floors--Refinish	25,000	0	(25,000)	24,728	0	272	1011111		Fund from capital
S	9304	Luciano	112	Elementary Physical Fitness Champion	7,000	0	(7,000)	4,235	277	2,488	1011121		Fund from other sources
S	9304	Luciano	113	School Health Program	4,500	0	(4,500)	4,443	0	57	1011131		
S	9202	Pace	119	Library Info. Spec.--10-Day Contract	105,000	0	(105,000)	52,242	0	52,758	1011191		
S	9203	Munas	126	Teacher Induction Program--Wong	15,000	0	(15,000)	14,984	0	16	1011261		
S	9301	Luciano	128	Secondary Methods of Writing	26,000	0	(26,000)	20,225	4,350	1,425	1510301	910	Fund from Reading Categorical
S	9301	Luciano	131	Secondary Methods of Reading	40,000	0	(40,000)	26,343	782	12,875	1510301	911	Fund from Reading Categorical
S	9301	Luciano	138	High School Curriculum Guides--Printing	9,000	0	(9,000)	8,296	0	704	1011381		
D	9501	Seis	142	Honeywell--Principal. & interest	49,781	0	(49,781)	49,781	0	0	1011421		
S	9304	Luciano	146	Early Literacy--Materials, etc	35,525	0	(35,525)	19,559	198	15,768	1011461		Fund from Reading Categorical
D	9101	Grego	166	Youth Efforts Coordination-Community Vision	10,000	0	(10,000)	10,000	0	0	1011661		
D	9108	Johnson	169	Partners in Education Newspaper	11,000	0	(11,000)	10,416	0	584	1011691		
D	9203	Munas	200	Administrative Retreat/Conference	2,000	0	(2,000)	0	0	2,000	1400101		
D	9101	Grego	218	Osceola Cty Economic Development	44,032	0	(44,032)	41,688	0	2,344	1012181		
S	9301	Luciano	241	Jumpstart	37,000	0	(37,000)	37,000	0	0	1510301	915	
S	9504	Olson	253	New Trash Compactors	60,000	0	(60,000)	21,550	18,600	19,850	1012531		Fund from capital
S	9304	Luciano	329	DIBELS 30 Teachers for State Testing	7,071	0	(7,071)	5,831	0	1,240	1013291		
S	9304	Luciano	330	Training & Materials for 24 Elementary Resource Teachers	2,400	0	(2,400)	0	2,400	0	1013301		Summer Training line item #486
S	9304	Luciano	331	Training & Materials for 20 Kindergarten Teachers	2,056	0	(2,056)	1,964	0	92	1013311		Summer Training line item #486
D	9107	Schafer	333	Growth Management Communications Effort	15,000	0	(15,000)	0	0	15,000	1013331		See item #150
D	9108	Schafer	336	News Gazette Four Page Insert (volunteer month)	5,500	0	(5,500)	0	5,245	255	1013361		See item #150
D	9207	Medina	337	Multicultural Education Dept. - Summer Testing	102,000	0	(102,000)	56,700	0	45,300	1013371		Fund from other sources
S	9108	Johnson	345	Job Fair for High School Students/ Be There	3,000	0	(3,000)	5,367	7,309	(9,676)	1013451		
S	9014	Rattie	371	Facility Rent for Alternative Programs	38,500	0	(38,500)	8,797	0	29,703	1013711		

Type	Dept	Requestor	Line Item Ref.#	Description	2007-08 Approved Funding	2008-09 Tentative Funding	Change	Expended 5/31/08	Committed/ Encumbered 5/31/08	Available 5/31/08	Project	Program	Notes_2
D	9410	Beall	404	Emergency Management Teacher	0	0	0	0	0	0	1014041		
S	9101	Grego	427	Historical Society	20,000	0	(20,000)	20,000	0	0	1014271		
S	9102	Luciano	453	S.T.A.R. Plan, Assessment, Scoring, Maintenance Licenses	109,828	0	(109,828)	69,510	35,637	4,681	1014531		
S	9102	Luciano	454	Math/Science Coaches to Improve FCAT Standards	536,118	0	(536,118)	451,671	119,728	(35,281)	1014549		
S	9102	Luciano	459	Learning Focus Solutions Training	190,000	0	(190,000)	80,138	0	109,862	1014591		
D	9102	Luciano	460	Canon Imagine Runner 7095 Copier for Curriculum Second Floor	14,600	0	(14,600)	14,574	0	26	1014601		
D	9107	Schafer	461	Implement Superintendent's Customer Service Goal	10,000	0	(10,000)	9,743	0	257	1014611		
D	9108	Schafer	462	Osceola News Gazette 4 page supplement for family involvement	5,500	0	(5,500)	5,245	0	255	1014621		
D	9209	Rodriguez	464	Network Communications Analyst Telephones Priority (1)	0	0	0	0	0	0	1014641		
D	9209	Rodriguez	466	Maintenance vehicles (3)	50,000	0	(50,000)	50,000	0	0	1014661		
D	9209	Rodriguez	467	Seven servers	59,700	0	(59,700)	0	0	59,700	1014671		
D	9302	Bungo	468	Attendance Assistants (196 days) (1)	0	0	0	0	0	0	1014681		
D	9302	Bungo	469	School Relations Specialist (196 day)	0	0	0	0	0	0	1014691		
D	9302	Bungo	470	School Social Worker (196 day)	0	0	0	0	0	0	1014701		
D	9402	Wells	472	Airtek paint booth for school bus repair	65,000	0	(65,000)	0	0	65,000	1014721		
D	9209	Rodriguez	476	Information Security Analyst Position	0	0	0	0	0	0			Reassign existing personnel
D	9209	Rodriguez	477	District Automated Emergency Notification System	0	0	0	0	0	0	1014771		
D	9504	Olson	478	Warehouse Delivery Stores Clerk	0	0	0	0	0	0			
D	9404	Houston	479	Planning Demographer--Concurrency Management (Level 18-20)	0	0	0	0	0	0			
S	9102	Luciano	484	Read 180 Schools		0	0					921	Added, Fund from technology capital budget

<b>SUBTOTAL SCHOOL</b>				18,256,969	14,491,253	(3,765,716)	15,377,747	2,030,926	848,296			
<b>SUBTOTAL DEPARTMENT</b>				8,094,412	7,684,041	(410,371)	6,853,636	900,191	340,585			
<b>SUBTOTAL TRANSP/MAINT</b>				401,698	387,450	(14,248)	403,506	19,524	(21,332)			
<b>TOTAL:</b>				<b>26,753,079</b>	<b>22,562,744</b>	<b>(4,190,335)</b>	<b>22,634,889</b>	<b>2,950,641</b>	<b>1,167,549</b>			

**General Fund  
Estimated Revenues  
2008-09**

SOURCE	ACCT. NO.	2008-09	2007-08 Original Budget	Difference
<b>FEDERAL:</b>				
ROTC	191	300,000.00	300,000.00	0.00
Total Federal		300,000.00	300,000.00	0.00
<b>STATE:</b>				
Florida Educational Finance Program*	310	140,780,414.00	159,036,836.00	(18,256,422.00)
Workforce Development	315	4,651,904.00	5,234,340.00	(582,436.00)
Adults with Disabilities	318.1	28,000.00	28,000.00	0.00
CO & DS Withheld for Administrative Expense	323	32,000.00	32,000.00	0.00
Florida Teachers Lead Program	334	743,851.00	967,543.00	(223,692.00)
Instructional Materials	336	5,479,644.00	5,922,818.00	(443,174.00)
State License Tax	343	150,000.00	150,000.00	0.00
Discretionary Lottery Funds	344	2,193,181.00	2,173,799.00	19,382.00
Transportation	354	9,373,155.00	9,959,061.00	(585,906.00)
Class Size Reduction	355	57,301,007.00	55,630,344.00	1,670,663.00
School Recognition Funds	361	1,435,394.00	1,986,208.00	(550,814.00)
Voluntary Prekindergarten	371	1,827,594.00	1,799,340.00	28,254.00
Miscellaneous State*	399	118,005.00	0.00	118,005.00
Total State		224,114,149.00	242,920,289.00	(18,806,140.00)
<b>LOCAL:</b>				
District School Tax - RLE (4.955 mills)	411	126,562,014.00	127,441,005.00	(878,991.00)
- Discretionary (.498 mills)	411	12,720,057.00	12,865,185.00	(145,128.00)
- Additional Discretionary (.208 mills)	411	5,312,795.00	5,297,429.00	15,366.00
Tax Redemptions	421	100,000.00	65,000.00	35,000.00
Interest, Including Profit on Investments	431	2,000,000.00	3,200,000.00	(1,200,000.00)
Gifts, Grants, & Bequests*	440	0.00	307,496.00	(307,496.00)
Postsecondary Course Fees	461	985,735.00	0.00	985,735.00
Federal Indirect Cost	494	950,000.00	270,000.00	680,000.00
Miscellaneous Local Sources*	495	1,758,820.00	2,210,466.00	(451,646.00)
Total Local		150,389,421.00	151,656,581.00	(1,267,160.00)
<b>OTHER SOURCES:</b>				
Transfers In*	630	13,938,793.00	12,929,137.00	1,009,656.00
Total Other Sources		13,938,793.00	12,929,137.00	1,009,656.00
<b>TOTAL ESTIMATED REVENUE &amp; OTHER SOURCES</b>		388,742,363.00	407,806,007.00	(19,063,644.00)
<b>FUND BALANCE AT BEGINNING OF YEAR:</b>				
Reserve for Categorical Carry-over Programs	2810	200,000.00	156,399.56	43,600.44
Reserve for Encumbrances	2820	2,300,000.00	2,312,416.44	(12,416.44)
Designated for Inventory	2863	1,960,000.00	1,958,421.00	1,579.00
Designated Carryover Appropriations	2863	8,400,000.00	7,337,225.22	1,062,774.78
Undesignated Fund Balance	2869	41,440,000.00	43,356,449.78	(1,916,449.78)
Total Beginning Fund Balance	2800	54,300,000.00	55,120,912.00	(820,912.00)
<b>TOTAL EST REVENUE AND BEGINNING FD BAL</b>		443,042,363.00	462,926,919.00	(19,884,556.00)

**General Fund  
Summary of Appropriations and Fund Balance  
2008-09**

	ACCT. NO.	2008-09	2007-08 Original Budget	Difference
<b>SCHOOL APPROPRIATIONS:</b>				
Elementary Schools		86,694,107.20	86,345,877.00	348,230.20
Middle Schools		38,627,675.42	39,290,231.00	(662,555.58)
High Schools		60,763,477.14	63,907,760.00	(3,144,282.86)
Other Schools		16,616,536.04	16,505,231.00	111,305.04
Alternative Schools		7,825,108.01	7,885,310.00	(60,201.99)
Charter Schools		32,719,241.00	27,135,225.00	5,584,016.00
Other School Programs		74,902,216.00	83,609,643.93	(8,707,427.93)
Postsecondary Schools		5,476,116.81	4,735,519.00	740,597.81
School Level Line Items		14,491,253.00	18,256,969.00	(3,765,716.00)
Total School Appropriations		<u>338,115,730.62</u>	<u>347,671,765.93</u>	<u>(9,556,035.31)</u>
<b>DEPARTMENT APPROPRIATIONS:</b>				
Superintendent & School Board		1,508,100.68	1,411,210.00	96,890.68
School Administration Division		11,518,409.22	10,505,020.00	1,013,389.22
School Operations Division		16,032,802.44	16,292,761.00	(259,958.56)
Department Level Line Items		7,684,041.00	8,181,809.00	(497,768.00)
Charter School Admin Reimbursements		(2,101,785.00)	(2,276,435.00)	174,650.00
Total Department Appropriations		<u>34,641,568.34</u>	<u>34,114,365.00</u>	<u>527,203.34</u>
<b>TRANSPORTATION/ MAINTENANCE APPROPRIATIONS:</b>				
Transportation		18,833,788.98	17,978,585.00	855,203.98
Maintenance		7,668,576.04	6,914,941.00	753,635.04
Transp./Maint. Line Items		387,450.00	401,698.00	(14,248.00)
Total Transportation & Maintenance Appropriations		<u>26,889,815.02</u>	<u>25,295,224.00</u>	<u>1,594,591.02</u>
<b>ENCUMBRANCES AND CARRYOVERS:</b>				
		<u>10,900,000.00</u>	<u>9,806,041.22</u>	<u>1,093,958.78</u>
<b>OTHER USES:</b>				
Transfers Out		100,000.00	239,040.00	(139,040.00)
Total Other Financing Uses		<u>100,000.00</u>	<u>239,040.00</u>	<u>(139,040.00)</u>
<b>TOTAL APPROPRIATIONS AND OTHER USES</b>		<u>410,647,113.98</u>	<u>417,126,436.15</u>	<u>(6,479,322.17)</u>
<b>ESTIMATED REVENUES LESS APPROPRIATIONS</b>		<u>(21,904,750.98)</u>	<u>(9,320,429.15)</u>	<u>(12,584,321.83)</u>
<b>FUND BALANCE AT END OF YEAR:</b>				
Reserve for Categorical Carry-over Programs	2810	0.00	0.00	0.00
Reserve for Encumbrances	2820	0.00	0.00	0.00
Designated for Inventory	2863	1,960,000.00	1,958,421.00	1,579.00
Designated for Carryover Appropriations	2863	0.00	0.00	0.00
Undesignated Fund Balance	2869	30,435,249.02	43,842,061.85	(13,406,812.83)
Total Ending Fund Balance	2800	<u>32,395,249.02</u>	<u>45,800,482.85</u>	<u>(13,405,233.83)</u>
<b>TOTAL APPROPRIATIONS AND ENDING FUND BAL</b>		<u>443,042,363.00</u>	<u>462,926,919.00</u>	<u>(19,884,556.00)</u>

**General Fund  
Estimated Revenue Detail  
2008-09**

Account Number	Source	SubSource	2008-09	2007-08 Budget	Difference
	FEFP	Safe Schools	1,111,867.00	1,165,998.00	(54,131.00)
	FEFP	SAI	12,468,811.00	12,765,821.00	(297,010.00)
	FEFP	Reading	2,225,873.00	2,348,692.00	(122,819.00)
	FEFP	ESE Guraantee	16,103,423.00	16,878,159.00	(774,736.00)
	FEFP	MAP	167,105.00	3,028,804.00	(2,861,699.00)
	FEFP	DJJ	382,663.00	478,491.00	(95,828.00)
	FEFP	Undesignated	108,320,672.00	122,370,871.00	(14,050,199.00)
310	FEFP	Total	140,780,414.00	159,036,836.00	(18,256,422.00)
	Misc State	Wellness Grant	60,664.00		60,664.00
	Misc State	Early Ed Trng and Support	57,341.00		57,341.00
399	Misc State	Total	118,005.00	0.00	118,005.00
	Gifts	Birchwood Subsidy		307,496.00	(307,496.00)
440	Gifts	Total	0.00	307,496.00	(307,496.00)
	Misc Local	Foundation	287,508.00	329,549.00	(42,041.00)
	Misc Local	Take Stock	105,447.00	100,447.00	5,000.00
	Misc Local	East Coast Tech Asst		232,092.00	(232,092.00)
	Misc Local	Jail (9002.0490004)	38,800.00	48,378.00	(9,578.00)
	Misc Local	Dori Slosberg	177,065.00	0.00	177,065.00
	Misc Local	Medicaid	1,150,000.00	1,500,000.00	(350,000.00)
495	Misc Local	Total	1,758,820.00	2,210,466.00	(451,646.00)
	Transfers In	Portable Rental	3,750,000.00	3,700,000.00	50,000.00
	Transfers In	Maintenance (95% fcn 8100)	6,755,293.00	5,625,357.00	1,129,936.00
	Transfers In	Charter CSR Penalty		170,280.00	(170,280.00)
	Transfers In	Charter Capital	3,433,500.00	3,433,500.00	0.00
630	Transfers In	Total	13,938,793.00	12,929,137.00	1,009,656.00

**General Fund  
K-12 School Appropriations  
2008-09**

		2008-09	2007-08	Difference
<b>Elementary Schools - Base Formulas</b>				
0401	Boggy Creek	3,381,827.63	3,595,482.00	(213,654.37)
0061	Central	3,319,262.04	3,636,072.00	(316,809.96)
0957	Chestnut	4,862,093.63	5,066,966.00	(204,872.37)
0851	Cypress	3,600,758.08	4,036,538.00	(435,779.92)
0831	Deerwood	4,791,788.32	4,490,853.00	300,935.32
0931	Flora Ridge Elementary	3,540,029.23	3,704,690.00	(164,660.77)
0011	Harmony Community School	3,312,511.94	0.00	3,312,511.94
0501	Hickory Tree	2,984,332.04	3,482,510.00	(498,177.96)
0501	Hickory Tree Annex	0.00	1,259,809.00	(1,259,809.00)
0071	Highlands	3,668,599.19	3,318,459.00	350,140.19
0042	Kissimmee	3,465,706.14	3,474,291.00	(8,584.86)
0801	Lakeview	3,345,899.97	3,626,418.00	(280,518.03)
0271	Michigan Avenue	3,119,354.12	3,973,758.00	(854,403.88)
0701	Mill Creek	4,981,621.64	4,116,402.00	865,219.64
0933	Neptune Elementary	3,374,564.89	3,200,373.00	174,191.89
0904	Partin Settlement	4,436,855.75	4,019,358.00	417,497.75
0811	Pleasant Hill	4,495,671.47	4,140,466.00	355,205.47
0901	Poinciana	4,507,466.63	4,831,181.00	(323,714.37)
0301	Reedy Creek	5,664,411.04	4,872,385.00	792,026.04
0111	St Cloud Elem	3,584,749.46	4,584,331.00	(999,581.54)
0958	Sunrise	4,243,436.86	4,387,623.00	(144,186.14)
0101	Thacker	3,029,937.63	3,254,653.00	(224,715.37)
0321	Ventura	4,983,229.50	5,273,259.00	(290,029.50)
Total Elementary		86,694,107.20	86,345,877.00	348,230.20
<b>Middle Schools - Base Formulas</b>				
0091	Denn John	4,751,261.22	4,556,949.00	194,312.22
0041	Discovery Intermediate	6,442,333.34	7,088,121.00	(645,787.66)
0341	Horizon	5,793,970.69	6,482,465.00	(688,494.31)
0251	Kissimmee	4,649,127.58	4,766,611.00	(117,483.42)
0311	Neptune	6,015,470.21	6,464,852.00	(449,381.79)
0821	Parkway	3,877,925.54	4,150,551.00	(272,625.46)
0272	St. Cloud Middle	4,945,852.52	5,780,682.00	(834,829.48)
9003	Zenith	2,151,734.32		2,151,734.32
Total Middle		38,627,675.42	39,290,231.00	(662,555.58)
<b>High Schools - Base Formulas</b>				
0902	Celebration	7,199,918.26	7,493,717.00	(293,798.74)
0601	Gateway	9,285,043.72	9,682,636.00	(397,592.28)
0922	Harmony	8,337,479.07	7,957,773.00	379,706.07
0842	Liberty	9,191,694.17	7,782,622.00	1,409,072.17
0081	Osceola	9,409,639.87	10,074,066.00	(664,426.13)
0862	Paths/Teco Program.	2,792,324.94	2,833,855.00	(41,530.06)
0841	Poinciana	7,062,377.74	7,363,333.00	(300,955.26)
0201	St. Cloud High	7,484,999.37	7,507,329.00	(22,329.63)
9003	Zenith		3,212,429.00	(3,212,429.00)
Total High		60,763,477.14	63,907,760.00	(3,144,282.86)
<b>Other Schools - Base Formulas</b>				
0711	Celebration School	5,849,573.71	5,677,149.00	172,424.71
0040	Narcoossee Community	7,869,034.95	7,738,361.00	130,673.95
0921	Osceola Sch for the Arts	2,897,927.38	3,089,721.00	(191,793.62)
Total Other		16,616,536.04	16,505,231.00	111,305.04
<b>Alternative Schools - Base Formulas</b>				
9031	ARC	1,264,556.97	1,107,203.00	157,353.97
9011	Challenger	418,506.70	510,802.00	(92,295.30)
0859	Commitment	409,848.25	472,774.00	(62,925.75)
9007	COPE	573,418.98	532,451.00	40,967.98
0858	Detention	380,548.18	367,766.00	12,782.18
9012	Endeavor	331,795.14	313,166.00	18,629.14
9015	Future	0.00	134,851.00	(134,851.00)
0857	GED Exit Option	5,325.00	127,724.00	(122,399.00)
9036	New Beginnings	4,441,108.79	4,225,514.00	215,594.79
9019	Vision	0.00	93,059.00	(93,059.00)
Total Alternative		7,825,108.01	7,885,310.00	(60,201.99)

**General Fund  
Other School Appropriations  
2008-09**

	2008-09	2007-08	Difference
<b>Charter Schools - Gross</b>			
0916 Canoe Creek Charter Academy	2,990,381.00	2,210,309.00	780,072.00
0863 Four Corners Charter School	5,822,486.00	4,711,403.00	1,111,083.00
0866 Kissimmee Charter Academy	4,638,824.00	3,411,334.00	1,227,490.00
0853 New Dimensions High School Charter	1,859,639.00	1,678,232.00	181,407.00
0881 P. M. Wells Charter Academy	4,572,698.00	3,535,040.00	1,037,658.00
0900 UCP Child Development Center	1,091,120.00	728,449.00	362,671.00
0932 Bellalago Charter Academy	8,143,488.00	7,426,958.00	716,530.00
Charter Capital and MAP	3,600,605.00	3,433,500.00	167,105.00
<b>Total Charter Schools</b>	<b>32,719,241.00</b>	<b>27,135,225.00</b>	<b>5,584,016.00</b>
<b>Other School Appropriations</b>			
9001 ESE-Schools	14,730,216.00	13,939,320.47	790,895.53
9001 ESE-Dept.	2,383,279.00	4,299,934.42	(1,916,655.42)
9001 SAI - ESE Summer School	250,010.00	485,850.00	(235,840.00)
9036 ESE-Medicaid	0.00	743,671.00	(743,671.00)
9041 Hospital Homebound	0.00	64,569.60	(64,569.60)
9005 Voluntary Pre K	1,827,593.00	1,799,340.00	28,253.00
9037 Instructional Materials	3,890,567.00	3,865,390.00	25,177.00
9037 M A P	0.00	3,028,804.00	(3,028,804.00)
9505 ESOL Compliance Specialists @ Schools	2,310,691.00	2,265,128.00	45,563.00
SAI - K -8 Remediation/Summer School	484,789.00	474,314.00	10,475.00
SAI - 9-12 Remediation/School Summer School	1,009,112.00	1,033,577.00	(24,465.00)
9505 SAI - K -1 Class Size Reduction	1,416,519.00	1,315,744.44	100,774.56
9505 SAI - Supplemental School Allocations	0.00	2,022,539.00	(2,022,539.00)
9031 D J J	0.00	478,491.00	(478,491.00)
Advanced Placement	324,619.00	0.00	324,619.00
9037 McKay Scholarships	1,536,763.00	1,297,485.00	239,278.00
9037 Teacher Lead	743,851.00	967,543.00	(223,692.00)
9037 Safe Schools - SRO Supplement	0.00	404,046.00	(404,046.00)
Reading	1,940,614.00	2,348,692.00	(408,078.00)
Class Size Reduction	27,327,008.00	37,167,479.00	(9,840,471.00)
9037 School Recognition	1,401,949.00	1,986,208.00	(584,259.00)
9037 Lapse	-4,700,000.00	0.00	(4,700,000.00)
9037 Health Insurance Increase .88*6.5m	5,720,000.00	0.00	5,720,000.00
9037 Additional Utilities Reserve for Schools	500,000.00	0.00	500,000.00
9037 Holdback 4% Revenue Shortfall	6,068,514.00	0.00	6,068,514.00
9037 Holdback Undistributed FTE (862 WFTE)	5,736,122.00	3,621,518.00	2,114,604.00
<b>Total Other School Programs</b>	<b>74,902,216.00</b>	<b>83,609,643.93</b>	<b>(8,707,427.93)</b>
<b>Postsecondary Schools</b>			
0861 TECO	5,476,116.81	3,267,255.00	2,208,861.81
9002 Adult Learning Center of Osceola	0.00	1,468,264.00	(1,468,264.00)
<b>Total Postsecondary Schools</b>	<b>5,476,116.81</b>	<b>4,735,519.00</b>	<b>740,597.81</b>
<b>School Level Line Items</b>	<b>14,491,253.00</b>	<b>18,256,969.00</b>	<b>(3,765,716.00)</b>
<b>Total School Appropriations</b>	<b>127,588,826.81</b>	<b>133,737,356.93</b>	<b>(6,148,530.12)</b>

**General Fund  
Department Appropriations  
2008-09**

		2008-09	2007-08	Difference
<b>School Board &amp; Superintendent</b>				
9101	<b>Superintendent</b>	777,127.65	725,222.00	51,905.65
9107	Community Relations (Schafer)	345,141.32	312,262.00	32,879.32
9108	OASIS (Johnson)	215,743.43	211,311.00	4,432.43
9109	Internal Audit (Johnson)	170,088.28	162,415.00	7,673.28
<b>Division Total</b>		<b>1,508,100.68</b>	<b>1,411,210.00</b>	<b>96,890.68</b>
<b>School Administration</b>				
9105	<b>Chief Administration Officer (DiGiacomo)</b>	281,343.55	273,954.00	7,389.55
9306	Deputy Supt. Elementary Admin. (Vacant)	235,033.65	0.00	235,033.65
9307	Deputy Supt. Secondary Admin. (Andrew)	222,367.56	0.00	222,367.56
9102	<b>Curriculum &amp; Instruction (Luciano)</b>	866,782.10	790,726.00	76,056.10
9103	Performing Arts Center	172,389.57	165,660.00	6,729.57
9104	Research, Eval., Accountability (Mar)	754,968.78	727,740.00	27,228.78
9126	Foundation	392,955.24	429,997.00	(37,041.76)
9127	Charter & Choice Schools (Esposito)	356,151.18	297,884.00	58,267.18
9207	Multicultural Education (Medina)	750,544.39	556,285.00	194,259.39
9301	Secondary Curriculum (Vacant)	389,880.25	801,446.00	(411,565.75)
9304	Elementary Curriculum (Vacant)	314,032.40	439,695.00	(125,662.60)
9309	Eastcoast Tech Assistance Ctr	0.00	232,092.00	(232,092.00)
9502	Vocational Education (Runnels)	1,033,195.86	1,003,337.00	29,858.86
9503	Voluntary PreK (Quick)	78,341.00	69,874.00	8,467.00
<b>Sub Total</b>		<b>5,109,240.77</b>	<b>5,514,736.00</b>	<b>(405,495.23)</b>
9308	<b>School Services (Butler)</b>	329,970.40	322,668.00	7,302.40
9302	Student Services (Bungo)	4,717,561.90	3,781,982.00	935,579.90
9303	Exceptional Student Education (Colli)	337,167.92	332,763.00	4,404.92
9405	Alternative Education (Rattie)	285,723.47	278,917.00	6,806.47
<b>Sub Total</b>		<b>5,670,423.69</b>	<b>4,716,330.00</b>	<b>954,093.69</b>
<b>Division Total</b>		<b>11,518,409.22</b>	<b>10,505,020.00</b>	<b>1,013,389.22</b>
<b>School Operations</b>				
9407	<b>Chief of School Operations (Nannie)</b>	267,945.33	282,371.00	(14,425.67)
9106	<b>Director of Planning</b>	0.00	175,919.00	(175,919.00)
9205	<b>School Operations</b>	0.00	225,953.00	(225,953.00)
9203	Professional Development (Munas)	1,034,899.89	979,949.00	54,950.89
9401	Personnel Services (Singer)	1,520,701.69	1,402,749.00	117,952.69
<b>Sub Total</b>		<b>2,555,601.58</b>	<b>2,608,651.00</b>	<b>(53,049.42)</b>
9410	<b>School Support Services (Beall)</b>	312,063.37	232,951.00	79,112.37
9201	Information Services (George)	2,296,049.99	2,288,803.00	7,246.99
9202	Instructional Media (Pace)	1,824,479.12	1,722,921.00	101,558.12
9209	Technology Services	1,775,589.71	1,746,363.00	29,226.71
<b>Sub Total</b>		<b>6,208,182.19</b>	<b>5,991,038.00</b>	<b>217,144.19</b>
9404	<b>Maintenance &amp; Facilities (Houston)</b>	1,296,910.03	1,903,084.00	(606,173.97)
9409	Planning and Permitting (Crowe)	1,203,277.25	662,114.00	541,163.25
<b>Sub Total</b>		<b>2,500,187.28</b>	<b>2,565,198.00</b>	<b>(65,010.72)</b>
9501	<b>Business &amp; Fiscal Services (Collins)</b>	3,107,109.73	3,250,886.00	(143,776.27)
9504	Purchasing/Warehouse (Olson)	1,393,776.33	1,418,698.00	(24,921.67)
<b>Sub Total</b>		<b>4,500,886.06</b>	<b>4,669,584.00</b>	<b>(168,697.94)</b>
<b>Division Total</b>		<b>16,032,802.44</b>	<b>16,292,761.00</b>	<b>(259,958.56)</b>
9505	Department Level Line Items	7,684,041.00	8,181,809.00	(497,768.00)
9505	Bellalago Administrative Fee	(1,231,000.00)	(1,400,000.00)	169,000.00
9505	Charter School Holdback	(870,785.00)	(876,435.00)	5,650.00
<b>Total Department Appropriations</b>		<b>39,142,454.40</b>	<b>38,783,949.00</b>	<b>358,505.40</b>

**General Fund  
Transportation & Maintenance Appropriations  
2008-09**

	<b>2008-09</b>	<b>2007-08</b>	<b>Difference</b>
<b>Transportation &amp; Maintenance</b>			
9402 Student Transportation	18,833,788.98	17,978,585.00	855,203.98
9403 Maintenance	7,668,576.04	6,914,941.00	753,635.04
9405 Trans/Maint Line Items	387,450.00	401,698.00	(14,248.00)
<b>Total Transportation &amp; Maintenance</b>	<b>26,889,815.02</b>	<b>25,295,224.00</b>	<b>1,594,591.02</b>

**Superintendent's Proposed Budget  
Executive Summary Highlights  
2008-09**

Description	2008-09	2007-08	Difference	%
Unweighted FTE - State Projection	53,024.93	53,070.00		
Unweighted FTE - Actual		51,933.93		
<b>State Growth Over Actual - UFTE</b>			<b>1,091.00</b>	<b>2.1%</b>
Unweighted FTE - Unallocated	861.68	260.00		
Unweighted FTE - Allocated	52,163.25	52,810.00		
<b>Allocated Growth Over Actual - UFTE</b>			<b>229.32</b>	<b>0.4%</b>
Weighted FTE - State Projection	58,405.61	58,387.12		
Weighted FTE - Actual		57,766.05		
<b>State Growth Over Actual - WFTE</b>			<b>639.56</b>	<b>1.1%</b>
Weighted FTE - Unallocated	1,106.34	935.62		
Weighted FTE - Allocated	57,299.27	57,451.50		
<b>Allocated Growth Over Actual - WFTE</b>			<b>(466.78)</b>	<b>-0.8%</b>
Base Student Allocation	3,971.74	4,163.47	(191.73)	-4.6%
District Cost Differential	0.9903	0.9902	0.00	0.0%
<b>Base Student Allocation x DCD</b>	<b>3,933.21</b>	<b>4,122.67</b>	<b>(189.45)</b>	<b>-4.6%</b>
General Fund FEFP Revenue - State and Local	361,901,512.00	380,953,905.00	(19,052,393.00)	-5.0%
2007-08 Actual FEFP Revenue	361,901,512.00	362,633,275.00	(731,763.00)	-0.2%
2008-09 w/ 4% Holdback vs 2007-08 Actual	355,226,223.00	362,633,275.00	(7,407,052.00)	-2.0%
<b>Total Reduction after Holdback</b>	<b>355,226,223.00</b>	<b>380,953,905.00</b>	<b>(25,727,682.00)</b>	<b>-6.8%</b>
FEFP Revenue per Unweighted FTE	6,825.12	7,178.33	(353.21)	-4.9%
2007-08 Actual FEFP Revenue per Unweighted FTE	6,825.12	6,982.59	(157.47)	-2.3%
2008-09 Less 4% Holdback	6,699.23	6,982.59	(283.36)	-4.1%
<b>Total Reduction after Holdback</b>	<b>6,699.23</b>	<b>7,178.33</b>	<b>(479.10)</b>	<b>-6.7%</b>
<b>Property Tax Base</b>	<b>26,886,614,076</b>	<b>26,553,528,621</b>	<b>333,085,455.00</b>	<b>1.3%</b>
<u>Tax Millages</u>				
RLE	4.955	5.052	(0.097)	-1.9%
Discretionary - Equalized	0.498	0.510	(0.012)	-2.4%
Discretionary - Additional	0.208	0.210	(0.002)	-1.0%
<b>Capital Outlay</b>	<b>1.750</b>	<b>2.000</b>	<b>(0.250)</b>	<b>-12.5%</b>
<b>Total</b>	<b>7.411</b>	<b>7.772</b>	<b>(0.361)</b>	<b>-4.6%</b>
<b>Board Paid Health Insurance per Employee</b>	<b>6,108.00</b>	<b>5,126.00</b>	<b>982.00</b>	<b>19.2%</b>
<u>Holdbacks in Appropriations</u>				
Holdback 4% Revenue Shortfall	6,068,514.00			
Holdback Undistributed FTE	5,736,122.00	3,621,518.00		
McKay Scholarships	1,536,763.00	1,297,485.00		
<b>Total Holdbacks</b>	<b>13,341,399.00</b>	<b>4,919,003.00</b>	<b>8,422,396.00</b>	<b>171.2%</b>
<u>Undesignated Fund Balance - General Fund</u>				
Beginning	41,440,000.00	43,356,449.78		
<b>Ending</b>	<b>30,435,249.02</b>	<b>41,440,000.00</b>		
<b>Change in Undesignated Fund Balance</b>	<b>(11,004,750.98)</b>	<b>(1,916,449.78)</b>		
<b>% of Estimated Revenues</b>	<b>7.83%</b>	<b>10.51%</b>		