

**Public Hearing on Tentative
Budget
July 28, 2009**

School Board Members

John McKay, Chairman
David Stone, Vice Chairman
Julius Melendez
Cindy Lou Hartig
Jay Wheeler



**SUPERINTENDENT'S
PROPOSED BUDGET
2009-2010**

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA

Michael A. Grego, Ed.D.
Superintendent

William C. Collins
Chief Business & Finance Officer

Todd Seis
Director of Budget

Student Achievement - Our Number One Priority

AN EQUAL OPPORTUNITY EMPLOYER

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INTRODUCTION

SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA

BUDGET SUMMARY

FISCAL YEAR 2009 - 2010

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

Required Local Effort	5.1650	Basic Discretionary Operating	0.7480	Debt Service (Voted)	0.0000
Basic Discretionary Capital Outlay	1.5000	Discretionary Critical Needs (Operating or Capital)	0.2500		
Additional Discretionary Capital Outlay	0.0000	Additional Discretionary (Statutory, Voted)	0.0000	Total Millage	7.6630

ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE FUND	TOTAL ALL FUNDS
Federal sources	409,638	60,601,372				61,011,010
State sources	200,383,743	319,500	1,698,757	1,141,938		203,543,938
Local sources	145,640,658	9,584,662	9,765,738	42,352,638	50,890,687	258,234,382
TOTAL SOURCES	\$346,434,039	\$70,505,534	\$11,464,495	\$43,494,576	\$50,890,687	\$522,789,330
Transfers In	12,983,000		18,684,195	1,352,413		33,019,607
Fund Balances/Reserves/Net Assets	62,267,462	1,162,163	1,754,338	202,692,364	5,601,090	273,477,417
TOTAL REVENUES, TRANSFERS & BALANCES	\$421,684,501	\$71,667,696	\$31,903,028	\$247,539,352	\$56,491,777	\$829,286,354
EXPENDITURES						
Instruction	242,127,959	28,578,766				270,706,726
Pupil Personnel Services	17,505,492	2,490,671				19,996,164
Instructional Media Services	1,542,944	2,520,152				4,063,096
Instructional and Curriculum Development Services	7,787,859	6,596,648				14,384,508
Instructional Staff Training Services	4,601,522	1,224,776				5,826,298
Instruction Related Technology	3,499,501	128,681				3,628,182
School Board	2,333,781	1,415,912				3,749,693
General Administration	1,185,293					1,185,293
School Administration	23,057,136					23,057,136
Facilities Acquisition and Construction	4,457,713			152,806,134		157,263,848
Fiscal Services	2,046,135					2,046,135
Food Services	36,859	23,383,129				23,419,988
Central Services	6,449,905	156,134			48,407,111	55,013,150
Pupil Transportation Services	19,624,179	1,479,588				21,103,767
Operation of Plant	28,404,679					28,404,679
Maintenance of Plant	8,766,824					8,766,824
Administrative Technology Services	3,615,295					3,615,295
Community Services	229,140	2,531,076				2,760,217
Debt Services	416,203		28,774,390			29,190,593
TOTAL EXPENDITURES	\$377,688,421	\$70,505,534	\$28,774,390	\$152,806,134	\$48,407,111	\$678,181,590
Transfers Out			1,352,413	31,667,195		33,019,607
Fund Balances/Reserves/Net Assets	43,996,080	1,162,163	1,776,225	63,066,023	8,084,666	118,085,157
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES & BALANCES	\$421,684,501	\$71,667,696	\$31,903,028	\$247,539,352	\$56,491,777	\$829,286,354

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

Budget Changes From 7/14/2009

	7/14/2009	7/28/2009	Change	Explanation
<u>Tax Roll</u>	22,933,780,727	22,933,780,727	0	
<u>Millage Rates</u>				
Required Local Effort	5.201	5.165	-0.036	Decrease in RLE due to increase in tax roll statewide
Basic Discretionary Operating	0.748	0.748	0.000	
Discretionary Critical Needs Operating	0.250	0.250	0.000	
Basic Discretionary Capital Outlay	1.500	1.500	0.000	
<u>Total</u>	<u>7.699</u>	<u>7.663</u>	<u>-0.036</u>	
<u>General Fund</u>				
Res for Categoryals	13,536,569	13,536,569	0	
Res for Encumbrances	5,617,540	5,617,540	0	
Desig for Inventory	1,978,337	1,978,337	0	
Desig for Carryover	1,260,495	1,260,495	0	
Undesignated	39,874,521	39,874,521	0	
Beg Fund Bal 7/1/09	<u>62,267,462</u>	<u>62,267,462</u>	<u>0</u>	
Estimated Revenues	359,382,475	359,417,039	34,564	RLE tax decreased by \$10,712,146, basic discretionary tax decreased by \$1,427,802 due to decline in tax roll from original state estimate. Prorations of revenue reductions and additional compression requirements reduced FEFP by 387,818. These reductions were offset by increases in compression of \$1,742,084 for basic discretionary millage, \$108,100 for critical needs millage, and \$10,712,146 in the state share of FEFP.
Appropriations	377,688,421	377,688,421	0	
Res for Categoryals				
Res for Encumbrances				
Desig for Inventory	1,978,337	1,978,337	0	
Desig for Carryover			0	
Undesignated	41,983,179	42,017,743	34,564	
End Fund Bal 6/30/10	<u>43,961,516</u>	<u>43,996,080</u>	<u>34,564</u>	
<u>Debt Service Funds</u>				
Beg Fund Bal 7/1/09	1,754,338	1,754,338	0	
Estimated Revenues	30,148,689	30,148,689	0	
Appropriations	30,126,802	30,126,802	0	
End Fund Bal 6/30/10	<u>1,776,225</u>	<u>1,776,225</u>	<u>0</u>	
<u>Capital Projects Funds</u>				
Beg Fund Bal 7/1/09	202,692,364	202,692,364	0	
Estimated Revenues	44,204,613	44,846,989	642,376	Increase in capital outlay tax due to increase in tax roll 7/2.
Appropriations	184,473,329	184,473,329	0	
End Fund Bal 6/30/10	<u>62,423,647</u>	<u>63,066,023</u>	<u>642,376</u>	
<u>Special Revenue Funds</u>				
Beg Fund Bal 7/1/09	1,162,163	1,162,163	0	
Estimated Revenues	70,505,534	70,505,534	0	
Appropriations	70,505,534	70,505,534	0	
End Fund Bal 6/30/10	<u>1,162,163</u>	<u>1,162,163</u>	<u>0</u>	
<u>Internal Service Funds</u>				
Beg Fund Bal 7/1/09	5,601,090	5,601,090	0	
Estimated Revenues	50,890,687	50,890,687	0	
Appropriations	48,407,111	48,407,111	0	
End Fund Bal 6/30/10	<u>8,084,666</u>	<u>8,084,666</u>	<u>0</u>	

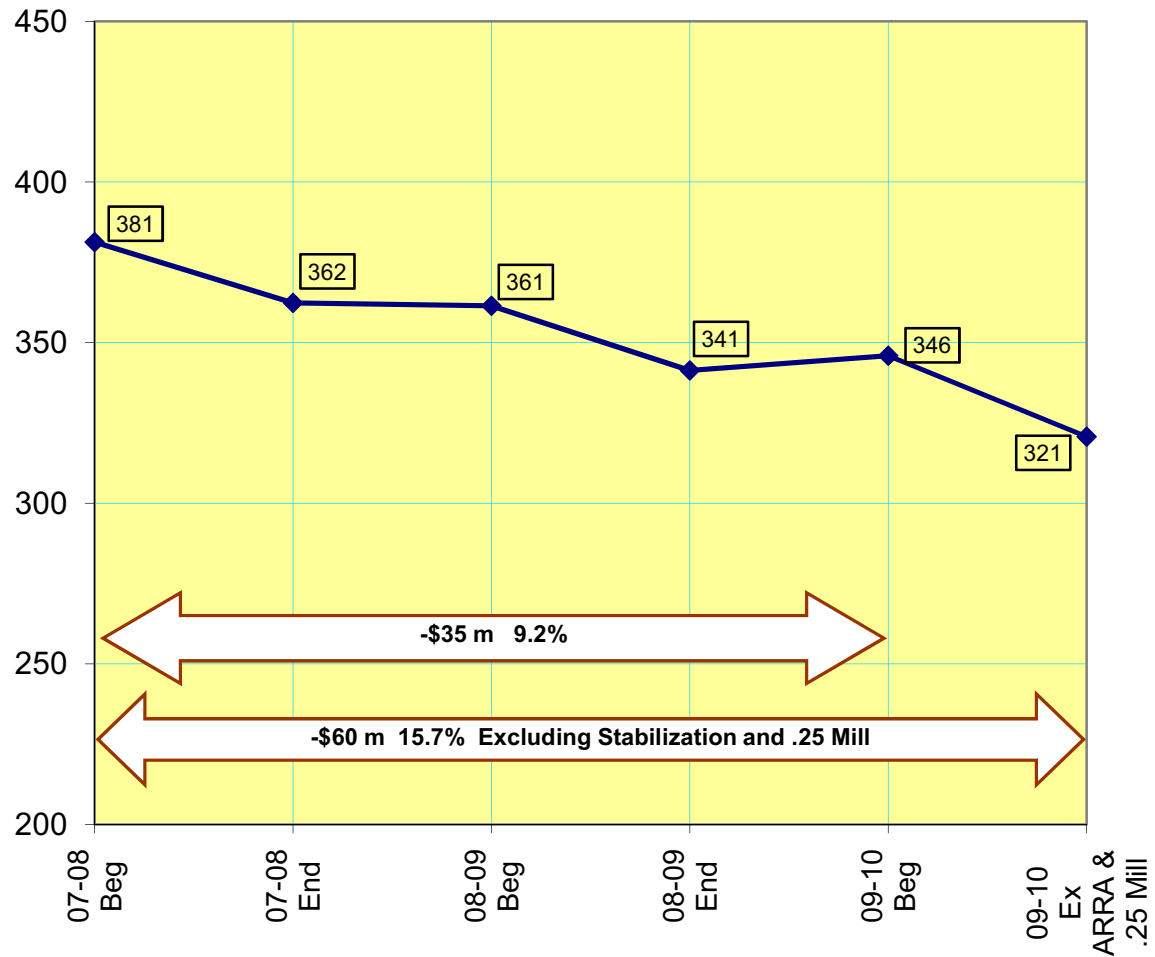
PUBLIC SCHOOL FUNDING
2008-09 2nd Calculation vs 2009-10 2nd Calculation Plus Critical Needs Discretionary
Osceola County Public Schools

	2008-09 2nd Calc 07/16/08	2009-10 2nd Calc 07/16/09	Variance	%
Major FEFP Formula Components				
1 Unweighted FTE	53,024.93	50,656.72	(2,368.21)	-4.47%
2 Weighted FTE	58,405.61	55,027.59	(3,378.02)	-5.78%
3 FTE To WFTE Ratio	1.10147	1.08628	(0.0152)	-1.38%
4 Unallocated UWFTE	861.68	402.72	(458.96)	-53.26%
5 Unallocated WFTE	1,106.34	726.10	(380.24)	-34.37%
6 School Taxable Value	27,035,081,198	22,933,780,727	(4,101,300,471)	-15.17%
7				
8 Required Local Effort Millage	5.059	5.165	0.106	2.10%
9 Basic Discretionary Millage	0.498	0.748	0.250	50.20%
10 Additional Discretionary Millage	0.206	0.000	(0.206)	-100.00%
11 Critical Needs Discretionary	0.000	0.250	0.250	100.00%
12 Total Millage	<u>5.763</u>	<u>6.163</u>	<u>0.400</u>	<u>6.94%</u>
13				
14 Base Student Allocation	3,971.74	3,630.62	(341.12)	-8.59%
15 District Cost Differential	0.9903	0.9906	0.0003	0.03%
16 BSA * DCD	<u>3,933.21</u>	<u>3,596.49</u>	<u>(336.72)</u>	<u>-8.56%</u>
17				
18 FEFP Detail				
19 Regular Term WFTE x BSA x DCD	229,721,770	197,906,297	(31,815,473)	-13.85%
20 ESE Guarantee	16,103,423	14,529,694	(1,573,729)	-9.77%
21 Supplemental Academic Instruction (SAI)	12,468,811	11,293,904	(1,174,907)	-9.42%
22 Transportation	9,373,155	8,680,431	(692,724)	-7.39%
23 Instructional Materials	5,479,644	4,229,735	(1,249,909)	-22.81%
24 Supplemental Reading Instruction	2,225,873	1,942,065	(283,808)	-12.75%
25 Safe Schools	1,111,867	1,041,933	(69,934)	-6.29%
26 Teacher's Lead Program	743,851	651,606	(92,245)	-12.40%
27 DJJ Supplemental Funding	382,663	344,610	(38,053)	-9.94%
28 Merit Award Program	167,105	95,510	(71,595)	-42.84%
29 Compression Adjustment (Disc Millage)	4,662,482	6,330,570	1,668,088	35.78%
30 Compression Adj Critical Needs Millage	0	2,118,971	2,118,971	100.00%
31 Declining Enrollment Allocation	0	483,164	483,164	0.00%
32 Sparsity Supplement	0	0	0	0.00%
33 Lab School Discretionary Contribution	0	0	0	0.00%
34 Equal Percentage Reduction	0	0	0	0.00%
35 Proration To Available Funds	0	(387,818)	(387,818)	-100.00%
36 Minimum Guarantee of 10% Per FTE	0	0	0	0.00%
37 Total FEFP	<u>282,440,644</u>	<u>249,260,672</u>	<u>(33,179,972)</u>	<u>-11.75%</u>
38				
39 Less: Required Local Effort Taxes	129,931,952	112,530,329	(17,401,623)	-13.39%
40 State FEFP	<u>152,508,692</u>	<u>136,730,343</u>	<u>(15,778,349)</u>	<u>-10.35%</u>
41				
42 State Categorical Programs				
43 Class Size Reduction	57,301,007	55,524,264	(1,776,743)	-3.10%
44 Total Categorical Funding	<u>57,301,007</u>	<u>55,524,264</u>	<u>(1,776,743)</u>	<u>-3.10%</u>
45				
46 Lottery Funding				
47 Discretionary Lottery Funds K-12	2,193,181	0	(2,193,181)	-100.00%
48 School Recognition Grant	1,435,394	1,716,267	280,873	19.57%
49 Total Lottery Funding	<u>3,628,575</u>	<u>1,716,267</u>	<u>(1,912,308)</u>	<u>-52.70%</u>
50				
51 Non-Recurring DCD Transition Funding	0	0	0	0.00%
52 FRS Savings	0	0	0	0.00%
53 Total State Funding	<u>213,438,274</u>	<u>193,970,874</u>	<u>(19,467,400)</u>	<u>-9.12%</u>
54				
55 Local Funding:				
56 Total Required Local Effort	129,931,952	112,530,329	(17,401,623)	-13.39%
57 Discretionary Local Effort	12,790,297	16,296,745	3,506,448	27.41%
58 Addl/Critical Needs Discr Local Effort	5,290,765	5,446,773	156,008	2.95%
59 Total Local Funding	<u>148,013,014</u>	<u>134,273,847</u>	<u>(13,739,167)</u>	<u>-9.28%</u>
60				
61 Total State and Local Funding	<u>361,451,288</u>	<u>328,244,721</u>	<u>(33,206,567)</u>	<u>-9.19%</u>
62 State and Local Funding per UWFTE	<u>\$ 6,816.63</u>	<u>\$ 6,479.79</u>	<u>(336.84)</u>	<u>-4.94%</u>
63				
64 Federal Stabilization	0	17,655,649	17,655,649	100.00%
65				
66 Total Funding	<u>361,451,288</u>	<u>345,900,370</u>	<u>(15,550,918)</u>	<u>-4.30%</u>
67 Total Dollars Per UWFTE	<u>\$ 6,816.63</u>	<u>\$ 6,828.32</u>	<u>\$ 11.69</u>	<u>0.17%</u>

Osceola State and Local FEFP Second Calculation 7/16/09



\$Millions



2009-10 Deficit Reduction Plan				
#	Description	Responsible	Target Savings	Actual Savings
1	Implement instructional staffing benchmarks consistent with state class size standards and minimum enrollment requirements for all subject areas	Beverly Carbaugh, Debra Pace	300,000	
2	Implement instructional support staffing benchmarks for school and district offices	Beverly Carbaugh, Debra Pace	5,800,000	4,260,380
3	Transfer ESE compliance specialist and other support staff positions currently funded by district funds to IDEA federal funds	Penny Collins	2,000,000	2,200,490
4	Implement a staffing model for school resource officers that will bring expenditures in line with the Safe Schools categorical	Jim DiGiacomo	1,000,000	1,046,002
5	Fund the personnel costs of attendance assistants within the Safe Schools grant	Chuck Butler, Bill Collins	515,000	578,379
6	Negotiate policy that retired employees who are rehired after 7/1/09 and employees on extended DROP will not be paid for experience included in calculation of retirement benefit	Chuck Butler, Bill Collins	250,000	250,000
7	Eliminate the payment of stormwater fees as permitted by contract	Bill Collins	125,000	65,000
8	Hold School Board health insurance contributions at or below the 2008-09 school year rate	Bill Collins, Chuck Butler	3,780,000	3,780,000
9	Freeze purchases of white fleet vehicles for the 2009-10 fiscal year and establish criteria for future purchases	Bob Nanni	70,000	70,000
10	Reduce utility costs for portables removed from school and district sites (@ \$50k per 100 portables removed)	Bob Nanni	100,000	100,000
11	Invoice Four Corners Charter School for the costs of accounting services provided by the District	Bill Collins	17,000	18,700
12	Reduce categorical expenditures in proportion to state reductions in appropriations (Reading, DJJ Supplement, Instructional Materials, SAI)	Project Directors	1,000,000	
13	Reduce district staff	Staff	700,000	
14	Freeze or eliminate vacant positions at the district office	Staff	900,000	3,901,246
15	Reassign district staff to school sites (Items 13, 14, and 15 total 5% of cost of district staff.)	Staff	1,000,000	
16	Reduce district department discretionary appropriations (Items 13, 14, 15 and 16 total 5.4% of department appropriations)	Bill Collins	850,000	850,000

2009-10 Deficit Reduction Plan				
#	Description	Responsible	Target Savings	Actual Savings
17	Reassign or reduce ESOL Compliance Specialists to fill school instructional vacancies to keep ESOL staff costs within FTE funds generated	Dalia Medina	900,000	1,225,529
18	Reassign or reduce school psychologists and social workers in proportion to state budget reductions	Chuck Butler, Darla Bungo	345,000	532,369
19	Staff schools in anticipation of 1.5% reduction in student enrollment	Beverly Carbaugh, Debra Pace	1,250,000	4,310,126
20	Implement district-wide 4-day work week during the summer	Staff	150,000	150,000
21	Implement a comprehensive energy savings plan to achieve a reduction of at least 10% of utility costs	Bob Nanni	1,300,000	650,000
22	Delay adoption of new language arts, music and health textbook series pursuant to Senate Bill 6A	Scott Fritz, Melba Luciano	1,500,000	750,000
<u>Additional Savings Proposals Dependent on Legislative Action:</u>				
23	Request delay in implementation of Class Size Reduction to room by room standard		4,200,000	4,200,000
24	Request delay in scheduled retirement rate increase		2,135,000	2,135,000
25	Exercise option to transfer up to .5 mills of 1.75 capital outlay millage to General Fund		6,500,000	7,457,644
Total General Fund Savings Targets			36,687,000	38,530,865
<u>Salary Reductions</u>				
Schools				12,695,929
Schools %				5.45%
Departments				4,312,591
Departments %				8.67%

American Recovery and Reinvestment Act

	Project	2009-10 Allocation	2010-11 Allocation	Total Allocation	2009-10 Appropriations			
					Salaries	Indirect Cost	Other	Total
<u>Stabilization</u>								
Education	431000x	17,015,977		17,015,977	16,268,565	728,284	19,128	17,015,977
Discretionary	431010x	639,672		639,672	600,596	27,378	11,698	639,672
<u>Stabilization Workforce</u>								
Workforce Education	431003x	253,032		253,032		1,047	251,985	253,032
Workforce Discretionary	431004x	38,119		38,119		373	37,746	38,119
IDEA	445940x	5,964,983	5,964,983	11,929,966	2,903,422	255,301	2,806,260	5,964,983
IDEA Preschool	445950x	187,815	187,817	375,632	56,271	8,038	123,506	187,815
Title I, Part A	445900x	3,395,418	3,395,418	6,790,836	2,424,146	145,324	825,948	3,395,418
Title I, Part D	4459201	42,503				1,819	40,684	42,503
Total		<u>27,537,519</u>	<u>9,548,218</u>	<u>37,043,234</u>	<u>22,253,000</u>	<u>1,167,565</u>	<u>4,116,954</u>	<u>27,537,519</u>
Indirect Cost					1,167,565			
Less: Charter					-1,624,389			
Net District Salaries					<u>21,796,176</u>			

Non-Core Teachers (Art, Music, PE, Vocational)
 Media Specialists
 Nurses
 Paraprofessionals



CERTIFICATION OF SCHOOL TAXABLE VALUE

DR-4205 7/2/2009
R. 4/09

Year	2009	County	Osceola
Name of School District			
SCH-LOCAL BOARD			

SECTION I: COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT

1. Current year taxable value of real property for operating purposes	\$ 21,385,255,368	(1)
2. Current year taxable value of personal property for operating purposes	\$ 1,544,654,019	(2)
3. Current year taxable value of centrally assessed property for operating purposes	\$ 3,871,340	(3)
4. Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3)	\$ 22,933,780,727	(4)
5. Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value in excess of 115% of the previous year's value. Subtract deletions.)	\$ 635,814,273	(5)
6. Current year adjusted taxable value (Line 4 minus Line 5)	\$ 22,297,966,454	(6)
7. Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$ 27,185,791,325	(7)
8. Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No	(8)

SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser		Date
	<i>Katrina J. Scarborough</i>		7/2/09

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

Local board millage includes discretionary and capital outlay.			
9. Prior year state law millage levy: Required Local Effort (RLE)	5.059	per \$1,000	(9)
10. Prior year local board millage levy (discretionary and capital outlay)	2.454	per \$1,000	(10)
11. Prior year state law proceeds (Line 9 multiplied by Line 7, divided by 1,000)	\$ 137,532,918	0	(11)
12. Prior year local board proceeds (Line 10 multiplied by Line 7, divided by 1,000)	\$ 66,713,932	0	(12)
13. Prior year total state law and local board proceeds (Line 11 plus Line 12)	\$ 204,246,850	0	(13)
14. Current year state law rolled-back rate (Line 11 divided by Line 6 multiplied by 1,000)	6.168	per \$1,000	(14)
15. Current year local board rolled-back rate (Line 12 divided by Line 6, multiplied by 1,000)	2.992	per \$1,000	(15)
16. Current year proposed state law millage rate	5.165	per \$1,000	(16)
17. Current year proposed local board millage rate	2.498	per \$1,000	(17)
Capital outlay	1.500	Basic discretionary	.748
		Supplemental discretionary	.250
		Additional discretionary	

Continued on page 2

18.	Current year state law proceeds (Line 16 multiplied by Line 4, divided by 1,000)	\$	118,452,977	0	(18)
19.	Current year local board proceeds (Line 17 multiplied by Line 4, divided by 1,000)	\$	57,288,584	0	(19)
20.	Current year total state law and local board proceeds (Line 18 plus Line 19)	\$	175,741,561	0	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate (Line 16 divided by Line 14, minus 1, multiplied by 100)		-16.26	%	(21)
22.	Current year total proposed rate as a percent change of rolled-back rate ((Line 16 plus Line 17) divided by (Line 14 plus Line 15), minus 1, multiplied by 100)		-16.34	%	(22)
Final public budget hearing		Date	Time	Place	
		09/08/2009	5:05PM	School District of Osceola, FL 817 Bill Beck Blvd., Kissimmee, FL	

SIGN HERE	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. All millages comply with the provisions of s. 200.071 or 200.081, F.S.		
	Signature of Chief Administrative Officer				Date
	Title		Contact Name		
	Superintendent		William Collins		
	Mailing Address		Physical Address		
817 Bill Beck Blvd		817 Bill Beck Blvd.			
City, State, Zip		Phone Number	Fax Number		
Kissimmee, FL 34744		407.870.4823	407.518.2906		

INSTRUCTIONS

Step 1. Property Appraiser

Complete Section I of this form. Sign and send it to your school district.
Complete DR-420DEBT, *Certification of Voted Debt Millage*, for school districts that levy a voted debt millage.

Step 2. School Districts

Complete Section II of this form. Send the original and a copy to the property appraiser.
Send a copy to the tax collector and keep a copy for your records.

Step 3. Property Appraiser

When you receive the completed form from the school district, send the original to the Department of Revenue and keep a copy for your records.

Mail the original DR-420S to:

Florida Department of Revenue
Property Tax Oversight Program - TRIM
725 South Calhoun Street
Tallahassee, Florida 32399-0100

All forms for taxing authorities are available on our website at
<http://dor.myflorida.com/dor/property/maxmillage.html>

Value of .25 Mill in General Fund

Revised per 2nd FEFP Calc 7/16/19

	<u>7/16/2009</u>	<u>7/2/2009</u>
Statewide average per student .748 mills	446.65	440.48
Statewide average per student .25 mills	149.35	147.22
Osceola Tax Roll	22,933,780,727	22,933,780,727
Osceola Value of .25 mills	5,446,773	5,446,773
UWFTE	50,656.72	50,656.72
Osceola value of .25 mills per student	107.52	107.52
Compression per student	41.83	39.70
Compression adjustment	<u>2,118,971</u>	<u>2,010,871</u>
Value of .25 mills	5,446,773	5,446,773
Total .25 mills plus compression	<u><u>7,565,744</u></u>	<u><u>7,457,644</u></u>

Considerations:

1. Fund balance. Current estimate is that fund balance will decline approx. \$3m in 2008-09 and \$5.5m in 2009-10 without the additional .25 mills. No step is included in current budget.
2. Compression. If 25% of the districts levy .25 mills, compression may cause prorata reduction in FEFP, potential \$200,000.
3. Tax roll. Osceola tax roll is down by 17.28%. State predicted 8.23% decline. If this is statewide trend, then the value of discretionary millage could decline by potential \$2.1 million.
4. Federal Stabilization. We are receiving \$27.5m for 2009-10 and again for 2010-11. Approx \$21.8m of this is being spent on salaries, equivalent to 363 non-core teachers. This funding expires after 2010-11.
5. Timing of vote. If millage is levied by supermajority vote this year, then the revenue will be realized for the 2009-1 and 2010-11 fiscal years. Continuing beyond 2010-11 will require referendum in general election. We believe the authority to levy the additional millage does not expire, but we have not received definitive opinion. Legislature could modify authority.

6. Primary uses of .25 additional millage:

- 1. Teacher Compensation (save jobs).**
- 2. Maintain fine arts, physical education, and career and technical programs.**
- 3. Continue teacher and staff training programs.**
- 4. Reestablish summer programs.**

7. Capital plan. Items that have been removed from the capital plan due to reduced revenues:

1- HVAC Denn John Middle	200,000
1- Communications Retrofit Neptune	600,000
1- Backup Generator for Servers	350,000
2- HVAC Celebration Bldg 5	400,000
2- Pleasant Hill Elem HVAC	3,800,000
2- Communications Retrofit Parkway	800,000
3- HVAC Boggy Creek Bldg 2	950,000
3- HVAC Cypress Elementary	3,200,000
3- HVAC Neptune Middle	4,500,000
4- HVAC Deerwood Elementary	3,200,000
4- HVAC Parkway Middle	4,500,000
Total	<u><u>22,500,000</u></u>

**School District of Osceola County, Florida
Tax Millage and Levy History**

Millage History

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
Required Local Effort	5.761	5.784	5.540	5.369	5.022	5.052	5.059	5.165
Discretionary	0.510	0.510	0.510	0.510	0.510	0.510	0.498	0.748
Supplemental Discretionary	0.195	0.185	0.179	0.250	0.250	0.210	0.206	0.250
Subtotal Operating	6.466	6.479	6.229	6.129	5.782	5.772	5.763	6.163
Capital Outlay	2.000	2.000	2.000	2.000	2.000	2.000	1.750	1.500
Debt Service	0.346	0.319	0.285	0.238	0.000	0.000	0.000	0.000
Total	8.812	8.798	8.514	8.367	7.782	7.772	7.513	7.663
Percentage Change	-0.7%	-0.2%	-3.2%	-1.7%	-7.0%	-0.1%	-3.3%	2.0%

Levy History

Final Tax Roll	26,387,763,807	27,179,997,768	22,933,780,727
New Year Additions	2,805,445,178	1,847,447,818	635,814,273
Adjusted Tax Roll	23,582,318,629	25,332,549,950	22,297,966,454
Total Levy (100%)	205,085,700	204,203,323	175,741,562
Change Total		-882,377	-28,461,762
% Change Total		-0.43%	-13.94%

School District Taxes per Home

1 Osceola Tax Roll 2008-09, Final	27,179,997,768
2 Osceola Tax Roll 2009-10 (July 2 Certified)	22,933,780,727
3 Change	<u>(4,246,217,041)</u>
4 % Change	-15.62%
5 Total Millage 2005-06	8.367
6 Total Millage 2006-07	7.782
7 Total Millage 2007-08	7.772
8 Total Millage 2008-09	7.513
9 Total Millage 2009-10 Excluding .25 Additional	7.413
10 Total Millage 2009-10 Including .25 Additional	7.663

	Home Value		
	100,000	200,000	300,000
11 Appraised Value	100,000	200,000	300,000
12 Less: Homestead Exemption	(25,000)	(25,000)	(25,000)
13 Taxable Value	<u>75,000</u>	<u>175,000</u>	<u>275,000</u>
14 2008-09 School Tax	563	1,315	2,066
<u>2009-10 Assuming No Change In Appraised Value</u>			
15 2009-10 School Tax Excluding .25 Additional	556	1,297	2,039
16 Change from 2008-09	(8)	(18)	(27)
17 2009-10 School Tax Including .25 Additional	<u>575</u>	<u>1,341</u>	<u>2,107</u>
18 Change from 2008-09	<u>11</u>	<u>26</u>	<u>41</u>
<u>2009-10 Assuming 10% Decline in Appraised Value</u>			
19 Appraised Value	90,000	180,000	270,000
20 Less: Homestead Exemption	(25,000)	(25,000)	(25,000)
21 Taxable Value	<u>65,000</u>	<u>155,000</u>	<u>245,000</u>
22 2009-10 School Tax Excluding .25 Additional	482	1,149	1,816
23 Change from 2008-09	(82)	(166)	(250)
24 2009-10 School Tax Including .25 Additional	<u>498</u>	<u>1,188</u>	<u>1,877</u>
25 Change from 2008-09	(65)	(127)	(189)
<u>2009-10 Assuming 5% Decline in Appraised Value</u>			
26 Appraised Value	95,000	190,000	285,000
27 Less: Homestead Exemption	(25,000)	(25,000)	(25,000)
28 Taxable Value	<u>70,000</u>	<u>165,000</u>	<u>260,000</u>
29 2009-10 School Tax Excluding .25 Additional	519	1,223	1,927
30 Change from 2008-09	(45)	(92)	(139)
31 2009-10 School Tax Including .25 Additional	<u>536</u>	<u>1,264</u>	<u>1,992</u>
32 Change from 2008-09	(27)	(50)	(74)

RESOLUTON NUMBER 10-006

**RESOLUTION DETERMINING REVENUES
AND TENTATIVE MILLAGE RATES**

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE TENTATIVE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND, AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2009, AND ENDING JUNE 30, 2010.

WHEREAS, Section 1011.04, Florida Statutes, requires that upon receipt of the certificate of the property appraiser giving the assessed valuation of the county and of each of the special tax school districts, the school board shall determine by resolution the amounts necessary to be raised for current operating purposes and for debt service funds and the tentative millage to be levied for each such fund, including the voted millage; and

WHEREAS, Section 1011.71, Florida Statutes, provides for the amounts necessary to be raised for local capital improvement outlay and the tentative millage to be levied; and

WHEREAS, Section 1011.71(3)(b), Florida Statutes, provides for the amounts necessary to be raised for either critical capital outlay needs or critical operating needs and the 0.25 mills to be levied; and

WHEREAS, by resolution number 10-005 dated July 7th, 2009, the Board authorized by super majority vote its intent to levy .25 mills for critical operating needs; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the District School Board that the amounts necessary to be raised as shown by the tentative budget and the tentative millages necessary to be levied for each school fund of the district for the fiscal year are as follows:

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>22,933,780,727</u>	Required Local Effort	\$ <u>112,530,329</u>	<u>5.1650</u> mills
	Required Local Effort - Prior Period Adjustment	\$ <u>0</u>	<u> </u> mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>22,933,780,727</u>	Discretionary Operating	\$ <u>16,296,745</u>	<u>0.7480</u> mills

3. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>22,933,780,727</u>	Critical Operating Needs	\$ <u>5,446,773</u>	<u>0.2500</u> mills

4. DISTRICT DISCRETIONARY LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>22,933,780,727</u>	Discretionary Local Capital Improvement	\$ <u>32,680,638</u>	<u>1.5000</u> mills
	Discretionary Capital Outlay	\$ <u>0</u>	<u> </u> mills

5. THE TOTAL MILLAGE RATE TO BE LEVIED EXCEEDS IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO SECTION 200.065(1), F.S., BY 16.32 PERCENT.

6. The Osceola County School Board adopted each tentative millage rate for the fiscal year July 1, 2009 to June 30, 2010 on July 28, 2009 by separate vote prior to adopting the tentative budget.

John McKay, Chairman July 28, 2009

RESOLUTION NUMBER 10-007

RESOLUTION ADOPTING TENTATIVE BUDGET

A RESOLUTION OF THE OSCEOLA COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2009-2010.

WHEREAS, the School Board of Osceola County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates and tentative budget for the fiscal year July 1, 2009 to June 30, 2010; and

WHEREAS, the Osceola County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2009/2010.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Osceola County School Board adopted the tentative millage rates and the budget in the amount of \$829,286,354 for fiscal year 2009-2010.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of Osceola County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Osceola County as a tentative budget for the categories indicated for the fiscal year July 1, 2009 to June 30, 2010.

John McKay, Chairman

July 28, 2009

ADVERTISEMENTS

SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA

**BUDGET SUMMARY
FISCAL YEAR 2009 - 2010**

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

Required Local Effort	5.1650	Basic Discretionary Operating	0.7480	Debt Service (Voted)	0.0000
Basic Discretionary Capital Outlay	1.5000	Discretionary Critical Needs (Operating or Capital)	0.2500		
Additional Discretionary Capital Outlay	0.0000	Additional Discretionary (Statutory, Voted)	0.0000	Total Millage	7.6630

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	TOTAL ALL FUNDS
ESTIMATED REVENUES:							
Federal sources	409,638	60,601,372					61,011,010
State sources	200,383,743	319,500	1,698,757	1,141,938			203,543,938
Local sources	145,640,658	9,584,662	9,765,738	42,352,638			207,343,695
TOTAL SOURCES	\$346,434,039	\$70,505,534	\$11,464,495	\$43,494,576	\$0	\$0	\$471,898,643
Transfers In	12,983,000		18,684,195	1,352,413			33,019,607
Fund Balances/Reserves/Net Assets	62,267,462	1,162,163	1,754,338	202,692,364			267,876,327
TOTAL REVENUES, TRANSFERS & BALANCES	\$421,684,501	\$71,667,696	\$31,903,028	\$247,539,352	\$0	\$0	\$772,794,577
EXPENDITURES							
Instruction	242,127,959	28,578,766					270,706,726
Pupil Personnel Services	17,505,492	2,490,671					19,996,164
Instructional Media Services	1,542,944	2,520,152					4,063,096
Instructional and Curriculum Development Services	7,787,859	6,596,648					14,384,508
Instructional Staff Training Services	4,601,522	1,224,776					5,826,298
Instruction Related Technology	3,499,501	128,681					3,628,182
School Board	2,333,781	1,415,912					3,749,693
General Administration	1,185,293						1,185,293
School Administration	23,057,136						23,057,136
Facilities Acquisition and Construction	4,457,713			152,806,134			157,263,848
Fiscal Services	2,046,135						2,046,135
Food Services	36,859	23,383,129					23,419,988
Central Services	6,449,905	156,134					6,606,039
Pupil Transportation Services	19,624,179	1,479,588					21,103,767
Operation of Plant	28,404,679						28,404,679
Maintenance of Plant	8,766,824						8,766,824
Administrative Technology Services	3,615,295						3,615,295
Community Services	229,140	2,531,076					2,760,217
Debt Services	416,203		28,774,390				29,190,593
TOTAL EXPENDITURES	\$377,688,421	\$70,505,534	\$28,774,390	\$152,806,134	\$0	\$0	\$629,774,479
Transfers Out			1,352,413	31,667,195			33,019,607
Fund Balances/Reserves/Net Assets	43,996,080	1,162,163	1,776,225	63,066,023	0	0	110,000,491
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES & BALANCES	\$421,684,501	\$71,667,696	\$31,903,028	\$247,539,352	\$0	\$0	\$772,794,577

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

NOTICE OF BUDGET HEARING

The Osceola County School Board will soon consider a budget for 2009-10. A public hearing to make a **DECISION** on the budget **AND TAXES** will be held on July 28, 2009 at 5:05 p.m. at the Osceola District Administrative Center, 817 Bill Beck Boulevard, Kissimmee, Florida.

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

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

This tax is in addition to the school board's proposed tax of 6.163 mills for operating expenses and is proposed solely at the discretion of the school board.

The capital outlay tax will generate approximately \$32,680,638 to be used for the following projects:

CONSTRUCTION & REMODELING:

Various new construction projects as listed in the Educational Plant Survey

MAINTENANCE, RENOVATION, AND REPAIR:

Repairs and Set-up Costs for Portable Classrooms
General School Facility Maintenance
Comprehensive Renovation of Osceola High School and St. Cloud High School
Corrections to Health and Safety Code Violations
District-wide Cyclical Renovations
Water Intrusion Repairs
Electrical, Data and Communication Upgrades/Retrofit
Heating, Ventilation and Air Conditioning Installation and Repairs at Schools and Ancillary Facilities
Remodeling of Zenith Programs
Remodeling of Instructional Media Center to Classrooms
Upgrade/Replace Utility Control, Fire Alarm and Suppression, Security Alarm, Burglar Detection and Video Surveillance Systems
Flammable Storage

MOTOR VEHICLE PURCHASES

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
Enterprise Technology

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 – Liberty High School

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

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

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

All concerned citizens are invited to a public hearing to be held on July 28, 2009 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.

FUND 1XX

GENERAL FUND

**General Fund and Federal Stabilization
Estimated Revenues
2009-10 Compared to 2008-09**

SOURCE	ACCT. NO.	2009-10 General Fund	2009-10 Fed Stabilization	2009-10 Total	2008-09 Original Budget	Difference
FEDERAL:						
ROTC	191	300,000.00		300,000.00	300,000.00	0.00
State Fiscal Stabilization Funds K12	210		17,655,649.00	17,655,649.00		17,655,649.00
State Fiscal Stabilization Funds Workforce	211		291,151.00	291,151.00		291,151.00
Early Education Training and Support	290	109,638.00		109,638.00		109,638.00
Total Federal		409,638.00	17,946,800.00	18,356,438.00	300,000.00	18,056,438.00
STATE:						
Florida Educational Finance Program*	310	136,730,343.00		136,730,343.00	136,912,042.00	(181,699.00)
Workforce Development	315	4,284,508.00		4,284,508.00	4,651,904.00	(367,396.00)
Adults with Disabilities	318.1	0.00		0.00	28,000.00	(28,000.00)
CO & DS Withheld for Administrative Expense	323	32,000.00		32,000.00	32,000.00	0.00
Florida Teachers Lead Program	334	0.00		0.00	743,851.00	(743,851.00)
Instructional Materials	336	0.00		0.00	5,479,644.00	(5,479,644.00)
State License Tax	343	150,000.00		150,000.00	150,000.00	0.00
Discretionary Lottery Funds	344	0.00		0.00	2,193,181.00	(2,193,181.00)
Transportation	354	0.00		0.00	9,373,155.00	(9,373,155.00)
Class Size Reduction	355	55,524,264.00		55,524,264.00	57,301,007.00	(1,776,743.00)
School Recognition Funds	361	1,716,267.00		1,716,267.00	1,435,394.00	280,873.00
Voluntary Prekindergarten	371	1,878,458.00		1,878,458.00	1,827,594.00	50,864.00
Miscellaneous State*	399	67,903.00		67,903.00	377,217.00	(309,314.00)
Total State		200,383,743.00	0.00	200,383,743.00	220,504,989.00	(20,121,246.00)
LOCAL:						
District School Tax - RLE (5.165 mills)	411	112,530,329.00		112,530,329.00	129,931,952.00	(17,401,623.00)
- Discretionary (.748 mills)	411	16,296,745.00		16,296,745.00	12,790,297.00	3,506,448.00
- Critical Needs Discr/Suppl (.25 mills)	411	5,446,773.00		5,446,773.00	5,290,765.00	156,008.00
Tax Redemptions	421	1,200,000.00		1,200,000.00	100,000.00	1,100,000.00
Rent	425	300,000.00		300,000.00		300,000.00
Interest, Including Profit on Investments	431	900,000.00		900,000.00	2,170,280.00	(1,270,280.00)
Gifts, Grants, & Bequests*	440	25,894.00		25,894.00	95,303.93	(69,409.93)
Continuing Workforce Education Course Fees	463	851,341.00		851,341.00	985,735.00	(134,394.00)
Other Student Fees	469	242,105.00		242,105.00		242,105.00
Sale of Junk	493	150,000.00		150,000.00		150,000.00
Federal Indirect Cost	494	1,750,000.00		1,750,000.00	950,000.00	800,000.00
Miscellaneous Local Sources*	495	5,947,471.00		5,947,471.00	1,758,820.00	4,188,651.00
Total Local		145,640,658.00	0.00	145,640,658.00	154,073,152.93	(8,432,494.93)
OTHER SOURCES:						
Transfers In*	630	12,983,000.00		12,983,000.00	17,335,844.00	(4,352,844.00)
Total Other Sources		12,983,000.00	0.00	12,983,000.00	17,335,844.00	(4,352,844.00)
				0.00		
TOTAL EST REVENUE & OTHER SOURCES		359,417,039.00	17,946,800.00	377,363,839.00	392,213,985.93	(14,850,146.93)
FUND BALANCE AT BEGINNING OF YEAR:						
Reserve for Categorical Carryover Programs	2710	13,536,569.17		13,536,569.17	284,056.30	13,252,512.87
Reserve for Encumbrances	2720	5,617,540.00		5,617,540.00	1,986,819.65	3,630,720.35
Designated for Inventory	2763	1,978,337.00		1,978,337.00	1,978,337.00	0.00
Designated Carryover Appropriations	2763	1,260,495.00		1,260,495.00	8,065,341.16	(6,804,846.16)
Undesignated Fund Balance	2769	39,874,520.83		39,874,520.83	42,465,950.73	(2,591,429.90)
Total Beginning Fund Balance	2700	62,267,462.00	0.00	62,267,462.00	54,780,504.84	7,486,957.16
TOTAL EST REVENUE AND BEGINNING FD BAL		421,684,501.00	17,946,800.00	439,631,301.00	446,994,490.77	(7,363,189.77)

*See Detail

**General Fund and Federal Stabilization
Summary of Appropriations and Fund Balance
2009-10 Compared to 2008-09**

	ACCT. NO.	2009-10 General Fund	2009-10 Fed Stabilization	2009-10 Total	2008-09 Original Budget	Difference
APPROPRIATIONS						
Instruction	5000	242,127,959.34	13,929,085.88	256,057,045.22	256,918,116.05	(861,070.83)
Pupil Personnel Services	6100	17,505,492.31	741,900.50	18,247,392.81	21,104,930.06	(2,857,537.25)
Instructional Media Services	6200	1,542,944.47	2,520,151.62	4,063,096.09	4,928,781.74	(865,685.65)
Instructional & Curriculum Development Services	6300	7,787,859.17		7,787,859.17	16,380,949.92	(8,593,090.75)
Instructional Staff Training Services	6400	4,601,522.47		4,601,522.47	3,319,424.98	1,282,097.49
Instruction Related Technology	6500	3,499,501.20		3,499,501.20	3,544,632.26	(45,131.06)
Board of Education	7100	2,333,781.33		2,333,781.33	2,672,470.26	(338,688.93)
General Administration	7200	1,185,292.98	755,662.00	1,940,954.98	821,516.91	1,119,438.07
School Administration	7300	23,057,135.98		23,057,135.98	22,331,167.00	725,968.98
Facilities Acquisition & Construction	7400	4,457,713.37		4,457,713.37	6,143,532.02	(1,685,818.65)
Fiscal Services	7500	2,046,134.78		2,046,134.78	2,331,157.44	(285,022.66)
Food Services	7600	36,859.24		36,859.24	115,447.75	(78,588.51)
Central Services	7700	6,449,904.64		6,449,904.64	13,027,465.80	(6,577,561.16)
Pupil Transportation Services	7800	19,624,178.60		19,624,178.60	18,765,491.29	858,687.31
Operation of Plant	7900	28,404,679.46		28,404,679.46	27,934,830.67	469,848.79
Maintenance of Plant	8100	8,766,823.91		8,766,823.91	9,200,851.13	(434,027.22)
Administrative Technology Services	8200	3,615,294.69		3,615,294.69	3,444,093.23	171,201.46
Community Services	9100	229,140.48		229,140.48	227,387.59	1,752.89
Debt Service	9200	416,202.75		416,202.75	600,953.92	(184,751.17)
Total Expenditures		377,688,421.17	17,946,800.00	395,635,221.17	413,813,200.02	(18,177,978.85)
OTHER USES:						
Transfers Out	9700	0.00		0.00	100,000.00	(100,000.00)
Total Other Financing Uses		0.00	0.00	0.00	100,000.00	(100,000.00)
TOTAL APPROPRIATIONS AND OTHER USES		377,688,421.17	17,946,800.00	395,635,221.17	413,913,200.02	(18,277,978.85)
ESTIMATED REVENUES LESS CURRENT APPROPRIATIONS (OPERATING DEFICIT)		2,143,222.00	0.00	2,143,222.00	(11,262,996.98)	13,406,218.98
FUND BALANCE AT END OF YEAR:						
Reserve for Categorical Carryover Programs	2710	0.00		0.00	0.00	0.00
Reserve for Encumbrances	2720	0.00		0.00	0.00	0.00
Designated for Inventory	2763	1,978,337.00		1,978,337.00	1,978,337.00	0.00
Designated for Carryover Appropriations	2763	0.00		0.00	0.00	0.00
Undesignated Fund Balance	2769	42,017,742.83	0.00	42,017,742.83	31,102,953.75	10,914,789.08
Total Ending Fund Balance	2700	43,996,079.83	0.00	43,996,079.83	33,081,290.75	10,914,789.08
TOTAL APPROPRIATIONS AND ENDING FUND BAL		421,684,501.00	17,946,800.00	439,631,301.00	446,994,490.77	(7,363,189.77)

**General Fund and Federal Stabilization
Appropriations by Center Level and Purpose
2009-10 Compared to 2008-09**

	2009-10 General Fund	2009-10 Fed Stabilization	2009-10 Total	2008-09 Original Budget	Difference
<u>CURRENT APPROPRIATIONS</u>					
DISTRICT SCHOOLS					
Salary	202,757,690.23	16,865,208.29	219,622,898.52	234,513,910.29	(14,891,011.77)
Non-Salary	25,847,591.40		25,847,591.40	26,698,165.52	(850,574.12)
Total District Schools	228,605,281.63	16,865,208.29	245,470,489.92	261,212,075.81	(15,741,585.89)
CHARTER SCHOOLS					
	29,829,809.27		29,829,809.27	28,247,850.53	1,581,958.74
			0.00		
ADULT SCHOOLS					
Salary	3,901,318.60		3,901,318.60	3,269,990.24	631,328.36
Non-Salary	1,095,872.64	291,151.00	1,387,023.64	2,254,701.57	(867,677.93)
Total Departments	4,997,191.24	291,151.00	5,288,342.24	5,524,691.81	(236,349.57)
DEPARTMENTS					
Salary	45,394,980.42		45,394,980.42	49,555,708.32	(4,160,727.90)
Non-Salary	8,129,969.00		8,129,969.00	9,890,817.36	(1,760,848.36)
Total Departments	53,524,949.42	0.00	53,524,949.42	59,446,525.68	(5,921,576.26)
DISTRICT-WIDE ALLOCATIONS					
Salary	600,036.18		600,036.18	215,000.00	385,036.18
Non-Salary	39,716,549.26	790,440.71	40,506,989.97	48,930,839.08	(8,423,849.11)
Total District-Wide	40,316,585.44	790,440.71	41,107,026.15	49,145,839.08	(8,038,812.93)
TOTAL CURRENT APPROPRIATIONS					
Salary	252,654,025.43	16,865,208.29	269,519,233.72	287,554,608.85	(18,035,375.13)
Non-Salary	104,619,791.57	1,081,591.71	105,701,383.28	116,022,374.06	(10,320,990.78)
TOTAL CURRENT APPROPRIATIONS	357,273,817.00	17,946,800.00	375,220,617.00	403,576,982.91	(28,356,365.91)
ESTIMATED REVENUES LESS CURRENT APPROPRIATIONS (OPERATING DEFICIT)					
	2,143,222.00	0.00	2,143,222.00	(11,362,996.98)	13,506,218.98
CARRYFORWARD APPROPRIATIONS					
	20,414,604.17		20,414,604.17	10,336,217.11	10,078,387.06
TOTAL APPROPRIATIONS AND OTHER USES	377,688,421.17	17,946,800.00	395,635,221.17	413,913,200.02	(18,277,978.85)
FUND BALANCE AT END OF YEAR:					
Reserve for Categorical Carryover Programs	0.00		0.00	0.00	0.00
Reserve for Encumbrances	0.00		0.00	0.00	0.00
Designated for Inventory	1,978,337.00		1,978,337.00	1,978,337.00	0.00
Designated for Carryover Appropriations	0.00		0.00	0.00	0.00
Undesignated Fund Balance	42,017,742.83		42,017,742.83	31,102,953.75	10,914,789.08
Total Ending Fund Balance	43,996,079.83	0.00	43,996,079.83	33,081,290.75	10,914,789.08
TOTAL APPROPRIATIONS AND ENDING FUND BAL	421,684,501.00	17,946,800.00	439,631,301.00	446,994,490.77	(7,363,189.77)

**General Fund
Estimated Revenue Detail
2009-10 Compared to 2008-09**

Account Number	Source	SubSource	2009-10	2008-09 Original Budget	Difference
	FEFP	Safe Schools	1,041,933.00	1,111,867.00	(69,934.00)
	FEFP	SAI	11,293,904.00	12,468,811.00	(1,174,907.00)
	FEFP	Reading	1,942,065.00	2,225,873.00	(283,808.00)
	FEFP	ESE Guraantee	14,529,694.00	16,103,423.00	(1,573,729.00)
	FEFP	MAP	95,510.00	167,105.00	(71,595.00)
	FEFP	DJJ	344,610.00	382,663.00	(38,053.00)
	FEFP	Declining Enrollment	483,164.00		483,164.00
	FEFP	Compression Adjustment	8,449,541.00	4,662,482.00	3,787,059.00
	FEFP	Instructional Materials	4,229,735.00		4,229,735.00
	FEFP	Transportation	8,680,431.00		8,680,431.00
	FEFP	Teacher Lead	651,606.00		651,606.00
	FEFP	Undesignated	84,988,150.00	99,789,818.00	(14,801,668.00)
310	FEFP	Total	136,730,343.00	136,912,042.00	(181,699.00)
	Misc State	Wellness Grant	67,903.00	60,664.00	7,239.00
	Misc State	Early Ed Trng and Support	0.00	57,341.00	(57,341.00)
	Misc State	Criminal Justice Grant	0.00	48,575.00	(48,575.00)
	Misc State	Hurricane Evac Shelter Grant	0.00	210,637.00	(210,637.00)
399	Misc State	Total	67,903.00	377,217.00	(309,314.00)
	Gifts/Grants	CIGNA Info Centers Grant	0.00	18,844.93	(18,844.93)
	Gifts/Grants	Scholastic Grant	25,894.00	30,000.00	(4,106.00)
	Gifts/Grants	CVS Grant	0.00	40,000.00	(40,000.00)
	Gifts/Grants	Extension Office Grant	0.00	6,459.00	(6,459.00)
440	Gifts	Total	25,894.00	95,303.93	(69,409.93)
	Misc Local	Foundation	231,890.00	287,508.00	(55,618.00)
	Misc Local	Take Stock	107,064.00	105,447.00	1,617.00
	Misc Local	Jail	38,800.00	38,800.00	0.00
	Misc Local	Dori Slosberg	300,018.00	177,065.00	122,953.00
	Misc Local	OCTA Reimbursement	94,667.00		94,667.00
	Misc Local	Bellalago Management Fee	1,200,000.00		1,200,000.00
	Misc Local	Charter Admin Fee	875,032.00		875,032.00
	Misc Local	Waste Management	100,000.00		100,000.00
	Misc Local	Facilities Dept Reimbursement	1,800,000.00		1,800,000.00
	Misc Local	Medicaid	1,200,000.00	1,150,000.00	50,000.00
495	Misc Local	Total	5,947,471.00	1,758,820.00	4,188,651.00
	Transfers In	Portable Rental	1,600,000.00	3,750,000.00	(2,150,000.00)
	Transfers In	Property Casualty Insurance	3,000,000.00	3,250,000.00	(250,000.00)
	Transfers In	Maintenance (95% fcn 8100)	8,383,000.00	6,808,249.00	1,574,751.00
	Transfers In	Charter Capital	0.00	3,527,595.00	(3,527,595.00)
630	Transfers In	Total	12,983,000.00	17,335,844.00	(4,352,844.00)

Budget Conventions

2009-10

Salary Budgets

Salary budgets include salaries, FICA, retirement, and board insurance contributions for all allocated positions. There must be an allocated position for anyone to be hired and paid. At schools, the cost per allocated position is based on the average cost for employees in that position in the prior year. For departments, the cost per position is generally the actual cost of the employees filling that position in the prior year. Bus drivers and bus attendants are budgeted at average cost per person in the prior year, including overtime.

Salary budgets are controlled by the budget department and cannot be changed by schools or departments.

Non-Salary Budgets

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

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

Other non-salary budgets are controlled by project number and restricted for designated purposes. These budgets are controlled by the budget department and cannot be changed by schools or departments. Expenses from these budgets are reviewed to ensure that they are for the designated purpose. Examples of these non-salary budget items are the reading categorical, instructional materials categorical, supplemental academic instruction categorical, and line items.

Overtime

Overtime is recorded in three different categories:

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

Overtime is normally not included in salary budgets, but is paid from the non-salary allocations of schools and departments. The average salary for bus drivers and attendants, however, includes overtime and is included in the original salary budget. Appropriations in the transportation salary budgets will be moved to non-salary overtime accounts during the year by the budget department to cover actual overtime charges.

Reimbursements

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

FUND 2XX

DEBT SERVICE FUND

**Debt Service Funds
Estimated Revenues
2009-10**

SOURCE	ACCT NO.	2009-10	2008-09 Original Budget	Difference
STATE:				
CO & DS withheld for SBE/COBI Bonds	3322	1,698,757.01	1,671,634.13	27,122.88
Total State		<u>1,698,757.01</u>	<u>1,671,634.13</u>	<u>27,122.88</u>
LOCAL:				
Sales Tax	3418	8,631,000.00	10,728,828.00	(2,097,828.00)
Lease Payments	3425	1,134,737.52	1,103,182.65	31,554.87
Total Local		<u>9,765,737.52</u>	<u>11,832,010.65</u>	<u>(2,066,273.13)</u>
OTHER SOURCES:				
Transfers In	3630	18,684,194.94	18,279,762.46	404,432.48
Total Other Sources		<u>18,684,194.94</u>	<u>18,279,762.46</u>	<u>404,432.48</u>
TOTAL ESTIMATED REVENUE & OTHER SOURCES		<u>30,148,689.47</u>	<u>31,783,407.24</u>	<u>(1,634,717.77)</u>
FUND BALANCE AT BEGINNING OF YEAR:				
Reserved for Debt Service	2752	1,754,338.28	1,894,163.53	(139,825.25)
Reserved for Encumbrances	2720	0.00	2,000.00	(2,000.00)
Total Beginning Fund Balance		<u>1,754,338.28</u>	<u>1,896,163.53</u>	<u>(141,825.25)</u>
TOTAL EST REVENUE AND BEGINNING FD BAL		<u>31,903,027.75</u>	<u>33,679,570.77</u>	<u>(1,776,543.02)</u>

Debt Service Funds
Summary of Appropriations and Fund Balance
2009-10

	ACCT NO.	2009-10	2008-09 Original Budget	Difference
DEBT SERVICE/FUNCTION 9200:				
Redemption of Principal	9271	14,492,306.20	13,527,288.29	965,017.91
Interest	9272	14,192,433.76	14,764,791.69	(572,357.93)
Dues and Fees	9273	89,650.00	83,801.25	5,848.75
Encumbrances and Carryovers	2720	0.00	2,000.00	(2,000.00)
Total Debt Service Appropriations		<u>28,774,389.96</u>	<u>28,377,881.23</u>	<u>396,508.73</u>
OTHER USES:				
Transfers Out	9730	1,352,412.50	3,487,577.17	(2,135,164.67)
Total Other Financing Uses		<u>1,352,412.50</u>	<u>3,487,577.17</u>	<u>(2,135,164.67)</u>
TOTAL APPROPRIATIONS AND OTHER USES		<u>30,126,802.46</u>	<u>31,865,458.40</u>	<u>(1,738,655.94)</u>
ESTIMATED REVENUE LESS APPROPRIATIONS		<u>21,887.01</u>	<u>(82,051.16)</u>	<u>103,938.17</u>
FUND BALANCE AT END OF YEAR:				
Reserved for Debt Service	2752	1,776,225.29	1,814,112.37	(37,887.08)
Total Ending Fund Balance		<u>1,776,225.29</u>	<u>1,814,112.37</u>	<u>(37,887.08)</u>
TOTAL APPROPRIATIONS AND ENDING FUND BAL		<u>31,903,027.75</u>	<u>33,679,570.77</u>	<u>(1,776,543.02)</u>

School District of Osceola County, FL		210	29A	29S	2A1	297	298	29C
Fund 200 Tentative Budget		SBE Bonds	Classrooms First	2001 Sales Tax Bd	2007 Sales Tax Bd	Capatl Leases	Bellalago EFBD	1999 COP
2009-10			N01, N02		Series A & B	C06,L06,L08,L12		
Current Bal		336,355.98	0.00	146,370.00	426,528.54	0.00	0.00	0.00
Est Additional Receipts		0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Est Additional Expenditures)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
BEGINNING F/B FOR BUDGET		336,355.98	0.00	146,370.00	426,528.54	0.00	0.00	0.00
ESTIMATED REVENUE: 151000.9505.0000000..								
CO&DS	0322	1,698,757.01						
TAXES	0412							
LOCAL SALES TAX	0418			1,759,870.00	6,871,130.00			
RENT	0425							
PROCEEDS OF COPS	0750							
TRANS FR CAP PROJ	0630		3,708,892.00			722,885.42	716,575.00	4,291,690.00
TOTAL EST REV		1,698,757.01	3,708,892.00	1,759,870.00	6,871,130.00	722,885.42	716,575.00	4,291,690.00
APPROPRIATIONS: 251000.9501.2000001.9200								
PRINCIPAL	7100	1,050,000.00	2,462,433.64	1,610,000.00	1,900,000.00	684,728.23	320,144.33	2,615,000.00
INTEREST	7200	672,710.00	1,246,458.36	146,440.00	3,578,342.50	38,157.19	396,430.67	1,664,190.00
P.A./OTHER FEES	7300			3,500.00	10,500.00			12,500.00
TAX COLLECTOR FEES								
ENCUM & CARRYOVERS	272000							
TRANSF TO CAP PROJ	9700.9300				1,352,412.50			
TOTAL APPR		1,722,710.00	3,708,892.00	1,759,940.00	6,841,255.00	722,885.42	716,575.00	4,291,690.00
Excess Rev/(Appr)		(23,952.99)	0.00	(70.00)	29,875.00	0.00	0.00	0.00
FUND BALANCE:								
RESERVED	275200	312,402.99	0.00	146,300.00	456,403.54	0.00	0.00	0.00
DESIGNATED		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FUND BAL		312,402.99	0.00	146,300.00	456,403.54	0.00	0.00	0.00
TOTAL APPRO AND F/B		2,035,112.99	3,708,892.00	1,906,240.00	7,297,658.54	722,885.42	716,575.00	4,291,690.00
REQUIRED F/B		312,402.99	0.00	146,300.00	456,403.54	0.00	0.00	0.00

School District of Osceola County, FL Fund 200 Tentative Budget 2009-10		29K 2000 COP	29Q 2002 COP	29Y 2004 COP	29Z 2005 COP	2A3 2007 COP	Total COPs	Total
Current Bal		495,640.63	0.00	0.00	349,443.13	0.00	845,083.76	1,754,338.28
Est Additional Receipts		0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Est Additional Expenditures)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
BEGINNING F/B FOR BUDGET		495,640.63	0.00	0.00	349,443.13	0.00	845,083.76	1,754,338.28
ESTIMATED REVENUE:	151000.9505.0000000..							
CO&DS	0322						0.00	1,698,757.01
TAXES	0412						0.00	0.00
LOCAL SALES TAX	0418						0.00	8,631,000.00
RENT	0425	529,106.26			605,631.26		1,134,737.52	1,134,737.52
PROCEEDS OF COPS	0750						0.00	0.00
TRANS FR CAP PROJ	0630		506,350.00	5,759,960.02		2,977,842.50	13,535,842.52	18,684,194.94
TOTAL EST REV		529,106.26	506,350.00	5,759,960.02	605,631.26	2,977,842.50	14,670,580.04	30,148,689.47
APPROPRIATIONS:	251000.9501.2000001.9200	OK	OK	OK	OK	OK		
PRINCIPAL	7100	470,000.00	440,000.00	2,580,000.00	105,000.00	255,000.00	6,465,000.00	14,492,306.20
INTEREST	7200	38,943.76	56,700.00	3,158,960.02	487,258.76	2,707,842.50	8,113,895.04	14,192,433.76
P.A./OTHER FEES	7300	7,500.00	9,650.00	21,000.00	10,000.00	15,000.00	75,650.00	89,650.00
TAX COLLECTOR FEES							0.00	0.00
ENCUM & CARRYOVERS	272000						0.00	0.00
TRANSF TO CAP PROJ	9700.9300						0.00	1,352,412.50
TOTAL APPR		516,443.76	506,350.00	5,759,960.02	602,258.76	2,977,842.50	14,654,545.04	30,126,802.46
Excess Rev/(Appr)		12,662.50	0.00	0.00	3,372.50	0.00	16,035.00	21,887.01
FUND BALANCE:								
RESERVED	275200	508,303.13	0.00	0.00	352,815.63	0.00	861,118.76	1,776,225.29
DESIGNATED		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FUND BAL		508,303.13	0.00	0.00	352,815.63	0.00	861,118.76	1,776,225.29
TOTAL APPRO AND F/B		1,024,746.89	506,350.00	5,759,960.02	955,074.39	2,977,842.50	15,515,663.80	31,903,027.75
REQUIRED F/B		508,303.13	0.00	0.00	352,815.63	0.00		

FUND 3XX

CAPITAL PROJECTS FUND

Capital Outlay Funds
Estimated Revenues
2009-2010

SOURCE	ACCT. NO.	2009-10	2008-09 Original Budget	Difference
STATE:				
Capital Outlay & Debt Service	321	614,225.00	463,520.00	150,705.00
PECO Construction	391		9,254,770.00	(9,254,770.00)
PECO Maintenance	391	527,713.00	1,464,616.00	(936,903.00)
Charter Capital	397		3,433,500.00	(3,433,500.00)
Total State		<u>1,141,938.00</u>	<u>14,616,406.00</u>	<u>(13,474,468.00)</u>
LOCAL:				
Capital Outlay Tax (1.5 Mills)	413	32,680,638.00	44,944,119.00	(12,263,481.00)
Interest	431	2,672,000.00	5,344,497.00	(2,672,497.00)
Impact Fees	496	7,000,000.00	18,500,000.00	(11,500,000.00)
Total Local		<u>42,352,638.00</u>	<u>68,788,616.00</u>	<u>(26,435,978.00)</u>
OTHER SOURCES:				
Transfers In	620	1,352,412.50	3,487,577.17	(2,135,164.67)
Total Other Sources		<u>1,352,412.50</u>	<u>3,487,577.17</u>	<u>(2,135,164.67)</u>
TOTAL ESTIMATED REVENUE & OTHER SOURCES		<u>44,846,988.50</u>	<u>86,892,599.17</u>	<u>(42,045,610.67)</u>
FUND BALANCE AT BEGINNING OF YEAR:				
Reserve for Encumbrances	2720	39,856,097.30	38,035,906.67	1,820,190.63
Designated Carryover Appropriations	2763	79,147,437.03	145,865,122.51	(66,717,685.48)
Undesignated Fund Balance	2769	83,688,829.32	85,845,904.50	(2,157,075.18)
Total Beginning Fund Balance		<u>202,692,363.65</u>	<u>269,746,933.68</u>	<u>(67,054,570.03)</u>
TOTAL EST REVENUE AND BEGINNING FD BAL		<u>247,539,352.15</u>	<u>356,639,532.85</u>	<u>(109,100,180.70)</u>

Capital Outlay Funds
 Summary of Appropriations and Fund Balances
 2009-2010

USES	ACCT. NO.	2009-10	2008-09 Original Budget	Difference
APPROPRIATIONS:				
Library Books	6100	230,735.96	933,096.54	(702,360.58)
Audio-Visual Materials	6200	58,321.83	43,790.71	14,531.12
Buildings and Additions	6300	44,989,757.34	84,839,422.02	(39,849,664.68)
Furniture, Fixtures and Equipment	6410-20	8,292,401.01	9,474,450.22	(1,182,049.21)
Computer Equipment	6430-40	3,290,601.62	6,823,492.72	(3,532,891.10)
Vehicle Purchase	6510	1,586,617.00	6,499,895.00	(4,913,278.00)
Land Purchase	6600	8,451,954.45	26,918,383.09	(18,466,428.64)
Site Improvements	6700	5,023,835.14	5,959,076.79	(935,241.65)
Remodeling and Renovations	6800	80,564,108.08	100,635,783.26	(20,071,675.18)
Computer Software	6900	317,801.95	434,845.82	(117,043.87)
Total Function 7400 Appropriations		<u>152,806,134.38</u>	<u>242,562,236.17</u>	<u>(89,756,101.79)</u>
OTHER USES:				
To General Fund	9100	12,983,000.00	17,241,749.00	(4,258,749.00)
To General Fund - Carryover Charter Capital	9100		94,095.00	(94,095.00)
To Debt Service Fund	9200	18,684,194.94	18,279,762.46	404,432.48
Total Other Financing Uses		<u>31,667,194.94</u>	<u>35,615,606.46</u>	<u>(3,948,411.52)</u>
TOTAL APPROPRIATIONS AND OTHER USES		184,473,329.32	278,177,842.63	(93,704,513.31)
ESTIMATED REVENUES LESS APPROPRIATIONS		(139,626,340.82)	(191,285,243.46)	51,658,902.64
FUND BALANCE AT END OF YEAR:				
Undesignated Fund Balance	2769	63,066,022.83	78,461,690.22	(15,395,667.39)
Total Ending Fund Balance		<u>63,066,022.83</u>	<u>78,461,690.22</u>	<u>(15,395,667.39)</u>
TOTAL APPROPRIATIONS AND ENDING FUND BAL		<u>247,539,352.15</u>	<u>356,639,532.85</u>	<u>(109,100,180.70)</u>

Capital Outlay Funds
 Capital Outlay Funds
 Estimated Revenues
 2009-10

SOURCES	ACCT. NO.	31A 2005 COBI Bonds	31B 2006 COBI Bonds	34F 2008 PECO Construction	34F 2008 PECO Maintenance	34G 2009 PECO Construction	34G 2009 PECO Maintenance	34H 2010 PECO Maintenance	390 PHS Ins Reimb
STATE:									
Capital Outlay & Debt Service	321								
PECO Maintenance	391							527,713.00	
Total State		0.00	0.00	0.00	0.00	0.00	0.00	527,713.00	
LOCAL:									
Capital Outlay Tax (1.5 Mills)	413								
Interest	431								
Impact Fees	496								
Total Local		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER SOURCES:									
Transfers In	620								
Total Other Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL ESTIMATED REVENUE & OTHER SOURCES		0.00	0.00	0.00	0.00	0.00	0.00	527,713.00	
FUND BALANCE AT BEGINNING OF YEAR:									
Reserve for Encumbrances	2720	11,227.25	16,487.74	8,936,117.81	82,378.11	2,217,618.37	369,014.56		
Designated Carryover Appropriations	2763	713,438.19	1,672,002.66	821,177.47	1,018,033.98	7,037,098.64	871,649.83		
Undesignated Fund Balance	2769	2,519.60	6,067.19	196.95	441.89		10.71		914,835.78
Total Beginning Fund Balance		727,185.04	1,694,557.59	9,757,492.23	1,100,853.98	9,254,717.01	1,240,675.10	0.00	914,835.78
TOTAL EST REVENUE AND BEGINNING FD BAL		727,185.04	1,694,557.59	9,757,492.23	1,100,853.98	9,254,717.01	1,240,675.10	527,713.00	914,835.78

Capital Outlay Funds
 Appropriations and Fund Balances
 2009-10

USES	ACCT. NO.	31A 2005 COBI Bonds	31B 2006 COBI Bonds	34F 2008 PECO Construction	34F 2008 PECO Maintenance	34G 2009 PECO Construction	34G 2009 PECO Maintenance	34H 2010 PECO Maintenance	390 PHS Ins Reimb
APPROPRIATIONS:									
Library Books	6100								
Audio-Visual Materials	6200								
Buildings and Additions	6300								
Furniture, Fixtures and Equipment	6410-20				230.00				
Computer Equipment	6430-40								
Vehicle Purchase	6510								
Land Purchase	6600								
Site Improvements	6700								
Remodeling and Renovations	6800	724,665.44	1,688,490.40	9,757,295.28	1,100,182.09	9,254,717.01	1,240,664.39	527,713.00	
Computer Software	6900								
Total Function 7400 Appropriations		<u>724,665.44</u>	<u>1,688,490.40</u>	<u>9,757,295.28</u>	<u>1,100,412.09</u>	<u>9,254,717.01</u>	<u>1,240,664.39</u>	<u>527,713.00</u>	<u>0.00</u>
OTHER USES:									
To General Fund	9100								
To Debt Service Fund	9200								
Total Other Financing Uses		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL APPROPRIATIONS AND OTHER USES		<u>724,665.44</u>	<u>1,688,490.40</u>	<u>9,757,295.28</u>	<u>1,100,412.09</u>	<u>9,254,717.01</u>	<u>1,240,664.39</u>	<u>527,713.00</u>	<u>0.00</u>
ESTIMATED REVENUES LESS APPROPRIATIONS		<u>(724,665.44)</u>	<u>(1,688,490.40)</u>	<u>(9,757,295.28)</u>	<u>(1,100,412.09)</u>	<u>(9,254,717.01)</u>	<u>(1,240,664.39)</u>	<u>0.00</u>	<u>0.00</u>
FUND BALANCE AT END OF YEAR:									
Undesignated Fund Balance	2769	2,519.60	6,067.19	196.95	441.89		10.71		914,835.78
Total Ending Fund Balance		<u>2,519.60</u>	<u>6,067.19</u>	<u>196.95</u>	<u>441.89</u>	<u>0.00</u>	<u>10.71</u>	<u>0.00</u>	<u>914,835.78</u>
TOTAL APPROPRIATIONS AND ENDING FUND BAL		<u>727,185.04</u>	<u>1,694,557.59</u>	<u>9,757,492.23</u>	<u>1,100,853.98</u>	<u>9,254,717.01</u>	<u>1,240,675.10</u>	<u>527,713.00</u>	<u>914,835.78</u>

Capital Outlay Funds
 Capital Outlay Funds
 Estimated Revenues
 2009-10

SOURCES	ACCT. NO.	390 Narcoossee Utility Ref	390 Racing Commission	390 2002 GO Bonds	390 LCIF	390 Sale of Land	39Q 2002 COP	39Y 2004 COP	39J Sales Tax Flowthrough	3A1 Sales Tax Bond Proceeds
STATE:										
Capital Outlay & Debt Service	321									
PECO Maintenance	391									
Total State							0.00	0.00	0.00	0.00
LOCAL:										
Capital Outlay Tax (1.5 Mills)	413									
Interest	431									
Impact Fees	496									
Total Local							0.00	0.00	0.00	0.00
OTHER SOURCES:										
Transfers In	620								1,352,412.50	
Total Other Sources							0.00	0.00	1,352,412.50	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES							0.00	0.00	1,352,412.50	0.00
FUND BALANCE AT BEGINNING OF YEAR:										
Reserve for Encumbrances	2720		1,250.00				447,073.00	1,200.00	3,094,225.41	1,262,977.91
Designated Carryover Appropriations	2763		265,955.35			3,000.00	3,665.08	19,172.11	3,490,787.93	31,896,306.04
Undesignated Fund Balance	2769	331,346.59	626,799.88	213,496.31	912,704.76	110,484.67	1,257.04	1,233,721.90	7,306,096.85	11,993,064.97
Total Beginning Fund Balance		331,346.59	894,005.23	213,496.31	912,704.76	113,484.67	451,995.12	1,254,094.01	13,891,110.19	45,152,348.92
TOTAL EST REVENUE AND BEGINNING FD BAL		331,346.59	894,005.23	213,496.31	912,704.76	113,484.67	451,995.12	1,254,094.01	15,243,522.69	45,152,348.92

Capital Outlay Funds
 Appropriations and Fund Balances
 2009-10

USES	ACCT. NO.	390 Narcoossee Utility Ref	390 Racing Commission	390 2002 GO Bonds	390 LCIF	390 Sale of Land	39Q 2002 COP	39Y 2004 COP	39J Sales Tax Flowthrough	3A1 Sales Tax Bond Proceeds
APPROPRIATIONS:										
Library Books	6100									
Audio-Visual Materials	6200									
Buildings and Additions	6300						450,738.08	19,730.97	2,287,086.14	351,873.34
Furniture, Fixtures and Equipment	6410-20								189,292.08	4,328,922.50
Computer Equipment	6430-40							107.78	181,628.28	386,750.00
Vehicle Purchase	6510								26,656.00	
Land Purchase	6600		267,205.35			3,000.00				
Site Improvements	6700							533.36	1,267,824.56	466,870.00
Remodeling and Renovations	6800								6,266,372.33	29,624,868.11
Computer Software	6900								186,421.00	
Total Function 7400 Appropriations		0.00	267,205.35	0.00	0.00	3,000.00	450,738.08	20,372.11	10,405,280.39	35,159,283.95
OTHER USES:										
To General Fund	9100									
To Debt Service Fund	9200									
Total Other Financing Uses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS AND OTHER USES		0.00	267,205.35	0.00	0.00	3,000.00	450,738.08	20,372.11	10,405,280.39	35,159,283.95
ESTIMATED REVENUES LESS APPROPRIATIONS		0.00	(267,205.35)	0.00	0.00	(3,000.00)	(450,738.08)	(20,372.11)	(9,052,867.89)	(35,159,283.95)
FUND BALANCE AT END OF YEAR:										
Undesignated Fund Balance	2769	331,346.59	626,799.88	213,496.31	912,704.76	110,484.67	1,257.04	1,233,721.90	4,838,242.30	9,993,064.97
Total Ending Fund Balance		331,346.59	626,799.88	213,496.31	912,704.76	110,484.67	1,257.04	1,233,721.90	4,838,242.30	9,993,064.97
TOTAL APPROPRIATIONS AND ENDING FUND BAL		331,346.59	894,005.23	213,496.31	912,704.76	113,484.67	451,995.12	1,254,094.01	15,243,522.69	45,152,348.92

Capital Outlay Funds
 Capital Outlay Funds
 Estimated Revenues
 2009-10

SOURCES	ACCT. NO.	39M Classrooms for Kids	360 CO & DS	37D 2006 CO TAX	37E 2007 CO TAX	37F 2008 CO TAX	37G 2009 CO TAX	37H 2010 CO TAX	39V Escrowed Impact Fees
STATE:									
Capital Outlay & Debt Service	321		614,225.00						
PECO Maintenance	391								
Total State		0.00	614,225.00	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL:									
Capital Outlay Tax (1.5 Mills)	413							32,680,638.00	
Interest	431							1,692,000.00	
Impact Fees	496								
Total Local		0.00	0.00	0.00	0.00	0.00	0.00	34,372,638.00	0.00
OTHER SOURCES:									
Transfers In	620								
Total Other Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES									
		0.00	614,225.00	0.00	0.00	0.00	0.00	34,372,638.00	0.00
FUND BALANCE AT BEGINNING OF YEAR:									
Reserve for Encumbrances	2720	11,884,053.45	145,074.48	241,722.47	202,786.07	4,305,478.46	2,294,764.24		829,391.77
Designated Carryover Appropriations	2763	1,907,112.31	763,666.29	1,611,005.38	2,831,066.36	5,116,178.34	3,901,810.41		2,109,509.20
Undesignated Fund Balance	2769	539.94	180,291.52	48,160.39	293,827.25	4,475,131.64	4,811,670.29		3,238,283.10
Total Beginning Fund Balance		13,791,705.70	1,089,032.29	1,900,888.24	3,327,679.68	13,896,788.44	11,008,244.94	0.00	6,177,184.07
TOTAL EST REVENUE AND BEGINNING FD BAL									
		13,791,705.70	1,703,257.29	1,900,888.24	3,327,679.68	13,896,788.44	11,008,244.94	34,372,638.00	6,177,184.07

Capital Outlay Funds
 Appropriations and Fund Balances
 2009-10

USES	ACCT. NO.	39M Classrooms for Kids	360 CO & DS	37D 2006 CO TAX	37E 2007 CO TAX	37F 2008 CO TAX	37G 2009 CO TAX	37H 2010 CO TAX	39V Escrowed Impact Fees
APPROPRIATIONS:									
Library Books	6100	48,937.85							
Audio-Visual Materials	6200	27,983.50							
Buildings and Additions	6300	10,899,464.85		982,990.59				100,000.00	5,788,040.77
Furniture, Fixtures and Equipment	6410-20	1,276,200.19				1,625.00			
Computer Equipment	6430-40	1,358,473.89			7,722.23				
Vehicle Purchase	6510					801,425.00			
Land Purchase	6600								
Site Improvements	6700	102,600.77	250,000.00	377,460.95	777,134.74	1,352,601.89	175,000.00		
Remodeling and Renovations	6800		1,158,740.77	492,276.31	2,248,995.46	7,616,004.91	6,021,574.65	2,692,000.00	
Computer Software	6900	77,504.71							
Total Function 7400 Appropriations		<u>13,791,165.76</u>	<u>1,408,740.77</u>	<u>1,852,727.85</u>	<u>3,033,852.43</u>	<u>9,771,656.80</u>	<u>6,196,574.65</u>	<u>2,792,000.00</u>	<u>5,788,040.77</u>
OTHER USES:									
To General Fund	9100							12,983,000.00	
To Debt Service Fund	9200						2,420,932.94	16,263,262.00	
Total Other Financing Uses		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,420,932.94</u>	<u>29,246,262.00</u>	<u>0.00</u>
TOTAL APPROPRIATIONS AND OTHER USES		<u>13,791,165.76</u>	<u>1,408,740.77</u>	<u>1,852,727.85</u>	<u>3,033,852.43</u>	<u>9,771,656.80</u>	<u>8,617,507.59</u>	<u>32,038,262.00</u>	<u>5,788,040.77</u>
ESTIMATED REVENUES LESS APPROPRIATIONS		<u>(13,791,165.76)</u>	<u>(794,515.77)</u>	<u>(1,852,727.85)</u>	<u>(3,033,852.43)</u>	<u>(9,771,656.80)</u>	<u>(8,617,507.59)</u>	<u>2,334,376.00</u>	<u>(5,788,040.77)</u>
FUND BALANCE AT END OF YEAR:									
Undesignated Fund Balance	2769	539.94	294,516.52	48,160.39	293,827.25	4,125,131.64	2,390,737.35	2,334,376.00	389,143.30
Total Ending Fund Balance		<u>539.94</u>	<u>294,516.52</u>	<u>48,160.39</u>	<u>293,827.25</u>	<u>4,125,131.64</u>	<u>2,390,737.35</u>	<u>2,334,376.00</u>	<u>389,143.30</u>
TOTAL APPROPRIATIONS AND ENDING FUND BAL		<u><u>13,791,705.70</u></u>	<u><u>1,703,257.29</u></u>	<u><u>1,900,888.24</u></u>	<u><u>3,327,679.68</u></u>	<u><u>13,896,788.44</u></u>	<u><u>11,008,244.94</u></u>	<u><u>34,372,638.00</u></u>	<u><u>6,177,184.07</u></u>

Capital Outlay Funds
 Capital Outlay Funds
 Estimated Revenues
 2009-10

SOURCES	ACCT. NO.	39W 2005 Impact Fees	39Z 2006 Impact Fees	391 2007 Impact Fees	3A4 2008 Impact Fees	3A5 2009 Impact Fees	3A6 2010 Impact Fees	Total
STATE:								
Capital Outlay & Debt Service	321							614,225.00
PECO Maintenance	391							527,713.00
Total State		0.00	0.00	0.00	0.00	0.00	0.00	1,141,938.00
LOCAL:								
Capital Outlay Tax (1.5 Mills)	413							32,680,638.00
Interest	431						980,000.00	2,672,000.00
Impact Fees	496						7,000,000.00	7,000,000.00
Total Local		0.00	0.00	0.00	0.00	0.00	7,980,000.00	42,352,638.00
OTHER SOURCES:								
Transfers In	620							1,352,412.50
Total Other Sources		0.00	0.00	0.00	0.00	0.00	0.00	1,352,412.50
TOTAL ESTIMATED REVENUE & OTHER SOURCES		0.00	0.00	0.00	0.00	0.00	7,980,000.00	44,846,988.50
FUND BALANCE AT BEGINNING OF YEAR:								
Reserve for Encumbrances	2720	2,063,102.54	91,071.48	1,359,082.18				39,856,097.30
Designated Carryover Appropriations	2763	1,777,722.53	6,259,194.45	5,057,884.48				79,147,437.03
Undesignated Fund Balance	2769	1,091.30	1,340,733.44	18,509,115.25	18,622,675.09	8,514,265.02		83,688,829.32
Total Beginning Fund Balance		3,841,916.37	7,690,999.37	24,926,081.91	18,622,675.09	8,514,265.02	0.00	202,692,363.65
TOTAL EST REVENUE AND BEGINNING FD BAL		3,841,916.37	7,690,999.37	24,926,081.91	18,622,675.09	8,514,265.02	7,980,000.00	247,539,352.15

Capital Outlay Funds
 Appropriations and Fund Balances
 2009-10

USES	ACCT. NO.	39W 2005 Impact Fees	39Z 2006 Impact Fees	391 2007 Impact Fees	3A4 2008 Impact Fees	3A5 2009 Impact Fees	3A6 2010 Impact Fees	Total
APPROPRIATIONS:								
Library Books	6100	161,759.33	20,038.78					230,735.96
Audio-Visual Materials	6200	10,300.00	20,038.33					58,321.83
Buildings and Additions	6300	1,769,716.29	3,816,327.54	15,877,113.77	2,646,675.00			44,989,757.34
Furniture, Fixtures and Equipment	6410-20	1,077,685.62	401,801.62	1,016,644.00				8,292,401.01
Computer Equipment	6430-40	708,155.67	104,407.77	543,356.00				3,290,601.62
Vehicle Purchase	6510			758,536.00				1,586,617.00
Land Purchase	6600		2,105,203.00	6,076,546.10				8,451,954.45
Site Improvements	6700	85,000.00	168,808.87					5,023,835.14
Remodeling and Renovations	6800		84,592.14	64,955.79				80,564,108.08
Computer Software	6900	28,208.16	25,668.08					317,801.95
Total Function 7400 Appropriations		<u>3,840,825.07</u>	<u>6,746,886.13</u>	<u>24,337,151.66</u>	<u>2,646,675.00</u>	<u>0.00</u>	<u>0.00</u>	<u>152,806,134.38</u>
OTHER USES:								
To General Fund	9100							12,983,000.00
To Debt Service Fund	9200							18,684,194.94
Total Other Financing Uses		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>31,667,194.94</u>
TOTAL APPROPRIATIONS AND OTHER USES		<u>3,840,825.07</u>	<u>6,746,886.13</u>	<u>24,337,151.66</u>	<u>2,646,675.00</u>	<u>0.00</u>	<u>0.00</u>	<u>184,473,329.32</u>
ESTIMATED REVENUES LESS APPROPRIATIONS		<u>(3,840,825.07)</u>	<u>(6,746,886.13)</u>	<u>(24,337,151.66)</u>	<u>(2,646,675.00)</u>	<u>0.00</u>	<u>7,980,000.00</u>	<u>(139,626,340.82)</u>
FUND BALANCE AT END OF YEAR:								
Undesignated Fund Balance	2769	1,091.30	944,113.24	588,930.25	15,976,000.09	8,514,265.02	7,980,000.00	63,066,022.83
Total Ending Fund Balance		<u>1,091.30</u>	<u>944,113.24</u>	<u>588,930.25</u>	<u>15,976,000.09</u>	<u>8,514,265.02</u>	<u>7,980,000.00</u>	<u>63,066,022.83</u>
TOTAL APPROPRIATIONS AND ENDING FUND BAL		<u><u>3,841,916.37</u></u>	<u><u>7,690,999.37</u></u>	<u><u>24,926,081.91</u></u>	<u><u>18,622,675.09</u></u>	<u><u>8,514,265.02</u></u>	<u><u>7,980,000.00</u></u>	<u><u>247,539,352.15</u></u>

The School District of Osceola County Proposed Five Year Capital Outlay Plan - 2009-10 to 2013-14							
Tentative Budget Revised 7/1709							
		2009-10	2010-11	2011-12	2012-13	2013-14	5 Year total 2009/10-2013/14
Non-Capacity Revenues and Other Sources:							
CO&DS Flowthrough		614,225	771,415	935,468	1,107,365	1,287,935	4,716,408
PECO Regular		-	-	1,079,252	4,299,607	11,841,560	17,220,419
PECO M&R, ADA, H&S		527,713	1,253,565	2,028,758	2,174,363	2,442,275	8,426,674
1.5 Mill CO TAX		32,680,638	28,758,961	29,793,903	30,733,606	31,958,322	153,925,429
1/4 Cent Sales Tax Net Flowthrough		1,352,413	1,812,957	2,546,956	3,359,249	3,884,740	12,956,315
Charter Capital							-
Class Size Reduction Penalties							-
Interest		1,570,000	555,439	-	274,645	114,561	2,514,644
Certificates of Participation, New Issues		-	-	50,000,000	-	-	50,000,000
Beginning Fund Balance, Non-Capacity		119,127,536	27,771,939	(13,150,028)	13,732,240	5,728,029	119,127,536
Total Non-Capacity Revenues and Other Sources		155,872,525	60,924,276	73,234,309	55,681,075	57,257,421	368,887,426
Capacity Revenues and Other Sources							
Impact Fees		7,000,000	7,140,000	7,497,000	7,871,850	8,265,443	37,774,293
High Growth Equalization							-
Classrooms for Kids		-	-	-	-		-
Interest		1,102,000	705,882	122,089	43,879	179,103	2,152,954
Beginning Fund Balance, Capacity		83,564,828	35,294,083	19,254,492	2,193,957	8,955,174	83,564,828
Total Capacity Revenues and Other Sources		91,666,828	43,139,965	26,873,581	10,109,686	17,399,720	123,492,074
TOTAL SOURCES		247,539,352	104,064,241	100,107,890	65,790,762	74,657,141	492,379,500

Tentative Budget Revised 7/17/09

Description	Level	Sub-Desc	Student Stations	FISH Capacity	Mo Yr Open	Fiscal Year Open	Encumbered Carryover	Unencumbered Carryover	2009-10	2010-11	2011-12	2012-13	2013-14	5 Year total 2009/10-2013/14
NON-CAPACITY USES														
REOCCURRING PROJECTS:														
Health & Safety (imminent danger)									52,771	125,357	202,876	217,436	244,228	842,667
Health & Safety (non-imminent danger)							159,634	3,092,358	80,096	71,897	74,485	76,834	79,896	383,208
General School Facility Maintenance (Tsf to General Fund)									8,383,000	8,466,830	8,551,498	8,637,013	8,723,383	42,761,724
Athletic Facilities							7,500	863,107	160,000	160,000	160,000	160,000	160,000	800,000
Technology							605,039	842,265	1,347,113	1,380,791	1,587,910	1,635,547	1,684,613	7,635,974
Buses - Replacement								829,706	0	840,000	1,340,000	1,340,000	1,340,000	4,860,000
Property Casualty Insurance (Tsf to General Fund)									3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	15,000,000
Charter Capital and Class Size Reduction Penalties (Tsf to General Fund)														0
Portable Rent (Tsf to General Fund)									1,600,000	1,200,000	800,000	800,000	800,000	5,200,000
Portable Installation							839,665	1,272,699	1,000,000	700,000	350,000	800,000	800,000	3,650,000
Portable rent & Purchase Contingency/Reserve									0	0	115,000	160,000	160,000	435,000
Transfer .5 mill to General														0
Chargeback Facilities Dept Staff									778,000	797,450	817,386	837,821	858,766	4,089,424
TOTAL REOCCURRING PROJECTS							1,611,838	6,900,135	16,400,980	16,742,325	16,999,155	17,664,651	17,850,886	85,657,997
RENOVATION/REMODELING PROJECTS:														
HIGH SCHOOLS														
Gateway HS comprehensive (existing) Phase 1														0
Gateway HS comprehensive (existing) Phase 2														0
Osceola HS comprehensive (existing) Phase 1							4,462,862	21,087,645	1,000,000					1,000,000
Osceola HS comprehensive (existing) Phase 2										15,000,000	2,500,000			17,500,000
Poinciana HS comprehensive														0
St Cloud HS comprehensive (existing) Phase 1							6,848,414	17,845,881	1,000,000					1,000,000
St Cloud HS comprehensive (existing) Phase 2										15,000,000	2,500,000	0		17,500,000
TECO/Paths comprehensive														0
Osceola School for Arts Land Purchase														0
														0
MIDDLE SCHOOLS/K-8 SCHOOLS														
Denn John MS Comprehensive											0	0		0
Discovery MS Comprehensive														0
Horizon MS Comprehensive														0
Kissimmee MS Comprehensive														0
Narcoossee K-8 Comprehensive							1,508,677	390,078				0		0
Neptune MS Comprehensive														0
Parkway MS Classroom Addition/Comprehensive														0
Parkway MS Comprehensive														0
St. Cloud MS Classroom Addition														0
St. Cloud MS Comprehensive Core														0
														0
ELEMENTARY SCHOOLS														
Boggy Creek ES Comprehensive														0
Cypress ES Classroom Addition												0	0	0
Hickory Tree ES Comprehensive														0
Highlands ES comprehensive re-do of campus								750,000		3,000,000	5,750,000			8,750,000
Lakeview ES Classroom Addition														0
Michigan Avenue ES comprehensive							29,935			0		0	0	0
Reedy Creek ES Comprehensive														0
Thacker Avenue ES Comprehensive, Phase 2 Admin, Media, Cafeteria							22,251			\$200,000	4,000,000	2,000,000		6,200,000
Ventura ES Comprehensive														0
Celebration K8									0	750,000	750,000			1,500,000

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Tentative Budget Revised 7/17/09

Description	Level	Sub-Desc	Student Stations	FISH Capacity	Mo Yr Open	Fiscal Year Open	Encumbered Carryover	Unencumbered Carryover	2009-10	2010-11	2011-12	2012-13	2013-14	5 Year total 2009/10-2013/14
ALTERNATIVE /SPECIAL NEED PROGRAMS														
Non-assigned ESE/Special Programs retrofit														0
Old New Beginings to Adult Learning Center														0
Zenith Remodelling							117,500	232,500	350,000					350,000
DISTRICT ANCILLARY/ADMINISTRATION SPACE														
Reconfigure warehouse														0
Administration Conversion Warehouse to Administration												0	0	0
District ancillary facilities-regional distribution ctrs.													0	0
IMC Renovations														0
Horizon Bus Parking/Fueling									500,000					500,000
Admin. Building Exterior Repair									1,500,000					1,500,000
LONG RANGE CAPITAL PROGRAMS														
Comprehensive Capital Renewal-UNASSIGNED									0	0	0	0	0	0
Comprehensive Capital Renewal Reserve									0	0	0	0	0	0
Routine/Reoccurring Maintenance Capital Renewal Reserve									0	0	0	0	0	0
Program Admin./Staff Augmentation									0	0	0	0	0	0
Cyclical Capital Renewal (Replacements of parts)							9,027,918	14,829,776	3,000,000	5,000,000	7,000,000	9,000,000	11,000,000	35,000,000
Cyclical Capital Renewal Reserve									0	0	0	0	0	0
Programwide Contingency									0	0	0	0	0	0
TOTAL RENOVATION/REMODELING														
							22,017,558	55,135,879	7,350,000	38,950,000	22,500,000	11,000,000	11,000,000	90,800,000
DEBT SERVICE:														
Repay LOANS - Long Term (COPs)									13,535,843	13,505,526	13,501,918	13,499,968	13,503,154	67,546,409
Repay LOANS - Long Term (COPs) new issues 11/12											1,300,000	2,600,000	5,702,235	9,602,235
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 - EFBD									716,575	671,351	1,492,104	1,479,535	1,465,002	5,824,567
Repay LOANS - Short Term (incl. bus lease purchase)									722,885	496,210				1,219,096
TOTAL DEBT SERVICE														
							0	0	18,684,195	18,381,979	20,002,914	21,288,395	24,379,283	102,736,766
Previously Funded Projects in Fund Balance														85,665,410
Total Non-Capacity Uses														
							23,629,396	62,036,014	128,100,585	74,074,304	59,502,069	49,953,046	53,230,169	364,860,173
CAPACITY USES														
NEW SCHOOL PROJECTS:														
Elementary														
Elementary L (KOA Poinciana)	Elem	Land												0
Elementary L (KOA Poinciana)	Elem	Planning												0
Elementary L (KOA Poinciana)	Elem	FFE					389,645	487,804						0
Elementary L (KOA Poinciana)	Elem	Constructi	982	982	Aug-09	2009-10	846,420	1,187,669						0
Elementary M (Narcoossee)	Elem	Land												0
Elementary M (Narcoossee)	Elem	Planning												0
Elementary M (Narcoossee)	Elem	FFE					528,946	463,057						0
Elementary M (Narcoossee)	Elem	Constructi	978	978	Aug-09	2009-10	2,436,381	(323,996)						0
Elementary N (Boggy Creek)	Elem	Land												0
Elementary N (Boggy Creek)	Elem	Planning												0
Elementary N (Boggy Creek)	Elem	FFE							1,860,000					1,860,000
Elementary N (Boggy Creek)	Elem	Constructi	978	978	Aug-10	2010-11	304,445	37,504	16,060,185	0			0	16,060,185
Elementary O (New Highlands ES)	Elem	Land												0
Elementary O (New Highlands ES)	Elem	Planning												0
Elementary O (New Highlands ES)	Elem	FFE								1,000,000				1,000,000
Elementary O (New Highlands ES)	Elem	Constructi	334	334	Aug-11	2011-12		639,847		8,000,000				8,000,000

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Tentative Budget Revised 7/17/09

Description	Level	Sub-Desc	Student Stations	FISH Capacity	Mo Yr Open	Fiscal Year Open	Encumbered Carryover	Unencumbered Carryover	2009-10	2010-11	2011-12	2012-13	2013-14	5 Year total 2009/10-2013/14
Elementary P (West Kissimmee)	Elem	Land								1,250,000				1,250,000
Elementary P (West Kissimmee)	Elem	Contingency												0
Elementary P (West Kissimmee)	Elem	Planning											550,000	550,000
Elementary P (West Kissimmee)	Elem	Constructi	978	978										0
Elementary Q	Elem	Land									1,250,000			0
Elementary Q	Elem	Contingency								0				0
Elementary Q	Elem	Planning								0				0
Elementary Q	Elem	Constructi	978	978										0
Elementary R	Elem	Land											1,500,000	1,500,000
Elementary R	Elem	Planning												0
Elementary R	Elem	Constructi	1006	1006										0
Middle														0
Middle CC - (West Side DRI)	Middle	Land					7,009,529	1,757,704						0
Middle CC - (West Side DRI)	Middle	Planning												0
Middle CC - (West Side DRI)	Middle	FFE												0
Middle CC - (West Side DRI)	Middle	Constructi	1415	1274	Aug-09	2009-10								0
Middle DD (Kissimmee)	Middle	Land												0
Middle DD (Kissimmee)	Middle	Planning							1,086,675					1,086,675
Middle DD (Kissimmee)	Middle	Constructi	1457	1311										0
Middle EE	Middle	Land						4,725,000			2,150,000			2,150,000
Middle EE	Middle	Planning												0
Middle EE	Middle	Constructi	1500	1350										0
High														0
High EEE (Liberty)	High	Constructi	2459	2336	Aug-07	2007-08								0
High FFF (Narcoossee)	High	Land						205,668						0
High FFF (Narcoossee)	High	Planning								1,630,013				1,630,013
High FFF (Narcoossee)	High	Constructi	2430	2308										0
High GGG	High	Land											7,500,000	7,500,000
High GGG	High	Planning												0
High GGG	High	Constructi	2459	2336										0
Facilities Dept. Staff									782,000	805,460	829,624	854,513	880,148	4,151,744
TOTAL NEW SCHOOL PROJECTS							11,515,366	12,454,675	19,788,860	12,685,473	4,229,624	854,513	10,430,148	46,738,617
CLASSROOM + CORE CAPACITY PROJECTS:														0
Celebration HS 16 Classroom Addition	High	Constructi	433	412	Aug-12	2012-13			0	450,000	4,500,000			4,950,000
Gateway HS 20 Classroom Addition	High	Constructi	519	494	Aug-12	2012-13			0	450,000	4,500,000			4,950,000
Harmony HS, 24 Classroom Addition	High	Constructi	391	372						0	450,000			450,000
Osceola School/Arts Classroom Addition/Comprehensive	High	Constructi	0	0										0
Thacker Ave ES Classroom Addition	Elem	Constructi	304	304	Feb-10	2009-10	59,966	196,825	3,245,760					3,245,760
Highlands ES Classroom Addition	Elem	Constructi					22,251	359,124						0
Poinciana HS- 24 High School Classroom	High	Constructi												0
Mill Creek ES Classroom Addition	Elem	Constructi	464	464	Aug-09	2009-10	2,758,099	317,037						0
Thacker Avenue ES Comprehensive, Phase 1	Elem	Construction											0	0
Pleasant Hill ES Classroom Addition	Elem	Constructi	387	387	Aug-09	2009-10	1,774,487	(157,541)						0
Osceola High School Capacity Classroom Additions	High	Constructi	280	266	Aug-12	2012-13				6,000,000	4,500,000			10,500,000
St. Cloud High School Capacity Classroom Additions	High	Constructi	566	538	Aug-12	2012-13				4,000,000	6,500,000			10,500,000

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Tentative Budget Revised 7/17/09

Description	Level	Sub-Desc	Student Stations	FISH Capacity	Mo Yr Open	Fiscal Year Open	Encumbered Carryover	Unencumbered Carryover	2009-10	2010-11	2011-12	2012-13	2013-14	5 Year total 2009/10-2013/14
OTHER CAPACITY USES:														
Buses - New								758,536	0	300,000	0	300,000	0	600,000
Sports Authority/New Beginnings	High	Constructi	894	894	Jan-09	2008-09	15,944	428,099						0
Ross E. Jeffries Replacement (relieve Hickory Tree)	Elem	Constructi	1006	1006										0
Regional Alternative Education Center	High	Constructi	950	950										0
Ancillary Projects- Transportation Regional Station									0	0				0
Ancillary Projects-Maintenance/Warehousing/Administration									0			0	0	0
Elementary K (Flora Ridge)	Elem	Constructi	1110	1110	Jan-08	2007-08								0
Other Capacity Uses Contingency							80,588	2,754,668						2,835,256
TOTAL OTHER CAPACITY PROJECTS							4,711,335	4,656,748	3,245,760	11,200,000	20,450,000	300,000	0	38,031,016
Previously Funded Projects in Fund Balance									33,338,124					33,338,124
Total Capacity Uses							16,226,701	17,111,423	56,372,744	23,885,473	24,679,624	1,154,513	10,430,148	118,107,757
TOTAL USES							39,856,097	79,147,437	184,473,330	97,959,777	84,181,693	51,107,559	63,660,317	482,967,931
Annual Surplus/(Deficiency) Non-Capacity									(5,690,187)	(40,921,967)	26,882,268	(8,004,211)	(1,700,777)	(29,434,874)
Annual Surplus/(Deficiency) Capacity									(14,932,620)	(16,039,591)	(17,060,535)	6,761,217	(1,985,601)	(43,257,131)
Annual Surplus/(Deficiency) Total									(20,622,807)	(56,961,559)	9,821,734	(1,242,995)	(3,686,378)	(72,692,005)
Ending Fund Balance, Non-Capacity									27,771,939	(13,150,028)	13,732,240	5,728,029	4,027,252	4,027,252
Ending Fund Balance, Capacity									35,294,083	19,254,492	2,193,957	8,955,174	6,969,572	6,969,572
Ending Fund Balance, Total									63,066,023	6,104,464	15,926,198	14,683,203	10,996,825	10,996,825

Planned New Student Stations

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Sub-Desc	(All)
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Sum of FISH Capacity		Fiscal Year Open				
Mo Yr Open	Description	2009-10	2010-11	2011-12	2012-13	Grand Total
8/1/2009	Mill Creek ES Classroom Addition	464				464
	Pleasant Hill ES Classroom Addition	387				387
	Elementary L (KOA Poinciana)	982				982
	Elementary M (Narcoossee)	978				978
	Middle CC - (West Side DRI)	1,274				1,274
2/1/2010	Thacker Ave ES Classroom Addition	304				304
8/1/2010	Elementary N (Boggy Creek)		978			978
8/1/2011	Elementary O (New Highlands ES)			334		334
8/1/2012	Osceola High School Capacity Classroom Additions				266	266
	St. Cloud High School Capacity Classroom Additions				538	538
	Celebration HS 16 Classroom Addition				412	412
	Gateway HS 20 Classroom Addition				494	494
Grand Total		4,389	978	334	1,710	7,411

FUND 4XX

SPECIAL REVENUE FUND

**Special Revenue Funds-Combined
Estimated Revenues
2009-10**

SOURCE	ACCT. NO.	2009-10	2008-09 Original Budget	Difference
FEDERAL:				
Head Start	130	0.00	0.00	0.00
Civil Rights Act Title IV	140	0.00	0.00	0.00
Emergency School Assistance	161	0.00	0.00	0.00
Community Action Program	180	0.00	0.00	0.00
Other Federal Direct	190	1,297,611.90	0.00	1,297,611.90
ROTC	191	0.00	0.00	0.00
Vocational Education Act	201	219,460.69	192,775.68	26,685.01
State Fiscal Stabilization, K-12	210	17,655,649.00	0.00	17,655,649.00
State Fiscal Stabilization, Workforce Dev	211	291,151.00	0.00	291,151.00
State Fiscal Stabilization, Voluntary Pre-K	212	0.00	0.00	0.00
Workforce Investment Act	220	0.00	0.00	0.00
Eisenhower	226	0.00	0.00	0.00
Safe and Drug Free Schools	227	134,225.49	242,332.52	(108,107.03)
Individuals with Disabilities Education Act, PL94-142	230	12,581,468.28	11,052,612.45	1,528,855.83
Title I Targeted Assistance	240	9,121,963.75	10,008,043.88	(886,080.13)
Adult General Education	251	83,941.83	37,976.29	45,965.54
Higher Education Act	252	0.00	0.00	0.00
Vocational Rehabilitation	253	0.00	0.00	0.00
National School Lunch Act Lunch	261	11,481,013.15	12,452,186.00	(971,172.85)
National School Lunch Act Breakfast	262	2,564,238.60	2,777,000.00	(212,761.40)
National School Lunch Act	263	311,289.88	248,000.00	63,289.88
U.S.D.A Commodities	265	1,168,873.00	1,038,000.00	130,873.00
Summer Feeding	267	633,315.93	797,000.00	(163,684.07)
Cash in Lieu of Commodities	266	0.00	0.00	0.00
Nutrition Education and Training Program	268	0.00	0.00	0.00
Innovative Education Program Strategies	270	0.00	0.00	0.00
Other Federal Through State	290	1,746,273.86	9,805,541.53	(8,059,267.67)
Emergency Immigrant	293	1,310,895.51	1,289,437.34	21,458.17
Total Federal		60,601,371.87	49,940,905.69	10,660,466.18
STATE:				
Diagnostic and Learning Resource Centers	335	0.00	0.00	0.00
Food Service Supplement	338	318,000.00	312,000.00	6,000.00
Health Department	399	1,500.00	3,500.00	(2,000.00)
Total State		319,500.00	315,500.00	4,000.00
LOCAL:				
Interest, Including Profit on Investments	430	0.00	69,000.00	(69,000.00)
Gifts, Grants and Bequests	440	3,500.00	0.00	3,500.00
Food Service Sales	450	6,816,870.64	7,189,200.00	(372,329.36)
Pre-K Early Intervention	472	211,343.11	512,414.35	(301,071.24)
School-Aged Child Care/Extended Day	473	2,369,038.86	2,236,881.00	132,157.86
Miscellaneous Local Sources	495	183,909.10	422,620.00	(238,710.90)
Total Local		9,584,661.71	10,430,115.35	(845,453.64)
OTHER SOURCES:				
Transfers In	610	0.00	100,000.00	(100,000.00)
Total Other Sources		0.00	100,000.00	(100,000.00)
TOTAL ESTIMATED REVENUE & OTHER SOURCES		70,505,533.58	60,786,521.04	9,719,012.54
FUND BALANCE AT BEGINNING OF YEAR:				
Reserved for Encumbrances	2720	58,101.48	123,330.45	(65,228.97)
Designated for Inventory	2730	517,506.92	517,506.92	0.00
Reserve for Categorical Carry-over Programs	2710	0.00	0.00	0.00
Designated Carryover Appropriations	2763	0.00	0.00	0.00
Undesignated Fund Balance	2769	586,554.45	1,609,972.39	(1,023,417.94)
Total Beginning Fund Balance		1,162,162.85	2,250,809.76	(1,088,646.91)
TOTAL EST REVENUE AND BEGINNING FD BAL		71,667,696.43	63,037,330.80	8,630,365.63

**Special Revenue Funds-Combined
Summary of Appropriations and Fund Balance
2009-10**

	ACCT. NO.	2009-10	2008-09 Original Budget	Difference
Instruction	5000	28,578,766.19	15,862,478.60	12,716,287.59
Pupil Personnel Services	6100	2,490,671.31	2,357,117.05	133,554.26
Instructional Media	6200	2,520,151.62	86,650.44	2,433,501.18
Instruction and Curriculum Development	6300	6,596,648.45	9,647,703.07	(3,051,054.62)
Instructional Staff Training	6400	1,224,775.83	1,453,436.76	(228,660.93)
Instruction Related Technology	6500	128,680.68	194,542.16	(65,861.48)
General Administration	7200	1,415,911.68	2,090,752.41	(674,840.73)
School Administration	7300	0.00	168.10	(168.10)
Facilities Acquisition and Construction	7400	0.00	631,917.00	(631,917.00)
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	23,383,128.81	26,042,392.44	(2,659,263.63)
Staff Services	7730	156,134.46	263,941.80	(107,807.34)
Pupil Transportation	7800	1,479,588.43	418,422.37	1,061,166.06
Operation of Plant	7900	0.00	2,807.31	(2,807.31)
Maintenance of Plant	8100	0.00	31,427.75	(31,427.75)
Administrative Technology Services	8200	0.00	49,038.00	(49,038.00)
Community Services	9100	2,531,076.12	2,938,448.50	(407,372.38)
Debt Service	9200	0.00	90,788.67	(90,788.67)
Transfers Out	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS AND OTHER USES		70,505,533.58	62,162,032.43	8,343,501.15
ESTIMATED REVENUES LESS APPROPRIATIONS		0.00	(1,375,511.39)	1,375,511.39
FUND BALANCE AT END OF YEAR:				
Reserve for Categorical Carry-over Programs	2710	0.00	0.00	0.00
Reserve for Encumbrances	2720	0.00	0.00	0.00
Designated for Inventory	2769	517,506.92	517,506.92	0.00
Designated for Carryover Appropriations	2763	0.00	0.00	0.00
Undesignated Fund Balance	2769	644,655.93	357,791.45	286,864.48
Total Ending Fund Balance		1,162,162.85	875,298.37	286,864.48
TOTAL APPROPRIATIONS AND ENDING FUND BAL		71,667,696.43	63,037,330.80	8,630,365.63

**Special Revenue Funds-Food Service
Estimated Revenues
2009-10**

SOURCE	ACCT. NO.	2009-10	2008-09 Original Budget	Difference
FEDERAL:				
National School Lunch Act Lunch	261	11,481,013.15	12,452,186.00	(971,172.85)
National School Lunch Act Breakfast	262	2,564,238.60	2,777,000.00	(212,761.40)
National School Lunch Act	263	311,289.88	248,000.00	63,289.88
U.S.D.A Commodities	265	1,168,873.00	1,038,000.00	130,873.00
Summer Feeding	267	633,315.93	797,000.00	(163,684.07)
Cash in Lieu of Commodities	266	0.00	0.00	0.00
Total Federal		16,158,730.56	17,312,186.00	(1,153,455.44)
STATE:				
Food Service Supplement	338	318,000.00	312,000.00	6,000.00
Health Department	399	1,500.00	3,500.00	(2,000.00)
Total State		319,500.00	315,500.00	4,000.00
LOCAL:				
Interest	430	0.00	69,000.00	(69,000.00)
Gifts, Grants and Bequests	440	3,500.00		
Food Service Sales	450	6,816,870.64	7,189,200.00	(372,329.36)
Miscellaneous	495	8,442.80	250,000.00	(241,557.20)
Total Local		6,828,813.44	7,508,200.00	(682,886.56)
OTHER SOURCES:				
Transfers In	630	0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		23,307,044.00	25,135,886.00	(1,832,342.00)
FUND BALANCE AT BEGINNING OF YEAR:				
Reserved for Encumbrances	2720	348,613.19	97,616.99	250,996.20
Designated for Inventory	2769	517,506.92	517,506.92	0.00
Undesignated Fund Balance	2769	880,188.89	1,118,118.21	(237,929.32)
Total Beginning Fund Balance		1,746,309.00	1,733,242.12	13,066.88
TOTAL EST REVENUE AND BEGINNING FD BAL		25,053,353.00	26,869,128.12	(1,819,275.12)

Special Revenue Funds-Food Service
Summary of Appropriations and Fund Balance
2009-10

	ACCT NO.	2009-10	2008-09 Original Budget	Difference
FOOD SERVICE (Function 7600)				
Salaries	100	6,882,219.10	7,352,556.00	(470,336.90)
Salaries -Overtime	102	202,500.00	310,050.00	(107,550.00)
Terminal Annual Leave	104	0.00	0.00	0.00
Salaries -Sick Leave Buy Back	105	0.00	0.00	0.00
Retirement	210	696,898.58	834,226.12	(137,327.54)
Social Security	220	542,989.75	652,470.13	(109,480.38)
Group Insurance	230	2,526,217.10	3,215,074.20	(688,857.10)
Workers' Compensation	240	265,000.00	260,000.00	5,000.00
Purchased Service	310	5,800.00	25,000.00	(19,200.00)
Fingerprinting	311	0.00	7,000.00	(7,000.00)
Drug Testing	312	0.00	3,500.00	(3,500.00)
Travel	330	30,225.00	34,660.00	(4,435.00)
Administrative Travel	331	1,510.00	2,010.00	(500.00)
Repairs and Maintenance	350	80,000.00	115,550.00	(35,550.00)
Rentals	360	11,200.00	105,802.00	(94,602.00)
Communications	370	21,201.00	24,951.00	(3,750.00)
Postage	371	50.00	100.00	(50.00)
Other Purchased Services	390	94,000.00	152,126.00	(58,126.00)
Natural Gas	410	14,150.00	24,700.00	(10,550.00)
Propane or Bottled Gas	420	70,975.00	139,891.00	(68,916.00)
Electricity	430	15,000.00	0.00	15,000.00
Gasoline	450	10,000.00	15,000.00	(5,000.00)
Diesel Fuel	460	7,000.00	5,500.00	1,500.00
Supplies	510	1,417,495.47	1,206,846.43	210,649.04
Periodicals	530	10.00	10.00	0.00
Grease and Oil/Other	540	500.00	500.00	0.00
Repair Parts	550	5,000.00	5,000.00	0.00
Tires and Tubes	560	1,500.00	1,000.00	500.00
Food	570	8,398,900.00	9,363,001.00	(964,101.00)
USDA Donated Foods	580	1,168,873.00	1,008,317.00	160,556.00
Other Materials and Supplies	590	205,500.00	410,500.00	(205,000.00)
Pest Control	595	31,575.00	30,880.00	695.00
AV Material	622	0.00	50.00	(50.00)
Bldgs. &Fixed Equipment	630	50,000.00	25,000.00	25,000.00
Furniture, Fixtures & Equipment (prop. rec.)	641	2,000.00	24,983.00	(22,983.00)
Furniture, Fixtures & Equipment (no prop. rec.)	642	2,000.00	53,688.56	(51,688.56)
Capitalized Computer Equipment	643	15,000.00	25,000.00	(10,000.00)
Non-capitalized Computer Equipment	644	10,000.00	30,000.00	(20,000.00)
Motor Vehicles Other Than Buses	652	0.00	25.00	(25.00)
Improvements Other Than Buildings	670	25.00	50.00	(25.00)
Remodeling &Renovations	680	1,000.00	1,500.00	(500.00)
Capitalized Software	691	500.00	500.00	0.00
Non-capitalized Software	692	100.00	500.00	(400.00)
Dues and Fees	730	15,130.00	32,475.00	(17,345.00)
Other Personnel Services	750	5,000.00	42,400.00	(37,400.00)
Misc Exp/Indirect Cost	790	500,000.00	500,000.00	0.00
Total Appropriations		<u>23,307,044.00</u>	<u>26,042,392.44</u>	<u>(2,735,348.44)</u>
OTHER USES:				
Transfers Out	9730	0.00	0.00	0.00
Total Other Financing Uses		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL APPROPRIATIONS AND OTHER USES		<u>23,307,044.00</u>	<u>26,042,392.44</u>	<u>(2,735,348.44)</u>
ESTIMATED REVENUE LESS APPROPRIATIONS		<u>0.00</u>	<u>(906,506.44)</u>	<u>906,506.44</u>
FUND BALANCE AT END OF YEAR:				
Reserved for Encumbrances	2720	0.00	0.00	0.00
Designated for Inventory	2769	517,506.92	517,506.92	0.00
Undesignated Fund Balance	2769	1,228,802.08	309,228.76	919,573.32
Total Ending Fund Balance		<u>1,746,309.00</u>	<u>826,735.68</u>	<u>919,573.32</u>
TOTAL APPROPRIATIONS AND ENDING FUND BAL		<u>25,053,353.00</u>	<u>26,869,128.12</u>	<u>(1,815,775.12)</u>

**Special Revenue Funds-Other
Estimated Revenues
2009-10**

SOURCE	ACCT. NO.	2009-10	2008-09 Original Budget	Difference
FEDERAL:				
Head Start	130	0.00	0.00	0.00
Civil Rights Act Title IV	140	0.00	0.00	0.00
Emergency School Assistance	161	0.00	0.00	0.00
Community Action Program	180	0.00	0.00	0.00
Other Federal Direct	190	1,297,611.90	0.00	1,297,611.90
ROTC	191	0.00	0.00	0.00
Vocational Education Act	201	219,460.69	192,775.68	26,685.01
Workforce Investment Act	220	0.00	0.00	0.00
Eisenhower	226	0.00	0.00	0.00
Safe and Drug Free Schools	227	134,225.49	242,332.52	(108,107.03)
Individuals with Disabilities Education Act, PL94-142	230	7,005,724.30	11,052,612.45	(4,046,888.15)
Title I Targeted Assistance	240	5,684,042.75	10,008,043.88	(4,324,001.13)
Adult General Education	251	83,941.83	37,976.29	45,965.54
Higher Education Act	252	0.00	0.00	0.00
Vocational Rehabilitation	253	0.00	0.00	0.00
Nutrition Education and Training Program	268	0.00	0.00	0.00
Innovative Education Program Strategies	270	0.00	0.00	0.00
Other Federal Through State	290	1,670,189.05	9,805,541.53	(8,135,352.48)
Emergency Immigrant	293	1,310,895.51	1,289,437.34	21,458.17
Total Federal		<u>17,406,091.52</u>	<u>32,628,719.69</u>	<u>(15,222,628.17)</u>
STATE:				
Diagnostic and Learning Resource Centers	335	0.00	0.00	0.00
Total State		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
LOCAL:				
Interest, Including Profit on Investments	430	0.00	0.00	0.00
Gifts, Grants and Bequests	440	0.00	0.00	0.00
Pre-K Early Intervention	472	211,343.11	512,414.35	(301,071.24)
School-Aged Child Care/Extended Day	473	2,369,038.86	2,236,881.00	132,157.86
Miscellaneous Local Sources	495	175,466.30	172,620.00	2,846.30
Total Local		<u>2,755,848.27</u>	<u>2,921,915.35</u>	<u>(166,067.08)</u>
OTHER SOURCES:				
Transfers In	610	0.00	100,000.00	(100,000.00)
Total Other Sources		<u>0.00</u>	<u>100,000.00</u>	<u>(100,000.00)</u>
TOTAL ESTIMATED REVENUE & OTHER SOURCES		<u>20,161,939.79</u>	<u>35,650,635.04</u>	<u>(15,488,695.25)</u>
FUND BALANCE AT BEGINNING OF YEAR:				
Reserve for Categorical Carry-over Programs	2710	0.00	0.00	0.00
Reserve for Encumbrances	2720	58,101.48	25,713.46	32,388.02
Designated for Inventory	2763	0.00	0.00	0.00
Designated Carryover Appropriations	2763	0.00	0.00	0.00
Undesignated Fund Balance	2769	586,554.45	491,854.18	94,700.27
Total Beginning Fund Balance		<u>644,655.93</u>	<u>517,567.64</u>	<u>127,088.29</u>
TOTAL EST REVENUE AND BEGINNING FD BAL		<u>20,806,595.72</u>	<u>36,168,202.68</u>	<u>(15,361,606.96)</u>

Special Revenue Funds-Other
Summary of Appropriations and Fund Balance
2009-10

	ACCT. NO.	2009-10	2008-09 Original Budget	Difference
Instruction	5000	8,846,317.27	15,862,478.60	(7,016,161.33)
Pupil Personnel Services	6100	1,459,439.96	2,357,117.05	(897,677.09)
Instructional Media	6200	0.00	86,650.44	(86,650.44)
Instruction and Curriculum Development	6300	6,259,672.68	9,647,703.07	(3,388,030.39)
Instructional Staff Training	6400	481,864.82	1,453,436.76	(971,571.94)
Instruction Related Technology	6500	70,953.68	194,542.16	(123,588.48)
General Administration	7200	318,317.37	2,090,752.41	(1,772,435.04)
School Administration	7300	0.00	168.10	(168.10)
Facilities Acquisition and Construction	7400	0.00	631,917.00	
Fiscal Services	7500	0.00	0.00	0.00
Staff Services	7730	148,634.46	263,941.80	(115,307.34)
Pupil Transportation	7800	45,663.43	418,422.37	(372,758.94)
Operation of Plant	7900	0.00	2,807.31	(2,807.31)
Maintenance of Plant	8100	0.00	31,427.75	(31,427.75)
Administrative Technology Services	8200	0.00	49,038.00	(49,038.00)
Community Services	9100	2,531,076.12	2,938,448.50	(407,372.38)
Debt Service	9200	0.00	90,788.67	(90,788.67)
Transfers Out	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS AND OTHER USES		20,161,939.79	36,119,639.99	(15,325,783.20)
ESTIMATED REVENUES LESS APPROPRIATIONS		0.00	(469,004.95)	469,004.95
FUND BALANCE AT END OF YEAR:				
Reserve for Categorical Carry-over Programs	2710	0.00	0.00	0.00
Reserve for Encumbrances	2720	0.00	0.00	0.00
Designated for Inventory	2763	0.00	0.00	0.00
Designated for Carryover Appropriations	2763	0.00	0.00	0.00
Undesignated Fund Balance	2769	644,655.93	48,562.69	596,093.24
Total Ending Fund Balance		644,655.93	48,562.69	596,093.24
TOTAL APPROPRIATIONS AND ENDING FUND BAL		20,806,595.72	36,168,202.68	(15,361,606.96)

**Special Revenue Funds-Other
Estimated Revenues
2009-10**

SOURCE	ACCT. NO.	420 Fed-State	422 Federal	491 Extended Day	492 Pre-K Ext Day	493 ECTAC	2009-10 TOTAL
FEDERAL:							
Head Start	130	0.00	0.00	0.00	0.00	0.00	0.00
Civil Rights Act Title IV	140	0.00	0.00	0.00	0.00	0.00	0.00
Emergency School Assistance	161	0.00	0.00	0.00	0.00	0.00	0.00
Community Action Program	180	0.00	0.00	0.00	0.00	0.00	0.00
Other Federal Direct	190	0.00	1,297,611.90	0.00	0.00	0.00	1,297,611.90
ROTC	191	0.00	0.00	0.00	0.00	0.00	0.00
Vocational Education Act	201	154,723.15	64,737.54	0.00	0.00	0.00	219,460.69
Workforce Investment Act	220	0.00	0.00	0.00	0.00	0.00	0.00
Eisenhower	226	0.00	0.00	0.00	0.00	0.00	0.00
Safe and Drug Free Schools	227	134,225.49	0.00	0.00	0.00	0.00	134,225.49
Individuals with Disabilities Education Act, PL94-142	230	7,005,724.30	0.00	0.00	0.00	0.00	7,005,724.30
Title I Targeted Assistance	240	5,684,042.75	0.00	0.00	0.00	0.00	5,684,042.75
Adult General Education	251	83,941.83	0.00	0.00	0.00	0.00	83,941.83
Higher Education Act	252	0.00	0.00	0.00	0.00	0.00	0.00
Vocational Rehabilitation	253	0.00	0.00	0.00	0.00	0.00	0.00
Nutrition Education and Training Program	268	0.00	0.00	0.00	0.00	0.00	0.00
Innovative Education Program Strategies	270	0.00	0.00	0.00	0.00	0.00	0.00
Other Federal Through State	290	1,670,189.05	0.00	0.00	0.00	0.00	1,670,189.05
Emmergency Immigrant	293	1,310,895.51	0.00	0.00	0.00	0.00	1,310,895.51
Total Federal		16,043,742.08	1,362,349.44	0.00	0.00	0.00	17,406,091.52
STATE:							
Diagnostic and Learning Resource Centers	335	0.00	0.00	0.00	0.00	0.00	0.00
Total State		0.00	0.00	0.00	0.00	0.00	0.00
LOCAL:							
Interest, Including Profit on Investments	430	0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	440	0.00	0.00	0.00	0.00	0.00	0.00
Pre-K Early Intervention	472	0.00	0.00	0.00	211,343.11	0.00	211,343.11
School-Aged Child Care/Extended Day	473	0.00	0.00	2,369,038.86	0.00	0.00	2,369,038.86
Miscellaneous Local Sources	495	0.00	0.00	0.00	0.00	175,466.30	175,466.30
Total Local		0.00	0.00	2,369,038.86	211,343.11	175,466.30	2,755,848.27
OTHER SOURCES:							
Transfers In	610	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		16,043,742.08	1,362,349.44	2,369,038.86	211,343.11	175,466.30	20,161,939.79
FUND BALANCE AT BEGINNING OF YEAR:							
Reserve for Categorical Carry-over Programs	2710	0.00	0.00	0.00	0.00	0.00	0.00
Reserve for Encumbrances	2720	0.00	0.00	50,010.91	0.00	8,090.57	58,101.48
Designated for Inventory	2763	0.00	0.00	0.00	0.00	0.00	0.00
Designated Carryover Appropriations	2763	0.00	0.00	0.00	0.00	0.00	0.00
Undesignated Fund Balance	2769	0.00	0.00	123,808.45	0.00	462,746.00	586,554.45
Total Beginning Fund Balance		0.00	0.00	173,819.36	0.00	470,836.57	644,655.93
TOTAL EST REVENUE AND BEGINNING FD BAL		16,043,742.08	1,362,349.44	2,542,858.22	211,343.11	646,302.87	20,806,595.72

**Special Revenue Funds-Other
Summary of Appropriations and Fund Balance
2009-10**

	ACCT. NO.	420 Fed-State	422 Federal	491 Extended Day	492 Pre-K Ext Day	493 ECTAC	2009-10 TOTAL
Instruction	5000	8,797,011.42	0.00	0.00	49,305.85	0.00	8,846,317.27
Pupil Personnel Services	6100	749,389.41	710,050.55	0.00	0.00	0.00	1,459,439.96
Instructional Media	6200	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development	6300	5,750,224.86	333,981.52	0.00	0.00	175,466.30	6,259,672.68
Instructional Staff Training	6400	481,864.82	0.00	0.00	0.00	0.00	481,864.82
Instruction Related Technology	6500	70,953.68	0.00	0.00	0.00	0.00	70,953.68
General Administration	7200	0.00	318,317.37	0.00	0.00	0.00	318,317.37
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00
Staff Services	7730	148,634.46	0.00	0.00	0.00	0.00	148,634.46
Pupil Transportation	7800	45,663.43	0.00	0.00	0.00	0.00	45,663.43
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	2,369,038.86	162,037.26	0.00	2,531,076.12
Debt Service	9200	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS AND OTHER USES		16,043,742.08	1,362,349.44	2,369,038.86	211,343.11	175,466.30	20,161,939.79
ESTIMATED REVENUES LESS APPROPRIATIONS		0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCE AT END OF YEAR:							
Reserve for Categorical Carry-over Programs	2710	0.00	0.00	0.00	0.00	0.00	0.00
Reserve for Encumbrances	2720	0.00	0.00	0.00	0.00	0.00	0.00
Designated for Inventory	2763	0.00	0.00	0.00	0.00	0.00	0.00
Designated for Carryover Appropriations	2863	0.00	0.00	0.00	0.00	0.00	0.00
Undesignated Fund Balance	2769	0.00	0.00	173,819.36	0.00	470,836.57	644,655.93
Total Ending Fund Balance		0.00	0.00	173,819.36	0.00	470,836.57	644,655.93
TOTAL APPROPRIATIONS AND ENDING FUND BAL		16,043,742.08	1,362,349.44	2,542,858.22	211,343.11	646,302.87	20,806,595.72

**Special Revenue Funds-ARRA Stabilization/Stimulus
Estimated Revenues
2009-10**

SOURCE	ACCT. NO.	2009-10	2008-09 Original Budget	Difference
FEDERAL:				
Head Start	130	0.00	0.00	0.00
Civil Rights Act Title IV	140	0.00	0.00	0.00
Emergency School Assistance	161	0.00	0.00	0.00
Community Action Program	180	0.00	0.00	0.00
ROTC	191	0.00	0.00	0.00
Vocational Education Act	201	0.00	0.00	0.00
State Fiscal Stabilization, K-12	210	17,655,649.00	0.00	17,655,649.00
State Fiscal Stabilization, Workforce Dev	211	291,151.00	0.00	291,151.00
State Fiscal Stabilization, Voluntary Pre-K	212	0.00	0.00	0.00
Workforce Investment Act	220	0.00	0.00	0.00
Eisenhower	226	0.00	0.00	0.00
Safe and Drug Free Schools	227	0.00	0.00	0.00
Individuals with Disabilities Education Act, PL94-142	230	5,575,743.98	0.00	5,575,743.98
Title I Targeted Assistance	240	3,437,921.00	0.00	3,437,921.00
Adult General Education	251	0.00	0.00	0.00
Higher Education Act	252	0.00	0.00	0.00
Vocational Rehabilitation	253	0.00	0.00	0.00
Nutrition Education and Training Program	268	0.00	0.00	0.00
Innovative Education Program Strategies	270	0.00	0.00	0.00
Other Federal Through State	290	76,084.81	0.00	76,084.81
Emergency Immigrant	293	0.00	0.00	0.00
Total Federal		27,036,549.79	0.00	27,036,549.79
STATE:				
Diagnostic and Learning Resource Centers	335	0.00	0.00	0.00
Total State		0.00	0.00	0.00
LOCAL:				
Interest, Including Profit on Investments	430	0.00	0.00	0.00
Gifts, Grants and Bequests	440	0.00	0.00	0.00
Pre-K Early Intervention	472	0.00	0.00	0.00
School-Aged Child Care/Extended Day	473	0.00	0.00	0.00
Miscellaneous Local Sources	495	0.00	0.00	0.00
Total Local		0.00	0.00	0.00
OTHER SOURCES:				
Transfers In	610	0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		27,036,549.79	0.00	27,036,549.79
FUND BALANCE AT BEGINNING OF YEAR:				
Reserve for Categorical Carry-over Programs	2710	0.00	0.00	0.00
Reserve for Encumbrances	2720	0.00	0.00	0.00
Designated for Inventory	2763	0.00	0.00	0.00
Designated Carryover Appropriations	2763	0.00	0.00	0.00
Undesignated Fund Balance	2769	0.00	0.00	0.00
Total Beginning Fund Balance		0.00	0.00	0.00
TOTAL EST REVENUE AND BEGINNING FD BAL		27,036,549.79	0.00	27,036,549.79

**Special Revenue Funds-ARRA Stabilization/Stimulus
Summary of Appropriations and Fund Balance
2009-10**

	ACCT. NO.	2009-10	2008-09 Original Budget	Difference
Instruction	5000	19,732,448.92	0.00	19,732,448.92
Pupil Personnel Services	6100	1,031,231.35	0.00	1,031,231.35
Instructional Media	6200	2,520,151.62	0.00	2,520,151.62
Instruction and Curriculum Development	6300	336,975.77	0.00	336,975.77
Instructional Staff Training	6400	742,911.01	0.00	742,911.01
Instruction Related Technology	6500	57,727.00	0.00	57,727.00
General Administration	7200	1,097,594.31	0.00	1,097,594.31
School Administration	7300	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00
Food Service	7600	76,084.81	0.00	76,084.81
Staff Services	7730	7,500.00	0.00	7,500.00
Pupil Transportation	7800	1,433,925.00	0.00	1,433,925.00
Operation of Plant	7900	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS AND OTHER USES		27,036,549.79	0.00	27,036,549.79
ESTIMATED REVENUES LESS APPROPRIATIONS		0.00	0.00	0.00
FUND BALANCE AT END OF YEAR:				
Reserve for Categorical Carry-over Programs	2710	0.00	0.00	0.00
Reserve for Encumbrances	2720	0.00	0.00	0.00
Designated for Inventory	2763	0.00	0.00	0.00
Designated for Carryover Appropriations	2763	0.00	0.00	0.00
Undesignated Fund Balance	2769	0.00	0.00	0.00
Total Ending Fund Balance		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BAL		27,036,549.79	0.00	27,036,549.79

**Special Revenue Funds-ARRA Stabilization/Stimulus
Estimated Revenues
2009-10**

SOURCE	ACCT. NO.	431 Fed Stab-Gen	432 Fed Stim-Grants	433 Othr ARRA Stim	2009-10 TOTAL
FEDERAL:					
Head Start	130	0.00	0.00	0.00	0.00
Civil Rights Act Title IV	140	0.00	0.00	0.00	0.00
Emergency School Assistance	161	0.00	0.00	0.00	0.00
Community Action Program	180	0.00	0.00	0.00	0.00
ROTC	191	0.00	0.00	0.00	0.00
Vocational Education Act	201	0.00	0.00	0.00	0.00
State Fiscal Stabilization, K-12	210	17,655,649.00	0.00	0.00	17,655,649.00
State Fiscal Stabilization, Workforce Dev	211	291,151.00	0.00	0.00	291,151.00
State Fiscal Stabilization, Voluntary Pre-K	212	0.00	0.00	0.00	0.00
Workforce Investment Act	220	0.00	0.00	0.00	0.00
Eisenhower	226	0.00	0.00	0.00	0.00
Safe and Drug Free Schools	227	0.00	0.00	0.00	0.00
Individuals with Disabilities Education Act, PL94-142	230	0.00	5,575,743.98	0.00	5,575,743.98
Title I Targeted Assistance	240	0.00	3,437,921.00	0.00	3,437,921.00
Adult General Education	251	0.00	0.00	0.00	0.00
Higher Education Act	252	0.00	0.00	0.00	0.00
Vocational Rehabilitation	253	0.00	0.00	0.00	0.00
Nutrition Education and Training Program	268	0.00	0.00	0.00	0.00
Innovative Education Program Strategies	270	0.00	0.00	0.00	0.00
Other Federal Through State	290	0.00	0.00	76,084.81	76,084.81
Emmergeny Immigrant	293	0.00	0.00	0.00	0.00
Total Federal		17,946,800.00	9,013,664.98	76,084.81	27,036,549.79
STATE:					
Diagnostic and Learning Resource Centers	335	0.00	0.00	0.00	0.00
Total State		0.00	0.00	0.00	0.00
LOCAL:					
Interest, Including Profit on Investments	430	0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	440	0.00	0.00	0.00	0.00
Pre-K Early Intervention	472	0.00	0.00	0.00	0.00
School-Aged Child Care/Extended Day	473	0.00	0.00	0.00	0.00
Miscellaneous Local Sources	495	0.00	0.00	0.00	0.00
Total Local		0.00	0.00	0.00	0.00
OTHER SOURCES:					
Transfers In	610	0.00	0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		17,946,800.00	9,013,664.98	76,084.81	27,036,549.79
FUND BALANCE AT BEGINNING OF YEAR					
Reserve for Categorical Carry-over Programs	2710	0.00	0.00	0.00	0.00
Reserve for Encumbrances	2720	0.00	0.00	0.00	0.00
Designated for Inventory	2763	0.00	0.00	0.00	0.00
Designated Carryover Appropriations	2763	0.00	0.00	0.00	0.00
Undesignated Fund Balance	2769	0.00	0.00	0.00	0.00
Total Beginning Fund Balance		0.00	0.00	0.00	0.00
TOTAL EST REVENUE AND BEGINNING FD BAL		17,946,800.00	9,013,664.98	76,084.81	27,036,549.79

**Special Revenue Funds-ARRA Stabilization/Stimulus
Summary of Appropriations and Fund Balance
2009-10**

	ACCT. NO.	431 Fed Stab-Gen	432 Fed Stim-Grants	433 Othr ARRA Stim	2009-10 TOTAL
Instruction	5000	13,929,085.88	5,803,363.04	0.00	19,732,448.92
Pupil Personnel Services	6100	741,900.50	289,330.85	0.00	1,031,231.35
Instructional Media	6200	2,520,151.62	0.00	0.00	2,520,151.62
Instruction and Curriculum Development	6300	0.00	336,975.77	0.00	336,975.77
Instructional Staff Training	6400	0.00	742,911.01	0.00	742,911.01
Instruction Related Technology	6500	0.00	57,727.00	0.00	57,727.00
General Administration	7200	755,662.00	341,932.31	0.00	1,097,594.31
School Administration	7300	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00
Food Service	7600	0.00	0.00	76,084.81	76,084.81
Staff Services	7730	0.00	7,500.00	0.00	7,500.00
Pupil Transportation	7800	0.00	1,433,925.00	0.00	1,433,925.00
Operation of Plant	7900	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00
Debt Service	9200	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS AND OTHER USES		17,946,800.00	9,013,664.98	76,084.81	27,036,549.79
ESTIMATED REVENUES LESS APPROPRIATIONS		0.00	0.00	0.00	0.00
FUND BALANCE AT END OF YEAR:					
Reserve for Categorical Carry-over Programs	2710	0.00	0.00	0.00	0.00
Reserve for Encumbrances	2720	0.00	0.00	0.00	0.00
Designated for Inventory	2763	0.00	0.00	0.00	0.00
Designated for Carryover Appropriations	2763	0.00	0.00	0.00	0.00
Undesignated Fund Balance	2769	0.00	0.00	0.00	0.00
Total Ending Fund Balance		0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BAL		17,946,800.00	9,013,664.98	76,084.81	27,036,549.79

FUND 7XX

INTERNAL SERVICE FUND

**Internal Service Fund 700 Combined
Estimated Revenues
2009-10**

SOURCE	ACCT. NO.	2009-10	2008-09 Original Budget	Difference
FEDERAL:				
		0.00	0.00	0.00
Total Federal		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
STATE:				
		0.00	0.00	0.00
Total State		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
LOCAL:				
Interest	431	1,200.00	150,000.00	(148,800.00)
Premiums	484	50,889,486.58	50,954,568.24	(65,081.66)
-		0.00	0.00	0.00
-		0.00	0.00	0.00
-		0.00	0.00	0.00
-		0.00	0.00	0.00
Total Local		<u>50,890,686.58</u>	<u>51,104,568.24</u>	<u>(213,881.66)</u>
OTHER SOURCES:				
Transfers In		0.00	0.00	0.00
Total Other Sources		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ESTIMATED REVENUE & OTHER SOURCES		<u>50,890,686.58</u>	<u>51,104,568.24</u>	<u>(213,881.66)</u>
FUND BALANCE AT BEGINNING OF YEAR:				
Reserve for Categorical Carryover Programs		0.00	0.00	0.00
Reserve for Encumbrances		0.00	0.00	0.00
Designated for Inventory		0.00	0.00	0.00
Designated Carryover Appropriations		2,000,000.00	0.00	2,000,000.00
Undesignated Fund Balance		3,601,090.32	2,674,326.91	926,763.41
Total Beginning Fund Balance		<u>5,601,090.32</u>	<u>2,674,326.91</u>	<u>2,926,763.41</u>
TOTAL EST REVENUE AND BEGINNING FUND BAL		<u>56,491,776.90</u>	<u>53,778,895.15</u>	<u>2,712,881.75</u>

**Internal Service Fund 700 Combined
Summary of Appropriations and Fund Balance
2009-10**

	ACCT. NO.	2009-10	2008-09 Original Budget	Difference
GROUP INSURANCE APPROPRIATIONS:				
	7770			
Professional & Technical Services	3100	4,322,004.00	4,152,991.00	169,013.00
Insurance & Bond Premiums	3200	868,842.00	659,164.00	209,678.00
Supplies	5100	5,000.00	10,000.00	(5,000.00)
Furniture, Fixtures & Equipment	6400	0.00	5,000.00	(5,000.00)
Claims Expense	7700	43,211,264.58	45,240,336.14	(2,029,071.56)
Total Group Insurance Appropriations		<u>48,407,110.58</u>	<u>50,067,491.14</u>	<u>(1,660,380.56)</u>
ENCUMBRANCES AND CARRYOVERS:				
		<u>48,407,110.58</u>	<u>50,067,491.14</u>	<u>(1,660,380.56)</u>
OTHER USES:				
Transfers Out		0.00	0.00	0.00
Total Other Financing Uses		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL APPROPRIATIONS AND OTHER USES		<u>48,407,110.58</u>	<u>50,067,491.14</u>	<u>(1,660,380.56)</u>
ESTIMATED REVENUES LESS APPROPRIATIONS		<u>2,483,576.00</u>	<u>1,037,077.10</u>	<u>1,446,498.90</u>
FUND BALANCE AT END OF YEAR:				
Reserve for Categorical Carry-over Programs		0.00	0.00	0.00
Reserve for Encumbrances		0.00	0.00	0.00
Designated for Inventory		0.00	0.00	0.00
Designated for Carryover Appropriations		4,000,000.00	0.00	4,000,000.00
Undesignated Fund Balance		4,084,666.32	3,711,404.01	373,262.31
Total Ending Fund Balance		<u>8,084,666.32</u>	<u>3,711,404.01</u>	<u>4,373,262.31</u>
TOTAL APPROPRIATIONS AND ENDING FUND BAL		<u>56,491,776.90</u>	<u>53,778,895.15</u>	<u>2,712,881.75</u>

Health & Life Insurance Trust Fund 711
Estimated Revenues
2009-10

SOURCE	ACCT. NO.	2009-10	2008-09 Original Budget	Difference
FEDERAL:				
		0.00	0.00	0.00
Total Federal		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
STATE:				
		0.00	0.00	0.00
Total State		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
LOCAL:				
Interest	431	1,200.00	150,000.00	(148,800.00)
Premiums	484			
- Employer	.001	39,421,032.00	40,434,960.00	(1,013,928.00)
- Employee	.070	8,949,150.00	8,259,117.10	690,032.90
- Retiree/LOA	.071	1,502,195.00	1,200,000.00	302,195.00
- COBRA	.072	187,200.00	120,000.00	67,200.00
Total Local		<u>50,060,777.00</u>	<u>50,164,077.10</u>	<u>(103,300.10)</u>
OTHER SOURCES:				
Transfers In		0.00	0.00	0.00
Total Other Sources		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ESTIMATED REVENUE & OTHER SOURCES		<u>50,060,777.00</u>	<u>50,164,077.10</u>	<u>(103,300.10)</u>
FUND BALANCE AT BEGINNING OF YEAR:				
Reserve for Categorical Carryover Programs		0.00	0.00	0.00
Reserve for Encumbrances		0.00	0.00	0.00
Designated for Inventory		0.00	0.00	0.00
Designated Carryover Appropriations		2,000,000.00	0.00	2,000,000.00
Undesignated Fund Balance		875,170.00	191,594.48	683,575.52
Total Beginning Fund Balance		<u>2,875,170.00</u>	<u>191,594.48</u>	<u>2,683,575.52</u>
TOTAL EST REVENUE AND BEGINNING FUND BAL		<u>52,935,947.00</u>	<u>50,355,671.58</u>	<u>2,580,275.42</u>

**Health & Life Insurance Trust Fund 711
Summary of Appropriations and Fund Balance
2009-10**

	ACCT. NO.	2009-10	2008-09 Original Budget	Difference
HEALTH & LIFE INS APPROPRIATIONS:				
	7770			
Professional & Technical Services	3100	4,322,004.00	4,152,991.00	169,013.00
Insurance & Bond Premiums	3200	868,842.00	659,164.00	209,678.00
Supplies	5100	5,000.00	10,000.00	(5,000.00)
Furniture, Fixtures & Equipment	6400	0.00	5,000.00	(5,000.00)
Claims Expense	7700	42,881,355.00	44,799,845.00	(1,918,490.00)
Total Health & Life Ins Appropriations		<u>48,077,201.00</u>	<u>49,627,000.00</u>	<u>(1,549,799.00)</u>
ENCUMBRANCES AND CARRYOVERS:				
		<u>48,077,201.00</u>	<u>49,627,000.00</u>	<u>(1,549,799.00)</u>
OTHER USES:				
Transfers Out		0.00	0.00	0.00
Total Other Financing Uses		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL APPROPRIATIONS AND OTHER USES		<u>48,077,201.00</u>	<u>49,627,000.00</u>	<u>(1,549,799.00)</u>
ESTIMATED REVENUES LESS APPROPRIATIONS		<u>1,983,576.00</u>	<u>537,077.10</u>	<u>1,446,498.90</u>
FUND BALANCE AT END OF YEAR:				
Reserve for Categorical Carry-over Programs		0.00	0.00	0.00
Reserve for Encumbrances		0.00	0.00	0.00
Designated for Inventory		0.00	0.00	0.00
Designated for Carryover Appropriations		4,000,000.00	0.00	4,000,000.00
Undesignated Fund Balance		858,746.00	728,671.58	130,074.42
Total Ending Fund Balance		<u>4,858,746.00</u>	<u>728,671.58</u>	<u>4,130,074.42</u>
TOTAL APPROPRIATIONS AND ENDING FUND BAL		<u>52,935,947.00</u>	<u>50,355,671.58</u>	<u>2,580,275.42</u>

Casualty Insurance Loss Fund 712
Estimated Revenues
2009-10

SOURCE	ACCT. NO.	2009-10	2008-09 Original Budget	Difference
FEDERAL:				
		0.00	0.00	0.00
Total Federal		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
STATE:				
		0.00	0.00	0.00
Total State		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
LOCAL:				
Interest	431	0.00	0.00	0.00
Premiums	484			
- Schools		589,235.80	667,748.71	(78,512.91)
- Departments		199,178.30	225,717.87	(26,539.57)
- Transportation/Maintenance		41,495.48	47,024.56	(5,529.08)
-		0.00	0.00	0.00
Total Local		<u>829,909.58</u>	<u>940,491.14</u>	<u>(110,581.56)</u>
OTHER SOURCES:				
Transfers In		0.00	0.00	0.00
Total Other Sources		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ESTIMATED REVENUE & OTHER SOURCES		<u>829,909.58</u>	<u>940,491.14</u>	<u>(110,581.56)</u>
FUND BALANCE AT BEGINNING OF YEAR:				
Reserve for Categorical Carryover Programs		0.00	0.00	0.00
Reserve for Encumbrances		0.00	0.00	0.00
Designated for Inventory		0.00	0.00	0.00
Designated Carryover Appropriations		0.00	0.00	0.00
Undesignated Fund Balance		<u>2,725,920.32</u>	<u>2,482,732.43</u>	<u>243,187.89</u>
Total Beginning Fund Balance		<u>2,725,920.32</u>	<u>2,482,732.43</u>	<u>243,187.89</u>
TOTAL EST REVENUE AND BEGINNING FUND BAL		<u>3,555,829.90</u>	<u>3,423,223.57</u>	<u>132,606.33</u>

Casualty Insurance Loss Fund 712
Summary of Appropriations and Fund Balance
2009-10

	ACCT. NO.	2009-10	2008-09 Original Budget	Difference
CASUALTY INSURANCE APPROPRIATIONS:				
Professional & Technical Services	3100	0.00	0.00	0.00
Insurance & Bond Premiums	3200	0.00	0.00	0.00
Supplies	5100	0.00	0.00	0.00
Furniture, Fixtures & Equipment	6400	0.00	0.00	0.00
Claims Expense	7700	329,909.58	440,491.14	(110,581.56)
Total Casualty Insurance Appropriations		<u>329,909.58</u>	<u>440,491.14</u>	<u>(110,581.56)</u>
ENCUMBRANCES AND CARRYOVERS:				
		<u>329,909.58</u>	<u>440,491.14</u>	<u>(110,581.56)</u>
OTHER USES:				
Transfers Out		0.00	0.00	0.00
Total Other Financing Uses		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL APPROPRIATIONS AND OTHER USES		<u>329,909.58</u>	<u>440,491.14</u>	<u>(110,581.56)</u>
ESTIMATED REVENUES LESS APPROPRIATIONS		<u>500,000.00</u>	<u>500,000.00</u>	<u>0.00</u>
FUND BALANCE AT END OF YEAR:				
Reserve for Categorical Carry-over Programs		0.00	0.00	0.00
Reserve for Encumbrances		0.00	0.00	0.00
Designated for Inventory		0.00	0.00	0.00
Designated for Carryover Appropriations		0.00	0.00	0.00
Undesignated Fund Balance		3,225,920.32	2,982,732.43	243,187.89
Total Ending Fund Balance		<u>3,225,920.32</u>	<u>2,982,732.43</u>	<u>243,187.89</u>
TOTAL APPROPRIATIONS AND ENDING FUND BAL		<u>3,555,829.90</u>	<u>3,423,223.57</u>	<u>132,606.33</u>

**THE SCHOOL BOARD OF OSCEOLA COUNTY, FLORIDA
INSURANCE RATES
2009-2010**

<u>ACTIVE EMPLOYEES</u>	<u>ANNUAL</u>
<u>BOARD CONTRIBUTION</u>	<u>RATE</u>
	\$6,108.00
CIGNA CHOICE FUND HEALTH REIMBURSEMENT ARRANGEMENT (HRA)	
SINGLE	\$0.00
SPOUSE	\$3,250.00
CHILD(REN)	\$2,140.00
FAMILY	\$5,000.00
HALF-FAMILY	\$1,200.00
CIGNA OPEN ACCESS PLUS IN-NETWORK PLAN	
SINGLE	\$680.00
SPOUSE	\$4,500.00
CHILD(REN)	\$3,500.00
FAMILY	\$8,700.00
HALF-FAMILY	\$4,000.00
<u>RETIREES</u>	
BOARD CONTRIBUTION	\$0.00
CIGNA CHOICE FUND HEALTH REIMBURSEMENT ARRANGEMENT (HRA)	
SINGLE	\$4,335.00
SPOUSE	\$8,670.00
CHILD(REN)	\$7,584.00
FAMILY	\$15,171.00
CIGNA OPEN ACCESS PLUS IN-NETWORK PLAN	
SINGLE	\$5,016.00
SPOUSE	\$10,032.00
CHILD(REN)	\$8,778.00
FAMILY	\$17,559.00