

The following is a summary of significant changes to the 2022-23 annual budget for the period of January 1 through January 31, 2023:

100-23-05

General Fund

- Estimated Revenue decreased by a net \$9,926,261 as a result of the following:
 - \$537,806 net increase to Federal Direct sources to record projected FEMA reimbursement for preparation and clean-up costs related to Hurricane Ian and Tropical Storm Nicole.
 - \$750,000 decrease to Federal Through State sources to adjust projected Medicaid reimbursements due to a reduction in the State reimbursement percentage.
 - \$10,135,267 net decrease to State Sources to reflect the funding impact of the third FEFP Calculation, and to shift Safety and Security School Building funding to the Capital Projects Fund as directed by FLDOE.
 - \$421,200 net increase to Local Sources to adjust estimated tuition and fee collections for oTECH, and to record receipt of grant awards and donations including City of St. Cloud FIT, Career Source of Central Florida CTE Rapid Credential, Foundation for Osceola Education support for PNHS and funding from the American Association of School Administrators.
- Appropriations decreased by a net \$9,926,261 to reduce FEFP funding as of the third FEFP Calculation, and to shift Safety and Security School Building funding to the Capital Projects Fund as directed by FLDOE.
- Ending Fund Balance did not change.

3XX-23-01

Capital Projects

- Estimated Revenues increased by \$2,008,599 to reflect the shift of Safety and Security School Building funding from the General Fund as directed by FLDOE, and to record funding for the St. Cloud High School synthetic turf field as specified in the contract between Osceola County and SDOC.
- Appropriations increased by \$10,687,677 in total. Changes include:
 - \$1,043,599 to make the Safety and Security School Building funding available for expenditure as specified in the grant award.
 - \$965,000 to allocate the St. Cloud High School synthetic turf field funding from Osceola County.
 - \$8,679,078 to appropriate funding for the following projects:
 - \$3,477,924 - St Cloud High School Wing Addition increase
 - \$2,924,918 - Poinciana High School Parent Loop
 - \$1,638,336 - Tohopekaliga High Athletic Fields
 - \$637,900 - Neptune Elementary School Traffic Solution increase
- Ending Fund Balance decreased by \$8,679,078 to fund the projects listed above.

42X-23-05

Special Revenue-Other Federal

- Estimated Revenues increased by \$4,095,605 to record receipt of roll forward funding for Title I Part A, and new grant awards including National Council for History Education (NCHE) Training, National Farmwork Jobs Program, Strengthening Career and Technical Education, and Title I Part A – UniSIG.
- Appropriations increased by \$4,095,605 to make the additional grant funding available for expenditure as specified in the grant awards. Reallocations between functions reflect grant budget adjustments that were made to meet program needs at the school and department levels.
- Ending Fund Balance did not change.

44X-23-05**Special Revenue-Federal COVID Relief**

- Estimated Revenues increased by \$106,241 to reflect amended and final award amounts for ESSER III, ARP ESSER Learning Loss, ARP ESSER Intensive, ARP ESSER Supplemental Programs and ARP Summer Learning Camp grants.
- Appropriations increased by \$106,241 to make the additional grant funding available for expenditure as specified in the grant awards. Reallocations between functions reflect grant budget adjustments that were made to meet program needs at the school and department levels.
- Ending Fund Balance did not change.

The School District of Osceola County, FL

Budget Amendment

January 1 - January 31, 2023

FUND 100

General Fund

Amendment Number:

100-23-05

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
Federal Direct	0100	570,000.00	1,107,805.77	537,805.77
Federal Through State	0200	2,380,006.00	1,630,006.00	(750,000.00)
State Sources	0300	421,997,298.00	411,862,031.25	(10,135,266.75)
Local Sources	0400	185,632,845.22	186,054,045.22	421,200.00
Transfers In	0600	24,484,224.00	24,484,224.00	0.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	100,000.00	100,000.00	0.00
TOTAL ESTIMATED REVENUES		635,164,373.22	625,238,112.24	(9,926,260.98)
Beginning Fund Balance	27XX	87,670,314.90	87,670,314.90	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 722,834,688.12	\$ 712,908,427.14	\$(9,926,260.98)
APPROPRIATIONS				
Instruction	5000	438,940,310.12	429,519,842.12	(9,420,468.00)
Pupil Personnel Services	6100	31,982,989.91	31,982,989.91	0.00
Instructional Media Services	6200	6,139,302.57	6,139,302.57	0.00
Instructional & Curriculum Development Svcs	6300	19,660,916.05	19,660,916.05	0.00
Instructional Staff Training Svcs	6400	6,255,361.55	6,255,361.55	0.00
Instructional Related Technology	6500	2,459,084.00	2,459,084.00	0.00
Board of Education	7100	1,619,858.82	1,619,858.82	0.00
General Administration	7200	2,244,639.69	2,244,639.69	0.00
School Administration	7300	27,992,025.35	27,992,025.35	0.00
Facilities Acquisition and Construction	7400	15,507,198.49	14,463,599.74	(1,043,598.75)
Fiscal Services	7500	2,629,511.51	2,629,511.51	0.00
Food Services	7600	446,563.75	446,563.75	0.00
Central Services	7700	9,129,392.03	9,129,392.03	0.00
Pupil Transportation Services	7800	29,101,219.69	29,101,219.69	0.00
Operation of Plant	7900	46,024,040.22	46,175,916.75	151,876.53
Maintenance of Plant	8100	12,328,090.46	12,714,019.70	385,929.24
Administrative Technology Services	8200	5,820,630.96	5,820,630.96	0.00
Community Services	9100	5,431,294.63	5,431,294.63	0.00
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	3,000,000.00	3,000,000.00	0.00
TOTAL APPROPRIATIONS		666,712,429.80	656,786,168.82	(9,926,260.98)
Ending Fund Balance		56,122,258.32	56,122,258.32	(0.00)
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 722,834,688.12	\$ 712,908,427.14	\$(9,926,260.98)

Submitted to Board:

March 21, 2023

The School District of Osceola County, FL

Budget Amendment

January 1 - January 31, 2023

FUND 3XX

Capital Projects

Amendment Number:

3XX-23-01

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
Federal Direct	0100	0.00	0.00	0.00
Federal Through State	0200	0.00	0.00	0.00
State Sources	0300	9,110,000.00	10,153,598.75	1,043,598.75
Local Sources	0400	196,944,371.00	197,909,371.00	965,000.00
Transfers In	0600	0.00	0.00	0.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		206,054,371.00	208,062,969.75	2,008,598.75
Beginning Fund Balance	27XX	540,863,191.68	540,863,191.68	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 746,917,562.68	\$ 748,926,161.43	\$ 2,008,598.75
APPROPRIATIONS				
Instruction	5000	0.00	0.00	0.00
Pupil Personnel Services	6100	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00
Instructional & Curriculum Development Svcs	6300	0.00	0.00	0.00
Instructional Staff Training Svcs	6400	0.00	0.00	0.00
Instructional Related Technology	6500	0.00	0.00	0.00
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	452,311,844.50	462,999,521.25	10,687,676.75
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00
Pupil Transportation Services	7800	0.00	0.00	0.00
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	61,931,257.26	61,931,257.26	0.00
TOTAL APPROPRIATIONS		514,243,101.76	524,930,778.51	10,687,676.75
Ending Fund Balance		232,674,460.92	223,995,382.92	(8,679,078.00)
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 746,917,562.68	\$ 748,926,161.43	\$ 2,008,598.75

Submitted to Board:

March 21, 2023

The School District of Osceola County, FL

Budget Amendment

January 1 - January 31, 2023

FUND 42X

Special Revenue-Other Federal

Amendment Number:

42X-23-05

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
Federal Direct	0100	2,381,278.13	2,639,666.13	258,388.00
Federal Through State	0200	63,365,911.03	67,203,128.03	3,837,217.00
State Sources	0300	0.00	0.00	0.00
Local Sources	0400	0.00	0.00	0.00
Transfers In	0600	0.00	0.00	0.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		65,747,189.16	69,842,794.16	4,095,605.00
Beginning Fund Balance	27XX	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 65,747,189.16	\$ 69,842,794.16	\$ 4,095,605.00
APPROPRIATIONS				
Instruction	5000	40,739,014.83	44,083,048.26	3,344,033.43
Pupil Personnel Services	6100	2,456,252.28	2,596,614.86	140,362.58
Instructional Media Services	6200	74,742.40	82,242.40	7,500.00
Instructional & Curriculum Development Svcs	6300	10,643,499.59	11,064,082.28	420,582.69
Instructional Staff Training Svcs	6400	7,790,363.98	7,814,934.05	24,570.07
Instructional Related Technology	6500	82,029.44	82,029.44	0.00
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	1,162,220.42	1,203,176.72	40,956.30
School Administration	7300	30,807.78	30,807.78	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00
Central Services	7700	894,138.42	980,367.68	86,229.26
Pupil Transportation Services	7800	237,665.33	264,665.33	27,000.00
Operation of Plant	7900	0.00	0.00	0.00
Maintenance of Plant	8100	47,593.00	47,613.67	20.67
Administrative Technology Services	8200	31,515.55	31,515.55	0.00
Community Services	9100	1,557,346.14	1,561,696.14	4,350.00
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS		65,747,189.16	69,842,794.16	4,095,605.00
Ending Fund Balance		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 65,747,189.16	\$ 69,842,794.16	\$ 4,095,605.00

Submitted to Board: March 21, 2023

The School District of Osceola County, FL

Budget Amendment

January 1 - January 31, 2023

FUND 44X

Special Revenue-Federal COVID Relief

Amendment Number:

44X-23-05

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
Federal Direct	0100	1,383,135.87	1,383,135.87	0.00
Federal Through State	0200	155,373,485.18	155,479,726.18	106,241.00
State Sources	0300	0.00	0.00	0.00
Local Sources	0400	0.00	0.00	0.00
Transfers In	0600	0.00	0.00	0.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		156,756,621.05	156,862,862.05	106,241.00
Beginning Fund Balance	27XX	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 156,756,621.05	\$ 156,862,862.05	\$ 106,241.00
APPROPRIATIONS				
Instruction	5000	101,604,905.52	101,522,808.66	(82,096.86)
Pupil Personnel Services	6100	5,511,089.42	5,608,021.90	96,932.48
Instructional Media Services	6200	1,488,830.82	1,488,830.82	0.00
Instructional & Curriculum Development Svcs	6300	3,116,014.65	3,122,542.62	6,527.97
Instructional Staff Training Svcs	6400	14,907,199.31	14,947,183.94	39,984.63
Instructional Related Technology	6500	14,085,914.73	14,132,135.85	46,221.12
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	4,801,980.34	4,801,763.50	(216.84)
School Administration	7300	688,751.81	688,751.81	0.00
Facilities Acquisition and Construction	7400	5,233,201.48	5,233,201.48	0.00
Fiscal Services	7500	215,202.75	215,202.75	0.00
Food Services	7600	414,288.95	414,288.95	0.00
Central Services	7700	1,139,252.06	1,138,140.56	(1,111.50)
Pupil Transportation Services	7800	919,331.89	919,331.89	0.00
Operation of Plant	7900	1,843,618.81	1,843,618.81	0.00
Maintenance of Plant	8100	143,846.79	143,846.79	0.00
Administrative Technology Services	8200	563,022.91	563,022.91	0.00
Community Services	9100	80,168.81	80,168.81	0.00
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS		156,756,621.05	156,862,862.05	106,241.00
Ending Fund Balance		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 156,756,621.05	\$ 156,862,862.05	\$ 106,241.00

Submitted to Board:

March 21, 2023