

The following is a summary of significant changes to the 2018-19 annual budget for the period of January 1 through January 31, 2019:

100-19-05

General Fund

- Estimated Revenue decreased by a net \$19,182,512 as a result of the following:
 - \$19,184,419 net decrease to State Sources to adjust FEFP Third Calculation from FDOE
 - \$18,118 net increase to Local Sources to adjust projections for marketing revenue and facility use fees
 - \$56,174 net decrease to Transfers from the Capital Project Fund to account for the change in Charter School Capital Outlay funding per the FDOE allocation and to correctly account for Footsteps to Brilliance
 - \$39,963 increase to Insurance Loss Recovery due to an insurance claim to repair the marquee at the Osceola County School for the Arts
- Appropriations decreased by a net \$19,182,512 as a result of the changes to Estimated Revenue.
- Ending Fund Balance did not change.

3XX-19-05

Capital Projects

- Estimated Revenue increased by \$6,263,748 as a result of the following:
 - \$187,402 increase to State Sources to adjust the Charter School Capital Outlay funding, as allocated by the FDOE.
 - \$6,076,346 increase to Local Sources to adjust impact fee estimates as recommended by the Business Advisory Board.
- Appropriations increased by \$187,402 to adjust for the transfer of Charter School Capital Outlay funds to the General Fund for payment to the charter schools.
- Ending Fund Balance increased by \$6,076,346 due to the adjustments of impact fee revenue projections.

42X-19-05

Special Revenue

- Estimated Revenues decreased by \$550 to adjust revenue for Project Ten Connect USF and Renaissance East Side B grants.
- Appropriations decreased by \$550 due to the changes to Estimated Revenue. 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, 2019

FUND 100
General Fund

Amendment Number: 100-19-05

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
Federal Direct	0100	560,000.00	560,000.00	0.00
Federal Through State	0200	7,492,094.00	7,492,094.00	0.00
State Sources	0300	378,289,692.00	359,105,273.00	(19,184,419.00)
Local Sources	0400	141,229,795.32	141,247,913.23	18,117.91
Transfers In	0600	15,768,203.63	15,712,030.00	(56,173.63)
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	100,000.00	139,963.00	39,963.00
TOTAL ESTIMATED REVENUES		543,439,784.95	524,257,273.23	(19,182,511.72)
Beginning Fund Balance	27XX	68,451,592.17	68,451,592.17	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 611,891,377.12	\$ 592,708,865.40	\$ (19,182,511.72)
APPROPRIATIONS				
Instruction	5000	372,425,026.47	353,451,508.36	(18,973,518.11)
Pupil Personnel Services	6100	26,905,759.77	26,905,759.77	0.00
Instructional Media Services	6200	5,173,438.93	5,166,117.95	(7,320.98)
Intruactional & Curriculum Development Svcs	6300	14,633,683.12	14,633,683.12	0.00
Instructional Staff Training Svcs	6400	6,391,176.85	6,391,176.85	0.00
Instructional Related Technology	6500	4,877,967.12	4,877,967.12	0.00
Board of Education	7100	1,466,654.35	1,466,654.35	0.00
General Administration	7200	1,730,501.16	1,730,501.16	0.00
School Administration	7300	27,158,215.22	27,158,215.22	0.00
Facilities Acquisition and Construction	7400	5,696,433.57	5,696,433.57	0.00
Fiscal Services	7500	2,487,025.55	2,487,025.55	0.00
Food Services	7600	213,943.97	213,943.97	0.00
Central Services	7700	8,429,655.63	8,430,345.63	690.00
Pupil Transportation Services	7800	24,411,182.93	24,411,182.93	0.00
Operation of Plant	7900	37,521,380.54	37,562,593.54	41,213.00
Maintenance of Plant	8100	10,300,577.09	10,300,577.09	0.00
Administrative Technology Services	8200	6,111,454.39	6,111,454.39	0.00
Community Services	9100	5,626,785.74	5,626,785.74	0.00
Debt Service	9200	243,575.63	0.00	(243,575.63)
Transfers Out	9700	3,000,000.00	3,000,000.00	0.00
TOTAL APPROPRIATIONS		564,804,438.03	545,621,926.31	(19,182,511.72)
Ending Fund Balance		47,086,939.09	47,086,939.09	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 611,891,377.12	\$ 592,708,865.40	\$ (19,182,511.72)

Submitted to Board: April 2, 2019

The School District of Osceola County, FL

Budget Amendment

January 1 - January 31, 2019

FUND 3XX
Capital Projects

Amendment Number: **3XX-19-05**

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	8,084,285.00	8,271,687.00	187,402.00
Local Sources	0400	133,201,370.00	139,277,716.00	6,076,346.00
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		141,285,655.00	147,549,403.00	6,263,748.00
Beginning Fund Balance	27XX	200,901,190.48	200,901,190.48	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 342,186,845.48	\$ 348,450,593.48	\$ 6,263,748.00
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
Intructional & 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	236,579,627.52	236,579,627.52	0.00
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	45,244,928.85	45,432,330.85	187,402.00
TOTAL APPROPRIATIONS		281,824,556.37	282,011,958.37	187,402.00
Ending Fund Balance		60,362,289.11	66,438,635.11	6,076,346.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 342,186,845.48	\$ 348,450,593.48	\$ 6,263,748.00

Submitted to Board: April 2, 2019

The School District of Osceola County, FL

Budget Amendment

January 1 - January 31, 2019

FUND 42X

Special Revenue-Other Federal

Amendment Number:

42X-19-05

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
Federal Direct	0100	4,511,761.71	4,511,761.71	0.00
Federal Through State	0200	54,238,289.30	54,237,739.30	(550.00)
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		58,750,051.01	58,749,501.01	(550.00)
Beginning Fund Balance	27XX	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 58,750,051.01	\$ 58,749,501.01	\$ (550.00)
APPROPRIATIONS				
Instruction	5000	34,365,272.31	33,493,364.91	(871,907.40)
Pupil Personnel Services	6100	4,437,244.57	4,741,765.19	304,520.62
Instructional Media Services	6200	241,310.01	241,310.04	0.03
Intructional & Curriculum Development Svcs	6300	7,733,665.96	8,471,269.32	737,603.36
Instructional Staff Training Svcs	6400	7,327,820.36	7,234,394.02	(93,426.34)
Instructional Related Technology	6500	143,640.41	143,640.41	0.00
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	1,204,816.03	1,341,384.02	136,567.99
School Administration	7300	23,824.56	23,660.56	(164.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	11,807.45	11,807.45	0.00
Central Services	7700	869,425.65	882,762.91	13,337.26
Pupil Transportation Services	7800	678,529.97	695,024.08	16,494.11
Operation of Plant	7900	3,785.96	3,785.96	0.00
Maintenance of Plant	8100	34,528.92	34,528.92	0.00
Administrative Technology Services	8200	29,644.12	29,644.12	0.00
Community Services	9100	1,401,159.10	1,401,159.10	0.00
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	243,575.63	0.00	(243,575.63)
TOTAL APPROPRIATIONS		58,750,051.01	58,749,501.01	(550.00)
Ending Fund Balance		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 58,750,051.01	\$ 58,749,501.01	\$ (550.00)

Submitted to Board:

April 2, 2019