

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

100-19-04

General Fund

- Estimated Revenue increased by a net \$160,779 as a result of the following:
 - \$6,218 net increase to Local sources to adjust projections for marketing revenue
 - \$154,561 increase to Transfers from the Capital Project Fund to account for the change in Charter School Capital Outlay funding per the FDOE allocation
- Appropriations increased by a net \$160,779 due to the following:
 - \$2,839,221 net decrease for reallocations between functions to reflect budget adjustments that were made to meet program needs at the school and department levels
 - \$3,000,000 increase to Transfers Out to account for the transfer to Fund 711 offsetting the projected shortfall in the Health Insurance Fund
- Ending Fund Balance did not change.

3XX-19-04

Capital Projects

- Estimated Revenue increased by \$154,561 to adjust the Charter School Capital Outlay funding, as allocated by the FDOE.
- Appropriations increased by \$4,654,561 as a result of the following:
 - \$154,561 to adjust for the transfer of Charter School Capital Outlay funds to the General Fund for payment to the charter schools
 - \$1,500,000 for Poinciana High School Lighting Replacement using half cent sales tax funds
 - \$3,000,000 for Poinciana High School Central Energy Plant for Chiller Replacements using half cent sales tax
- Ending Fund Balance decreased by \$4,500,000 to fund the additional capital projects at Poinciana High School.

42X-19-04

Special Revenue

- Estimated Revenues increased by \$201,144 to record revenue for the Title IX, Part A Homeless and School Violence Prevention Program grants.
- Appropriations increased by \$201,144 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.

711-19-01

Self-Insurance

- Estimated Revenues increased by \$3,000,000 to record a transfer from the General Fund to offset the projected shortfall in the Health Insurance Trust Fund.
- Appropriations did not change.
- Ending Fund Balance increased by \$3,000,000 as a result of the transfer from the General Fund.

The School District of Osceola County, FL

Budget Amendment

December 1 - December 31, 2018

FUND 100
General Fund

Amendment Number: 100-19-04

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	378,289,692.00	0.00
Local Sources	0400	141,223,577.05	141,229,795.32	6,218.27
Transfers In	0600	15,613,642.63	15,768,203.63	154,561.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	100,000.00	100,000.00	0.00
TOTAL ESTIMATED REVENUES		543,279,005.68	543,439,784.95	160,779.27
Beginning Fund Balance	27XX	68,451,592.17	68,451,592.17	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 611,730,597.85	\$ 611,891,377.12	\$ 160,779.27
APPROPRIATIONS				
Instruction	5000	374,053,872.74	372,425,026.47	(1,628,846.27)
Pupil Personnel Services	6100	25,766,903.95	26,905,759.77	1,138,855.82
Instructional Media Services	6200	4,942,312.23	5,173,438.93	231,126.70
Intruactional & Curriculum Development Svcs	6300	14,354,328.42	14,633,683.12	279,354.70
Instructional Staff Training Svcs	6400	6,492,067.87	6,391,176.85	(100,891.02)
Instructional Related Technology	6500	4,896,835.67	4,877,967.12	(18,868.55)
Board of Education	7100	1,667,458.58	1,466,654.35	(200,804.23)
General Administration	7200	2,048,863.64	1,730,501.16	(318,362.48)
School Administration	7300	28,410,122.51	27,158,215.22	(1,251,907.29)
Facilities Acquisition and Construction	7400	5,664,843.48	5,696,433.57	31,590.09
Fiscal Services	7500	2,548,400.11	2,487,025.55	(61,374.56)
Food Services	7600	184,929.21	213,943.97	29,014.76
Central Services	7700	8,985,236.54	8,429,655.63	(555,580.91)
Pupil Transportation Services	7800	24,904,114.70	24,411,182.93	(492,931.77)
Operation of Plant	7900	37,400,844.28	37,521,380.54	120,536.26
Maintenance of Plant	8100	10,491,202.36	10,300,577.09	(190,625.27)
Administrative Technology Services	8200	6,075,482.38	6,111,454.39	35,972.01
Community Services	9100	5,512,264.46	5,626,785.74	114,521.28
Debt Service	9200	243,575.63	243,575.63	0.00
Transfers Out	9700	0.00	3,000,000.00	3,000,000.00
TOTAL APPROPRIATIONS		564,643,658.76	564,804,438.03	160,779.27
Ending Fund Balance		47,086,939.09	47,086,939.09	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 611,730,597.85	\$ 611,891,377.12	\$ 160,779.27

Submitted to Board: March 5, 2019

The School District of Osceola County, FL

Budget Amendment

December 1 - December 31, 2018

FUND 3XX
Capital Projects

Amendment Number: **3XX-19-04**

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	7,929,724.00	8,084,285.00	154,561.00
Local Sources	0400	133,201,370.00	133,201,370.00	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		141,131,094.00	141,285,655.00	154,561.00
Beginning Fund Balance	27XX	200,901,190.48	200,901,190.48	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 342,032,284.48	\$ 342,186,845.48	\$ 154,561.00
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	232,079,627.52	236,579,627.52	4,500,000.00
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	45,090,367.85	45,244,928.85	154,561.00
TOTAL APPROPRIATIONS		277,169,995.37	281,824,556.37	4,654,561.00
Ending Fund Balance		64,862,289.11	60,362,289.11	(4,500,000.00)
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 342,032,284.48	\$ 342,186,845.48	\$ 154,561.00

Submitted to Board: March 5, 2019

The School District of Osceola County, FL

Budget Amendment

December 1 - December 31, 2018

FUND 42X

Special Revenue-Other Federal

Amendment Number:

42X-19-04

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
Federal Direct	0100	4,298,117.71	4,511,761.71	213,644.00
Federal Through State	0200	54,250,789.30	54,238,289.30	(12,500.00)
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		58,548,907.01	58,750,051.01	201,144.00
Beginning Fund Balance	27XX	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 58,548,907.01	\$ 58,750,051.01	\$ 201,144.00
APPROPRIATIONS				
Instruction	5000	34,211,196.28	34,365,272.31	154,076.03
Pupil Personnel Services	6100	4,427,908.98	4,437,244.57	9,335.59
Instructional Media Services	6200	241,309.98	241,310.01	0.03
Intructional & Curriculum Development Svcs	6300	7,868,878.52	7,733,665.96	(135,212.56)
Instructional Staff Training Svcs	6400	7,165,060.88	7,327,820.36	162,759.48
Instructional Related Technology	6500	152,573.20	143,640.41	(8,932.79)
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	1,205,885.40	1,204,816.03	(1,069.37)
School Administration	7300	22,209.81	23,824.56	1,614.75
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	846,702.81	869,425.65	22,722.84
Pupil Transportation Services	7800	682,679.97	678,529.97	(4,150.00)
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	243,575.63	0.00
TOTAL APPROPRIATIONS		58,548,907.01	58,750,051.01	201,144.00
Ending Fund Balance		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 58,548,907.01	\$ 58,750,051.01	\$ 201,144.00

Submitted to Board:

March 5, 2019

The School District of Osceola County, FL

Budget Amendment

December 1 - December 31, 2018

FUND 711

Self-Insurance

Amendment Number:

711-19-01

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	0.00	0.00	0.00
Local Sources	0400	57,208,600.00	57,208,600.00	0.00
Transfers In	0600	0.00	3,000,000.00	3,000,000.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		57,208,600.00	60,208,600.00	3,000,000.00
Beginning Fund Balance	27XX	10,521,021.65	10,521,021.65	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 67,729,621.65	\$ 70,729,621.65	\$ 3,000,000.00
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	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	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	0.00	0.00	0.00
Proprietary Expenses	9900	63,765,000.00	63,765,000.00	0.00
TOTAL APPROPRIATIONS		63,765,000.00	63,765,000.00	0.00
Ending Fund Balance		3,964,621.65	6,964,621.65	3,000,000.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 67,729,621.65	\$ 70,729,621.65	\$ 3,000,000.00

Submitted to Board:

March 5, 2019