

The following is a summary of significant changes to the 2021-22 annual budget for the period of March 1 through March 31, 2022:

100-22-07

General Fund

- Estimated Revenue decreased by \$166,536 as a result of the following:
 - \$189,943 net decrease to Local Sources to adjust tuition revenue projections at oTECH
 - \$23,408 net increase to Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery for Insurance Reimbursements.
- Appropriations decreased by \$166,536 due to the changes to Estimated Revenue. Reallocations between functions reflect budget adjustments that were made to meet program needs at the school and department levels.
- Ending Fund Balance did not change.

3XX-22-04

Capital Projects

- Estimated Revenue increased by \$37,000,000 from the following sources, based on recommendations from the Business Advisory Board:
 - \$4,000,000 increase from Infrastructure Sales Surtax
 - \$8,000,000 increase from Capital Outlay Sales Surtax
 - \$25,000,000 increase from Educational System Impact Fees
- Appropriations increased by \$1,000,000 to allocate planning year funding for the upcoming St. Cloud High School classroom wing addition project.
- Ending Fund Balance increased by \$36,000,000 as a result of the changes above.

42X-22-07

Special Revenue – Other Federal

- Estimated Revenue increased by \$2,914,578 to record the certified roll forward for the Title I-Part A, Title II, Title III, and Title I School Improvement grants based on the final FDOE awards.
- Appropriations increased by \$2,914,578 to make the additional grant funding available for expenditure. 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-22-07

Special Revenue – Federal COVID Relief

- Estimated Revenue increased by \$447,881 to record receipt of the ARP Homeless Children and Youth Grant.
- Appropriations increased by \$447,881 to make the additional grant funding available for expenditure. 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

March 1 - March 31, 2022

FUND 100
General Fund

Amendment Number: 100-22-07

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
Federal Direct	0100	570,000.00	570,000.00	0.00
Federal Through State	0200	2,100,000.00	2,100,000.00	0.00
State Sources	0300	386,529,683.93	386,529,683.93	0.00
Local Sources	0400	168,252,858.14	168,062,914.66	(189,943.48)
Transfers In	0600	25,442,561.00	25,442,561.00	0.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	100,000.00	123,407.95	23,407.95
TOTAL ESTIMATED REVENUES		582,995,103.07	582,828,567.54	(166,535.53)
Beginning Fund Balance	27XX	88,988,280.49	88,988,280.49	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 671,983,383.56	\$ 671,816,848.03	\$ (166,535.53)
APPROPRIATIONS				
Instruction	5000	407,341,984.35	406,484,871.80	(857,112.55)
Pupil Personnel Services	6100	30,351,778.62	30,513,503.59	161,724.97
Instructional Media Services	6200	5,600,245.33	5,644,244.51	43,999.18
Instructional & Curriculum Development Svcs	6300	17,120,389.70	17,110,490.20	(9,899.50)
Instructional Staff Training Svcs	6400	6,081,139.80	6,168,947.34	87,807.54
Instructional Related Technology	6500	2,223,217.79	2,207,599.90	(15,617.89)
Board of Education	7100	1,789,110.97	1,789,041.40	(69.57)
General Administration	7200	2,253,712.40	2,265,889.28	12,176.88
School Administration	7300	28,042,192.40	28,196,320.73	154,128.33
Facilities Acquisition and Construction	7400	13,149,844.89	13,119,093.15	(30,751.74)
Fiscal Services	7500	2,511,995.25	2,530,508.50	18,513.25
Food Services	7600	272,805.34	279,959.76	7,154.42
Central Services	7700	9,007,936.90	9,005,636.06	(2,300.84)
Pupil Transportation Services	7800	21,885,199.41	21,900,454.54	15,255.13
Operation of Plant	7900	41,579,830.04	41,779,364.57	199,534.53
Maintenance of Plant	8100	12,091,156.84	12,139,520.91	48,364.07
Administrative Technology Services	8200	5,202,284.34	5,203,898.64	1,614.30
Community Services	9100	5,039,501.19	5,038,445.15	(1,056.04)
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS		611,544,325.56	611,377,790.03	(166,535.53)
Ending Fund Balance		60,439,058.00	60,439,058.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 671,983,383.56	\$ 671,816,848.03	\$ (166,535.53)

Submitted to Board: June 7, 2022

The School District of Osceola County, FL

Budget Amendment

March 1 - March 31, 2022

FUND 3XX
Capital Projects

Amendment Number: 3XX-22-04

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	8,976,162.00	8,976,162.00	0.00
Local Sources	0400	168,231,752.00	205,231,752.00	37,000,000.00
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		177,207,914.00	214,207,914.00	37,000,000.00
Beginning Fund Balance	27XX	407,095,638.88	407,095,638.88	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 584,303,552.88	\$ 621,303,552.88	\$ 37,000,000.00
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	246,543,215.23	247,543,215.23	1,000,000.00
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	62,528,756.46	62,528,756.46	0.00
TOTAL APPROPRIATIONS		309,071,971.69	310,071,971.69	1,000,000.00
Ending Fund Balance		275,231,581.19	311,231,581.19	36,000,000.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 584,303,552.88	\$ 621,303,552.88	\$ 37,000,000.00

Submitted to Board: June 7, 2022

The School District of Osceola County, FL

Budget Amendment

March 1 - March 31, 2022

FUND 42X

Special Revenue-Other Federal

Amendment Number:

42X-22-07

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
Federal Direct	0100	1,933,250.01	1,933,250.01	0.00
Federal Through State	0200	61,454,228.32	64,368,806.26	2,914,577.94
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		63,387,478.33	66,302,056.27	2,914,577.94
Beginning Fund Balance	27XX	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 63,387,478.33	\$ 66,302,056.27	\$ 2,914,577.94
APPROPRIATIONS				
Instruction	5000	39,382,201.34	42,023,412.17	2,641,210.83
Pupil Personnel Services	6100	3,800,477.60	3,816,873.03	16,395.43
Instructional Media Services	6200	73,445.99	73,445.99	0.00
Intructional & Curriculum Development Svcs	6300	9,229,998.06	9,391,253.83	161,255.77
Instructional Staff Training Svcs	6400	7,038,373.82	7,122,334.39	83,960.57
Instructional Related Technology	6500	116,847.50	116,847.50	0.00
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	1,185,753.28	1,190,656.13	4,902.85
School Administration	7300	9,439.30	9,439.30	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	769,421.18	776,273.67	6,852.49
Pupil Transportation Services	7800	302,061.89	302,061.89	0.00
Operation of Plant	7900	0.00	0.00	0.00
Maintenance of Plant	8100	46,468.68	46,468.68	0.00
Administrative Technology Services	8200	32,103.23	32,103.23	0.00
Community Services	9100	1,400,886.46	1,400,886.46	0.00
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS		63,387,478.33	66,302,056.27	2,914,577.94
Ending Fund Balance		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 63,387,478.33	\$ 66,302,056.27	\$ 2,914,577.94

Submitted to Board: June 7, 2022

The School District of Osceola County, FL

Budget Amendment

March 1 - March 31, 2022

FUND 44X

Special Revenue-Federal COVID Relief

Amendment Number:

44X-22-07

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
Federal Direct	0100	2,590,517.23	2,590,517.23	0.00
Federal Through State	0200	190,286,635.79	190,734,517.21	447,881.42
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		192,877,153.02	193,325,034.44	447,881.42
Beginning Fund Balance	27XX	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 192,877,153.02	\$ 193,325,034.44	\$ 447,881.42
APPROPRIATIONS				
Instruction	5000	119,620,969.97	117,763,106.98	(1,857,862.99)
Pupil Personnel Services	6100	2,584,420.34	3,730,580.56	1,146,160.22
Instructional Media Services	6200	1,371,659.62	1,371,659.62	0.00
Intructional & Curriculum Development Svcs	6300	2,480,736.79	1,717,806.02	(762,930.77)
Instructional Staff Training Svcs	6400	17,932,372.12	18,430,255.04	497,882.92
Instructional Related Technology	6500	26,811,629.13	27,690,607.04	878,977.91
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	5,274,118.07	5,315,278.10	41,160.03
School Administration	7300	0.00	8,652.55	8,652.55
Facilities Acquisition and Construction	7400	6,674,711.45	6,885,712.00	211,000.55
Fiscal Services	7500	150,000.00	150,000.00	0.00
Food Services	7600	0.00	0.00	0.00
Central Services	7700	4,228,900.21	4,485,703.99	256,803.78
Pupil Transportation Services	7800	965,956.91	988,456.91	22,500.00
Operation of Plant	7900	3,246,951.68	3,246,951.68	0.00
Maintenance of Plant	8100	46,862.78	52,400.00	5,537.22
Administrative Technology Services	8200	526,763.14	526,763.14	0.00
Community Services	9100	961,100.81	961,100.81	0.00
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS		192,877,153.02	193,325,034.44	447,881.42
Ending Fund Balance		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 192,877,153.02	\$ 193,325,034.44	\$ 447,881.42

Submitted to Board:

June 7, 2022