

The following is a summary of significant changes to the 2022-23 annual budget for the period of April 1 through April 30, 2023:

#### **100-23-08**

##### **General Fund**

- Estimated Revenue decreased by a net \$3,514,334 as a result of the following:
  - \$3,797,813 net decrease to State Sources:
    - \$4,046,813 reduction in the fourth FEFP calculation and
    - \$249,000 increase for Civic Seal of Endorsement and Computer Certification bonus funding, and State Adoption benefit allocations.
  - \$283,479 net increase to Local Sources to adjust projected revenue for Osceola Fine & Performing Arts Center rentals and oTECH tuition collections, and to record receipt of grant awards from the Stem Alliance of Central Florida, Osceola County Board of County Commissioners and Career Source of Central Florida.
- Appropriations decreased by a net \$3,514,334 due to the changes in Estimated Revenue.
- Ending Fund Balance did not change.

#### **3XX-23-03**

##### **Capital Projects**

- Estimated Revenues did not change.
- Appropriations increased by a net \$16,000,000 to increase the budget for the Transportation East project as approved by the Board in March.
- Ending Fund Balance decreased by \$16,000,000 to fund the Transportation East budget increase.

#### **42X-23-08**

##### **Special Revenue-Other Federal**

- Estimated Revenues did not change.
- Appropriations did not change in total. 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-23-08**

##### **Special Revenue-Federal COVID Relief**

- Estimated Revenues did not change.
- Appropriations did not change in total. 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

April 1 - April 30, 2023

FUND 100  
General Fund

Amendment Number: 100-23-08

Account Name	Account	Current Budget	Revised Budget	Change
<b>ESTIMATED REVENUES</b>				
Federal Direct	0100	1,107,805.77	1,107,805.77	0.00
Federal Through State	0200	1,630,006.00	1,630,006.00	0.00
State Sources	0300	412,799,706.25	409,001,893.25	(3,797,813.00)
Local Sources	0400	186,353,183.70	186,636,662.72	283,479.02
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
<b>TOTAL ESTIMATED REVENUES</b>		626,474,925.72	622,960,591.74	(3,514,333.98)
Beginning Fund Balance	27XX	87,670,314.90	87,670,314.90	0.00
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE</b>		<b>\$ 714,145,240.62</b>	<b>\$ 710,630,906.64</b>	<b>\$ (3,514,333.98)</b>
<b>APPROPRIATIONS</b>				
Instruction	5000	430,644,688.10	427,021,804.12	(3,622,883.98)
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	19,665,913.35	19,665,913.35	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	2,264,514.69	2,269,564.69	5,050.00
School Administration	7300	27,992,025.35	27,992,025.35	0.00
Facilities Acquisition and Construction	7400	14,463,599.74	14,463,599.74	0.00
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	9,166,487.23	9,169,987.23	3,500.00
Pupil Transportation Services	7800	29,101,219.69	29,101,219.69	0.00
Operation of Plant	7900	46,175,916.75	46,175,916.75	0.00
Maintenance of Plant	8100	12,714,019.70	12,714,019.70	0.00
Administrative Technology Services	8200	5,820,630.96	5,820,630.96	0.00
Community Services	9100	5,481,294.63	5,581,294.63	100,000.00
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	3,000,000.00	3,000,000.00	0.00
<b>TOTAL APPROPRIATIONS</b>		658,022,982.30	654,508,648.32	(3,514,333.98)
Ending Fund Balance		56,122,258.32	56,122,258.32	(0.00)
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		<b>\$ 714,145,240.62</b>	<b>\$ 710,630,906.64</b>	<b>\$ (3,514,333.98)</b>

The School District of Osceola County, FL

Budget Amendment

April 1 - April 30, 2023

FUND 3XX

Capital Projects

Amendment Number:

3XX-23-03

Account Name	Account	Current Budget	Revised Budget	Change
<b>ESTIMATED REVENUES</b>				
Federal Direct	0100	0.00	0.00	0.00
Federal Through State	0200	0.00	0.00	0.00
State Sources	0300	10,153,598.75	10,153,598.75	0.00
Local Sources	0400	197,979,357.00	197,979,357.00	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
<b>TOTAL ESTIMATED REVENUES</b>		208,132,955.75	208,132,955.75	0.00
Beginning Fund Balance	27XX	540,863,191.68	540,863,191.68	0.00
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE</b>		<b>\$ 748,996,147.43</b>	<b>\$ 748,996,147.43</b>	<b>\$ 0.00</b>
<b>APPROPRIATIONS</b>				
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	459,338,295.25	475,338,295.25	16,000,000.00
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	61,931,257.26	61,931,257.26	0.00
<b>TOTAL APPROPRIATIONS</b>		521,269,552.51	537,269,552.51	16,000,000.00
Ending Fund Balance		227,726,594.92	211,726,594.92	(16,000,000.00)
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		<b>\$ 748,996,147.43</b>	<b>\$ 748,996,147.43</b>	<b>\$ 0.00</b>

Submitted to Board:

June 13, 2023

The School District of Osceola County, FL

Budget Amendment

April 1 - April 30, 2023

FUND 42X

Special Revenue-Other Federal

Amendment Number:

42X-23-08

Account Name	Account	Current Budget	Revised Budget	Change
<b>ESTIMATED REVENUES</b>				
Federal Direct	0100	2,639,666.13	2,639,666.13	0.00
Federal Through State	0200	70,101,845.59	70,101,845.59	0.00
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
<b>TOTAL ESTIMATED REVENUES</b>		<b>72,741,511.72</b>	<b>72,741,511.72</b>	<b>0.00</b>
Beginning Fund Balance	27XX	0.00	0.00	0.00
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE</b>		<b>\$ 72,741,511.72</b>	<b>\$ 72,741,511.72</b>	<b>\$ 0.00</b>
<b>APPROPRIATIONS</b>				
Instruction	5000	45,746,465.28	45,682,874.94	(63,590.34)
Pupil Personnel Services	6100	2,635,300.79	2,606,401.57	(28,899.22)
Instructional Media Services	6200	122,224.40	122,224.40	0.00
Instructional & Curriculum Development Svcs	6300	11,115,051.91	10,987,735.77	(127,316.14)
Instructional Staff Training Svcs	6400	8,590,702.09	8,532,564.01	(58,138.08)
Instructional Related Technology	6500	82,029.44	83,390.03	1,360.59
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	1,295,093.10	1,505,428.56	210,335.46
School Administration	7300	33,819.78	33,819.78	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	1,187,313.42	1,242,679.74	55,366.32
Pupil Transportation Services	7800	292,243.76	303,125.17	10,881.41
Operation of Plant	7900	0.00	0.00	0.00
Maintenance of Plant	8100	47,613.67	47,613.67	0.00
Administrative Technology Services	8200	31,515.55	31,515.55	0.00
Community Services	9100	1,562,138.53	1,562,138.53	0.00
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS</b>		<b>72,741,511.72</b>	<b>72,741,511.72</b>	<b>0.00</b>
Ending Fund Balance		0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		<b>\$ 72,741,511.72</b>	<b>\$ 72,741,511.72</b>	<b>\$ 0.00</b>

Submitted to Board:

June 13, 2023

The School District of Osceola County, FL

Budget Amendment

April 1 - April 30, 2023

FUND 44X

Special Revenue-Federal COVID Relief

Amendment Number:

44X-23-08

Account Name	Account	Current Budget	Revised Budget	Change
<b>ESTIMATED REVENUES</b>				
Federal Direct	0100	1,383,135.87	1,383,135.87	0.00
Federal Through State	0200	164,051,950.20	164,051,950.20	0.00
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
<b>TOTAL ESTIMATED REVENUES</b>		165,435,086.07	165,435,086.07	0.00
Beginning Fund Balance	27XX	0.00	0.00	0.00
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE</b>		<b>\$ 165,435,086.07</b>	<b>\$ 165,435,086.07</b>	<b>\$ 0.00</b>
<b>APPROPRIATIONS</b>				
Instruction	5000	108,233,378.19	111,034,718.30	2,801,340.11
Pupil Personnel Services	6100	5,623,298.90	5,591,677.80	(31,621.10)
Instructional Media Services	6200	1,487,594.62	1,487,594.62	0.00
Instructional & Curriculum Development Svcs	6300	3,189,315.45	2,621,266.97	(568,048.48)
Instructional Staff Training Svcs	6400	14,928,429.33	15,023,599.40	95,170.07
Instructional Related Technology	6500	14,338,375.26	14,973,438.47	635,063.21
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	5,260,838.69	3,813,866.32	(1,446,972.37)
School Administration	7300	688,751.81	688,751.81	0.00
Facilities Acquisition and Construction	7400	5,247,421.48	5,247,421.48	0.00
Fiscal Services	7500	215,202.75	215,202.75	0.00
Food Services	7600	414,288.95	416,492.79	2,203.84
Central Services	7700	1,138,070.48	1,138,070.48	0.00
Pupil Transportation Services	7800	2,039,462.84	1,739,065.70	(300,397.14)
Operation of Plant	7900	1,843,618.81	663,365.22	(1,180,253.59)
Maintenance of Plant	8100	143,846.79	137,362.24	(6,484.55)
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
<b>TOTAL APPROPRIATIONS</b>		165,435,086.07	165,435,086.07	0.00
Ending Fund Balance		0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		<b>\$ 165,435,086.07</b>	<b>\$ 165,435,086.07</b>	<b>\$ 0.00</b>

Submitted to Board:

June 13, 2023