

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

100-23-10

General Fund

- Estimated Revenue increased by a net \$3,902,774 as a result of the following:
 - \$87,783 net increase to Federal Direct to adjust the projected FEMA reimbursement for costs related to Hurricane Ian and Tropical Storm Nicole.
 - \$419,174 net decrease to Federal Through State to reduce estimated Medicaid reimbursement and reclassify CTE grant projects to State Sources.
 - \$1,920,904 net increase to State Sources to adjust projected VPK revenue, to record receipt of a iBuild Central Florida grant and Civics Seal of Excellence funding, and to reclassify CTE grant projects from Federal Through State sources.
 - \$1,125,573 net increase to Local Sources to increase projected tuition and fee collections for oTECH, ALCO, Extended Day and VPK Extended Day, and to record receipt of several school-level grants from the American Institute for Research.
 - \$1,187,688 net increase to Transfers In to adjust capital transfers for Charter School Capital Outlay funding per the FDOE's final calculation, Charter Schools Safety and Security grant funding and portable rentals.
- Appropriations increased by a net \$3,902,774 to make the additional funds available for expenditure. Additional reallocations between functions represent budget adjustments that were made to redistribute funding based on actual costs and specific program needs at the school and department levels.
- Ending Fund Balance did not change.

2XX-23-01

Debt Service

- Estimated Revenues increased by \$20,597,114 a result of the following:
 - \$75,201 net increase to Local Sources to record interest revenue.
 - \$44,087 net decrease to Transfers In to adjust capital transfers for debt service payments.
 - \$20,566,000 net increase to Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery to record issuance of the 2023 COPS.
- Appropriations increased by \$20,593,267 to make the additional funds available for expenditure.
- Ending Fund Balance increased by \$3,848 as a result of the changes to estimated revenues and appropriations.

3XX-23-05

Capital Projects

- Estimated Revenues increased by a net \$1,177,323 to adjust Charter School Capital Outlay funding per the FDOE's final calculation and record receipt of a School Safety and Security grant.
- Appropriations increased by a net \$896,086 to adjust the transfers to the General Fund for Charter School Capital Outlay and portable rentals.
- Ending Fund Balance increased by \$281,237 as a result of the changes to estimated revenues and appropriations.

42X-23-10**Special Revenue-Other Federal**

- Estimated Revenues decreased by a net \$507,462 to reclassify CTE grant projects to the General Fund, to record receipt of a Comprehensive Support and Improvement grant for LBHS, and record roll forward funding for the IDEA, Part B and IDEA PreK grants.
- Appropriations decreased by \$507,462 due to changes in Estimated Revenues. 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-23-10**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 fund the ARP inflation supplements for all employees and to meet other program needs at the school and department levels.
- Ending Fund Balance did not change.

711-23-01**Self-Insurance**

- Estimated Revenues increased by \$2,050,000 to adjust the projected Board health insurance contributions.
- Appropriations increased by \$3,800,000 to fund the cost of health insurance claims.
- Ending Fund Balance decreased by \$1,750,000 to appropriate funding for the increased health insurance claim costs.

The School District of Osceola County, FL

Budget Amendment

June 1 - June 30

FUND 100
General Fund

Amendment Number: 100-23-10

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
Federal Direct	0100	1,107,805.77	1,195,588.70	87,782.93
Federal Through State	0200	1,630,006.00	1,210,832.31	(419,173.69)
State Sources	0300	409,511,958.25	411,432,862.27	1,920,904.02
Local Sources	0400	186,733,760.93	187,859,334.26	1,125,573.33
Transfers In	0600	24,484,224.00	25,671,911.50	1,187,687.50
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	100,000.00	100,000.00	0.00
TOTAL ESTIMATED REVENUES		623,567,754.95	627,470,529.04	3,902,774.09
Beginning Fund Balance	27XX	87,670,314.90	87,670,314.90	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 711,238,069.85	\$ 715,140,843.94	\$ 3,902,774.09
APPROPRIATIONS				
Instruction	5000	427,336,887.14	427,336,887.14	0.00
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	19,665,913.35	19,665,913.35	0.00
Instructional Staff Training Svcs	6400	6,466,002.55	6,948,722.45	482,719.90
Instructional Related Technology	6500	2,459,084.00	2,459,084.00	0.00
Board of Education	7100	1,619,858.82	1,861,858.82	242,000.00
General Administration	7200	2,269,564.69	2,269,564.69	0.00
School Administration	7300	27,992,025.35	28,724,621.35	732,596.00
Facilities Acquisition and Construction	7400	14,463,599.74	14,508,599.74	45,000.00
Fiscal Services	7500	2,629,511.51	2,629,511.51	0.00
Food Services	7600	446,563.75	538,563.75	92,000.00
Central Services	7700	9,180,304.42	9,352,906.91	172,602.49
Pupil Transportation Services	7800	29,101,219.69	29,101,219.69	0.00
Operation of Plant	7900	46,247,038.75	48,382,894.45	2,135,855.70
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	5,581,294.63	5,581,294.63	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		655,115,811.53	659,018,585.62	3,902,774.09
Ending Fund Balance		56,122,258.32	56,122,258.32	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 711,238,069.85	\$ 715,140,843.94	\$ 3,902,774.09

The School District of Osceola County, FL

Budget Amendment

June 1 - June 30

FUND 2XX

Debt Service

Amendment Number:

2XX-23-01

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
Federal Direct	0100	2,215,107.00	2,215,107.00	0.00
Federal Through State	0200	0.00	0.00	0.00
State Sources	0300	566,638.29	566,638.29	0.00
Local Sources	0400	1,052,636.40	1,127,837.78	75,201.38
Transfers In	0600	37,447,033.26	37,402,946.14	(44,087.12)
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	0.00	20,566,000.00	20,566,000.00
TOTAL ESTIMATED REVENUES		41,281,414.95	61,878,529.21	20,597,114.26
Beginning Fund Balance	27XX	27,824,282.21	27,824,282.21	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 69,105,697.16	\$ 89,702,811.42	\$ 20,597,114.26
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	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	39,069,323.85	59,662,590.47	20,593,266.62
Transfers Out	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS		39,069,323.85	59,662,590.47	20,593,266.62
Ending Fund Balance		30,036,373.31	30,040,220.95	3,847.64
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 69,105,697.16	\$ 89,702,811.42	\$ 20,597,114.26

Submitted to Board: September 5, 2023

The School District of Osceola County, FL

Budget Amendment

June 1 - June 30

FUND 3XX

Capital Projects

Amendment Number:

3XX-23-05

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	10,153,598.75	11,330,921.75	1,177,323.00
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
TOTAL ESTIMATED REVENUES		208,132,955.75	209,310,278.75	1,177,323.00
Beginning Fund Balance	27XX	540,863,191.68	540,863,191.68	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 748,996,147.43	\$ 750,173,470.43	\$ 1,177,323.00
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
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	470,618,265.45	470,367,100.43	(251,165.02)
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	3,650.26	3,650.26
Transfers Out	9700	61,931,257.26	63,074,857.64	1,143,600.38
TOTAL APPROPRIATIONS		532,549,522.71	533,445,608.33	896,085.62
Ending Fund Balance		216,446,624.72	216,727,862.10	281,237.38
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 748,996,147.43	\$ 750,173,470.43	\$ 1,177,323.00

Submitted to Board: September 5, 2023

The School District of Osceola County, FL

Budget Amendment

June 1 - June 30

FUND 42X

Special Revenue-Other Federal

Amendment Number:

42X-23-10

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
Federal Direct	0100	2,639,666.13	2,647,236.12	7,569.99
Federal Through State	0200	71,923,601.42	71,364,357.22	(559,244.20)
State Sources	0300	0.00	0.00	0.00
Local Sources	0400	0.00	44,212.06	44,212.06
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		74,563,267.55	74,055,805.40	(507,462.15)
Beginning Fund Balance	27XX	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 74,563,267.55	\$ 74,055,805.40	\$ (507,462.15)
APPROPRIATIONS				
Instruction	5000	47,449,057.77	46,731,686.13	(717,371.64)
Pupil Personnel Services	6100	2,643,915.03	2,642,927.64	(987.39)
Instructional Media Services	6200	122,224.40	122,224.40	0.00
Instructional & Curriculum Development Svcs	6300	11,008,119.32	10,906,701.43	(101,417.89)
Instructional Staff Training Svcs	6400	8,502,190.14	8,663,308.92	161,118.78
Instructional Related Technology	6500	83,390.03	83,383.55	(6.48)
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	1,606,329.47	1,759,632.34	153,302.87
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	1,189,492.12	1,196,538.90	7,046.78
Pupil Transportation Services	7800	283,461.74	278,593.58	(4,868.16)
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	1,557,859.51	(4,279.02)
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS		74,563,267.55	74,055,805.40	(507,462.15)
Ending Fund Balance		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 74,563,267.55	\$ 74,055,805.40	\$ (507,462.15)

Submitted to Board: September 5, 2023

The School District of Osceola County, FL

Budget Amendment

June 1 - June 30

FUND 44X

Special Revenue-Federal COVID Relief

Amendment Number:

44X-23-10

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	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
TOTAL ESTIMATED REVENUES		165,435,086.07	165,435,086.07	0.00
Beginning Fund Balance	27XX	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 165,435,086.07	\$ 165,435,086.07	\$ 0.00
APPROPRIATIONS				
Instruction	5000	121,009,405.65	119,414,504.05	(1,594,901.60)
Pupil Personnel Services	6100	5,360,519.16	5,353,442.01	(7,077.15)
Instructional Media Services	6200	1,648,810.24	1,648,810.24	0.00
Instructional & Curriculum Development Svcs	6300	2,446,734.92	2,508,768.46	62,033.54
Instructional Staff Training Svcs	6400	10,368,191.94	11,385,325.41	1,017,133.47
Instructional Related Technology	6500	11,991,063.22	12,278,152.30	287,089.08
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	3,822,457.92	3,906,915.71	84,457.79
School Administration	7300	963,649.70	963,649.70	0.00
Facilities Acquisition and Construction	7400	476,708.87	442,219.58	(34,489.29)
Fiscal Services	7500	245,286.53	245,286.53	0.00
Food Services	7600	918,296.76	918,296.76	0.00
Central Services	7700	1,225,925.85	1,273,671.95	47,746.10
Pupil Transportation Services	7800	2,240,814.80	2,141,233.72	(99,581.08)
Operation of Plant	7900	1,648,588.04	1,886,177.18	237,589.14
Maintenance of Plant	8100	279,210.30	279,210.30	0.00
Administrative Technology Services	8200	613,570.04	613,570.04	0.00
Community Services	9100	175,852.13	175,852.13	0.00
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS		165,435,086.07	165,435,086.07	0.00
Ending Fund Balance		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 165,435,086.07	\$ 165,435,086.07	\$ 0.00

Submitted to Board: September 5, 2023

The School District of Osceola County, FL

Budget Amendment

June 1 - June 30

FUND 711
Self-Insurance

Amendment Number: 711-23-01

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	0.00	0.00	0.00
Local Sources	0400	57,050,000.00	59,100,000.00	2,050,000.00
Transfers In	0600	3,000,000.00	3,000,000.00	0.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		60,050,000.00	62,100,000.00	2,050,000.00
Beginning Fund Balance	27XX	13,883,929.17	13,883,929.17	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 73,933,929.17	\$ 75,983,929.17	\$ 2,050,000.00
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
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	110,000.00	110,000.00	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	63,130,000.00	66,930,000.00	3,800,000.00
TOTAL APPROPRIATIONS		63,240,000.00	67,040,000.00	3,800,000.00
Ending Fund Balance		10,693,929.17	8,943,929.17	(1,750,000.00)
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 73,933,929.17	\$ 75,983,929.17	\$ 2,050,000.00

Submitted to Board: September 5, 2023