

The following is a summary of significant changes to the 2023-24 annual budget for the period of December 1 through December 31, 2023:

#### **100-24-04**

##### **General Fund**

- Estimated Revenues increased by a net \$271,012 as a result of the following:
  - \$135,000 increase to State Sources to record receipt of Civics Seal of Excellence funding.
  - \$136,012 net increase to Local Sources to record additional advertising revenue, and receipt of the Youth Mental Health Awareness, and Advent Health – Smart & Read Bus grants.
- Appropriations increased by a net \$271,012 as a result of the changes to Estimated Revenue.
- Ending Fund Balance did not change.

#### **3XX-24-02**

##### **Capital Projects**

- Estimated Revenues increased by \$6,750,000 to record proceeds from the sale of land to the FDOT Turnpike Enterprise.
- Appropriations increased by \$7,263,600 to allocate funding for the following projects:
  - \$768,700 for Poinciana High School gym floor replacement
  - \$772,900 for Parkway Middle School gym AC replacement
  - \$375,200 for Pleasant Hill Elementary fan coil replacement
  - \$852,000 for Central Avenue Elementary AC replacement
  - \$494,800 for ALCO HVAC package unit replacement
  - \$4,000,000 for the Tohoqua land purchase (allocated from Impact Fee revenue)
- Ending Fund Balance decreased by \$513,600 as a result of the changes to Estimated Revenue and Appropriations.

#### **42X-24-04**

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

- Estimated Revenues increased by \$246,330 to record receipt of the Title I UniSIG Supplemental Teacher and Administrator Allocation.
- Appropriations increased by \$246,330 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-24-04**

##### **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

December 1 - December 31, 2023

FUND 100  
General Fund

Amendment Number: 100-24-04

Account Name	Account	Current Budget	Revised Budget	Change
<b>ESTIMATED REVENUES</b>				
Federal Direct	0100	750,000.00	750,000.00	0.00
Federal Through State	0200	1,500,000.00	1,500,000.00	0.00
State Sources	0300	419,675,625.80	419,810,625.80	135,000.00
Local Sources	0400	224,049,674.24	224,185,685.78	136,011.54
Transfers In	0600	26,953,947.00	26,953,947.00	0.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	290,000.00	290,000.00	0.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>673,219,247.04</b>	<b>673,490,258.58</b>	<b>271,011.54</b>
Beginning Fund Balance	27XX	88,647,749.29	88,647,749.29	0.00
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE</b>		<b>\$ 761,866,996.33</b>	<b>\$ 762,138,007.87</b>	<b>\$ 271,011.54</b>
<b>APPROPRIATIONS</b>				
Instruction	5000	470,702,356.70	470,875,448.24	173,091.54
Pupil Personnel Services	6100	34,445,823.18	34,445,823.18	0.00
Instructional Media Services	6200	5,647,190.97	5,647,190.97	0.00
Instructional & Curriculum Development Svcs	6300	20,235,748.87	20,235,748.87	0.00
Instructional Staff Training Svcs	6400	6,787,732.32	6,877,652.32	89,920.00
Instructional Related Technology	6500	2,492,312.02	2,492,312.02	0.00
Board of Education	7100	2,020,211.64	2,020,211.64	0.00
General Administration	7200	2,338,743.43	2,338,743.43	0.00
School Administration	7300	32,920,559.90	32,920,559.90	0.00
Facilities Acquisition and Construction	7400	13,197,519.13	13,197,519.13	0.00
Fiscal Services	7500	2,754,560.39	2,754,560.39	0.00
Food Services	7600	574,797.25	574,797.25	0.00
Central Services	7700	8,721,974.48	8,729,974.48	8,000.00
Pupil Transportation Services	7800	29,660,461.47	29,660,461.47	0.00
Operation of Plant	7900	54,653,313.58	54,653,313.58	0.00
Maintenance of Plant	8100	12,881,327.72	12,881,327.72	0.00
Administrative Technology Services	8200	5,939,088.21	5,939,088.21	0.00
Community Services	9100	6,777,695.68	6,777,695.68	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>712,751,416.94</b>	<b>713,022,428.48</b>	<b>271,011.54</b>
Ending Fund Balance		49,115,579.39	49,115,579.39	(0.00)
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		<b>\$ 761,866,996.33</b>	<b>\$ 762,138,007.87</b>	<b>\$ 271,011.54</b>

The School District of Osceola County, FL

Budget Amendment

December 1 - December 31, 2023

FUND 3XX

Capital Projects

Amendment Number:

3XX-24-02

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	11,239,370.66	11,239,370.66	0.00
Local Sources	0400	234,830,255.00	234,830,255.00	0.00
Transfers In	0600	0.00	0.00	0.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	60,000,000.00	66,750,000.00	6,750,000.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>306,069,625.66</b>	<b>312,819,625.66</b>	<b>6,750,000.00</b>
Beginning Fund Balance	27XX	591,871,578.30	591,871,578.30	0.00
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE</b>		<b>\$ 897,941,203.96</b>	<b>\$ 904,691,203.96</b>	<b>\$ 6,750,000.00</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	669,261,031.22	676,524,631.22	7,263,600.00
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	65,516,792.82	65,516,792.82	0.00
<b>TOTAL APPROPRIATIONS</b>		<b>734,777,824.04</b>	<b>742,041,424.04</b>	<b>7,263,600.00</b>
Ending Fund Balance		163,163,379.92	162,649,779.92	(513,600.00)
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		<b>\$ 897,941,203.96</b>	<b>\$ 904,691,203.96</b>	<b>\$ 6,750,000.00</b>

Submitted to Board:

February 13, 2024

The School District of Osceola County, FL

Budget Amendment

December 1 - December 31, 2023

FUND 42X

Special Revenue-Other Federal

Amendment Number:

42X-24-04

Account Name	Account	Current Budget	Revised Budget	Change
<b>ESTIMATED REVENUES</b>				
Federal Direct	0100	3,761,771.01	3,761,771.01	0.00
Federal Through State	0200	72,578,213.08	72,824,543.08	246,330.00
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>		76,339,984.09	76,586,314.09	246,330.00
Beginning Fund Balance	27XX	0.00	0.00	0.00
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE</b>		<b>\$ 76,339,984.09</b>	<b>\$ 76,586,314.09</b>	<b>\$ 246,330.00</b>
<b>APPROPRIATIONS</b>				
Instruction	5000	48,719,312.09	48,532,504.63	(186,807.46)
Pupil Personnel Services	6100	3,588,225.57	3,580,213.06	(8,012.51)
Instructional Media Services	6200	421,746.79	421,746.79	0.00
Instructional & Curriculum Development Svcs	6300	10,964,986.51	10,974,432.26	9,445.75
Instructional Staff Training Svcs	6400	8,509,022.85	8,827,862.46	318,839.61
Instructional Related Technology	6500	85,110.62	85,110.62	0.00
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	947,819.45	1,014,863.43	67,043.98
School Administration	7300	13,043.59	13,043.59	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	1,134,417.68	1,163,303.31	28,885.63
Pupil Transportation Services	7800	302,993.72	319,928.72	16,935.00
Operation of Plant	7900	4,281.97	4,281.97	0.00
Maintenance of Plant	8100	57,568.01	57,568.01	0.00
Administrative Technology Services	8200	32,804.14	32,804.14	0.00
Community Services	9100	1,558,651.10	1,558,651.10	0.00
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS</b>		76,339,984.09	76,586,314.09	246,330.00
Ending Fund Balance		0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		<b>\$ 76,339,984.09</b>	<b>\$ 76,586,314.09</b>	<b>\$ 246,330.00</b>

Submitted to Board:

February 13, 2024

The School District of Osceola County, FL

Budget Amendment

December 1 - December 31, 2023

FUND 44X

Special Revenue-Federal COVID Relief

Amendment Number:

44X-24-04

Account Name	Account	Current Budget	Revised Budget	Change
<b>ESTIMATED REVENUES</b>				
Federal Direct	0100	47,019.68	47,019.68	0.00
Federal Through State	0200	80,195,823.52	80,195,823.52	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>80,242,843.20</b>	<b>80,242,843.20</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>\$ 80,242,843.20</b>	<b>\$ 80,242,843.20</b>	<b>\$ 0.00</b>
<b>APPROPRIATIONS</b>				
Instruction	5000	62,058,509.04	62,034,696.60	(23,812.44)
Pupil Personnel Services	6100	1,959,363.32	1,991,567.49	32,204.17
Instructional Media Services	6200	239,437.60	239,437.60	0.00
Instructional & Curriculum Development Svcs	6300	942,802.60	965,867.52	23,064.92
Instructional Staff Training Svcs	6400	6,426,041.69	6,430,631.04	4,589.35
Instructional Related Technology	6500	4,638,418.50	4,638,418.50	0.00
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	1,432,994.66	1,432,994.66	0.00
School Administration	7300	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	14,220.00	14,220.00	0.00
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00
Central Services	7700	368,226.06	369,180.06	954.00
Pupil Transportation Services	7800	1,194,202.88	1,157,202.88	(37,000.00)
Operation of Plant	7900	478,931.62	478,931.62	0.00
Maintenance of Plant	8100	0.00	0.00	0.00
Administrative Technology Services	8200	489,695.23	489,695.23	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
<b>TOTAL APPROPRIATIONS</b>		<b>80,242,843.20</b>	<b>80,242,843.20</b>	<b>0.00</b>
Ending Fund Balance		0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		<b>\$ 80,242,843.20</b>	<b>\$ 80,242,843.20</b>	<b>\$ 0.00</b>

Submitted to Board:

February 13, 2024