

The following is a summary of significant changes to the 2023-24 annual budget for the period of February 1 through February 29, 2024:

100-24-06

General Fund

- Estimated Revenues decreased by a net \$14,350,225 as a result of the following:
 - \$14,427,524 net reduction to State Sources
 - \$14,512,976 decrease to record the funding impact of the third FEFP Calculation
 - \$85,452 increase to the Driving Choice Program grant
 - \$77,299 net increase to Local Sources to record receipt of a NEA Foundation-Forensic Science grant, and to adjust projections for salary reimbursements from internal accounts, professional development certification program fees, advertising/community relations contributions and wellness fund contributions.
- Appropriations decreased by a net \$14,350,225 as a result of the changes to Estimated Revenue.
- Ending Fund Balance did not change.

3XX-24-04

Capital Projects

- Estimated Revenues did not change.
- Appropriations increased by \$975,000 to allocate additional funding for the completion of the Neptune Middle School (NPMS) rear bus loop project.
- Ending Fund Balance decreased by \$975,000 to make the additional funding available for the NPMS project.

42X-24-06

Special Revenue-Other Federal

- Estimated Revenues increased by \$3,736,484 to record receipt of multiple Federal grants including:
 - Carl Perkins - CTE Entrepreneurship Education & Training
 - CTE Strengthening Career and Technical Education
 - YouthBuild Plus Program
- In addition, the following grants were adjusted to reflect roll forward funding, as awarded by FLDOE:
- Title I, Part A
 - Title I, UniSIG Supplement
 - Title II, Part A
 - Title III, Part A
 - IDEA, Part B Entitlement
 - IDEA, Part B Preschool
- Appropriations increased by \$3,736,484 to make the additional grant funding available for expenditure as approved in the grant applications. 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-24-06

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

February 1 - February 29, 2024

FUND 100
General Fund

Amendment Number: 100-24-06

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
Federal Direct	0100	750,000.00	750,000.00	0.00
Federal Through State	0200	1,894,010.00	1,894,010.00	0.00
State Sources	0300	420,436,140.80	406,008,616.80	(14,427,524.00)
Local Sources	0400	224,213,088.54	224,290,387.78	77,299.24
Transfers In	0600	25,990,971.00	25,990,971.00	0.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	290,000.00	290,000.00	0.00
TOTAL ESTIMATED REVENUES		673,574,210.34	659,223,985.58	(14,350,224.76)
Beginning Fund Balance	27XX	88,647,749.29	88,647,749.29	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 762,221,959.63	\$ 747,871,734.87	\$ (14,350,224.76)
APPROPRIATIONS				
Instruction	5000	471,903,376.00	457,482,609.09	(14,420,766.91)
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	6,877,652.32	6,906,104.40	28,452.08
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	12,234,543.13	12,234,543.13	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	8,748,974.48	8,791,173.48	42,199.00
Pupil Transportation Services	7800	29,660,461.47	29,660,461.47	0.00
Operation of Plant	7900	54,653,313.58	54,653,204.65	(108.93)
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
TOTAL APPROPRIATIONS		713,106,380.24	698,756,155.48	(14,350,224.76)
Ending Fund Balance		49,115,579.39	49,115,579.39	(0.00)
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 762,221,959.63	\$ 747,871,734.87	\$ (14,350,224.76)

Submitted to Board: April 23, 2024

The School District of Osceola County, FL

Budget Amendment

February 1 - February 29, 2024

FUND 3XX
Capital Projects

Amendment Number: 3XX-24-04

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	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	66,750,000.00	66,750,000.00	0.00
TOTAL ESTIMATED REVENUES		312,819,625.66	312,819,625.66	0.00
Beginning Fund Balance	27XX	591,871,578.30	591,871,578.30	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 904,691,203.96	\$ 904,691,203.96	\$ 0.00
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	678,987,607.22	679,962,607.22	975,000.00
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	64,553,816.82	64,553,816.82	0.00
TOTAL APPROPRIATIONS		743,541,424.04	744,516,424.04	975,000.00
Ending Fund Balance		161,149,779.92	160,174,779.92	(975,000.00)
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 904,691,203.96	\$ 904,691,203.96	\$ 0.00

Submitted to Board: April 23, 2024

The School District of Osceola County, FL

Budget Amendment

February 1 - February 29, 2024

FUND 42X

Special Revenue-Other Federal

Amendment Number:

42X-24-06

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
Federal Direct	0100	3,761,771.01	3,761,771.01	0.00
Federal Through State	0200	73,696,924.43	77,433,408.26	3,736,483.83
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		77,458,695.44	81,195,179.27	3,736,483.83
Beginning Fund Balance	27XX	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 77,458,695.44	\$ 81,195,179.27	\$ 3,736,483.83
APPROPRIATIONS				
Instruction	5000	49,630,318.62	52,564,265.34	2,933,946.72
Pupil Personnel Services	6100	3,572,711.78	3,575,421.89	2,710.11
Instructional Media Services	6200	433,760.29	324,791.60	(108,968.69)
Instructional & Curriculum Development Svcs	6300	10,893,480.37	10,882,512.98	(10,967.39)
Instructional Staff Training Svcs	6400	8,914,535.59	8,925,437.17	10,901.58
Instructional Related Technology	6500	90,020.69	90,020.69	0.00
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	699,383.26	1,569,964.03	870,580.77
School Administration	7300	28,043.59	28,043.59	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	1,223,851.12	1,252,012.75	28,161.63
Pupil Transportation Services	7800	321,880.72	332,495.72	10,615.00
Operation of Plant	7900	3,515.97	3,515.97	0.00
Maintenance of Plant	8100	55,657.85	55,129.62	(528.23)
Administrative Technology Services	8200	32,884.49	32,916.82	32.33
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
TOTAL APPROPRIATIONS		77,458,695.44	81,195,179.27	3,736,483.83
Ending Fund Balance		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 77,458,695.44	\$ 81,195,179.27	\$ 3,736,483.83

Submitted to Board:

April 23, 2024

The School District of Osceola County, FL

Budget Amendment

February 1 - February 29, 2024

FUND 44X

Special Revenue-Federal COVID Relief

Amendment Number:

44X-24-06

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
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
TOTAL ESTIMATED REVENUES		80,242,843.20	80,242,843.20	0.00
Beginning Fund Balance	27XX	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 80,242,843.20	\$ 80,242,843.20	\$ 0.00
APPROPRIATIONS				
Instruction	5000	61,924,906.95	60,013,000.79	(1,911,906.16)
Pupil Personnel Services	6100	1,975,881.91	2,795,144.43	819,262.52
Instructional Media Services	6200	239,437.60	431,030.93	191,593.33
Instructional & Curriculum Development Svcs	6300	970,931.26	1,435,311.20	464,379.94
Instructional Staff Training Svcs	6400	6,680,165.31	6,817,295.69	137,130.38
Instructional Related Technology	6500	4,667,007.62	4,660,324.60	(6,683.02)
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	1,048,183.39	1,048,183.39	0.00
School Administration	7300	0.00	327,701.22	327,701.22
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	604,990.52	590,693.77	(14,296.75)
Pupil Transportation Services	7800	1,147,881.70	1,140,381.70	(7,500.00)
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	490,305.32	490,623.86	318.54
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
TOTAL APPROPRIATIONS		80,242,843.20	80,242,843.20	0.00
Ending Fund Balance		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 80,242,843.20	\$ 80,242,843.20	\$ 0.00

Submitted to Board:

April 23, 2024