

The following is a summary of significant changes to the 2023-24 annual budget for the period of April 1 through April 30, 2024:

#### **100-24-08**

##### **General Fund**

- Estimated Revenue increased by a net \$869,485 as a result of the following:
  - \$113,066 net increase to State Sources to record receipt of Workforce Development Capitalization Incentive grant.
  - \$11,419 net increase to Local Sources to record advertising revenue, salary reimbursements from internal funds, and additional p-card rebate revenue.
  - \$745,000 increase to Transfers from the Capital Projects Fund to support the increased cost of portable rentals.
- Appropriations increased by a net \$869,485 to make the additional funding available for expenditure.
- Ending Fund Balance did not change.

#### **3XX-24-05**

##### **Capital Projects**

- Estimated Revenue did not change.
- Appropriations increased by a net \$745,000 to adjust transfers to the General Fund to support the increased cost of portable rentals.
- Ending Fund Balance decreased by \$745,000 to allocate the funding for the increased transfer to the General Fund.

#### **42X-24-08**

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

- Estimated Revenue increased by \$1,581,434 to record receipt of grant awards for the Stronger Connections Grant Program and Title I, Part A-UniSIG Supplemental Teacher and Administrator Allocation.
- Appropriations increased by \$1,581,434 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-24-08**

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

- Estimated Revenue 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, 2024

FUND 100  
General Fund

Amendment Number: 100-24-08

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	1,894,010.00	1,894,010.00	0.00
State Sources	0300	409,276,499.80	409,389,565.80	113,066.00
Local Sources	0400	224,583,124.78	224,594,543.59	11,418.81
Transfers In	0600	25,990,971.00	26,735,971.00	745,000.00
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>662,784,605.58</b>	<b>663,654,090.39</b>	<b>869,484.81</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>\$ 751,432,354.87</b>	<b>\$ 752,301,839.68</b>	<b>\$ 869,484.81</b>
<b>APPROPRIATIONS</b>				
Instruction	5000	460,699,539.09	460,814,108.90	114,569.81
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	7,136,419.40	7,136,419.40	0.00
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	2,352,243.43	2,352,243.43	0.00
School Administration	7300	32,920,559.90	32,920,559.90	0.00
Facilities Acquisition and Construction	7400	12,234,543.13	12,979,543.13	745,000.00
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	8,821,048.48	8,822,548.48	1,500.00
Pupil Transportation Services	7800	29,660,461.47	29,660,461.47	0.00
Operation of Plant	7900	54,653,204.65	54,653,204.65	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	6,847,695.68	6,856,110.68	8,415.00
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS</b>		<b>702,316,775.48</b>	<b>703,186,260.29</b>	<b>869,484.81</b>
Ending Fund Balance		49,115,579.39	49,115,579.39	0.00
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		<b>\$ 751,432,354.87</b>	<b>\$ 752,301,839.68</b>	<b>\$ 869,484.81</b>

The School District of Osceola County, FL

Budget Amendment

April 1 - April 30, 2024

FUND 3XX

Capital Projects

Amendment Number:

3XX-24-05

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	66,750,000.00	66,750,000.00	0.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>312,819,625.66</b>	<b>312,819,625.66</b>	<b>0.00</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>\$ 904,691,203.96</b>	<b>\$ 904,691,203.96</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	679,962,607.22	679,962,607.22	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	64,553,816.82	65,298,816.82	745,000.00
<b>TOTAL APPROPRIATIONS</b>		<b>744,516,424.04</b>	<b>745,261,424.04</b>	<b>745,000.00</b>
Ending Fund Balance		160,174,779.92	159,429,779.92	(745,000.00)
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		<b>\$ 904,691,203.96</b>	<b>\$ 904,691,203.96</b>	<b>\$ 0.00</b>

Submitted to Board:

June 25, 2024

The School District of Osceola County, FL

Budget Amendment

April 1 - April 30, 2024

FUND 42X

Special Revenue-Other Federal

Amendment Number:

42X-24-08

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	82,508,620.47	84,090,054.52	1,581,434.05
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>86,270,391.48</b>	<b>87,851,825.53</b>	<b>1,581,434.05</b>
Beginning Fund Balance	27XX	0.00	0.00	0.00
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE</b>		<b>\$ 86,270,391.48</b>	<b>\$ 87,851,825.53</b>	<b>\$ 1,581,434.05</b>
<b>APPROPRIATIONS</b>				
Instruction	5000	53,133,436.08	55,538,187.14	2,404,751.06
Pupil Personnel Services	6100	3,578,280.89	3,891,472.78	313,191.89
Instructional Media Services	6200	302,480.28	222,332.27	(80,148.01)
Instructional & Curriculum Development Svcs	6300	13,710,231.34	11,608,600.29	(2,101,631.05)
Instructional Staff Training Svcs	6400	10,611,655.25	11,434,792.00	823,136.75
Instructional Related Technology	6500	90,020.69	90,198.17	177.48
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	1,567,411.62	1,672,394.54	104,982.92
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	1,257,303.24	1,341,192.42	83,889.18
Pupil Transportation Services	7800	341,220.72	377,720.72	36,500.00
Operation of Plant	7900	3,515.97	0.00	(3,515.97)
Maintenance of Plant	8100	55,191.57	55,258.15	66.58
Administrative Technology Services	8200	32,949.14	32,982.36	33.22
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>		<b>86,270,391.48</b>	<b>87,851,825.53</b>	<b>1,581,434.05</b>
Ending Fund Balance		0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		<b>\$ 86,270,391.48</b>	<b>\$ 87,851,825.53</b>	<b>\$ 1,581,434.05</b>

Submitted to Board:

June 25, 2024

The School District of Osceola County, FL

Budget Amendment

April 1 - April 30, 2024

FUND 44X

Special Revenue-Federal COVID Relief

Amendment Number:

44X-24-08

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	60,065,328.98	59,753,656.73	(311,672.25)
Pupil Personnel Services	6100	2,796,813.19	2,897,893.11	101,079.92
Instructional Media Services	6200	431,030.93	431,030.93	0.00
Instructional & Curriculum Development Svcs	6300	1,425,517.38	1,634,398.08	208,880.70
Instructional Staff Training Svcs	6400	6,797,664.34	6,764,727.24	(32,937.10)
Instructional Related Technology	6500	4,663,574.68	4,645,687.41	(17,887.27)
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	327,701.22	327,701.22	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	566,270.68	615,906.91	49,636.23
Pupil Transportation Services	7800	1,140,381.70	1,143,007.07	2,625.37
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	487,225.09	487,499.49	274.40
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:

June 25, 2024