

The following is a summary of significant changes to the 2022-23 annual budget for the period of May 1 through May 31, 2023:

100-23-09

General Fund

- Estimated Revenue increased by a net \$607,163 as a result of the following:
 - \$510,065 net increase to State Sources to record grant proceeds for the Career Source of Central Florida, Computer Science Teacher Certification and Florida Civics Seal of Excellence programs.
 - \$97,098 net increase to Local Sources to adjust projected revenue for Facility Use collections and E-Rate reimbursement.
- Appropriations increased by a net \$607,163 to make the additional funds available for expenditure.
- Ending Fund Balance did not change.

3XX-23-04

Capital Projects

- Estimated Revenues did not change.
- Appropriations decreased by a net \$4,720,030 in the categories below based on timeline adjustments in the 5-year Capital Outlay Plan. Funds will be reallocated as part of the 2023-24 Capital Projects budget.
 - \$1,130,000 – Health and Safety Fire/Alarms
 - \$2,890,000 – Technology
 - \$700,030 – Land
- Ending Fund Balance increased by \$4,720,030 due to the reduction in Appropriations.

42X-23-09

Special Revenue-Other Federal

- Estimated Revenues increased \$1,821,756 to record Title I -Part A roll forward per the FLDOE grant award.
- 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-23-09

Special Revenue-Federal COVID Relief

- Estimated Revenues did not change.
- Appropriations did not change in total. Adjustments were made to pay ARP inflation supplements. Other 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
May 1 - May 31, 2023

FUND 100
General Fund

Amendment Number: 100-23-09

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
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	409,001,893.25	409,511,958.25	510,065.00
Local Sources	0400	186,636,662.72	186,733,760.93	97,098.21
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
TOTAL ESTIMATED REVENUES		622,960,591.74	623,567,754.95	607,163.21
Beginning Fund Balance	27XX	87,670,314.90	87,670,314.90	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 710,630,906.64	\$ 711,238,069.85	\$ 607,163.21
APPROPRIATIONS				
Instruction	5000	427,021,804.12	427,336,887.14	315,083.02
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	6,466,002.55	210,641.00
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	2,269,564.69	2,269,564.69	0.00
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	9,169,987.23	9,180,304.42	10,317.19
Pupil Transportation Services	7800	29,101,219.69	29,101,219.69	0.00
Operation of Plant	7900	46,175,916.75	46,247,038.75	71,122.00
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	5,581,294.63	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		654,508,648.32	655,115,811.53	607,163.21
Ending Fund Balance		56,122,258.32	56,122,258.32	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 710,630,906.64	\$ 711,238,069.85	\$ 607,163.21

Submitted to Board: July 11, 2023

The School District of Osceola County, FL

Budget Amendment

May 1 - May 31, 2023

FUND 3XX
Capital Projects

Amendment Number: **3XX-23-04**

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	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
TOTAL ESTIMATED REVENUES		208,132,955.75	208,132,955.75	0.00
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	\$ 748,996,147.43	\$ 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	475,338,295.25	470,618,265.45	(4,720,029.80)
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
TOTAL APPROPRIATIONS		537,269,552.51	532,549,522.71	(4,720,029.80)
Ending Fund Balance		211,726,594.92	216,446,624.72	4,720,029.80
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 748,996,147.43	\$ 748,996,147.43	\$ 0.00

Submitted to Board: July 11, 2023

The School District of Osceola County, FL

Budget Amendment

May 1 - May 31, 2023

FUND 42X

Special Revenue-Other Federal

Amendment Number:

42X-23-09

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
Federal Direct	0100	2,639,666.13	2,639,666.13	0.00
Federal Through State	0200	70,101,845.59	71,923,601.42	1,821,755.83
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		72,741,511.72	74,563,267.55	1,821,755.83
Beginning Fund Balance	27XX	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 72,741,511.72	\$ 74,563,267.55	\$ 1,821,755.83
APPROPRIATIONS				
Instruction	5000	45,682,874.94	47,449,057.77	1,766,182.83
Pupil Personnel Services	6100	2,606,401.57	2,643,915.03	37,513.46
Instructional Media Services	6200	122,224.40	122,224.40	0.00
Instructional & Curriculum Development Svcs	6300	10,987,735.77	11,008,119.32	20,383.55
Instructional Staff Training Svcs	6400	8,532,564.01	8,502,190.14	(30,373.87)
Instructional Related Technology	6500	83,390.03	83,390.03	0.00
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	1,505,428.56	1,606,329.47	100,900.91
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	1,242,679.74	1,189,492.12	(53,187.62)
Pupil Transportation Services	7800	303,125.17	283,461.74	(19,663.43)
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
TOTAL APPROPRIATIONS		72,741,511.72	74,563,267.55	1,821,755.83
Ending Fund Balance		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 72,741,511.72	\$ 74,563,267.55	\$ 1,821,755.83

Submitted to Board:

July 11, 2023

The School District of Osceola County, FL

Budget Amendment

May 1 - May 31, 2023

FUND 44X

Special Revenue-Federal COVID Relief

Amendment Number:

44X-23-09

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	111,034,718.30	121,009,405.65	9,974,687.35
Pupil Personnel Services	6100	5,591,677.80	5,360,519.16	(231,158.64)
Instructional Media Services	6200	1,487,594.62	1,648,810.24	161,215.62
Instructional & Curriculum Development Svcs	6300	2,621,266.97	2,446,734.92	(174,532.05)
Instructional Staff Training Svcs	6400	15,023,599.40	10,368,191.94	(4,655,407.46)
Instructional Related Technology	6500	14,973,438.47	11,991,063.22	(2,982,375.25)
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	3,813,866.32	3,822,457.92	8,591.60
School Administration	7300	688,751.81	963,649.70	274,897.89
Facilities Acquisition and Construction	7400	5,247,421.48	476,708.87	(4,770,712.61)
Fiscal Services	7500	215,202.75	245,286.53	30,083.78
Food Services	7600	416,492.79	918,296.76	501,803.97
Central Services	7700	1,138,070.48	1,225,925.85	87,855.37
Pupil Transportation Services	7800	1,739,065.70	2,240,814.80	501,749.10
Operation of Plant	7900	663,365.22	1,648,588.04	985,222.82
Maintenance of Plant	8100	137,362.24	279,210.30	141,848.06
Administrative Technology Services	8200	563,022.91	613,570.04	50,547.13
Community Services	9100	80,168.81	175,852.13	95,683.32
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:

July 11, 2023