

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

100-24-03

General Fund

- Estimated Revenues increased by a net \$1,358,148 as a result of the following:
 - \$438,839 increase to State Sources to record receipt of the Science and Literacy Tutoring Grant.
 - \$829,309 net increase to Local Sources to record the receipt of grants from the Kissimmee Utility Authority and the Osceola Board of County Commissioners, and to adjust projected revenue for oTech tuition collections, Pats Place catering and reimbursements from school internal accounts.
 - \$90,000 net increase to Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery to increase projected revenue for insurance loss recovery claims.
- Appropriations increased by a net \$1,358,148 as a result of the changes to Estimated Revenue.
- Ending Fund Balance did not change.

2XX-24-01

Debt Service

- Estimated Revenues increased by \$1,461,900 to record the transfer from the Capital Projects Fund for the 2023 sales tax bond payments.
- Appropriations increased by \$1,461,900 to allocate the funds for the bond payments.
- Ending Fund Balance did not change.

3XX-24-01

Capital Projects

- Estimated Revenues increased by \$65,225 as a result of the following:
 - \$65,225 net increase to State Sources to record additional funding for the Safety and Security-School Buildings Grant.
- Appropriations increased by \$7,527,125 to make the grant funding available for expenditure, and to allocate funding for the OCSA renovation project portable installations and the transfer to the Debt Service Fund for the 2023 sales tax bond payments.
- Ending Fund Balance decreased by \$7,461,900 as a result of the changes to Estimated Revenue and Appropriations.

42X-24-03

Special Revenue-Other Federal

- Estimated Revenues increased by \$786,392 to record receipt of funding for several grant projects including: Glimpse Gifted Learning (Year 2 roll forward); Resiliency Through Community (RTC); Title IX-Part A Homeless; Adult Education & Family Literacy Corrections; and Title II-Part A.
- Appropriations increased by \$786,392 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-24-03

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

November 1 - November 30, 2023

FUND 100
General Fund

Amendment Number: 100-24-03

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	1,500,000.00	1,500,000.00	0.00
State Sources	0300	419,236,786.80	419,675,625.80	438,839.00
Local Sources	0400	223,220,364.83	224,049,674.24	829,309.41
Transfers In	0600	26,953,947.00	26,953,947.00	0.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	200,000.00	290,000.00	90,000.00
TOTAL ESTIMATED REVENUES		671,861,098.63	673,219,247.04	1,358,148.41
Beginning Fund Balance	27XX	88,647,749.29	88,647,749.29	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 760,508,847.92	\$ 761,866,996.33	\$ 1,358,148.41
APPROPRIATIONS				
Instruction	5000	469,448,778.29	470,702,356.70	1,253,578.41
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	6,787,732.32	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	2,338,743.43	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	560,227.25	574,797.25	14,570.00
Central Services	7700	8,721,974.48	8,721,974.48	0.00
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	12,791,327.72	12,881,327.72	90,000.00
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		711,393,268.53	712,751,416.94	1,358,148.41
Ending Fund Balance		49,115,579.39	49,115,579.39	(0.00)
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 760,508,847.92	\$ 761,866,996.33	\$ 1,358,148.41

Submitted to Board: January 23, 2024

The School District of Osceola County, FL

Budget Amendment

November 1 - November 30, 2023

FUND 2XX
Debt Service

Amendment Number: 2XX-24-01

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
Federal Direct	0100	2,230,600.00	2,230,600.00	0.00
Federal Through State	0200	0.00	0.00	0.00
State Sources	0300	415,197.34	415,197.34	0.00
Local Sources	0400	1,035,897.60	1,035,897.60	0.00
Transfers In	0600	37,100,945.82	38,562,845.82	1,461,900.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		40,782,640.76	42,244,540.76	1,461,900.00
Beginning Fund Balance	27XX	28,729,347.74	28,729,347.74	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 69,511,988.50	\$ 70,973,888.50	\$ 1,461,900.00
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	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	38,856,137.97	40,318,037.97	1,461,900.00
Transfers Out	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS		38,856,137.97	40,318,037.97	1,461,900.00
Ending Fund Balance		30,655,850.53	30,655,850.53	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 69,511,988.50	\$ 70,973,888.50	\$ 1,461,900.00

Submitted to Board: January 23, 2024

The School District of Osceola County, FL

Budget Amendment

November 1 - November 30, 2023

FUND 3XX

Capital Projects

Amendment Number:

3XX-24-01

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	11,174,146.04	11,239,370.66	65,224.62
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	60,000,000.00	0.00
TOTAL ESTIMATED REVENUES		306,004,401.04	306,069,625.66	65,224.62
Beginning Fund Balance	27XX	591,871,578.30	591,871,578.30	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 897,875,979.34	\$ 897,941,203.96	\$ 65,224.62
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	663,195,806.60	669,261,031.22	6,065,224.62
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	64,054,892.82	65,516,792.82	1,461,900.00
TOTAL APPROPRIATIONS		727,250,699.42	734,777,824.04	7,527,124.62
Ending Fund Balance		170,625,279.92	163,163,379.92	(7,461,900.00)
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 897,875,979.34	\$ 897,941,203.96	\$ 65,224.62

Submitted to Board:

January 23, 2024

The School District of Osceola County, FL

Budget Amendment

November 1 - November 30, 2023

FUND 42X

Special Revenue-Other Federal

Amendment Number:

42X-24-03

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
Federal Direct	0100	3,740,115.94	3,761,771.01	21,655.07
Federal Through State	0200	71,813,476.08	72,578,213.08	764,737.00
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		75,553,592.02	76,339,984.09	786,392.07
Beginning Fund Balance	27XX	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 75,553,592.02	\$ 76,339,984.09	\$ 786,392.07
APPROPRIATIONS				
Instruction	5000	48,477,074.72	48,719,312.09	242,237.37
Pupil Personnel Services	6100	3,108,048.56	3,588,225.57	480,177.01
Instructional Media Services	6200	422,834.27	421,746.79	(1,087.48)
Instructional & Curriculum Development Svcs	6300	10,897,308.02	10,964,986.51	67,678.49
Instructional Staff Training Svcs	6400	8,350,537.50	8,509,022.85	158,485.35
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	1,123,510.95	947,819.45	(175,691.50)
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	1,147,017.53	1,134,417.68	(12,599.85)
Pupil Transportation Services	7800	275,850.93	302,993.72	27,142.79
Operation of Plant	7900	4,281.97	4,281.97	0.00
Maintenance of Plant	8100	57,534.73	57,568.01	33.28
Administrative Technology Services	8200	32,787.53	32,804.14	16.61
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		75,553,592.02	76,339,984.09	786,392.07
Ending Fund Balance		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 75,553,592.02	\$ 76,339,984.09	\$ 786,392.07

Submitted to Board:

January 23, 2024

The School District of Osceola County, FL

Budget Amendment

November 1 - November 30, 2023

FUND 44X

Special Revenue-Federal COVID Relief

Amendment Number:

44X-24-03

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	61,983,751.41	62,058,509.04	74,757.63
Pupil Personnel Services	6100	1,823,681.06	1,959,363.32	135,682.26
Instructional Media Services	6200	239,437.60	239,437.60	0.00
Instructional & Curriculum Development Svcs	6300	933,229.81	942,802.60	9,572.79
Instructional Staff Training Svcs	6400	6,644,840.76	6,426,041.69	(218,799.07)
Instructional Related Technology	6500	4,637,553.42	4,638,418.50	865.08
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	1,435,245.92	1,432,994.66	(2,251.26)
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	368,226.06	0.00
Pupil Transportation Services	7800	1,194,277.55	1,194,202.88	(74.67)
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	489,447.99	489,695.23	247.24
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:

January 23, 2024