

The following is a summary of significant changes to the 2023-24 annual budget for the period of January 1 through January 31, 2024:

100-24-05

General Fund

- Estimated Revenues increased by a net \$83,952 as a result of the following:
 - \$394,010 increase to Federal Through State to record receipt of a CTE Pathways to Career Opportunity grant.
 - \$625,515 increase to State Sources to record receipt of a CTE Pipeline grant, and to adjust Workforce Development Performance-based Incentive funding for oTech and ALCO, as awarded by FLDOE.
 - \$27,403 net increase to Local Sources to record grants from Toho Water Authority and City of Saint Cloud, and to record sponsorships/donations for the annual Education Awards.
 - \$962,976 decrease to Transfers In from the Capital Projects Fund for the charter schools' share of local capital improvement revenue (LCIR). Charter school LCIR distributions will be made directly from the Capital Projects Fund, per revised guidance from FLDOE.
- Appropriations increased by a net \$83,952 as a result of the changes to Estimated Revenue.
- Ending Fund Balance did not change.

3XX-24-03

Capital Projects

- Estimated Revenues did not change.
- Appropriations increased by \$1,500,000 due the following changes:
 - \$2,462,976 increase in function 7400 to appropriate \$1,500,000 for the Tohopekaliga High School (TKHS) athletic fields project, and to reallocate \$962,976 in charter school LCIR funding from function 9700.
 - \$962,976 decrease in Transfers Out to the General Fund to reallocate the charter schools' share of LCIR to function 7400. Charter school LCIR distributions will be made directly from the Capital Projects Fund, per revised guidance from FLDOE.
- Ending Fund Balance decreased by \$1,500,000 to fund the TKHS athletic fields project.

42X-24-05

Special Revenue-Other Federal

- Estimated Revenues increased by \$872,381 to record receipt of 21st Century Early Learning and Title I-Part A UniSIG Supplement grant awards, and IDEA Part B Entitlement K-12 roll forward.
- Appropriations increased by \$872,381 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-24-05

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

January 1 - January 31, 2024

FUND 100
General Fund

Amendment Number: 100-24-05

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	1,894,010.00	394,010.00
State Sources	0300	419,810,625.80	420,436,140.80	625,515.00
Local Sources	0400	224,185,685.78	224,213,088.54	27,402.76
Transfers In	0600	26,953,947.00	25,990,971.00	(962,976.00)
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	290,000.00	290,000.00	0.00
TOTAL ESTIMATED REVENUES		673,490,258.58	673,574,210.34	83,951.76
Beginning Fund Balance	27XX	88,647,749.29	88,647,749.29	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 762,138,007.87	\$ 762,221,959.63	\$ 83,951.76
APPROPRIATIONS				
Instruction	5000	470,875,448.24	471,903,376.00	1,027,927.76
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	6,877,652.32	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	12,234,543.13	(962,976.00)
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	8,729,974.48	8,748,974.48	19,000.00
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
TOTAL APPROPRIATIONS		713,022,428.48	713,106,380.24	83,951.76
Ending Fund Balance		49,115,579.39	49,115,579.39	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 762,138,007.87	\$ 762,221,959.63	\$ 83,951.76

Submitted to Board: March 26, 2024

The School District of Osceola County, FL

Budget Amendment

January 1 - January 31, 2024

FUND 3XX
Capital Projects

Amendment Number: 3XX-24-03

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	676,524,631.22	678,987,607.22	2,462,976.00
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	64,553,816.82	(962,976.00)
TOTAL APPROPRIATIONS		742,041,424.04	743,541,424.04	1,500,000.00
Ending Fund Balance		162,649,779.92	161,149,779.92	(1,500,000.00)
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 904,691,203.96	\$ 904,691,203.96	\$ 0.00

Submitted to Board: March 26, 2024

The School District of Osceola County, FL

Budget Amendment

January 1 - January 31, 2024

FUND 42X

Special Revenue-Other Federal

Amendment Number:

42X-24-05

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	72,824,543.08	73,696,924.43	872,381.35
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		76,586,314.09	77,458,695.44	872,381.35
Beginning Fund Balance	27XX	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 76,586,314.09	\$ 77,458,695.44	\$ 872,381.35
APPROPRIATIONS				
Instruction	5000	48,532,504.63	49,630,318.62	1,097,813.99
Pupil Personnel Services	6100	3,580,213.06	3,572,711.78	(7,501.28)
Instructional Media Services	6200	421,746.79	433,760.29	12,013.50
Instructional & Curriculum Development Svcs	6300	10,974,432.26	10,893,480.37	(80,951.89)
Instructional Staff Training Svcs	6400	8,827,862.46	8,914,535.59	86,673.13
Instructional Related Technology	6500	85,110.62	90,020.69	4,910.07
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	1,014,863.43	699,383.26	(315,480.17)
School Administration	7300	13,043.59	28,043.59	15,000.00
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	1,163,303.31	1,223,851.12	60,547.81
Pupil Transportation Services	7800	319,928.72	321,880.72	1,952.00
Operation of Plant	7900	4,281.97	3,515.97	(766.00)
Maintenance of Plant	8100	57,568.01	55,657.85	(1,910.16)
Administrative Technology Services	8200	32,804.14	32,884.49	80.35
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		76,586,314.09	77,458,695.44	872,381.35
Ending Fund Balance		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 76,586,314.09	\$ 77,458,695.44	\$ 872,381.35

Submitted to Board:

March 26, 2024

The School District of Osceola County, FL

Budget Amendment

January 1 - January 31, 2024

FUND 44X

Special Revenue-Federal COVID Relief

Amendment Number:

44X-24-05

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	62,034,696.60	61,924,906.95	(109,789.65)
Pupil Personnel Services	6100	1,991,567.49	1,975,881.91	(15,685.58)
Instructional Media Services	6200	239,437.60	239,437.60	0.00
Instructional & Curriculum Development Svcs	6300	965,867.52	970,931.26	5,063.74
Instructional Staff Training Svcs	6400	6,430,631.04	6,680,165.31	249,534.27
Instructional Related Technology	6500	4,638,418.50	4,667,007.62	28,589.12
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	1,432,994.66	1,048,183.39	(384,811.27)
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	369,180.06	604,990.52	235,810.46
Pupil Transportation Services	7800	1,157,202.88	1,147,881.70	(9,321.18)
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	490,305.32	610.09
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:

March 26, 2024