

**School Board of Brevard County, Florida**  
**FY 2023 April General Fund Budget Amendment**  
**Comparison of Revenue by State Function**

	FY 2022 Adopted Budget	FY 2023 Adopted Budget	FY 2023 Amended Budget (3/31/2023)	Amendments	FY 2023 Amended Budget (4/30/2023)
<b>Federal Direct:</b>					
Federal Impact	694,794	618,000	618,000	-	618,000
Medicaid Funds	1,889,592	4,000,000	4,000,000	-	4,000,000
<b>Total Federal Revenue</b>	<b>\$ 2,584,386</b>	<b>\$ 4,618,000</b>	<b>\$ 4,618,000</b>	<b>\$ -</b>	<b>\$ 4,618,000</b>
<b>State:</b>					
Florida Education Finance Program (FEFP)	247,241,992	258,547,647	258,547,647	3,518,434	262,066,081
Workforce Development	3,478,404	3,559,973	3,559,973	-	3,559,973
CO & DS W/H For Admin Expenditure	40,481	40,481	40,481	-	40,481
Racing Commission	223,250	223,250	223,250	-	223,250
State License Tax	200,000	250,000	250,000	-	250,000
Class Size Reduction	72,075,936	73,472,986	73,472,986	1,988,731	75,461,717
School Recognition Funds	-	-	4,399,911	-	4,399,911
Voluntary Prekindergarten Program (VPK)	2,315,000	2,371,435	2,371,435	-	2,371,435
Other Miscellaneous State Revenue	-	305,000	1,265,130	-	1,265,130
<b>Total State Revenue</b>	<b>\$ 325,575,063</b>	<b>\$ 338,770,772</b>	<b>\$ 344,130,813</b>	<b>\$ 5,507,165</b>	<b>\$ 349,637,978</b>
<b>Local:</b>					
District School Taxes	216,085,948	245,504,127	245,504,127	-	245,504,127
Tuition	-	350,000	350,000	-	350,000
Rent	187,000	390,000	541,261	8,815	550,076
Investment/Interest Income	278,893	100,000	100,000	-	100,000
Adult General Education Course Fees	-	93,000	97,769	-	97,769
School-Age Child Care Fees	-	41,000	50,700	-	50,700
Federal Indirect Cost Rate	4,611,389	5,000,000	5,000,000	-	5,000,000
Food Service Indirect Cost	793,653	682,363	682,363	-	682,363
Miscellaneous Local Sources	1,809,451	360,000	360,000	-	360,000
Other Miscellaneous Local Sources	3,084,463	3,586,989	4,932,894	(77,471)	4,855,423
<b>Total Local Revenue</b>	<b>\$ 226,850,798</b>	<b>\$ 256,107,479</b>	<b>\$ 257,619,114</b>	<b>\$ (68,656)</b>	<b>\$ 257,550,458</b>
<b>Other Financing Sources:</b>					
Transfers From Capital Projects Fund	24,872,570	26,157,272	28,514,114	520,026	29,034,140
Transfer From Enterprise Fund	2,299,035	2,299,035	2,299,035	-	2,299,035
<b>Total Other Financing Sources</b>	<b>\$ 27,171,605</b>	<b>\$ 28,456,307</b>	<b>\$ 30,813,149</b>	<b>\$ 520,026</b>	<b>\$ 31,333,175</b>
Fund Balance	65,674,494	50,608,416	50,608,416	-	50,608,416
<b>Total Fund Balance</b>	<b>\$ 65,674,494</b>	<b>\$ 50,608,416</b>	<b>\$ 50,608,416</b>	<b>\$ -</b>	<b>\$ 50,608,416</b>
<b>Total Estimated Revenues</b>	<b>\$ 647,856,346</b>	<b>\$ 678,560,974</b>	<b>\$ 687,789,492</b>	<b>\$ 5,958,535</b>	<b>\$ 693,748,027</b>

**School Board of Brevard County, Florida**  
**FY 2023 April General Fund Budget Amendment**  
**Comparison of Expenditure by State Function**

	FY 2022 Adopted Budget	FY 2023 Adopted Budget	FY 2023 Amended Budget (3/31/2023)	Amendments	FY 2023 Amended Budget (4/30/2023)	
<b>Expenditures:</b>						
Instruction	382,068,381	401,964,942	427,103,949	2,892,467	429,996,416	(1)
Pupil Personnel Services	20,970,225	23,333,375	25,210,291	8,152	25,218,443	(2)
Instructional Media Services	6,333,767	6,524,844	6,993,896	(25,078)	6,968,818	(3)
Instruction and Curriculum Dev. Services	14,868,063	14,922,728	16,348,578	(6,877)	16,341,701	(4)
Instructional Staff Training Services	1,825,789	1,720,549	2,942,902	300,857	3,243,758	(5)
Other Instruction	8,531,436	8,263,793	8,541,957	1,059	8,543,016	(6)
Board of Education	1,243,136	1,296,997	1,378,893	500	1,379,393	(7)
General Administration	1,251,995	1,689,945	1,679,077	(86,111)	1,592,966	(8)
School Administration	38,776,067	38,469,070	41,034,985	(20,723)	41,014,262	(9)
Facilities Acquisition & Construction	9,946,838	10,312,615	12,892,084	549,959	13,442,044	(10)
Fiscal Services	3,485,546	20,963,803	4,621,081	(304,064)	4,317,017	(11)
Food Services	108,190	108,190	298,251	343,929	642,180	(12)
Central Services	6,145,338	6,631,500	7,988,885	(156,105)	7,832,780	(13)
Pupil Transportation Services	18,003,772	13,907,530	14,865,673	45,861	14,911,534	(14)
Operation of Plant	55,656,178	60,287,208	62,727,097	16,563	62,743,660	(15)
Maintenance of Plant	14,766,611	14,657,215	18,338,367	12,452	18,350,819	(16)
Administrative Technology Services	4,526,949	4,634,308	4,938,085	74,577	5,012,663	(17)
Community Services	170,240	327,056	532,677	(58,212)	474,465	(18)
<b>Total Expenditures</b>	<b>\$ 588,678,522</b>	<b>\$ 630,015,668</b>	<b>\$ 658,436,728</b>	<b>\$ 3,589,208</b>	<b>\$ 662,025,936</b>	
<b>Other Financing Uses:</b>						
Transfer of Funds	-	-	12,431	-	12,431	
<b>Total Other Financing Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,431</b>	<b>\$ -</b>	<b>\$ 12,431</b>	
Nonspendable	4,230,148	6,075,771	6,075,771	-	6,075,771	
Restricted	8,973,307	10,690,955	-	-	-	
Committed	-	-	-	-	-	
Assigned	3,539,841	12,294,952	3,780,934	2,369,327	6,150,262	(19)
Unassigned	42,434,528	19,483,628	19,483,628	-	19,483,628	
<b>Total Ending Fund Balance</b>	<b>\$ 59,177,824</b>	<b>\$ 48,545,306</b>	<b>\$ 29,340,333</b>	<b>\$ 2,369,327</b>	<b>\$ 31,709,661</b>	
<b>Total Expenditures, Other Financing Uses, and Fund Balance</b>						
	<b>\$ 647,856,346</b>	<b>\$ 678,560,974</b>	<b>\$ 687,789,492</b>	<b>\$ 5,958,535</b>	<b>\$ 693,748,027</b>	

Fund Balance Changes	Increase/ (Decrease)	Fund Balance
Beginning Fund Balance as of April 1, 2023		\$ 29,340,333
Impact of this Amendment on Fund Balance	\$ 2,369,327	
Ending Fund Balance as of April 30, 2023		<u>\$ 31,709,661</u>
Assigned and Unassigned Fund Balance Percentage As a percentage of Revenues Less Transfers		<u>4.27%</u>

**School Board of Brevard County, Florida**  
**FY 2023 April General Fund Budget Amendment**  
**Explanation Summary**

<b>Changes in Appropriations</b>	<b>Increase/ (Decrease)</b>	
Instruction	2,892,467	(1)
<p>Increase to adjust to the Florida Education Finance Program (FEFP) 4th Charter Distribution to Charter School and Class Size Reduction Calculations, Transfer from Instructional Media and Instruction and Curriculum Dev. Services to Purchase Advanced International Certificate of Education (AICE) funded Musical Instruments at Heritage High, and Transfer to Facilities Acquisition &amp; Construction for Bayside High School Contracted Remodel/Renovation. Portion of the total increase attributed to this functional line.</p>		
Pupil Personnel Services	8,152	(2)
<p>Increase to Viera High School for Remediation Graduation Guidance Services. Portion of the total increase attributed to this functional line.</p>		
Instructional Media Services	(25,078)	(3)
<p>Transfer from Heritage High Instructional Media Services Supplies, Media Periodicals and A/V Materials to Purchase Advanced International Certificate of Education (AICE) funded Musical Instruments. Portion of the total decrease attributed to this functional line.</p>		
Instruction and Curriculum Dev. Services	(6,877)	(4)
<p>Transfer from Heritage High Other Certified - Extra Duty Pay to Purchase Advanced International Certificate of Education (AICE) funded Musical Instruments. Portion of the total decrease attributed to this functional line.</p>		
Instructional Staff Training Services	300,857	(5)
<p>Transfer from Instruction, School Administration, Central Services, and Fiscal Services for the New Front Line Professional Learning Management and Employee Evaluation Management Software and Digital Classroom Plan iPad Rollout. Portion of the total increase attributed to this functional line.</p>		
Other Instruction	1,059	(6)
<p>Increase for Dues and Fees and Tech-Related Supplies. Portion of the total increase attributed to this functional line.</p>		
Board of Education	500	(7)
<p>Transfer from General Administration for School Board Advertising Funds. Portion of the total increase attributed to this functional line.</p>		
General Administration	(86,111)	(8)
<p>Transfer to Board of Education for School Board Advertising Funds, Facilities Consulting, Food Service ESSER Premium Pay and FOCUS Online Payment Software Student Information System Add On. Portion of the total decrease attributed to this functional line.</p>		
School Administration	(20,723)	(9)
<p>Transfer to Instructional Staff Training Services for the New Front Line Professional Learning Management and Employee Evaluation Management Software and Transfer to Instruction Media Services for Advanced International Certificate of Education (AICE) funded Heritage High Musical Instruments. Portion of the total decrease attributed to this functional line.</p>		
Facilities Acquisition & Construction	549,959	(10)
<p>Transfer from General Administration for Facilities Consulting and a Transfer from Instruction for Bayside High School Contracted Remodel/Renovation. Portion of the total increase attributed to this functional line.</p>		
Fiscal Services	(304,064)	(11)
<p>Transfer to Instructional Staff Training Services for the New Front Line Professional Learning Management and Employee Evaluation Management Software and Transfer to Food Services for Premium Pay. Portion of the total decrease attributed to this functional line.</p>		
Food Services	343,929	(12)
<p>Transfer from Fiscal Services and General Administration for Food Service Premium Pay. Portion of the total increase attributed to this functional line.</p>		
Central Services	(156,105)	(13)
<p>Transfer to Instructional Staff Training Services for the New Front Line Professional Learning Management and Employee Evaluation Management Software. Portion of the total decrease attributed to this functional line.</p>		
Pupil Transportation Services	45,861	(14)
<p>Transfer from Community Services to Purchase Tool Boxes/Tools for Transportation Mechanics. Portion of the total increase attributed to this functional line.</p>		

<b>Changes in Appropriations</b>	<b>Increase/ (Decrease)</b>
Operation of Plant	16,563 (15)
Increase for Cocoa Beach Jr/Sr High School Facilities Use for Supplies. Portion of the total increase attributed to this functional.	
Maintenance of Plant	12,452 (16)
Transfer from Community Services to Purchase Tool Boxes/Tools for Transportation Mechanics. Portion of the total increase attributed to this functional line.	
Administrative Technology Services	74,577 (17)
Transfer from Instruction for the Digital Classroom Plan iPad Rollout . Portion of the total increase attributed to this functional line.	
Community Services	(58,212) (18)
Transfer to Pupil Transportation Services and Transportation Maintenance for Tool Boxes/Tools for Transportation Mechanics. Portion of the total decrease attributed to this functional line.	
Assigned Fund Balance	2,369,327 (19)
Increase to adjust to the Florida Education Finance Program (FEFP) 4th Calculation assigned to Offset Premium Pay . Portion of the total increase attributed to this functional line.	
	\$ 5,958,535

*\*These are not expenditure accounts but represent funds which may be transferred to appropriate expenditure accounts during the year.*

Adopted by the Board: \_\_\_\_\_

Certified Correct: \_\_\_\_\_