

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

	FY 2022 Adopted Budget	FY 2023 Adopted Budget	FY 2023 Amended Budget (11/30/2022)	Amendments	FY 2023 Amended Budget (12/31/2022)
Federal Direct:					
Federal Impact	694,794	618,000	618,000	-	618,000
Medicaid Funds	1,889,592	4,000,000	4,000,000	-	4,000,000
Total Federal Revenue	\$ 2,584,386	\$ 4,618,000	\$ 4,618,000	\$ -	\$ 4,618,000
State:					
Florida Education Finance Program (FEFP)	247,241,992	258,547,647	258,547,647	-	258,547,647
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	-	73,472,986
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	438,863	145,705	584,568
Total State Revenue	\$ 325,575,063	\$ 338,770,772	\$ 343,304,546	\$ 145,705	\$ 343,450,251
Local:					
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	395,426	-	395,426
Investment/Interest Income	278,893	100,000	100,000	-	100,000
Adult General Education Course Fees	-	93,000	97,869	-	97,869
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	4,004,796	401,356	4,406,152
Total Local Revenue	\$ 226,850,798	\$ 256,107,479	\$ 256,545,281	\$ 401,356	\$ 256,946,637
Other Financing Sources:					
Transfers From Capital Projects Fund	24,872,570	26,157,272	26,470,916	300,000	26,770,916
Transfer From Enterprise Fund	2,299,035	2,299,035	2,299,035	-	2,299,035
Total Other Financing Sources	\$ 27,171,605	\$ 28,456,307	\$ 28,769,951	\$ 300,000	\$ 29,069,951
Fund Balance	65,674,494	50,608,416	50,608,416	-	50,608,416
Total Fund Balance	\$ 65,674,494	\$ 50,608,416	\$ 50,608,416	\$ -	\$ 50,608,416
Total Estimated Revenues	\$ 647,856,346	\$ 678,560,974	\$ 683,846,194	\$ 847,061	\$ 684,693,255

School Board of Brevard County, Florida
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Comparison of Expenditure by State Function

	FY 2022 Adopted Budget	FY 2023 Adopted Budget	FY 2023 Amended Budget (11/30/2022)	Amendments	FY 2023 Amended Budget (12/31/2022)	
Expenditures:						
Instruction	382,068,381	401,964,942	417,228,725	197,260	417,425,985	(1)
Pupil Personnel Services	20,970,225	23,333,375	24,371,166	52,924	24,424,090	(2)
Instructional Media Services	6,333,767	6,524,844	6,709,315	1,256	6,710,570	(3)
Instruction and Curriculum Dev. Services	14,868,063	14,922,728	15,714,438	23,263	15,737,701	(4)
Instructional Staff Training Services	1,825,789	1,720,549	2,561,701	(84,164)	2,477,537	(5)
Other Instruction	8,531,436	8,263,793	8,274,703	-	8,274,703	
Board	1,243,136	1,296,997	1,335,019	-	1,335,019	
General Administration	1,251,995	1,689,945	1,720,224	-	1,720,224	
School Administration	38,776,067	38,469,070	39,291,168	4,848	39,296,016	(6)
Facilities Acquisition & Construction	9,946,838	10,312,615	12,779,674	2,550	12,782,224	(7)
Fiscal Services	3,485,546	20,963,803	20,976,321	(11,500)	20,964,821	(8)
Food Services	108,190	108,190	126,617	-	126,617	
Central Services	6,145,338	6,631,500	7,321,804	20,556	7,342,359	(9)
Pupil Transportation Services	18,003,772	13,907,530	13,993,268	-	13,993,268	
Operation of Plant	55,656,178	60,287,208	61,478,329	(31,081)	61,447,247	(10)
Maintenance of Plant	14,766,611	14,657,215	15,759,295	300,000	16,059,295	(11)
Administrative Technology Services	4,526,949	4,634,308	4,744,948	64,500	4,809,448	(12)
Community Services	170,240	327,056	356,890	7,039	363,929	(13)
Total Expenditures	\$ 588,678,522	\$ 630,015,668	\$ 654,743,605	\$ 547,450	\$ 655,291,055	
Other Financing Uses:						
Transfer of Funds	-	-	-	-	-	-
Total Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	-
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	3,543,190	299,611	3,842,801	(14)
Unassigned	42,434,528	19,483,628	19,483,628	-	19,483,628	
Total Ending Fund Balance	\$ 59,177,824	\$ 48,545,306	\$ 29,102,589	\$ 299,611	\$ 29,402,200	
Total Expenditures, Other Financing Uses, and Fund Balance						
	\$ 647,856,346	\$ 678,560,974	\$ 683,846,194	\$ 847,061	\$ 684,693,255	

Fund Balance Changes	Increase/ (Decrease)	Fund Balance
Beginning Fund Balance as of December 1, 2022		\$ 29,102,589
Impact of this Amendment on Fund Balance	\$ 299,611	
Ending Fund Balance as of December 31, 2022		<u>\$ 29,402,200</u>
Assigned and Unassigned Fund Balance Percentage As a percentage of Revenues Less Transfers		<u>3.89%</u>

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Explanation Summary

Changes in Appropriations	Increase/ (Decrease)	
Instruction	197,260	(1)
Increase for Brevard Adult Ed at Cocoa Cybersecurity. Portion of the total increase attributed to this functional line.		
Pupil Personnel Services	52,924	(2)
Increase Professional & Technical Consultants for Mental Health Lifetime Counseling . Portion of the total increase attributed to this functional line.		
Instructional Media Services	1,256	(3)
Increase for Categorical Substitutes. Portion of the total increase attributed to this functional line.		
Instruction and Curriculum Dev. Services	23,263	(4)
Increase for Post Secondary Plan for Titusville and Professional & Technical Services for the Music K-12 Program. Portion of the total increase attributed to this functional line.		
Instructional Staff Training Services	(84,164)	(5)
Decrease for Post Secondary Plan for Titusville transferred to Instruction and Curriculum Dev. and Transfer for Mental Health Lifetime Counseling to Pupil Personnel Services. Portion of the total decrease attributed to this functional line.		
School Administration	4,848	(6)
Increase for Furniture, Fixtures & Equipment and Computer Hardware over \$1,000. Portion of the total increase attributed to this functional line.		
Facilities Acquisition & Construction	2,550	(7)
Increase for Furniture, Fixtures & Equipment for Johnson Middle School to purchase Radios. Portion of the total increase attributed to this functional line.		
Fiscal Services	(11,500)	(8)
Decrease in Employee Benefits Professional & Technical Consultants to Purchase Computer Hardware. Portion of the total decrease attributed to this functional line.		
Central Services	20,556	(9)
Increase for Fingerprinting Retention Services and Transfer from Fiscal Services to Purchase Computer Hardware. Portion of the total increase attributed to this functional line.		
Operation of Plant	(31,081)	(10)
Decrease in Energy Reserves transferred to Space Coast Jr/Sr High for their FOCUS Kiosk and Scanner, Funds to purchase Radios at Johnson Middle School, and Redistribution of School Funds for Heritage High School Extra Duty Pay. Portion of the total decrease attributed to this functional line.		
Maintenance of Plant	300,000	(11)
Transfer to Operating for Maintenance Projects to fund Heating, Carpentry, Floor Covering, Electrical, Plumbing, Fencing, Sound Systems, Generator Repairs and Fire Alarms. Portion of the total increase attributed to this functional line.		
Administrative Technology Services	64,500	(12)
Increase for Focus Professional & Technical Services and Maintenance of ESF Core Systems. Portion of the total increase attributed to this functional line.		
Community Services	7,039	(13)
Increase for Florida Department of Law Enforcement Fingerprint Services. Portion of the total increase attributed to this functional line.		
Assigned Fund Balance	299,611	(14)
Increase in School Reserves for FY 2022 E-Rate funding received. Portion of the total increase attributed to this functional line.		
		\$ 847,061

**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: _____
