

Brevard Public Schools
CHANGES TO FY 2023 PROPOSED BUDGET - GENERAL FUND
Since July 28, 2022

FY 2023 Proposed Revenues \$679,332,076		FY 2023 Proposed Expenditures \$679,332,076	
Revenue Adjustments Since Proposed Budget		Expenditure Adjustments Since Proposed Budget	
Increase for Medicaid Reimbursements	2,000,000	Increase for IA Bus Riders	939,700
Decrease in Beginning Fund Balance	(2,771,102)	Increase for Gardendale School Budget	23,000
		Increase for Identification Badges for Student Ridership	16,000
		Increase for Recycling due to an increase in inflationary contract services	43,000
		Increase for Controller - Professional Services	500,000
		Decrease in External Auditor Fees	(64,000)
		Increase for Government & Community Relations Advertising	20,000
		Increase in Salary Projections +16.398 Positions -1.25 Positions	619,800
		Increase for a Pilot Program for Behavior Plans	35,000
		Decrease in Electricity	(200,000)
		Decrease Advancement Via Individual Determination (AVID) Dues & Fees	(63,000)
		Decrease Advanced International Certificate of Education (AICE) Supplies	(200,000)
		Increase for Medical Flexible Spending Card	1,150,000
		Increase for Athletic Equalization	200,000
		Decrease in Supplies	(1,449,504)
		Decrease for Bus Operations for the Exceptional Student Education Bus (ESE) Transportation	(2,945,400)
		Decrease for ESSER Funded Overtime Expenditures	(405,000)
		Increase in NonSpendable Inventory	408,912
		Decrease in NonSpendable Prepaid Expenses	(418,387)
		Decrease in Restricted State Categorical	(427,650)
		Decrease in Assigned Encumbrances	(1,055,532)
		Decrease in Assigned Carry Forwards	(263,041)
		Increase in Assigned Health Insurance Trust Fund	2,700,000
		Increase in School Board Contingencies	65,000
TOTAL REVENUE ADJUSTMENTS	\$ (771,102)	TOTAL EXPENDITURE ADJUSTMENTS	\$ (771,102)
FY 2023 Adopted Revenues \$678,560,974		FY 2023 Adopted Expenditures \$678,560,974	

Brevard Public Schools
CHANGES TO FY 2023 PROPOSED BUDGET - OTHER FUNDS
Since July 28, 2022

Revenues Adjusted Since Proposed Budget		Expenditures Adjusted Since Proposed Budget	
Special Revenue Other Funds			
Increase in Federal Sources Revenues	9,760,243	Increase in Instruction Expenditures	4,309,439
		Increase in Pupil Personnel Services Expenditures	1,296,844
		Increase in Instruction and Curriculum Dev. Svc Expenditures	446,186
		Increase in Instructional Staff Training Services Expenditures	1,245,241
		Increase in Capital Outlay Expenditures	2,130,632
		Increase in Other Expenditures	331,901
REVENUE ADJUSTMENTS	9,760,243	EXPENDITURE ADJUSTMENTS	9,760,243
Special Revenue Federal Education Stabilization Fund			
Increase in K-12 Stabilization Revenues	28,169,851	Increase in Federal Education Stabilization Expenditures	28,169,851
REVENUE ADJUSTMENTS	28,169,851	EXPENDITURE ADJUSTMENTS	28,169,851
Special Revenue Food Services Fund			
Increase in Keep Kids Fed Act Revenues	4,142,095	Increase in Food Services Primarily Due to Minimum Wage	5,403,223
Decrease in Local Sources Food Service Sales	(15,801)	Increase in Restricted Ending Fund Balance	1,914,128
Increase in Beginning Fund Balance	3,191,057		
REVENUE ADJUSTMENTS	7,317,351	EXPENDITURE ADJUSTMENTS	7,317,351
Special Revenue School Internal Funds			
Decrease in Beginning Fund Balance	(23,022)	Decrease in Ending Fund Balance	(23,022)
REVENUE ADJUSTMENTS	(23,022)	EXPENDITURE ADJUSTMENTS	(23,022)
Debt Service Fund			
Decrease in Beginning Fund Balance	(5,729)	Decrease in Ending Fund Balance	(5,729)
REVENUE ADJUSTMENTS	(5,729)	EXPENDITURE ADJUSTMENTS	(5,729)
Capital Outlay & Debt Service Fund			
Decrease in State Revenue	(24,580)	Increase Capital Renewal - Facilities	390,844
Increase in Beginning Fund Balance	1,814,261	Increase Sales Surtax Projects - Other Fund Supported	1,420,618
		Decrease in Ending Fund Balance	(21,781)
REVENUE ADJUSTMENTS	1,789,681	EXPENDITURE ADJUSTMENTS	1,789,681
Tax Levy Project Fund			
Increase in Beginning Fund Balance	3,442,344	Increase District Refreshment - Technology	4,539,332
		Increase School Bus Replacement	3,569,873
		Increase Educational Technology - Infrastructure/Equipment	1,982,403
		Increase Athletic - Facility Renewal	1,972,443
		Increase Program-Related Facility Needs	1,499,517
		Increase Middle School Science Lab Renovations	1,400,000
		Increase Sales Surtax Projects - Other Fund Supported	1,077,232
		Increase Student Restroom Renovations	1,000,000
		Decrease Network Infra Refresh	(541,062)
		Decrease Special Capital Projects	(6,122,498)
		Decrease Refreshment Project - Student & Teacher Device	(6,200,000)
		Increase Other Capital Projects	13,912
		Decrease in Ending Fund Balance	(748,808)
REVENUE ADJUSTMENTS	3,442,344	EXPENDITURE ADJUSTMENTS	3,442,344
Misc. Local Sources Project Fund			
Increase in State Revenue	363,274	Increase Cafeteria Projects	1,114,555
Increase in Beginning Fund Balance	2,321,398	Increase MHS/SHS Bus Replacements	1,356,500
		Increase Other Capital Projects	56,489
		Increase in Ending Fund Balance	157,128
REVENUE ADJUSTMENTS	2,684,672	EXPENDITURE ADJUSTMENTS	2,684,672
Fuel Tax Project Fund			
Increase in Beginning Fund Balance	17,782	Increase Capital Renewal Facilities	20,202
		Decrease in Ending Fund Balance	(2,420)
REVENUE ADJUSTMENTS	17,782	EXPENDITURE ADJUSTMENTS	17,782
Impact Fees Project Fund			
Increase in Beginning Fund Balance	3,510	Increase New Central Area Elementary School	16,225
		Increase New Central Area Secondary School	16,419,554
		Increase North rea Classroom Additions	5,192,883
		Increase PBMHS Fire Fighter Lab	343,760
		Increase South Area - Classroom Additions	5,000,000
		Increase Not Allocated	4,205,959
		- Decrease Ending Fund Balance New Student Capacity Impact Fees	(31,174,871)
REVENUE ADJUSTMENTS	3,510	EXPENDITURE ADJUSTMENTS	3,510

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Since July 28, 2022

Revenues Adjusted Since Proposed Budget		Expenditures Adjusted Since Proposed Budget		
Surtax Project Fund				
Increase in Beginning Fund Balance	34,169,106	Increase Sales Surtax Projects Surtax Funds	21,956,151	
		Increase Ending Fund Balance Surtax Collections	12,212,955	
REVENUE ADJUSTMENTS	34,169,106	EXPENDITURE ADJUSTMENTS	34,169,106	
Enterprise Fund				
Increase in Beginning Fund Balance	3,229,528	Increase in Ending Fund Balance	3,824,928	
Increase in Annual Fees (Five (5) Percent)	375,000	Decrease in Salary Projections +.438 Positions -6.00 Positions	(220,400)	
		Totaling = -5.562 Change in Positions		
REVENUE ADJUSTMENTS	3,604,528	EXPENDITURE ADJUSTMENTS	3,604,528	
Medical Insurance Fund				
Increase in Beginning Fund Balance	9,612,845	Increase Ending Fund Balance	9,612,845	
REVENUE ADJUSTMENTS	9,612,845	EXPENDITURE ADJUSTMENTS	9,612,845	
Casualty Funds				
Increase in Beginning Fund Balance	627,308	Increase Ending Fund Balance	627,308	
REVENUE ADJUSTMENTS	627,308	EXPENDITURE ADJUSTMENTS	627,308	
TOTAL REVENUE ADJUSTMENTS - OTHER FUNDS		\$ 101,170,470	TOTAL EXPENDITURE ADJUSTMENTS - OTHER FUNDS	
			\$ 101,170,470	