

Brevard Public Schools
CHANGES TO FY 2024 PROPOSED BUDGET - OTHER FUNDS
Since July 27, 2023

Revenues Adjusted Since Proposed Budget		Expenditures Adjusted Since Proposed Budget	
Special Revenue Other Funds			
Increase in Federal Direct Revenues	314,026	Increase in Instruction	7,028,059
Increase Federal Through State and Local Revenues	15,303,114	Increase in Pupil Personnel Services	1,194,548
Increase State Revenues	1,263	Increase in Instructional Media Services	3,013
		Increase in Instruction and Curriculum Development	1,968,600
		Increase in Instructional Staff Training	2,163,813
		Increase in Instructional Technology	351,813
		Increase in General Administration	714,867
		Increase in School Administration	2,877
		Increase in Facilities Acquisition & Construction	151,729
		Increase in Central Services	37,377
		Increase in Pupil Transportation Services	166,265
		Decrease in Operation of Plant	(70,213)
		Increase in Maintenance of Plant	3,147
		Increase in Administrative Technology Services	35,484
		Increase in Capital Outlay	1,867,024
REVENUE ADJUSTMENTS	15,618,403	EXPENDITURE ADJUSTMENTS	15,618,403
Special Revenue Federal Education Stabilization Fund			
Increase in K-12 Stabilization Revenues	174,542	Decrease in Instruction	(1,848,282)
Increase Education Stabilization Workforce	84,578	Increase in Pupil Personnel Services	4,812,199
Increase Education Stabilization - VPK	5,777	Decrease in Instructional Media Services	(3,525,200)
		Decrease in Instruction and Curriculum Development	(79,284)
		Increase in Instructional Staff Training	41,817
		Decrease in Instructional Technology	(35,477)
		Increase in Board of Education	52,854
		Decrease in General Administration	(391,824)
		Increase in School Administration	157,147
		Increase in Facilities Acquisition & Construction	19,515
		Increase in Fiscal Services	377,255
		Increase in Food Services	748,023
		Decrease in Central Services	(20,531)
		Decrease in Pupil Transportation Services	(135,237)
		Decrease in Operation of Plant	(28,068)
		Decrease in Maintenance of Plant	(184,966)
		Increase in Community Services	83,678
		Increase in Capital Outlay	221,278
REVENUE ADJUSTMENTS	264,897	EXPENDITURE ADJUSTMENTS	264,897
Special Revenue Food Services Fund			
Decrease Federal Lunch Reimbursement	(60,056)	Decrease in Salaries	(858,831)
Increase Federal Breakfast Reimbursement	10,986	Decrease in Fringe Benefits	(87,924)
Decrease Child Care Food Program	(12,183)	Increase in Purchased Services	478,284
Increase Federal Commodity	1,000,000	Decrease in Energy Services	(16,704)
Decrease Cash in Lieu of Donated Commodities	(8,032)	Decrease in Supplies/Materials	(594,904)
Increase Summer Feeding	92,573	Increase in Capital Outlay	810,239
Decrease Fresh Fruit & Vegetable Program	(36,250)	Increase in Other Expenditures	9,260
Increase in Local Services Food Sales Service	91,156	Increase Ending Fund Balance	3,822,570
Increase Beginning Fund Balance	2,483,796		
REVENUE ADJUSTMENTS	3,561,990	EXPENDITURE ADJUSTMENTS	3,561,990
Special Revenue School Internal Funds			
Decrease Beginning Fund Balance	(488,914)	Decrease Ending Fund Balance	(488,914)
REVENUE ADJUSTMENTS	(488,914)	EXPENDITURE ADJUSTMENTS	(488,914)
Debt Service Fund			
Increase Beginning Fund Balance	7,954	Increase Ending Fund Balance	7,954
REVENUE ADJUSTMENTS	7,954	EXPENDITURE ADJUSTMENTS	7,954
Capital Outlay & Debt Service Fund (CO & DS)			
Increase Beginning Fund Balance	2,012,503	Decrease Capital Renewal - Facilities	(787,724)
		Increase Sales Surtax Projects - Other Fund Supported	2,797,467
		Increase Ending Fund Balance	2,760
REVENUE ADJUSTMENTS	2,012,503	EXPENDITURE ADJUSTMENTS	2,012,503

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Tax Levy Project Fund			
Increase in Interest on Investments	400,000	Increase ADA Projects	1,897
Increase Beginning Fund Balance	10,465,870	Decrease AHS Welding	(11,712)
		Increase Athletic - Facility Renewal	257,908
		Increase Capital Renewal - Facilities	339,931
		Increase Career & Technical Education (CTE) Programs	6,982
		Increase Custodial Equipment	40,314
		Increase DEM - Generator Enclosure	5,251
		Increase District Refreshment - Technology	111,064
		Decrease Equipment - Districtwide	(116,030)
		Decrease Fast Team Supplement/PMA	(4,732)
		Increase Furniture & Equipment Replacement	182,633
		Decrease Grounds Equipment	(2,500)
		Decrease HVAC-Systems Upgrades	(9,091)
		Increase Infrastructure	362,359
		Increase Marquee Signs	72,404
		Increase Transportation Facility	139,354
		Decrease Middle School Science Lap Renovation	(2,632)
		Increase Mims Café Expansion	162,288
		Increase Modern Classrooms (Educational Technology (ET))	235,500
		Increase Network Infra Refresh	146,940
		Increase North Area - Classroom Additions	224,335
		Increase Parking Lot CAP Improvement Program	17,689
		Increase Portable Relocation	68,379
		Increase Program-Related Facility Needs	132,817
		Decrease Refurbish Portables	(128,901)
		Increase Safety to Life	5,407
		Increase Sales Surtax Projects - Other Fund Supported	1,360,532
		Increase School Bus Replacement	3,953,760
		Decrease School Initiated Projects - Match	(34,102)
		Increase Security Enhancements	29,201
		Increase Special Capital Projects	614,409
		Increase Student Information Software	350,000
		Decrease Student Restroom Renovation	(133,605)
		Increase Sunrise Standard Classroom	827,870
		Decrease Transfer to General Fund Charter	(126,210)
		Increase Ending Fund Balance	1,786,161
REVENUE ADJUSTMENTS	10,865,870	EXPENDITURE ADJUSTMENTS	10,865,870
Misc. Local Sources Project Fund			
Increase in State Revenue	4,501,194	Decrease Cafeteria Projects	(878,816)
Decrease Beginning Fund Balance	(1,765,423)	Decrease PBMHS Fire Fighter Lab	(8,821)
		Decrease Safety & Security Schools	(525,562)
		Increase Not Allocated	4,850,000
		Decrease Ending Fund Balance	(701,030)
REVENUE ADJUSTMENTS	2,735,771	EXPENDITURE ADJUSTMENTS	2,735,771
Fuel Tax Project Fund			
Decrease Beginning Fund Balance	(180,864)	Increase Capital Renewal Facilities	14,667
		Increase Courtenay Parkway Right of Way	118,891
		Decrease Not Allocated	(297,841)
		Decrease Ending Fund Balance	(16,581)
REVENUE ADJUSTMENTS	(180,864)	EXPENDITURE ADJUSTMENTS	(180,864)
Impact Fees Project Fund			
Increase Interest on Investments	500,000	Decrease New Central Area Elementary School	(3,256,163)
Decrease Beginning Fund Balance	(548,334)	Increase North Area Classroom Additions	803,782
		Decrease South Area - Classroom Additions	(99,406)
		Increase Not Allocated	8,402,018
		Decrease Ending Fund Balance New Student Capacity Impact Fees	(5,898,565)
REVENUE ADJUSTMENTS	(48,334)	EXPENDITURE ADJUSTMENTS	(48,334)
Surtax Project Fund			
Increase Interest on Investments	1,200,000	Increase Sales Surtax Projects Surtax Funds	14,774,390
Increase Beginning Fund Balance	24,501,287	Increase Ending Fund Balance Surtax Collections	10,926,897
REVENUE ADJUSTMENTS	25,701,287	EXPENDITURE ADJUSTMENTS	25,701,287

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Enterprise Fund			
Increase Beginning Fund Balance	1,483,046	Increase Salaries due to Compression	81,662
		Increase in Supplies for Aftercare Sites	40,400
		Increase in Computer Hardware to replace Computers	91,000
		Increase Ending Fund Balance	1,269,984
REVENUE ADJUSTMENTS	1,483,046	EXPENDITURE ADJUSTMENTS	1,483,046
Medical Insurance Fund			
Increase Beginning Fund Balance	3,425,613	Increase Salaries due to Compression	37,518
		Increase Ending Fund Balance	3,388,095
REVENUE ADJUSTMENTS	3,425,613	EXPENDITURE ADJUSTMENTS	3,425,613
Casualty Funds			
Increase Transfer In	600,000	Increase Salaries due to Compression	11,698
Decrease Beginning Fund Balance	(660,995)	Decrease Ending Fund Balance	(72,693)
REVENUE ADJUSTMENTS	(60,995)	EXPENDITURE ADJUSTMENTS	(60,995)
TOTAL REVENUE ADJUSTMENTS - OTHER FUNDS			
	\$ 64,898,227	TOTAL EXPENDITURE ADJUSTMENTS - OTHER FUNDS	\$ 64,898,227