

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

	FY 2022 Adopted Budget	FY 2023 Adopted Budget	FY 2023 Amended Budget (12/31/2022)	Amendments	FY 2023 Amended Budget (1/31/2023)
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	584,568	355,974	940,542
Total State Revenue	\$ 325,575,063	\$ 338,770,772	\$ 343,450,251	\$ 355,974	\$ 343,806,225
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	4,406,152	475,762	4,881,914
Total Local Revenue	\$ 226,850,798	\$ 256,107,479	\$ 256,946,637	\$ 475,762	\$ 257,422,399
Other Financing Sources:					
Transfers From Capital Projects Fund	24,872,570	26,157,272	26,770,916	-	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	\$ 29,069,951	\$ -	\$ 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	\$ 684,693,255	\$ 831,736	\$ 685,524,991

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

	FY 2022 Adopted Budget	FY 2023 Adopted Budget	FY 2023 Amended Budget (12/31/2022)	Amendments	FY 2023 Amended Budget (1/31/2023)	
Expenditures:						
Instruction	382,068,381	401,964,942	417,425,985	(93,245)	417,332,740	(1)
Pupil Personnel Services	20,970,225	23,333,375	24,424,090	2,062	24,426,152	(2)
Instructional Media Services	6,333,767	6,524,844	6,710,570	735	6,711,306	(3)
Instruction and Curriculum Dev. Services	14,868,063	14,922,728	15,737,701	(8,614)	15,729,087	(4)
Instructional Staff Training Services	1,825,789	1,720,549	2,477,537	48,414	2,525,951	(5)
Other Instruction	8,531,436	8,263,793	8,274,703	27	8,274,730	(6)
Board of Education	1,243,136	1,296,997	1,335,019	-	1,335,019	
General Administration	1,251,995	1,689,945	1,720,224	44,611	1,764,835	(7)
School Administration	38,776,067	38,469,070	39,296,016	(24,387)	39,271,630	(8)
Facilities Acquisition & Construction	9,946,838	10,312,615	12,782,224	3,750	12,785,974	(9)
Fiscal Services	3,485,546	20,963,803	20,964,821	-	20,964,821	
Food Services	108,190	108,190	126,617	2,595	129,212	(10)
Central Services	6,145,338	6,631,500	7,342,359	290,431	7,632,791	(11)
Pupil Transportation Services	18,003,772	13,907,530	13,993,268	340,119	14,333,388	(12)
Operation of Plant	55,656,178	60,287,208	61,447,247	(309)	61,446,938	(13)
Maintenance of Plant	14,766,611	14,657,215	16,059,295	168,418	16,227,714	(14)
Administrative Technology Services	4,526,949	4,634,308	4,809,448	-	4,809,448	
Community Services	170,240	327,056	363,930	118,996	482,925	(15)
Total Expenditures	\$ 588,678,522	\$ 630,015,668	\$ 655,291,055	\$ 893,604	\$ 656,184,659	
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	3,842,801	(61,868)	3,780,933	(16)
Unassigned	42,434,528	19,483,628	19,483,628	-	19,483,628	
Total Ending Fund Balance	\$ 59,177,824	\$ 48,545,306	\$ 29,402,200	\$ (61,868)	\$ 29,340,332	
Total Expenditures, Other Financing Uses, and Fund Balance	\$ 647,856,346	\$ 678,560,974	\$ 684,693,255	\$ 831,736	\$ 685,524,991	

Fund Balance Changes	Increase/ (Decrease)	Fund Balance
Beginning Fund Balance as of January 1, 2023		\$ 29,402,200
Impact of this Amendment on Fund Balance	\$ (61,868)	
Ending Fund Balance as of January 31, 2023		<u>\$ 29,340,332</u>
Assigned and Unassigned Fund Balance Percentage As a percentage of Revenues Less Transfers		<u>3.88%</u>

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

Changes in Appropriations	Increase/ (Decrease)	
Instruction	(93,245)	(1)
Decrease for Cape Academy Supplies. Portion of the total decrease attributed to this functional line.		
Pupil Personnel Services	2,062	(2)
Increase in Other Certified Extra Duty Pay for Florida Blue Foundation Grant Training. Portion of the total increase attributed to this functional line.		
Instructional Media Services	735	(3)
Increase for Categorical Substitutes. Portion of the total increase attributed to this functional line.		
Instruction and Curriculum Dev. Services	(8,614)	(4)
Decrease for Mathematica Training Substitute Reimbursement and transfer Florida Blue Foundation Grant Supplies to Instructional Staff Training Services. Portion of the total decrease attributed to this functional line.		
Instructional Staff Training Services	48,414	(5)
Increase in Florida Blue Foundation Grant Supplies transferred from Instruction and Curriculum Dev. Services and National Council for History Education Lead Grant. Portion of the total increase attributed to this functional line.		
Other Instruction	27	(6)
Increase for Tech-Related Supplies for Screen Cleaner Spray. Portion of the total increase attributed to this functional line.		
General Administration	44,611	(7)
Increase for Interim Superintendent Housing Allowance and transfer of Academic Support from School Administration due to a duplication of funding at Stone Magnet Middle School. Portion of the total increase attributed to this functional line.		
School Administration	(24,387)	(8)
Decrease of Academic Support transferred to General Administration due to a duplication of funding at the Stone Magnet Middle School. Portion of the total decrease attributed to this functional line.		
Facilities Acquisition & Construction	3,750	(9)
Increase for Capital Project Support for a Gym Score Table at Palm Bay Magnet High. Portion of the total increase attributed to this functional line.		
Food Services	2,595	(10)
Increase for Food & Nutrition Services Supplies. Portion of the total increase attributed to this functional line.		
Central Services	290,431	(11)
Increase for Revenue Through Marketing and Public Relations Supplies. Portion of the total increase attributed to this functional line.		
Pupil Transportation Services	340,119	(12)
Increase for the Driving Choice Grant. Portion of the total increase attributed to this functional line.		
Operation of Plant	(309)	(13)
Decrease for Landfill at the South Area Head Start which is no longer owned by the District. Portion of the total decrease attributed to this functional line.		
Maintenance of Plant	168,418	(14)
Increase for Carry Forward for LCI Capital Project for the following Air Conditioning & Heating, Refrigeration, Carpentry, Electrical, Plumbing, Fencing, and Computerized Air Conditioning. Portion of the total increase attributed to this functional line.		
Community Services	118,996	(15)
Increase for Government Community Relations and Thrive by 5 Supplies. Portion of the total increase attributed to this functional line.		

Changes in Appropriations Continued

Increase/ (Decrease)

Assigned Fund Balance

(61,868) (16)

Decrease due to Carryforwards for the LCI Capital Projects . Portion of the total decrease attributed to this functional line.

\$ 831,736

**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: