

# Amendment #3 – General Fund

November 1 – 30, 2023

Board Approved January 22, 2024



AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2023-2024

Amendment #3 November 1 - November 30, 2023

General Fund

ESTIMATED REVENUE					
	Revenue Code	Beginning Budget	Increase	Decrease	Revised Budget
Federal Direct Sources	3100	\$ 125,000.00	\$ -	\$ -	\$ 125,000.00
Federal Through State Sources	3200	386,091.36	-	-	386,091.36
State Sources	3300	45,438,846.44	301,674.00	-	45,740,520.44
Local Sources	3400	133,273,621.48	464,658.23	-	133,738,279.71
Transfers	3600	7,414,030.34	-	-	7,414,030.34
Other Financing Sources	3700	25,000.00	-	-	25,000.00
Fund Equity	2700	26,520,400.67	-	-	26,520,400.67
<b>Totals</b>		<b>\$ 213,182,990.29</b>	<b>\$ 766,332.23</b>	<b>\$ -</b>	<b>\$ 213,949,322.52</b>

APPROPRIATIONS					
	Function	Beginning Budget	Increase	Decrease	Revised Budget
Instructional Services	5000	\$ 133,970,423.76	\$ 310,385.39	\$ -	\$ 134,280,809.15
Pupil Personnel Services	6100	4,791,343.88	94,400.00	-	4,885,743.88
Instructional Media Services	6200	2,434,657.66	250.21	-	2,434,907.87
Instructional Curriculum Development	6300	4,249,326.92	215,186.89	-	4,464,513.81
Instructional Staff Training	6400	3,039,096.68	124.00	-	3,039,220.68
Instructional Related Technology	6500	1,051,558.37	-	100.00	1,051,458.37
Board of Education	7100	983,837.68	-	23,285.32	960,552.36
General Administration	7200	927,860.11	12,985.50	-	940,845.61
School Administration	7300	11,056,898.19	-	1,048.03	11,055,850.16
Facilities Acquisition and Construction	7400	2,416,823.96	99,131.00	-	2,515,954.96
Fiscal Services	7500	1,403,106.52	5.00	-	1,403,111.52
Central Services	7700	4,141,051.31	52,950.00	-	4,194,001.31
Transportation Services	7800	6,278,055.60	3,137.37	-	6,281,192.97
Operation Services	7900	19,489,055.24	2,195.22	-	19,491,250.46
Maintenance Services	8100	3,889,980.91	-	85.00	3,889,895.91
Administrative Technology Services	8200	3,885,159.84	100.00	-	3,885,259.84
Non Spendable Fund Balance	2710	239,875.66	-	-	239,875.66
Budgeted Fund Balance	2760	8,934,878.00	-	-	8,934,878.00
<b>Totals</b>		<b>\$ 213,182,990.29</b>	<b>\$ 790,850.58</b>	<b>\$ 24,518.35</b>	<b>\$ 213,949,322.52</b>

Net Adjustment \$ 766,332.23

Beginning revenue and appropriation balances adjusted for administrative adjustment in prior month.

Adopted By Board: 1-22-24

Fund Balance as a percentage of Revenue 5.00%

District Superintendent's Signature

**AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2023-2024**

**Amendment #3 November 1 - November 30, 2023**

**General Fund**

**ESTIMATED REVENUES**

Changes in the Estimated Revenues Budget are reflected as follows:

**Revenue Code 3300 - State Sources:**

\$ 98,831.00	- Revenue Budget for School Mapping Grant across all schools.
150,000.00	- Revenue Budget for Science of Reading Literacy and Tutoring (SoRT) Grant at Indian River Academy.
52,843.00	- Revenue for Treasure Coast Technical College Open Door Grant.
<u>\$ 301,674.00</u>	<b>Net Change in State Sources</b>

**Revenue Code 3400 - Local Sources:**

\$ 2,190.68	- Budget increase for Dr. Posca, Board Member November Salary for donation(s).
(25,476.00)	- Remove Preloaded Revenue Budget Dr. Posca Salary Donation to show collections to actuals.
95,001.00	- Budget increase for Resiliency through the Community Grant.
383,532.80	- Budget increase for District Literacy & Reading Coaches; Interventionist reimbursed by The Learning Alliance.
4,624.88	- Payroll reimbursement from Vero Beach High School internal accounts.
2,957.35	- Payroll reimbursement from Sebastian River High School internal accounts.
850.02	- Payroll reimbursement from Oslo Middle School internal accounts.
550.00	- Facility Rental increase to match collections at Vero Beach High School.
427.50	- Field trip reimbursement from Gifford Middle School internal accounts.
<u>\$ 464,658.23</u>	<b>Net Change in Local Sources</b>

\$ 766,332.23 **Total Increase in Estimated Revenues**

**APPROPRIATIONS**

Changes in the Appropriations budget are reflected as follows:

\$ 95,001.00	- Appropriate Budget for Resiliency through the Community Grant.
2,190.68	- Budget increase for Dr. Posca, Board Member, October Salary for donation(s).
(25,476.00)	- Remove preloaded budget Dr. Posca Salary Donation to show collections to actuals.
383,532.80	- Budget increase for District Literacy & Reading Coaches; Interventionist reimbursed by The Learning Alliance.
4,624.88	- Payroll reimbursement from Vero Beach High School internal accounts.
2,957.35	- Payroll reimbursement from Sebastian River High School internal accounts.
850.02	- Payroll reimbursement from Oslo Middle internal accounts.
427.50	- Field trip reimbursement from Gifford Middle School internal accounts.
550.00	- Facility Rental increase to match collections at Vero Beach High School.
98,831.00	- Budget for School Mapping Grant across all schools.
150,000.00	- Budget for Science of Reading Literacy and Tutoring (SoRT) Grant at Indian River Academy.
52,843.00	- Budget for Treasure Coast Technical College Open Door Grant.
<u>\$ 766,332.23</u>	<b>Total Increase in Appropriations</b>

**BUDGETED FUND BALANCE**

Budgeted Fund Balance remained the same.

\$ - **No Change in Total Fund Balance**

**Amendment #3 – Debt Service Fund**

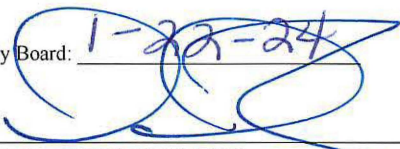


**AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2023-2024**  
**Amendment #3 - November 1 - November 30, 2023**  
**Debt Service Fund**

ESTIMATED REVENUE					
	Revenue Code	Present Budget	Increase	Decrease	Revised Budget
Federal Interest Subsidy	3199	\$ 1,436,319.14	\$ -	\$ -	\$ 1,436,319.14
SBE/COBI Bond Reserve	3322/3326	557,550.00	-	-	557,550.00
Interest on Investments	3431	548,476.21	-	-	548,476.21
Transfer from Capital Projects	3630	12,382,871.00	-	-	12,382,871.00
Beginning Fund Balance	2725	16,766,513.91	-	-	16,766,513.91
<b>Totals</b>		<b>\$ 31,691,730.26</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,691,730.26</b>

APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Redemption of Principal	9200-710	\$ 9,760,092.42	\$ -	\$ -	\$ 9,760,092.42
Interest Expense	9200-720	3,437,347.33	-	-	3,437,347.33
Dues & Fees	9200-730	11,930.00	-	-	11,930.00
Budgeted Fund Balance	2725	18,482,360.51	-	-	18,482,360.51
<b>Totals</b>		<b>\$ 31,691,730.26</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,691,730.26</b>

Adopted By Board: 1-22-24  
  
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 District Superintendent's Signature

**AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2023-2024**  
**Amendment #3 - November 1 - November 30, 2023**  
**Debt Service Fund**

**ESTIMATED REVENUES**

Total estimated revenues remained the same for the period.

\$ - No Change in Total Estimated Revenues

**APPROPRIATIONS**

Total estimated appropriations remained the same for the period.

\$ - No Change in Total Appropriations

**BUDGETED FUND BALANCE**

Budgeted Fund Balance remained the same.

\$ - No Change in Total Fund Balance

# Amendment #3 – Capital Fund



**AMENDMENT TO DISTRICT SCHOOL BUDGET FY - 2023-2024**

**Amendment #3 - November 1 - November 30, 2023**

**Capital Fund**

ESTIMATED REVENUE					
	Revenue	Present Budget	Increase	Decrease	Revised Budget
CO & DS Distributed	3321	\$ 110,013.00	\$ -	\$ -	\$ 110,013.00
Charter School Capital Outlay	3397	1,327,614.00	-	-	1,327,614.00
Miscellaneous State Source	3399	29,464.42	-	-	29,464.42
Local Capital Improvement Tax	3413	43,639,178.77	-	-	43,639,178.77
Interest on Investments	3431	271,319.05	80,526.24	-	351,845.29
Other Miscellaneous Local Sources	3495	11,999.52	-	-	11,999.52
Impact Fees	3496	1,000,000.00	-	-	1,000,000.00
Fund Equity	2700	21,754,062.46	-	-	21,754,062.46
<b>Totals</b>		<b>\$ 68,143,651.22</b>	<b>\$ 80,526.24</b>	<b>\$ -</b>	<b>\$ 68,224,177.46</b>

APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Buildings & Fixed Equipment	7400 - 630	\$ 5,336,015.56	\$ 18,364.25	\$ -	\$ 5,354,379.81
Furniture / Fixtures / Equipment	7400 - 640	8,952,128.97	-	188,597.81	8,763,531.16
Motor Vehicles	7400 - 650	2,721,078.82	-	-	2,721,078.82
Improvements Other Than Bldgs.	7400 - 670	7,030,864.85	78,893.62	-	7,109,758.47
Remodeling & Renovations	7400 - 680	23,697,254.42	69,683.47	-	23,766,937.89
Computer Software	7400 - 690	564,824.04	42,170.75	-	606,994.79
Transfer to General Fund	9700 - 910	7,448,674.00	-	-	7,448,674.00
Transfer to Debt Service Fund	9700 - 920	12,382,871.00	-	-	12,382,871.00
Budgeted Fund Balance	2700	9,939.56	62,161.99	2,150.03	69,951.52
<b>Totals</b>		<b>\$ 68,143,651.22</b>	<b>\$ 271,274.08</b>	<b>\$ 190,747.84</b>	<b>\$ 68,224,177.46</b>

Net Adjustment \$ 80,526.24

Adopted By Board: \_\_\_\_\_

District Superintendent's Signature



**AMENDMENT TO DISTRICT SCHOOL BUDGET FY - 2023-2024**  
**Amendment #3 - November 1 - November 30, 2023**  
**Capital Fund**

**ESTIMATED REVENUES**

Changes in the Estimated Revenues Budget are reflected as follows:

\$	80,526.24	- Increase estimated revenue budget for Interest Collections based on actual interest received
<u>\$</u>	<u>80,526.24</u>	<b>Total Increase in Estimated Revenues</b>

**APPROPRIATIONS**

Changes in the Appropriations Budget are reflected as follows:

\$	18,364.25	- Increase appropriations budget for Buildings & Fixed Equipment due to increase in actual Impact Fees revenue received.
(188,597.81)		- Decrease to appropriations budget for Furniture, Fixtures, & Equipment due to re-classing of object codes within projects during this period.
78,893.62		- Increase to appropriations budget for Improvement Other than Building projects due to re-classing of object codes within projects during this period.
69,683.47		- Increase to appropriations budget for Remodeling & Renovations projects due to re-classing of object codes within projects during this period and increased revenues received.
42,170.75		- Increase to appropriations budget for Computer Software due to re-classing of object codes within projects during this period and increased revenues received.
<u>\$</u>	<u>20,514.28</u>	<b>Total Increase in Appropriations</b>

**BUDGETED FUND BALANCE**

Changes in the Budgeted Fund Balance are reflected as follows:

<u>\$</u>	<u>60,011.96</u>	<b>Total Increase in Fund Balance</b>
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All other Fund changes in Appropriations are due to re-classing of objects codes with in projects during this period.

## Amendment #3 – Food Service Fund



**AMENDMENT TO SCHOOL DISTRICT BUDGET FY 2023-2024**  
**Amendment #3 - November 1 - November 30, 2023**  
**Food Nutrition Fund**

<b>ESTIMATED REVENUE</b>					
	Revenue Code	Beginning Budget	Increase	Decrease	Revised Budget
National School Lunch Act	3260	\$ 6,718,280.00	\$ -	\$ -	\$ 6,718,280.00
USDA Donated Commodities	3265	780,000.00	-	-	780,000.00
Summer Food Service Program	3267	465,000.00	-	-	465,000.00
Food Service Supplement	3300	80,000.00	-	-	80,000.00
Interest on Investments	3431	5.00	-	-	5.00
Food Service Sales	3450	2,560,365.97	-	-	2,560,365.97
Other Miscellaneous Local	3495	1,654.26	-	-	1,654.26
Fund Equity	2700	745,716.72	-	-	745,716.72
<b>Totals</b>		<b>\$ 11,351,021.95</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,351,021.95</b>

<b>APPROPRIATIONS</b>					
	Function/Object	Beginning Budget	Increase	Decrease	Revised Budget
Salaries	7600 - 100	\$ 3,489,382.65	\$ -	\$ -	\$ 3,489,382.65
Employee Benefits	7600 - 200	1,641,381.25	-	-	1,641,381.25
Purchased Services	7600 - 300	182,687.89	-	3,400.00	179,287.89
Energy Services	7600 - 400	328,628.45	3,400.00	-	332,028.45
Materials and Supplies	7600 - 500	4,573,082.43	5,000.00	-	4,578,082.43
Capital Outlay	7600 - 600	400,425.32	-	-	400,425.32
Other Expenses	7600 - 700	277,321.55	-	5,000.00	272,321.55
Non Spendable Fund Balance	2730	132,269.37	-	-	132,269.37
Budgeted Fund Balance	2760	325,843.04	-	-	325,843.04
<b>Totals</b>		<b>\$ 11,351,021.95</b>	<b>\$ 8,400.00</b>	<b>\$ 8,400.00</b>	<b>\$ 11,351,021.95</b>

Adopted By Board: 1/22/24

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District Superintendent's Signature

**AMENDMENT TO SCHOOL DISTRICT BUDGET FY 2023-2024**  
**Amendment #3 - November 1 - November 30, 2023**  
**Food Nutrition Fund**

**ESTIMATED REVENUES**

Changes in the Estimated Revenues Budget are reflected as follows:

\$ - **No Change in Total Estimated Revenues**

**APPROPRIATIONS**

Changes in the Appropriations Budget are reflected as follows:

- \$ (3,400.00) - Decrease in Purchases Services is due to reallocation of funds for fuel purchases.
- 3,400.00 - Increase in Energy Services Budget is due to funds reallocated for fuel purchases.
- 5,000.00 - Increase in Material and Supplies is due to reallocations from funds for cafeteria.
- (5,000.00) - Decrease in Other Expenses is due to funds reallocation of to Materials & Supplies.

\$ - **No Change in Total Appropriations**

**BUDGETED FUND BALANCE**

Budgeted Fund Balance remained the same.

\$ - **No Change in Total Budgeted Fund Balance**

## Amendment #3 – Special Revenue Fund



**AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2023-2024**

**Amendment #3 - November 1 - November 30, 2023**

**Special Revenue Fund - Other**

ESTIMATED REVENUE					
	Revenue Code	Present Budget	Increase	Decrease	Revised Budget
Vocational Education Acts	3201	\$ 255,203.50	\$ -	\$ -	\$ 255,203.50
Workforce Innovation & Opportunity Act	3221	231,180.00	-	-	231,180.00
Teacher/Principal Train/Recruit (Title II)	3225	735,765.00	-	-	735,765.00
Individuals with Disabilities Education Act (IDEA)	3230	5,737,216.97	-	-	5,737,216.97
Elementary & Secondary Education Act (Title I & Title IV)	3240	5,569,370.44	-	-	5,569,370.44
Language Instruction - Title III	3241	23,044.00	-	-	23,044.00
CARES, Elementary/Secondary Emergency Relief Fund - K12	3271	10,711,475.40	-	-	10,711,475.40
CARES, Emergency Relief Fund - Workforce	3272	144,701.93	-	-	144,701.93
Federal Through Local	3280	80,287.26	-	-	80,287.26
Emergency Immigrant Education Program (Title III)	3293	173,749.75	-	-	173,749.75
Florida Comprehensive Literacy State Development (CLSD)	3399	1,500,000.00	-	-	1,500,000.00
Federal Through State	3299	230,934.24	-	-	230,934.24
Adult Ed Course Fee	3461	1,047.28	-	-	1,047.28
Fund Equity	2760	57,112.91	-	-	57,112.91
<b>Totals</b>		<b>\$ 25,451,088.68</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,451,088.68</b>

APPROPRIATIONS					
	Function	Present Budget	Increase	Decrease	Revised Budget
Instructional Services	5000	\$ 14,957,599.80	\$ -	\$ 2,383.44	\$ 14,955,216.36
Pupil Personnel Services	6100	4,911,815.87	-	116.56	4,911,699.31
Instructional & Curriculum Development	6300	2,443,965.82	-	-	2,443,965.82
Instructional Staff Training	6400	1,592,370.63	-	64.50	1,592,306.13
General Administration	7200	1,019,570.57	-	-	1,019,570.57
School Administration	7300	56,306.93	-	-	56,306.93
Food Services	7600	39,221.70	-	-	39,221.70
Transportation Services	7800	344,251.89	2,564.50	-	346,816.39
Community Services	9100	28,872.56	-	-	28,872.56
Budgeted Fund Balance	2760	57,112.91	-	-	57,112.91
<b>Totals</b>		<b>\$ 25,451,088.68</b>	<b>\$ 2,564.50</b>	<b>\$ 2,564.50</b>	<b>\$ 25,451,088.68</b>

Adopted By Board: \_\_\_\_\_

District Superintendent's Signature

**AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2023-2024**  
**Amendment #3 - November 1 - November 30, 2023**  
**Special Revenue Fund - Other**

**FUND EQUITY**

**ESTIMATED REVENUES**

Total estimated revenues remained the same.

\$ - No Change in Total Estimated Revenues

**APPROPRIATIONS:**

Changes in the Appropriation Budget are reflected as follows:

\$ (2,383.44) - Decrease in Instructional Services  
(116.56) - Decrease in Pupil Personnel Services  
(64.50) - Decrease in Instructional Staff Training  
2,564.50 - Increase in Transportation Services

\$ 0.00 No Change in Total Appropriations

**BUDGETED FUND BALANCE**

Budgeted Fund Balance remained the same.

\$ - No Change in Total Budgeted Fund Balance

# Amendment #3– Insurance Fund






AMENDMENT TO DISTRICT SCHOOL BUDGET FY - 2023-2024  
 Amendment #3 - November 1 - November 30, 2023  
 Internal Service Fund - Employee Benefit Insurance Trust

ESTIMATED REVENUE					
	Revenue Code	Present Budget	Increase	Decrease	Revised Budget
Premium Revenue	3483-3487	\$ 23,812,755.90	\$ -	\$ -	\$ 23,812,755.90
Other Operating Revenue	3488, 3489, 3743, 3199	3,401,800.00	-	-	3,401,800.00
Interest on Investments	3431	335,500.00	-	-	335,500.00
Other Misc Local Sources	3495	75,000.00	-	-	75,000.00
Reinsurance Recovery	3742	32,500.00	-	-	32,500.00
Fund Balance		7,569,845.15	-	-	7,569,845.15
<b>Totals</b>		<b>\$ 35,227,401.05</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,227,401.05</b>

APPROPRIATIONS					
	Object	Present Budget	Increase	Decrease	Revised Budget
Salaries	10xx	\$ 152,687.58	\$ -	\$ -	\$ 152,687.58
Employee Benefits	21xx/22xx/24xx	36,747.17	-	-	36,747.17
Purchased Services	3xxx	1,439,023.69	-	-	1,439,023.69
Energy Services	43xx	6,325.74	-	-	6,325.74
Materials & Supplies	51xx	117,684.85	-	-	117,684.85
Capital Outlay	64xx	1,699.20	-	-	1,699.20
Other - Claims, premium payments	7xxx& 23xx	26,575,688.38	-	-	26,575,688.38
Fund Balance		6,897,544.44	-	-	6,897,544.44
<b>Totals</b>		<b>\$ 35,227,401.05</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,227,401.05</b>

Adopted By Board: 1/22/24



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 District Superintendent's Signature

**AMENDMENT TO DISTRICT SCHOOL BUDGET FY - 2023-2024**  
**Amendment #3 - November 1 - November 30, 2023**

**ESTIMATED REVENUES**

Total estimated revenues remained the same.

\$ - **No Change in Total Estimated Revenues**

**APPROPRIATIONS**

Total estimated appropriations remained the same for the period.

\$ - **No Change in Total Appropriations**

**BUDGETED FUND BALANCE**

Budgeted Fund Balance remained the same.


\$ - **No Change in Total Fund Balance**

# Amendment #3 – Enterprise Fund



**AMENDMENT TO SCHOOL DISTRICT BUDGET FY 2023-2024**  
**Amendment #3 - November 1 - November 30, 2023**  
**Enterprise Funds - Extended Day**

<b>ESTIMATED REVENUE</b>					
	Function	Beginning Budget	Increase	Decrease	Revised Budget
Interest on Investments	3431	\$ 43,278.49	\$ -	\$ -	\$ 43,278.49
Child Care Fees - Regular Year & Summer	3473/3474	2,193,979.74	-	-	2,193,979.74
Net Assets	2700	406,496.83	-	-	406,496.83
<b>Totals</b>		<b>\$ 2,643,755.06</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,643,755.06</b>
<b>APPROPRIATIONS</b>					
	Function/Object	Beginning Budget	Increase	Decrease	Revised Budget
Salaries	9100 - 100	\$ 1,425,659.00	\$ -	\$ 28,100.00	\$ 1,397,559.00
Employee Benefits	9100 - 200	349,930.98	8,400.00	-	358,330.98
Purchased Services	9100 - 300	148,158.00	-	1,000.00	147,158.00
Materials and Supplies	9100 - 500	76,336.29	24,300.00	-	100,636.29
Capital Outlay	9100 - 600	27,350.00	-	23,300.00	4,050.00
Other Expenses	9100 - 700	421,251.01	19,700.00	-	440,951.01
Budgeted Fund Balance	2700	195,069.78	-	-	195,069.78
<b>Totals</b>		<b>\$ 2,643,755.06</b>	<b>\$ 52,400.00</b>	<b>\$ 52,400.00</b>	<b>\$ 2,643,755.06</b>

Adopted By Board: 11/22/24  
  
 \_\_\_\_\_  
 District Superintendent's Signature

**AMENDMENT TO SCHOOL DISTRICT BUDGET FY 2023-2024**  
**Amendment #3 - November 1 - November 30, 2023**  
**Enterprise Funds - Extended Day**

**ESTIMATED REVENUES**

Total estimated revenues remained the same.

\$ - **No Change in Total Estimated Revenues**

**APPROPRIATIONS**

Changes in the Appropriations Budget are reflected as follows:

- \$ (28,100.00) - Decrease appropriations budget in Salaries
- 8,400.00 - Increase appropriations budget in Employee Benefits
- (1,000.00) - Decrease appropriations budget in Purchased Services
- 24,300.00 - Increase appropriations budget in Material and Supplies
- (23,300.00) - Decrease appropriations budget in Capital Outlay
- 19,700.00 - Increase appropriations budget in Other Expenses

\$ - **No Change in Total Appropriations**

**BUDGETED FUND BALANCE**

Budgeted Fund Balance remained the same.

\$ - **No Change in Total Fund Balance**