

School Board of Brevard County, Florida
FY 2022 April General Fund Budget Amendment
Comparison of Revenue by State Function

	FY 2021 Adopted Budget	FY 2022 Adopted Budget	FY 2022 Amended Budget (3/31/2022)	Amendments	FY 2022 Amended Budget (4/30/2022)
Federal Direct:					
Federal Impact	694,794	694,794	694,794	-	694,794
Medicaid Funds	1,889,592	1,889,592	1,889,592	-	1,889,592
Total Federal Revenue	\$ 2,584,386	\$ 2,584,386	\$ 2,584,386	\$ -	\$ 2,584,386
State:					
Florida Education Finance Program (FEFP)	265,723,383	247,241,992	248,028,038	-	248,028,038
Workforce Development	3,478,404	3,478,404	3,478,404	-	3,478,404
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	200,000	200,000	-	200,000
Class Size Reduction	79,949,476	72,075,936	72,075,936	-	72,075,936
Voluntary Prekindergarten Program (VPK)	2,250,000	2,315,000	2,759,228	-	2,759,228
Other Miscellaneous State Revenue	-	-	278,231	-	278,231
Total State Revenue	\$ 352,064,708	\$ 325,575,063	\$ 327,083,568	\$ -	\$ 327,083,568
Local:					
District School Taxes	207,860,411	216,085,948	216,085,948	-	216,085,948
Tuition	-	-	1,250	-	1,250
Rent	298,474	187,000	421,500	20,893	442,393
Investment/Interest Income	278,893	278,893	278,893	-	278,893
Adult General Education Course Fees	96,000	-	73,120	2,823	75,942
School-Age Child Care Fees	12,000	-	35,506	-	35,506
Federal Indirect Cost Rate	2,833,122	4,611,389	4,611,389	-	4,611,389
Food Service Indirect Cost	764,211	793,653	793,653	-	793,653
Miscellaneous Local Sources	1,809,451	1,809,451	1,813,128	-	1,813,128
Other Miscellaneous Local Sources	3,627,791	3,084,463	5,704,876	272,953	5,977,829
Total Local Revenue	\$ 217,580,353	\$ 226,850,798	\$ 229,819,263	\$ 296,668	\$ 230,115,931
Other Financing Sources:					
Transfers From Capital Projects Fund	18,748,927	24,872,570	25,672,570	-	25,672,570
Transfer From Enterprise Fund	2,299,035	2,299,035	2,299,035	-	2,299,035
Total Other Financing Sources	\$ 21,047,962	\$ 27,171,605	\$ 27,971,605	\$ -	\$ 27,971,605
Fund Balance	63,126,120	65,674,494	67,610,380	-	67,610,380
Total Fund Balance	\$ 63,126,120	\$ 65,674,494	\$ 67,610,380	\$ -	\$ 67,610,380
Total Estimated Revenues	\$ 656,403,530	\$ 647,856,346	\$ 655,069,203	\$ 296,668	\$ 655,365,871

School Board of Brevard County, Florida
FY 2022 April General Fund Budget Amendment
Comparison of Expenditures by State Function

	FY 2021 Adopted Budget	FY 2022 Adopted Budget	FY 2022 Amended Budget (3/31/2022)	Amendments	FY 2022 Amended Budget (4/30/2022)	
Expenditures:						
Instruction	375,409,713	382,068,381	399,188,178	13,657	399,201,835	(1)
Pupil Personnel Services	20,391,788	20,970,225	21,867,457	1,213	21,868,670	(2)
Instructional Media Services	6,154,080	6,333,767	6,547,401	(7,276)	6,540,125	(3)
Instruction and Curriculum Dev. Services	15,344,330	14,868,063	16,151,975	87,621	16,239,596	(4)
Instructional Staff Training Services	1,862,904	1,825,789	2,757,652	92,841	2,850,493	(5)
Other Instruction	8,100,782	8,531,436	9,426,905	160	9,427,065	(6)
Board	1,241,522	1,243,136	1,283,141	100	1,283,241	(7)
General Administration	1,320,050	1,251,995	1,299,208	5,846	1,305,055	(8)
School Administration	38,972,601	38,776,067	39,821,091	9,356	39,830,446	(9)
Facilities Acquisition & Construction	3,044,850	9,946,838	12,672,569	6,909	12,679,478	(10)
Fiscal Services	3,415,871	3,485,546	3,514,535	(10,727)	3,503,808	(11)
Food Services	108,190	108,190	125,402	-	125,402	
Central Services	6,448,518	6,145,338	7,387,196	58,976	7,446,173	(12)
Pupil Transportation Services	18,900,843	18,003,772	18,120,347	477	18,120,824	(13)
Operation of Plant	53,037,651	55,656,178	57,193,759	13,111	57,206,870	(14)
Maintenance of Plant	14,787,800	14,766,611	16,993,637	25,366	17,019,003	(15)
Administrative Technology Services	4,424,508	4,526,949	4,415,751	-	4,415,751	
Community Services	211,137	170,240	835,511	(48,898)	786,614	(16)
Total Expenditures	\$ 573,177,140	\$ 588,678,522	\$ 619,601,716	\$ 248,733	\$ 619,850,449	
Other Financing Uses:						
Transfer of Funds	-	-	728	-	728	
Total Other Financing Uses	\$ -	\$ -	\$ 728	\$ -	\$ 728	
Nonspendable	4,031,107	4,230,148	4,230,148	-	4,230,148	
Restricted	20,138,008	8,973,307	870,869	-	870,869	
Committed	1,024,108	-	-	-	-	
Assigned	9,548,398	3,539,841	3,276,470	47,935	3,324,405	(17)
Unassigned	52,838,864	31,253,777	27,089,273	-	27,089,273	
Total Ending Fund Balance	\$ 87,580,486	\$ 47,997,073	\$ 35,466,760	\$ 47,935	\$ 35,514,695	
Total Expenditures, Other Financing Uses, and Fund Balance						
	\$ 660,757,626	\$ 636,675,595	\$ 655,069,203	\$ 296,668	\$ 655,365,871	

Fund Balance Changes	Increase/ (Decrease)	Fund Balance
Beginning Fund Balance as of April 1, 2022		\$ 35,466,760
Impact of this Amendment on Fund Balance	\$ 47,935	
Ending Fund Balance as of April 30, 2022		<u>\$ 35,514,695</u>
Assigned and Unassigned Fund Balance Percentage		
As a percentage of Revenues Less Transfers		<u>5.43%</u>

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Explanation Summary

Changes in Appropriations	Increase/ (Decrease)	
Instruction	13,657	(1)
Increase due to Computer Science Bonus funding Teacher Bonus Pay. Portion of the total increase attributed to this functional line.		
Pupil Personnel Services	1,213	(2)
Increase in Substitute Base Pay and Dues and Fees. Portion of the total increase attributed to this functional line.		
Instructional Media Services	(7,276)	(3)
Transfer of Supplies for AICE Turnitin Subscription Fees and transfer of Library Media Books for Electronic Library Books. Portion of the total increase attributed to this functional line.		
Instruction and Curriculum Dev. Services	87,621	(4)
Increase for the Computer Science Certification Grant for Other Certified Extra Duty Pay. Portion of the total increase attributed to this functional line.		
Instructional Staff Training Services	92,841	(5)
Increase for the Computer Science Certification Grant for Other Certified Extra Duty Pay, Professional Technical Consultants, and Dues . Portion of the total increase attributed to this functional line.		
Other Instruction	160	(6)
Increase for Computer Hardware under \$1,000. Portion of the total increase attributed to this functional line.		
Board	100	(7)
Increase for Legal Services Garnishment Dues & Fees. Portion of the total increase attributed to this functional line.		
General Administration	5,846	(8)
Increase for Tech Related Supplies and Other Supplies. Portion of the total increase attributed to this functional line.		
School Administration	9,356	(9)
Increase in Furniture, Fixtures and Equipment Over \$1,000 (School Bench at Melbourne High) and Furniture, Fixtures and Equipment Under \$1,000 (Charger, Antennas, Lateral Filing Cabinets, and Office Chairs). Portion of the total increase attributed to this functional line.		
Facilities Acquisition & Construction	6,909	(10)
Transfer to Madison Middle School Culinary. Portion of the total increase attributed to this functional line.		
Fiscal Services	(10,727)	(11)
Transfer Supplies from Unexpended Teacher Lead to Center of Substance Abuse Protection. Portion of the total increase attributed to this functional line.		
Central Services	58,976	(12)
Transfer of Legal Fees and Advertising funds to Professional and Technical Consultants in the Public Relations Project. Portion of the total increase attributed to this functional line.		
Pupil Transportation Services	477	(13)
Transfer for Diesel Fuel. Portion of the total increase attributed to this functional line.		
Operation of Plant	13,111	(14)
Fire Alarm Fees and a transfer to convert custodial funds to pay for (68) sixty-eight temp days. Portion of the total increase attributed to this functional line.		
Maintenance of Plant	25,366	(15)
Transfer for Transportation Maintenance Repair Parts. Portion of the total increase attributed to this functional line.		

Changes in Appropriations Continued

Increase/ (Decrease)

Community Services

(48,898) (16)

Transfer of Diesel Fuel from Space Coast Area Transit (SCAT) to Fund Diesel, Oil and Grease. Portion of the total increase attributed to this functional line.

Assigned Fund Balance

47,935 (17)

Increase from the Support Our Students (SOS) Summer Enrichment Program Subscription Fees. Portion of the total increase attributed to this functional line.

\$ 296,668

**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: