

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

	FY 2021 Adopted Budget	FY 2022 Adopted Budget	FY 2022 Amended Budget (1/31/2022)	Amendments	FY 2022 Amended Budget (2/28/2022)
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	247,241,992	-	247,241,992
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	2,315,000	444,228	2,759,228
Other Miscellaneous State Revenue	-	-	278,231	-	278,231
Total State Revenue	\$ 352,064,708	\$ 325,575,063	\$ 325,853,294	\$ 444,228	\$ 326,297,522
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	345,122	7,819	352,941
Investment/Interest Income	278,893	278,893	278,893	-	278,893
Adult General Education Course Fees	96,000	-	47,622	15,440	63,062
School-Age Child Care Fees	12,000	-	34,751	755	35,506
Federal Indirect Cost Rate	2,833,122	4,611,389	4,612,139	(750)	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	5,133,813	227,905	5,361,718
Total Local Revenue	\$ 217,580,353	\$ 226,850,798	\$ 229,146,319	\$ 251,170	\$ 229,397,489
Other Financing Sources:					
Transfers From Capital Projects Fund	18,748,927	24,872,570	24,872,570	500,000	25,372,570
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	\$ 27,171,605	\$ 500,000	\$ 27,671,605
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	\$ 652,365,984	\$ 1,195,398	\$ 653,561,382

Miscellaneous Revenues include revenues such as Marketing, Charter Administrative Fees, E-Rate, Fingerprinting Services, Summer Fine Arts Theatre, Connect by 25, Florida Blue Foundation Grant, Drug and Alcohol Testing, P-Card Project Expansion and other school fees

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

	FY 2021 Adopted Budget	FY 2022 Adopted Budget	FY 2022 Amended Budget (1/31/2022)	Amendments	FY 2022 Amended Budget (2/28/2022)	
Expenditures:						
Instruction	375,409,713	382,068,381	399,587,826	561,316	400,149,143	(1)
Pupil Personnel Services	20,391,788	20,970,225	21,816,139	48,672	21,864,811	(2)
Instructional Media Services	6,154,080	6,333,767	6,542,190	(33)	6,542,157	(3)
Instruction and Curriculum Dev. Services	15,344,330	14,868,063	16,196,425	(8,919)	16,187,505	(4)
Instructional Staff Training Services	1,862,904	1,825,789	2,764,420	(110,790)	2,653,630	(5)
Other Instruction	8,100,782	8,531,436	9,430,466	-	9,430,466	
Board	1,241,522	1,243,136	1,283,041	100	1,283,141	(6)
General Administration	1,320,050	1,251,995	1,295,819	1,215	1,297,034	(7)
School Administration	38,972,601	38,776,067	39,862,523	(5,234)	39,857,289	(8)
Facilities Acquisition & Construction	3,044,850	9,946,838	12,718,999	10,292	12,729,291	(9)
Fiscal Services	3,415,871	3,485,546	3,513,470	-	3,513,470	
Food Services	108,190	108,190	125,402	-	125,402	
Central Services	6,448,518	6,145,338	7,139,686	148,240	7,287,926	(10)
Pupil Transportation Services	18,900,843	18,003,772	18,107,967	10,360	18,118,327	(11)
Operation of Plant	53,037,651	55,656,178	57,247,520	22,214	57,269,733	(12)
Maintenance of Plant	14,787,800	14,766,611	16,140,128	497,908	16,638,036	(13)
Administrative Technology Services	4,424,508	4,526,949	4,767,271	8,291	4,775,562	(14)
Community Services	211,137	170,240	763,829	11,766	775,595	(15)
Total Expenditures	\$ 573,177,140	\$ 588,678,522	\$ 619,303,120	\$ 1,195,398	\$ 620,498,518	
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	5,194,302	3,539,841	871,847	-	871,847	
Unassigned	52,838,864	31,253,777	27,089,273	-	27,089,273	
Total Ending Fund Balance	\$ 83,226,390	\$ 47,997,073	\$ 33,062,137	\$ -	\$ 33,062,137	
Total Expenditures, Other Financing Uses, and Fund Balance						
	\$ 656,403,530	\$ 636,675,595	\$ 652,365,984	\$ 1,195,398	\$ 653,561,382	

Fund Balance Changes	Increase/ (Decrease)	Fund Balance
Beginning Fund Balance as of February 1, 2022		\$ 33,062,137
Impact of this Amendment on Fund Balance	\$ -	
Ending Fund Balance as of February 28, 2022		<u>\$ 33,062,137</u>
Assigned and Unassigned Fund Balance Percentage		
As a percentage of Revenues Less Transfers		<u>5.01%</u>

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Explanation Summary

Changes in Appropriations	Increase/ (Decrease)	
Instruction	561,316	(1)
Increase due to a Coronavirus Response and Relief Supplemental Appropriation (CRRSA Phase VI) Transfer for Supplies. Portion of the total increase attributed to this functional line.		
Pupil Personnel Services	48,672	(2)
Health First Clinic Donation for Supplies to Schools . Portion of the total increase attributed to this functional line.		
Instructional Media Services	(33)	(3)
Audio Visual Materials Over \$1,000 . Portion of the total increase attributed to this functional line.		
Instruction and Curriculum Dev. Services	(8,919)	(4)
Supplies and Other Certified - Extra Duty Pay. Portion of the total increase attributed to this functional line.		
Instructional Staff Training Services	(110,790)	(5)
Transfer of Dues & Fee to Support Secondary Summer. Portion of the total increase attributed to this functional line.		
Board	100	(6)
Legal Services Dues & Fees. Portion of the total increase attributed to this functional line.		
General Administration	1,215	(7)
Travel Out of County. Portion of the total increase attributed to this functional line.		
School Administration	(5,234)	(8)
Transfer from Supplies to Professional & Technical Consultants . Portion of the total increase attributed to this functional line.		
Facilities Acquisition & Construction	10,292	(9)
Site Improvement for Holland ELeментарy. Portion of the total increase attributed to this functional line.		
Central Services	148,240	(10)
Printing, Binding, and Reproduction and Professional & Technical Services for Government -Community Relations. Portion of the total increase attributed to this functional line.		
Pupil Transportation Services	10,360	(11)
Transfer Funds from Repair Parts to Diesel Fuel and Oil and Grease . Portion of the total increase attributed to this functional line.		
Operation of Plant	22,214	(12)
Transfer of Energy Reserves for Postage, Supplies, Field Trips and Tech Related Supplies at Satellite High. Portion of the total increase attributed to this functional line.		
Maintenance of Plant	497,908	(13)
Air Conditioning & Heating, Plumbing, and Computerized Air Conditioning . Portion of the total increase attributed to this functional line.		
Administrative Technology Services	8,291	(14)
Transfer of prior year balances to E-Rate projects. Portion of the total increase attributed to this functional line.		
Community Services	11,766	(15)
Increase in Public Relations Supplies and District Fingerprinting . Portion of the total increase attributed to this functional line.		
	\$	1,195,398

**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: _____
