

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

	FY 2021 Adopted Budget	FY 2022 Adopted Budget	FY 2022 Amended Budget (2/28/2022)	Amendments	FY 2022 Amended Budget (3/31/2022)
<b>Federal Direct:</b>					
Federal Impact	694,794	694,794	694,794	-	694,794
Medicaid Funds	1,889,592	1,889,592	1,889,592	-	1,889,592
<b>Total Federal Revenue</b>	<b>\$ 2,584,386</b>	<b>\$ 2,584,386</b>	<b>\$ 2,584,386</b>	<b>\$ -</b>	<b>\$ 2,584,386</b>
<b>State:</b>					
Florida Education Finance Program (FEFP)	265,723,383	247,241,992	247,241,992	786,046	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
<b>Total State Revenue</b>	<b>\$ 352,064,708</b>	<b>\$ 325,575,063</b>	<b>\$ 326,297,522</b>	<b>\$ 786,046</b>	<b>\$ 327,083,568</b>
<b>Local:</b>					
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	352,941	68,559	421,500
Investment/Interest Income	278,893	278,893	278,893	-	278,893
Adult General Education Course Fees	96,000	-	63,062	10,058	73,120
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	5,361,718	343,158	5,704,876
<b>Total Local Revenue</b>	<b>\$ 217,580,353</b>	<b>\$ 226,850,798</b>	<b>\$ 229,397,489</b>	<b>\$ 421,775</b>	<b>\$ 229,819,263</b>
<b>Other Financing Sources:</b>					
Transfers From Capital Projects Fund	18,748,927	24,872,570	25,372,570	300,000	25,672,570
Transfer From Enterprise Fund	2,299,035	2,299,035	2,299,035	-	2,299,035
<b>Total Other Financing Sources</b>	<b>\$ 21,047,962</b>	<b>\$ 27,171,605</b>	<b>\$ 27,671,605</b>	<b>\$ 300,000</b>	<b>\$ 27,971,605</b>
Fund Balance	63,126,120	65,674,494	67,610,380	-	67,610,380
<b>Total Fund Balance</b>	<b>\$ 63,126,120</b>	<b>\$ 65,674,494</b>	<b>\$ 67,610,380</b>	<b>\$ -</b>	<b>\$ 67,610,380</b>
<b>Total Estimated Revenues</b>	<b>\$ 656,403,530</b>	<b>\$ 647,856,346</b>	<b>\$ 653,561,382</b>	<b>\$ 1,507,821</b>	<b>\$ 655,069,203</b>

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

	<b>FY 2021 Adopted Budget</b>	<b>FY 2022 Adopted Budget</b>	<b>FY 2022 Amended Budget (2/28/2022)</b>	<b>Amendments</b>	<b>FY 2022 Amended Budget (3/31/2022)</b>	
<b>Expenditures:</b>						
Instruction	375,409,713	382,068,381	400,149,143	(960,965)	399,188,178	(1)
Pupil Personnel Services	20,391,788	20,970,225	21,864,811	2,646	21,867,457	(2)
Instructional Media Services	6,154,080	6,333,767	6,542,157	5,244	6,547,401	(3)
Instruction and Curriculum Dev. Services	15,344,330	14,868,063	16,187,505	(35,530)	16,151,975	(4)
Instructional Staff Training Services	1,862,904	1,825,789	2,653,630	104,021	2,757,652	(5)
Other Instruction	8,100,782	8,531,436	9,430,466	(3,561)	9,426,905	(6)
Board	1,241,522	1,243,136	1,283,141	-	1,283,141	
General Administration	1,320,050	1,251,995	1,297,034	2,175	1,299,208	(7)
School Administration	38,972,601	38,776,067	39,857,289	(36,199)	39,821,091	(8)
Facilities Acquisition & Construction	3,044,850	9,946,838	12,729,291	(56,722)	12,672,569	(9)
Fiscal Services	3,415,871	3,485,546	3,513,470	1,065	3,514,535	(10)
Food Services	108,190	108,190	125,402	-	125,402	
Central Services	6,448,518	6,145,338	7,287,926	99,270	7,387,196	(11)
Pupil Transportation Services	18,900,843	18,003,772	18,118,327	2,020	18,120,347	(12)
Operation of Plant	53,037,651	55,656,178	57,269,733	(75,974)	57,193,759	(13)
Maintenance of Plant	14,787,800	14,766,611	16,638,036	355,602	16,993,637	(14)
Administrative Technology Services	4,424,508	4,526,949	4,775,562	(359,810)	4,415,751	(15)
Community Services	211,137	170,240	775,595	59,917	835,511	(16)
<b>Total Expenditures</b>	<b>\$ 573,177,140</b>	<b>\$ 588,678,522</b>	<b>\$ 620,498,518</b>	<b>\$ (896,802)</b>	<b>\$ 619,601,716</b>	
<b>Other Financing Uses:</b>						
Transfer of Funds	-	-	728	-	728	
<b>Total Other Financing Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 728</b>	<b>\$ -</b>	<b>\$ 728</b>	
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	871,847	2,404,623	3,276,470	(17)
Unassigned	52,838,864	31,253,777	27,089,273	-	27,089,273	
<b>Total Ending Fund Balance</b>	<b>\$ 87,580,486</b>	<b>\$ 47,997,073</b>	<b>\$ 33,062,137</b>	<b>\$ 2,404,623</b>	<b>\$ 35,466,760</b>	
<b>Total Expenditures, Other Financing Uses, and Fund Balance</b>						
	<b>\$ 660,757,626</b>	<b>\$ 636,675,595</b>	<b>\$ 653,561,382</b>	<b>\$ 1,507,821</b>	<b>\$ 655,069,203</b>	

<b>Fund Balance Changes</b>	<b>Increase/ (Decrease)</b>	<b>Fund Balance</b>
Beginning Fund Balance as of March 1, 2022		\$ 33,062,137
Impact of this Amendment on Fund Balance	\$ 2,404,623	
Ending Fund Balance as of March 31, 2022		<u>\$ 35,466,760</u>
Assigned and Unassigned Fund Balance Percentage		
As a percentage of Revenues Less Transfers		<u>5.43%</u>

**School Board of Brevard County, Florida**  
**FY 2022 March General Fund Budget Amendment**  
**Explanation Summary**

<b>Changes in Appropriations</b>	<b>Increase/ (Decrease)</b>	
Instruction	(960,965)	(1)
Decrease due to the Teacher Salary Increase Allocation (TSIA) moved from Reserves to Instructional Teacher - Base Pay. Portion of the total increase attributed to this functional line.		
Pupil Personnel Services	2,646	(2)
Supplies, Printing, Binding and Reproduction. Portion of the total increase attributed to this functional line.		
Instructional Media Services	5,244	(3)
Substitute Base-Pay. Portion of the total increase attributed to this functional line.		
Instruction and Curriculum Dev. Services	(35,530)	(4)
Other Certified - Base Pay. Portion of the total increase attributed to this functional line.		
Instructional Staff Training Services	104,021	(5)
Increase to establish the Youth Mental Health Awareness Training (YMHAT) grant. Portion of the total increase attributed to this functional line.		
Other Instruction	(3,561)	(6)
Computer Hardware under \$1,000 and Travel-In County. Portion of the total increase attributed to this functional line.		
General Administration	2,175	(7)
Tech Related Supplies for Additional Computer Memory. Portion of the total increase attributed to this functional line.		
School Administration	(36,199)	(8)
Transfer from Supplies to Dues & Fees for the Association of International Credential (AICE) fees. Portion of the total increase attributed to this functional line.		
Facilities Acquisition & Construction	(56,722)	(9)
Transfer from Computer Hardware over \$1,000 to Professional & Technical Consultants. Portion of the total increase attributed to this functional line.		
Fiscal Services	1,065	(10)
Computer Hardware over \$1,000. Portion of the total increase attributed to this functional line.		
Central Services	99,270	(11)
Professional & Technical Services for CRI Research, Attorney Services, and Printing, Binding, and Reproduction. Portion of the total increase attributed to this functional line.		
Pupil Transportation Services	2,020	(12)
Diesel Fuel and Supplies . Portion of the total increase attributed to this functional line.		
Operation of Plant	(75,974)	(13)
Transfer of Government Relations Allocation to replenish Florida Education Finance Program (FEFP) Reserves. Portion of the total increase attributed to this functional line.		
Maintenance of Plant	355,602	(14)
Air Conditioning & Heating, Boiler Repair, Plumbing, Fencing, Computerized Air Conditioning, and Athletic Fields. Portion of the total increase attributed to this functional line.		
Administrative Technology Services	(359,810)	(15)
Antivirus Software and Wide Area Network Subscription Fees paid by the Elementary and Secondary School Emergency Relief Fund (ESSER3). Portion of the total increase attributed to this functional line.		
Community Services	59,917	(16)
Increase Adult Education Automated Labor (Base Pay and Medical Insurance) and District Fingerprinting . Portion of the total increase attributed to this functional line.		

**Changes in Appropriations Continued**

**Increase/ (Decrease)**

Assigned Fund Balance

2,404,623 (17)

Increase due to the Teacher Salary Increase Allocation (TSIA) moved from Reserves to Instructional Teacher - Base Pay, Recouped Antivirus Software Subscription covered by the Elementary and Secondary School Emergency Relief Fund (ESSER3), Record CAPE Industry Certification FTE revenues based on the third Florida Education Finance Program (FEFP) Calculation and Association of International Credential (AICE) funds to District Reserves. Portion of the total increase attributed to this functional line.

---

---

\$ 1,507,821

*\*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:

\_\_\_\_\_