

2021-22
OPERATING FUND
BUDGET
AMENDMENT

SCHOOL BOARD
OF BREVARD
COUNTY, FLORIDA

RESOLUTION #1
AS OF SEPTEMBER 30, 2021

**OPERATING FUND BUDGET AMENDMENT
PROJECTED REVENUE
RESOLUTION #1
SEPTEMBER 30, 2021**

REVENUE	2021-22 ADOPTED BUDGET	9/30/2021 ACTIVITY (+/-)	TOTAL AMENDED BUDGET
FEDERAL SOURCES			
3121 IMPACT AID	694,794	0	694,794
3202 MEDICAID REIMBURSEMENT	<u>1,889,592</u>	<u>0</u>	<u>1,889,592</u>
TOTAL FEDERAL	2,584,386	0	2,584,386
STATE SOURCES			
3310 F.E.F.P.	146,389,317	0	146,389,317
3310 SAFE SCHOOLS	4,481,707	0	4,481,707
3310 SUPPLEMENTAL ACADEMIC INSTRUCTION	19,564,796	0	19,564,796
3310 ESE GUARANTEED ALLOCATION	27,998,536	0	27,998,536
3310 READING ALLOCATION	3,091,553	0	3,091,553
3310 DJJ SUPPLEMENTAL ALLOCATION	73,838	0	73,838
3310 DISCRETIONARY MILLAGE COMPRESSION	7,360,905	0	7,360,905
3310 TEACHER CLASSROOM SUPPLY ASSISTANCE	1,371,189	0	1,371,189
3310 INSTRUCTIONAL MATERIALS	6,225,594	0	6,225,594
3310 STUDENT TRANSPORTATION	11,397,851	0	11,397,851
3310 DIGITAL CLASSROOM ALLOCATION	117,728	0	117,728
3310 FEDERALLY CONNECTED STUDENT SUPPLMNT	2,795,158	0	2,795,158
3310 MENTAL HEALTH ALLOCATION	2,898,605	0	2,898,605
3310 TEACHER SALARY INCREASE ALLOCATION	13,475,215	0	13,475,215
3315 WORKFORCE DEVELOPMENT	3,478,404	0	3,478,404
3323 C.O. & D.S.	40,481	0	40,481
3341 RACING COMMISSION	223,250	0	223,250
3343 STATE LICENSE TAX	200,000	0	200,000
3355 CLASS SIZE REDUCTION	72,075,936	0	72,075,936
3371 VOLUNTARY PREKINDERGARTEN	2,315,000	0	2,315,000
3399 MISCELLANEOUS STATE	0	55,465	55,465
TOTAL STATE	325,575,063	55,465	325,630,528
LOCAL SOURCES			
341X AD VALOREM	216,085,948	0	216,085,948
3424 TUITION	0	1,250	1,250
3425 RENT	187,000	56,516	243,516
343X INCOME/INVESTMENTS	278,893	0	278,893
346X ADULT STUDENT FEES	0	20,435	20,435
347X OTHER STUDENT FEES	0	18,206	18,206
3494 FEDERAL-INDIRECT	4,611,389	0	4,611,389
3499 FOOD SERVICE-INDIRECT	793,653	0	793,653
349X ADDITIONAL AD VALOREM	1,809,451	3,677	1,813,128
349X MISCELLANEOUS LOCAL	<u>3,084,463</u>	<u>618,021</u>	<u>3,702,485</u>
TOTAL LOCAL	226,850,798	718,105	227,568,903

**OPERATING FUND BUDGET AMENDMENT
PROJECTED REVENUE
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SEPTEMBER 30, 2021**

REVENUE	2021-22 ADOPTED BUDGET	9/30/2021 ACTIVITY (+/-)	TOTAL AMENDED BUDGET
OTHER FINANCING SOURCES			
3630 TRANSFERS FROM CAPITAL PROJECTS	24,872,570	0	24,872,570
3690 TRANSFER FROM ENTERPRISE FUND	<u>2,299,035</u>	<u>0</u>	<u>2,299,035</u>
TOTAL OTHER	27,171,605	0	27,171,605
TOTAL REVENUE	582,181,852	773,570	582,955,422
FUND BALANCE JULY 1: RESERVED	<u>65,674,494</u>	<u>0</u>	<u>65,674,494</u>
TOTAL FUND BALANCE	65,674,494	0	65,674,494
GRAND TOTAL	647,856,346	773,570	648,629,916

**OPERATING FUND BUDGET AMENDMENT
EXPENDITURES BY FUNCTION
RESOLUTION #1
SEPTEMBER 30, 2021**

FUNCTION	2021-22 ADOPTED BUDGET	9/30/2021 ACTIVITY (+/-)	TOTAL AMENDED BUDGET
5100 BASIC K-12	295,162,282	9,130,267	304,292,550
5200 EXCEPTIONAL EDUCATION	76,202,988	839,287	77,042,274
5300 VOCATIONAL EDUCATION	7,029,595	3,883,927	10,913,522
5400 ADULT EDUCATION	1,447,527	965,927	2,413,454
5500 OTHER INSTRUCTIONAL	2,072,681	278,713	2,351,394
5900 NON-FEFP EDUCATION	<u>153,308</u>	<u>497,925</u>	<u>651,233</u>
INSTRUCTIONAL TOTAL	382,068,381	15,596,046	397,664,427
6110 ATTENDANCE/SOCIAL WORK	2,774,129	(1,930)	2,772,199
6120 GUIDANCE	14,704,718	72,265	14,776,983
6130 HEALTH	2,221,223	859,453	3,080,676
6140 PSYCHOLOGICAL SERVICES	1,223,333	(233)	1,223,100
6150 PARENTAL INVOLVEMENT	46,822	2,037	48,858
6190 OTHER STUDENT SUPPORT	0	13,508	13,508
6200 INSTRUCTIONAL MEDIA	6,333,767	201,803	6,535,571
6300 INSTRUCTIONAL CURR. DEVELOP.	14,868,063	797,212	15,665,275
6400 INSTRUCTIONAL STAFF TRAINING	1,825,789	856,641	2,682,430
6500 INSTRUCTIONAL RELATED TECHNOLOGY	<u>8,531,436</u>	<u>912,666</u>	<u>9,444,102</u>
INSTRUCTIONAL SUPPORT TOTAL	52,529,281	3,713,421	56,242,702
7100 BOARD OF EDUCATION	1,243,136	15,792	1,258,928
7200 GENERAL ADMINISTRATION	1,251,995	29,414	1,281,409
7300 SCHOOL ADMINISTRATION	38,776,067	852,334	39,628,400
7400 FACILITIES/ACQUISITION/CONST.	1,470,535	1,910,796	3,381,331
7410 FAC ACQUISTION-CHARTER SCHOOLS	4,080,505	30,333	4,110,838
7440 CHARTER SCHOOL SALES SURTAX	4,395,798	0	4,395,798
7500 FISCAL SERVICES	3,485,546	40,082	3,525,629
7600 FOOD SERVICE	108,190	17,212	125,402
7710 RESEARCH DEVELOPMENT	320,862	0	320,862
7720 INFORMATION SERVICES	1,082,754	301,919	1,384,673
7730 STAFF SERVICES	2,586,880	297,872	2,884,753
7731 ADMIN/CLASSIFIED INSERVICE	357,611	24,407	382,018
7760 WAREHOUSE/PURCHASING	1,796,746	125,246	1,921,992
7790 OTHER CENTRAL SERVICES	485	0	485
7800 TRANSPORTATION	18,003,772	252,405	18,256,177
7900 UTILITY/CUSTODIAL	55,091,747	1,542,463	56,634,210
7910 ENVIRONMENTAL SERVICES	564,431	5,215	569,646
8100 MAINTENANCE	14,057,521	1,348,886	15,406,406
8110 TRANSPORTATION MAINTENANCE	614,639	3,023	617,662
8120 TECHNOLOGY REPAIR	94,451	7,690	102,141
8200 ADMINISTRATIVE TECH SERVICES	4,526,949	245,631	4,772,581
9100 COMMUNITY SERVICES	<u>170,240</u>	<u>527,418</u>	<u>697,659</u>
GENERAL SUPPORT TOTAL	154,080,860	7,578,140	161,659,000
SCHOOL/DEPARTMENT TOTAL	588,678,522	26,887,607	615,566,129
9400* APPROPRIATED FOR:			
STATE CATEGORICAL PROJECTS			
TEACHER SALARY INCREASE ALLOCATION	870,869	0	870,869
LOCAL CATEGORICAL PROJECTS			
HEALTH INSURANCE TRUST FUND - RECURRING COMMITMENT	<u>6,100,000</u>	<u>0</u>	<u>6,100,000</u>
OTHER APPROPRIATIONS TOTAL	6,970,869	0	6,970,869
FUND BALANCE:			
9400 NONSPENDABLE			
INVENTORY	157,389	0	157,389
PREPAID PROPERTY INSURANCE	4,072,759	0	4,072,759
9400 RESTRICTED			
STATE CATEGORICALS	8,102,438	(8,100,788)	1,650

**OPERATING FUND BUDGET AMENDMENT
EXPENDITURES BY FUNCTION
RESOLUTION #1
SEPTEMBER 30, 2021**

FUNCTION	2021-22 ADOPTED BUDGET	9/30/2021 ACTIVITY (+/-)	TOTAL AMENDED BUDGET
9400 ASSIGNED			
SCHOOL OPERATIONS	3,539,841	(3,539,841)	0
2021-22 READING COACHES	871,847	0	871,847
9400 SCHOOL BOARD CONTIGENCIES	19,880,369	0	19,880,369
9400 UNASSIGNED			
ENCUMBRANCES	2,570,499	(2,570,499)	0
ADDITIONAL CARRY FORWARDS	8,802,909	(8,802,909)	0
MEDICAL INSURANCE PAID FROM FUND BALANCE	3,100,000	(3,100,000)	0
ADDITIONAL MEDICAL INSURANCE COMMITMENT	1,108,904	0	1,108,904
9400 TOTAL FUND BALANCE	52,206,955	(26,114,037)	26,092,918
DISTRICT TOTAL	647,856,346	773,570	648,629,916

* THESE ARE NOT EXPENDITURE ACCOUNTS BUT REPRESENT FUNDS WHICH MAY BE TRANSFERRED TO APPROPRIATE EXPENDITURE ACCOUNTS DURING THE YEAR.

**OPERATING FUND
EXPENDITURES BY OBJECT
RESOLUTION #1
SEPTEMBER 30, 2021**

OBJECT	2021-22 ADOPTED BUDGET	9/30/2021 ACTIVITY (+/-)	TOTAL AMENDED BUDGET
111 ADMINISTRATOR - REGULAR PAY	21,400,237	38,891	21,439,127
112 ADMINISTRATOR - EXTRA DUTY PAY	71,000	3,782	74,782
113 ADMINISTRATOR - SUPPLEMENTS	0	822	822
114 ADMINISTRATOR - TERMINAL PAY	782,957	0	782,957
121 TEACHER - SALARY	208,643,443	50,172	208,693,615
122 TEACHER - EXTRA DUTY PAY	1,573,008	(56,106)	1,516,901
123 TEACHER - SUPPLEMENTS	3,925,107	195,478	4,120,586
124 TEACHER - TERMINAL PAY	2,945,892	0	2,945,892
126 TEACHER - BONUS	218,013	(124,227)	93,785
131 OTHER CERTIFIED - BASE PAY	25,247,292	129,015	25,376,308
132 OTHER CERTIFIED - EXTRA DUTY PAY	648,827	254,369	903,196
133 OTHER CERTIFIED - SUPPLEMENTS	186,995	14,341	201,336
134 OTHER CERTIFIED - TERMINAL PAY	465,048	0	465,048
141 SUBSTITUTE - REGULAR PAY	3,335,216	155,733	3,490,949
142 SUBSTITUTE - NON INSTRUCTIONAL	101,715	0	101,715
151 AIDE - REGULAR PAY	9,649,144	101,963	9,751,108
152 AIDE - OVERTIME/ADDITIONAL TIME	103,000	152,962	255,962
154 AIDE - TERMINAL PAY	92,942	0	92,942
158 AIDE - SHORT TERM CONTRACT	15,000	12,065	27,065
161 OTHER SUPPORT HOURLY - REGULAR PAY	46,477,285	201,766	46,679,051
162 OTHER SUPPORT HOURLY - OVT/ADT	407,881	34,358	442,239
164 OTHER SUPPORT HOURLY - TERMINAL PAY	834,571	0	834,571
166 OTHER SUPPORT HOURLY - BONUS	103,975	0	103,975
168 OTHER SUPPORT - TEMPORARY	37,925	59,490	97,415
171 SCHOOL BOARD - REGULAR PAY	220,680	0	220,680
181 EAP - REGULAR PAY	13,396,539	(33,311)	13,363,227
184 EAP - TERMINAL PAY	<u>361,835</u>	<u>0</u>	<u>361,835</u>
1XX SALARIES TOTAL	341,245,527	1,191,564	342,437,091
210 RETIREMENT	38,657,685	(6,501)	38,651,185
220 FICA	24,550,126	(12,360)	24,537,766
231 LIFE INSURANCE	279,335	44,471	323,805
232 MEDICAL INSURANCE	42,188,697	3,073,296	45,261,993
241 WORK. COMP. - GENERAL	1,652,785	4,281	1,657,066
242 WORK. COMP. - BUS DRIVER	377,923	2	377,925
243 WORK. COMP. - MAINTENANCE	885,477	0	885,477
244 WORK. COMP. - CAFETERIA	703	0	703
250 UNEMPLOYMENT	<u>90,000</u>	<u>0</u>	<u>90,000</u>
2XX FRINGE TOTAL	108,682,732	3,103,189	111,785,921
311 LEGAL SERVICES	0	11,356	11,356
312 PROFESSIONAL/TECHNICAL	18,248,527	2,506,846	20,755,373
314 MEDICAL TESTS	51,845	15,068	66,913
315 REIMBURSE TUITION AND BOOKS	89,000	0	89,000
319 TECH-RELATED PROFESSIONAL/TECHNICAL	0	364,497	364,497
321 TRANSPORTATION INSURANCE	266,824	0	266,824
322 PROPERTY INSURANCE	5,444,289	(274)	5,444,015
323 LIABILITY INSURANCE	818,006	0	818,006
324 FIDELITY BOND INSURANCE	9,585	274	9,859
325 FLEET INSURANCE	46,335	0	46,335
326 DRIVERS ED INSURANCE	8,879	0	8,879
331 TRAVEL - IN-COUNTY	108,168	15,806	123,974
332 TRAVEL - OUT-OF-COUNTY	157,752	208,750	366,502
333 TRAVEL - OUT-OF-STATE	30,150	21,945	52,095
351 REPAIR - INSTRUCTIONAL	4,750	15,386	20,136
352 REPAIR - NON-INSTRUCTIONAL	39,311	25,144	64,455
353 MAINFRAME MAINTENANCE	208,000	(1,400)	206,600
354 SPECIALIZED SERVICES	3,864,000	794,624	4,658,624
355 REPAIR - GENERAL MAINTENANCE	25,000	2,351	27,351
356 MAINT & WARRANTY AGREEMENTS	22,001	2,210	24,211

**OPERATING FUND
EXPENDITURES BY OBJECT
RESOLUTION #1
SEPTEMBER 30, 2021**

OBJECT	2021-22 ADOPTED BUDGET	9/30/2021 ACTIVITY (+/-)	TOTAL AMENDED BUDGET
360 RENTALS	422,331	28,733	451,064
361 SOFTWARE RENTAL	2,800	0	2,800
363 HARDWARE LEASE	21,000	8,393	29,393
364 MAINTENANCE FEES - SOFTWARE	57,623	500	58,123
365 SUBSCRIPTION FEES - SOFTWARE	3,905,788	1,240,321	5,146,110
368 UNIFORM LEASING	32,600	(14,531)	18,069
369 TECH-RELATED RENTALS	0	1	1
371 TELEPHONE BASE	159,193	11,969	171,162
372 TELEPHONE LONG DISTANCE	22,778	12,827	35,605
373 POSTAGE	148,136	85,813	233,949
374 TELEPHONE EQUIPMENT	48,000	1,840	49,840
375 TELEPHONE MAINTENANCE	50	130	180
376 PDA DATA USAGE	8,300	237	8,537
377 PDA VOICE/CELL	198,514	479	198,993
378 DATA COMMUNICATIONS SERVICES	1,004,000	(21,043)	982,957
384 WATER	988,670	0	988,670
385 REFUSE	750,333	0	750,333
386 RECYCLING	182,722	0	182,722
387 SEWER	1,175,648	0	1,175,648
388 LANDFILL	281,344	0	281,344
389 RECLAIMED WATER	17,203	0	17,203
391 PRINTING	1,335,895	358,671	1,694,566
393 DISTRIB TO CHARTERS FEFP	54,924,477	1,168	54,925,645
394 DISTRIB TO CHARTERS NON-FEFP	0	250	250
395 PEST CONTROL	0	255	255
396 PRINTING SRVS CHARGEBACK	(550,000)	0	(550,000)
3XX PURCHASED SERVICES TOTAL	94,579,827	5,698,595	100,278,422
410 NATURAL GAS	126,632	0	126,632
420 BOTTLED GAS	148,004	0	148,004
430 ELECTRICITY	12,863,833	15,404	12,879,236
440 FUEL OIL	0	407,178	407,178
450 GASOLINE	407,000	1,363,945	1,770,945
460 DIESEL	1,764,620	(988,991)	775,629
4XX ENERGY SERVICES TOTAL	15,310,088	797,536	16,107,624
511 SUPPLIES	7,646,799	5,902,716	13,549,515
515 FINANCIAL PROCESSING SUPPORT	8,000	0	8,000
516 INSTRUCTIONAL PROCESSING SUPPORT	3,000	0	3,000
519 TECH-RELATED SUPPLIES	110,266	61,326	171,592
521 NON-STATE ADOPTED TEXTBOOKS	726,675	1,017,858	1,744,533
522 STATE ADOPTED TEXTBOOKS	5,187,016	4,583,323	9,770,339
529 TECH-RELATED TEXTBOOKS	0	3,679	3,679
530 PERIODICALS	0	6,905	6,905
544 GREASE/OIL	39,584	0	39,584
550 REPAIR PARTS	713,752	1,905	715,657
560 TIRES/TUBES	181,604	2,460	184,064
571 FOOD	0	25	25
594 UNIFORMS	79,190	(36,874)	42,316
5XX SUPPLIES/MATERIALS TOTAL	14,695,886	11,543,323	26,239,209
612 LIBRARY BOOKS - REPLACEMENT	307,091	55,197	362,288
619 ELECTRONIC LIBRARY BOOKS	2,200	6,581	8,781
621 A/V MATERIALS > \$1000	0	328	328
622 A/V MATERIALS < \$1000	0	8,312	8,312
641 FURN/FIXT/EQUIP > \$1000	330,899	435,936	766,835
642 FURN/FIXT/EQUIP < \$1000	383,718	140,363	524,081
643 COMPUTER HARDWARE > \$1000	242,811	359,287	602,098
644 COMPUTER HARDWARE < \$1000	673,623	1,126,764	1,800,387

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SEPTEMBER 30, 2021**

OBJECT	2021-22 ADOPTED BUDGET	9/30/2021 ACTIVITY (+/-)	TOTAL AMENDED BUDGET
648 TECH-RELATED FF&E > \$1000	0	6,396	6,396
649 TECH-RELATED FF&E < \$1000	18,898	9,104	28,002
671 SITE IMPROVEMENT - CONTRACTED	0	208,881	208,881
672 SITE IMPROVEMENT - IN HOUSE	3,025	14,260	17,285
681 REMODEL - CONTRACTED	60,186	761,822	822,008
682 REMODEL - IN-HOUSE	214,290	53,822	268,111
684 REMODEL - PROF FEES	0	48,488	48,488
686 REMODEL - ADMIN	168,721	132,884	301,606
687 REMODEL/RENOVATIONS	0	434,561	434,561
691 COMPUTER SOFTWARE > \$1000	0	18,500	18,500
692 COMPUTER SOFTWARE < \$1000	8,444	15,350	23,794
693 LICENSE FEES - SOFTWARE > \$1000	110,000	45,850	155,850
694 LICENSE FEES - SOFTWARE < \$1000	<u>400</u>	<u>6,051</u>	<u>6,451</u>
6XX CAPITAL OUTLAY TOTAL	2,524,306	3,888,739	6,413,045
737 DUES/FEES	2,852,660	393,621	3,246,281
738 FINGERPRINT FEES PAID	122,000	190,234	312,234
739 FISCAL BANK CHARGES	65,004	10,074	75,078
783 UNINSURED PROPERTY LOSSES	50,000	0	50,000
792 INDIRECT COST	0	3,729	3,729
794 CHARTER SCHOOL CAPITAL OUTLAY	4,087,505	30,333	4,117,838
795 MISCELLANEOUS EXPENSE	4,396,298	0	4,396,298
797 FIELD TRIPS	66,688	22,919	89,607
798 MISCELLANEOUS CHARGES	<u>0</u>	<u>13,750</u>	<u>13,750</u>
7XX OTHER EXPENDITURES TOTAL	11,640,155	664,661	12,304,816
972* APPROPRIATED FOR:			
STATE CATEGORICAL PROJECTS			
TEACHER SALARY INCREASE ALLOCATION	870,869	0	870,869
LOCAL CATEGORICAL PROJECTS			
HEALTH INSURANCE TRUST FUND - RECURRING COMMITMENT	<u>6,100,000</u>	<u>0</u>	<u>6,100,000</u>
972* OTHER APPROPRIATIONS TOTAL	6,970,869	0	6,970,869
SCHOOL/DEPARTMENT TOTAL	595,649,391	26,887,607	622,536,998

**OPERATING FUND
EXPENDITURES BY OBJECT
RESOLUTION #1
SEPTEMBER 30, 2021**

OBJECT	2021-22 ADOPTED BUDGET	9/30/2021 ACTIVITY (+/-)	TOTAL AMENDED BUDGET
FUND BALANCE:			
972 NONSPENDABLE			
INVENTORY	157,389	0	157,389
PREPAID PROPERTY INSURANCE	4,072,759	0	4,072,759
972 RESTRICTED			
STATE CATEGORICALS	8,102,438	(8,100,788)	1,650
972 ASSIGNED			
SCHOOL OPERATIONS	3,539,841	(3,539,841)	0
2021-22 READING COACHES	871,847	0	871,847
972 SCHOOL BOARD CONTIGENCIES	19,880,369	0	19,880,369
972 UNASSIGNED			
ENCUMBRANCES	2,570,499	(2,570,499)	0
ADDITIONAL CARRY FORWARDS	8,802,909	(8,802,909)	0
MEDICAL INSURANCE PAID FROM FUND BALANCE	3,100,000	(3,100,000)	0
ADDITIONAL MECIAL INSURANCE COMMITMENT	<u>1,108,904</u>	<u>0</u>	<u>1,108,904</u>
972 TOTAL FUND BALANCE	52,206,955	(26,114,037)	26,092,918
DISTRICT TOTAL	647,856,346	773,570	648,629,916

* THESE ARE NOT EXPENDITURE ACCOUNTS BUT REPRESENT FUNDS WHICH MAY BE TRANSFERRED TO APPROPRIATE EXPENDITURE ACCOUNTS DURING THE YEAR.

ADOPTED BY THE BOARD: NOVEMBER 16, 2021

CERTIFIED CORRECT: _____