

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

	FY 2021 Adopted Budget	FY 2022 Adopted Budget	FY 2022 Amended Budget (5/31/2022)	Amendments	FY 2022 Amended Budget (6/30/2022)
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	(676,445)	247,351,593
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	\$ (676,445)	\$ 326,407,123
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	496,725	75,408	572,133
Investment/Interest Income	278,893	278,893	278,893	-	278,893
Adult General Education Course Fees	96,000	-	87,711	9,318	97,029
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	6,119,984	144,586	6,264,569
Total Local Revenue	\$ 217,580,353	\$ 226,850,798	\$ 230,324,187	\$ 229,312	\$ 230,553,499
Other Financing Sources:					
Transfers From Capital Projects Fund	18,748,927	24,872,570	25,672,570	50,000	25,722,570
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	\$ 50,000	\$ 28,021,605
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	\$ 655,574,127	\$ (397,133)	\$ 655,176,993

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

	FY 2021 Adopted Budget	FY 2022 Adopted Budget	FY 2022 Amended Budget (5/31/2022)	Amendments	FY 2022 Amended Budget (6/30/2022)	
Expenditures:						
Instruction	375,409,713	382,068,381	398,985,404	1,184,530	400,169,934	(1)
Pupil Personnel Services	20,391,788	20,970,225	21,860,945	44,276	21,905,222	(2)
Instructional Media Services	6,154,080	6,333,767	6,540,568	17,935	6,558,503	(3)
Instruction and Curriculum Dev. Services	15,344,330	14,868,063	16,275,893	(620,470)	15,655,423	(4)
Instructional Staff Training Services	1,862,904	1,825,789	2,749,805	29,956	2,779,761	(5)
Other Instruction	8,100,782	8,531,436	7,294,079	858	7,294,937	(6)
Board	1,241,522	1,243,136	1,283,341	100	1,283,441	(7)
General Administration	1,320,050	1,251,995	1,309,242	67,108	1,376,351	(8)
School Administration	38,972,601	38,776,067	39,221,662	(11,647)	39,210,014	(9)
Facilities Acquisition & Construction	3,044,850	9,946,838	12,727,826	(332,913)	12,394,913	(10)
Fiscal Services	3,415,871	3,485,546	3,512,969	4,375	3,517,344	(11)
Food Services	108,190	108,190	125,402	1,025	126,427	(12)
Central Services	6,448,518	6,145,338	7,549,020	17,641	7,566,662	(13)
Pupil Transportation Services	18,900,843	18,003,772	18,089,555	(39,860)	18,049,695	(14)
Operation of Plant	53,037,651	55,656,178	57,233,657	24,849	57,258,506	(15)
Maintenance of Plant	14,787,800	14,766,611	17,085,857	92,963	17,178,819	(16)
Administrative Technology Services	4,424,508	4,526,949	4,468,451	5,220	4,473,672	(17)
Community Services	211,137	170,240	793,702	36,356	830,058	(18)
Total Expenditures	\$ 573,177,140	\$ 588,678,522	\$ 617,107,378	\$ 522,302	\$ 617,629,681	
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	6,275,731	(919,436)	5,356,295	(19)
Unassigned	52,838,864	42,434,528	27,089,273	-	27,089,273	
Total Ending Fund Balance	\$ 87,580,486	\$ 59,177,824	\$ 38,466,021	\$ (919,436)	\$ 37,546,585	
Total Expenditures, Other Financing Uses, and Fund Balance						
	\$ 660,757,626	\$ 647,856,346	\$ 655,574,127	\$ (397,133)	\$ 655,176,993	

Fund Balance Changes	Increase/ (Decrease)	Fund Balance
Beginning Fund Balance as of May 1, 2022		\$ 38,466,021
Impact of this Amendment on Fund Balance	\$ (919,436)	
Ending Fund Balance as of May 31, 2022		<u>\$ 37,546,585</u>
Assigned and Unassigned Fund Balance Percentage		
As a percentage of Revenues Less Transfers		<u>5.80%</u>

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

Changes in Appropriations	Increase/ (Decrease)	
Instruction	1,184,530	(1)
Increase in Career and Professional Education Act (CAPE) Full Time Equivalent (FTE) Supply Expenditures. Portion of the total decrease attributed to this functional line.		
Pupil Personnel Services	44,276	(2)
Increase in Teacher Classroom Supply Assistance Program (CSAP) Supply Expenditures. Portion of the total decrease attributed to this functional line.		
Instructional Media Services	17,935	(3)
Increase in Teacher Classroom Supply Assistance Program (CSAP) and Library Media Supply Expenditures. Portion of the total increase attributed to this functional line.		
Instruction and Curriculum Dev. Services	(620,470)	(4)
Decrease in Career and Professional Education Act (CAPE) Full Time Equivalent (FTE) Professional and Technical Consultant and Other Base Pay Support. Portion of the total increase attributed to this functional line.		
Instructional Staff Training Services	29,956	(5)
Increase in Professional Learning & Development Certification Renewal Fees. Portion of the total decrease attributed to this functional line.		
Other Instruction	858	(6)
Increase Instructional Technology Computer Education Computer Hardware. Portion of the total decrease 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	67,108	(8)
Increase for Academic Excellence Summer Program Professional & Technical Consultants and for Government Community Relations Advertising Funds for Special Events. Portion of the total increase attributed to this functional line.		
School Administration	(11,647)	(9)
Decrease in International Baccalaureate (IB) Program Other Support Expenditures. Portion of the total decrease attributed to this functional line.		
Facilities Acquisition & Construction	(332,913)	(10)
Decrease in Career and Professional Education Act (CAPE) Remodel Renovation - In House Expenditures. Portion of the total increase attributed to this functional line.		
Fiscal Services	4,375	(11)
Increase for Employee Benefits Insight Software Licenses Fees. Portion of the total increase attributed to this functional line.		
Food Services	1,025	(12)
Increase for Natural Gas for North/Central ALC and Food & Nutrition Services Supplies. Portion of the total increase attributed to this functional line.		
Central Services	17,641	(13)
Increase Printing Services for Copier Related Supplies. Portion of the total increase attributed to this functional line.		
Pupil Transportation Services	(39,860)	(14)
Decrease in Repair Parts. Portion of the total decrease attributed to this functional line.		
Operation of Plant	24,849	(15)
Increase for Electricity and Stage Craft Student Pay Other Support Temporary . Portion of the total increase attributed to this functional line.		

Changes in Appropriations Continued	Increase/ (Decrease)
Maintenance of Plant	92,963 (16)
Increase for Gasoline and Plant Operation & Maintenance Replacement Filter Supplies. Portion of the total increase attributed to this functional line.	
Administrative Technology Services	5,220 (17)
Increase for Agenda Plus Software Maintenance Fees. Portion of the total increase attributed to this functional line.	
Community Services	36,356 (18)
Increase for District School Security Fingerprinting. Portion of the total increase attributed to this functional line.	
Assigned Fund Balance	(919,436) (19)
Decrease in fund balance reserves primarily Career and Professional Education Act (CAPE) Funding. Portion of the total increase attributed to this functional line.	
	\$ (397,133)
	(397,133)

**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: _____