

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

	FY 2021 Adopted Budget	FY 2022 Adopted Budget	FY 2022 Amended Budget (4/30/2022)	Amendments	FY 2022 Amended Budget (5/31/2022)
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	442,393	54,333	496,725
Investment/Interest Income	278,893	278,893	278,893	-	278,893
Adult General Education Course Fees	96,000	-	75,942	11,769	87,711
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	5,977,829	142,154	6,119,984
Total Local Revenue	\$ 217,580,353	\$ 226,850,798	\$ 230,115,931	\$ 208,256	\$ 230,324,187
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	\$ 655,365,871	\$ 208,256	\$ 655,574,127

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

	FY 2021 Adopted Budget	FY 2022 Adopted Budget	FY 2022 Amended Budget (4/30/2022)	Amendments	FY 2022 Amended Budget (5/31/2022)	
Expenditures:						
Instruction	375,409,713	382,068,381	399,201,835	(216,431)	398,985,404	(1)
Pupil Personnel Services	20,391,788	20,970,225	21,868,670	(7,725)	21,860,945	(2)
Instructional Media Services	6,154,080	6,333,767	6,540,125	443	6,540,568	(3)
Instruction and Curriculum Dev. Services	15,344,330	14,868,063	16,239,596	36,297	16,275,893	(4)
Instructional Staff Training Services	1,862,904	1,825,789	2,850,493	(100,687)	2,749,805	(5)
Other Instruction	8,100,782	8,531,436	9,427,065	(2,132,986)	7,294,079	(6)
Board	1,241,522	1,243,136	1,283,241	100	1,283,341	(7)
General Administration	1,320,050	1,251,995	1,305,055	4,188	1,309,242	(8)
School Administration	38,972,601	38,776,067	39,830,446	(608,785)	39,221,662	(9)
Facilities Acquisition & Construction	3,044,850	9,946,838	12,679,478	48,348	12,727,826	(10)
Fiscal Services	3,415,871	3,485,546	3,503,808	9,162	3,512,969	(11)
Food Services	108,190	108,190	125,402	-	125,402	
Central Services	6,448,518	6,145,338	7,446,173	102,848	7,549,020	(12)
Pupil Transportation Services	18,900,843	18,003,772	18,120,824	(31,269)	18,089,555	(13)
Operation of Plant	53,037,651	55,656,178	57,206,870	26,786	57,233,657	(14)
Maintenance of Plant	14,787,800	14,766,611	17,019,003	66,853	17,085,857	(15)
Administrative Technology Services	4,424,508	4,526,949	4,415,751	52,700	4,468,451	(16)
Community Services	211,137	170,240	786,614	7,088	793,702	(17)
Total Expenditures	\$ 573,177,140	\$ 588,678,522	\$ 619,850,449	\$ (2,743,070)	\$ 617,107,378	
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	3,324,405	2,951,326	6,275,731	(18)
Unassigned	52,838,864	42,434,528	27,089,273	-	27,089,273	
Total Ending Fund Balance	\$ 87,580,486	\$ 59,177,824	\$ 35,514,695	\$ 2,951,326	\$ 38,466,021	
Total Expenditures, Other Financing Uses, and Fund Balance						
	\$ 660,757,626	\$ 647,856,346	\$ 655,365,871	\$ 208,256	\$ 655,574,127	

Fund Balance Changes	Increase/ (Decrease)	Fund Balance
Beginning Fund Balance as of May 1, 2022		\$ 35,514,695
Impact of this Amendment on Fund Balance	\$ 2,951,326	
Ending Fund Balance as of May 31, 2022		<u>\$ 38,466,021</u>
Assigned and Unassigned Fund Balance Percentage As a percentage of Revenues Less Transfers		<u>5.96%</u>

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Explanation Summary

Changes in Appropriations	Increase/ (Decrease)
Instruction	(216,431) (1)
Reduction for Schools of National Prominence (SAT) costs which are now covered by the State. Portion of the total decrease attributed to this functional line.	
Pupil Personnel Services	(7,725) (2)
Decrease in Professional and Technical Consultants expenditures. Portion of the total decrease attributed to this functional line.	
Instructional Media Services	443 (3)
Increase in Tech Related Supplies. Portion of the total increase attributed to this functional line.	
Instruction and Curriculum Dev. Services	36,297 (4)
Increase for Other Certified Base Pay for the Palm Bay Magnet High Remediation Graduation and Elementary Program Extra Duty Pay. Portion of the total increase attributed to this functional line.	
Instructional Staff Training Services	(100,687) (5)
Decrease in Other Certified - Extra Duty at Southwest Middle School, In Service Technical Council, and Computer Education. Portion of the total decrease attributed to this functional line.	
Other Instruction	(2,132,986) (6)
Transferred budget for Thirty-Four (34) Educational Technology Technicians funded by Elementary and Secondary School Emergency Relief Funds (ESSER) in Fiscal Year 2022. 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	4,188 (8)
Increase for Superintendent's Travel - Out of County. Portion of the total increase attributed to this functional line.	
School Administration	(608,785) (9)
Transferred Administrator Base Pay Budget funded by Elementary and Secondary School Emergency Relief Funds (ESSER) for the following Eight (8) schools (Apollo Elementary, Dr. W. J. Creel Elementary, Endeavour Elementary, Manatee Elementary, Saturn Elementary, Central Middle, Melbourne High School and Viera High School). Portion of the total decrease attributed to this functional line.	
Facilities Acquisition & Construction	48,348 (10)
Increase for DeLauro Middle School for Remodel/Renovation - Contracted. Portion of the total increase attributed to this functional line.	
Fiscal Services	9,162 (11)
Increase for Computer Hardware. Portion of the total increase attributed to this functional line.	
Central Services	102,848 (12)
Increase for Printing, Binding & Reproduction from Revenue through Marketing, District Legal Services, and Title IX Membership and Training Funds from Professional Learning & Development. Portion of the total increase attributed to this functional line.	
Pupil Transportation Services	(31,269) (13)
Transfer for Software Licenses, Fuel Tank Cleaning and Maintenance. Portion of the total decrease attributed to this functional line.	
Operation of Plant	26,786 (14)
Increase for Computer Hardware for Viera High School Auditorium Projectors. Portion of the total increase attributed to this functional line.	

Changes in Appropriations Continued	Increase/ (Decrease)
Maintenance of Plant	66,853 (15)
Increase from Space Coast Area Transit (SCAT) for fuel and excess Substitute Driver funding. Portion of the total increase attributed to this functional line.	
Administrative Technology Services	52,700 (16)
Transfer for Digital Classroom Professional and Technical Consultant expenditures. Portion of the total increase attributed to this functional line.	
Community Services	7,088 (17)
Increase for Fingerprinting. Portion of the total increase attributed to this functional line.	
Assigned Fund Balance	2,951,326 (18)
Increase in fund balance due to the reduction in Other Instruction expenses due to the Elementary and Secondary School Emergency Relief Funds (ESSER) funding Thirty-Four (34) Educational Technology Technicians and Administrator Base Pay for Eight (8) Schools. Portion of the total increase attributed to this functional line.	
	\$ 208,256

**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: _____