



AGENDA REQUEST FORM

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

MEETING DATE	2019-05-21 10:05 - Regular School Board Meeting
AGENDA ITEM	ITEMS
CATEGORY	K. OFFICE OF FINANCIAL MANAGEMENT
DEPARTMENT	Budget

Special Order Request	<input type="radio"/> Yes	<input checked="" type="radio"/> No
Time		
Open Agenda	<input type="radio"/> Yes	<input checked="" type="radio"/> No

ITEM No.:

K-1.

TITLE:

General Fund Amendment as of April 30, 2019

REQUESTED ACTION:

Approve the attached General Fund Amendment as of April 30, 2019.

SUMMARY EXPLANATION AND BACKGROUND:

General Fund Amendment is submitted to the School Board pursuant to State Board Administrative Rule 6A-1.006. This Amendment is for the purpose of updating the Broward County School District Budget for the estimated revenue and appropriation changes in the General Fund. Amendment includes information for the month of April 2019.

SCHOOL BOARD GOALS:

Goal 1: High Quality Instruction Goal 2: Continuous Improvement Goal 3: Effective Communication

FINANCIAL IMPACT:

The amendment reconciles the budget to the Florida Education Finance Program (FEFP) 4th calculation and the April 30, 2019 projections.

EXHIBITS: (List)

(1) Executive Summary (2) April 2019 General Fund Amendment

BOARD ACTION:

APPROVED

(For Official School Board Records Office Only)

SOURCE OF ADDITIONAL INFORMATION:

Name: Oleg Gorokhovskiy	Phone: 754-321-2248
Name:	Phone:

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Senior Leader & Title

Judith M. Marte - Chief Financial Officer

Signature

Judith M. Marte

5/14/2019, 11:05:28 AM

Approved In Open Board Meeting On: **MAY 21 2019**

By: *Leathan P. Burkwood*

School Board Chair

May 21, 2019, Regular School Board Meeting
K-1 General Fund Amendment as of April 30, 2019
Executive Summary

General Fund Amendment is submitted to the School Board pursuant to State Board Administrative Rule 6A-1.006. This Amendment is for the purpose of updating the Broward County School District Budget for estimated revenues and appropriation changes in the General Fund.

This amendment incorporates several important changes:

1. February FTE 4th calculation count, received from the State on April 24, 2019, and funding changes as a result of this count. Based on the State information received for the February FTE, the District's overall student count had a marginal increase of 68.5 student FTEs compared to the October FTE 3rd calculation, previously presented to the Board on February 5, 2019.
2. This amendment also incorporates an increase of \$6.0 million for additional Physical Plant Operations maintenance costs. Funds will be moved from Capital Reserve through the Capital transfer.
3. Upon approval of this amendment, the Board will have added nearly \$12.3 million of funding for costs that were not known at the time the original budget was approved on September 5, 2018. The majority of these costs are due to a shift in student population from Basic categories to ESE. Since weighted categories are capped, the District only received basic funding for students who need significantly more services. Funds were also increased to support nursing services, speech services, and OT/PT needs. In addition, funds were added to cover textbook purchases, dual enrollment costs, and increases in liability insurance and workers compensation.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
2018-19 General Fund Amendment
As of April 30, 2019

ESTIMATED REVENUES	PREVIOUS BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET
LOCAL SOURCES			
Ad valorem taxes - Current year	\$ 941,129,116	\$	\$ 941,129,116
Interest on Investments	4,000,000		4,000,000
Child Care Fees (Before & After School Care)	19,200,000		19,200,000
Course Fees	11,279,490		11,279,490
Gifts, Grants, Bequests	-		-
Indirect Cost (Grants & Food Service)	11,400,000		11,400,000
Rental Income	1,500,000		1,500,000
E-Rate Rebate	3,500,000		3,500,000
Other	15,517,646		15,517,646
Total Local Sources	1,007,526,252	-	1,007,526,252
STATE SOURCES			
Florida Education Finance Program (FEFP)			
FEFP	451,931,035	452,864	452,383,899 (A)
Mental Health Assistance Allocation	6,026,661	5,650	6,032,311 (A)
ESE Guaranteed Allocation	101,018,076	272,196	101,290,272 (A)
Digital Classroom Allocation	3,865,845	3,058	3,868,903 (A)
Safe Schools	14,319,135	9,450	14,328,585 (A)
Supplemental Academic Instruction	59,522,129	15,220	59,537,349 (A)
Reading Allocation	11,853,279	1,128	11,854,407 (A)
Teachers Classroom Supply Assistance	5,209,320		5,209,320
Instructional Materials Allocation	21,564,113	(63,333)	21,500,780 (A)
Transportation	34,235,916	(470,957)	33,764,959 (A)
DJJ Supplemental Funding	426,535	(15,254)	411,281 (A)
Subtotal - FEFP	709,972,044	210,022	710,182,066
Workforce Development Education			
Workforce Development	73,976,965		73,976,965
Workforce Educ. Perf. Incentive	600,000		600,000
Subtotal - Workforce Dev. Education	74,576,965	-	74,576,965
Adults With Disabilities	800,000		800,000
Discretionary Lottery Funds	952,632	91	952,723 (A)
Class Size Reduction	304,323,006		304,323,006
State License Tax	300,000		300,000
Sales Tax Distribution	446,500		446,500
School Recognition Funds	12,365,000		12,365,000
Other (VPK, CO&DS, etc.)	2,479,564		2,479,564
Total State Sources	1,106,215,711	210,113	1,106,425,824 (A)

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ESTIMATED REVENUES	PREVIOUS BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET
FEDERAL SOURCES			
Reserve Officer Training Corps (ROTC)	2,000,000		2,000,000
Medicaid Claims & Fees	18,450,000		18,450,000
Total Federal Sources	20,450,000	-	20,450,000
OTHER FINANCING SOURCES			
Transfer from Special Revenue Funds	1,200,000		1,200,000
Transfer from Capital Project Funds	109,139,450	6,000,000	115,139,450 (B)
Total Other Financing Sources	110,339,450	6,000,000	116,339,450
ESTIMATED REVENUES & OTHER FINANCING SOURCES	2,244,531,413	6,210,113	2,250,741,526
BEGINNING FUND BALANCE	160,568,000	-	160,568,000
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, & BEGINNING FUND BALANCE	\$ 2,405,099,413	\$ 6,210,113	\$ 2,411,309,526

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
2018-19 General Fund Amendment
As of April 30, 2019

APPROPRIATIONS	PREVIOUS BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET	
INSTRUCTIONAL SERVICES				
District Instructional Services	\$ 1,133,775,830	\$ 2,430,695	\$ 1,136,206,525	(1)
Charter Schools Instructional Services	340,605,029	-	340,605,029	
Total Instructional Services	1,474,380,859	2,430,695	1,476,811,554	
SUPPORT SERVICES				
Student Support Services	125,065,170	1,000,000	126,065,170	(2)
Instructional Media Services	22,458,012	48,906	22,506,918	(3)
Instructional & Curriculum Development	27,871,766	306,824	28,178,590	(4)
Instructional Staff Training	9,635,061	84,937	9,719,998	(5)
Instruction Related Technology	24,516,921	-	24,516,921	
Board of Education	4,534,949	-	4,534,949	
General Administration	9,770,249	-	9,770,249	
School Administration	137,365,421	-	137,365,421	
Facilities Acquisition and Construction	2,864	-	2,864	
Fiscal Services	10,189,193	35,017	10,224,210	(6)
Central Services	67,769,311	1,010,500	68,779,811	(7)
Transportation Services	83,654,563	-	83,654,563	
Operation of Plant	177,750,356	1,500,000	179,250,356	(8)
Maintenance of Plant	62,589,951	6,000,000	68,589,951	(9)
Administrative Technology Services	3,970,083	-	3,970,083	
Community Services	16,037,758	49,000	16,086,758	(10)
Debt Service	1,480,417	-	1,480,417	
Total Support Services	784,662,045	10,035,184	794,697,229	
OTHER FINANCING USES				
To Special Revenue Funds	40,000	-	40,000	
Total Other Financing Uses	40,000	-	40,000	
TOTAL APPROPRIATIONS & OTHER FINANCING USES	\$ 2,259,082,904	\$ 12,465,879	\$ 2,271,548,783	
ENDING FUND BALANCE	\$ 146,016,509	\$ (6,255,766)	\$ 139,760,743	
TOTAL APPROPRIATIONS, OTHER FINANCING USES, & ENDING FUND BALANCE	\$ 2,405,099,413	\$ 6,210,113	\$ 2,411,309,526	

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
2018-19 General Fund Amendment
As of April 30, 2019

ENDING FUND BALANCE	PREVIOUS BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET
Nonspendable Fund Balance	\$ 20,050,000	\$ -	\$ 20,050,000
Inventory			
Restricted Fund Balance	2,150,000	-	2,150,000
Committed Fund Balance	54,320,000	-	54,320,000
Includes Health Insurance, Workers Compensation, & General Liability			
Assigned Fund Balance	36,917,584	-	36,917,584
Unassigned Fund Balance	32,578,925	(6,255,766)	26,323,159
Total Ending Fund Balance	<u>\$ 146,016,509</u>	<u>\$ (6,255,766)</u>	<u>\$ 139,760,743</u>

FUND BALANCE CHANGES	INCREASE/ (DECREASE)	FUND BALANCE
Beginning Fund Balance as of December 31, 2018		\$ 146,016,509
Impact of this Amendment on Fund Balance	\$ (6,255,766)	
Ending Fund Balance as of April 30, 2019		<u>\$ 139,760,743</u>

Fund Balance Percentage

As a percentage of projected General Fund revenue excluding
charter schools revenue less administrative fees.

3.48%

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
2018-19 General Fund Amendment
As of April 30, 2019
Explanation Summary

Comparison of April 2019 Amendment information to the December 2018 Amendment.

<u>CHANGES IN ESTIMATED REVENUES</u>	<u>INCREASE/ (DECREASE)</u>
(A) Florida Education Finance Program (FEFP)	210,113
The District received adjustments to its funding from the FDOE resulting from the February FTE count (4th calculation). Adjustments are listed below:	
Florida Education Finance Program (FEFP) (Includes declining enrollment and prior year adjustments)	452,864
Mental Health Assistance Allocation	5,650
ESE Guaranteed Allocation	272,196
Digital Classrooms Allocation	3,058
Safe Schools	9,450
Supplemental Academic Instruction	15220
Reading Allocation	1,128
Instructional Materials Allocation	(63,333)
Transportation	(470,957)
DJJ Supplemental Funding (District Schools)	(15,254)
Discretionary Lottery	91
(B) Transfer from Capital Project Funds	6,000,000
Additional Capital transfer for PPO Maintenance costs for FY 2019.	6,000,000

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
2018-19 General Fund Amendment
As of April 30, 2019
Explanation Summary

<u>CHANGES IN APPROPRIATIONS</u>	<u>INCREASE/ (DECREASE)</u>
(1) District Instructional Services	\$ 2,430,695
(i) Reduction to Instructional Materials funding resulting from the February FTE count (4th calculation). Funds were reserved at the beginning of the year in anticipation of this reduction.	(63,333)
(ii) Reduction to DJJ Supplemental funding resulting from the February FTE count (4th calculation).	(15,254)
(iii) Funds added to Student Activities department for FY 2019 graduation rental agreements.	72,427
(iv) General Fund funding of Best & Brightest payments for the Pre-K teachers.	342,825
(v) General Fund funding of Best & Brightest payments for Adult Workforce Education teachers.	179,835
(vi) Reduction in Workforce program development allocation to cover Best & Brightest payments for Adult Workforce Education teachers.	(179,835)
(vii) Funds added to Exceptional Student Education department for:	
Hospital homebound services, beyond contract hours to make up sessions for students eligible for this service.	66,000
Salaries of Preschool evaluation staff performing required Pre-K assessments during the summer to ensure compliance with Federal Law and FDOE regulations.	30,000
Mileage	50,030
Speech Services (Hospital Homebound, District-wide, ESY).	1,485,000
Occupational & Physical Therapy (OT/PT) Services (including compensatory and ESY).	463,000
(2) Student Support Services	1,000,000
Funds added to Exceptional Student Education (ESE) department for nursing services.	1,000,000
(3) Instructional Media Services	48,906
Funds added to BECON department for costs associated with closed captioning for all school-based websites and IPTV integration.	48,906

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
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Explanation Summary
(Continued)

<u>CHANGES IN APPROPRIATIONS</u>	INCREASE/ (DECREASE)
(4) Instructional & Curriculum Development	306,824
(i) Funding to support three positions, in the Early Learning/Language Acquisition department. The positions were funded previously by Roads to Outcome grant which ended last year.	201,619
(ii) Funds added to Exceptional Student Learning Support department Due Process/Compensatory Services.	105,205
(5) Instructional Staff Training	84,937
Funds added to Strategic Initiative Management department for consulting services that will assist in building a roadmap for District's long term improvements (e.g. PD, teacher focus), as part of the 2019-24 Strategic Planning Process.	84,937
(6) Fiscal Services	35,017
Funds added to the Chief Auditor department to pay for RSM invoice.	35,017
(7) Central Services	1,010,500
(i) Funds added to EEO/ADA Compliance department for Diversity Training required by the Armed Safe Officers (Guardian) Training Program.	10,500
(ii) Funds added to Risk Management department to increase Worker's Compensation self-insured fund to cover additional settlements/expenses through June 2019.	1,000,000
(8) Operation of Plant	1,500,000
(i) Funds added to Special Investigative Unit (SIU) to cover additional needs through the end of the fiscal year, including SIU overtime, supplies and physicals for detectives, and other costs related to the Guardian program.	300,000
(ii) Funds added to Risk Management department for General and Automobile Liability self-insured fund to cover additional settlements/expenses through June 2019.	1,200,000
(9) Maintenance of Plant	6,000,000
Additional Capital transfer for PPO Maintenance costs.	6,000,000
(10) Community Services	49,000
Funds added to Legislative Affairs department for consulting services to assist with the Board's legislative priorities in Tallahassee.	49,000