



# AGENDA REQUEST FORM

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

ITEM No.:  
**K-1.**

MEETING DATE	2019-11-06 10:05 - School Board Operational 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

**TITLE:**

General Fund Amendment as of October 31, 2019

**REQUESTED ACTION:**

Approve the attached General Fund Amendment as of October 31, 2019.

**SUMMARY EXPLANATION AND BACKGROUND:**

General Fund Amendment is submitted to the School Board pursuant to State Board Administrative Rule 6A-1.007. This Amendment is for the purpose of updating the Broward County School District Budget for estimated revenues and appropriation changes in the General Fund. Amendment includes information as of the month of October 2019.

**SCHOOL BOARD GOALS:**

Goal 1: High Quality Instruction   
  Goal 2: Safe & Supportive Environment   
  Goal 3: Effective Communication

**FINANCIAL IMPACT:**

There is no financial impact to the District.

**EXHIBITS: (List)**

(1) Executive Summary General Fund Amendment (2) General Fund Amendment as of October 31 2019

**BOARD ACTION:**  
**APPROVED**  
(For Official School Board Records Office Only)

<b>SOURCE OF ADDITIONAL INFORMATION:</b>	
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*  
10/30/2019, 11:47:21 AM

Approved In Open Board Meeting On:

**NOV 06 2019**

By: *Heather P. Burkwood*  
School Board Chair

**Executive Summary**  
**November 6, 2019, School Board Operational Meeting**  
**K-1 General Fund Amendment**  
**As of October 31, 2019**

General Fund Amendment is submitted to the School Board pursuant to State Board Administrative Rule 6A-1.007. 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. Adjusting revenue for the Referendum funds estimated to be collected in the FY 2019-20. At the time of the revenue budget development, the estimated revenue to be collected from the Referendum levy was developed based on the prior year certified taxable value, the only information available at the time. This amendment revises the revenue estimate based on the final certified taxable value. The higher current year certified taxable value added additional \$7,725,010 to the 2019-20 Referendum revenue. In preparing the final FY 2020-21 budget in September 2020, staff will update taxable values.
2. This amendment also appropriates additional referendum funds available for distribution based on the 95% historical collection rate.
  - A. Compensation for teachers and school-related staff (72%) - \$4,780,320
  - B. School Resource Officers and security staff (20%) - \$1,327,867
  - C. Expand Mental Health support (8%) - \$531,147
  - D. Fund Balance reserved for portion not expected to be collected based on a 95% collection rate - \$1,085,676. Final appropriations will likely adjust this amount.

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**2019-20 General Fund Amendment #1**  
**As of October 31, 2019**

<b>ESTIMATED REVENUES</b>	<b>PREVIOUS BUDGET</b>	<b>INCREASE/ (DECREASE)</b>	<b>REVISED BUDGET</b>
<b>LOCAL SOURCES</b>			
Ad valorem taxes - Current year	\$ 1,062,665,847	\$ 7,725,010	\$ 1,070,390,857 (A)
Interest on Investments	11,000,000		11,000,000
Child Care Fees (Before & After School Care)	16,500,000		16,500,000
Course Fees	11,169,008		11,169,008
Gifts, Grants, Bequests	-		-
Indirect Cost (Grants & Food Service)	12,600,000		12,600,000
Rental Income	1,500,000		1,500,000
E-Rate Rebate	2,500,000		2,500,000
Other	21,989,000		21,989,000
<b>Total Local Sources</b>	<b>1,139,923,855</b>	<b>7,725,010</b>	<b>1,147,648,865</b>
<b>STATE SOURCES</b>			
Florida Education Finance Program (FEFP)			
FEFP	509,734,535		509,734,535
Mental Health Assistance Allocation	6,516,238		6,516,238
ESE Guaranteed Allocation	102,966,541		102,966,541
Digital Classroom Allocation	427,381		427,381
Safe Schools	16,180,920		16,180,920
Supplemental Academic Instruction	59,193,124		59,193,124
Reading Allocation	11,696,889		11,696,889
Teachers Classroom Supply Assistance	5,131,415		5,131,415
Instructional Materials Allocation	21,490,866		21,490,866
Transportation	33,921,561		33,921,561
DJJ Supplemental Funding	426,307		426,307
Subtotal - FEFP	<u>767,685,777</u>	<u>-</u>	<u>767,685,777</u>
Workforce Development Education	77,642,799		77,642,799
Adults With Disabilities	800,000		800,000
Discretionary Lottery Funds	939,800		939,800
Class Size Reduction	302,023,964		302,023,964
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.)	3,500,000		3,500,000
<b>Total State Sources</b>	<b>1,165,703,840</b>	<b>-</b>	<b>1,165,703,840</b>

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**2019-20 General Fund Amendment #1**  
**As of October 31, 2019**

<b>ESTIMATED REVENUES</b>	<b>PREVIOUS BUDGET</b>	<b>INCREASE/ (DECREASE)</b>	<b>REVISED BUDGET</b>
<b>FEDERAL SOURCES</b>			
Reserve Officer Training Corps (ROTC)	2,300,000		2,300,000
Medicaid Claims & Fees	22,450,000		22,450,000
<b>Total Federal Sources</b>	<b>24,750,000</b>	<b>-</b>	<b>24,750,000</b>
<b>OTHER FINANCING SOURCES</b>			
Transfer from Special Revenue Funds	1,200,000		1,200,000
Transfer from Capital Project Funds	120,899,161	177,820	121,076,981 (B)
<b>Total Other Financing Sources</b>	<b>122,099,161</b>	<b>177,820</b>	<b>122,276,981</b>
<b>ESTIMATED REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>2,452,476,856</b>	<b>7,902,830</b>	<b>2,460,379,686</b>
<b>BEGINNING FUND BALANCE</b>	<b>161,197,401</b>	<b>-</b>	<b>161,197,401</b>
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, &amp; BEGINNING FUND BALANCE</b>	<b>\$ 2,613,674,257</b>	<b>\$ 7,902,830</b>	<b>\$ 2,621,577,087</b>

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**2019-20 General Fund Amendment #1**  
**As of October 31, 2019**

<b>APPROPRIATIONS</b>	<b>PREVIOUS BUDGET</b>	<b>INCREASE/ (DECREASE)</b>	<b>REVISED BUDGET</b>	
<b>INSTRUCTIONAL SERVICES</b>				
District Instructional Services	\$ 1,237,504,289	\$ 4,963,521	\$ 1,242,467,810	(1)
Charter Schools Instructional Services	355,737,890	-	355,737,890	
<b>Total Instructional Services</b>	<b>1,593,242,179</b>	<b>4,963,521</b>	<b>1,598,205,700</b>	
<b>SUPPORT SERVICES</b>				
Student Support Services	132,789,962	837,357	133,627,319	(2)
Instructional Media Services	21,669,585	-	21,669,585	
Instruction & Curriculum Development	27,751,138	-	27,751,138	
Instructional Staff Training	8,774,772	-	8,774,772	
Instruction Related Technology	24,911,779	-	24,911,779	
Board of Education	5,275,208	-	5,275,208	
General Administration	9,149,715	-	9,149,715	
School Administration	142,549,291	63,111	142,612,402	(3)
Fiscal Services	11,016,088	140,000	11,156,088	(4)
Central Services	72,480,845	193,962	72,674,807	(5)
Transportation Services	86,269,855	-	86,269,855	
Operation of Plant	218,818,644	1,327,867	220,146,511	(6)
Maintenance of Plant	65,762,054	184,081	65,946,135	(7)
Administrative Technology Services	4,328,104	-	4,328,104	
Community Services	15,912,452	-	15,912,452	
Debt Service	1,480,417	-	1,480,417	
<b>Total Support Services</b>	<b>848,939,909</b>	<b>2,746,378</b>	<b>851,686,287</b>	
<b>OTHER FINANCING USES</b>				
To Special Revenue Funds	4,399,147	-	4,399,147	
<b>Total Other Financing Uses</b>	<b>4,399,147</b>	<b>-</b>	<b>4,399,147</b>	
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING USES</b>	<b>\$ 2,446,581,235</b>	<b>\$ 7,709,899</b>	<b>\$ 2,454,291,134</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ 167,093,022</b>	<b>\$ 192,931</b>	<b>\$ 167,285,953</b>	
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, &amp; ENDING FUND BALANCE</b>	<b>\$ 2,613,674,257</b>	<b>\$ 7,902,830</b>	<b>\$ 2,621,577,087</b>	

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
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<b>ENDING FUND BALANCE</b>	<b>PREVIOUS BUDGET</b>	<b>INCREASE/ (DECREASE)</b>	<b>REVISED BUDGET</b>
Nonspendable Fund Balance	\$ 21,100,000	\$ -	\$ 21,100,000
Restricted Fund Balance	14,200,000	-	14,200,000
Committed Fund Balance	54,330,000	-	54,330,000
Includes Health Insurance, Workers Compensation, & General Liability			
Assigned/Unassigned Fund Balance	77,463,022	192,931	77,655,953
<b>Total Ending Fund Balance</b>	<b>\$ 167,093,022</b>	<b>\$ 192,931</b>	<b>\$ 167,285,953</b>

<b>FUND BALANCE CHANGES</b>	<b>INCREASE/ (DECREASE)</b>	<b>FUND BALANCE</b>
<b>Beginning Fund Balance as of July 1, 2019</b>		<b>\$ 167,093,022</b>
<b>Impact of this Amendment on Fund Balance</b>	<b>\$ 192,931</b>	
<b>Ending Fund Balance as of October 30, 2019</b>		<b>\$ 167,285,953</b>
<b>Fund Balance Percentage</b>		
As a percentage of projected General Fund revenue excluding charter schools revenue less administrative fees.		3.87%

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**2019-20 General Fund Amendment #1**  
**As of October 31, 2019**  
**Explanation Summary**

**Comparison of October 2019 Amendment information to the 2020 General Fund Adopted Budget.**

<b><u>CHANGES IN ESTIMATED REVENUES</u></b>	<b>INCREASE/ (DECREASE)</b>
<b>(A) Ad valorem taxes - Current year</b>	<b>\$ 7,725,010</b>
Adjustment to Local Revenues for Referendum funds to be collected in FY 2019-20.	7,725,010
<b>(B) Transfer from Capital Project Funds</b>	<b>177,820</b>
The increase in the Capital transfer is to cover the Executive Director - Physical Plant Operations (PPO) position approved by the Board on 10/2/19 (Item No. II-1), as part of the realignment of PPO under the Strategy & Operations division.	177,820
<b><u>CHANGES IN APPROPRIATIONS</u></b>	<b>INCREASE/ (DECREASE)</b>
<b>(1) District Instructional Services</b>	<b>\$ 4,963,521</b>
(i) Appropriation of additional Referendum funds for teachers and school staff compensation.	4,780,320
(ii) Funds added to Deerfield Beach Elementary for Behavior Tech position for ASD cluster.	30,210
(iii) Funds added to Seagull Alternative HS for Family and Consumer Science position.	56,404
(iv) Funds added to Whispering Pines School for increased spend authority of Florida Palms contract on a closed purchase order from prior year.	89,416
(v) Funds added to Nova Middle to cover outstanding invoices for purchase order from prior year, closed in error.	7,171
<b>(2) Student Support Services</b>	<b>837,357</b>
(i) Appropriation of additional Referendum funds for expansion of Mental Health support.	531,147
(ii) Funds added to Student Support Initiatives & Recovery department to pay the Center of Mind-Body Medicine invoice from General Fund, which will be reimbursed once Victims of Crime Act (VOCA) grant is received.	241,410
(iii) Funds added to Student Support Initiatives & Recovery department to pay for stipends for staff who participated in professional development through the Seasons of Learning with the Center for Mind Body Medicine.	64,800

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

<b><u>CHANGES IN APPROPRIATIONS</u></b>	<b>INCREASE/ (DECREASE)</b>
<b>(3) School Administration</b>	<b>63,111</b>
Funds added to the Office of School Performance & Accountability (OSPA) for a new Clerk Specialist IV position and overtime for Facilities Serviceperson in order to improve the support to the Championship School of Distinction Charter School.	63,111
<b>(4) Fiscal Services</b>	<b>140,000</b>
Funds added to the Chief Auditor department for Information Security Audit as per Audit Plan discussed at the 9/4/19 School Board Meeting.	140,000
<b>(5) Central Services</b>	<b>193,962</b>
(i) Carryover funds from prior year, for consultant agreement, added to Chief Safety, Security & Emergency Preparedness department.	49,000
(ii) Funds added to Safety, Security, and Emergency Preparedness department to cover the invoice for the new agreement with Safe Havens International (Board Item EE-6, 1/15/19)	144,962
<b>(6) Operation of Plant</b>	<b>1,327,867</b>
Appropriation of additional Referendum funds for School Resource Officers and security staff.	1,327,867
<b>(7) Maintenance of Plant</b>	<b>184,081</b>
(i) Funding added to Gulfstream Academy to reinstate closed purchase orders in order to pay the invoices.	6,261
(ii) Increase in the Capital transfer to cover the Executive Director - Physical Plant Operations (PPO) position approved by the Board on 10/2/19 (Item No. II-1), as part of the realignment of PPO under the Strategy & Operations division.	177,820