



AGENDA REQUEST FORM

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

MEETING DATE	2020-06-23 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 May 31 2020

REQUESTED ACTION:
Approve the attached General Fund Amendment as of May 31, 2020.

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 May 2020.

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 May 31 2020

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
6/15/2020, 3:46:54 PM

Approved In Open Board Meeting On: **JUN 23 2020**
By: *[Signature]*
School Board Chair

June 23, 2020, Regular School Board Meeting
K-1 General Fund Amendment #4
As of May 31, 2020
Executive Summary

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 following important changes:

1. February FTE 4th calculation count, received from the State on May 22, 2020, 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 23 student FTEs compared to the October FTE 3rd calculation, previously presented to the Board on February 4, 2020. However, the overall funding decrease in an amount of <\$731,117> was attributed primarily to the State's planning shortfall in the form of a reduction known as "Proration to Appropriation".

2. This amendment incorporates additional appropriations of \$250,000 for the District to manage the impact of the COVID-19 pandemic, as we expect these costs to increase moving forward.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
2019-20 General Fund Amendment #4
As of May 31, 2020

ESTIMATED REVENUES	PREVIOUS BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET
LOCAL SOURCES			
Ad valorem taxes - Current year	\$ 1,070,390,857	\$ -	\$ 1,070,390,857
Interest on Investments	11,000,000		11,000,000
Child Care Fees (Before & After School Care)	14,500,000		14,500,000
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
Total Local Sources	1,145,648,865	-	1,145,648,865
STATE SOURCES			
Florida Education Finance Program (FEFP)			
FEFP	458,717,441	(792,006)	457,925,435 (A)
Mental Health Assistance Allocation	6,530,777	(3,866)	6,526,911 (A)
ESE Guaranteed Allocation	102,893,795	82,303	102,976,098 (A)
Digital Classroom Allocation	428,405	(91)	428,314 (A)
Safe Schools	16,064,691	(6,189)	16,058,502 (A)
Supplemental Academic Instruction	59,333,125	(36,069)	59,297,056 (A)
Reading Allocation	11,754,726	(16,682)	11,738,044 (A)
Teachers Classroom Supply Assistance	5,131,415		5,131,415
Instructional Materials Allocation	21,250,238	(77,021)	21,173,217 (A)
Transportation	32,949,266	100,324	33,049,590 (A)
DJJ Supplemental Funding	348,977	24,951	373,928 (A)
Best & Brightest	26,516,506		26,516,506
Turnaround Supplemental Svcs. Alloc.	1,382,640	(6,371)	1,376,269 (A)
Subtotal - FEFP	743,302,002	(730,717)	742,571,285
Workforce Development Education	77,642,799		77,642,799
Adults With Disabilities	800,000		800,000
Discretionary Lottery Funds	278,983	(400)	278,583 (A)
Class Size Reduction	302,946,281		302,946,281
State License Tax	300,000		300,000
Sales Tax Distribution	446,500		446,500
School Recognition Funds	13,730,903		13,730,903
Other (VPK, CO&DS, etc.)	3,500,000		3,500,000
Total State Sources	1,142,947,468	(731,117)	1,142,216,351

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
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As of May 31, 2020

ESTIMATED REVENUES	PREVIOUS BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET
FEDERAL SOURCES			
Reserve Officer Training Corps (ROTC)	2,300,000		2,300,000
Medicaid Claims & Fees	22,450,000		22,450,000
Total Federal Sources	24,750,000	-	24,750,000
OTHER FINANCING SOURCES			
Transfer from Special Revenue Funds	1,200,000		1,200,000
Transfer from Capital Project Funds	120,076,981		120,076,981
Total Other Financing Sources	121,276,981	-	121,276,981
ESTIMATED REVENUES & OTHER FINANCING SOURCES	2,434,623,314	(731,117)	2,433,892,197
BEGINNING FUND BALANCE	161,197,401	-	161,197,401
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, & BEGINNING FUND BALANCE	\$ 2,595,820,715	\$ (731,117)	\$ 2,595,089,598

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
2019-20 General Fund Amendment #4
As of May 31, 2020

APPROPRIATIONS	PREVIOUS BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET	
INSTRUCTIONAL SERVICES				
District Instructional Services	\$ 1,214,277,095	\$ (824,419)	\$ 1,213,452,676	(1)
Charter Schools Instructional Services	361,195,986	10,134	361,206,120	(2)
Total Instructional Services	1,575,473,081	(814,285)	1,574,658,796	
SUPPORT SERVICES				
Student Support Services	132,769,908	37,229	132,807,137	(3)
Instructional Media Services	21,836,815	-	21,836,815	
Instruction & Curriculum Development	27,481,006	-	27,481,006	
Instructional Staff Training	9,413,047	-	9,413,047	
Instruction Related Technology	24,710,613	-	24,710,613	
Board of Education	5,713,208	250,000	5,963,208	(4)
General Administration	9,149,715	-	9,149,715	
School Administration	142,612,402	-	142,612,402	
Fiscal Services	11,156,088	259,000	11,415,088	(5)
Central Services	74,374,261	487,000	74,861,261	(6)
Transportation Services	82,569,855	-	82,569,855	
Operation of Plant	209,579,439	-	209,579,439	
Maintenance of Plant	65,237,228	-	65,237,228	
Administrative Technology Services	4,293,154	-	4,293,154	
Community Services	14,161,207	-	14,161,207	
Debt Service	1,480,417	-	1,480,417	
Total Support Services	836,538,363	1,033,229	837,571,592	
OTHER FINANCING USES				
Transfer to Capital Projects Funds	2,650,000	-	2,650,000	
Transfer to Special Revenue Funds	4,399,147	-	4,399,147	
Total Other Financing Uses	7,049,147	-	7,049,147	
TOTAL APPROPRIATIONS & OTHER FINANCING USES	\$ 2,419,060,591	\$ 218,944	\$ 2,419,279,535	
ENDING FUND BALANCE	\$ 176,760,124	\$ (950,061)	\$ 175,810,063	
TOTAL APPROPRIATIONS, OTHER FINANCING USES, & ENDING FUND BALANCE	\$ 2,595,820,715	\$ (731,117)	\$ 2,595,089,598	

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
2019-20 General Fund Amendment #4
As of May 31, 2020

ENDING FUND BALANCE	PREVIOUS BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET
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	87,130,124	(950,061)	86,180,063
Total Ending Fund Balance	\$ 176,760,124	\$ (950,061)	\$ 175,810,063

FUND BALANCE CHANGES	INCREASE/ (DECREASE)	FUND BALANCE
Beginning Fund Balance as of April 30, 2020		\$ 176,760,124
Impact of this Amendment on Fund Balance	\$ (950,061)	
Ending Fund Balance as of May 31, 2020		\$ 175,810,063

Fund Balance Percentage

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

4.36%

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

2019-20 General Fund Amendment #4

As of May 31, 2020

Explanation Summary

Comparison of May 2020 Amendment information to the April 2020 Amendment.

<u>CHANGES IN ESTIMATED REVENUES</u>	<u>INCREASE/ (DECREASE)</u>
(A) Florida Education Finance Program (FEFP)	\$ (731,117)
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)	
District Schools	(764,601)
Charter Schools	(27,405)
	<u>(792,006)</u>
Mental Health Assistance Allocation	
District Schools	(3,201)
Charter Schools	(665)
	<u>(3,866)</u>
ESE Guaranteed Allocation	
District Schools	40,044
Charter Schools	42,259
	<u>82,303</u>
Digital Classrooms Allocation	
District Schools	(78)
Charter Schools	(13)
	<u>(91)</u>
Safe Schools	
District Schools	(5,117)
Charter Schools	(1,072)
	<u>(6,189)</u>
Supplemental Academic Instruction	
District Schools	(29,864)
Charter Schools	(6,205)
	<u>(36,069)</u>
Reading Allocation	
District Schools	(14,860)
Charter Schools	(1,822)
	<u>(16,682)</u>
Instructional Materials Allocations	
District Schools	(64,961)
Charter Schools	(12,060)
	<u>(77,021)</u>
Transportation	
District - Transportation department	83,168
Charter Schools	17,156
	<u>100,324</u>
DJJ Supplemental Funding	
District Schools	24,951
Turnaround Supplements Svcs. Allocation	
District Schools	(6,371)
Discretionary Lottery	
District Schools	(361)
Charter Schools	(39)
	<u>(400)</u>

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
2019-20 General Fund Amendment #4
As of May 31, 2020
Explanation Summary

Comparison of May 2020 Amendment information to the April 2020 Amendment.

<u>CHANGES IN APPROPRIATIONS</u>	<u>INCREASE/ (DECREASE)</u>
(1) District Instructional Services	\$ (824,419)
(i) Funding adjustments resulting from the February FTE count that were not known until 4th calculation release:	
Florida Education Finance Program (FEFP)	(764,601)
Mental Health Assistance Allocation	(3,201)
ESE Guaranteed Allocation	40,044
Digital Classrooms Allocation	(78)
Safe Schools	(5,117)
Supplemental Academic Instruction	(29,864)
Reading Allocation	(14,860)
Instructional Materials Allocations	(64,961)
DJJ Supplemental Funding	24,951
Turnaround Supplements Svcs. Allocation	(6,371)
Discretionary Lottery	(361)
(2) Charter Schools Instructional Services	10,134
Increase in Charter Schools FEFP funding allocation based on enrollment as per Survey 3 FTE State processing	(27,405)
Mental Health Assistance Allocation	(665)
ESE Guaranteed Allocation	42,259
Digital Classrooms Allocation	(13)
Safe Schools	(1,072)
Supplemental Academic Instruction	(6,205)
Reading Allocation	(1,822)
Instructional Materials Allocations	(12,060)
Transportation	17,156
Discretionary Lottery	(39)

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
2019-20 General Fund Amendment #4
As of May 31, 2020
Explanation Summary
(Continued)

Comparison of May 2020 Amendment information to the April 2020 Amendment.

(3) Student Support Services		37,229
(i) Funds added to Student Services department to increase hours for five Community Liaison positions in the HEART Program, due to the growth of Homeless student population.	37,229	
(4) Board of Education		250,000
(i) Funds added to the Office of the General Counsel for legal fees.	250,000	
(5) Fiscal Services		259,000
(i) Funds added to the Office of the Treasurer for Interchange Processing Fees, related to refunds of field trip that would have occurred since March 2020.	259,000	
(6) Central Services		487,000
(i) Funding added to Procurement & Warehousing Services department for additional emergency supplies as a result of COVID-19 pandemic.	250,000	
(iii) Funding for Security costs - distribution and collections of materials, caps & gowns, and IT physical site support.	162,000	
(iv) Funding to comply with pending legislation (HB 7011 Athletics Overheating Guidelines) which adds a new requirement regarding temperature and heat monitoring for athletics.	75,000	