

General Fund Balance Information

Received from the Associate Superintendent of Finance

Joris Jabouin

Subject: FW: Audit Committee Request
Attachments: 1. 2023-24 FEFP Third Calculation.pdf; 2. 22A175-22A177 - ESSER III AMD 7-Broward.pdf

From: Erum I. Motiwala <erum.motiwala@browardschools.com>
Sent: Wednesday, March 13, 2024 3:20 PM
To: Joris Jabouin <joris.jabouin@browardschools.com>
Cc: Judith M. Marte <judith.marte@browardschools.com>
Subject: RE: Audit Committee Request

Mr. Jabouin,

Attached is the information requested by the Audit Committee Chair on February 27, 2024.

1. Based on today's Board discussion, please ensure the back up being provided includes detailed information regarding the funding sources for the teacher raises and impact on the general fund balance.

Attachment: 1. 2023-24 FEFP Third Calculation

2. Please also ensure a detailed breakdown showing where in ARP funding—as mentioned at today's Board Special School Board meeting--the \$19.6M for teacher raises and \$23.9M for other bargaining units was previously budgeted for in ARP. If not previously budgeted, please provide whatever is being eliminated from the previous ARP budget.

Attachment: 2. 22A175-22A177 - ESSER III AMD 7-Broward

Thank you.

Erum Motiwala

Associate Superintendent Finance

[600 SE Third Avenue](#)

[Fort Lauderdale, FL 33301](#)

P: 754-321-1990 F: 754-321-1999

erum.motiwala@browardschools.com

browardschools.com

Under Florida law, e-mail addresses, and all forms of communications, including e-mail communications, made or received in connection with the transaction of School Board business are public records, which must be retained as required by law and must be disclosed upon receipt of a public records request, except as may be excluded by federal or state laws. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone.

The School Board of Broward County, Florida expressly prohibits bullying, including cyberbullying, by or towards any student or employee. See Policy 5.9: Anti-Bullying for additional information.

From: Joris Jabouin <joris.jabouin@browardschools.com>
Sent: Tuesday, February 27, 2024 11:51 AM
To: Erum I. Motiwala <erum.motiwal@browardschools.com>
Cc: Judith M. Marte <judith.marte@browardschools.com>; Ali Arcese <ali.arcese@browardschools.com>; Dave G. Rhodes <dave.rhodes@browardschools.com>; Jennifer Harpalani <jennifer.harpalani@browardschools.com>; Bryan Erhard <berhard@browardschools.com>
Subject: Audit Committee Request

Hello Ms. Motiwala,

Regarding the Audit Committee information please see the e-mail below from the Audit Committee Chair:

Mr. Jabouin

Based on today's Board discussion, please ensure the back up being provided includes detailed information regarding the funding sources for the teacher raises and impact on the general fund balance.

Please also ensure a detailed breakdown showing where in ARP funding—as mentioned at today's Board Special School Board meeting--the \$19.6M for teacher raises and \$23.9M for other bargaining units was previously budgeted for in ARP. If not previously budgeted, please provide whatever is being eliminated from the previous ARP budget.

Thank you
Nathalie Lynch-Walsh, Ph.D.
Audit Committee Chair
954-383-1262

2023-24 FEFP Third Calculation
Classroom Teacher and Other Instructional Personnel Salary Increase Allocation¹

	2023-24 Conference Base Funding	4.52% for Maintaining Prior Year Increases	1.41% for 2023-24 Increases	Salary Increase Allocation
District	-1-	-2-	-3-	-4-
1 Alachua	177,062,773	8,003,237	2,496,585	10,499,822
2 Baker	27,969,514	1,264,222	394,370	1,658,592
3 Bay	164,216,686	7,422,594	2,315,455	9,738,049
4 Bradford	18,008,688	813,993	253,923	1,067,916
5 Brevard	452,231,274	20,440,854	6,376,461	26,817,315
6 Broward	1,587,558,299	71,757,635	22,384,572	94,142,207
7 Calhoun	12,129,922	548,272	171,032	719,304
8 Charlotte	100,960,950	4,563,435	1,423,549	5,986,984
9 Citrus	90,944,387	4,110,686	1,282,316	5,393,002
10 Clay	224,785,937	10,160,324	3,169,482	13,329,806
11 Collier	306,605,685	13,858,577	4,323,140	18,181,717
12 Columbia	58,321,943	2,636,152	822,339	3,458,491
13 Dade	2,152,632,333	97,298,981	30,352,116	127,651,097
14 DeSoto	26,321,552	1,189,734	371,134	1,560,868
15 Dixie	12,311,361	556,474	173,590	730,064
16 Duval	800,332,764	36,175,041	11,284,692	47,459,733
17 Escambia	223,942,765	10,122,213	3,157,593	13,279,806
18 Flagler	79,590,621	3,597,496	1,122,228	4,719,724
19 Franklin	6,509,714	294,239	91,787	386,026
20 Gadsden	26,621,100	1,203,274	375,358	1,578,632
21 Gilchrist	17,848,270	806,742	251,661	1,058,403
22 Glades	10,594,679	478,879	149,385	628,264
23 Gulf	11,387,152	514,699	160,559	675,258
24 Hamilton	9,588,227	433,388	135,194	568,582
25 Hardee	27,732,401	1,253,505	391,027	1,644,532
26 Hendry	77,928,361	3,522,362	1,098,790	4,621,152
27 Hernando	148,115,043	6,694,800	2,088,422	8,783,222
28 Highlands	71,133,995	3,215,257	1,002,989	4,218,246
29 Hillsborough	1,346,469,552	60,860,424	18,985,221	79,845,645
30 Holmes	17,999,074	813,558	253,787	1,067,345
31 Indian River	99,995,966	4,519,818	1,409,943	5,929,761
32 Jackson	35,063,745	1,584,881	494,399	2,079,280
33 Jefferson	5,462,431	246,902	77,020	323,922
34 Lafayette	6,828,647	308,655	96,284	404,939
35 Lake	286,760,545	12,961,577	4,043,324	17,004,901
36 Lee	600,885,724	27,160,035	8,472,489	35,632,524
37 Leon	189,993,666	8,587,714	2,678,911	11,266,625
38 Levy	33,666,894	1,521,744	474,703	1,996,447
39 Liberty	7,914,963	357,756	111,601	469,357
40 Madison	13,432,329	607,141	189,396	796,537
41 Manatee	299,450,332	13,535,155	4,222,250	17,757,405
42 Marion	274,902,982	12,425,615	3,876,132	16,301,747
43 Martin	112,832,186	5,100,015	1,590,934	6,690,949
44 Monroe	51,510,295	2,328,265	726,295	3,054,560
45 Nassau	76,712,115	3,467,388	1,081,641	4,549,029
46 Okaloosa	191,371,216	8,649,979	2,698,334	11,348,313
47 Okeechobee	36,402,652	1,645,400	513,277	2,158,677
48 Orange	1,295,594,789	58,560,884	18,267,887	76,828,771
49 Osceola	446,047,562	20,161,350	6,289,271	26,450,621
50 Palm Beach	1,221,187,739	55,197,686	17,218,747	72,416,433
51 Pasco	501,929,430	22,687,210	7,077,205	29,764,415
52 Pinellas	569,437,573	25,738,578	8,029,070	33,767,648
53 Polk	689,036,727	31,144,460	9,715,418	40,859,878
54 Putnam	58,225,017	2,631,771	820,973	3,452,744
55 St. Johns	308,333,945	13,936,694	4,347,509	18,284,203
56 St. Lucie	276,101,670	12,479,795	3,893,034	16,372,829
57 Santa Rosa	182,236,374	8,237,084	2,569,533	10,806,617
58 Sarasota	287,494,749	12,994,763	4,053,676	17,048,439
59 Seminole	399,580,856	18,061,055	5,634,090	23,695,145
60 Sumter	56,904,880	2,572,101	802,359	3,374,460
61 Suwannee	34,587,511	1,563,355	487,684	2,051,039
62 Taylor	16,494,996	745,574	232,579	978,153
63 Union	13,426,202	606,864	189,309	796,173
64 Volusia	372,657,614	16,844,124	5,254,472	22,098,596
65 Wakulla	30,382,062	1,373,269	428,387	1,801,656
66 Walton	67,289,345	3,041,478	948,780	3,990,258
67 Washington	19,140,431	865,147	269,880	1,135,027
69 FAMU Lab School	3,226,260	145,827	45,490	191,317
70 FAU - Palm Beach	7,890,425	356,647	111,255	467,902
71 FAU - St. Lucie	7,903,877	357,255	111,445	468,700
72 FSU Lab - Broward	3,985,880	180,162	56,201	236,363
73 FSU Lab - Leon	10,253,710	463,468	144,577	608,045
74 UF Lab School	6,667,258	301,360	94,008	395,368
75 Virtual School	256,156,793	11,578,287	3,611,811	15,190,098
76 FSU Lab - Bay	634,757	28,691	8,950	37,641
State	17,753,850,142	802,474,026	250,329,290	1,052,803,316

1. Allocations are part of Base Funding and frozen as of the 2023-24 FEFP Conference Calculation.

FLORIDA DEPARTMENT OF EDUCATION

PROJECT AMENDMENT REQUEST

Please return to: Florida Department of Education Office of Grants Management Room 332 Turlington Building 325 West Gaines Street Tallahassee, Florida 32399-0400 Telephone: (850) 245-0735	A) Agency Name: The School Board of Broward County, Florida 600 SE 3rd Avenue Fort Lauderdale, FL 33301	DOE USE ONLY Date Received				
B) Program Name: <u>ARP ESSER III - Formula Grant to LEAs</u> TAPS Number: <u>22A175 and 22A177</u>		Project Number (DOE Assigned) 060-1211A-2C001 060-1211K-2C001				
C) Amendment Type <input type="checkbox"/> Program <input checked="" type="checkbox"/> Budget Amendment Number: <u>7</u>	D) Amendment Request Contact Information <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"> Contact Name: Erum Motiwala, Associate Superintendent Finance </td> <td style="width: 40%;"> Telephone Numbers: 754-321-1990 </td> </tr> <tr> <td> Mailing Address: 600 SE 3rd Avenue Fort Lauderdale, FL 33301 </td> <td> E-mail Addresses: Erum.motiwala@browardschools.com </td> </tr> </table>		Contact Name: Erum Motiwala, Associate Superintendent Finance	Telephone Numbers: 754-321-1990	Mailing Address: 600 SE 3rd Avenue Fort Lauderdale, FL 33301	E-mail Addresses: Erum.motiwala@browardschools.com
Contact Name: Erum Motiwala, Associate Superintendent Finance	Telephone Numbers: 754-321-1990					
Mailing Address: 600 SE 3rd Avenue Fort Lauderdale, FL 33301	E-mail Addresses: Erum.motiwala@browardschools.com					
E) Required Signature and Certification						
<p>I, <u>Dr. Peter B. Licata</u>, (Please Type Name) as the official who is authorized to legally bind the agency/organization, do hereby certify to the best of my knowledge and belief that all the information and attachments submitted in this application amendment are true, complete and accurate, for the purposes, and objectives, set forth in the RFA or RFP and are consistent with the statement of general assurances and specific programmatic assurances for this project. I am aware that any false, fictitious, or fraudulent information or the omission of any material fact may subject me to criminal, or administrative penalties for the false statement, false claims or otherwise. Furthermore, all applicable statutes, regulations, and procedures; administrative and programmatic requirements; and procedures for fiscal control and maintenance of records will be implemented to ensure proper accountability for the expenditure of funds on this project. All records necessary to substantiate these requirements will be available for review by appropriate state and federal staff. I further certify that all expenditures will be obligated on or after the effective date and prior to the termination date of the project. Disbursements will be reported only as appropriate to this project and will not be used for matching funds on this or any special project, where prohibited.</p> <p>Further, I understand that it is the responsibility of the agency head to obtain from its governing body the authorization for the submission of this application amendment.</p> <div style="display: flex; justify-content: space-between; align-items: flex-end; margin-top: 20px;"> <div style="width: 30%;"> Signature of Agency Head </div> <div style="width: 30%; text-align: center;"> Superintendent of Schools Title </div> <div style="width: 30%; text-align: right;"> Date </div> </div>						

FLORIDA DEPARTMENT OF EDUCATION
BUDGET AMENDMENT NARRATIVE FORM

060-1211A-2C001/22A175

060-1211K-2C001/22A177

Project Number/TAPS Number

A) The School Board of Broward County, Florida
District/Agency

C) 7
Amendment Number

D) Total Project Amount Currently Approved
\$577,597,504.00

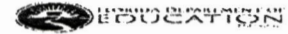
E) Total Project Amount resulting from this Budget Amendment
\$577,597,504.00

F) Line Item Desc

Function	Object	Use of Funds	Activity Number*	Account Title and Narrative	FTE	Amount Increase	Amount Decrease
5100	100	41	2 (R)	Salary - Funds will be utilized to cover salary and benefits costs for 2023-24 (232 Teachers) to continue the employment of teachers (Same activity as use of Funds # 1-2 - 2 (R) -changing Function. @ \$60,388	232	14,010,016.00	
5100	200	42	2 (R)	Fringe Benefits rates variable @ 22.30% and fixed @ \$10,633 for teachers to continue the employment of teachers.		5,589,984.00	
6500	640	1	2(K)	Assurance 1.9 Technology computer laptops \$11.6M; Computer carts and wiring \$12.4M; Power adapters \$3.3M; Laptop management tool for tracking and identifying specs on laptops \$3.9M; lan School \$800,000; wireless access points and network switches \$5M 2021-22, 2022-23 and 2023-24		-	13,192,851.39
7700	770	6	2 (R)	COVID-19 related medical claim cost for doctor visits and hospitalization 2021-22, 2022-23 and 2023-24		-	6,407,148.61
Total						19,600,000.00	19,600,000.00

DOE 151
Revised January 2017

Richard Corcoran, Commissioner



F) Narrative

The purpose of this amendment is to realign approved grant funds. These requested budgetary changes will not change the scope of the grant.

100/200-Personnel Increase

- Item #41 Activity#2 (R) Realign technology and medical claims for 2023-24 to retain Teachers. **\$14,010,016**
- Item #42 Activity#2 (R) Realign to Fringe Benefits variable @ 22.30% and fixed rate \$10,633. **\$5,589,984**

640-Furniture, Fixtures and Equipment Decrease

- Item #1 Activity#2 (K) Realign Assurance 1.9 technology computer laptops for students to achieve 1:1 ratio in schools \$11.6M; Computer carts and wiring \$12.4M; Power adapters \$3.3M; Laptop management tool for tracking and identifying specs on laptops \$3.9M; LanSchool \$800,000; wireless access points and network switches \$5M 2021-22, 2022-23 and 2023-24. **\$13,192,851.39**

770-Claims Decrease

- Item #6 Activity#2 (R) Realign COVID-19 related medical claim cost for doctor visits and hospitalization 2021-22, 2022-23 and 2023-24 to Teacher salary and fringe costs. **\$6,407,148.61**

Instructions for Completion of DOE 150 Project Amendment Request

- A. Enter Agency Name
- B. Enter Program Name and TAPS number as listed on the original Project Award Notification.
- C. Enter Amendment Type – Refer to Project Application and Amendment Procedures for Federal and State Programs (Green Book) for definitions of Program and Budget amendments.
- D. Enter Amendment Request Contact Information for the person who is responsible for the project.
- E. Complete Required Signature. **Note:** Application amendments signed by officials other than the Superintendent, or President/Chairman of the Board, must have a letter of authorization to sign on the behalf of said official, attached to the DOE 150 when the application amendment is submitted.
- F. Provide sufficient narrative to describe and justify the type of amendment being requested. Narrative should include the purpose of the amendment and description of the amended services or budget changes – i.e. changes in scope or objectives, changes in deliverables or work tasks and how these changes affect the original application. Any budget change will require details on the increase/decrease and how the change affects the original application.

Attach Budget Amendment Narrative Form (DOE 151) if this amendment requires budget changes.