



Status: ORIGINAL

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**

2024-06-18	Regular School Board Meeting
<b>CATEGORY:</b>	F. Financial Management
<b>DEPARTMENT:</b>	Budget

Agenda Item Number:	F-5.
Consent or Open Item:	Consent
Special Order:	NO
Time for Special Order:	

<b>TITLE:</b>	<b>Special Revenue-ARP Grants Fund Amendment #2 as of April 30, 2024</b>
<b>REQUESTED ACTION:</b>	<b>Approve the Special Revenue-American Rescue Plan (ARP) Grants Fund Amendment #2.</b>

**RATIONALE:**

For the Requested Actions, Background/History, Alignment to the 2027 Goals and Guardrails, Measurable Outcome(s)/Return on Investment, Financial Impact, and Rationale, please see the Executive Summary.

**EXHIBITS:**

Executive Summary
ARP Grant Amendment #2

**FINANCIAL IMPACT:**

The total budgetary impact is realigning \$40,743,537 within ARP with a net impact of \$0.

**STRATEGIC PLAN ALIGNMENT:**

**Student Focus Outcomes**

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**OR • Business Operations**

**BOARD ACTION:**

(For Official School Board Records Only)

**APPROVED**

**SOURCE OF ADDITIONAL INFORMATION**

Name: Judith M. Marte	Phone: 754-321-2611
Name:	Phone:

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**

Senior Leader & Title

Judith M. Marte, Deputy Superintendent, Finance & Operations

Signature

Judith M. Marte, Deputy Superintendent, Finance & Operations

Electronic Signature

Form S4189 Revised 4/24

HH/VSU

Approved in  
Open Board  
Meeting On:

June 18, 2024

By:

*Lois Whadoff*

School Board Chair

For more information, please contact:

Judith M. Marte  
Deputy Superintendent,  
Finance & Operations  
754-321-2611



## **EXECUTIVE SUMMARY**

### **Recommendation to Approve Special Revenue-American Rescue Plan (ARP) Grant Funds Amendment #2 as of April 30, 2024**

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**Board Meeting Date:** June 18, 2024

#### **Requested Action**

Approve the Special Revenue-American Rescue Plan Amendment.

#### **Impact if the Board Voted Yes or No**

##### **If the Board votes “Yes”:**

Funds will be utilized to support district initiatives.

##### **If the Board votes “No”:**

Another funding source will need to be determined to support these initiatives.

#### **Background/History**

Amendments are submitted to the Board as new revenues are received or if a grant has amended appropriations.

#### **Alignment to 2027 Goals and Guardrails**

Business Operations

#### **Measurable Outcome(s)/Return on Investment**

The measurable outcomes are based on the requirements of each grant.

#### **Financial Impact**

The total budgetary impact is realigning \$40,743,537 within ARP with a net impact of \$0.

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**2023-24 Special Revenue -ARP Grants Fund Amendment #2**  
**As of April 30, 2024**

<b>ESTIMATED REVENUES</b>		<b>PREVIOUS BUDGET</b>	<b>INCREASE / (DECREASE)</b>	<b>REVISED BUDGET</b>
<b>FEDERAL THROUGH STATE</b>				
American Rescue Plan		\$ 275,762,191	\$ -	\$ 275,762,191
<b>Total Federal Through State</b>		<b>275,762,191</b>	<b>-</b>	<b>275,762,191</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>\$ 275,762,191</b>	<b>\$ -</b>	<b>\$ 275,762,191</b>

  

<b>APPROPRIATIONS</b>	<b>ACCOUNT NUMBERS</b>	<b>PREVIOUS BUDGET</b>	<b>INCREASE / (DECREASE)</b>	<b>REVISED BUDGET</b>
Instructional Services	5000	\$ 196,909,312	\$ 28,973,388	\$ 225,882,700
Student Support Services	6100	5,276,924	(2,883,149)	2,393,775
Instructional & Curriculum Dev.	6300	326,067	(107,777)	218,290
Instructional Staff Training	6400	1,484,806	(983,006)	501,800
Instructional Related Technology	6500	2,775,997	(1,076,353)	1,699,644
General Administration	7200	11,694,310	-	11,694,310
School Administration	7300	335,731	3,339,649	3,675,380
Facilities Acquisition & Constr.	7400	52,229,247	(35,261,717)	16,967,530
Fiscal Services	7500	384,992	1,047,760	1,432,752
Food Services	7600	15,118	1,408,444	1,423,562
Central Services	7700	(35,261,717)	(25,127)	(35,286,844)
Student Transportation Services	7800	-	876,516	876,516
Operation of Plant	7900	1,058,329	5,097,780	6,156,109
Community Services	9100	607,936	(406,408)	201,528
<b>Total Appropriations</b>		<b>237,837,052</b>	<b>-</b>	<b>237,837,052</b>
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 237,837,052</b>	<b>\$ -</b>	<b>\$ 237,837,052</b>

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**2023-24 Special Revenue -ARP Grants Fund Amendment #2**  
**As of April 30, 2024**  
**Explanation Summary**

<b><u>CHANGES IN APPROPRIATION</u></b>		<b><u>INCREASE/</u></b>	<b><u>(DECREASE)</u></b>
<b>(1)</b>	<b>Instructional Services</b>		<b>\$ 28,973,388</b>
	Funds realigned from other Functional Areas below will support employee retention supplements based on the employees' bargaining unit, the Summer Experience, and instructional material purchases.	28,973,388	
<b>(2)</b>	<b>Student Support Services</b>		<b>(2,883,149)</b>
	Realign unused balances in mental health and nursing services. Funds for nursing services provided COVID isolation rooms that are no longer required. The balance of these funds is being realigned to support employee retention supplements based on the employees' bargaining unit, the Summer Experience, and instructional material purchases.	(2,883,149)	
<b>(3)</b>	<b>Instructional &amp; Curriculum Dev.</b>		<b>(107,777)</b>
	Realign unused balances for salary and fringe from a non-instructional position used to support locating unaccounted students within the school district. The balance of these funds is being realigned to support employee retention supplements based on the employees' bargaining unit, the Summer Experience instructional material purchases.	(107,777)	
<b>(4)</b>	<b>Instructional Staff Training</b>		<b>(983,006)</b>
	Realign balances from instructional staff training unused PD stipends from Summer Experience and School-based Registrars, Information Management Techs, and Specialists to assist with non-enrollment initiatives. The balance of these funds is being realigned to support employee retention supplements based on the employees' bargaining unit, the Summer Experience instructional material purchases.	(983,006)	
<b>(5)</b>	<b>Instructional Related Technology</b>		<b>(1,076,353)</b>
	Realign unused balances in technology funds. The balance of these funds is being realigned to support employee retention supplements based on the employees' bargaining unit, the Summer Experience, and instructional material purchases.	(1,076,353)	
<b>(6)</b>	<b>School Administration</b>		<b>3,339,649</b>
	Funds realigned from other Functional Areas will support employee retention supplements based on the employees' bargaining unit.	3,339,649	
<b>(7)</b>	<b>Facilities Acquisition &amp; Constr.</b>		<b>(35,261,717)</b>
	During the April 23, 2024, School Board Workshop on the district budget, the Board Members reviewed a plan to realign \$10.5 million of this funding into the district's capital budget for PPO and HVAC projects due to additional funds from interest earnings from favorable investments. This funding realignment was approved at the May 21, 2024 School Board Meeting on the Capital Fund Amendment. The balance of these funds is being realigned to support employee retention supplements based on the employees' bargaining unit, the Summer Experience, and instructional material purchases.	(35,261,717)	
<b>(8)</b>	<b>Fiscal Services</b>		<b>1,047,760</b>
	Funds realigned from other Functional Areas will support employee retention supplements based on the employees' bargaining unit.	1,047,760	

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**

**2023-24 Special Revenue -ARP Grants Fund Amendment #2**

**As of April 30, 2024**

**Explanation Summary**

<b>(9)</b>	<b>Food Services</b>		<b>1,408,444</b>
	Funds realigned from other Functional Areas will support employee retention supplements based on the employees' bargaining unit.	1,408,444	
<b>(10)</b>	<b>Central Services</b>		<b>(25,127)</b>
	Realign funds for use during FY 2024 summer experience.	(25,127)	
<b>(11)</b>	<b>Pupil Transportation Services</b>		<b>876,516</b>
	Funds realigned from other Functional Areas will support transportation for the Summer Experience.	876,516	
<b>(12)</b>	<b>Operation of Plant</b>		<b>5,097,780</b>
	Funds realigned from other Functional Areas will support employee retention supplements based on the employees' bargaining unit.	5,097,780	
<b>(13)</b>	<b>Community Services</b>		<b>(406,408)</b>
	Realign unused balance in non-enrollment district community liaisons funding. The balance of these funds is being realigned to support employee retention supplements based on the employees' bargaining unit, the Summer Experience, and instructional material purchases.	(406,408)	

**NET CHANGE**

**\$ - \$ -**