



Status: ORIGINAL

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

2024-09-10	Regular School Board Meeting
<b>CATEGORY:</b>	F. Financial Management
<b>DEPARTMENT:</b>	Budget

Agenda Item Number:	F-4.
Consent or Open Item:	Consent
Special Order:	NO
Time for Special Order:	

**TITLE:** Final Special Revenue ARP Grant Budget Amendment as of June 30, 2024

**REQUESTED ACTION:** Approve the Special Revenue American Rescue Plan (ARP) Grant Budget Amendment #3 as of June 30, 2024. The Amendment is submitted to the School Board pursuant to State Board Administrative Rule 6A-1.007. District-wide.

**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

**FINANCIAL IMPACT:**

The total budgetary impact is realigning \$542,810 within ARP with a net impact of \$0.

**STRATEGIC PLAN ALIGNMENT:****Student Focus Outcomes**

N/A
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OR • Business Operations

**BOARD ACTION:**

(For Official School Board Records Only)

**APPROVED****SOURCE OF ADDITIONAL INFORMATION**

Name: Omar Shim	Phone: 754-321-1990
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Name:	Phone:
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**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**

Senior Leader &amp; Title

Omar Shim, Task Assigned, Chief Financial Officer
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Signature

Omar Shim, Task Assigned, Chief Financial Officer Sep. 10,
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Electronic Signature

Form \$4189 Revised 7/24

HH/JJS

Approved in

Open Board

Meeting On:

September 10, 2024

By:

*Lois Whodoff*  
School Board Chair



For more information, please contact:

Name: Omar Shim

Title: Chief Financial Officer  
(Task Assigned)

Phone: 754-321-1990

## **EXECUTIVE SUMMARY**

Special Revenue – ARP Grant Amendment #3  
Final, as of June 30, 2024

**Board Meeting Date:** September 10, 2024

### **Requested Action**

Approve the Special Revenue – American Rescue Plan Grant (ARP) Amendment #3.

**District-zone Impact:** District-wide

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

**If the Board votes “Yes”:** The District will be following statutory requirements per State Board Administrative Rule 6A-1.007.

**If the Board votes “No”:** The District will be out of compliance with statutory requirements per State Board Administrative Rule 6A-1.007.

### **Background/History**

The School Board shall approve amendments to the District school budget whenever the function amounts in the budget accounts are changed from the original budget approved by the School Board.

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

Business Operations

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

The District will comply with statutory requirements per SBE administrative rule 6A-1.007.

### **Financial Impact**

The total budgetary impact is realigning \$542,810 within ARP with a net impact of \$0.

## **Executive Summary**

### **Recommendation to Approve Special Revenue - ARP Grant Amendment #3.**

#### **Page 2**

This amendment realigns funds for the disposal of expired hand sanitizer PPE used to prevent and respond to the impact of COVID-19.

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**2023-24 Special Revenue -ARP Grants Fund Amendment #3**  
**As of June 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	\$ (542,810)	\$ 196,366,502	(1)
Student Support Services	6100	5,276,924	\$ -	5,276,924	
Instructional & Curriculum Dev.	6300	326,067	\$ -	326,067	
Instructional Staff Training	6400	1,484,806	\$ -	1,484,806	
Instructional Related Technology	6500	2,775,997	\$ -	2,775,997	
General Administration	7200	11,694,310	\$ -	11,694,310	
School Administration	7300	335,731	\$ -	335,731	
Facilities Acquisition & Constr.	7400	52,229,247	\$ -	52,229,247	
Fiscal Services	7500	384,992	\$ -	384,992	
Food Services	7600	15,118	\$ -	15,118	
Central Services	7700	1,144,078	\$ -	1,144,078	
Pupil Transportation Services	7800	1,519,344	\$ -	1,519,344	
Operation of Plant	7900	1,058,329	\$ -	1,058,329	
Maintenance of Plant	8100	-	\$ 542,810	542,810	(2)
Community Services	9100	607,936	\$ -	607,936	
<b>Total Appropriations</b>		<b>275,762,191</b>	<b>-</b>	<b>275,762,191</b>	
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 275,762,191</b>	<b>\$ -</b>	<b>\$ 275,762,191</b>	

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**2023-24 Special Revenue -ARP Grants Fund Amendment #3**  
**As of June 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>\$ (542,810)</b>
	Funds realigned from for disposal of expired hand sanitizer PPE used to prevent and respond to the impact of COVID-19 2021-22, 2022-23 and 2023-24	(542,810)	
<b>(2)</b>	<b>Maintenance of Plant</b>		<b>542,810</b>
	Contractual Services - Disposal of expired hand sanitizer PPE used to prevent and respond to the impact of COVID-19 2021-22, 2022-23 and 2023-24.	542,810	
<b><u>NET CHANGE</u></b>		<b><u>\$ -</u></b>	<b><u>\$ -</u></b>