

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-3.
Consent or Open Item:	Consent
Special Order:	NO
Time for Special Order:	

<b>TITLE:</b>	<b>Final Special Revenue Grants Budget Amendment as of June 30, 2024</b>
<b>REQUESTED ACTION:</b>	<b>Approve the Special Revenue Grants Budget Amendment #4 as of June 30, 2024. The Amendment is submitted to the School Board pursuant to State Board Administrative Rule 6A-1.007. District-wide.</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
Grants Amendment

**FINANCIAL IMPACT:**

Recognition of \$12.5 million in grant revenues to the Special Revenue - Grants Fund

**STRATEGIC PLAN ALIGNMENT:**

**Student Focus Outcomes**

N/A

**OR • Business Operations**

**BOARD ACTION:**

(For Official School Board Records Only)

**APPROVED**

**SOURCE OF ADDITIONAL INFORMATION**

Name: Omar Shim	Phone: 754-321-1990
Name:	Phone:

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

Senior Leader & Title

Omar Shim, Task Assigned, Chief Financial Officer

Signature

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

Electronic Signature

Form 54189 Revised 7/24

HH/JJS

Approved in

Open Board

Meeting On:

September 10, 2024

By:

*Lois Whadeff*

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 – Grants Amendment #4  
Final, as of June 30, 2024

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

### **Requested Action**

Approve the Special Revenue – Grants Amendment #4.

**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 financial impact is the recognition of \$12.5 million in grant revenues to the Special Revenue – Grants Fund.

## **Executive Summary**

### **Recommendation to Approve the Special Revenue – Grants Amendment #4**

#### **Page 2**

This amendment incorporates the following grant revenue recognitions:

- \$380,189 Cares Act Relief Fund (HEERF)
- \$614,756 Pell Grants
- \$6,255,815 Education FOR Handicapped Act (IDEA, SEDNET, FDLRS)
- \$1,893,355 Title I - Elementary and Secondary Education
- \$3,780,109 Title II - Teacher & Principal Training

And reconciles the year-end amounts for:

- (\$67,703) Title III - English Language Learners (ELL)
- (\$364,231) Title IV Student Support & Academic Enrichment

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**2023-24 Special Revenue - Grants Fund Amendment #4**  
**As of June 30, 2024**

<b>ESTIMATED REVENUES</b>	<b>PREVIOUS BUDGET</b>	<b>INCREASE/ (DECREASE)</b>	<b>REVISED BUDGET</b>
<b>FEDERAL DIRECT</b>			
Achieving Career Equity For Students (ACES)	\$ 3,012,558	\$ -	\$ 3,012,558
Congressional Funded Community Project	277,160		277,160
Broward Comp Universal Reduction of Violence (BCURV)	223,124		223,124
Cares Act Relief Fund (HEERF)	90,867	380,189	471,056 (1)
Community Oriented Policing Services (COPS)	71,148		71,148
Earmark - Broward Mentoring Program	105,618		105,618
Equity for Instructional Performance (EQUIP)	5,828,449		5,828,449
Head Start (Including Early Head Start)	18,059,691		18,059,691
Integrated Career Academic Networks (iCAN)	4,319,355		4,319,355
Mental Health Internship	972,711		972,711
Pell Grants	5,430,254	614,756	6,045,010 (2)
STOP Threat Assessment / STOP Violence	811,738		811,738
<b>Total Federal Direct</b>	<b>39,202,673</b>	<b>994,945</b>	<b>40,197,618</b>
<b>FEDERAL THROUGH STATE</b>			
Adult General Education (AGE & English Literacy)	\$ 2,391,429	\$ -	\$ 2,391,429
Adult Ed Family Literacy, Corrections Ed	88,541		88,541
Career & Technical Education - Carl Perkins	3,751,155		3,751,155
Comprehensive Literacy State Development (CLSD)	1,500,000		1,500,000
Comprehensive Support & Improvement Schools (CSI)	224,532		224,532
Education for Handicapped Act (IDEA, SEDNET, FDLRS)	79,058,973	6,255,815	85,314,788 (3)
English Literacy & Civics	834,902		834,902
Entrepreneurship Education & Training	100,000		100,000
School Improvement Support Plan	5,832,503		5,832,503
Stronger Connections	321,094		321,094
Title I - Elementary and Secondary Education	102,252,416	1,893,355	104,145,771 (4)
Title II - Teacher & Principal Training	11,797,186	3,780,109	15,577,295 (5)
Title III - English Language Learners (ELL)	6,370,721	(67,703)	6,303,018 (6)
Title III - Recently Arrived Immigrant Children	1,270,234		1,270,234
Title IV - Student Support & Academic Enrichment	9,506,690	(364,231)	9,142,459 (7)
Title IV - Twenty First Century (Before & Aftercare)	2,751,760		2,751,760
Workforce Innovation & Opportunity ISY/OSY	975,185		975,185
<b>Total Federal Through State</b>	<b>229,027,321</b>	<b>11,497,345</b>	<b>240,524,666</b>
<b>STATE</b>			
Computer Science	\$ 680,101	\$ -	\$ 680,101
Computer Science Teacher Certification	797,586		797,586
Early Childhood Music Ed Incentive	542,400		542,400
Mentoring Student Assistance Initiatives	250,000		250,000
Other State (FDLRS)	29,470		29,470
Science of Reading & Tutoring (SORT)	150,000		150,000
Title IX - Homeless Education	367,569		367,569
Workforce Development CAP Incentive	1,545,606		1,545,606
<b>Total State</b>	<b>4,362,732</b>	<b>-</b>	<b>4,362,732</b>

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**2023-24 Special Revenue - Grants Fund Amendment #4**  
**As of June 30, 2024**

<b>ESTIMATED REVENUES</b>		<b>PREVIOUS BUDGET</b>	<b>INCREASE/ (DECREASE)</b>	<b>REVISED BUDGET</b>
<b>LOCAL</b>				
Build & Grow Your Future		\$ 314,179	\$ -	\$ 314,179
Broward Promise Neighborhood		500,000		500,000
Civic Literacy Excellence		1,293,355		1,293,355
Computer Science for ALL		148,853		148,853
Family Counseling Program		1,500,000		1,500,000
Jobs for Florida Graduates		540,000		540,000
National Science Foundation		216,235		216,235
New York Life Grief Sensitive Schools Initiative		165,000		165,000
Other Local		228,647		228,647
School Mapping Data		1,121,227		1,121,227
South Florida Anchor Alliance (SFAA) Regional Marketplace		165,000		165,000
Verizon Innovative Learning & Hotspots		350,500		350,500
<b>Total Local</b>		<b>6,542,996</b>	<b>-</b>	<b>6,542,996</b>
<b>TRANSFERS IN</b>				
From General Fund		\$ 40,000	\$ -	\$ 40,000
<b>Total Transfers In</b>		<b>40,000</b>		<b>40,000</b>
<b>TOTAL ESTIMATED REVENUES AND TRANSFERS IN</b>		<b>\$ 279,175,722</b>	<b>\$ 12,492,290</b>	<b>\$ 291,668,012</b>
<b>APPROPRIATIONS</b>	<b>ACCOUNT NUMBERS</b>	<b>PREVIOUS BUDGET</b>	<b>INCREASE/ (DECREASE)</b>	<b>REVISED BUDGET</b>
Instructional Services	5000	\$ 169,273,022	\$ 291,984	\$ 169,565,006 (3)(4)(6)
Student Support Services	6100	18,474,504	267,245	18,741,749 (3)(4)(7)
Instruction and Curriculum Development	6300	34,494,565	2,976,404	37,470,969 (3)(4)(5)(6)
Instructional Staff Training	6400	32,799,885	7,615,362	40,415,247 (3)(4)(5)(7)
General Administration	7200	11,821,478	(120,019)	11,701,459 (3)(4)(5)(6)
School Administration	7300	177,362	680,614	857,976 (5)
Facilities Acquisition & Constr.	7400	200,000	-	200,000
Fiscal Services	7500	1,720	-	1,720
Food Services	7600	-	-	-
Central Services	7700	2,216,518	59,906	2,276,424 (4)(6)
Pupil Transportation Services	7800	1,201,678	(174,446)	1,027,232 (3)(4)(7)
Operation of Plant	7900	477,229	1,080	478,309 (4)
Community Services	9100	8,037,761	894,160	8,931,921 (1)(2)(7)
<b>Total Appropriations</b>		<b>279,175,722</b>	<b>12,492,290</b>	<b>291,668,012</b>
<b>TOTAL APPROPRIATIONS AND TRANSFERS OUT</b>		<b>\$ 279,175,722</b>	<b>\$ 12,492,290</b>	<b>\$ 291,668,012</b>

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**2023-24 Special Revenue - Grants Fund Amendment #4**  
**As of June 30, 2024**  
**Explanation Summary**

<u><b>ESTIMATED REVENUES / APPROPRIATIONS</b></u>	<u><b>INCREASE/ (DECREASE)</b></u>
<b>FEDERAL DIRECT</b>	
<b>(1) Cares Act Relief Fund (HEERF)</b>	
Revenue Source:	\$ 380,189
<ul style="list-style-type: none"> <li>Funds will provide emergency financial aid to assist college students with expenses incurred due to the disruption of campus operations. The funds will be disbursed to students to assist with food, housing, course materials, technology, healthcare, tuition and childcare costs associated with significant changes to the delivery of instruction due to the coronavirus.</li> </ul>	
Appropriations:	
<ul style="list-style-type: none"> <li>Community Services (Financial Aid)</li> </ul>	\$ 380,189
<b>(2) Pell Grants</b>	
Revenue Source:	\$ 614,756
<ul style="list-style-type: none"> <li>Pell Grant awarded funds for McFatter (\$230,764) and Sheridan (\$383,992) Technical Colleges. Program currently provides financial assistance to 1,438 students.</li> </ul>	
Appropriations:	
<ul style="list-style-type: none"> <li>Community Services (Financial Aid)</li> </ul>	\$ 614,756
<b>FEDERAL THROUGH STATE</b>	
<b>(3) Education for Handicapped Act (IDEA, SEDNET, FDLRS)</b>	
Revenue Source:	\$ 6,255,815
Florida Department of Education	
Appropriations:	
An increase in award from certified roll/state adjustment will supplement the improvement of performance and growth of students with disabilities by closing the achievement gap and increasing graduation rates.	
<ul style="list-style-type: none"> <li>Instructional Services</li> </ul>	\$ (1,085,691)
<ul style="list-style-type: none"> <li>Student Support Services</li> </ul>	365,386
<ul style="list-style-type: none"> <li>Instruction and Curriculum Development</li> </ul>	3,259,377
<ul style="list-style-type: none"> <li>Instructional Staff Training</li> </ul>	3,818,807
<ul style="list-style-type: none"> <li>General Administration</li> </ul>	97,936
<ul style="list-style-type: none"> <li>Pupil Transportation Services</li> </ul>	(200,000)
	<u>\$ 6,255,815</u>



**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**2023-24 Special Revenue - Grants Fund Amendment #4**  
**As of June 30, 2024**  
**Explanation Summary**

**(4) Title I - Elementary and Secondary Education**

<b>Revenue Source</b>	<b>\$</b>	<b>1,893,355</b>
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Florida Department of Education

**Appropriations**

An increase in award from certified roll/state adjustment will supplement resources directly related to increasing student achievement through providing stipend payments for teachers and instructional coaches to attend BEST Standards trainings and student tutoring services, instructional materials for district schools and private schools, and parent and family engagement.

● Instructional Services	\$ 1,390,008
● Student Support Services	101,859
● Instruction and Curriculum Development	18,300
● Instructional Staff Training	283,382
● General Administration	24,820
● Central Services	74,906
● Pupil Transportation Services	(1,000)
● Operation of Plant	1,080
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	\$ 1,893,355

**(5) Title II - Teacher & Principal Training**

<b>Revenue Source</b>	<b>\$</b>	<b>3,780,109</b>
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Florida Department of Education

**Appropriations**

An increase in award from certified roll/state adjustment will supplement an increase student achievement through strategies, such as improving teacher and principal quality by attending local, state and national conferences and providing professional learning materials.

● Instruction and Curriculum Development	\$ (444,083)
● Instructional Staff Training	3,703,173
● General Administration	(159,595)
● School Administration	680,614
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	\$ 3,780,109

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**2023-24 Special Revenue - Grants Fund Amendment #4**  
**As of June 30, 2024**  
**Explanation Summary**

**(6) Title III - English Language Learners (ELL)**

<b>Revenue Source</b>	<b>\$</b>	<b>(67,703)</b>
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Florida Department of Education

**Appropriations**

A realignment in award from certified roll/state adjustment will decrease funding to programs that support English learners and immigrant students acheive English language proficiency and meet academic standards.

• Instructional Services	\$	(12,333)
• Instruction and Curriculum Development		142,810
• General Administration		(83,180)
• Central Services		(15,000)
• Community Services (Financial Aid)		(100,000)
		\$ (67,703)

**(7) Title IV - Student Support & Academic Enrichment**

<b>Revenue Source</b>	<b>\$</b>	<b>(364,231)</b>
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Florida Department of Education

**Appropriations**

A realignment in award from certified roll/state adjustment will decrease funding to programs that support the implementation of school-based, department and district equity plans, progress monitoring and professional development to Improve instruction in core curriculum and college and career readiness initiatives.

• Student Support Services	\$	(200,000)
• Instructional Staff Training		(190,000)
• Pupil Transportation Services		26,554
• Community Services		(785)
		\$ (364,231)

**NET CHANGE**

	<b>12,492,290</b>	<b>\$</b>	<b>12,492,290</b>



**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**2023-24 Special Revenue - Grants Fund Amendment #4**  
**As of June 30, 2024**

INCREASE/DECREASE IN AWARDS

<b>SAP Grant#</b>	<b>Grant Description</b>	<b>Revenue Code</b>	<b>Amount</b>
Cares2324	Cares Act Relief Fund	3199	380,189
Pell2324	Pell Grants	3199	614,756
C97800001.2324	Education for Handicapped Act (IDEA, SEDNET, FDLRS)	3230	6,255,815
C98300001.2324	Title I - Elementary and Secondary Education	3240	1,893,355
C97520001.2324	Title II - Teacher & Principal Training	3225	3,780,109
C98170001.2324	Title III - English Language Learners (ELL)	3241	(67,703)
C98040001.2324	Title IV - Student Support & Academic Enrichment	3241	(364,231)
			<b>\$ 12,492,290</b>