

**February 5, 2019, School Board Operating Meeting**  
**K-1 General Fund Amendment as of December 31, 2018**  
**Executive Summary**

General Fund Amendment is submitted to the School Board pursuant to State Board Administrative Rule 6A-1.006. 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 several important changes:

1. October FTE 3<sup>rd</sup> calculation count received from the State on January 11, 2019 and funding changes as a result of this count. Based on the State information received for the October FTE count, the District's overall student enrollment had a decrease of 2,813 student FTEs in the 18-19 year compared to forecasted enrollment which expected student growth of 642. In addition, as it is Florida Department of Education (FDOE) yearly practice, McKay scholarship program funding was reduced from our revenue and paid out to participants. FDOE includes McKay scholarship program in the total FEFP funding for the school district at the beginning of the year, after the October FTE count, FDOE reduces the funding to the District by the actual McKay scholarship amount, which for the 2018-19 budget year is \$19.2 million.
2. This amendment also incorporates the \$7.0 million current year anticipated Health Insurance savings that are set aside for the Collective Bargaining. These savings are prorated among all the budgetary functions.
3. In addition, the amendment includes Superintendent and Senior Management funding cut recommendations reflected in K-1 also to be set aside for the Collective Bargaining. These recommended reductions mainly include departmental reductions to travel, consulting, capital outlay, supplies, and overtime budgets as well as a reduction of discretionary funds to schools to adjust for the decrease of 2,813 FTE. It is important to note that schools collectively have \$49 million available for the remainder of the year. Also eligible professional development costs incurred by the General Fund are being transferred to the Title II Grant. Title II carried over funds in excess of \$2.7 million for the year ended June 30, 2018. These recommendations will generate an additional \$7 million to be set aside for Collective Bargaining.