

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
2019-20 General Fund Amendment #1
As of October 31, 2019

ESTIMATED REVENUES	PREVIOUS BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET
LOCAL SOURCES			
Ad valorem taxes - Current year	\$ 1,062,665,847	\$ 7,725,010	\$ 1,070,390,857 (A)
Interest on Investments	11,000,000		11,000,000
Child Care Fees (Before & After School Care)	16,500,000		16,500,000
Course Fees	11,169,008		11,169,008
Gifts, Grants, Bequests	-		-
Indirect Cost (Grants & Food Service)	12,600,000		12,600,000
Rental Income	1,500,000		1,500,000
E-Rate Rebate	2,500,000		2,500,000
Other	21,989,000		21,989,000
Total Local Sources	1,139,923,855	7,725,010	1,147,648,865
STATE SOURCES			
Florida Education Finance Program (FEFP)			
FEFP	509,734,535		509,734,535
Mental Health Assistance Allocation	6,516,238		6,516,238
ESE Guaranteed Allocation	102,966,541		102,966,541
Digital Classroom Allocation	427,381		427,381
Safe Schools	16,180,920		16,180,920
Supplemental Academic Instruction	59,193,124		59,193,124
Reading Allocation	11,696,889		11,696,889
Teachers Classroom Supply Assistance	5,131,415		5,131,415
Instructional Materials Allocation	21,490,866		21,490,866
Transportation	33,921,561		33,921,561
DJJ Supplemental Funding	426,307		426,307
Subtotal - FEFP	767,685,777	-	767,685,777
Workforce Development Education	77,642,799		77,642,799
Adults With Disabilities	800,000		800,000
Discretionary Lottery Funds	939,800		939,800
Class Size Reduction	302,023,964		302,023,964
State License Tax	300,000		300,000
Sales Tax Distribution	446,500		446,500
School Recognition Funds	12,365,000		12,365,000
Other (VPK, CO&DS, etc.)	3,500,000		3,500,000
Total State Sources	1,165,703,840	-	1,165,703,840

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FEDERAL SOURCES			
Reserve Officer Training Corps (ROTC)	2,300,000		2,300,000
Medicaid Claims & Fees	22,450,000		22,450,000
Total Federal Sources	24,750,000	-	24,750,000
OTHER FINANCING SOURCES			
Transfer from Special Revenue Funds	1,200,000		1,200,000
Transfer from Capital Project Funds	120,899,161	177,820	121,076,981 (B)
Total Other Financing Sources	122,099,161	177,820	122,276,981
ESTIMATED REVENUES & OTHER FINANCING SOURCES	2,452,476,856	7,902,830	2,460,379,686
BEGINNING FUND BALANCE	161,197,401	-	161,197,401
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, & BEGINNING FUND BALANCE	\$ 2,613,674,257	\$ 7,902,830	\$ 2,621,577,087

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APPROPRIATIONS	PREVIOUS BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET	
INSTRUCTIONAL SERVICES				
District Instructional Services	\$ 1,237,504,289	\$ 4,963,521	\$ 1,242,467,810	(1)
Charter Schools Instructional Services	355,737,890	-	355,737,890	
Total Instructional Services	1,593,242,179	4,963,521	1,598,205,700	
SUPPORT SERVICES				
Student Support Services	132,789,962	837,357	133,627,319	(2)
Instructional Media Services	21,669,585	-	21,669,585	
Instruction & Curriculum Development	27,751,138	-	27,751,138	
Instructional Staff Training	8,774,772	-	8,774,772	
Instruction Related Technology	24,911,779	-	24,911,779	
Board of Education	5,275,208	-	5,275,208	
General Administration	9,149,715	-	9,149,715	
School Administration	142,549,291	63,111	142,612,402	(3)
Fiscal Services	11,016,088	140,000	11,156,088	(4)
Central Services	72,480,845	193,962	72,674,807	(5)
Transportation Services	86,269,855	-	86,269,855	
Operation of Plant	218,818,644	1,327,867	220,146,511	(6)
Maintenance of Plant	65,762,054	184,081	65,946,135	(7)
Administrative Technology Services	4,328,104	-	4,328,104	
Community Services	15,912,452	-	15,912,452	
Debt Service	1,480,417	-	1,480,417	
Total Support Services	848,939,909	2,746,378	851,686,287	
OTHER FINANCING USES				
To Special Revenue Funds	4,399,147	-	4,399,147	
Total Other Financing Uses	4,399,147	-	4,399,147	
TOTAL APPROPRIATIONS & OTHER FINANCING USES	\$ 2,446,581,235	\$ 7,709,899	\$ 2,454,291,134	
ENDING FUND BALANCE	\$ 167,093,022	\$ 192,931	\$ 167,285,953	
TOTAL APPROPRIATIONS, OTHER FINANCING USES, & ENDING FUND BALANCE	\$ 2,613,674,257	\$ 7,902,830	\$ 2,621,577,087	

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ENDING FUND BALANCE	PREVIOUS BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET
Nonspendable Fund Balance	\$ 21,100,000	\$ -	\$ 21,100,000
Restricted Fund Balance	14,200,000	-	14,200,000
Committed Fund Balance Includes Health Insurance, Workers Compensation, & General Liability	54,330,000	-	54,330,000
Assigned/Unassigned Fund Balance	77,463,022	192,931	77,655,953
Total Ending Fund Balance	\$ 167,093,022	\$ 192,931	\$ 167,285,953

FUND BALANCE CHANGES	INCREASE/ (DECREASE)	FUND BALANCE
Beginning Fund Balance as of July 1, 2019		\$ 167,093,022
Impact of this Amendment on Fund Balance	\$ 192,931	
Ending Fund Balance as of October 30, 2019		\$ 167,285,953
Fund Balance Percentage As a percentage of projected General Fund revenue excluding charter schools revenue less administrative fees.		3.87%

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Explanation Summary

Comparison of October 2019 Amendment information to the 2020 General Fund Adopted Budget.

<u>CHANGES IN ESTIMATED REVENUES</u>	INCREASE/ (DECREASE)
(A) Ad valorem taxes - Current year	\$ 7,725,010
Adjustment to Local Revenues for Referendum funds to be collected in FY 2019-20.	7,725,010
(B) Transfer from Capital Project Funds	177,820
The increase in the Capital transfer is to cover the Executive Director - Physical Plant Operations (PPO) position approved by the Board on 10/2/19 (Item No. II-1), as part of the realignment of PPO under the Strategy & Operations division.	177,820
<u>CHANGES IN APPROPRIATIONS</u>	INCREASE/ (DECREASE)
(1) District Instructional Services	\$ 4,963,521
(i) Appropriation of additional Referendum funds for teachers and school staff compensation.	4,780,320
(ii) Funds added to Deerfield Beach Elementary for Behavior Tech position for ASD cluster.	30,210
(iii) Funds added to Seagull Alternative HS for Family and Consumer Science position.	56,404
(iv) Funds added to Whispering Pines School for increased spend authority of Florida Palms contract on a closed purchase order from prior year.	89,416
(v) Funds added to Nova Middle to cover outstanding invoices for purchase order from prior year, closed in error.	7,171
(2) Student Support Services	837,357
(i) Appropriation of additional Referendum funds for expansion of Mental Health support.	531,147
(ii) Funds added to Student Support Initiatives & Recovery department to pay the Center of Mind-Body Medicine invoice from General Fund, which will be reimbursed once Victims of Crime Act (VOCA) grant is received.	241,410
(iii) Funds added to Student Support Initiatives & Recovery department to pay for stipends for staff who participated in professional development through the Seasons of Learning with the Center for Mind Body Medicine.	64,800

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Explanation Summary
(Continued)

<u>CHANGES IN APPROPRIATIONS</u>	INCREASE/ (DECREASE)
(3) School Administration	63,111
Funds added to the Office of School Performance & Accountability (OSPA) for a new Clerk Specialist IV position and overtime for Facilities Serviceperson in order to improve the support to the Championship School of Distinction Charter School.	63,111
(4) Fiscal Services	140,000
Funds added to the Chief Auditor department for Information Security Audit as per Audit Plan discussed at the 9/4/19 School Board Meeting.	140,000
(5) Central Services	193,962
(i) Carryover funds from prior year, for consultant agreement, added to Chief Safety, Security & Emergency Preparedness department.	49,000
(ii) Funds added to Safety, Security, and Emergency Preparedness department to cover the invoice for the new agreement with Safe Havens International (Board Item EE-6, 1/15/19)	144,962
(6) Operation of Plant	1,327,867
Appropriation of additional Referendum funds for School Resource Officers and security staff.	1,327,867
(7) Maintenance of Plant	184,081
(i) Funding added to Gulfstream Academy to reinstate closed purchase orders in order to pay the invoices.	6,261
(ii) Increase in the Capital transfer to cover the Executive Director - Physical Plant Operations (PPO) position approved by the Board on 10/2/19 (Item No. II-1), as part of the realignment of PPO under the Strategy & Operations division.	177,820