

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
2019-20 General Fund Amendment #2
As of January 31, 2020

ESTIMATED REVENUES	PREVIOUS BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET
LOCAL SOURCES			
Ad valorem taxes - Current year	\$ 1,070,390,857	\$ -	\$ 1,070,390,857
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	1,147,648,865	-	1,147,648,865
STATE SOURCES			
Florida Education Finance Program (FEFP)			
FEFP	481,808,313	(23,090,872)	458,717,441 (A)
Mental Health Assistance Allocation	6,516,238	14,539	6,530,777 (B)
ESE Guaranteed Allocation	102,966,541	(72,746)	102,893,795 (B)
Digital Classroom Allocation	427,381	1,024	428,405 (B)
Safe Schools	16,180,920	(116,229)	16,064,691 (B)
Supplemental Academic Instruction	59,193,124	140,001	59,333,125 (B)
Reading Allocation	11,696,889	57,837	11,754,726 (B)
Teachers Classroom Supply Assistance	5,131,415		5,131,415
Instructional Materials Allocation	21,490,866	(240,628)	21,250,238 (B)
Transportation	33,921,561	(972,295)	32,949,266 (B)
DJJ Supplemental Funding	426,307	(77,330)	348,977 (B)
Best & Brightest	26,516,506		26,516,506
Turnaround Supplemental Svcs. Alloc.	1,409,716	(27,076)	1,382,640 (B)
Subtotal - FEFP	<u>767,685,777</u>	<u>(24,383,775)</u>	<u>743,302,002</u>
Workforce Development Education	77,642,799		77,642,799
Adults With Disabilities	800,000		800,000
Discretionary Lottery Funds	939,800	(660,817)	278,983 (B)
Class Size Reduction	302,023,964	922,317	302,946,281 (B)
State License Tax	300,000		300,000
Sales Tax Distribution	446,500		446,500
School Recognition Funds	12,365,000	1,365,903	13,730,903 (B)
Other (VPK, CO&DS, etc.)	3,500,000		3,500,000
Total State Sources	1,165,703,840	(22,756,372)	1,142,947,468

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
2019-20 General Fund Amendment #2
As of January 31, 2020

ESTIMATED REVENUES	PREVIOUS BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET
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		120,899,161
Total Other Financing Sources	122,099,161	-	122,099,161
ESTIMATED REVENUES & OTHER FINANCING SOURCES	2,460,201,866	(22,756,372)	2,437,445,494
BEGINNING FUND BALANCE	161,197,401	-	161,197,401
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, & BEGINNING FUND BALANCE	\$ 2,621,399,267	\$ (22,756,372)	\$ 2,598,642,895

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
2019-20 General Fund Amendment #2
As of January 31, 2020

APPROPRIATIONS	PREVIOUS BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET	
INSTRUCTIONAL SERVICES				
District Instructional Services	\$ 1,242,467,810	\$ (17,095,688)	\$ 1,225,372,122	(1)
Charter Schools Instructional Services	355,737,890	5,458,096	361,195,986	(2)
Total Instructional Services	1,598,205,700	(11,637,592)	1,586,568,108	
SUPPORT SERVICES				
Student Support Services	133,627,319	212,429	133,839,748	(3)
Instructional Media Services	21,669,585	345,000	22,014,585	(4)
Instruction & Curriculum Development	27,751,138	217,500	27,968,638	(5)
Instructional Staff Training	8,774,772	714,905	9,489,677	(6)
Instruction Related Technology	24,911,779	-	24,911,779	
Board of Education	5,275,208	438,000	5,713,208	(7)
General Administration	9,149,715	-	9,149,715	
School Administration	142,612,402	-	142,612,402	
Fiscal Services	11,156,088	-	11,156,088	
Central Services	72,674,807	418,376	73,093,183	(8)
Transportation Services	86,269,855	-	86,269,855	
Operation of Plant	220,146,511	(119,202)	220,027,309	(9)
Maintenance of Plant	65,768,315	-	65,768,315	
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	851,508,467	2,227,008	853,735,475	
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	\$ 2,454,113,314	\$ (9,410,584)	\$ 2,444,702,730	
ENDING FUND BALANCE	\$ 167,285,953	\$ (13,345,788)	\$ 153,940,165	
TOTAL APPROPRIATIONS, OTHER FINANCING USES, & ENDING FUND BALANCE	\$ 2,621,399,267	\$ (22,756,372)	\$ 2,598,642,895	

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
2019-20 General Fund Amendment #2
As of January 31, 2020

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	77,655,953	(13,345,788)	64,310,165
Total Ending Fund Balance	\$ 167,285,953	\$ (13,345,788)	\$ 153,940,165

FUND BALANCE CHANGES	INCREASE/ (DECREASE)	FUND BALANCE
Beginning Fund Balance as of July 1, 2019		\$ 167,285,953
Impact of this Amendment on Fund Balance	\$ (13,345,788)	
Ending Fund Balance as of January 31, 2020		<u>\$ 153,940,165</u>

Fund Balance Percentage

As a percentage of projected General Fund revenue excluding
charter schools revenue less administrative fees.

3.25%

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
2019-20 General Fund Amendment #2
As of January 31, 2020
Explanation Summary

Comparison of January 2020 Amendment information to the 2019-20 General Fund Adopted Budget.

CHANGES IN ESTIMATED REVENUES	INCREASE/ (DECREASE)
(A) Florida Education Finance Program (FEFP)	(23,090,872)
The District received adjustments to its funding from the FDOE resulting from the October FTE count (3rd calculation). The key adjustments are listed below:	
(I) The FDOE includes the 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 2019-20 budget year is \$19.5 million. The District set aside funds in the fund balance at the beginning of the year in anticipation of this routine reduction.	(19,503,174)
(II) Effective FY 2020, the State enacted the Family Empowerment Scholarship (FES) voucher program for low and middle-income students. The FDOE included the FES voucher program in the total FEFP funding for the school district at the beginning of the year. After the October FTE count, FDOE reduced the funding to the District by the actual FES scholarship amount which for the 2019-20 budget year is \$10.8 million. Since this is the first year of the FES Program, staff was not able to estimate the impact at the time of budget development.	(10,808,604)
(III) Based on the State information received for the October FTE count, the District's overall student enrollment (including Charter schools, McKay Scholarship students, and FES vouchers) had an increase of 1,645.58 student FTEs compared to forecasted enrollment. However, after the increases within Charter schools, McKay scholarship, and FES voucher program are excluded, the District's schools experienced a decrease in enrollment of 927 student FTEs.	7,220,906
(B) The breakdowns of the remaining funding adjustments received from FDOE resulting from the October FTE count (3rd calculation), is as follows:	334,500
Mental Health Assistance Allocation	
District - Student Support Initiative (SSI) department	(7,571)
Charter Schools	22,110
	14,539
ESE Guaranteed Allocation	
District Schools	(627,288)
Charter Schools	554,542
	(72,746)
Digital Classrooms Allocation	
District - Information Technology (I&T)	(23)
Charter Schools	1,047
	1,024
Safe Schools	
District - Special Investigative Unit (SIU) department	(129,602)
Charter Schools	13,373
	(116,229)

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
2019-20 General Fund Amendment #2
As of January 31, 2020
Explanation Summary
(Continued)

CHANGES IN ESTIMATED REVENUES	INCREASE/ (DECREASE)
Supplemental Academic Instruction	
District Schools	(5,129)
Charter Schools	145,130
	140,001
Reading Allocation	
District Schools	31,200
Charter Schools	26,637
	57,837
Instructional Materials Allocation	
District - Innovative Learning department	(242,299)
Charter Schools	1,671
	(240,628)
Transportation	
District - Transportation department	(837,001)
Charter Schools	(135,294)
	(972,295)
DJJ Supplemental Funding	
District Schools	(77,330)
Turnaround Schools Supplemental Services Allocation	
District Schools	(27,076)
Discretionary Lottery	
District Schools	(553,330)
Charter Schools	(107,487)
	(660,817)
Class Size Reduction	
District Schools	148,181
Charter Schools	774,136
	922,317
School Recognition	
District Schools	1,298,800
Charter Schools	67,103
	1,365,903

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
2019-20 General Fund Amendment #2
As of January 31, 2020
Explanation Summary

Comparison of January 2020 Amendment information to the 2019-20 General Fund Adopted Budget.

<u>CHANGES IN APPROPRIATIONS</u>	INCREASE/ (DECREASE)
(1) District Instructional Services	\$ (17,095,688)
(i) Effective FY 2020, the State enacted the Family Empowerment Scholarship (FES) voucher program for low and middle-income students. The FDOE included the FES voucher program in the total FEFP funding for the school district at the beginning of the year. After the October FTE count, FDOE reduced the funding to the District by the actual FES scholarship amount which for the 2019-20 budget year is \$10.8 million. Since this is the first year of the FES Program, staff was not able to estimate the impact at the time of budget development.	(10,808,604)
(ii) Additional Funding adjustments resulting from the October FTE count that were not known until 3rd calculation release:	
ESE Guaranteed Allocation	(627,288)
Supplemental Academic Instruction	(5,129)
Reading Allocation	31,200
Instructional Materials	(242,299)
DJJ Supplemental Funding	(77,330)
Turnaround Schools Supplemental Services Allocation	(27,076)
Discretionary Lottery	(553,330)
Class Size Reduction	148,181
School Recognition	1,298,800
(iii) Close instructional positions not filled due to the decrease in District enrollment and eliminate the appropriation for FTE funds set aside at budget for enrollment declines.	(7,000,049)
(iv) Appropriation of a portion of Turnaround Schools Supplemental Services Allocation (TSSSA) to schools.	694,810
(v) Funds added to Student Activities department for high school graduation facility rental agreements.	72,426

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
2019-20 General Fund Amendment #2
As of January 31, 2020
Explanation Summary
(Continued)

<u>CHANGES IN APPROPRIATIONS</u>	<u>INCREASE/ (DECREASE)</u>
(2) Charter Schools Instructional Services	\$ 5,458,096
Increase in Charter Schools FEFP funding allocation based on enrollment as per Survey 2 FTE State processing.	4,095,128
Mental Health Assistance Allocation	22,110
ESE Guaranteed Allocation	554,542
Digital Classroom Allocation	1,047
Safe Schools Allocation	13,373
Supplemental Academic Instruction	145,130
Reading Allocation	26,637
Instructional Materials Allocation	1,671
Transportation	(135,294)
Discretionary Lottery	(107,487)
School Recognition	67,103
Class Size Reduction	774,136
(3) Student Support Services	212,429
(i) Funding adjustment to Mental Health Allocation in Student Support Initiatives department resulting from the October FTE count.	(7,571)
(ii) Funds added to Student Services department for CPR supplies.	20,000
(iii) Funds added to Student Support Initiatives department for Center of Mind-Body Medicine invoice for Comprehensive Wellness Program.	200,000
(4) Instructional Media Services	345,000
Funds added to BECON department for the completion of the FCC Repack Project.	345,000
(5) Instruction & Curriculum Development	217,500
(i) Funds added to OSPA department to cover the increase of AdvancEd invoice.	67,500
(ii) Funds for hourly support for staffing and placing ESE students, primarily in preschool years.	150,000
(6) Instructional Staff Training	714,905
Appropriation of a portion of the Turnaround Schools Supplemental Services Allocation (TSSSA) to schools.	714,905

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
2019-20 General Fund Amendment #2
As of January 31, 2020
Explanation Summary
(Continued)

<u>CHANGES IN APPROPRIATIONS</u>	INCREASE/ (DECREASE)
(7) Board of Education	438,000
(i) Funds added to Chief Auditor department for additional external contract audits, market study analysis, and peer review.	117,000
(ii) Funds added to General Counsel department for settlements.	321,000
(8) Central Services	418,376
(i) Funds added to Risk Management department for Armed Guard training and Emergency Management.	78,376
(ii) Funds added to Employee & Labor Relations department to cover salary of Temporary Administrator/Co-Chief Negotiator.	60,000
(iii) Funds added to Risk Management department for Workers' Compensation invoices for a closed FY 2019 purchase order.	280,000
(9) Operation of Plant	(119,202)
(i) Funding adjustment to Safe Schools Allocation in SIU department resulting from the October FTE count.	(129,602)
(ii) Funds added to Special Investigative Unit (SIU) for outstanding invoice on FY 2019 purchase order.	10,400