

May 19, 2020, School Board Operational Meeting
K-1 General Fund Amendment #3
As of April 30, 2020
Executive Summary

General Fund Amendment is submitted to the School Board pursuant to State Board Administrative Rule 6A-1.007. 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. As a result of the District's educational facilities and locations being physically closed and the continuation of virtual education of our students, the District's year-end appropriation projections are indicating a materialization of various savings at this time estimated in an amount of \$30 million. These savings are due to the following: (a) reduction of \$14 million in salaries mainly within secondary positions, part-time hourly, temporary and one time payments; (b) reduction of \$2 million in scheduled field trips and out-of-county travel related professional development; (c) reduction of \$4 million in trash, water, sewer and electricity costs; (d) reduction of \$2 million in fuel for transportation; (e) reduction of \$5 million of supplies and instructional materials (other than textbooks); and (f) reduction of \$3 million of furniture & fixture and capital outlay.

District's year-end projections continue to maintain funds set aside in budget for emergencies, the purchase of cleaning and disinfecting supplies, safety & security, and mental health appropriations. This amendment provides additional funding for cleaning supplies, specifically personal protective equipment for staff who continue to work.

Subsequent to the move to distance learning in March, the Superintendent notified all senior leadership (both District and school site leaders), that a spending freeze would be implemented and limit all spending to food and nutrition, COVID-19 related cleaning supplies and equipment and spending related to the SMART program and facilities maintenance. P-Card spending is also frozen and emergency purchases must be approved at the Cabinet level prior to purchase or use of P-Card.

The District continues to monitor its budgets on a weekly basis in an anticipation of significant levels of unspent dollars to remain at year-end; final reconciliation of unspent funds will be realigned to fund balance at year end. The State has indicated that for the FY 2019-20 budget year, no changes in the District's funding should be expected. All unspent funds at year-end will be set aside to support the District in the FY 2020-21 budget year.

2. This amendment does not include the impact of the 4th calculation of funding from the FDOE which will include changes in student FTE (full time equivalent) based on February enrollment counts.
3. This amendment incorporates additional appropriations totaling \$1.2 million for the District to deal with the impact of the COVID-19 pandemic, as we expect that cost to increase moving forward.