

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**2019-20 General Fund Amendment #3**  
**As of April 30, 2020**

<b>ESTIMATED REVENUES</b>	<b>PREVIOUS BUDGET</b>	<b>INCREASE/ (DECREASE)</b>	<b>REVISED BUDGET</b>
<b>LOCAL SOURCES</b>			
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	(2,000,000)	14,500,000 (A)
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
<b>Total Local Sources</b>	<b>1,147,648,865</b>	<b>(2,000,000)</b>	<b>1,145,648,865</b>
<b>STATE SOURCES</b>			
Florida Education Finance Program (FEFP)			
FEFP	458,717,441		458,717,441
Mental Health Assistance Allocation	6,530,777		6,530,777
ESE Guaranteed Allocation	102,893,795		102,893,795
Digital Classroom Allocation	428,405		428,405
Safe Schools	16,064,691		16,064,691
Supplemental Academic Instruction	59,333,125		59,333,125
Reading Allocation	11,754,726		11,754,726
Teachers Classroom Supply Assistance	5,131,415		5,131,415
Instructional Materials Allocation	21,250,238		21,250,238
Transportation	32,949,266		32,949,266
DJJ Supplemental Funding	348,977		348,977
Best & Brightest	26,516,506		26,516,506
Turnaround Supplemental Svcs. Alloc.	1,382,640		1,382,640
Subtotal - FEFP	743,302,002	-	743,302,002
Workforce Development Education	77,642,799		77,642,799
Adults With Disabilities	800,000		800,000
Discretionary Lottery Funds	278,983		278,983
Class Size Reduction	302,946,281		302,946,281
State License Tax	300,000		300,000
Sales Tax Distribution	446,500		446,500
School Recognition Funds	13,730,903		13,730,903
Other (VPK, CO&DS, etc.)	3,500,000		3,500,000
<b>Total State Sources</b>	<b>1,142,947,468</b>	<b>-</b>	<b>1,142,947,468</b>

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<b>FEDERAL SOURCES</b>			
Reserve Officer Training Corps (ROTC)	2,300,000		2,300,000
Medicaid Claims & Fees	22,450,000		22,450,000
<b>Total Federal Sources</b>	<b>24,750,000</b>	<b>-</b>	<b>24,750,000</b>
<b>OTHER FINANCING SOURCES</b>			
Transfer from Special Revenue Funds	1,200,000		1,200,000
Transfer from Capital Project Funds	121,076,981	(1,000,000)	120,076,981 (B)
<b>Total Other Financing Sources</b>	<b>122,276,981</b>	<b>(1,000,000)</b>	<b>121,276,981</b>
<b>ESTIMATED REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>2,437,623,314</b>	<b>(3,000,000)</b>	<b>2,434,623,314</b>
<b>BEGINNING FUND BALANCE</b>	<b>161,197,401</b>	<b>-</b>	<b>161,197,401</b>
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, &amp; BEGINNING FUND BALANCE</b>	<b>\$ 2,598,820,715</b>	<b>\$ (3,000,000)</b>	<b>\$ 2,595,820,715</b>

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<b>APPROPRIATIONS</b>	<b>PREVIOUS BUDGET</b>	<b>INCREASE/ (DECREASE)</b>	<b>REVISED BUDGET</b>	
<b>INSTRUCTIONAL SERVICES</b>				
District Instructional Services	\$ 1,225,372,122	\$ (11,095,027)	\$ 1,214,277,095	(1)
Charter Schools Instructional Services	361,195,986	-	361,195,986	
<b>Total Instructional Services</b>	<b>1,586,568,108</b>	<b>(11,095,027)</b>	<b>1,575,473,081</b>	
<b>SUPPORT SERVICES</b>				
Student Support Services	133,839,748	(1,069,840)	132,769,908	(2)
Instructional Media Services	22,014,585	(177,770)	21,836,815	(3)
Instruction & Curriculum Development	27,968,638	(487,632)	27,481,006	(4)
Instructional Staff Training	9,489,677	(76,630)	9,413,047	(5)
Instruction Related Technology	24,911,779	(201,166)	24,710,613	(6)
Board of Education	5,713,208	-	5,713,208	
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	73,093,183	1,281,078	74,374,261	(7)
Transportation Services	86,269,855	(3,700,000)	82,569,855	(8)
Operation of Plant	220,027,309	(10,447,870)	209,579,439	(9)
Maintenance of Plant	65,768,315	(531,087)	65,237,228	(10)
Administrative Technology Services	4,328,104	(34,950)	4,293,154	(11)
Community Services	15,912,452	(1,751,245)	14,161,207	(12)
Debt Service	1,480,417	-	1,480,417	
<b>Total Support Services</b>	<b>853,735,475</b>	<b>(17,197,112)</b>	<b>836,538,363</b>	
<b>OTHER FINANCING USES</b>				
Transfer to Capital Projects Funds	-	2,650,000	2,650,000	(13)
Transfer to Special Revenue Funds	4,399,147	-	4,399,147	
<b>Total Other Financing Uses</b>	<b>4,399,147</b>	<b>2,650,000</b>	<b>7,049,147</b>	
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING USES</b>	<b>\$ 2,444,702,730</b>	<b>\$ (25,642,139)</b>	<b>\$ 2,419,060,591</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ 154,117,985</b>	<b>\$ 22,642,139</b>	<b>\$ 176,760,124</b>	
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, &amp; ENDING FUND BALANCE</b>	<b>\$ 2,598,820,715</b>	<b>\$ (3,000,000)</b>	<b>\$ 2,595,820,715</b>	

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<b>ENDING FUND BALANCE</b>	<b>PREVIOUS BUDGET</b>	<b>INCREASE/ (DECREASE)</b>	<b>REVISED BUDGET</b>
Nonspendable Fund Balance	\$ 21,100,000	\$ -	\$ 21,100,000
Restricted Fund Balance	14,200,000	-	14,200,000
Committed Fund Balance	54,330,000	-	54,330,000
Includes Health Insurance, Workers Compensation, & General Liability			
Assigned/Unassigned Fund Balance	64,487,985	22,642,139	87,130,124
<b>Total Ending Fund Balance</b>	<u>\$ 154,117,985</u>	<u>\$ 22,642,139</u>	<u>\$ 176,760,124</u>

<b>FUND BALANCE CHANGES</b>	<b>INCREASE/ (DECREASE)</b>	<b>FUND BALANCE</b>
<b>Beginning Fund Balance as of July 1, 2019</b>		<b>\$ 154,117,985</b>
<b>Impact of this Amendment on Fund Balance</b>	\$ 22,642,139	
<b>Ending Fund Balance as of April 30, 2020</b>		<u><b>\$ 176,760,124</b></u>

**Fund Balance Percentage**

As a percentage of projected General Fund revenue excluding charter schools revenue less administrative fees. 4.41%

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**2019-20 General Fund Amendment #3**  
**As of April 30, 2020**  
**Explanation Summary**

**Comparison of April 2020 Amendment information to the January 2020 Amendment.**

<b><u>CHANGES IN ESTIMATED REVENUES</u></b>	<b><u>INCREASE/ (DECREASE)</u></b>
<b>(A) Child Care Fees (Before &amp; After School Care)</b>	<b>\$ (2,000,000)</b>
Estimated decrease of Before & After School Care program revenues resulting from the District's educational facilities and locations physically closed due to COVID-19. There is an offsetting decrease in appropriations.	(2,000,000)
<b>(B) Transfer from Capital Projects Fund</b>	<b>\$ (1,000,000)</b>
Decrease of the Capital Transfer to General Fund for PPO expenditures. Recommendation made at April 21, 2020 BCPS Board meeting.	(1,000,000)
<b><u>CHANGES IN APPROPRIATIONS</u></b>	<b><u>INCREASE/ (DECREASE)</u></b>
<b>(1) District Instructional Services</b>	<b>\$ (11,095,027)</b>
(i) Portion of this function for the projected year end reduction of \$14 million in salaries mainly within secondary positions and one time payments.	(9,895,027)
(ii) Projected year end reduction of \$2 million of instructional materials (other than textbooks).	(2,000,000)
(iii) Funds added to ESE department for nursing services provided to students with disabilities.	800,000
<b>(2) Student Support Services</b>	<b>(1,069,840)</b>
(i) Portion of this function for the projected year end reduction of \$14 million in salaries mainly within secondary positions and one time payments.	(1,080,772)
(ii) Funds added to Student Support Initiatives department for General fund portion for the agreement with Hands on Broward - MSD Commemoration (Board item FF-2, 2/4/20).	10,932
<b>(3) Instructional Media Services</b>	<b>(177,770)</b>
(i) Portion of this function for the projected year end reduction of \$14 million in salaries mainly within secondary positions and one time payments.	(177,770)
<b>(4) Instruction &amp; Curriculum Development</b>	<b>(487,632)</b>
(i) Portion of this function for the projected year end reduction of \$14 million in salaries mainly within secondary positions and one time payments.	(225,850)
(ii) Projected year end reduction of \$1 million of capital outlay purchases.	(1,000,000)
(iii) Funds added to ESE & Support Services department for Electronic Management System Agreement with Public Consulting Group (PCG) (Board item EE-21, 12/10/19).	738,218

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**(Continued)**

<u><b>CHANGES IN APPROPRIATIONS</b></u>	<u><b>INCREASE/ (DECREASE)</b></u>
<b>(5) Instructional Staff Training</b>	<b>(76,630)</b>
(i) Portion of this function for the projected year end reduction of \$14 million in salaries mainly within secondary positions and one time payments.	(76,630)
<b>(6) Instruction Related Technology</b>	<b>(201,166)</b>
(i) Portion of this function for the projected year end reduction of \$14 million in salaries mainly within secondary positions and one time payments.	(201,166)
<b>(7) Central Services</b>	<b>1,281,078</b>
(i) Emergency funding added to Procurement & Warehousing Services department for materials and supplies as a result of COVID-19 pandemic.	600,000
(ii) Funds added to Chief Information Officer department to cover additional increase in spending authority for Microsoft Enrollment for Education Solutions Volume Licensing, resulting from an increase number of TEAMS licenses as a result of COVID-19 pandemic (Board item EE-26, 4/21/20).	273,000
(iii) Funds added to Chief Information Officer department for initial payment of Local Government Radio System Utilization agreement.	259,314
(iv) Funds added to Risk Management department for the Knox Master Key Boxes agreement, the cost of keys for Knox boxes, and installation.	148,764
<b>(8) Transportation Services</b>	<b>(3,700,000)</b>
(i) Funds added to Vehicle Maintenance department for in-house inventory stocking, including tires, brakes, water pumps, etc.	300,000
(ii) Projected year end reduction of \$2 million of Bus Field Trips for the year.	(2,000,000)
(iii) Projected year end reduction of \$2 million of fuel purchases in Transportation.	(2,000,000)
<b>(9) Operation of Plant</b>	<b>(10,447,870)</b>
(i) Portion of this function for the projected year end reduction of \$14 million in salaries mainly within secondary positions and one time payments.	(1,776,747)
(ii) Projected year end reduction of \$4 million in trash, water, sewer and electricity costs.	(4,000,000)
(iii) Projected year end reduction of \$3 million of supplies.	(3,000,000)
(iv) Projected year end reduction of 2 million of furniture & fixture and capital outlay.	(2,000,000)
(v) Emergency funding added to PPO department for work orders related to COVID-19, primarily vendor purchased services in the areas of assistance with deep cleaning and sterilization.	310,000

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**(Continued)**

<b><u>CHANGES IN APPROPRIATIONS</u></b>	<b><u>INCREASE/ (DECREASE)</u></b>
(vi) Funds added to Building department for additional operational needs for the remainder of the year.	10,000
(vii) Funds added to various schools for emergency supplies as a result of the COVID-19 pandemic.	8,877
<b>(10) Maintenance of Plant</b>	<b>(531,087)</b>
(i) Portion of this function for the projected year end reduction of \$14 million in salaries mainly within secondary positions and one time payments.	(531,087)
<b>(11) Administrative Technology Services</b>	<b>(34,950)</b>
(i) Portion of this function for the projected year end reduction of \$14 million in salaries mainly within secondary positions and one time payments.	(34,950)
<b>(12) Community Services</b>	<b>(1,751,245)</b>
(i) Additional funds to operate Broward Virtual University for the remainder of the year.	248,755
(ii) Estimated decrease of Before & After School Care program revenues resulting from the District's educational facilities and locations physically closed due to COVID-19. There is an offsetting decrease in appropriations.	(2,000,000)
<b>(13) Transfer to Capital Projects Funds</b>	<b>2,650,000</b>
(i) The Board approved item II-1 at the February 18, 2015 Board meeting for a lease agreement with Sprint. Section 3(e) required a \$1 million transition payment designated as capital dollars for BECON capital needs to aid in the transition. Sprint remitted the required transition payment. Projects will be paid from Capital Fund.	1,000,000
(ii) The Board approved item JJ-5 at the August 20, 2019 Board meeting for the construction of a ten (10) classroom addition at McFatter Technical College using District Workforce Educational Funds. Projects will be paid from Capital Fund.	1,650,000