

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
2013-14 General Fund Revenue Amendment
As of September 30, 2013

| ESTIMATED REVENUES | PREVIOUS BUDGET | INCREASE/ (DECREASE) | REVISED BUDGET |
|----------------------------------------------|----------------------------|---------------------------------|---------------------------|
| LOCAL SOURCES | | | |
| Ad valorem taxes - Current year | \$ 815,402,089 | \$ | \$ 815,402,089 |
| Interest on Investments | 750,000 | | 750,000 |
| Child Care Fees (Before & After School Care) | 12,597,630 | | 12,597,630 |
| Course Fees | 10,371,000 | | 10,371,000 |
| Gifts, Grants, Bequests | - | 49,500 | 49,500 |
| Indirect Cost (Grants & Food Service) | 7,280,545 | | 7,280,545 |
| Rental Income | 1,461,593 | | 1,461,593 |
| E-Rate Rebate | 4,977,000 | | 4,977,000 |
| Other | 8,483,455 | | 8,483,455 |
| Total Local Sources | 861,323,312 | 49,500 | 861,372,812 |
| STATE SOURCES | | | |
| Florida Education Finance Program (FEFP) | | | |
| FEFP | 424,725,921 | | 424,725,921 |
| ESE Guaranteed Allocation | 85,327,019 | | 85,327,019 |
| Safe Schools | 6,135,390 | | 6,135,390 |
| Supplemental Academic Instruction | 53,067,950 | | 53,067,950 |
| Reading Allocation | 11,994,913 | | 11,994,913 |
| Teachers Classroom Supply Assistance | 4,393,831 | | 4,393,831 |
| Instructional Materials Allocation | 20,342,291 | | 20,342,291 |
| Transportation | 29,485,969 | | 29,485,969 |
| Department of Juvenile Justice Allocation | 471,178 | | 471,178 |
| Subtotal - FEFP | 635,944,462 | - | 635,944,462 |
| Workforce Development Education | | | |
| Workforce Development | 69,087,756 | | 69,087,756 |
| Workforce Education Performance Incentive | 3,155,243 | | 3,155,243 |
| Subtotal - Workforce Dev. Education | 72,242,999 | - | 72,242,999 |
| Adults With Disabilities | 921,413 | | 921,413 |
| Class Size Reduction | 295,427,509 | | 295,427,509 |
| State License Tax | 282,000 | | 282,000 |
| Racing Commission Funds | 446,500 | | 446,500 |
| School Recognition Funds | 15,055,108 | | 15,055,108 |
| Other (VPK, CO&DS, etc.) | 11,550,000 | | 11,550,000 |
| Total State Sources | 1,031,869,991 | - | 1,031,869,991 |

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| ESTIMATED REVENUES | PREVIOUS BUDGET | INCREASE/ (DECREASE) | REVISED BUDGET |
|------------------------------------------------------------------------------------------------|----------------------------|---------------------------------|---------------------------|
| FEDERAL SOURCES | | | |
| Reserve Officer Training Corps (ROTC) | 2,070,000 | | 2,070,000 |
| Medicaid Claims & Fees | 9,900,000 | | 9,900,000 |
| Total Federal Sources | 11,970,000 | - | 11,970,000 |
| OTHER FINANCING SOURCES | | | |
| Transfer from Special Revenue Funds | 500,000 | | 500,000 |
| Transfer from Capital Project Funds | 75,025,000 | | 75,025,000 |
| Transfer from Internal Service Funds | 58,578,805 | | 58,578,805 |
| Total Other Financing Sources | 134,103,805 | - | 134,103,805 |
| ESTIMATED REVENUES & OTHER FINANCING SOURCES | 2,039,267,108 | 49,500 | 2,039,316,608 |
| BEGINNING FUND BALANCE | 82,879,680 | - | 82,879,680 |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, & BEGINNING FUND BALANCE | \$ 2,122,146,788 | 49,500 | \$ 2,122,196,288 |

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
2013-14 General Fund Appropriation Amendment
As of September 30, 2013

| APPROPRIATIONS | PREVIOUS BUDGET | INCREASE/ (DECREASE) | REVISED BUDGET |
|--------------------------------------------------------------------------------------|----------------------------|---------------------------------|---------------------------|
| INSTRUCTIONAL SERVICES | | | |
| District Instructional Services | \$ 1,036,678,400 | 49,500 | \$ 1,036,727,900 |
| Charter Schools Instructional Service | 243,894,762 | - | 243,894,762 |
| Total Instructional Services | 1,280,573,162 | 49,500 | 1,280,622,662 |
| SUPPORT SERVICES | | | |
| Student Personnel Services | 95,319,601 | - | 95,319,601 |
| Instructional Media Services | 21,638,126 | - | 21,638,126 |
| Instructional & Curriculum Development | 17,136,576 | - | 17,136,576 |
| Instructional Staff Training | 3,596,610 | - | 3,596,610 |
| Instructional-Related Technology | 20,403,844 | - | 20,403,844 |
| Board of Education * | 3,727,679 | - | 3,727,679 |
| General Administration | 6,309,581 | - | 6,309,581 |
| School Administration | 125,970,248 | - | 125,970,248 |
| Fiscal Services | 8,044,317 | - | 8,044,317 |
| Central Services | 50,240,213 | - | 50,240,213 |
| Transportation Services | 86,373,048 | - | 86,373,048 |
| Operation of Plant | 164,056,907 | - | 164,056,907 |
| Maintenance of Plant | 60,909,243 | - | 60,909,243 |
| Administrative Technology Services | 3,144,579 | - | 3,144,579 |
| Community Services | 14,692,510 | - | 14,692,510 |
| Debt Service | 131,915 | - | 131,915 |
| Total Support Services | 681,694,997 | - | 681,694,997 |
| OTHER FINANCING USES | | | |
| To Debt Service | 5,359,794 | - | 5,359,794 |
| To Capital Projects Funds | 2,386,639 | - | 2,386,639 |
| To Special Revenue Funds | - | - | - |
| Total Other Financing Uses | 7,746,433 | - | 7,746,433 |
| TOTAL APPROPRIATIONS & OTHER FINANCING USES | \$ 1,970,014,592 | \$ 49,500 | \$ 1,970,064,092 |
| ENDING FUND BALANCE | \$ 152,132,196 | \$ - | \$ 152,132,196 |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES, & ENDING FUND BALANCE | \$ 2,122,146,788 | 49,500 | \$ 2,122,196,288 |

* Includes the 2013-14 budget of \$554,883 for the Value Adjustment Board.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
2013-14 General Fund Balance Amendment
As of September 30, 2013

| FUND BALANCE CHANGES | INCREASE/ (DECREASE) | FUND BALANCE |
|------------------------------------------------------------------------------------------------------------------|---------------------------------|-----------------------------|
| Beginning Fund Balance as of 2013-14 Adopted Budget | | \$152,132,196 |
| Impact of this Amendment on Fund Balance | \$ - | |
| Ending Fund Balance as of September 30, 2013 | | <u>\$152,132,196</u> |
| Fund Balance Percentage | | |
| As a percentage of projected General Fund revenue excluding charter schools revenue less administrative fees. | | 4.26% |