Status: ORIGINAL

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

2024-12-17	Regular School Board Meeting
CATEGORY:	FF. Financial Management
DEPARTMENT:	Capital Budget

Agenda Item Number:	FF-2.
Consent or Open Item:	Open
Special Order:	NO
Time for Special Order:	

TITLE:

Capital Fund Amendment #1 as of November 30, 2024

REQUESTED ACTION:

Approve Capital Fund Amendment #1 changes in revenues and appropriations. District-wide.

RATIONALE:

For the Requested Actions, Background/History, Alignment to the 2027 Goals and Guardrails, Measurable Outcome(s)/Return on Investment, Financial Impact, and Rationale, please see the Executive Summary.

EXHIBITS:

- FY25 Executive Summary
- FY25 Capital Budget Amendm…

FINANCIAL IMPACT:

There is a $806,620 financial impact to the Capital Reserve.

STRATEGIC PLAN ALIGNMENT:

Student Focus Outcomes **OR** **Business Operations**

BOARD ACTION:

(For Official School Board Records Only)

SOURCE OF ADDITIONAL INFORMATION

Name:	Romaneir Johnson	Phone:	754-321-1990
Name:	Omar Shim	Phone:	754-321-2080

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Senior Leader & Title

Romaneir Johnson, Chief Financial Officer

Signature

Romaneir Johnson, Chief Financial Officer

Electronic Signature

Form $4189 Revised 7/24

HH/JJS

Approved in Open Board Meeting On: December 17, 2024

By: Debra Hixon

School Board Chair

For more information, please contact:
Romaneir Johnson
Chief Financial Officer
754-321-1990

EXECUTIVE SUMMARY

Recommendation to Approve 2024-25 Capital Fund Amendment #1 As of November 30, 2024

Board Meeting Date: December 17, 2024

Requested Action: Approve Capital Fund Amendment #1 changes in revenues and appropriations.

District-zone impact: District-wide.

Background/History
Capital Fund Amendment is submitted to the School Board pursuant to the State Board Administrative Rule 6A-1.007. This Amendment is for the purpose of updating the Broward County Public Schools' District Budget for estimated revenue and appropriation changes in the Capital Fund.

Exhibit A – Capital Fund Estimated Revenues
The District will receive an additional $141,740 of FY 2023-24 Educational Security Grant funding for video surveillance camera projects districtwide. Workforce funding of $212,000 will be used for the Atlantic Technical College restroom remodeling project.

Exhibit B – Capital Fund Appropriations
Twenty-one DEFP and SMART Program projects have been completed with savings of $2,330,780. Additional funding will be utilized to fund capital projects to include $500,000 for the replacement of classroom FF&E and $500,000 for custodial equipment at district schools, $1.6 million for the replacement of rooftop HVAC units and controls at Park Ridge ES, $750,000 for ADA improvements at District schools, and $197,400 for the demolition of unused portables. Workforce funding of $212,000 will be used for the Atlantic Technical College restroom remodeling project. See below for more detailed information about these projects:

- $500,000 will be used to replace classroom FF&E and $500,000 to replace custodial equipment at various District schools.
- $1.6 million is urgently needed for the replacement of 3 rooftop HVAC units and building management system controls at Park Ridge ES. Due to the sudden failure of these units, this project cannot be postponed until the completion of the District's facilities needs assessment.
- $750,000 will be used for ADA improvements at various District schools. Additional project details are shown in Exhibit E.
- The FY 2024-2025 DEFP included $5 million for the demolition of 329 unused portables districtwide. However, the $197,400 cost of conducting pre-demolition asbestos analyses

of these units was not budgeted. These analyses are vital as they identify the presence of toxic asbestos materials prior to disposal.

- Workforce funding of $212,000 will be used for the Atlantic Technical College restroom remodeling project.

Exhibit C – Capital Reserve Activity

The current balance of the Capital Reserve is shown in Exhibit C.

Exhibit D – Capital Projects Financial Closeout

A detailed listing of the DEFP & SMART Program projects that have been completed and savings to be reallocated in this Capital Fund budget amendment are shown in Exhibit D.

Exhibit E – ADA Additional Funding Request

A detailed listing of the additional ADA improvements at various District schools are shown in Exhibit E.

Alignment to 2027 Goals and Guardrails

Guardrail 2: Equity – ADA Improvements will ensure accessibility for individuals with disabilities.

Guardrail 3: School Support – The replacement of A/C units and controls at Park Ridge ES and purchase of classroom FF&E and custodial equipment will assist schools.

Guardrail 4: Accountability - This item is presented to the School Board to comply with statutory requirements per Fla. Admin. Code R. 6A-1.007.

Measurable Outcome(s)/Return on Investment

Facility renovations and the replacement of classroom FF&E, custodial equipment impacting District schools.

Financial Impact

There is a $1,216,620 financial impact to the Capital Reserve.

Projected Capital Reserve Balance

Five JJ items totaling $1,638,075 will be presented at the 12/17/24 RSBM. If the Board approves the JJ items and FF-1, the Capital Reserve balance will be $72,724,834 (Exhibit C).

2024-25 Capital Fund Amendment Exhibits

- **Exhibit A** Capital Fund Estimated Revenues
- **Exhibit B** Capital Fund Appropriations
- **Exhibit C** Capital Reserve Activity
- **Exhibit D** Capital Projects Financial Closeout
- **Exhibit E** ADA Additional Funding Request

Exhibit A

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
2024-25 Capital Fund Amendment #1
As of November 30, 2024

ESTIMATED REVENUES	PREVIOUS BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET	
LOCAL SOURCES				
District Local Capital Improvement Tax (Capital Millage)	$ 471,166,177	$ -	$ 471,166,177	
Impact Fees / Mitigation Fees	12,000,000	-	12,000,000	
Miscellaneous Sources	154,000	-	154,000	
Total Local Sources	**$ 483,320,177**	**$ -**	**$ 483,320,177**	
STATE SOURCES				
CO&DS (Capital Outlay and Debt Service / Motor Vehicle License Revenue)	$ 9,900,000	$ -	$ 9,900,000	
Charter School Capital Outlay (PECO flow-thru)	31,901,487	-	31,901,487	
FY 23-24 Security Grant (School Hardening)	3,633,000	141,740	3,774,740	(A)
Previous Years Security Grants (School Hardening)	3,979,512		4,121,252	
FY18 Senate Bill 7026 (MSD Funding)	1,312,714	-	1,312,714	
Total State Sources	**$ 50,726,713**	**$ 141,740**	**$ 51,010,193**	
OTHER FINANCING SOURCES				
Equipment Lease Financing (Buses & White Fleet Vehicles)	$ 85,797,642	$ -	$ 85,797,642	
Sale of Capital Assets	$ 500,000	$ -	$ 500,000	
Transfer from General Fund	$ 845,512	$ 212,000	$ 1,057,512	(B)
Total Other Financing Sources	**$ 87,143,154**	**$ 212,000**	**$ 87,355,154**	
ESTIMATED REVENUES & OTHER FINANCING SOURCES	**$ 621,190,044**	**$ 353,740**	**$ 621,685,524**	
BEGINNING FUND BALANCE	**685,470,272**	**$ -**	**685,470,272**	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, & BEGINNING FUND BALANCE	**$ 1,306,660,316**	**$ 353,740**	**$ 1,307,155,796**	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, BEGINNING FUND BALANCE AND DEFERRED REVENUE	**$ 1,306,660,316**	**$ 353,740**	**$ 1,307,155,796**	

Exhibit A

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
2024-25 Capital Fund Amendment #1
As of November 30, 2024
Explanation Summary

CHANGES IN ESTIMATED REVENUES			**INCREASE/ (DECREASE)**
(A)	**Educational Security Grant (ESG)**		**$ 353,740**
	The District will receive an additional FY 2023-24 Educational Security Grant of $141,740 for video surveillance cameras at District schools.	$ 141,740	
(B)	**Atlantic Technical College Restroom Renovation**		
	Workforce funding of $212,000 will be used for the Atlantic Technical College restroom renovation project.	$ 212,000	

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
2024-25 Capital Fund Amendment #1
As of November 30, 2024

APPROPRIATIONS	PREVIOUS BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET	
CAPITAL OUTLAY				
Buildings & Fixed Equipment	$ 153,869,155	$ -	$ 153,869,155	
Furniture, Fixtures & Equip	41,478,983	1,000,000	42,478,983	(1)
Motor Vehicles	69,228,064	-	69,228,064	
Improvements other than Bldgs	17,345,002	-	17,345,002	
Remodeling & Renovation	646,395,499	(646,260)	645,749,239	(2)
Total Capital Outlay	**$ 928,316,703**	**$ 353,740**	**$ 928,670,443**	
CHARTER SCHOOL LOCAL CAPITAL IMPROVEMENT				
To Charter School	$ 13,667,980	$ -	$ 13,667,980	
Total Charter School Local Capital Improvement	**$ 13,667,980**	**$ -**	**$ 13,667,980**	
OTHER FINANCING USES				
To General Fund	$ 167,605,124	$ -	$ 167,605,124	
To Debt Service Fund	197,070,509	-	197,070,509	
Total Other Financing Uses	**$ 364,675,633**	**$ -**	**$ 364,675,633**	
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES	**$ 1,306,660,316**	**$ 353,740**	**$ 1,307,014,056**	

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
2024-25 Capital Fund Amendment #1
As of November 30, 2024
Explanation Summary

CHANGES IN APPROPRIATIONS		**INCREASE/ (DECREASE)**
(1) Furniture, Fixtures & Equipment (FF&E)		**$ 1,000,000**
Funds will be used to purchase classroom FF&E at District schools	$ 500,000	
Funds will be used to purchase custodial equipment at District schools	500,000	
Subtotal FF&E	1,000,000	
(2) Remodeling and Renovation		**$ (646,260)**
Remodeling and Renovation Projects		
Park Ridge ES HVAC	1,600,000	
Portables Demolition	197,400	
ADA Improvements	750,000	
DEFP & SMART Program Projects Closeout	(2,330,780)	
Atlantic Technical College Restroom Remodeling (General Fund Transfer - Workforce funding)	212,000	
Video Surveillance Cameras (FY 24 Educational Security Grant)	141,740	
Subtotal Remodeling and Renovation Projects	570,360	
Capital Reserve		
Additional details on the Capital Reserve are included in Exhibit C		
Transfer to FF&E	(1,000,000)	
Net impact to Capital Reserve as a result of new project allocations and closeouts: Park Ridge ES HVAC Portables Demolition ADA Improvements DEFP Projects Closeout	(216,620)	
Subtotal Capital Reserve	(1,216,620)	

Capital Funds - Unallocated Reserve

Date	Item	Location	Description	Reserve Activity
7/23/2024			**FY25 Beginning Balance (from Adopted DEFP 9/4/24)**	**$ 83,930,708**
7/23/2024	JJ-8	Coral Springs MS	Approve Change Order #3 and Additional Funding Request.	(1,725,000)
8/21/2024	JJ-1	Oakridge ES	Approve additional funding in the amount of $155,843, and approve Change Order #2. District 1.	(155,843)
8/21/2024	JJ-5	Westchester ES	Approve additional funding in the amount of $28,042 and approve Change Order 8. District 4.	(28,042)
8/21/2024	JJ-10	Coral Springs MS	Approve the Fourth Amendment to the Professional Services Agreement between The School Board of Broward County, Florida, and Rodriguez Architects, Inc. District 4. GCO No. 202500040.	(60,700)
8/21/2024	JJ-13	Collins ES	Approve the additional funding request of $176,029 for Collins Elementary School. District 1.	(176,029)
8/21/2024	JJ-15	Tropical ES	Approve the additional funding request of $50,000 for Tropical Elementary School. District 6.	(50,000)
9/10/2024	JJ-5	Park Trails ES	Approve the additional funding request of $150,000 to replace the existing switchgear at Meadowbrook Elementary School. District 3.	(150,000)
9/10/2024	JJ-9	Boyd Anderson HS	Approve Change Order #1 in the amount of $129,464.35 which includes an additional funding request in the amount of $29,695. District 4.	(29,695)
9/10/2024	JJ-12	Nob Hill ES	Approve the Fourth Amendment to the Professional Services Agreement between The School Board of Broward County, Florida, and The Tamara Peacock Company Architects of Florida, Inc. District 6.	(16,500)
9/10/2024	JJ-15	Meadowbrook ES	Approve additional funding in the amount of $15,368 and approve Change Order #6. District 5.	(15,368)
9/10/2024	OO-14	Districtwide	Approve Additional Spending Authority of $211,000 for the Invitation to Bid (ITB) ITB24-247 - Metal Detectors awarded to Communications Technologies, Inc. District-wide.	(211,000)
10/15/2024	JJ-3	McFatter Technical	Approve additional funding in the amount of $560,000 and approve Change Order #7 in the amount of $924,199, granting 268 additional calendar days. District 6.	(560,000)

Date	Item	Location	Description	Reserve Activity
10/15/2024	JJ-7	North Side ES	Approve $70,000 in additional funding for the replacement of Project Consultant,ACAI Associates, Inc., on the North Side Elementary School SMART Program Renovations Project. District 3.	(70,000)
10/15/2024	JJ-8	Sandpiper ES	Approve the additional funding request of $40,000 for Sandpiper Elementary School. District 6.	(40,000)
11/13/2024	JJ-4	Harbordale ES	Approve additional funding in the amount of $17,300 and approve Change Order #3 in the amount of $39,483.22. District 3.	(17,300)
11/13/2024	JJ-9	Eagle Point ES	Approve additional funding in the amount of $195,701.92, and approve Change Order #11. District 6.	(195,702)
11/13/2024	JJ-14	Sheridan Technical College	Approve GMP Amendment 1 to the Construction Services Agreement (Construction Manager at Risk) with D. Stephenson Construction, Inc. to establish $16,713,695 as the Guaranteed Maximum Price, and approve the request for additional funding in the amount of $4,510,000. District 1.	(4,510,000)
11/13/2024	JJ-15	Collins ES	Approve the additional funding request of $40,000 for Collins Elementary School. District 1.	(40,000)
11/13/2024	JJ-16	Seagull Alternative HS	Approve the additional funding request of $300,000 for Seagull Alternative High School. District 3.	(300,000)
12/17/2024	FF-1	Classroom FF&E	Approve the additional funding request of $500,000 for classroom FF&E. District-wide.	(500,000)
12/17/2024	FF-1	Custodial Equipment	Approve the additional funding request of $500,000 for custodial equipment. District-wide.	(500,000)
12/17/2024	FF-1	Park Ridge ES HVAC	Approve the additional funding request of $1,600,000 for Park Ridge ES. District 7.	(1,600,000)
12/17/2024	FF-1	Portables Demolition	Approve the additional funding request of $197,400 for the demolition of portables. District-wide.	(197,400)
12/17/2024	FF-1	Districtwide	Approve the additional funding request of $750,000 for ADA Improvements.	(750,000)
12/17/2024	FF-1	Districtwide	Capital Budget Amendment #1 SMART Projects Closeouts	1,907,692
12/17/2024	FF-1	Districtwide	Capital Budget Amendment #1 DEFP Projects Closeouts	423,088
12/17/2024	JJ-TBD	Driftwood MS - SMART Program Renovations	Approve the additional funding request of $200,000 for Driftwood MS. District 1.	(200,000)

Date	Item	Location	Description	Reserve Activity
12/17/2024	JJ-TBD	Oakridge ES - SMART GOB Renovations	Approve the additional funding request of $23,130 for Oakridge ES. District 1.	(23,130)
12/17/2024	JJ-TBD	Piper HS - SMART Program Renovations	Approve the additional funding request of $48,945 for Piper HS. District 5.	(48,945)
12/17/2024	JJ-TBD	McFatter Technical College & HS - SMART Program Renovations	Approve the additional funding request of $126,000 for McFatter Technical College & HS. District 6.	(126,000)
12/17/2024	JJ-TBD	Plantation MS - SMART Electrical Improvements	Approve the additional funding request of $1,240,000 for Plantation MS. District 5.	(1,240,000)
12/31/2024			**Sub-Total Unallocated Reserve Balance**	**$ 72,724,834**

12/31/2024			**Grand Total Capital Funds Reserve Balance**	**$ 72,724,834**

* The Capital Funds Reserve balance may change due to additional items presented at the 12/17/24 RSBM.

Capital Projects Financial Closeout
For Month Ended November 30, 2024

Exhibit D

DEFP Renovation Projects

School/Project	Original Budget	Approved Amendments	Current Budget	Final Expenditures	Savings
Park Trails ES - Safety/Ventilation P.001467	50,000		50,000	34,929	15,071
Coconut Creek HS - Fire Hydrant P.001480	615,907	182,700	798,607	713,405	85,202
Heron Heights ES - Modular Classrooms P.001629	1,035,694		1,035,694	1,035,694	-
Westglades MS - School Zone Traffic Signal P.001695	283,200		283,200	221,649	61,551
Pioneer MS - SMART GOB Renovations P.001793	8,298,000	3,059,113	11,357,113	11,345,497	11,616
Charles W. Flanagan HS - Portable Renovations for Community School South Relocation P.002363	674,500		674,500	424,852	249,648
Sub-Total DEFP Renovation Projects					**423,088**

SMART Renovation Projects

School/Project	Original Budget	Approved Amendments	Current Budget	Final Expenditures	Savings
Fairway ES - SMART Program Renovations P.001785	4,003,000	3,507,900	7,510,900	7,434,083	76,817
Gator Run ES - SMART Program Renovations P.001863	2,571,000	1,521,272	4,092,272	4,036,437	55,835
Pinewood ES - SMART Program Renovations P.001949	1,908,000	2,398,000	4,306,000	4,227,253	78,747
Rock Island ES - SMART Program Renovations P.001950	1,234,000	1,072,944	2,306,944	2,082,864	224,080
Hollywood Central ES - SMART Program Renovations P.001983	4,817,000	3,841,350	8,658,350	8,506,343	152,007
Henry D. Perry Education Center - SMART Program Renovations P.001986	5,807,000	3,501,580	9,308,580	9,050,505	258,075
Heron Heights ES - SMART Program Renovations P.002147	657,000	148,195	805,195	638,022	167,173
Plantation HS - SMART Program Renovations (Re-Roofing Building 7) P.002588	670,600		670,600	646,657	23,943
Lauderhill 6-12 STEM-MED Magnet School - Kitchen HVAC-SMART Program P.002812	-	680,500	680,500	470,544	209,956
Annabel C. Perry PK-8 - Kitchen HVAC - SMART Program P.002814	380,500	300,000	680,500	454,147	226,353
Deerfield Beach MS - Roofing Building 8, 85 & Covered Walkway - SMART Program P.002849	1,330,000	105,000	1,435,000	1,001,067	433,933
Tropical ES - School Choice Enhancement - Year 1 P.002866	100,000		100,000	99,994	6

Exhibit D

Capital Projects Financial Closeout
For Month Ended November 30, 2024

School/Project	Original Budget	Approved Amendments	Current Budget	Final Expenditures	Savings
Driftwood ES - School Choice Enhancement - Year 5 P.002875	100,000		100,000	99,654	346
Marjory Stoneman Douglas HS - School Choice Enhancement P.002929	100,000		100,000	99,579	421
Riverglades ES - School Choice Enhancement Project - Year 3 P.002943	100,000		100,000	100,000	-
Sub-Total SMART Renovation Projects					**1,907,692**

Total Savings Returned to Capital Projects Reserve: 2,330,780

Exhibit E

FY 2024-2025
ADA Additional Funding Request

Project Name	FY 2025 Funding
Country Hills ES - ADA Playground Accessibility	$ 210,000
Dillard MS - ADA Parking	40,000
Driftwood MS - ADA Parking	50,000
Silver Ridge ES - ADA Parking	40,000
Twin Lakes Complex Central Area Bus Facility - ADA Restroom Renovations	690,000
	$ 1,030,000
Available ADA Reserve	(280,000)
Total ADA Request	**$ 750,000**