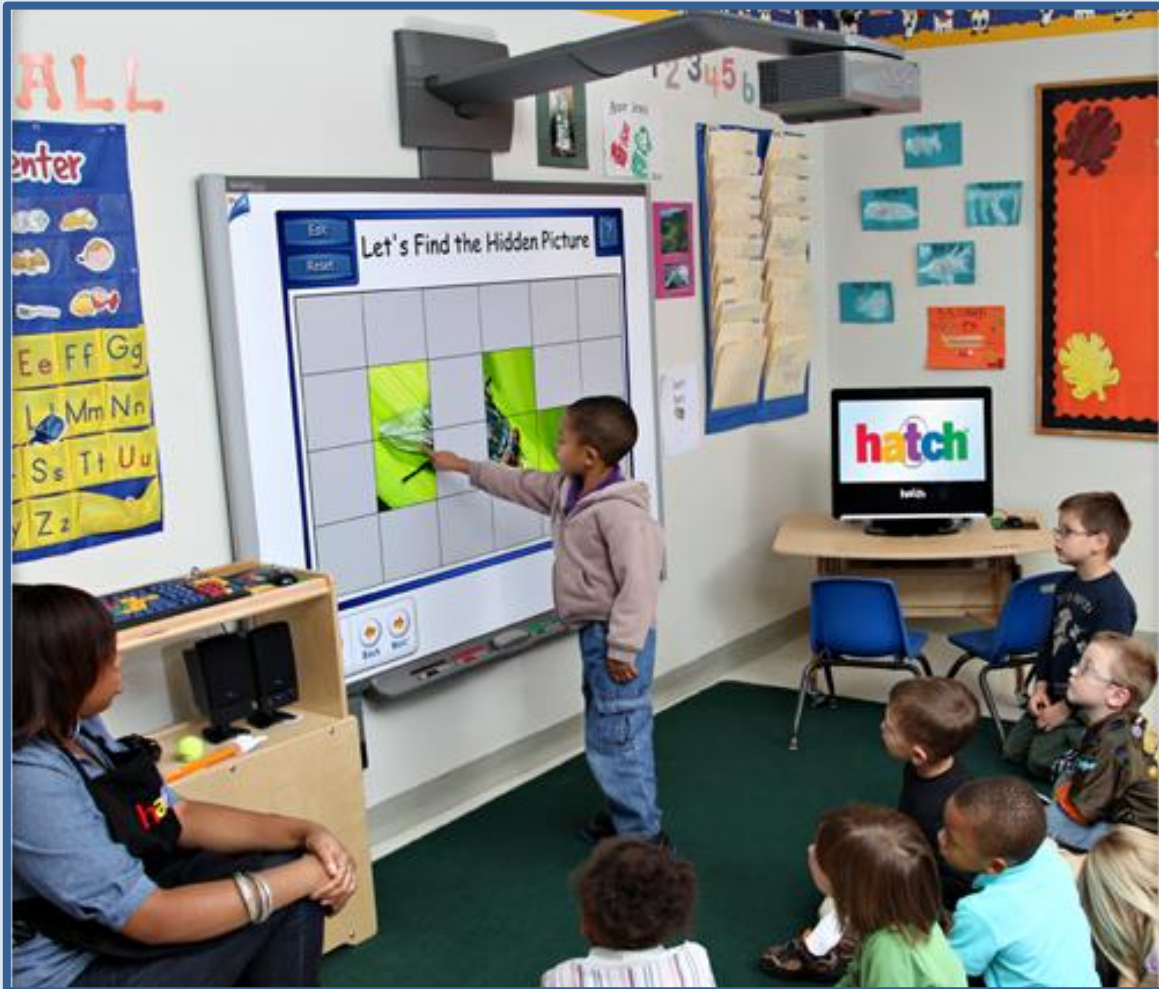


BROWARD COUNTY PUBLIC SCHOOLS



DISTRICT BUDGET

July 1, 2013 – June 30, 2014

SECOND PUBLIC HEARING

Robert W. Runcie, Superintendent

www.browardschools.com



The School Board of Broward County, Florida

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Patricia Good, Vice-Chair	District 2
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Superintendent of Schools

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Millage and Taxes

**COMPARISON OF 2012-13 TO 2013-14
MILLAGE AND ROLLED BACK RATE**

TAXABLE VALUATIONS

Current Year Gross Taxable Value	\$142,042,917,386
Less Current Year Net New Taxable Value (new construction, additions, etc.)	(618,124,916)
Current Year Adjusted Taxable Value	\$141,424,792,470
 Prior Year FINAL Gross Taxable Value	 \$135,936,750,245

The current year Adjusted Taxable Value of \$141.4 billion is the current year value of the taxable property that existed at the end of the prior year (Prior Year FINAL Gross Taxable Value of \$135.9 billion). As described below, Gross Taxable Values are used to compute the Millage Rate; current year Adjusted Taxable Value is used to compute the Rolled Back Rate.

REQUIRED LOCAL EFFORT (RLE)

Current year state law RLE millage rate (includes millage rate for Prior Period Adjustment)	5.2320
Prior year state law RLE millage rate	5.2080
Increase/(Decrease)	0.0240

The Florida Department of Revenue certifies to the Commissioner of Education its most recent estimate of the current year taxable value for each school district based on the latest available data obtained from the local property appraisers. The Commissioner of Education then certifies to each district school board the current year millage rate necessary to provide the school district's required local effort for that year.

RLE AMOUNT CALCULATION

Current Year Required Local Effort (including Prior Period Adjustment)	(5.2320 x \$142,042,917,386) / 1,000	=	\$743,168,544
Prior Year Required Local Effort	(5.2080 x \$135,936,750,245) / 1,000	=	707,958,595
Increase/(Decrease)			\$35,209,949

The Required Local Effort amount is calculated by multiplying the Gross Taxable Value by the Required Local Effort millage rate, which includes the millage rate for any Prior Period Adjustment, and dividing the result by 1,000.

ROLLED BACK MILLAGE RATE

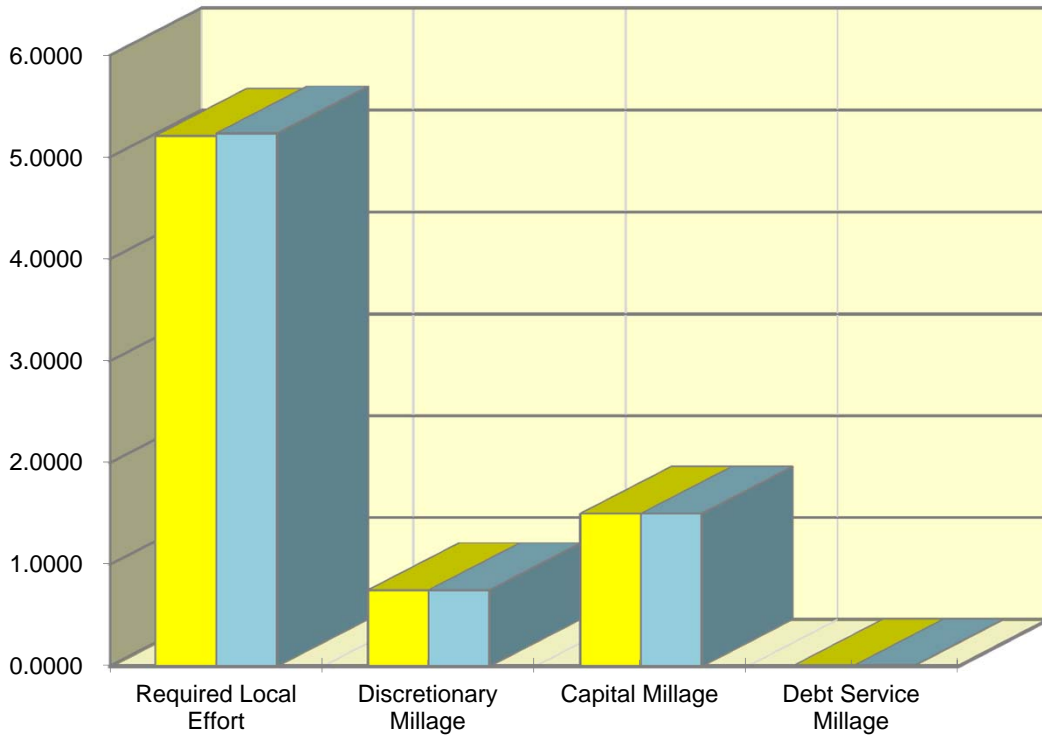
Rolled Back RLE calculation	(\$707,958,595 / \$141,424,792,470) x 1,000	=	5.0059
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The Rolled Back Rate is calculated by dividing the prior year's RLE amount by the current year's Adjusted Taxable Value. The result is multiplied by 1,000 to obtain the Rolled Back Millage Rate.

ADVERTISED INCREASE

There is a 4.52% increase when the RLE Millage Rate of 5.2320 is compared to the Rolled Back Rate of 5.0059 mills. If the Rolled Back Rate of 5.0059 mills was applied to the current year Gross Taxable Value of \$142 billion, the School Board would generate \$711.1 million.

COMPARISON OF 2012-13 TO 2013-14 MILLAGE AND ROLLED BACK RATE



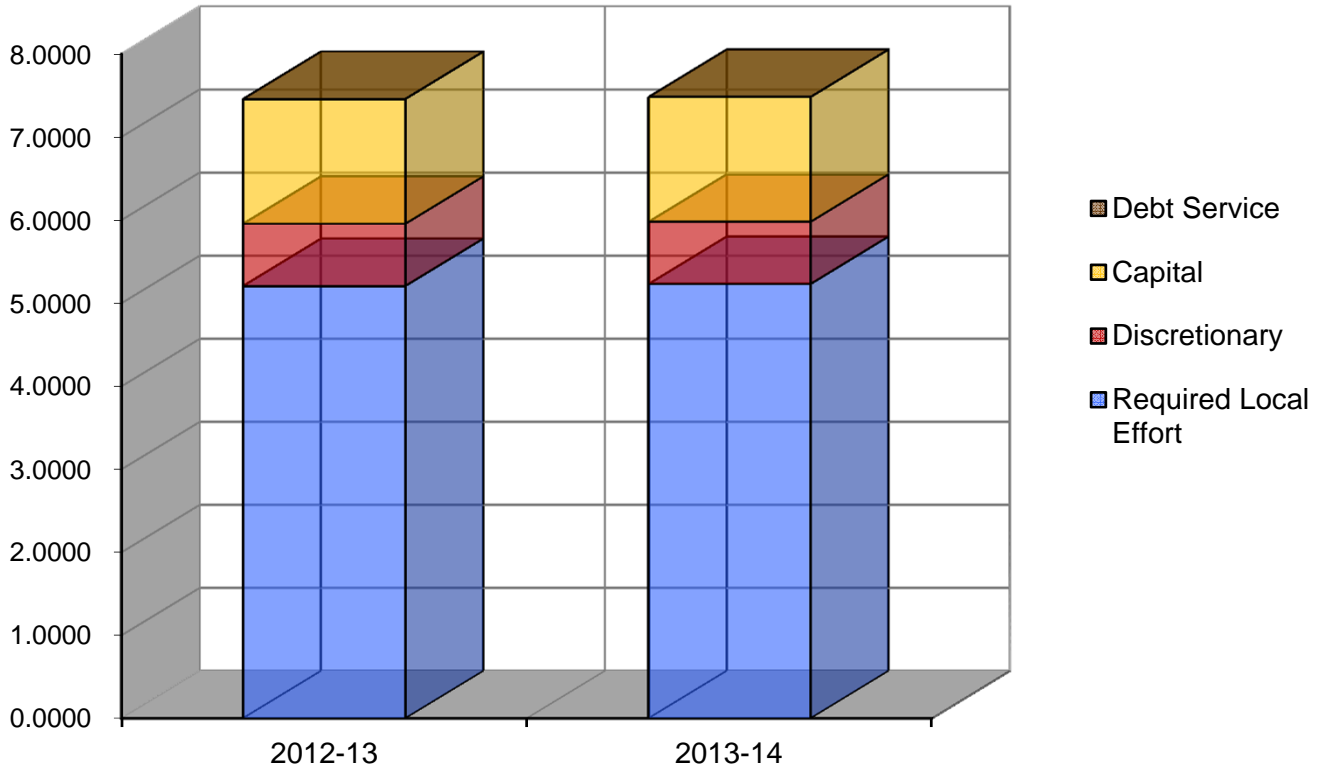
	2012-13	2013-14		% Incr/(Decr)
Taxable Value: *	\$135,936,750,245	\$142,042,917,386		4.49%
	<u>2012-13 Millage Rate</u>	<u>Rolled Back Millage Rate</u>	<u>2013-14 Millage Rate</u>	<u>% Incr/(Decr) as Compared to Rolled Back Millage Rate</u>
Non-Voted Millage State:				
Required Local Effort (RLE)	5.0910	5.0059	5.1210	
RLE Prior Period Adjustment	0.1170		0.1110	
Sub-Total Non-Voted State	5.2080	5.0059	5.2320	4.52%
Non-Voted Millage Local:				
Discretionary Millage	0.7480	0.7190	0.7480	
Capital Millage	1.5000	1.4418	1.5000	
Sub-Total Non-Voted Local	2.2480	2.1608	2.2480	4.04%
Non-Voted Millage Total:	7.4560	7.1667	7.4800	4.37%
Voted Millage:				
Debt Service Millage	0.0000	0.0000	0.0000	0.00%
TOTAL NON-VOTED AND VOTED MILLAGE	7.4560	7.1667	7.4800	4.37%

* Based on Property Appraiser's 2013 Certification of School Taxable Value (Form DR-420S).

COMPARISON OF 2012-13 TO 2013-14 MILLAGE RATES

An additional Required Local Effort (RLE) Prior Period Adjustment millage of 0.1110 has been calculated by the state for RLE funds that the District did not receive in 2010-11. When added to the current year RLE millage of 5.1210, the total RLE Millage is 5.2320. The Required Local Effort millage has increased from 5.2080 in 2012-13 to 5.2320 for 2013-14. The total of the non-voted and voted millage has increased by .0240.

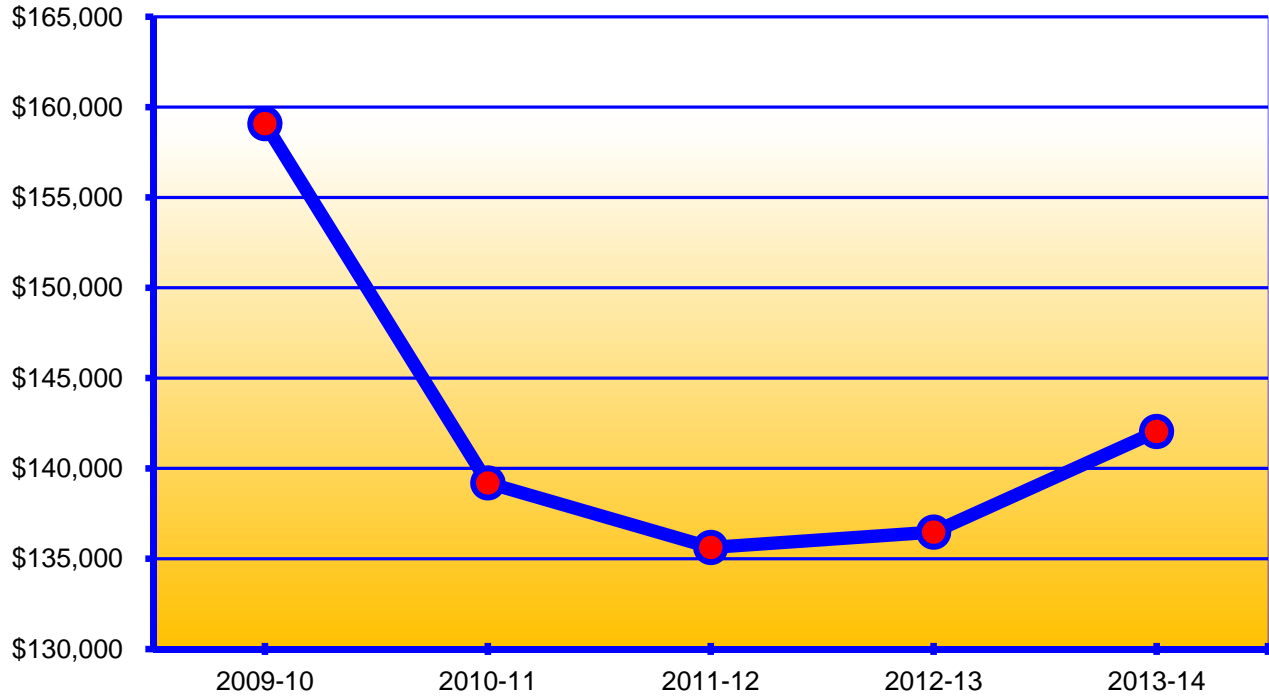
Comparison of Millage Rates



	<u>2012-13 Millage Rate</u>	<u>2013-14 Millage Rate</u>	<u>% Increase/ (Decrease)</u>
Non-Voted Millage:			
Required Local Effort (RLE)	5.0910	5.1210	
RLE Prior Period Adjustment	0.1170	0.1110	
Discretionary Millage	0.7480	0.7480	
Capital Millage	1.5000	1.5000	
Sub-Total Non-Voted	7.4560	7.4800	0.32%
Voted Millage:			
Debt Service Millage	0.0000	0.0000	0.00%
TOTAL NON-VOTED AND VOTED MILLAGE	7.4560	7.4800	0.32%

COMPARISON OF BROWARD COUNTY GROSS TAXABLE VALUE

In Millions

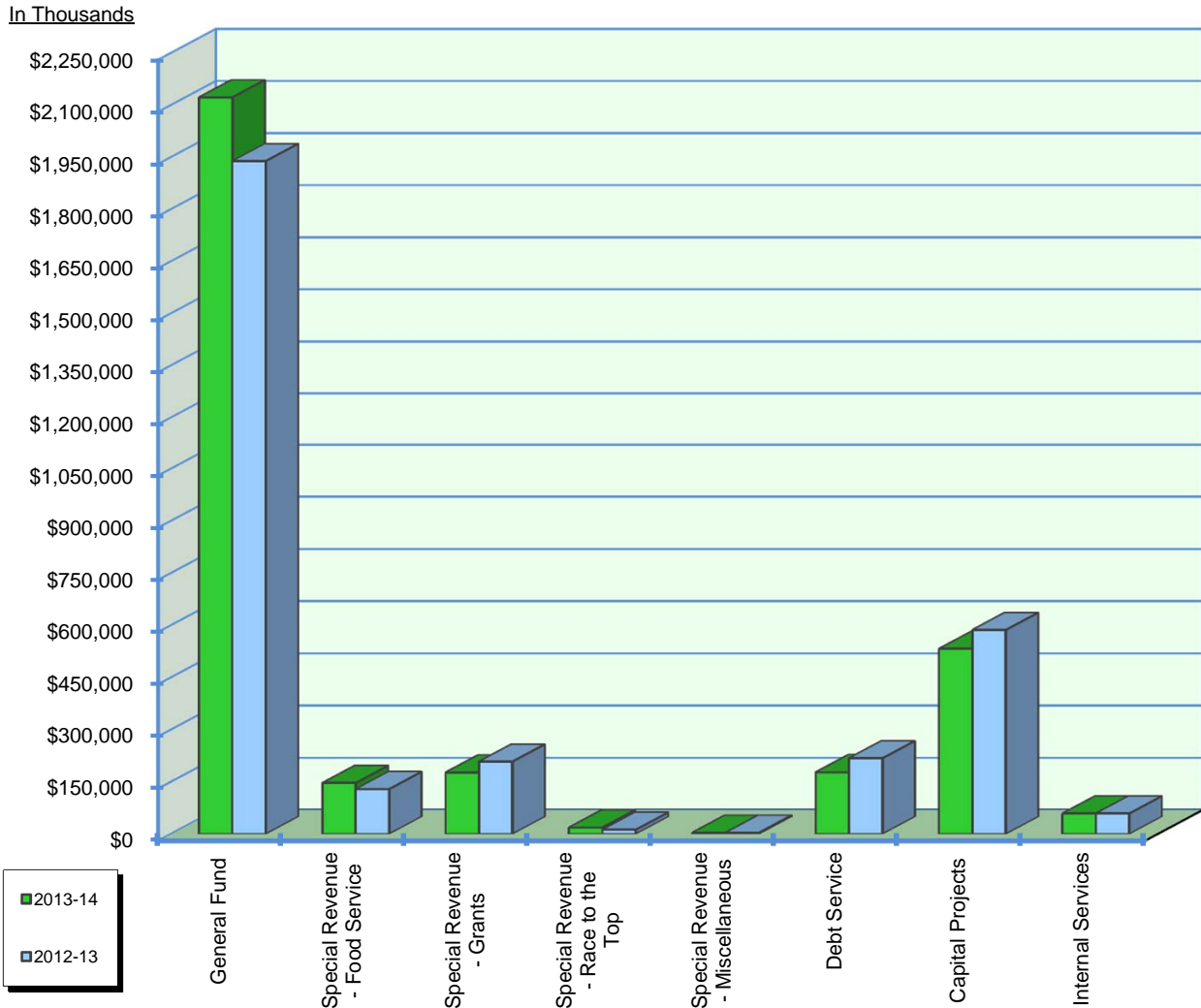


Year	Gross Taxable Value *	Incr/(Decr) As Compared To Prior Year	% Incr/(Decr) As Compared To Prior Year
2009-10	\$159,086,130,336	(\$18,391,694,210)	(10.36%)
2010-11	\$139,194,767,936	(\$19,891,362,400)	(12.50%)
2011-12	\$135,621,662,076	(\$3,573,105,860)	(2.57%)
2012-13	\$136,471,261,280	\$849,599,204	0.63%
2013-14	\$142,042,917,386	\$5,571,656,106	4.08%

* Gross Taxable Value as of budget adoption.



COMPARISON OF BUDGETED REVENUE SOURCES ALL FUNDS

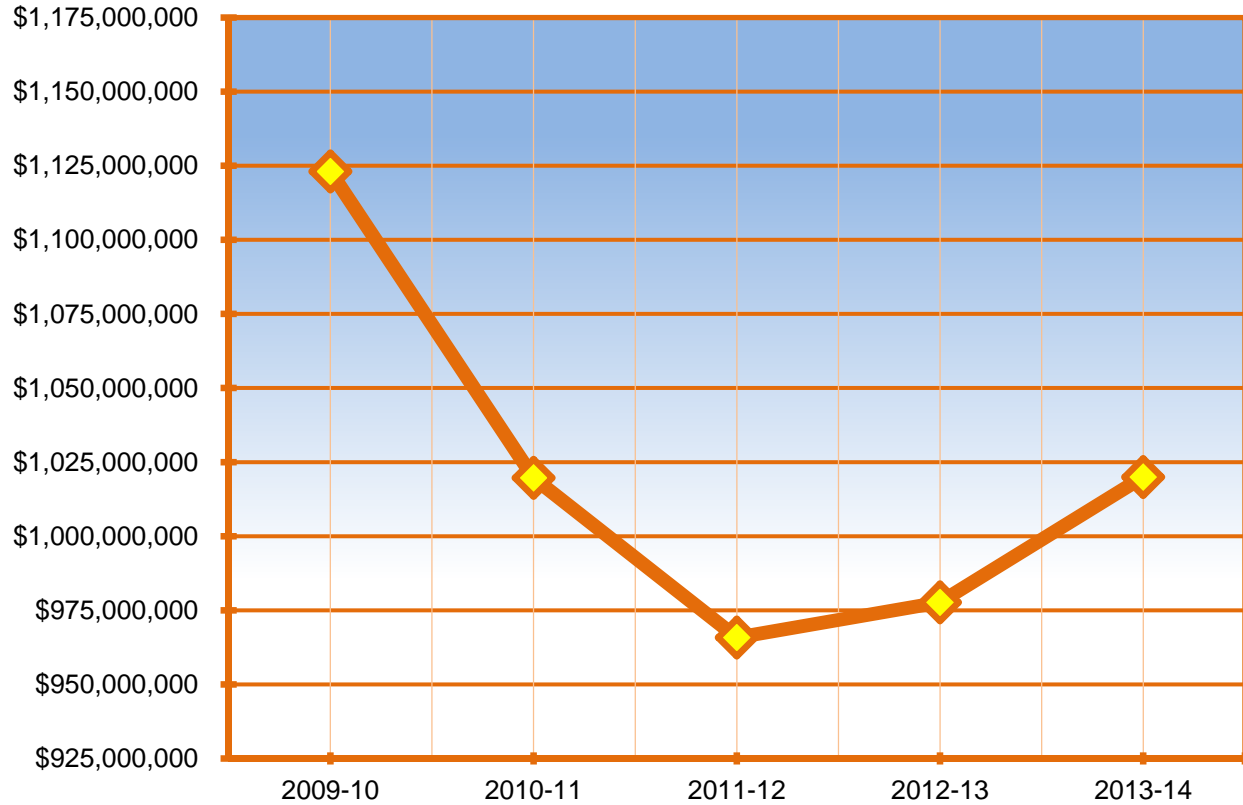


Fund Title:	<u>2013-14 Budget</u>	<u>2012-13 Budget</u>
General Fund	\$2,122,146,788	\$1,938,617,968
Special Revenue - Food Service	146,704,412	128,927,938
Special Revenue - Grants	177,095,098	208,077,249
Special Revenue - Race to the Top	18,736,100	12,213,668
Special Revenue - Miscellaneous	3,863,922	3,777,672
Debt Service	177,527,239	217,650,639
Capital Projects	532,503,934	586,642,243
Internal Services	58,864,209	58,893,532
Sub-Total	<u>\$3,237,441,702</u>	<u>\$3,154,800,909</u>
Less Transfers Out:	<u>(242,180,606)</u>	<u>(233,724,570)</u>
TOTAL ALL FUNDS	<u><u>\$2,995,261,096</u></u>	<u><u>\$2,921,076,339</u></u>

Note: Budgeted amounts include fund balance.

COMPARISON OF BROWARD COUNTY PROPERTY TAX PROCEEDS

**Comparison of School Board Proceeds
(Ad Valorem Taxes Collected)**



Year	School Board Tax Proceeds *	Incr/(Decr) as Compared to Prior Year	% Incr/(Decr) as Compared to Prior Year
2009-10	\$1,123,060,583	(\$127,474,791)	(10.19%)
2010-11	\$1,019,707,463	(\$103,353,120)	(9.20%)
2011-12	\$965,799,830	(\$53,907,633)	(5.29%)
2012-13	\$977,704,364	\$11,904,534	1.23%
2013-14	\$1,019,981,781	\$42,277,418	4.32%

* Collectibility rates established by the state are: 95% for years 2009-10 and 2010-11, 96% for years 2011-12 through 2013-14.

COMPARISON OF 2012-13 TO 2013-14 HOMEOWNER'S PROPERTY TAXES



Assessed Value	\$125,000
Homestead Exemption *	25,000
Taxable Value	<u>\$100,000</u>

* Additional exemptions exist but do not apply to the calculation of the School Board millage.



	2012-13		2013-14		Increase/ (Decrease)
	Millage	Taxes	Millage	Taxes	
Non-Voted:					
Required Local Effort	5.0910	\$520.80	5.1210	\$523.20	\$2.40
RLE Prior Period Adjustment	0.1170		0.1110		
Discretionary	0.7480	74.80	0.7480	74.80	0.00
Capital Projects	1.5000	150.00	1.5000	150.00	0.00
Sub-Total Non-Voted	7.4560	\$745.60	7.4800	\$748.00	\$2.40
Voted:					
Debt Service	0.0000	0.00	0.0000	0.00	0.00
TOTAL	7.4560	\$745.60	7.4800	\$748.00	\$2.40

2013 NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED ASSESSMENTS

PARCEL NUMBER XXXXXX-XX-XXXX

DOE, JOHN
1234 HAPPY PLACE
FORT LAUDERDALE FL 33300

A

2013 NOTICE OF PROPOSED
OR ADOPTED NON-A

Broward Cc
Broward Cou
115 South Andrews Avenue

B

C

YOUR PROPERTY VALUE LAST YEAR					YOUR PROPERTY VALUE THIS YEAR	
	COUNTY	SCHOOL BOARD	MUNICIPAL	INDEPENDENT		COUNTY
Market Value	78,000	78,000	78,000	78,000	Market Value	D
SOH Red./Portability	0	0	0	0	SOH Red./Portability	
10% Cap Reduction	0	0	0	0	10% Cap Reduction	E
Agricultural Classification	0	0	0	0	Agricultural Classification	
Other Reduction	0	0	0	0	Other Reduction	
Assessed/SOH	78,000	78,000	78,000	78,000	Assessed/SOH	F
Homestead	25,000	25,000	25,000	25,000	Homestead	
Add. Homestead	25,000	0	25,000	25,000	Add. Homestead	
Wid/Vet/Dis	0	0	0	0	Wid/Vet/Dis	G
Senior	0	0	0	0	Senior	
Other Exemption	0	0	0	0	Other Exemption	
Taxable	28,000	53,000	28,000	28,000	Taxable	H

See reverse side for an explanation of above listed values.

Proposed Ad Valorem Taxes

TAXING AUTHORITY	LAST YEAR'S ACTUAL TAX RATE	THIS YEAR'S PROPOSED TAX RATE	YOUR PROPERTY TAXES LAST YEAR	YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS MADE
- - COUNTYWIDE - -				
COUNTY COMMISSION	5.2576	5.4400	147.21	136.00
VOTER APPROVED DEBT LEVY	0.2954	0.2830	8.27	7.08
BROWARD PUBLIC SCHOOLS				
BY STATE LAW	5.2080	5.2320	276.02	238.16
BY LOCAL BOARD	2.2480	2.2480	119.14	102.33
SOUTH FLORIDA WATER MANAGEMENT	0.3676	0.3523	10.29	8.81
EVERGLADES CONSTRUCTION PROJECT	0.0613	0.0587	1.72	1.47
FLORIDA INLAND NAVIGATION	0.0345	0.0345	0.97	0.86
CHILDREN'S SERVICES COUNCIL	0.4902	0.4882	13.73	12.21
- - MUNICIPAL - -				
UNINCORPORATED SERVICES	2.3353	2.3353	65.39	58.38
UNINCORPORATED FIRE RESCUE TAX	2.5224	2.6191	70.63	65.48
STREET LIGHTING	0.3743	0.3743	10.48	9.36
- - INDEPENDENT - -				
NORTH BROWARD HOSPITAL DISTRICT	1.8564	1.8564	51.98	46.41
TOTAL AD VALOREM TAXES			775.83	686.55
**TOTAL NON-AD VALOREM ASSESSMENTS			480.00	460.00
TOTAL OF AD VALOREM TAXES AND NON-AD VALREM ASSESSMENTS			1,255.83	1,146.55
(SEE REVERSE SIDE FOR DETAILS)				
<p>BY STATE LAW This portion of the Broward Public Schools tax levy is state mandated.</p> <p>BY LOCAL BOARD This portion of the Broward Public Schools tax levy is determined by the School Board.</p>				
	**COLUMN 1	**COLUMN 2	**COLUMN 3	**COLUMN 4

See Page 13 for legend and explanations.

2013 NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED ASSESSMENTS

PARCEL NUMBER XXXXXX-XX-XXXX

PEACEFUL PARK THIRD ADD
01-01 B
LOT 10 BLK 10

DOE, JOHN XXXXXX-XX-XXXX
1234 HAPPY PLACE
FORT LAUDERDALE FL 33300

**For the best service, please direct your call
to the most appropriate BCPA Department:**
 Residential Property Values: **954-357-6831**
 Condo, Co-Op & Time-Share Values: **954-357-6832**
 Commercial Real Property Values: **954-357-6835**
 Agricultural Properties: **954-357-6866**
 Tangible/Commercial Personal Property: **954-357-6836**
 Exemptions and General Info: **954-357-6830**
 Report Homestead Fraud: **954-357-6900**
 Property Appraiser Lori Parrish: **954-357-6904**

Proposed or Adopted Non-Ad Valorem Assessments

Local governments will soon hold public hearings to adopt non-ad valorem assessments for the next year. The purpose of the public hearings is to receive opinions from affected property owners and to answer questions on the proposed non-ad valorem assessments prior to taking action. All property owners have the right to appear at the public hearing and speak or file written objections to the non-ad valorem assessments. The written objection must be filed with the local government within 20 days of the first class notice required by sect. 197.3632, Florida Statutes --- this form constitutes the first class notice required by sect. 197.3632, Florida Statutes for county assessments and certain municipal assessments listed below ---

LEVYING AUTHORITY/ PURPOSE OF NON-AD VALOREM ASSESSMENT	YOUR NON-AD VALOREM ASSESSMENT LAST YEAR	YOUR NON-AD VALOREM ASSESSMENT IF PROPOSED CHANGE IS MADE	LEVY RATE PARCEL UNITS AND UNIT OF MEASUREMENT	DATE, TIME, AND LOCATION OF PUBLIC HEARING AND TOTAL ASSESSMENT REVENUE TO BE COLLECTED
UNINCORPORATED FIRE ASSESSMENT	190.00	190.00	190.00 1 UNIT RESIDENTIAL	PH 954-831-4000: BROWARD COUNTY GOVT CENTER 115 S ANDREWS AVE, FT. LAUD. SEPT 10, 5:01 PM COUNTY WILL COLLECT \$1,097,880 IN ASSESSMENTS
UNINCORPORATED GARBAGE ASSESSMENT	290.00	270.00	270.00 1 UNIT RESIDENTIAL	PH 954-831-4000: BROWARD COUNTY GOVT CENTER 115 S ANDREWS AVE, FT. LAUD. SEPT 10, 5:01 PM COUNTY WILL COLLECT \$1,164,510 IN ASSESSMENTS
**TOTAL NON-AD VALOREM	480.00	460.00		

TOTAL OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS	1,255.83	1,146.55
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**2013 NOTICE OF PROPOSED PROPERTY
TAXES AND PROPOSED OR ADOPTED
NON-AD VALOREM ASSESSMENTS**

NON-AD VALOREM ASSESSMENTS

Ad valorem taxes are set based on the value of property. Non-ad valorem assessments are set based on characteristics included (but not limited to) type of building, lot size, building size, or number of residential units. Non-ad valorem assessments are placed on this notice at the request of the local governing boards. The Broward County Revenue Collection Division will be including these on your November tax bill. For details on particular non-ad valorem assessments, contact the taxing authorities listed above. The phone number for each is listed in the column with the date, time and location of the public hearing. FAILURE TO PAY TAXES AND NON-AD VALOREM ASSESSMENTS WILL RESULT IN THE ISSUANCE OF A TAX CERTIFICATE AND MAY RESULT IN THE LOSS OF TITLE.

Your final tax bill may contain non-ad valorem assessments which may not be reflected on this notice such as assessments for roads, fire, garbage, lighting, drainage, water, sewer, or other governmental services and facilities which may be set by your county, city, or any special district.

EXPLANATION OF 2013 PROPOSED PROPERTY TAXES AND ASSESSMENTS

- A The name(s) of the current property owner(s), along with the parcel ID or account number for the property, will appear in this area.
- B LAST YEAR'S (2012) values and exemptions for the property.
- C THIS YEAR'S (2013) values and exemptions for the property.
- D The **Market Value** (as of January 1, 2013) is the Property Appraiser's opinion of the real value of the property on the open market (based upon qualified sales of similar properties during 2012).
- E Properties can receive an assessment reduction for a number of reasons, including the Save Our Homes (**SOH**) benefits, **Portability** (savings were moved from a previous Homestead this year), the **10% Cap** property assessment limitation (does not apply to the **Broward Public Schools** portion of taxes), and the **Agricultural Classification**. Not all assessment reductions apply to all taxing authorities.
- F The **Assessed/SOH** Value is the market value of the property minus any reductions for assessments and/or classifications.
- G Specific dollar or percentage reductions in value are based on certain qualifications of the property owner. Exemption examples include **Homestead**, **Additional Homestead**, **Wid/Vet/Dis** (widow/widower, disabled veteran, disability), and **Senior**. The value of each exemption on your property is listed, as applicable to the various taxing authorities.
- H The value used to calculate taxes on the property. The **Taxable** value is the **Assessed/SOH** value minus the value of any applicable exemptions.
- I The second \$25,000 of the \$50,000 Homestead exemption does not apply to the **Broward Public Schools** portion of taxes, per the Florida Constitution and state statutes.
- J The governmental entities that set the tax rates on property.
- K The tax rate adopted by each taxing authority and applied to the property in 2012.
- L What the tax rate will be this year *if* the taxing authorities adopt their proposed budgets after their public hearings in 2013.
- M The taxes that were applied to the property in 2012. The amounts are based on the budgets adopted in 2012 and the property's 2012 taxable value.
- N What the taxes will be in 2013 *if* the taxing authorities adopt their proposed budgets after their public hearings in 2013.
- O The schedule of public hearings. These meetings can be attended by the public to let the taxing authorities hear from the taxpayers. Contact phone numbers are also included.
- P What the tax rate will be in 2013 *if* the taxing authorities DO NOT change their tax rates from 2012. This is referred to as the "rolled back rate" and is the rate that would generate the same amount of revenue as last year.
- Q What the taxes will be in 2013 *if* the taxing authorities DO NOT change their tax rates from 2012. The amounts are based on 2012 rates and the property's 2013 assessment.



General Fund



**2013-14 GENERAL FUND
ESTIMATED REVENUE AND APPROPRIATIONS (in millions)**

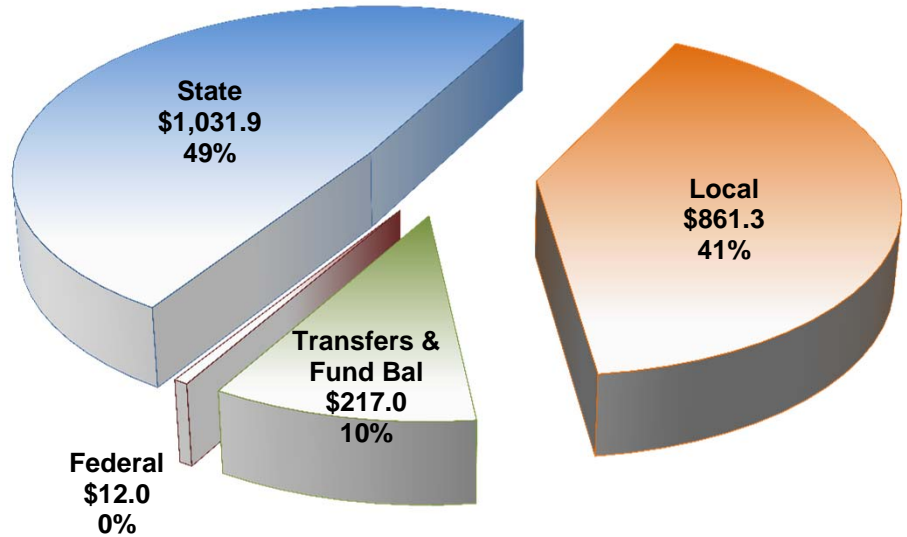
REVENUE CATEGORIES

Federal
Includes Medicaid and ROTC

State
Includes FEFP, Workforce Education, and Class Size Reduction

Local
Includes taxes and various fees paid to the District

Transfers and Fund Balance



APPROPRIATION CATEGORIES

Salaries

Employee Benefits

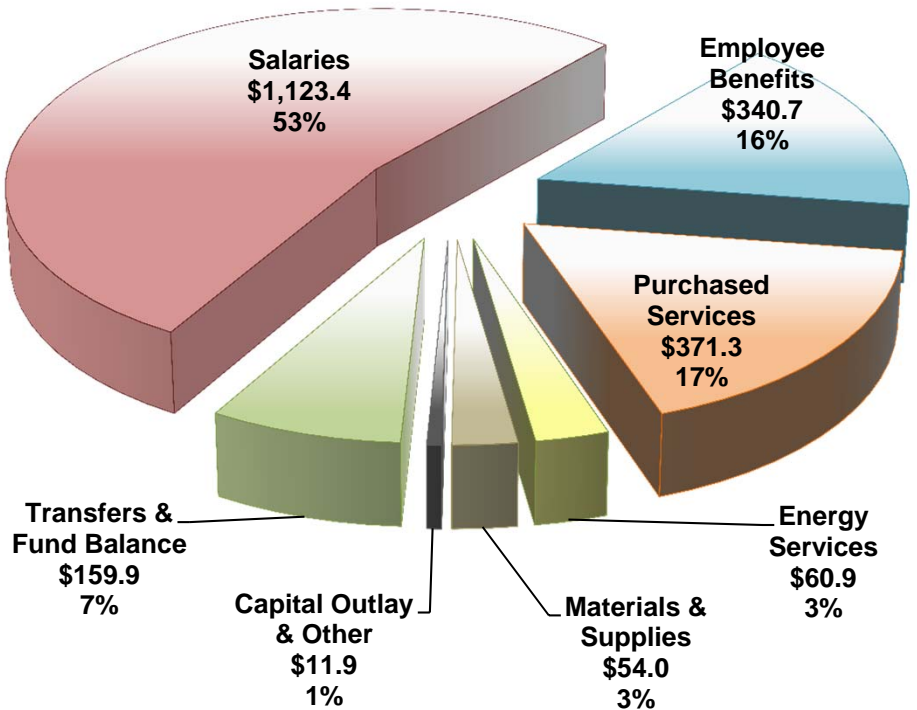
Purchased Services
Includes \$244 million for charter schools

Energy Services

Materials and Supplies

Capital Outlay and Other

Transfers and Fund Balance



**GENERAL FUND BUDGET
COMPARISON OF REVENUES 2012-13 to 2013-14**

Revenues:	2013-14 as of Second Hearing	2012-13 Final Revenues	Difference	
Federal				
Medicaid and ROTC	\$11,970,000	\$15,355,150	(\$3,385,150)	(a)
State				
FEFP	635,944,462	553,397,077	82,547,385	(b)
Workforce	73,164,412	71,570,609	1,593,803	
Class Size	295,427,509	296,387,523	(960,014)	
Other *	27,333,608	17,778,856	9,554,752	(c)
Local				
Ad Valorem Taxes	815,402,089	781,871,130	33,530,959	(d)
Other **	45,921,223	48,521,598	(2,600,375)	(e)
Other Financing Sources	134,103,805	76,590,404	57,513,401	(f)
TOTAL	\$2,039,267,108	\$1,861,472,347	\$177,794,761	

* State Other includes funds for School Recognition, Racing Commission funds, VPK funding, and funding for the Broward Virtual School.

** Local Other includes facility rental income and fees for courses, child care, PK programs, certification, and transportation for school activities.

Comments:

- (a) In FY 2012-13, the District was allowed to claim prior years' Medicaid reimbursements in addition to its regular billing.
- (b) For FY 2013-14, the Legislature provided additional funds for K-12 education.
- (c) \$10 million of revenue from the changes and the expansion of the Broward Virtual School resulting from the Legislative changes to the Florida Virtual School funding formula.
- (d) The increase is due to a State's certified higher estimated current year taxable value and the increase by the Legislature of the Required Local Effort.
- (e) Anticipate collecting fewer fees (for example rental fees) in FY 2013-14. Additionally, lowered the projections for indirect cost reimbursement due to a reduction in the DOE approved indirect cost rate from 3.79% in FY 2012-13 to 3.33% in FY 2013-14.
- (f) Other Financing Sources include \$58.6 million in Health, Workers Compensation, General Liability, and OPEB transfers in.

**GENERAL FUND BUDGET
COMPARISON OF APPROPRIATIONS 2012-13 to 2013-14**

Appropriations:	2013-14 as of Second Hearing	2012-13 Final Appropriations	Difference	
Instruction	\$1,280,573,162	\$1,186,002,110	\$94,571,052	(a)
Student Personnel Services	95,319,601	94,734,858	584,743	
Instructional Media Services	21,638,126	20,555,293	1,082,833	
Instruction & Curriculum Dev.	17,136,576	16,941,087	195,489	
Instructional Staff Training	3,596,610	3,857,185	(260,575)	
Instructional-Related Technology	20,403,844	19,784,022	619,822	
Board	3,727,679	3,461,541	266,138	
General Administration	6,309,581	6,181,071	128,510	
School Administration	125,970,248	121,512,343	4,457,905	(b)
Fiscal Services	8,044,317	7,942,706	101,611	
Central Services	50,240,213	49,927,220	312,993	
Student Transportation	86,373,048	84,215,006	2,158,042	(c)
Operation of Plant	164,056,907	165,164,352	(1,107,445)	
Maintenance of Plant	60,909,243	62,060,991	(1,151,748)	
Administrative Technology	3,144,579	2,968,631	175,948	
Community Services	14,692,510	15,349,492	(656,982)	
Debt Service	131,915	131,647	268	
Other Financing Sources	7,746,433	5,191,632	2,554,801	(d)
TOTAL	\$1,970,014,592	\$1,865,981,187	\$104,033,405	

Comments:

- (a) The \$94 million increase to the projected Instruction expenditures for FY 2013-14 is a result of the following: additional earmarked funding from the State for teacher salary increases, approximately \$47 million; portion of the earmarked retirement system contribution, approximately \$15 million; \$29 million additional projected funds for charter schools enrollment (includes \$6 million increase in capital outlay pass-through funds); and additional salary and benefits cost for the six months of salary increases given last year.
- (b) FRS contribution increase, health insurance increase, and salary increases given last year.
- (c) FRS contribution increase, health insurance increase, and salary increases given last year.
- (d) Other Financing Sources for 2013-14 increased as a result of a transfer of \$2.4 million for the purchase of the Boys and Girls Club.

2013-14 UNFUNDED MANDATES

Over the years, the Department of Education and/or the legislature has mandated that school districts meet certain requirements and/or provide certain services for which the districts are not given sufficient funding. These are referred to as unfunded or underfunded mandates.

Here are some examples of such mandates:

- It is estimated that the District will receive \$29.5 million in state funding in 2013-14 for student transportation. The estimated 2013-14 cost for transporting students (including students who participate in the Opportunity Scholarship Program), vehicle maintenance, and administration is \$86.4 million, leaving an estimated deficit of \$56.9 million.
- It is estimated that the District will need an additional \$52 million to hire teachers in an effort to work toward meeting the state mandated class size requirements in 2013-14.
- The percentage of school taxable value used in the calculation of the required local effort in the Florida Education Finance Program is 96 percent; however, the previous years' actual collection rate was around 95%, which could create a potential unfunded mandate of \$8 million.
- Beginning in 2013-14, school districts must pay the colleges an amount equal to student tuition for dual enrollment courses taught on their campuses. The resulting financial impact to the District is estimated to be between \$2 and \$4 million.
- A daytime or evening Alternative to External Suspension education program must be developed, staffed, and administered by the District at a cost of approximately \$1.1 million. Supplemental Academic Instruction and Safe School funding have not increased to pay for this mandate.
- Bus drivers must complete 40 hours of pre-service training, consisting of at least 20 hours of classroom instruction and eight hours of behind-the-wheel training based on the Department of Education's Basic School Bus Driver Curriculum. For 2013-14, the cost to the District is estimated to be \$800,000.
- The District must provide, free of charge, all instructional materials for students' dual enrollment courses. The cost is estimated to be \$1.0 million for 2013-14. Funding from the State is approximately \$0.5 million, causing a financial impact of \$0.5 million to the District.
- Each District employee must be fingerprinted every five years. This requirement includes contractors and vendors. The Florida Department of Law Enforcement charges the District to maintain these fingerprints records, which will cost approximately \$0.3 million in 2013-14.

2013-14 BUDGET CALENDAR

Ref Day	Date	Activity	Statutory Requirement	Statutory Reference
D	Monday, 7/1/2013	Property Appraiser certifies tax roll.	July 1 or date of certification, whichever is later.	200.065(1) 193.023(1)
	Friday, 7/19/2013	Receive "Required Local Effort" from Department of Education.	Not later than 7/19/13, the Commissioner of Education shall certify Required Local Effort.	1011.62(4)(a)
D + 23	Tuesday, July 23, 2013*	Within 24 days of the Certification of Value. Superintendent presents tentative 2013-14 budget to the School Board.	Superintendent submits tentative budget to the School Board of Broward County, Florida. School Board shall approve tentative budget for advertising.	200.065(2)(a)3 1011.02 1011.03
D + 28	Friday, 7/26/2013	Within 29 days of the Certification of Value, the district must advertise in the newspaper.	Advertising summary of tentative budget, including proposed millage rates.	200.065(2)(f)1 1011.03
	Tuesday, July 30, 2013**	Not less than 2 nor more than 5 days after advertising.	The School Board holds public hearing on tentative budget and proposed millage rates; amends and adopts tentative budget.	200.065(2)(f)1
D + 34	Friday, 8/2/2013	Within 35 days of Certification of Value.	Advise Property Appraiser of proposed millage rate. This will be used by Property Appraiser to prepare Notice of Proposed Property Taxes.	200.065(2)(b) 200.065(2)(f)2
Not less than D + 64 not more than D + 79	Tuesday, Sept. 17, 2013**	65-80 days after Certification of Value. (Between 9/3/2013 and 9/18/2013)	Hold public hearing to adopt final budget and to adopt millage rate. No newspaper advertisement is required. Millage rate cannot exceed the rate tentatively adopted on D + 34 unless each taxpayer is sent a personal notice of change under the new rates. Such notice is prepared by the Property Appraiser at School Board expense and should be mailed no more than 15 days nor less than 10 days prior to any hearing.	200.065(2)(c) 200.065(2)(f)3
	Friday, 9/20/2013		Submit budget to Department of Education within 3 business days after adoption.	6A-1.0071(1)
D + 100	Friday, 9/20/2013	Within 3 days after adopted resolution. No later than 101 days after Certification of Value.	Notify Property Appraiser, Tax Collector and Department of Revenue of adopted millage rate within 3 days after adoption of the resolution.	200.065(4)

* Indicates School Board Meeting

** Indicates School Board Public Hearing



Capital Outlay

2013-14 CAPITAL BUDGET CALENDAR

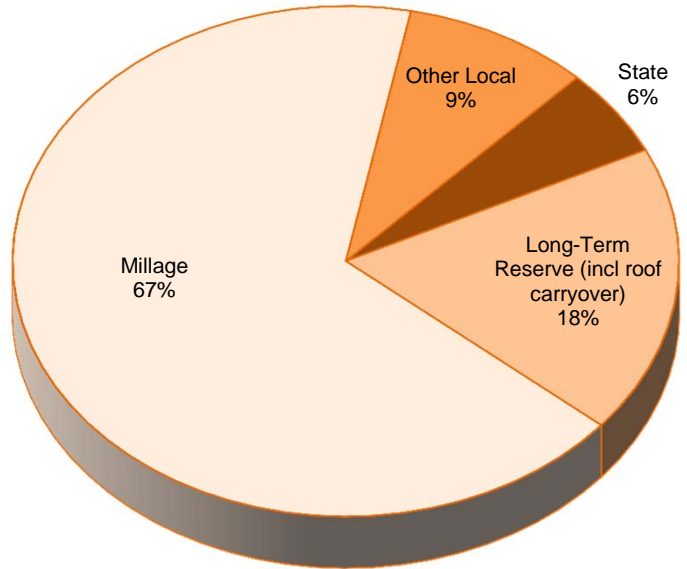
Date	Activity	Statutory Requirement	Statutory Reference
Friday, 2/15/2013	Kick-off meeting Department and Areas.		
Thursday, 2/14/2013 through Friday, 3/8/2013	Meet with individual Board members to provide a status of the capital outlay plan and get direction for funding the District's needs.		
Friday, 3/8/2013	Final date for submission of departmental data to the Capital Budget Office.		
Tuesday, 5/28/2013	Board Workshop to discuss prioritized budgeting process.		
Tuesday, 6/18/2013	Board Workshop to get feedback on priorities and funding recommendations for Capital Budget prioritized projects.		
Tuesday, 7/9/2013	Tentative District Educational Facilities Plan is prepared and presented to School Board members.	Annually, prior to the adoption of the district school budget, each district school board shall prepare a Tentative District Educational Facilities Plan.	1013.35 (2)(a)
Tuesday, 7/9/2013	Submittal of the Tentative District Educational Facilities Plan per Interlocal Agreement.	The district school board shall submit a copy of its Tentative District Educational Facilities Plan to all all affected local governments prior to adoption by the board.	1013.35 (3)
Tuesday July 23 Cont. on August 27	School Board holds the first public hearing on the Tentative District Educational Facilities Plan, fiscal years 2013-14 to 2017-18.	Provision shall be made for public comment concerning the Tentative District Educational Facilities Plan.	1013.35 (2)(d)
Tuesday July 30, 2013	The School Board holds the first public hearing on the annual budget.	The School Board holds public hearing on tentative budget and proposed millage rates; amends and adopts tentative budget.	200.065 (2)(f)1
Tuesday Sept. 10, 2013	School Board holds a second public hearing and adopts the District Educational Facilities Plan, fiscal years 2013-14 to 2017-18.	Annually, the district school board shall consider and adopt the Tentative District Educational Facilities Plan.	1013.35 (4)
Tuesday, 9/17/2013	The first year of the Adopted District Educational Facilities Plan is included in all Budget Office presentations during their their budgeting process and adopted with the final annual budget.	The first year of the Adopted District Educational Facilities Plan shall constitute the capital outlay budget required in s. 1013.61.	1013.35(5)
Tuesday Sept. 17, 2013	The School Board holds the second public hearing to adopt the annual budget.	The School Board holds public hearing to adopt final budget and to adopt millage rates.	200.065(2)(c) 200.065(2)(f)3
Tuesday, 10/1/2013	The Adopted District Educational Facilities Plan must be submitted to the Department of Education. An electronic version of the plan is to be submitted to DOE on their approved forms.	Functions of the Department of Education require each board and other appropriate agencies to submit complete and accurate financial data as to the amounts of funds from all sources that are available and spent for construction and capital improvements. The commissioner shall prescribe the format and the date for the submission of this data and any other educational facilities data.	1013.03(4)

**2013-14 CAPITAL OUTLAY BUDGET
ESTIMATED REVENUE AND APPROPRIATIONS - NEW SOURCES (\$000)**

REVENUE AND FINANCING:

	Tentative Budget
Millage	\$204.5
Other Local	27.7
State	17.1
Sub-Total	\$249.3
Long-Term Reserve (incl roof carryover)	55.8
Sub-Total	\$305.1
Workforce Education	2.4
Interest Subsidies	4.4
Committed project balances	220.6
TOTAL REVENUE AND FINANCING	\$532.5

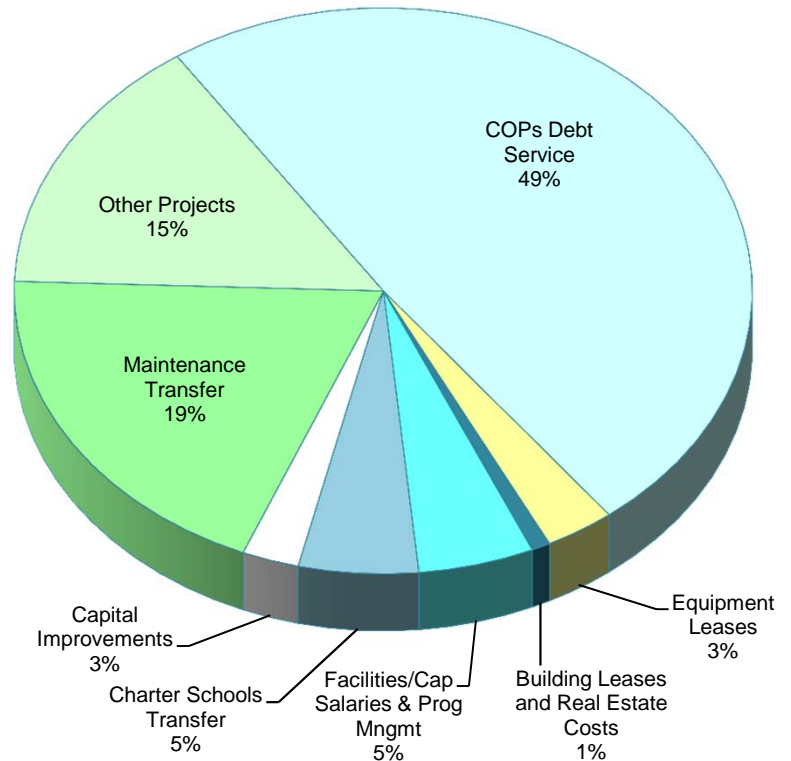
2013-14 Estimated Revenue and Financing



APPROPRIATIONS:

	Tentative Budget
COPs Debt Service	\$149.4
Equipment Leases	9.3
Building Leases and Real Estate Costs	2.5
Facilities/Cap Salaries & Prog Mngmt	15.5
Charter Schools Transfer	16.0
Capital Improvements	7.6
Maintenance Transfer	59.0
Other Projects	45.8
Sub-Total	\$305.1
Building Purchase - Workforce Ed.	2.4
Deferred Revenue/COPs Int Subsidies	4.4
Committed project balances	220.6
TOTAL APPROPRIATIONS	\$532.5

2013-14 Estimated Appropriations



**2013-14 CAPITAL OUTLAY BUDGET
ESTIMATED REVENUE AND FINANCING SOURCES (\$000)**

<u>Revenue & Financing Sources</u>	<u>Amount</u>
Millage	\$204,542
Equipment Leases	20,300
Interest & Misc Local	405
Impact & Mitigation Fees	7,000
PECO * - Charter School Capital Outlay (flow-thru)	16,000
CO&DS *	1,166
Sub-Total	\$249,413
Long-Term Reserve & Roofing Carryover	55,776
Sub-Total	\$305,189
Workforce Education	2,387
Interest Subsidies	4,367
Committed Project Balances	220,561
Current Revenue Estimate	\$532,504

* PECO: Public Education Capital Outlay
CO&DS: Capital Outlay and Debt Service

**2013-14 CAPITAL OUTLAY BUDGET
ESTIMATED APPROPRIATIONS (\$000)**

<u>Appropriations</u>	<u>Amount</u>
COPs* Debt Service	\$149,437
Equipment Leases	9,346
Building Leases and Real Estate Costs	2,495
Facilities/Capital Salaries & Program Management Fees	15,500
Charter Schools Transfer	16,000
Capital Improvements (e.g. HVAC, Plumbing, Fencing, etc.)	7,600
Maintenance Transfer	59,025
Other Projects	
Indoor Air Quality	2,646
Roofing	10,000
Americans with Disabilities	3,000
Safety Repairs / Security Cameras	3,400
Buses	10,300
Technology	16,040
Equipment (e.g. Athletic and Music Equipment)	400
Sub-Total	\$305,189
Building Purchase - Workforce Education	2,387
COPs* Debt (paid from interest subsidies)	4,367
Committed Project Balances **	220,561
Current Appropriations Estimate	\$532,504

* COPS: Certificates of Participation

** The committed project balances include carryovers that were appropriated in prior years.



Addendum I



AGENDA REQUEST FORM
THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

5:30 p.m.

Meeting Date 9/17/13	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%; text-align: center; padding: 5px;"> Open Agenda <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No </td> <td style="width:50%; text-align: center; padding: 5px;"> Special Order Request <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No </td> </tr> </table>	Open Agenda <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Special Order Request <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Agenda Item Number 1
Open Agenda <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Special Order Request <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			

TITLE:	Resolution Adopting Millage Rates				
REQUESTED ACTION:	Adopt Resolution #14-58, approving millage rates for Fiscal Year 2013-2014.				
SUMMARY EXPLANATION AND BACKGROUND:	It is recommended that the School Board adopt Resolution #14-58, approving the millage rates for the 2013-2014 fiscal year.				
SCHOOL BOARD GOALS:	___ •Goal 1: High Quality Instruction. ___ •Goal 2: Continuous Improvement. <u>X</u> •Goal 3: Effective Communication.				
FINANCIAL IMPACT	Adoption of the millage rates will generate \$1,019,981,781.				
EXHIBITS: (List)	1. Resolution #14-58				
BOARD ACTION:	SOURCE OF ADDITIONAL INFORMATION:				
(For Official School Board Records' Office Only)	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:70%; border-bottom: 1px solid black;">Oleg Gorokhovskiy</td> <td style="width:30%; border-bottom: 1px solid black; text-align: right;">754-321-8354</td> </tr> <tr> <td style="font-size: small;">Name</td> <td style="font-size: small; text-align: right;">Phone</td> </tr> </table>	Oleg Gorokhovskiy	754-321-8354	Name	Phone
Oleg Gorokhovskiy	754-321-8354				
Name	Phone				

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
I. Benjamin Leong, CPA, Chief Financial Officer
Office of Financial Management

Approved in Open Board Meeting on: _____

By: Laurie Rich Levinson _____ School Board Chair

Form #4189
 Revised 12/12
 RWR/IBL/OG/SC

Please return completed form to:
 Florida Department of Education
 Office of Funding & Financial Reporting
 325 W. Gaines Street, Room 824
 Tallahassee, Florida 32399-0400

**FLORIDA DEPARTMENT OF EDUCATION
 RESOLUTION DETERMINING
 REVENUES AND MILLAGES LEVIED**

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF BROWARD COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND, AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2013, AND ENDING JUNE 30, 2014.

WHEREAS, Section 1011.04, Florida Statutes, requires that upon receipt of the certificate of the property appraiser giving the assessed valuation of the county and of each of the special tax school districts, the school board shall determine, by resolution, the amounts necessary to be raised for current operating purposes and for debt service funds and the millage to be levied for each such fund, including the voted millage; and

WHEREAS, Section 1011.71, Florida Statutes, provides for the amounts necessary to be raised for local capital improvement outlay and the millage to be levied; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the District School Board that the amounts necessary to be raised as shown by the officially adopted budget and the millages necessary to be levied for each school fund of the district for the fiscal year are as follows:

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>142,042,917,386</u>	Required Local Effort	\$ <u>698,305,709</u>	<u>5.1210</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior Period Funding Adjustment Millage	\$ <u>15,136,093</u>	<u>0.1110</u> mills <small>s. 1011.62(4)(e), F.S.</small>
	Total Required Millage	\$ <u>713,441,802</u>	<u>5.2320</u> mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>142,042,917,386</u>	Discretionary Operating	\$ <u>101,998,178</u>	<u>0.7480</u> mills <small>s. 1011.71(1), F.S.</small>

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	Additional Operating	\$ _____	_____ mills <small>ss. 1011.71(9) and 1011.73(2), F.S.</small>
	Additional Capital Improvement	\$ _____	_____ mills <small>s. 1011.73(1), F.S.</small>

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>142,042,917,386</u>	Local Capital Improvement	\$ <u>204,541,801</u>	<u>1.5000</u> mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	\$ <u>0</u>	<u>0</u> mills s. 1011.71(3)(a), F.S.

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	_____	\$ _____	_____ mills s. 1010.40, F.S.
	_____	\$ _____	_____ mills s. 1011.74, F.S.
	_____	\$ _____	_____ mills

6. THE TOTAL MILLAGE RATE TO BE LEVIED EXCEEDS IS LESS THAN THE ROLL-BACK RATE COMPUTED PURSUANT TO SECTION 200.065(1), F.S., BY 4.37% PERCENT.

STATE OF FLORIDA

COUNTY OF BROWARD

I, Robert W. Runcie, Superintendent of Schools and ex-officio Secretary of the District School Board of BROWARD County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of BROWARD County, Florida, September 17, 2013.

Signature of Superintendent of Schools

Date of Signature

Note: Copies of this resolution shall be sent to the Florida Department of Education, School Business Services, Office of Funding and Financial Reporting, 325 W. Gaines Street, Room 824, Tallahassee, Florida 32399-0400; county tax collector; and county property appraiser.

AGENDA REQUEST FORM
THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

5:30 p.m.

Meeting Date 9/17/13	Open Agenda Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Special Order Request Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Agenda Item Number 2
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TITLE:	Resolution Adopting Final Budget																								
REQUESTED ACTION:	Adopt Resolution #14-59, approving the final budget for Fiscal Year 2013-2014.																								
SUMMARY EXPLANATION AND BACKGROUND:	<p>It is recommended that the School Board adopt Resolution #14-59 approving the final budget for the 2013-14 fiscal year. Chapters 200 and 1011 of the Florida Statutes require that the School District approve the final budget for the fiscal year July 1, 2013 through June 30, 2014. The recapitulation of this budget is scheduled below:</p> <table style="width:100%; border-collapse: collapse;"> <tr><td colspan="2">Fund Title:</td></tr> <tr><td>General Fund</td><td style="text-align: right;">\$2,122,146,788</td></tr> <tr><td>Special Revenue - Food Service</td><td style="text-align: right;">146,704,412</td></tr> <tr><td>Special Revenue - Grants</td><td style="text-align: right;">177,095,098</td></tr> <tr><td>Special Revenue - Race to the Top</td><td style="text-align: right;">18,736,100</td></tr> <tr><td>Special Revenue - Miscellaneous</td><td style="text-align: right;">3,863,922</td></tr> <tr><td>Debt Service</td><td style="text-align: right;">177,527,239</td></tr> <tr><td>Capital Projects</td><td style="text-align: right;">532,503,934</td></tr> <tr><td>Internal Services</td><td style="text-align: right;">58,864,209</td></tr> <tr><td>Sub-Total</td><td style="text-align: right; border-top: 1px solid black;">\$3,237,441,702</td></tr> <tr><td>Less Transfers Out:</td><td style="text-align: right;">(242,180,606)</td></tr> <tr><td>Total All Funds</td><td style="text-align: right; border-top: 3px double black;">\$2,995,261,096</td></tr> </table>	Fund Title:		General Fund	\$2,122,146,788	Special Revenue - Food Service	146,704,412	Special Revenue - Grants	177,095,098	Special Revenue - Race to the Top	18,736,100	Special Revenue - Miscellaneous	3,863,922	Debt Service	177,527,239	Capital Projects	532,503,934	Internal Services	58,864,209	Sub-Total	\$3,237,441,702	Less Transfers Out:	(242,180,606)	Total All Funds	\$2,995,261,096
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Total All Funds	\$2,995,261,096																								

SCHOOL BOARD GOALS:	<p><input type="checkbox"/> •Goal 1: High Quality Instruction.</p> <p><input type="checkbox"/> •Goal 2: Continuous Improvement.</p> <p><input checked="" type="checkbox"/> •Goal 3: Effective Communication.</p>
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FINANCIAL IMPACT:	The total annual budget for all funds, including transfers out is \$2,995,261,096.
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EXHIBITS: (List)	<p>1. Resolution #14-59</p> <p>2. District Summary Budget (ESE 139)</p>
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BOARD ACTION:	SOURCE OF ADDITIONAL INFORMATION:				
(For Official School Board Records' Office Only)	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:70%; border-bottom: 1px solid black;">Oleg Gorokhovskiy</td> <td style="width:30%; text-align: right; border-bottom: 1px solid black;">754-321-8354</td> </tr> <tr> <td style="font-size: small;">Name</td> <td style="font-size: small; text-align: right;">Phone</td> </tr> </table>	Oleg Gorokhovskiy	754-321-8354	Name	Phone
Oleg Gorokhovskiy	754-321-8354				
Name	Phone				

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

I. Benjamin Leong, CPA, Chief Financial Officer
Office of Financial Management

Approved in Open Board Meeting on: _____

By: Laurie Rich Levinson _____ School Board Chair

Form #4189
 Revised 12/12
 RWR/IBL/OG/SC

The School Board of Broward County, Florida
Resolution Number 14-59

RESOLUTION BY THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2013-2014.

WHEREAS, the School Board of Broward County, Florida, did pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2013 to June 30, 2014; and

WHEREAS, the School Board of Broward County, Florida set forth the appropriations and revenue estimate for the Budget for fiscal year 2013-2014.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the School Board of Broward County, Florida, adopted the final millage rates and the budget in the amount of \$2,995,261,096 for fiscal year 2013-2014.

NOW THEREFORE, BE IT RESOLVED, that the attached budget of The Broward County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Broward County, Florida, as a final budget for the categories indicated for the fiscal year July 1, 2013 to June 30, 2014.

Given at Fort Lauderdale, Florida, this 17th day of September, 2013.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

BY: _____
Laurie Rich Levinson, Chair

ATTEST: _____
Robert W. Runcie, Superintendent of Schools



DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2013-2014

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certification of Taxable Value of Property in County by Property Appraiser		142,042,917,386.00
B. Millage Levies on Nonexempt Property:		
	DISTRICT MILLAGE LEVIES	
	Nonvoted	Voted
	Total	
1. Required Local Effort	5.1210	5.1210
2. Prior Period Funding Adjustment Millage	0.1110	0.1110
3. Discretionary Operating	0.7480	0.7480
4. Additional Operating		
5. Additional Capital Improvement		
6. Local Capital Improvement	1.5000	1.5000
7. Discretionary Capital Improvement		
8. Debt Service		
TOTAL MILLS	7.4800	7.4800

ESE 139
 EXP. 06/30/2014

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION II. GENERAL FUND - FUND 100

Page 2

ESTIMATED REVENUES	Account Number	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers' Training Corps (ROTC)	3191	2,070,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	2,070,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	9,900,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	9,900,000.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	635,944,462.00
Workforce Development	3315	69,087,756.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	3,155,243.00
Adults With Disabilities	3318	921,413.00
CO & DS Withheld for Administrative Expense	3323	
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	446,500.00
State Forest Funds	3342	
State License Tax	3343	282,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	295,427,509.00
School Recognition Funds	3361	15,055,108.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	550,000.00
Preschool Projects	3372	
Reading Programs	3373	
Full Service Schools	3378	
Other Miscellaneous State Revenue	3399	11,000,000.00
Total State	3300	1,031,869,991.00
<i>LOCAL:</i>		
District School Taxes	3411	815,402,089.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	1,461,593.00
Investment Income	3430	750,000.00
Gifts, Grants, and Bequests	3440	
Adult General Education Course Fees	3461	1,000,000.00
Postsecondary Vocational Course Fees	3462	6,000,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	300,000.00
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	400,000.00
General Education Development (GED) Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	1,571,000.00
Preschool Program Fees	3471	1,100,000.00
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	11,477,900.00
Other Schools, Courses, and Classes Fees	3479	1,119,730.00
Miscellaneous Local Sources	3490	20,741,000.00
Total Local	3400	861,323,312.00
TOTAL ESTIMATED REVENUES		1,905,163,303.00
OTHER FINANCING SOURCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	75,025,000.00
From Special Revenue Funds	3640	500,000.00
From Permanent Funds	3660	
From Internal Service Funds	3670	58,578,805.00
From Enterprise Funds	3690	
Total Transfers In	3600	134,103,805.00
TOTAL OTHER FINANCING SOURCES		134,103,805.00
Fund Balance, July 1, 2013	2800	82,879,680.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		2,122,146,788.00

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending, June 30, 2014

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS		Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction		5000	1,280,573,162.00	757,285,090.00	222,295,073.00	262,546,917.00	155,208.00	31,418,479.00	6,621,619.00	250,776.00
Student Personnel Services		6100	95,319,601.00	71,550,411.00	21,749,603.00	1,733,071.00		271,165.00	4,373.00	10,978.00
Instructional Media Services		6200	21,638,126.00	13,909,607.00	4,356,396.00	152,597.00	46.00	622,565.00	2,410,108.00	186,807.00
Instruction and Curriculum Development Services		6300	17,136,576.00	11,954,054.00	3,655,386.00	1,224,958.00	205.00	110,359.00	15,250.00	176,364.00
Instructional Staff Training Services		6400	3,596,610.00	2,330,983.00	295,128.00	559,262.00		246,641.00	31,327.00	133,269.00
Instructional-Related Technology		6500	20,403,844.00	15,215,459.00	4,937,842.00	11,840.00		22,209.00	213,904.00	2,590.00
Board		7100	3,727,679.00	2,175,495.00	595,630.00	840,130.00		14,682.00	673.00	101,069.00
General Administration		7200	6,309,581.00	4,349,297.00	985,746.00	900,288.00	74.00	33,042.00	5,467.00	35,667.00
School Administration		7300	125,970,248.00	97,018,851.00	28,272,468.00	515,906.00	516.00	112,601.00	46,081.00	3,825.00
Facilities Acquisition and Construction		7400								
Fiscal Services		7500	8,044,317.00	5,926,261.00	1,887,910.00	105,290.00		50,264.00	20,853.00	53,739.00
Food Service		7600								
Central Services		7700	50,240,213.00	16,609,612.00	4,864,893.00	28,443,303.00	9.00	187,262.00	36,695.00	98,239.00
Student Transportation Services		7800	86,373,048.00	48,615,202.00	20,133,489.00	2,344,739.00	11,942,716.00	3,273,539.00	59,564.00	3,799.00
Operation of Plant		7900	164,056,907.00	59,091,494.00	23,098,565.00	32,011,921.00	48,019,049.00	1,784,799.00	49,631.00	1,448.00
Maintenance of Plant		8100	60,909,243.00	6,177,301.00	1,721,902.00	38,264,078.00	780,838.00	13,888,469.00	75,037.00	1,618.00
Administrative Technology Services		8200	3,144,579.00	1,984,933.00	521,345.00	514,709.00		50,833.00	72,739.00	
Community Services		9100	14,692,510.00	9,220,833.00	1,294,956.00	1,153,912.00	69.00	1,949,531.00	372,980.00	700,239.00
Debt Service		9200	131,915.00							131,915.00
Other Capital Outlay		9300								
TOTAL APPROPRIATIONS			1,962,268,159.00	1,123,414,883.00	340,666,332.00	371,323,121.00	60,898,730.00	54,056,460.00	10,036,301.00	1,892,332.00
OTHER FINANCING USES:										
Transfers Out: (Function 9700)										
To Debt Service Funds										
To Capital Projects Funds		920	5,359,794.00							
To Special Revenue Funds		930	2,386,639.00							
To Permanent Funds		940								
To Internal Service Funds		960								
To Enterprise Funds		970								
Total Transfers Out		9700	7,746,433.00							
TOTAL OTHER FINANCING USES			7,746,433.00							
Nonspendable Fund Balance, June 30, 2014		2710	8,015,166.00							
Restricted Fund Balance, June 30, 2014		2720	18,000,000.00							
Committed Fund Balance, June 30, 2014		2730	55,347,329.00							
Assigned Fund Balance, June 30, 2014		2740	28,752,179.00							
Unassigned Fund Balance, June 30, 2014		2750	42,017,522.00							
TOTAL ENDING FUND BALANCE		2700	152,132,196.00							
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE			2,122,146,788.00							

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	79,456,981.00
USDA Donated Commodities	3265	6,555,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	1,521,111.00
Total Federal Through State and Local	3200	87,533,092.00
<i>STATE:</i>		
School Breakfast Supplement	3337	563,800.00
School Lunch Supplement	3338	715,978.00
Other Miscellaneous State Revenue	3399	40,000.00
Total State	3300	1,319,778.00
<i>LOCAL:</i>		
Investment Income	3430	205,538.00
Gifts, Grants, and Bequests	3440	
Food Service	3450	21,192,837.00
Other Miscellaneous Local Sources	3495	583,810.00
Total Local	3400	21,982,185.00
TOTAL ESTIMATED REVENUES		110,835,055.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund Transfer	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2013	2800	35,869,356.79
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		146,704,411.79

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES -
FUND 410 (CONTINUED)

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APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	28,513,503.00
Employee Benefits	200	13,887,076.00
Purchased Services	300	5,646,035.00
Energy Services	400	2,495,990.00
Materials and Supplies	500	54,023,676.00
Capital Outlay	600	3,336,566.00
Other	700	2,932,209.00
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS	7600	110,835,055.00
OTHER FINANCING USES:		
<i>Transfers Out (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2014	2710	1,554,262.76
Restricted Fund Balance, June 30, 2014	2720	34,315,094.03
Committed Fund Balance, June 30, 2014	2730	
Assigned Fund Balance, June 30, 2014	2740	
Unassigned Fund Balance, June 30, 2014	2750	
TOTAL ENDING FUND BALANCE	2700	35,869,356.79
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		146,704,411.79

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014**

**SECTION IV. SPECIAL REVENUE FUNDS - OTHER
FEDERAL PROGRAMS - FUND 420**

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	24,496,216.00
Total Federal Direct	3100	24,496,216.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Vocational Education Acts	3201	2,608,422.00
Medicaid	3202	
Workforce Investment Act	3220	520,476.00
Teacher and Principal Training and Recruitment, Title II, Part A	3225	9,502,310.00
Math & Science Partnerships - Title II, Part B	3226	
Drug Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	54,762,180.00
Elementary and Secondary Education Act, Title I	3240	73,311,863.00
Adult General Education	3251	4,358,799.00
Vocational Rehabilitation	3253	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	3,502,310.00
Total Federal Through State And Local	3200	148,566,360.00
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	1,433,320.00
Total State	3300	1,433,320.00
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants, and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	2,599,202.00
Total Local	3400	2,599,202.00
TOTAL ESTIMATED REVENUES		177,095,098.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2013	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		177,095,098.00

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2014

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	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (Continued)									
APPROPRIATIONS									
Instruction	5000	126,303,214.00	75,036,372.00	28,839,133.00	15,330,613.00		2,211,060.00	4,843,840.00	42,196.00
Student Personnel Services	6100	7,396,842.00	4,825,777.00	1,416,828.00	532,618.00		503,778.00	13,878.00	103,963.00
Instructional Media Services	6200	3,000.00					3,000.00		
Instruction and Curriculum Development Services	6300	21,075,132.00	12,172,865.00	3,381,332.00	2,491,682.00		687,880.00	2,331,146.00	10,227.00
Instructional Staff Training Services	6400	13,210,160.00	5,161,962.00	924,937.00	2,687,239.00		3,055,711.00	29,500.00	1,350,811.00
Instructional-Related Technology	6500								
Board	7100								
General Administration	7200	6,016,624.00	49,506.00	12,478.00					5,954,640.00
School Administration	7300	212,994.00	187,000.00	25,994.00					
Facilities Acquisition and Construction	7400								
Fiscal Services	7500	53,431.00	41,696.00	11,735.00					
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800	1,230,485.00	701,284.00	413,153.00	114,048.00	2,000.00			
Operation of Plant	7900	57,941.00	42,923.00	15,018.00					
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100	1,535,275.00	306,603.00	103,804.00	1,038,198.00		28,000.00	10,000.00	48,670.00
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		177,095,098.00	98,525,988.00	35,144,412.00	22,194,398.00	2,000.00	6,489,429.00	7,228,364.00	7,510,507.00
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2014	2710								
Restricted Fund Balance, June 30, 2014	2720								
Committed Fund Balance, June 30, 2014	2730								
Assigned Fund Balance, June 30, 2014	2740								
Unassigned Fund Balance, June 30, 2014	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		177,095,098.00							

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION V. SPECIAL REVENUE FUNDS -
TARGETED ARRA STIMULUS FUNDS - FUND 432

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Individuals with Disabilities Education Act (IDEA)	3230	
Elementary and Secondary Education Act, Title I	3240	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants, and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2013	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2014

SECTION V. SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS - FUND 432 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries	Employees Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other
Instruction	5000		100	200	300	400	500	600	700
Student Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instructional-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2014	2710								
Restricted Fund Balance, June 30, 2014	2720								
Committed Fund Balance, June 30, 2014	2730								
Assigned Fund Balance, June 30, 2014	2740								
Unassigned Fund Balance, June 30, 2014	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION V. SPECIAL REVENUE FUNDS -
OTHER ARRA STIMULUS GRANTS - FUND 433

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Other Food Services	3269	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants, and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2013	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF BROWARD COUNTY

DISTRICT SUMMARY BUDGET

For Fiscal Year Ending June 30, 2014

SECTION V. SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS - FUND 433 (Continued)

	Account Number	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other
APPROPRIATIONS									
Instruction	5000								700
Student Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instructional Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2014	2710								
Restricted Fund Balance, June 30, 2014	2720								
Committed Fund Balance, June 30, 2014	2730								
Assigned Fund Balance, June 30, 2014	2740								
Unassigned Fund Balance, June 30, 2014	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION V. SPECIAL REVENUE FUNDS -
RACE TO THE TOP - FUND 434

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Race to the Top	3214	18,736,100.00
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	18,736,100.00
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants, and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		18,736,100.00
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2013	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		18,736,100.00

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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION V. SPECIAL REVENUE FUNDS - RACE TO THE TOP - FUND 434 (Continued)											Page 13
APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700		
Instruction	5000	11,127,258.00	10,078,143.00	996,530.00			52,585.00				
Student Personnel Services	6100										
Instructional Media Services	6200										
Instruction and Curriculum Development Services	6300	965,032.00	564,364.00	141,758.00	256,910.00						
Instructional Staff Training Services	6400	3,124,059.00	1,741,140.00	246,036.00	1,135,881.00		1,002.00				
Instructional-Related Technology	6500										
Board	7100										
General Administration	7200	860,538.00	35,256.00	11,844.00						813,438.00	
School Administration	7300	1,192,881.00	978,004.00	214,877.00							
Facilities Acquisition and Construction	7400										
Fiscal Services	7500										
Food Services	7600										
Central Services	7700	1,468,332.00	362,816.00	95,203.00	1,002,113.00		8,200.00				
Student Transportation Services	7800										
Operation of Plant	7900										
Maintenance of Plant	8100										
Administrative Technology Services	8200										
Community Services	9100										
Other Capital Outlay	9300	18,756,100.00	13,759,723.00	1,706,248.00	2,394,904.00		61,787.00			813,438.00	
TOTAL APPROPRIATIONS											
OTHER FINANCING USES:											
Transfers Out: (Function 9700)											
To General Fund	910										
To Debt Service Funds	920										
To Capital Projects Funds	930										
Interfund	950										
To Permanent Funds	960										
To Internal Service Funds	970										
To Enterprise Funds	990										
Total Transfers Out	9700										
TOTAL OTHER FINANCING USES											
Nonspendable Fund Balance, June 30, 2014	2710										
Restricted Fund Balance, June 30, 2014	2720										
Committed Fund Balance, June 30, 2014	2730										
Assigned Fund Balance, June 30, 2014	2740										
Unassigned Fund Balance, June 30, 2014	2750										
TOTAL ENDING FUND BALANCE											
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		18,756,100.00									

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
Total Federal Through State and Local	3200	
<i>LOCAL:</i>		
Investment Income	3430	5,079.00
Gifts, Grants, and Bequests	3440	
Other Miscellaneous Local Sources	3495	1,158,163.00
Total Local	3400	1,163,242.00
TOTAL ESTIMATED REVENUES	3000	1,163,242.00
OTHER FINANCING SOURCES		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2013	2800	2,700,680.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,863,922.00

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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instructional-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100	503,344.00	6,677.00		180,633.00		256,834.00	55,337.00	4,063.00
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		503,344.00	6,677.00		180,633.00		256,834.00	55,337.00	4,063.00
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910	500,000.00							
To Debt Service Funds	920								
To Capital Projects Funds	930								
Inert fund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	500,000.00							
TOTAL OTHER FINANCING USES		500,000.00							
Nonspendable Fund Balance, June 30, 2014	2710								
Restricted Fund Balance, June 30, 2014	2720								
Committed Fund Balance, June 30, 2014	2730								
Assigned Fund Balance, June 30, 2014	2740	2,860,378.00							
Unassigned Fund Balance, June 30, 2014	2750								
TOTAL ENDING FUND BALANCE	2700	2,860,378.00							
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		3,863,922.00							

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
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	Account Number	Totals	210 SBE & COBI Bonds	220 Special Act Bonds	230 Section 1011.14-15, F.S. Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
SECTION VII. DEBT SERVICE FUNDS									
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CQ & DS Withheld for SBE/COBI Bonds	3322	10,243,608.00	10,243,608.00						
SBE/COBI Bond Interest	3326								
Racing Commission Funds	3341								
Total State Sources	3300	10,243,608.00	10,243,608.00						
LOCAL SOURCES:									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Rent	3425								
Investment Income	3430								
Gifts, Grants, and Requests	3440								
Total Local Sources	3400	10,243,608.00	10,243,608.00						
TOTAL ESTIMATED REVENUES		10,243,608.00	10,243,608.00						
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
<i>Transfers In:</i>									
From General Fund	3610	5,359,794.00						5,359,794.00	
From Capital Projects Funds	3630	158,909,173.00						146,307,698.00	12,601,475.00
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	164,268,967.00						151,667,492.00	12,601,475.00
TOTAL OTHER FINANCING SOURCES		164,268,967.00						151,667,492.00	12,601,475.00
Fund Balances, July 1, 2013	2800	3,014,664.00	1,136,121.00				250,187.00	1,393,481.00	234,875.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES		177,527,239.00	11,379,729.00				250,187.00	153,060,973.00	12,836,350.00

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION VII. DEBT SERVICE FUNDS (Continued)

	Account Number	Total	210 SBE & COBI Bonds	220 Special Act Bonds	230 Section 1011.14-15, F.S. Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
APPROPRIATIONS									
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710	83,793,526.00	7,500,000.00					71,753,526.00	4,540,000.00
Interest	720	88,719,049.00	2,743,608.00					77,913,966.00	8,061,475.00
Dues and Fees	730	2,000,000.00						2,000,000.00	
Miscellaneous	790								
TOTAL APPROPRIATIONS	9200	174,512,575.00	10,243,608.00					151,667,492.00	12,601,475.00
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2014	2710								
Restricted Fund Balance, June 30, 2014	2720	3,014,664.00	1,136,121.00				250,187.00	1,393,481.00	234,875.00
Committed Fund Balance, June 30, 2014	2730								
Assigned Fund Balance, June 30, 2014	2740								
Unassigned Fund Balance, June 30, 2014	2750								
TOTAL ENDING FUND BALANCES	2700	3,014,664.00	1,136,121.00				250,187.00	1,393,481.00	234,875.00
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES		177,527,239.00	11,379,729.00				250,187.00	153,060,973.00	12,836,350.00

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
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SECTION VIII. CAPITAL PROJECTS FUNDS

	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Section 1011.14-15, F.S. Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement Section 1011.71(2), F.S.	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199	4,366,632.00							4,366,632.00			
Total Federal Direct Sources	3100	4,366,632.00							4,366,632.00			
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO & DS Distributed	3321	1,166,000.00						1,166,000.00				
Interest on Undistributed CO & DS	3325											
Racing Commission Funds	3341											
Public Education Capital Outlay (PECO)	3391											
Classrooms First Program	3392											
School Infrastructure Thrift Program	3393											
Effort Index Grants	3394											
Smart Schools Small County Asst. Program	3395											
Class Size Reduction Capital Funds	3396											
Charter School Capital Outlay Funding	3397	16,000,000.00									16,000,000.00	
Other Miscellaneous State Revenue	3399											
Total State Sources	3300	17,166,000.00						1,166,000.00			16,000,000.00	
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	204,541,801.00							204,541,801.00			
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Reimbursements	3421											
Investment Income	3430	250,000.00									250,000.00	
Gifts, Grants, and Bequests	3440											
Miscellaneous Local Sources	3490	155,000.00									155,000.00	
Interest Earnings	3495	7,000,000.00									7,000,000.00	
Reimb. of Prior Year Expenditures	3497											
Total Local Sources	3400	211,946,801.00						1,166,000.00	204,541,801.00		7,405,000.00	
TOTAL ESTIMATED REVENUES		253,479,433.00						1,166,000.00	208,908,433.00		23,405,000.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720	20,300,000.00									20,300,000.00	
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
<i>Transfers In:</i>												
From General Fund	3610	2,386,639.00									2,386,639.00	
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600	2,386,639.00									2,386,639.00	
TOTAL OTHER FINANCING SOURCES		22,686,639.00									22,686,639.00	
Fund Balances, July 1, 2013	2800	276,337,862.00	2,094,005.00			4,793,020.00					169,719,805.00	20,948,135.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES		552,503,934.00	2,094,005.00		4,793,020.00			6,029,971.00	283,727,359.00		215,811,444.00	20,948,135.00

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
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APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Section 101.14-15, F.S. Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement Section 101.17(2), F.S.	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>Appropriations: (Functions 7400-9200)</i>	610											
Library Books (New Libraries)												
Audiovisual Materials (Non-Consumable)	620											
Buildings and Fixed Equipment	630	120,312,985.00	1,753,344.00					1,184,030.00	32,615,606.00		67,922,493.00	16,834,512.00
Furniture, Fixtures, and Equipment	640	16,728,363.00						20,869.00	1,668,426.00		11,825,445.00	3,213,623.00
Motor Vehicles (Including Buses)	650	13,724,936.00									13,724,936.00	
Land	660	496,776.00							167,247.00		329,529.00	
Improvements Other Than Buildings	670	1,000,000.00							1,000,000.00			
Remodeling and Renovations	680	146,306,701.00	340,661.00			191,859.00		4,825,072.00	44,940,068.00		96,009,041.00	
Computer Software	690											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		298,569,761.00	2,094,005.00			191,859.00		6,029,971.00	80,394,347.00		189,811,444.00	20,048,135.00
OTHER FINANCING USES:												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	75,025,000.00				4,601,161.00			54,423,839.00		16,000,000.00	
To Debt Service Funds	920	158,999,173.00							148,999,173.00		10,000,000.00	
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700	233,994,173.00				4,601,161.00			203,333,012.00		26,000,000.00	
		233,994,173.00				4,601,161.00			203,333,012.00		26,000,000.00	
TOTAL OTHER FINANCING USES												
Nonspendable Fund Balance, June 30, 2014	2710											
Reclassified Fund Balance, June 30, 2014	2720											
Committed Fund Balance, June 30, 2014	2730											
Assigned Fund Balance, June 30, 2014	2740											
Unassigned Fund Balance, June 30, 2014	2750											
TOTAL ENDING FUND BALANCES	2700											
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES		532,503,934.00	2,094,005.00			4,793,020.00		6,029,971.00	283,727,359.00		215,811,444.00	20,048,135.00

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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
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SECTION IX. PERMANENT FUND - FUND 000

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2013	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2014

SECTION IX. PERMANENT FUND - FUND 000 (Continued)										
APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700	Page 21
Instruction	5000									
Student Personnel Services	6100									
Instructional Media Services	6200									
Instruction and Curriculum Development Services	6300									
Instructional Staff Training Services	6400									
Instructional-Retired Technology	6500									
Board	7100									
General Administration	7200									
School Administration	7300									
Facilities Acquisition and Construction	7400									
Fiscal Services	7500									
Central Services	7700									
Student Transportation Services	7800									
Operation of Plant	7900									
Maintenance of Plant	8100									
Administrative Technology Services	8200									
Community Services	9100									
Debt Service	9200									
Other Capital Outlay	9300									
TOTAL APPROPRIATIONS										
OTHER FINANCING USES										
<i>Transfers Out: (Function 9700)</i>										
To General Fund	910									
To Debt Service Funds	920									
To Capital Projects Funds	930									
To Special Revenue Funds	940									
To Internal Service Funds	970									
To Enterprise Funds	990									
Total Transfers Out	9700									
TOTAL OTHER FINANCING USES										
Nonspendable Fund Balance, June 30, 2014	2710									
Restricted Fund Balance, June 30, 2014	2720									
Committed Fund Balance, June 30, 2014	2730									
Assigned Fund Balance, June 30, 2014	2740									
Unassigned Fund Balance, June 30, 2014	2750									
TOTAL ENDING FUND BALANCE	2700									
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE										

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2014

SECTION X. ENTERPRISE FUNDS

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
TOTAL OPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants, and Requests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund Transfers (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2013	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN, AND NET POSITION									
ESTIMATED EXPENSES									
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2014	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET POSITION									

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION XI. INTERNAL SERVICE FUNDS										
	ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:										
Charges for Services	3481	57,787,475.00								57,787,475.00
Charges for Sales	3482	1,003,324.00								1,003,324.00
Premium Revenue	3484									
Other Operating Revenue	3489	58,790,799.00								58,790,799.00
NONOPERATING REVENUES:										
Investment Income	3430	230.00								230.00
Gifts, Grants, and Bequests	3440									
Other Miscellaneous Local Sources	3495	53,890,975.00		42,839,483.00	11,051,492.00					
Loss Recoveries	3740									
Gain on Disposition of Assets	3780									
Total Nonoperating Revenues		53,891,205.00		42,839,483.00	11,051,492.00					230.00
<i>Transfers In:</i>										
From General Fund	3610									
From Debt Service Funds	3620									
From Capital Projects Funds	3630									
From Special Revenue Funds	3640									
Interfund Transfers (Internal Service Funds Only)	3650									
From Permanent Funds	3660									
From Enterprise Funds	3690									
Total Transfers In	3600									
Net Position, July 1, 2013	2880	4,761,010.00		(19,429,155.00)		4,251,510.00	25,683,475.00			73,180.00
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN, AND NET POSITION		117,443,014.00		23,410,328.00	5,233,492.00	4,251,510.00	25,683,475.00			58,864,209.00
ESTIMATED EXPENSES										
<i>OPERATING EXPENSES: (Function 9900)</i>										
Salaries	100	44,327,785.00								44,327,785.00
Employee Benefits	200	12,307,041.00								12,307,041.00
Purchased Services	300	1,941,385.00								1,941,385.00
Energy Services	400									
Materials and Supplies	500	135,401.00								135,401.00
Capital Outlay	600	79,417.00								79,417.00
Other (including Depreciation)	700									
Total Operating Expenses		58,791,025.00								58,791,025.00
<i>NONOPERATING EXPENSES: (Function 9900)</i>										
Interest	720									
Loss on Disposition of Assets	810									
Total Nonoperating Expenses										
<i>Transfers Out: (Function 9700)</i>										
To General Fund	910	58,578,805.00		23,410,328.00	5,233,492.00	4,251,510.00	25,683,475.00			
To Debt Service Funds	920									
To Capital Projects Funds	930									
To Special Revenue Funds	940									
Interfund Transfers (Internal Service Funds Only)	950									
To Permanent Funds	960									
To Enterprise Funds	990									
Total Transfers Out	9700	58,578,805.00		23,410,328.00	5,233,492.00	4,251,510.00	25,683,475.00			
Net Position, June 30, 2014	2780	73,180.00								73,180.00
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET POSITION		117,443,014.00		23,410,328.00	5,233,492.00	4,251,510.00	25,683,475.00			58,864,209.00



Addendum II



FUNDING PRIORITIES FROM 2012-13 BUDGET BOOK

1. Transition high schools to a uniform schedule that will not only assist the District in meeting class size but will also create additional learning opportunities for students.

The District and the Broward Teachers Union continue to meet regarding high school scheduling. The latest information released can be found on the Employee Relations Department website.

2. Realign the District's organizational structure and reduce District administrative expenses by \$28 million.

The District was able to realize \$18.5 million of the targeted 2012-13 budget reductions.

3. Provide parents and students the option of attending the first Broward County Public Schools Military Academy.

The Academy enrolled 148 grade 9 students in 2012-13 and has expanded to include grade 10 for 2013-14. Total enrollment in the program is expected to be 300. \$1.1 million in funding is provided through the FEFP, Federal ROTC, and the Title IIA grant. The Academy was awarded the coveted Honor Unit with Distinction from the U.S. Army Cadet Command, which is the U.S. Army's highest award given to the best high school JROTC units in the nation.

4. Implement operating efficiencies within the Student Transportation department and reallocate the \$14 million savings to elementary schools to restore art, music, physical education, and media positions.

As a follow-up regarding "cost savings outlook of the Student Transportation Department," a memo dated July 15, 2013 with the subject of "Transportation 2012-2013 End-of-Year Budget Reconciliation" was distributed. The memo indicated that Transportation's management team was focused on preparing for the opening of schools. Transportation staff can now redirect attention to providing a re-forecasted budget by the end of October. A copy of the memo can be found on the following pages.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
 OFFICE OF THE SUPERINTENDENT

Robert W. Runcie
 Superintendent Of Schools

July 15, 2013

Signatures on File

TO: School Board Members

FROM: Maurice L. Woods
 Chief Strategy & Operations Officer

VIA: Robert W. Runcie
 Superintendent of Schools

SUBJECT: **TRANSPORTATION 2012-13 END-OF-YEAR BUDGET RECONCILIATION**

During the 2012-13 start of school period, the Student Transportation & Fleet Services (STFS) department experienced major issues. This situation dictated that we shift our focus from cost-saving initiatives to stabilizing and improvement initiatives. Examples of re-focused initiatives included bus driver recruitment fairs, technology enhancements, and an organizational realignment to address critical skill deficits across the department.

In spite of the recent challenges, it is important to acknowledge that the department has yielded some significant savings to date. Since the 2010-11 school year, the transportation department has reduced its expenditures by approximately \$6.6 million.

Due to the 2012-13 shift in focus, in February 2013, transportation management revised the department's projected cost-savings down to \$2.8 million. The table below exhibits the narrowly focused savings initiatives:

Revised Projected Costs Savings	
Savings Initiative	Revised Savings
Salary and Fringe	(\$900,000)
Kronos/Overtime	(\$1,100,000)
Parts Reduction	(\$800,000)
Totals	(\$2,800,000)

Recently, the transportation management team, working closely with the Budget department, identified transportation's annual expenditures versus the 2011-12 expenditures by backing-out all "uncontrollable" adjustments made to the budget throughout the year. These "uncontrollable" adjustments include the impact of furloughs in fiscal year 2011-12, retroactive raises provided in fiscal year 2012-13, and increases in fringe benefits. The table on the next page summarizes the realized savings of (\$1.6) million and adjustments of +\$1.2 million. Reflecting the adjustments, the year-over-year net savings were approximately (\$0.4) million.

TRANSPORTATION 2012-13 VERSUS 2011-12 Budget Reconciliation					
Categories	2011-12	2012-13 Savings	2012-13 Adjustments	Final 2012-13 Expenses	2012-13 vs 2011-12 Expenditures
Salaries	\$35,108,468	(\$1,284,722)			
Overtime	\$10,320,706	(\$395,360)			
Other Salary	\$3,509,286	\$83,172			
Furlough	n/a	n/a	\$406,637		
Salary Increases	n/a	n/a	\$210,759		
Settlement Grievances (Net Change)	n/a	n/a	\$86,975		
Total Salaries	\$48,938,460	(\$1,596,910)	\$706,371	\$48,047,921	(\$890,539)
Health Insurance	n/a	n/a	\$298,016		
FRS	n/a	n/a	\$104,693		
Total Benefits	\$17,633,981	\$502,286	\$402,709	\$18,538,976	\$904,995
Purchased Services	\$2,066,998	\$133,296		\$2,200,294	\$133,296
Fuel & Energy Services	\$11,876,977	(\$634,261)		\$11,242,716	(\$634,261)
Materials & Supplies	\$3,396,044	\$40,271		\$3,436,315	\$40,271
Capital Outlay	\$151,720	\$83,727		\$235,447	\$83,727
Other Expenses	\$3,138	\$3,942		\$7,080	\$3,942
Total Year-Over-Year Change	\$84,067,318	(\$1,467,649)	\$1,109,080	\$83,708,749	(\$358,569)
Misc	\$121,965	(\$121,965)	\$121,965	\$121,965	
Total Overall Budget	\$84,189,283	(\$1,589,614)	\$1,231,045	\$83,830,714	(\$358,569)

Revisiting our revised projected cost savings revealed a savings shortfall of \$1.2 million:

Revised Projected Costs Savings Versus Actual Cost Savings			
Savings Initiative	Revised Savings	Actual Savings	Shortfall vs Revised Savings Projection
Salary and Fringe	(\$900,000)	(\$782,436)	\$117,564
Kronos/Overtime	(\$1,100,000)	(\$395,360)	\$704,640
Parts Reduction	(\$800,000)	\$173,567	\$973,567
Additional Savings	\$0	(\$585,385)	(\$585,385)
Totals	(\$2,800,000)	(\$1,589,614)	\$1,210,386

Further analysis identified factors associated with the savings shortfall:

- **Kronos/Overtime:** through the increased visibility resulting from KRONOS, management aggressively projected a 30-minute reduction in daily route times being scheduled/reported. However, the terminals were only able to maintain a 13-minute average reduction through the year-end.
- **Parts Reduction:** inability to fully implement centralized parts initiative due to parts distributor and technology system challenges.
- **Fuel & Energy:** savings in this area, partially driven by price reductions and better end-of-year monitoring, partially offset the Kronos and Parts shortfall.

Going forward, management's immediate focus is on efforts that will enable a smooth opening for the 2013-14 school year. Additionally, management continues to aggressively monitor overtime and will assess the centralized parts model, while identifying vehicles capable of delivering parts to the various terminals.

In closing, the transportation management team learned a lot about the department's resilience and ability to work through challenges. After the start of the upcoming school year, the management team will develop a bottoms-up (e.g., zero-based) budget. This timing allows the team to leverage information from the new technology and will provide more accurate data on the final routes for the 2013-14 school year. Management wants to acknowledge that any significant, future efficiencies will be closely tied to the Board's support of the team's ability to impact bell times and address overtime concerns utilizing effective routing and the new technology infrastructure currently being installed.

RWR/MLW:dsc

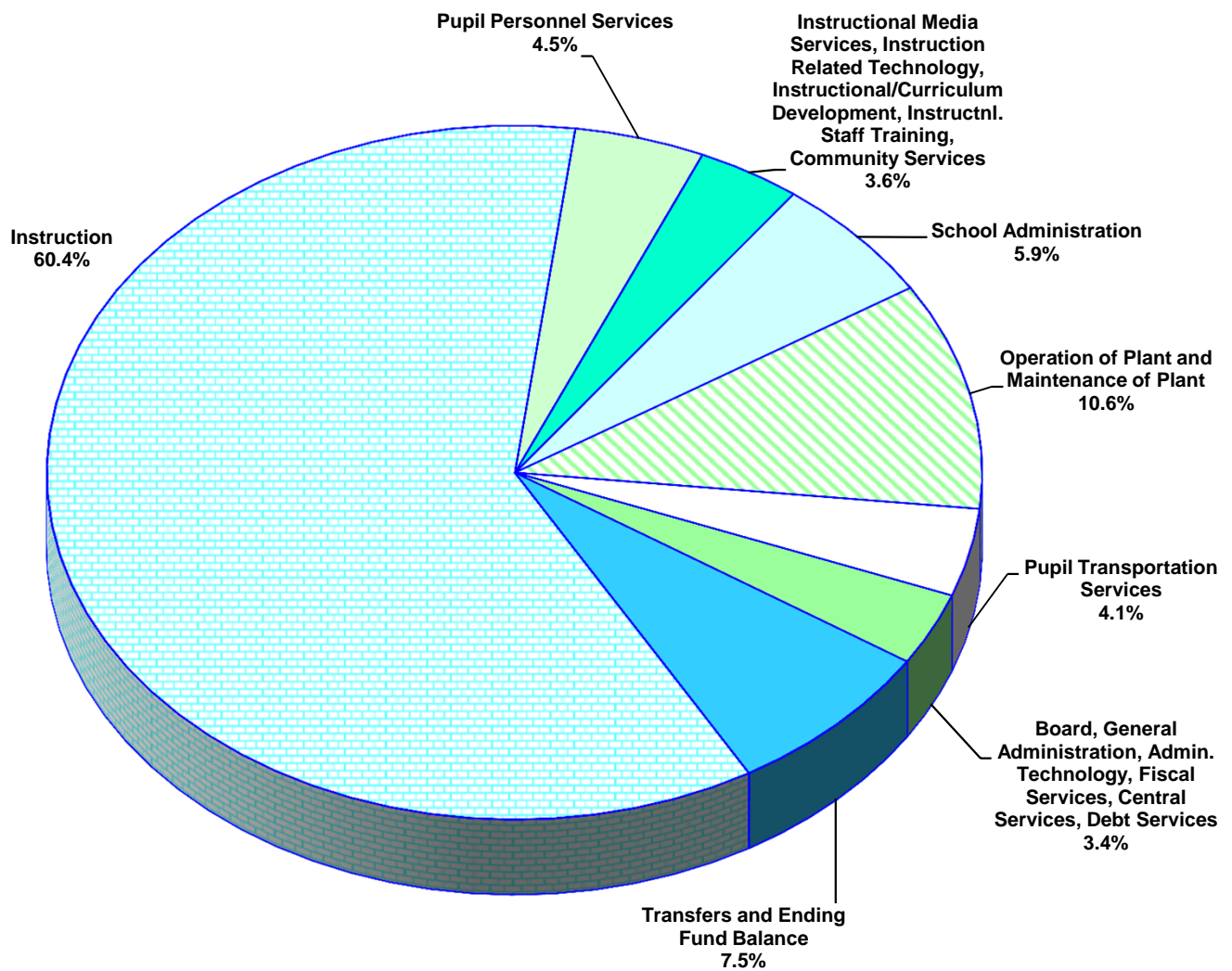
cc: Senior Leadership Team
Pat Snell, Director, Student Transportation & Fleet Services

"ON THE ROAD TO SUCCESS – OUR FUTURE IS ON BOARD"

2013-14 GENERAL FUND BUDGET PROJECTED APPROPRIATIONS

Classroom level services account for 60.4% of appropriated funding, with the remaining 39.6% for school level administration, curriculum, staff development, business services, central administration, other school level services, and transfers and ending fund balance.

2013-14 General Fund Appropriations



**2013-14 GENERAL FUND BUDGET
PROJECTED APPROPRIATIONS PER UNWEIGHTED FTE**

PreK-12 Unweighted FTE	257,638
Adult Unweighted FTE	15,497
Total 2013-14 Unweighted FTE	273,135

Appropriations	Projected Appropriation (\$ millions)	Per Total Unweighted FTE	Percentage
Instruction	\$1,280.60	\$4,689	60.35%
Pupil Personnel Services	95.3	349	4.49%
Instructional Media Services	21.6	79	1.02%
Instructional and Curriculum Development	17.1	63	0.81%
Instructional Staff Training	3.6	13	0.17%
Instruction Related Technology	20.4	75	0.96%
Board of Education	3.7	14	0.17%
General Administration	6.3	23	0.30%
School Administration	126.0	461	5.94%
Fiscal Services	8.0	29	0.38%
Central Services	50.2	184	2.37%
Pupil Transportation Services	86.4	335	4.07%
Operation of Plant	164.1	601	7.73%
Maintenance of Plant	60.9	223	2.86%
Administrative Technology Services	3.1	11	0.15%
Community Services	14.7	54	0.69%
Debt Service	0.1	0	0.00%
Transfers and Ending Fund Balance	159.9	585	7.54%
TOTAL APPROPRIATIONS, REMITTANCES, TRANSFERS, RESERVES & BALANCES	\$2,122.0	\$7,788	100.00%



**2013-14 CAPITAL OUTLAY BUDGET
ESTIMATED APPROPRIATIONS (\$000), PERCENT TO TOTAL**

<u>Appropriations</u>	<u>Amount</u>	<u>% to Total</u>
COPs* Debt Service	\$149,437	48.97%
Equipment Leases	9,346	3.06%
Building Leases and Real Estate Costs	2,495	0.82%
Facilities/Capital Salaries & Program Management Fees	15,500	5.08%
Charter Schools Transfer	16,000	5.24%
Capital Improvements (e.g. HVAC, Plumbing, Fencing, etc.)	7,600	2.49%
Maintenance Transfer	59,025	19.34%
Other Projects		
Indoor Air Quality	2,646	0.87%
Roofing	10,000	3.28%
Americans with Disabilities	3,000	0.98%
Safety Repairs / Security Cameras	3,400	1.11%
Buses	10,300	3.37%
Technology	16,040	5.26%
Equipment (e.g. Athletic and Music Equipment)	400	0.13%
Sub-Total	\$305,189	100.00%
Building Purchase - Workforce Education	2,387	
COPs* Debt (paid from interest subsidies)	4,367	
Committed Project Balances **	220,561	
Current Appropriations Estimate	\$532,504	

* COPS: Certificates of Participation

** The committed project balances include carryovers that were appropriated in prior years.



**COMPARISON OF 2012-13 TO 2013-14
LOWEST PERFORMING 100 - EXTENDED DAY READING PROGRAM**

	<u>2013-14 Allocation</u>	<u>2012-13 Allocation</u>	<u>Inc/(Dec)</u>
Salaries and fringe benefits	\$4,321,975	\$2,820,940	\$1,501,035
Materials and Supplies	370,888	363,140	7,748
Transportation	288,000	1,300,000	(1,012,000)
Allocation for charter schools	5,633	6,203	(570)
TOTAL	<u><u>\$4,986,496</u></u>	<u><u>\$4,490,283</u></u>	<u><u>\$496,213</u></u>

PARTICIPATING ELEMENTARY DISTRICT SCHOOLS

2013-14:

1. Broward Estates
2. Charles Drew
3. Deerfield Park
4. Larkdale
5. Lauderdale Manors (closed)
6. Martin Luther King
7. Northside
8. Riverland
9. Rock Island
10. Royal Palm
11. Tedder
12. Westwood Heights

2012-13:

1. Cypress
2. Dillard
3. Larkdale
4. Martin Luther King
5. Park Ridge
6. Plantation
7. Robert C. Markham
8. Sunland Park

PARTICIPATING ELEMENTARY CHARTER SCHOOLS

2013-14:

1. Broward Community Charter
2. Charter Schl of Excellence Riverland
3. KCW Leadership Academy

2012-13:

1. Imagine Charter North Lauderdale
2. KCW Leadership Academy



Educating today's students to succeed in tomorrow's world.

