

**BROWARD COUNTY PUBLIC SCHOOLS**  
**2016-17 District Budget**  
**Second Public Hearing**  
**September 13, 2016**



**Robert W. Runcie**  
**Superintendent of Schools**

**600 Southeast Third Avenue**  
**Fort Lauderdale, FL 33301**

**[browardschools.com](http://browardschools.com)**



**Educating Today's Students to Succeed in Tomorrow's World**

# The School Board of Broward County, Florida



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	Page
<b>BROWARD COUNTY PUBLIC SCHOOLS</b>	
District Profile .....	1
Broward Revenue per Student.....	2
Administrative Cost.....	2
<b>MILLAGE AND TAXES</b>	
Comparison of Millage Rates.....	4
Rolled Back Rates .....	5
Gross Taxable Value .....	6
School Board Proceeds .....	7
Homeowner’s Property Taxes.....	8
Tax Estimates .....	9
<b>BUDGET – ALL FUNDS</b>	
All Funds: Comparison of Budgeted Revenue Sources.....	13
<b>GENERAL FUND</b>	
Revenue Trend .....	16
Major Cost Drivers .....	16
Schools Appropriations Compared to General Administrative Appropriations.....	17
Charter Schools’ Share.....	17
General Fund Budget: Estimated Revenue and Appropriations .....	18
General Fund Budget: Appropriation Categories (by function) .....	19
General Fund Budget: Comparison of Revenue.....	20
General Fund Budget: Comparison of Appropriations .....	21
<b>CAPITAL PROJECTS BUDGET</b>	
Capital Projects Budget: Estimated Revenue and Appropriations.....	24
Capital Funds Budget: Comparison of Revenues.....	26
Capital Funds Budget: Comparison of Appropriations.....	27
<b>ADDITIONAL INFORMATION</b>	
Superintendent & Cabinet’s 2016-17 Recommended Priorities/New Initiatives .....	30
Unfunded Mandates/Programs .....	35
SSOS and Workforce Year End Reserves .....	39



6<sup>th</sup>

Largest Public  
School System in the  
Nation

2<sup>nd</sup>

Largest Public  
School System in  
Florida

1<sup>st</sup>

Fully Accredited  
School System in  
Florida Since 1962

236

Schools, Centers  
and Technical  
Colleges

209

Different Countries  
Represented by  
BCPS Students

Broward County Public Schools (BCPS) is the sixth largest public school system in the United States and the second largest in the state of Florida. BCPS is Florida's first fully accredited school system since 1962, meeting the rigorous accreditation standards established by AdvancED (SACS/CASI), a global leader in advancing educational excellence.

#### Vision Statement:

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

#### Mission Statement:

Broward County Public Schools is  
committed to educating all students  
to reach their highest potential.

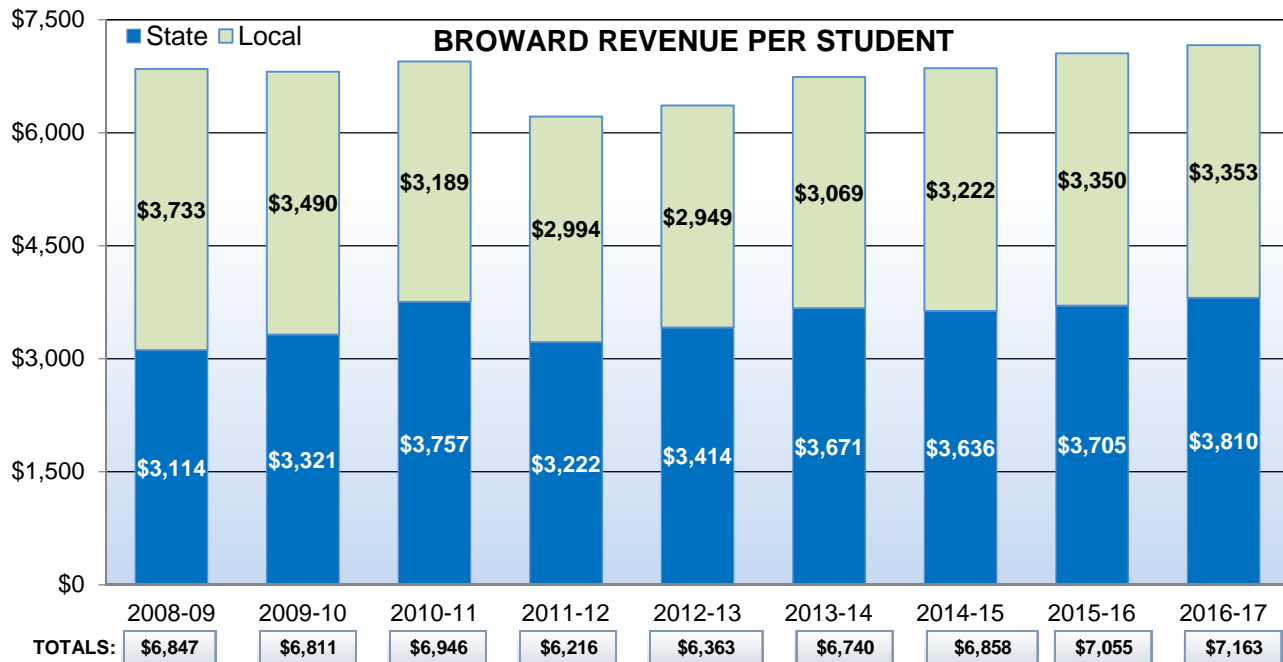
- **BCPS** has over **267,000** students and approximately **175,000** adult students in **236** schools, centers and technical colleges, and 101 charter schools. The award winning Broward Virtual School offers full- and part-time enrollment to grades K-12.
- **BCPS** serves a diverse student population. Students are from **209** countries and speak **179** different languages. Approximately **31,000** students are identified as English Language Learners.
- Exceptional Student Education (ESE) is provided to approximately **48,000** children – **36,000** with special needs and **12,000** gifted students.
- **Sixteen high schools** received gold or silver medals in the U.S. News and World Report's Best High Schools 2016 national ranking.
- The Washington Post ranked **26 BCPS** high schools among "America's Most Challenging High Schools" **2016**.
- The District offers a full range of magnet programs, from arts and drama to science, technology, engineering and mathematics to Cambridge-AICE and International Baccalaureate. **Nine BCPS** schools received Magnet Schools of America 2016 National Merit Awards including **four** schools honored with the Magnet Schools of Excellence award, and **five** schools and programs honored with the Magnet Schools of Distinction award.
- **BCPS** has the largest JROTC cadet program in the nation with more than **7,500** students participating.
- National Board Certification is an advanced teaching credential designed to recognize effective and accomplished teachers. **BCPS** leads the state in the number of National Board Certified teachers.
- The **Class of 2016** received more than \$90 million in scholarships to prestigious universities throughout the nation.

## BROWARD REVENUE PER STUDENT <sup>1</sup>

State funding for school districts is provided primarily by legislative appropriations. While a number of tax sources are deposited in the state’s General Revenue Fund, the predominant source is sales tax.

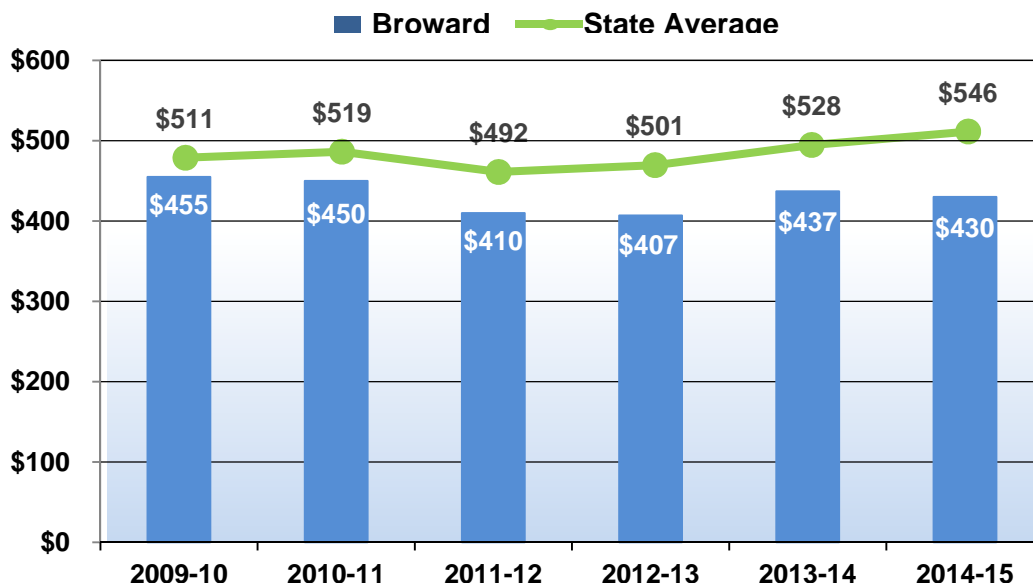
Local revenue in the FEFP (Florida Education Finance Program) comes from property taxes levied by the school district on the taxable value of real and personal property located within the county.

The chart below shows per student funding from the FEFP for school years 2008-09 through 2016-17.



<sup>1</sup> Latest available information provided by Florida Department of Education.

## ONE OF THE LOWEST ADMINISTRATIVE COST IN THE STATE



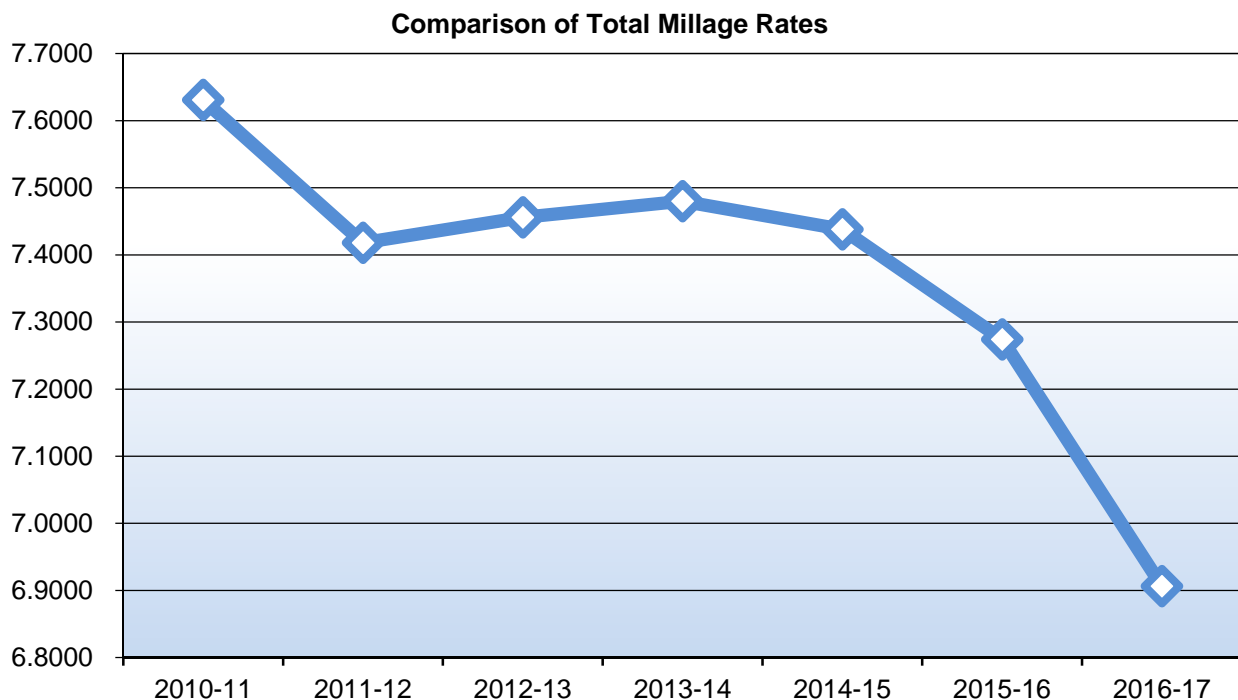
Note: 2015-16 administrative cost data is not yet available.

# MILLAGE AND TAXES

## COMPARISON OF MILLAGE RATES

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 (RLE) for that year. For 2016-17, the RLE millage rate for the School Board of Broward County has been established by the state as 4.5360.

An additional Required Local Effort (RLE) Prior Period Adjustment millage of 0.0520 has been calculated by the state for RLE funds that the District did not receive between 2014 and 2015. When added to the current year RLE millage of 4.5360, the total RLE millage for 2016-17 is 4.5880. This is a decrease of 0.3670 mills from last year.



	Millage Rates					Millage Rates		
	2010-11	2011-12	2012-13	2013-14	2015-15	2015-16	2016-17	% Inc/(Dec)
<b>Non-Voted Millage:</b>								
Required Local Effort (RLE)	5.1040	5.1700	5.0910	5.1210	5.0250	4.9250	4.5360	(7.41%)
RLE Prior Period Adjustment	0.0290		0.1170	0.1110	0.1650	0.0300	0.0520	
Discretionary Millage	0.7480	0.7480	0.7480	0.7480	0.7480	0.7480	0.7480	
Critical Need Operating Millage	0.2500							
Capital Millage	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	
Sub-Total Non-Voted	7.6310	7.4180	7.4560	7.4800	7.4380	7.2030	6.8360	(5.10%)
<b>Voted Millage:</b>								
GOB Debt Service						0.0710	0.0703	(0.99%)
<b>TOTAL NON-VOTED AND VOTED MILLAGE</b>	<u>7.6310</u>	<u>7.4180</u>	<u>7.4560</u>	<u>7.4800</u>	<u>7.4380</u>	<u>7.2740</u>	<u>6.9063</u>	(5.05%)



## ROLLED BACK RATES

The Truth in Millage (TRIM) legislation of Florida requires a calculation of the change in millage rates from one year to the next called the “rolled back rate.” The rolled back rate is the millage that would be necessary to generate the same amount of dollars as the previous fiscal year, after adjusting for new construction. The proposed millage rate is compared to the rolled back rate and translated into a percentage of change.

	2015-16 Final	2016-17		% Incr/(Decr) as Compared to Rolled Back Millage Rate
		Adjusted	Gross	
Taxable Values: <sup>1</sup>	\$163,633,633,794	\$176,794,554,406	\$178,803,811,309	
	2015-16 Millage Rate	Rolled Back Millage Rate	2016-17 Millage Rate	
<b>Non-Voted Millage</b>				
<u>State</u>				
Required Local Effort (RLE)	4.9250	4.5861	4.5360	
RLE Prior Period Adjustment	0.0300		0.0520	
<b>Sub-Total Non-Voted State</b>	4.9550	4.5861	4.5880	0.04%
<u>Local</u>				
Discretionary Millage	0.7480	0.6923	0.7480	
Capital Millage	1.5000	1.3883	1.5000	
<b>Sub-Total Non-Voted Local</b>	2.2480	2.0807	2.2480	8.04%
<b>Non-Voted Millage Total</b>	7.2030	6.6668	6.8360	2.54%
<b>Voted Millage</b>				
GOB Debt Service	0.0710	0.0657	0.0703	7.00%
<b>TOTAL NON-VOTED AND VOTED MILLAGE</b>	<b>7.2740</b>	<b>6.7325</b>	<b>6.9063</b>	<b>2.58% <sup>2</sup></b>

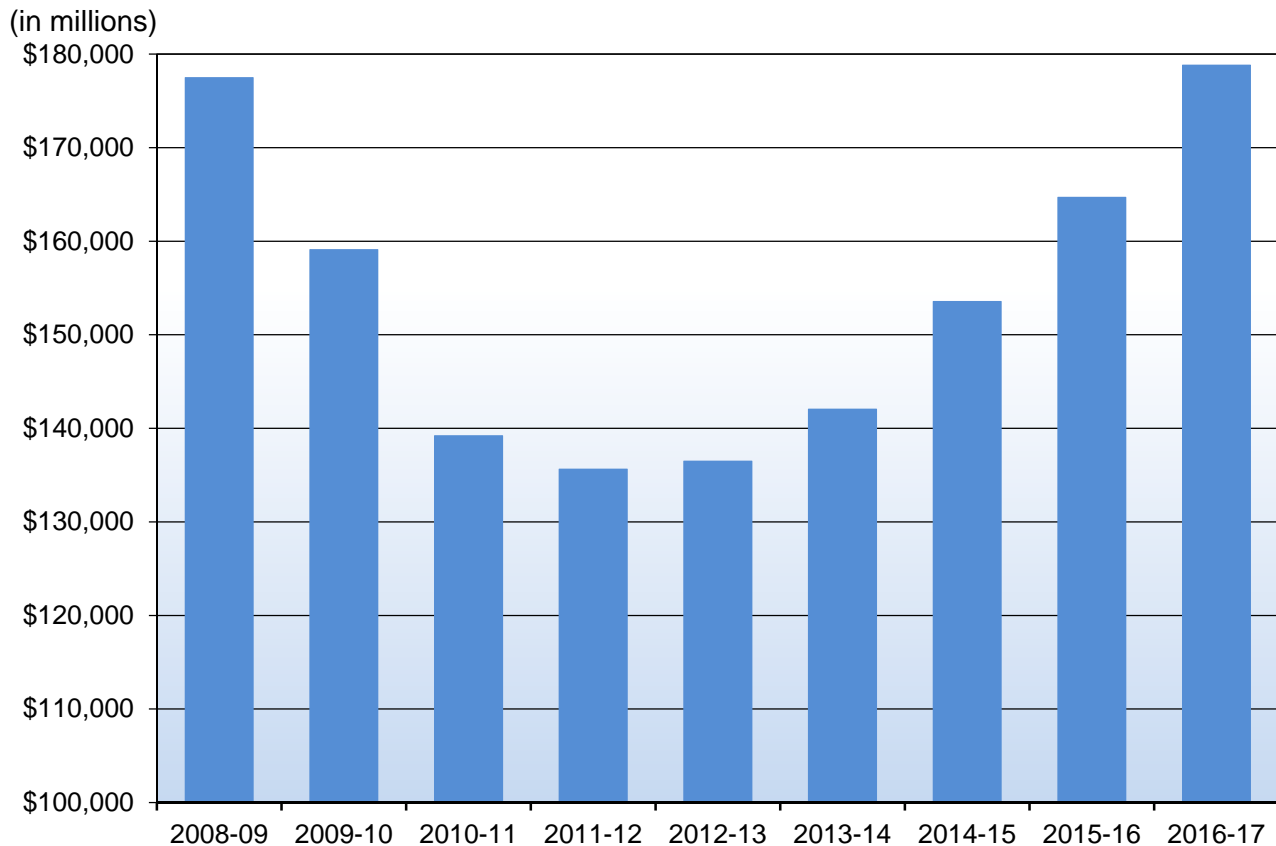
When comparing the 2016-17 State millage rate of 4.5880 for the Required Local Effort to the 4.5861 Rolled Back millage rate, there is a 0.04% increase. When comparing the 2016-17 Non-Voted Millage total of 6.8360 to its corresponding Rolled Back millage rate, there is a 2.54% increase.

<sup>1</sup> Based on Property Appraiser's 2016 Certification of School Taxable Value (Form DR-420S).

<sup>2</sup> As property values increase or decrease from year to year, there is a corresponding percentage of increase or decrease when comparing the current year millage rates to the Rolled Back millage rate.

## GROSS TAXABLE VALUE

The Broward County Property Appraiser values all property at its market value as of January 1 of each year. Market value is the Property Appraiser's professional opinion of what a willing buyer would pay a willing seller for a property. Tax bills are based on a property's assessed value, less any qualifying exemptions, such as Homestead.

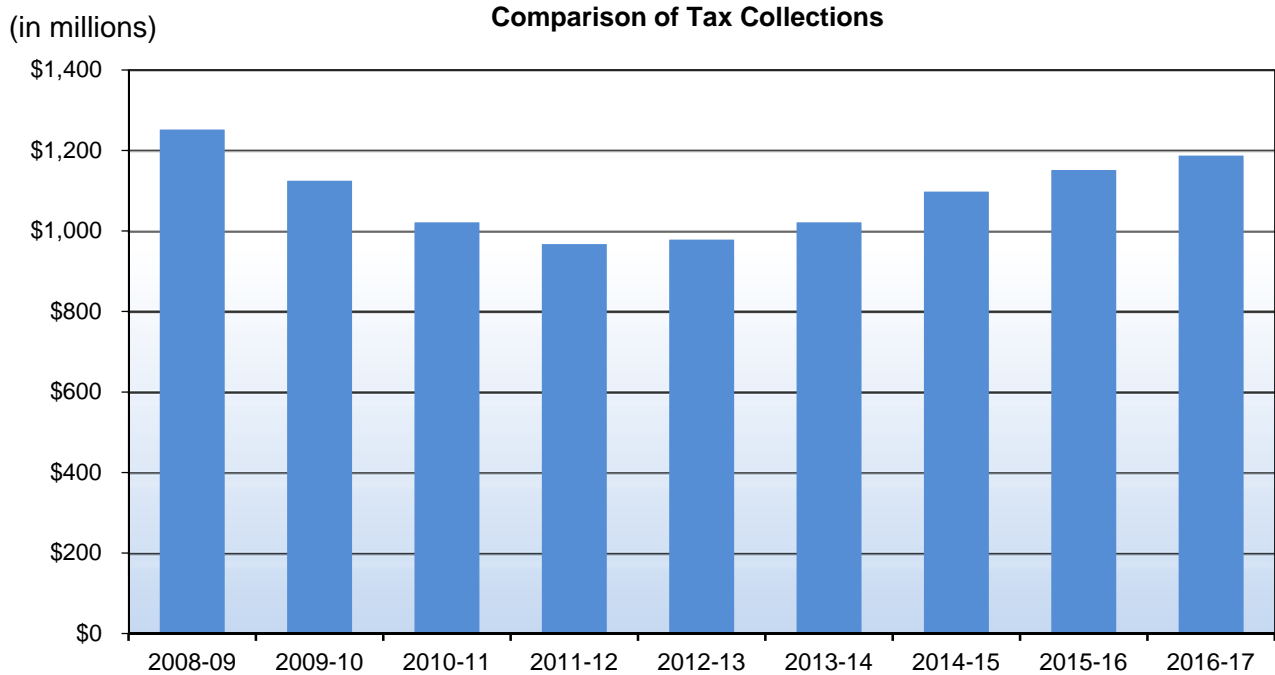


Year	Gross Taxable Value <sup>1</sup>	Incr/(Decr) as Compared to Prior Year	% Incr/(Decr) as Compared to Prior Year
2008-09	\$177,477,824,546	\$432,470,883	0.24%
2009-10	\$159,086,130,336	(\$18,391,694,210)	(10.36%)
2010-11	\$139,194,767,936	(\$19,891,362,400)	(12.50%)
2011-12	\$135,621,662,076	(\$3,573,105,860)	(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%
2014-15	\$153,539,753,728	\$11,496,836,342	8.09%
2015-16	\$164,682,766,157	\$11,143,012,429	7.26%
2016-17	\$178,803,811,309	\$14,121,045,152	8.57%

<sup>1</sup> Gross Taxable Value as of budget adoption.

## SCHOOL BOARD PROCEEDS

Local funding, mainly from property taxes, is required from each school district in order to participate in the Florida Education Finance Program (FEFP). Each school board participating in the state allocation of funds for current operation of schools must levy the Required Local Effort (RLE) millage for its required local funding. Each district's share of the state total of Required Local Effort is determined by a statutory procedure, beginning with certification of the property tax valuations of each district by the Department of Revenue.



Year	School Board Proceeds <sup>1</sup>	Incr/(Decr) as Compared to Prior Year	% Incr/(Decr) as Compared to Prior Year
2008-09	\$1,250,535,373	(\$35,872,626)	(2.79%)
2009-10	\$1,123,060,583	(\$127,474,790)	(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	\$42,277,417	4.32%
2014-15	\$1,096,347,540	\$76,365,759	7.49%
2015-16	\$1,149,986,343	\$53,638,803	4.89%
2016-17	\$1,185,477,852	\$35,491,509	3.09%

<sup>1</sup> Based upon 95% collectability of Broward County's Gross Taxable Value for years 2008-09 through 2009-10 and 96% collectability for years 2010-11 through 2016-17. The amounts for 2016-17 are estimated as of the date of publication and may change.

HOMEOWNER'S PROPERTY TAXES

Single Family Home



	Last Year		This Year		Inc/(Dec)
Assessed Value	\$225,000		\$226,575		\$1,575
Homestead Exemption	25,000		25,000		0
<b>Taxable Value</b>	<b>\$200,000</b>		<b>\$201,575</b>		<b>\$1,575</b>
	Millage	Taxes	Millage	Taxes	
Non-Voted Taxes	7.2030	\$1,441	6.8360	\$1,378	(\$63)
GOB Debt Service	0.0710	\$14	0.0703	\$14	(\$0)
<b>School Board Taxes</b>	<b>7.2740</b>	<b>\$1,455</b>	<b>6.9063</b>	<b>\$1,392</b>	<b>(\$63)</b>

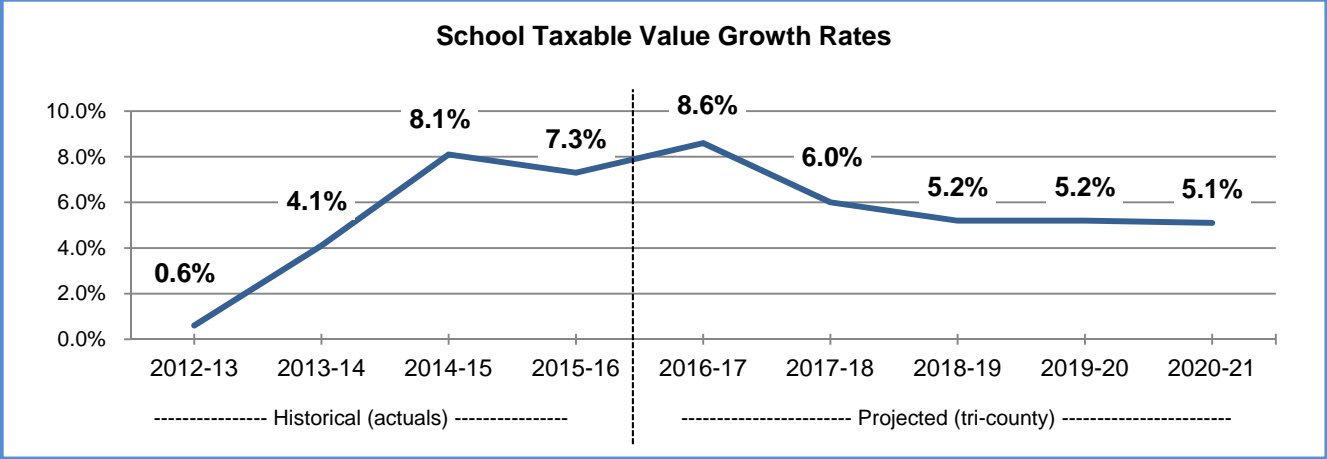
Condominium



	Last Year		This Year		Inc/(Dec)
Assessed Value	\$125,000		\$125,875		\$875
Homestead Exemption	25,000		25,000		0
<b>Taxable Value</b>	<b>\$100,000</b>		<b>\$100,875</b>		<b>\$875</b>
	Millage	Taxes	Millage	Taxes	
Non-Voted Taxes	7.2030	\$720	6.8360	\$690	(\$30)
GOB Debt Service	0.0710	\$7	0.0703	\$7	(\$0)
<b>School Board Taxes</b>	<b>7.2740</b>	<b>\$727</b>	<b>6.9063</b>	<b>\$697</b>	<b>(\$30)</b>

### TAX ESTIMATES

The District has made great progress in its estimation and planning for future revenues. It is through successful planning and forecasting that the District was able to sustain severe cuts in funding sources that began in 2008. Below are the estimates for the next five years.





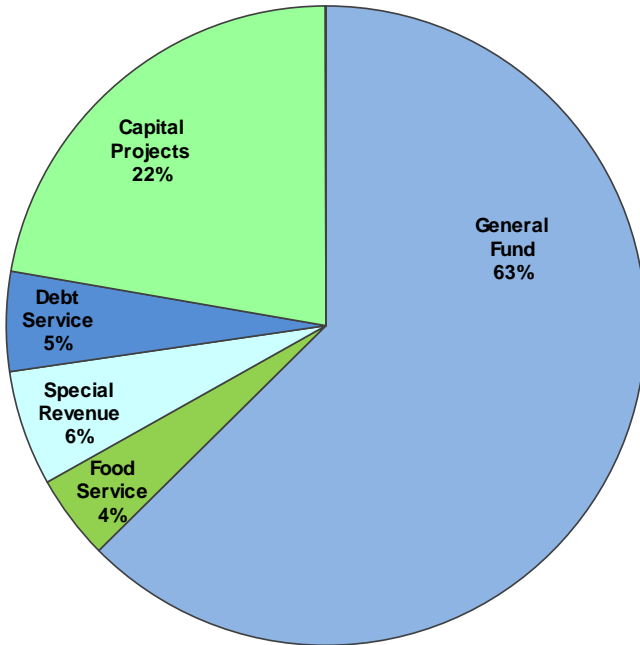
# BUDGET – ALL FUNDS



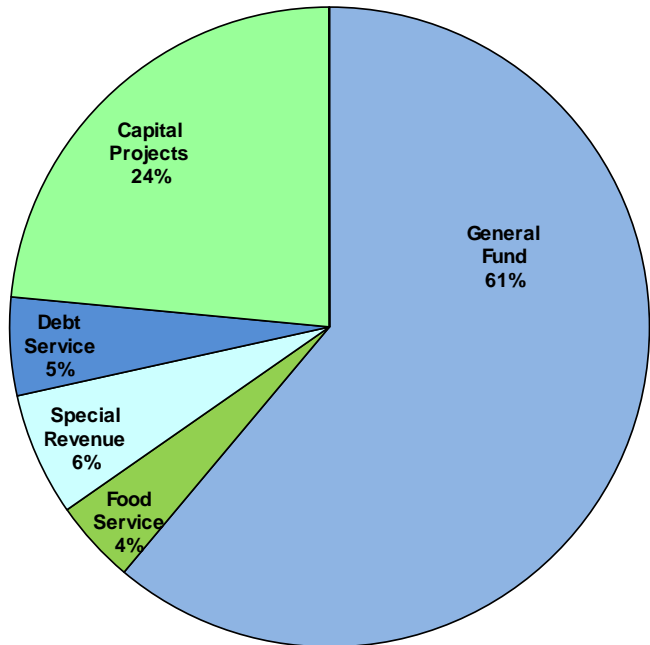


ALL FUNDS: COMPARISON OF BUDGETED REVENUE SOURCES

2016-17 BUDGET



2015-16 BUDGET



Fund Title:	2016-17 Budget	2015-16 Budget
General Fund	\$ 2,350,535,976	\$2,260,829,752
Special Revenue - Food Service	160,904,256	156,114,492
Special Revenue	219,112,470	230,317,270
Debt Service	189,105,286	183,631,341
Capital Projects	1,029,226,367	868,315,080
Internal Services	1,136,147	1,113,525
<b>Sub-Total</b>	<b>\$3,950,020,502</b>	<b>\$3,700,321,460</b>
Less Transfers Out:	(251,742,511)	(233,895,240)
<b>TOTAL ALL FUNDS</b>	<b>\$3,698,277,991</b>	<b>\$3,466,426,220</b>

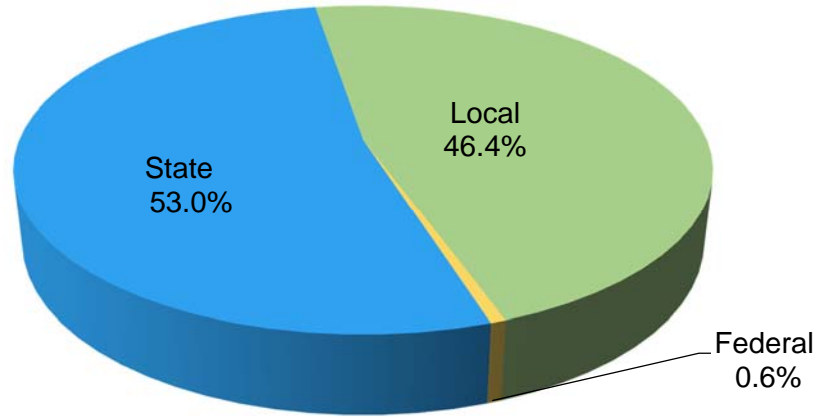
Note: Budgeted amounts include fund balance.



# GENERAL FUND

2016-17 OPERATING BUDGET

Revenue Trend  
(in millions)

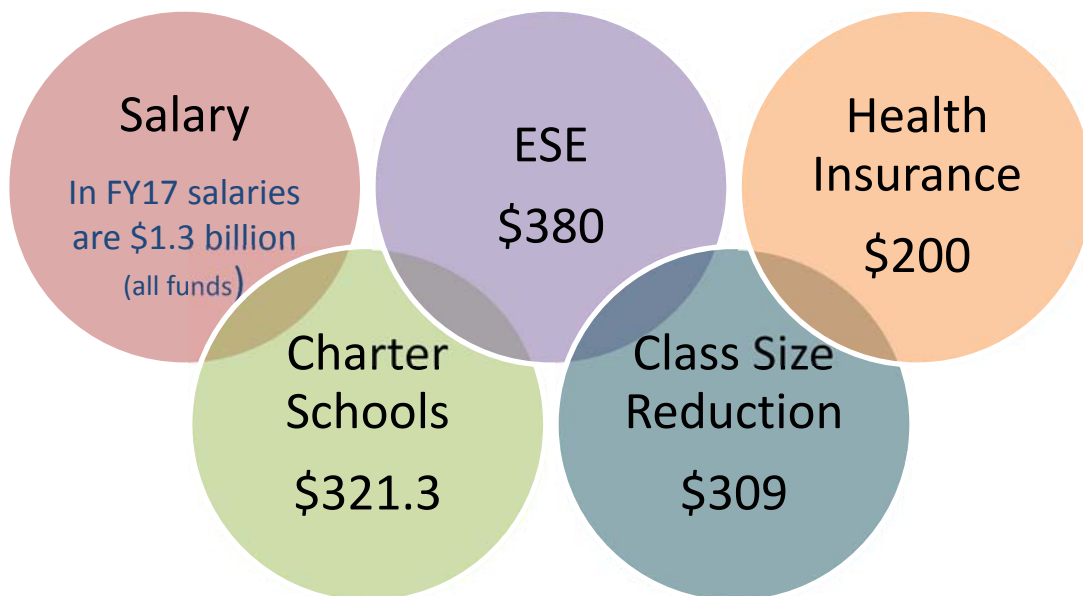


Revenues	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016 *	FY 2017 **
Federal	12.0	15.4	13.5	15.8	12.4	12.4
State	876.5	939.1	1,012.8	1,017.5	1,046.8	1,105.6
Local	811.5	830.4	889.8	949.3	964.2	969.0
Total Revenues	\$ 1,700.0	\$ 1,784.9	\$ 1,916.0	\$ 1,982.6	\$ 2,023.4	\$ 2,087.0

\* FY2016 Projected Revenues

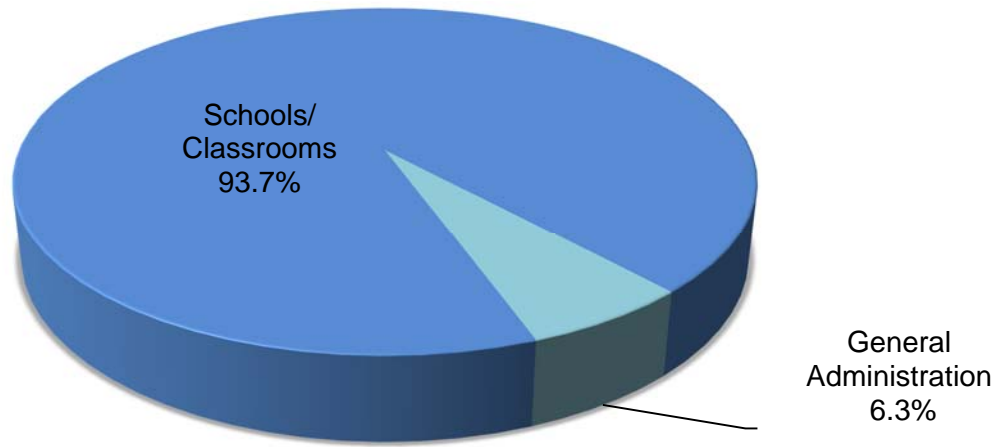
\*\* FY2017 Tentative Budget

MAJOR COST DRIVERS  
(in millions)



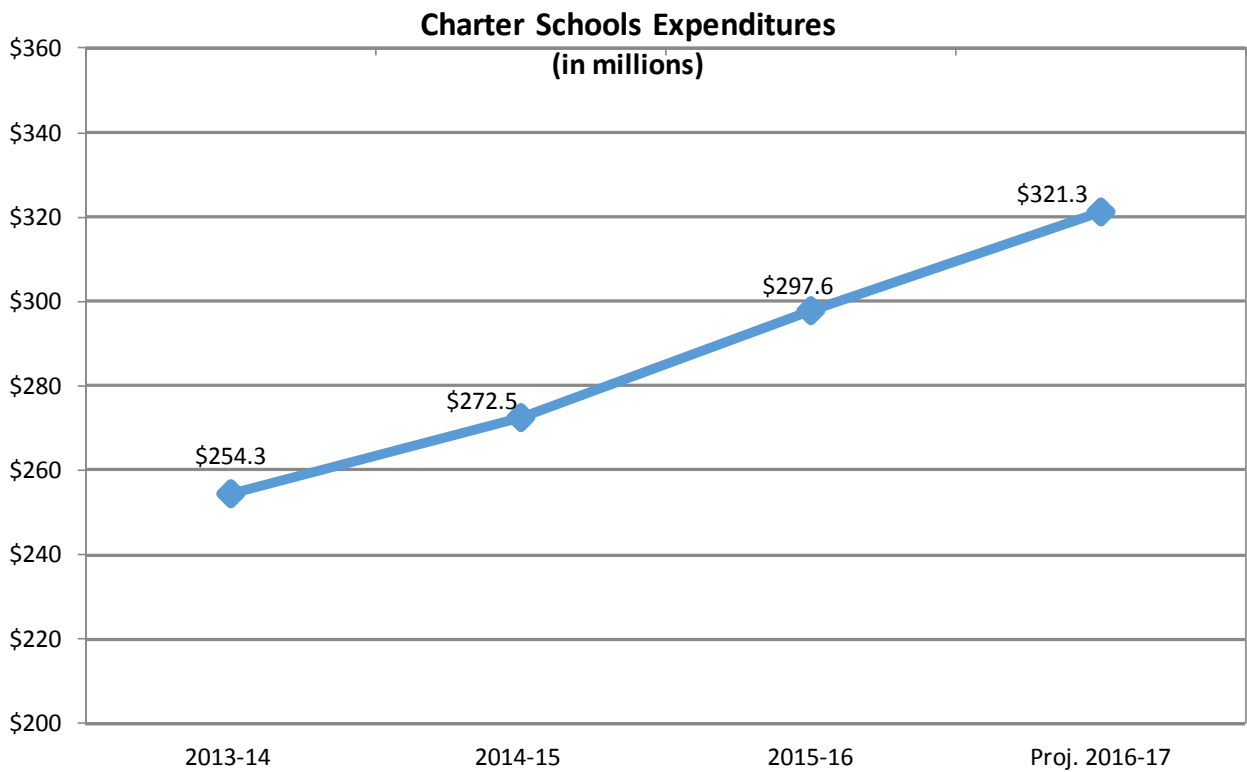
2016-17 OPERATING BUDGET

Schools Appropriations Compared to General Administration Appropriations



CHARTER SCHOOLS' SHARE  
FTE & Expenditures

	2012-13	2013-14	2014-15	2015-16	Proj. 2016-17
Charter Schools Unweighted FTE	33,512.84	38,031.56	40,656.38	43,848.14	46,166.00

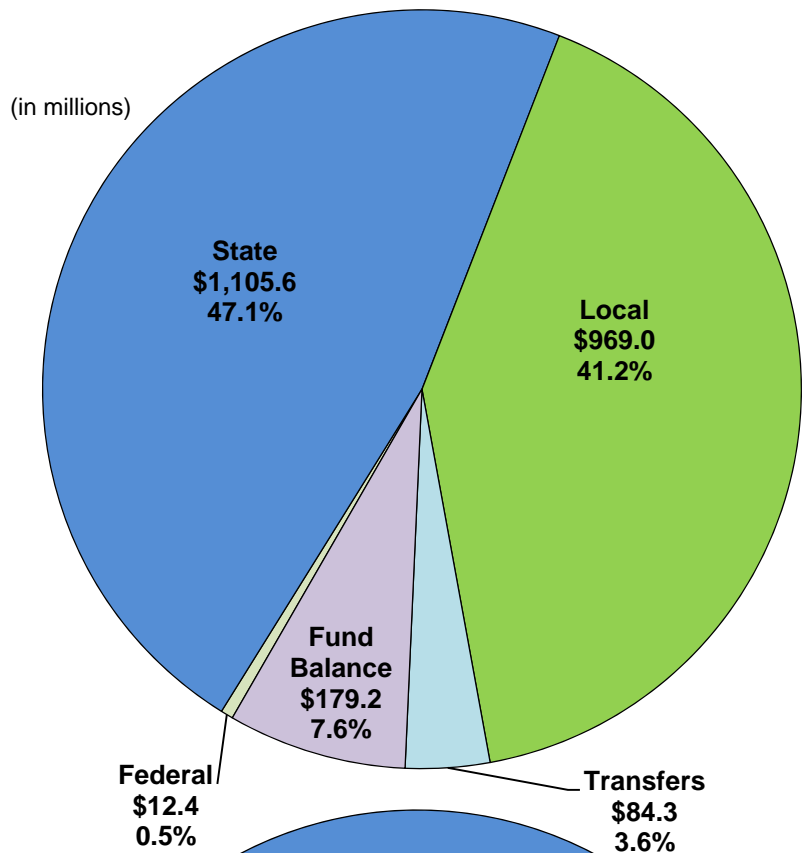


Note: Projected Unweighted FTE by Demographics & Student Assignment Department. Amounts includes PECO funds.

**GENERAL FUND BUDGET: ESTIMATED REVENUE AND APPROPRIATIONS**

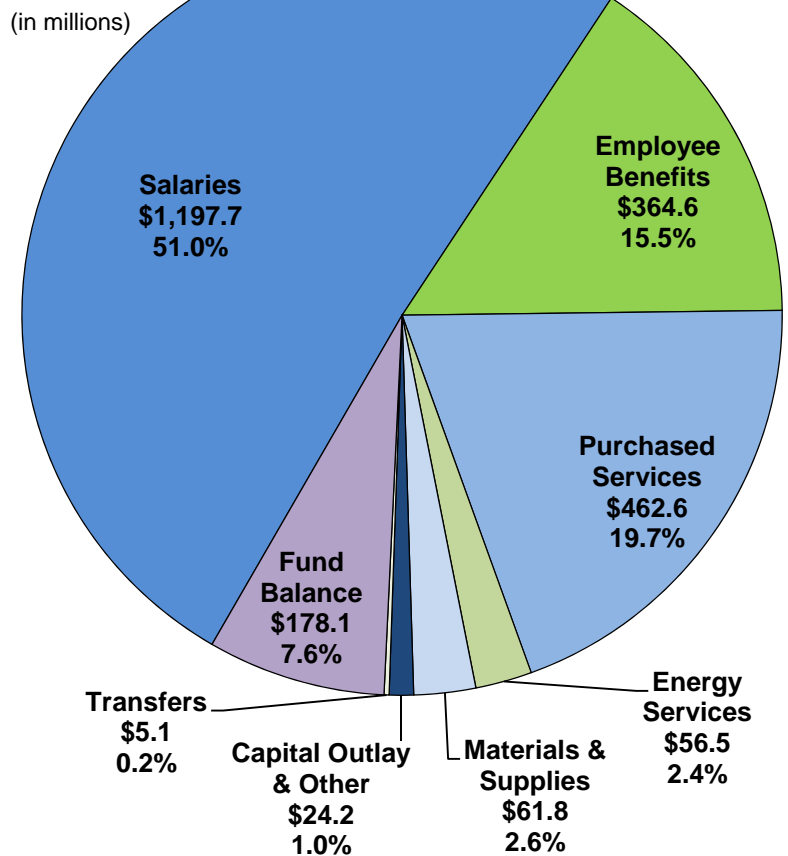
**REVENUE CATEGORIES**

- 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 In
- Fund Balance

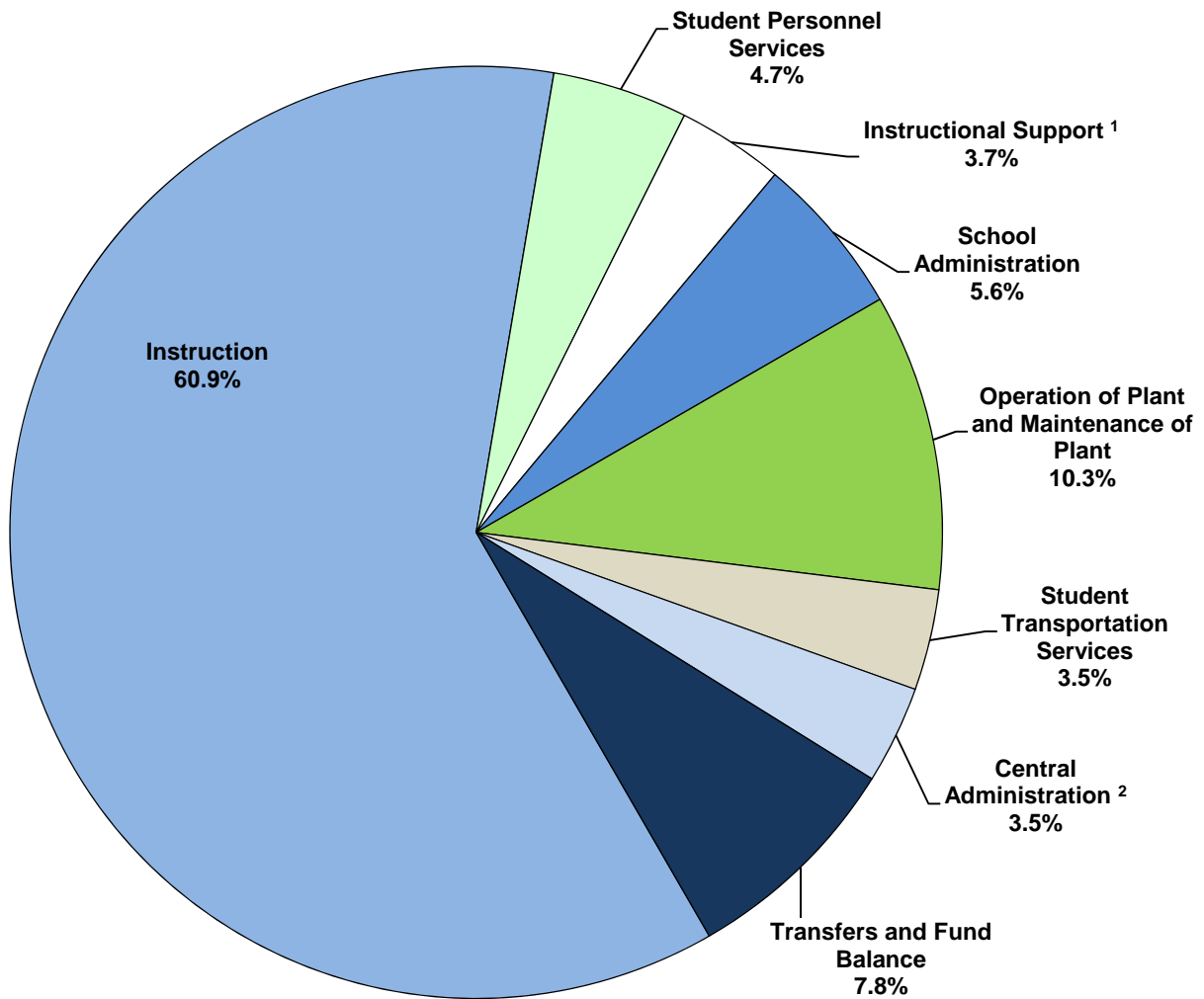


**APPROPRIATION CATEGORIES**

- Salaries
- Employee Benefits
- Purchased Services  
Includes \$321.3 million for charter schools
- Energy Services
- Materials and Supplies
- Capital Outlay and Other
- Transfers Out
- Fund Balance



**GENERAL FUND BUDGET: APPROPRIATIONS CATEGORIES (by function)**



<sup>1</sup> Includes Instructional Media Services, Instructional and Curriculum Development Services, Instructional Staff Training Services, Instructional-Related Technology, Community Services.

<sup>2</sup> Includes Board, General Administration, Fiscal Services, Central Services, Administrative Technology Services.

## GENERAL FUND BUDGET: COMPARISON OF REVENUE

Revenues:	2016-17 Second Hearing	2016-17 First Hearing	Difference
Federal			
Medicaid and ROTC	\$12,405,655	\$12,405,655	
State			
FEFP	709,348,226	709,348,226	
Workforce	70,846,690	70,846,690	
Class Size	308,954,184	308,954,184	
Other <sup>1</sup>	16,442,889	16,442,889	
Local			
Ad Valorem Taxes	915,933,252	915,933,252	
Other <sup>2</sup>	53,103,717	53,103,717	
Other Financing Sources	84,318,235	84,318,235	
<b>TOTAL</b>	<b>\$2,171,352,848</b>	<b>\$2,171,352,848</b>	<b>\$0</b>

<sup>1</sup> State Other includes funds for School Recognition, Racing Commission funds, and VPK funding.

<sup>2</sup> Local Other includes facility rental income and fees for courses, child care, PK programs, certification, and transportation for school activities.



## GENERAL FUND BUDGET: COMPARISON OF APPROPRIATIONS

Appropriation:	2016-17 Second Hearing	2016-17 First Hearing	Difference
Instruction	\$1,433,125,890	\$1,432,876,851	\$249,039
Student Personnel Services	111,030,020	110,040,020	\$990,000
Instructional Media Services	21,912,544	21,912,544	
Instruction & Curriculum Dev.	19,291,346	19,243,346	\$48,000
Instructional Staff Training	4,640,100	4,640,100	
Instructional-Related Technology	22,005,545	22,005,545	
Board <sup>1</sup>	4,578,192	4,578,192	
General Administration	5,869,648	5,869,648	
School Administration	131,700,825	131,700,825	
Fiscal Services	8,522,676	8,522,676	
Central Services	58,610,200	58,610,200	
Student Transportation	82,050,121	81,885,121	\$165,000
Operation of Plant	176,739,633	176,230,861	\$508,772
Maintenance of Plant	64,600,704	64,600,704	
Administrative Technology	2,988,096	2,644,852	\$343,244
Community Services	19,322,529	19,018,029	\$304,500
Debt Service	376,507	376,507	
Other Financing Sources	5,056,638	5,056,638	
<b>TOTAL</b>	<b>\$2,172,421,214</b>	<b>\$2,169,812,659</b>	<b>\$2,608,555</b> (a)

### Comment(s):

(a) All changes in the Second Hearing, as compared to the First Hearing, resulted from the Superintendent & Cabinet's 2016-17 Recommended Priorities/New Initiatives appropriated to the specific areas of responsibility/departments, pending Board approval on September 13, 2016. See page # 30 and 31 for additional details.

In addition to the initiatives, there were two budget requests approved for the Portfolio Services division in the aggregate amount of \$29,000, which added cost to the Instruction line item, and to the Instruction & Curriculum Development appropriation line item.

<sup>1</sup> Includes expenses of Board Attorney and other legal services, as well as independent and internal auditors.



# CAPITAL PROJECTS BUDGET

## CAPITAL PROJECTS BUDGET: ESTIMATED REVENUE AND APPROPRIATIONS

### REVENUE AND FINANCING (in millions):

	Carryover FY 2016	FY 2017	Total
Millage	\$93.6	\$257.5	\$351.1
Local	85.7	10.2	95.9
GOB	328.6	180.8	509.4
State	10.2	23.9	34.1
Federal	-	9.4	9.4
<b>TOTAL REVENUE AND FINANCING</b>	<b>\$518.1</b>	<b>\$481.8</b>	<b>\$999.9</b>

### APPROPRIATIONS (in millions):

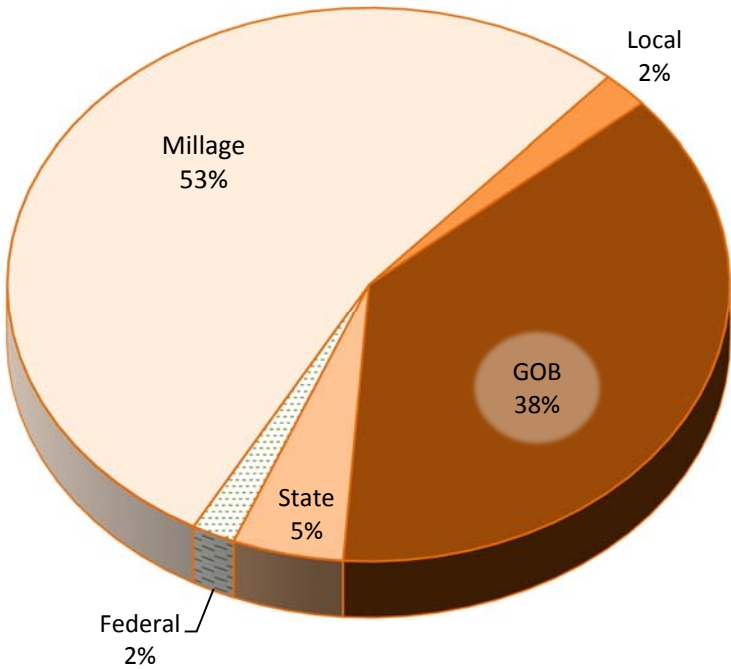
	Carryover FY 2016	FY 2017	Total
Equipment & Building Leases	\$0.0	\$11.9	\$11.9
Facilities/Capital Salaries	-	15.2	15.2
Quality Assurance	-	0.2	0.2
Maintenance	5.0	64.4	69.4
Workforce Education	4.9	-	4.9
Charter Schools Capital Outlay	-	14.2	14.2
COPs Debt Service	3.5	137.1	140.6
Non-Facility Projects	6.3	-	6.3
Facility Projects	38.9	-	38.9
Superintendent & Cabinet Recommendations	9.8	20.4	30.2
Capital Reserve	61.0	14.4	75.4
SMART Appropriations	388.7	204.0	592.7
<b>TOTAL APPROPRIATIONS</b>	<b>\$518.1</b>	<b>\$481.8</b>	<b>\$999.9</b>

CAPITAL PROJECTS BUDGET: ESTIMATED REVENUE AND APPROPRIATIONS

REVENUE AND FINANCING:

	<b>Budget</b>
Millage	\$257.5
Local	10.2
GOB	180.8
State	23.9
Federal	9.4
<b>Sub-Total</b>	<b>\$481.8</b>
Carryover	518.1
<b>TOTAL REVENUE AND FINANCING</b>	<b>\$999.9</b>

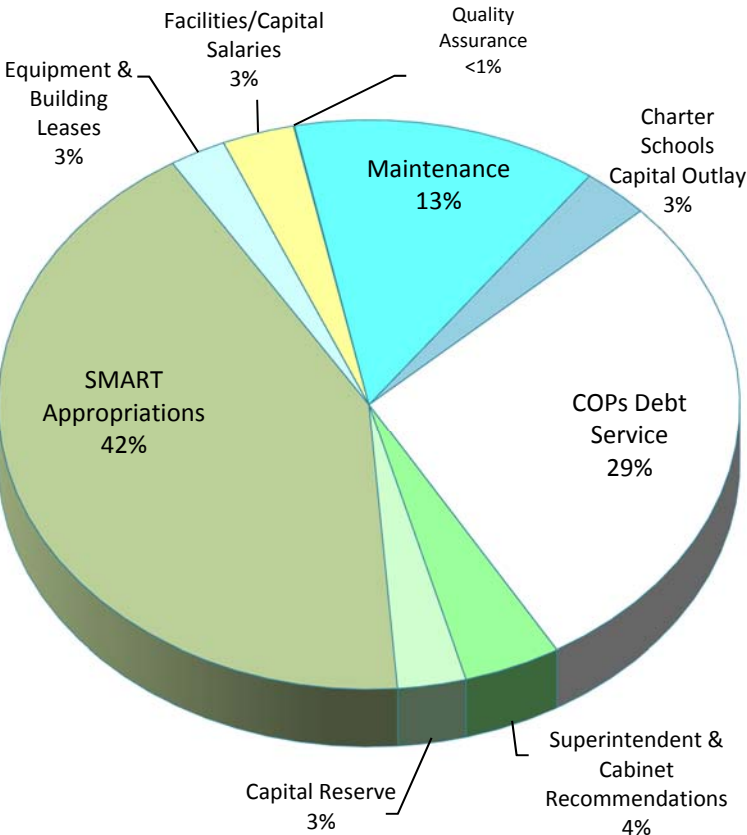
2016-17 Estimated Revenue and Financing



APPROPRIATIONS:

	<b>Budget</b>
Equipment & Building Leases	\$11.9
Facilities/Capital Salaries	15.2
Quality Assurance	0.2
Maintenance	64.4
Charter Schools Capital Outlay	14.2
COPs Debt Service	137.1
Superintendent & Cabinet Recommendations	20.4
Capital Reserve	14.4
SMART Appropriations	204.0
<b>Sub-Total</b>	<b>\$481.8</b>
Carryover	518.1
<b>TOTAL APPROPRIATIONS</b>	<b>\$999.9</b>

2016-17 Estimated Appropriations



## CAPITAL FUNDS BUDGET: COMPARISON OF REVENUES

Revenue & Financing Sources:	2016-17 Tentative	2015-16 Revenues	Difference	
Local				
Millage	\$257,477,488	\$237,143,184	\$20,334,304	(a)
Other <sup>1</sup>	10,155,000	24,705,000	(\$14,550,000)	(b)
General Obligation Bond	180,774,000	193,772,000	(\$12,998,000)	(c)
State <sup>2</sup>	23,950,000	14,141,000	\$9,809,000	(d)
Federal <sup>3</sup>	9,367,000	11,367,000	(\$2,000,000)	(e)
Carryover <sup>4</sup>	518,102,879	391,580,316	\$126,522,563	(f)
<b>TOTAL</b>	<b>\$999,826,367</b>	<b>\$872,708,500</b>	<b>\$127,117,867</b>	

**Comments:**

- (a) The increase is due to the County's higher certified estimated taxable value.
- (b) For FY 2016-17, the leasing for technology and buses will not be shown until the lease transactions are completed.
- (c) For FY 2016-17, the general obligation bond (GOB) is planned to be \$13.0 million lower than in 2015-16.
- (d) For FY 2016-17, total PECO funding increased from the State.
- (e) For FY 2016-17, less E-Rate funding will be received for approved technology equipment purchases.
- (f) The increase is the result of most SMART projects being in the planning and/or design phases that do not typically have large expenditures. As the SMART projects move into the construction phase the expenditures will increase and carryover will change accordingly.

<sup>1</sup> Local Other includes Impact/Mitigation Fees, Equipment Lease Financing and interlocal agreements.

<sup>2</sup> State includes Public Education Capital Outlay (PECO) Maintenance Funding, charter school capital outlay, and funds from motor vehicle license revenue (CO&DS).

<sup>3</sup> Federal includes IRS interest subsidies and E-Rate funding for approved technology equipment purchases.

<sup>4</sup> For FY 2016-17, Carryover includes \$93.6 million from Millage, \$85.7 million from other local sources, \$328.6 million from GOB, and \$10.2 million from State sources.

## CAPITAL FUNDS BUDGET: COMPARISON OF APPROPRIATIONS

Appropriation:	2016-17 Tentative	2015-16 Appropriations	Difference	
Equipment and Building Leases	\$11,936,160	\$13,248,750	(\$1,312,590)	(a)
Facilities/Capital Salaries	15,200,000	13,500,000	\$1,700,000	
Program Management (URS)		1,750,000	(\$1,750,000)	
Quality Assurance	170,000	170,000	\$0	
Maintenance	64,368,000	57,025,000	\$7,343,000	(b)
Charter Schools Capital Outlay	14,150,000	12,775,000	\$1,375,000	(c)
COPs Debt Service	137,108,000	144,513,833	(\$7,405,833)	(d)
Facility Projects		7,724,000	(\$7,724,000)	(e)
Superintendent and Cabinet Recommendations	20,363,899	1,857,231	\$18,506,668	(f)
Unassigned Reserve		12,142,679	(\$12,142,679)	(g)
Capital Reserve	14,417,429		\$14,417,429	(h)
SMART Appropriations	204,010,000	216,421,691	(\$12,411,691)	(i)
Carryover <sup>1</sup>	518,102,879	391,580,316	\$126,522,563	(j)
<b>TOTAL</b>	<b>\$999,826,367</b>	<b>\$872,708,500</b>	<b>\$127,117,867</b>	

### Comments:

- (a) An existing equipment lease was paid off.
- (b) Maintenance work done in the general fund and supported by the capital budget maintenance transfer is expected to increase. Capital outlay funds can only be transferred to the general fund for expenditures that are allowed to be funded from capital outlay budget sources.
- (c) For FY 2016-17, Charter School Capital Outlay increased from the State.
- (d) The decrease is due to refinancing Certificates of Participation (COPs).
- (e) For FY 2015-16, the classroom addition agreement with the City of Parkland was included. There is no comparable agreement for FY 2016-17, therefore there is no new facility project being added.

Comments Continued on the Next Page →

**Comments (continued):**

- (f) The increase is the result of most SMART projects being in the planning and/or design phases that do not typically have large expenditures. As the SMART projects move into the construction phase the expenditures will increase and carryover will change accordingly.
- (g) For FY 2015-16, Funds were put into an unassigned reserve at the Tentative District Educational Facilities Plan Hearing.
- (h) For FY 2016-17 \$14 million is being added to the capital reserve balance. The updated total Capital Reserve is \$75 million.
- (i) The difference in SMART funds is related to the underlying projects included in each of the 5-years of the SMART program.
- (j) The increase is the result of most SMART projects being in the planning and/or design phases that do not typically have large expenditures. As the SMART projects move into the construction phase the expenditures will increase and carryover will change accordingly.

<sup>1</sup> See page 24 for a complete list of the carryover appropriations.



# ADDITIONAL INFORMATION

**SUPERINTENDENT &  
CABINET'S 2016-17  
RECOMMENDED  
PRIORITIES/NEW  
INITIATIVES**

**SUPERINTENDENT & CABINET'S 2016-17  
RECOMMENDED PRIORITIES/NEW INITIATIVES**

GENERAL FUND			
#	Project Description	Funding (\$)	Remarks
1	Additional Needs - Athletics	\$ 19,757	Request includes \$5,228 for reconditioning of helmets and \$14,529 for new helmets, replacing 910 helmets. <i>Adding these funds to the Portfolio Services Division will increase the Instruction appropriation line item.</i>
2	Additional Needs - Pool	45,713	Rental and transportation for Coral Springs Aquatic Center. Additional needs: pool supplies. <i>Adding these funds to the Portfolio Services Division will increase the Instruction appropriation line item.</i>
3	Software	150,854	Intel Security-McAfee Endpoint/Data Loss Prevention. <i>Adding these funds to the Information &amp; Technology Division will increase the Administrative Technology Services appropriation line item.</i>
4	Software	124,050	Fortinex Next Generation Firewall Maint. <i>Adding these funds to the Information &amp; Technology Division will increase the Administrative Technology Services appropriation line item.</i>
5	Software	68,340	Sunguard Disaster Recovery/Monitoring. <i>Adding these funds to the Information &amp; Technology Division will increase the Administrative Technology Services appropriation line item.</i>
6	Junior Achievement World	205,000	To support implementation and logistics of the 5th grade BizTown Curriculum and 8th grade JA Finance Park Curriculum. Funding supports the cost of buses and instructional materials. \$5 per student and \$40,000 of materials. <i>Adding these funds to the Academics Division will increase the Student Transportation and Instruction &amp; Curriculum Development Services appropriation line items.</i>
7	Additional Nurses	490,000	To meet State requirements (F.S. 381.0056) for compliance, monitoring, quality improvement & data collection. To provide support to schools, parents and students, including, health services, health consultations, and case management. To provide professional development to school staff on emergency and safety procedures for students with chronic health conditions, nursing assessments and oversight of healthcare staff, provide state required CPR/AED certification to identified staff at every school and management of communicable diseases. Additional nurses, performing double duties, will be assigned to schools. Each position will supervise a cluster of schools. Currently, districtwide, there are forty-five (45) Health Support Technicians and ninety (90) agency nurses. These additional nurses will reduce the supervisor ratio from 1/50 to 1/15. <i>Adding these funds to the Academics Division will increase the Student Support Services appropriation line item.</i>
<b>Subtotal (continued on the next page)</b>		<b>\$ 1,103,714</b>	

**SUPERINTENDENT & CABINET’S 2016-17  
RECOMMENDED PRIORITIES/NEW INITIATIVES**

GENERAL FUND			
#	Project Description	Funding (\$)	Remarks
8	RTI	500,000	Funds requested to implement the BEST & CARE initiatives outlined in the District Strategic Plan. Schools and the Office of School Performance & Accountability have requested additional supports to better meet the needs (academic, behavioral, social-emotional) of all schools/students within the district. Additionally, state law and local policies (6004 and 6000.1) require RTI implementation with fidelity to ensure students receive the appropriate foundation to be college and career ready. Currently, the District has fifteen (15) RTI funded by grants. This will provide additional funding for seven (7) RTI coaches. <i>Adding these funds to the Academics Division will increase the Student Support Services appropriation line item.</i>
9	SEAS Program (Approved at the 6/21/16 RSBM Item LL-5)	304,500	Funding for Student Enrichment in the Arts (SEAS) program including production costs, overhead/backstage and transportation costs (District pays 50% of transportation costs). <i>Adding these funds to the Portfolio Services Division will increase the Community Services appropriation line item.</i>
10	Debate Program (Approved at the 7/26/16 RSBM Item FF-8)	162,569	Funding for thirty-two (32) new schools, additional resources for three centers, and increase the number of tournaments by 6. <i>Adding these funds to the Academics Division will increase the Instruction appropriation line item.</i>
11	Additional SROs (6) - Coral Springs	277,512	Recommendation made during the First Public Hearing to fund six (6) additional SROs for the City of Coral Springs. <i>Adding these funds to the Chief of Staff Division will increase the Operation of Plant appropriation line item.</i>
12	Additional SROs (2) - Weston	92,504	Recommendation made during the First Public Hearing to fund two (2) additional SROs for the City of Weston. <i>Adding these funds to the Chief of Staff Division will increase the Operation of Plant appropriation line item.</i>
13	Additional SROs (3) - Pembroke Pines	138,756	Recommendation made during the First Public Hearing to fund three (3) additional SROs for the City of Pembroke Pines. <i>Adding these funds to the Chief of Staff Division will increase the Operation of Plant appropriation line item.</i>
<b>Recommended Priorities/Initiatives <sup>1</sup></b>		<b>\$ 2,579,555</b>	

<sup>1</sup> Although a request is not being formally made for the 2016-17 school year, based on an end-of-year analysis, the Transportation department has identified a future need of approximately \$400,000-\$600,000 to reduce the department’s vehicle-to-mechanic ratio to move the ratio towards the peer group average. A formal funding request will be made during the 2017-18 school year.



## UNFUNDED MANDATES/PROGRAMS



## UNFUNDED MANDATES/PROGRAMS

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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. In addition, the District has opted to continue certain programs that are no longer mandated but are deemed too critical to discontinue.

- In 2016-17 the State allocated \$308 million to the District for General Fund Class Size Reduction; however, in order to work toward meeting the state mandated class size requirements, the District will need an additional \$61.7 million from local funding.
- It is estimated that the District will receive \$31 million in state funding in 2016-17 for student transportation. The estimated 2016-17 cost for transporting students (including students who participate in the Opportunity Scholarship Program), vehicle maintenance, and administration is \$82 million, leaving an estimated deficit of \$51 million.
- In 2014-15, the measure that requires a longer academic day in the state's lowest performing elementary schools was expanded from 100 to 300 schools. The 300 elementary schools with the lowest reading scores on their standardized testing are required to extend their day by an hour and use that time for reading instruction. Meeting this mandate for the District schools that fall into the Lowest 300 will continue to cost approximately \$9.2 million; however, the State allocated \$7.2 million, resulting in a 2016-17 estimated financial impact of \$2 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. For 2016-17, this requirement is estimated to result in a financial impact of \$4.0 million. In addition, the District must provide, free of charge, all instructional materials for students' dual enrollment courses. The cost is estimated to be \$1.1 million for 2016-17. Funding from the State for instructional materials is approximately \$0.9 million, causing a financial impact of \$0.2 million to the District. The total financial impact of tuition and instructional material combined is \$4.2 million.
- A daytime Alternative to External Suspension education program has been developed, staffed, and is administered by the District at a cost of approximately \$1.2 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 2016-17, the cost to the District is estimated to be \$0.6 million.
- Pursuant to House Bill 7029 regarding Charter Schools, beginning in 2016-17, the bill prohibits Districts from requiring charter schools to adopt the school District's reading curriculum as a condition of receiving the research-based reading allocation. This requirement is estimated to result in a financial impact to the District of approximately \$1.8 million.





# SSOS & WORKFORCE YEAR END RESERVES



## YEAR END RESERVES

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<b><u>Student Success Opportunity Schools (SSOS)</u></b>	<b>(in millions)</b> <b><u>Amount</u></b>
SSOS Prior Year's remaining balance	\$0.9
Current Year Savings	1.6
Unspent Carryover Funds	0.1
Less: Transition Summer Program	(0.2)
<b>Total SSOS Reserves</b>	<b>\$2.4</b>

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<b><u>Workforce</u></b>	<b><u>Amount</u></b>
Workforce Prior year's remaining balance	\$1.9
<b>Total Workforce Reserves</b>	<b>\$1.9</b>

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**Educating today's students for  
tomorrow's world.**

