

2015-2016 Tentative District Budget

FIRST PUBLIC HEARING

July 28, 2015



Robert W. Runcie

Superintendent of Schools

600 Southeast Third Avenue

Fort Lauderdale, FL 33301

www.browardschools.com



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



The School Board of Broward County, Florida



**Top Row: (L to R) Ann Murray, Heather P. Brinkworth, Nora Rupert,
Laurie Rich Levinson, Robin Bartleman, Patricia Good**

**Front Row: (L to R) Abby M. Freedman, Donna P. Korn (Chair),
Robert W. Runcie (Superintendent of Schools), Dr. Rosalind Osgood (Vice Chair)**

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6th

Largest Public
School System in the
Nation

2nd

Largest Public
School System in
Florida

1st

Fully Accredited
School System in
Florida Since 1962

238

Schools, Centers
and Technical
Colleges

204

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.

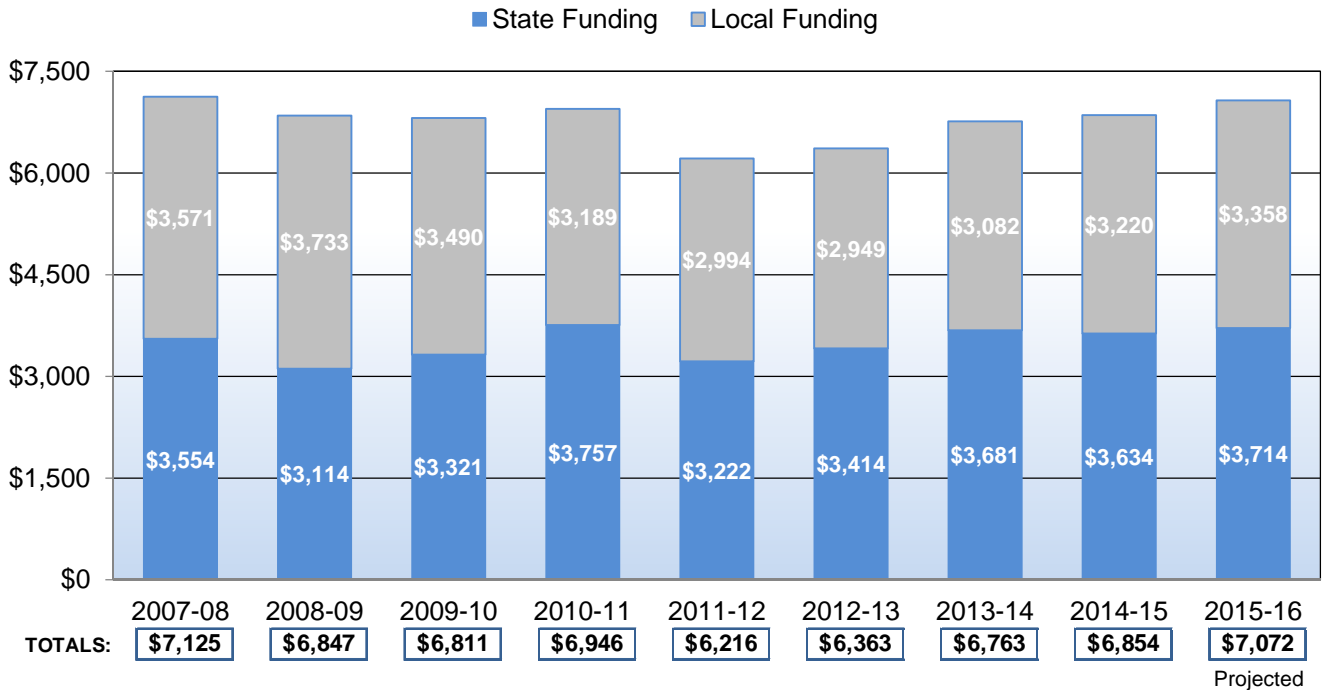
Mission Statement:

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

- **BCPS** has over **265,000** students and approximately **175,000** adult students in **238** schools, centers and technical colleges, and 99 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 **198** countries and speak **184** different languages. Approximately **29,000** students are identified as English Language Learners.
- Exceptional Student Education (ESE) is provided to approximately **47,000** children – **36,000** with special needs and **11,000** gifted students.
- **BCPS** is first in the state for the number of high school students earning Advanced Placement (AP) scholar awards, honors and distinction.
- Fourteen high schools received gold, silver or bronze medals in the U.S. News and World Report's Best High Schools **2015** national ranking.
- The Washington Post ranked **29 BCPS** high schools among "America's Most Challenging High Schools" 2015.
- 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.
- **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.
- This school year, Broward County Public Schools is celebrating 100 years of educational excellence – Est. 1915.

REVENUE PER STUDENT

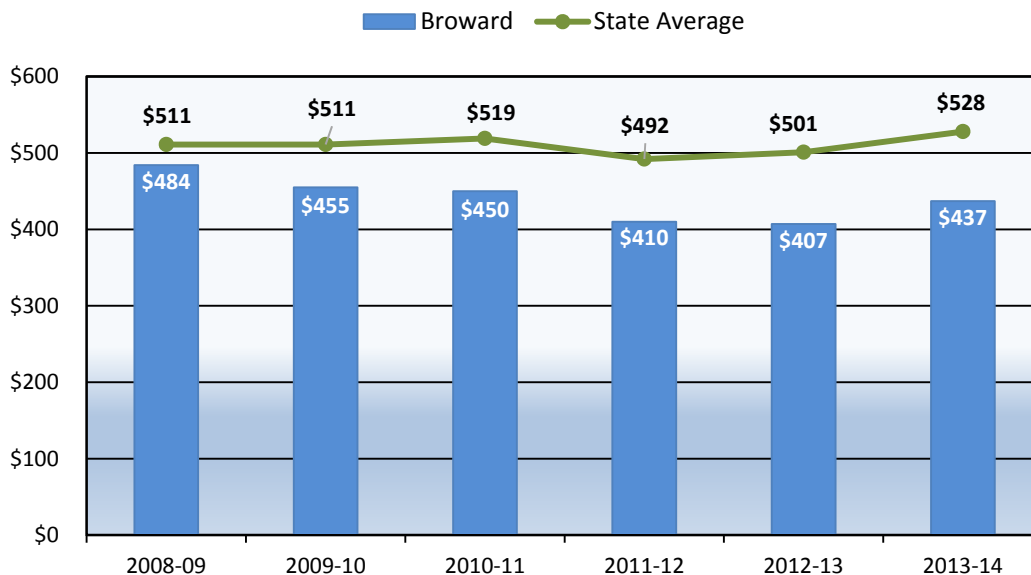
The chart below shows per student funding from the Florida Education Finance Program (FEFP) for school years 2007-08 through 2015-16.



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 comes from property taxes levied by the school district on the taxable value of real and personal property located within the county.

ONE OF THE LOWEST ADMINISTRATIVE COST IN THE STATE



Note: 2014-15 data is not yet available.

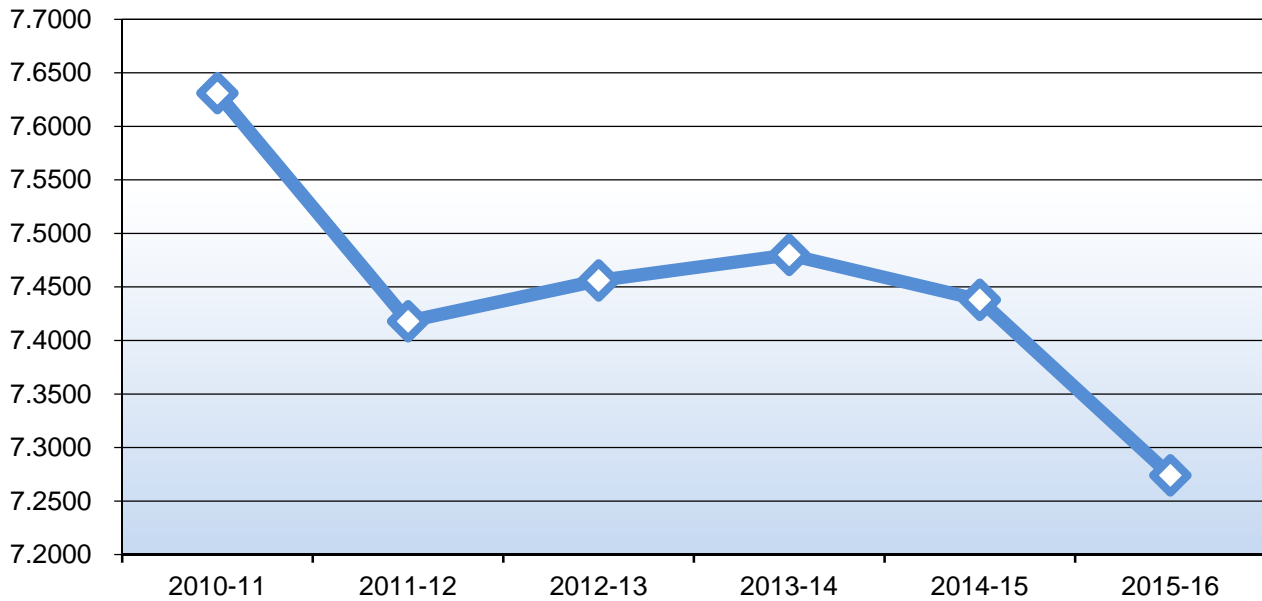
MILLAGE AND TAXES

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 2015-16, the RLE millage rate for the School Board of Broward County has been established by the state as 4.9250.

An additional Required Local Effort (RLE) Prior Period Adjustment millage of 0.030 has been calculated by the state for RLE funds that the District did not receive between 2012 and 2014. When added to the current year RLE millage of 4.9250, the total RLE millage for 2015-16 is 4.9550. This is a decrease of 0.2350 mills from last year.

Comparison of Total Millage Rates



	Millage Rates				Millage Rates		
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	% Inc/(Dec)
Non-Voted Millage:							
Required Local Effort (RLE)	5.1040	5.1700	5.0910	5.1210	5.0250	4.9250	
RLE Prior Period Adjustment	0.0290		0.1170	0.1110	0.1650	0.0300	(4.53%)
Discretionary Millage	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	
Sub-Total Non-Voted	7.6310	7.4180	7.4560	7.4800	7.4380	7.2030	(3.16%)
Voted Millage:							
GOB Debt Service						0.0710	
TOTAL NON-VOTED AND VOTED MILLAGE	7.6310	7.4180	7.4560	7.4800	7.4380	7.2740	(2.20%)

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.

	2014-15 Final	2015-16 Adjusted Gross		% Incr/(Decr) as Compared to Rolled Back Millage Rate
		Adjusted	Gross	
Taxable Values: ¹	\$151,859,947,451	\$163,365,671,773	\$164,682,766,157	
	2014-15 Millage Rate	Rolled Back Millage Rate	2015-16 Millage Rate	
Non-Voted Millage				
<u>State</u>				
Required Local Effort (RLE)	5.0250	4.8245	4.9250	
RLE Prior Period Adjustment	0.1650		0.0300	
Sub-Total Non-Voted State	5.1900	4.8245	4.9550	2.70%
<u>Local</u>				
Discretionary Millage	0.7480	0.6953	0.7480	
Capital Millage	1.5000	1.3944	1.5000	
Sub-Total Non-Voted Local	2.2480	2.0897	2.2480	7.58%
Non-Voted Millage Total	7.4380	6.9142	7.2030	4.18%
Voted Millage				
GOB Debt Service			0.0710	
TOTAL NON-VOTED AND VOTED MILLAGE	7.4380	6.9142	7.2740	5.20% ²

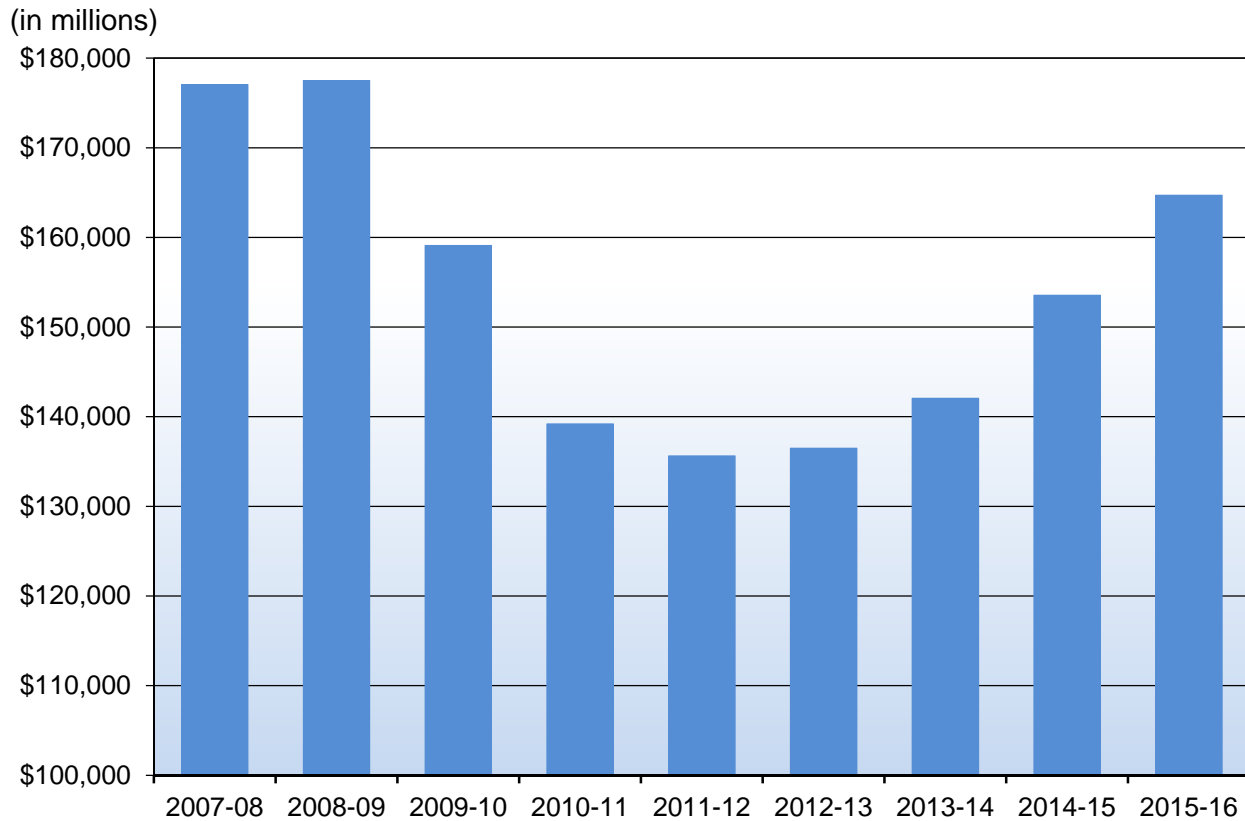
When comparing the 2015-16 millage rate of 4.9550 for the Required Local Effort to the 4.8245 Rolled Back millage rate, there is a 2.70% increase.

¹ Based on Property Appraiser's 2015 Certification of School Taxable Value (Form DR-420S).

² 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.

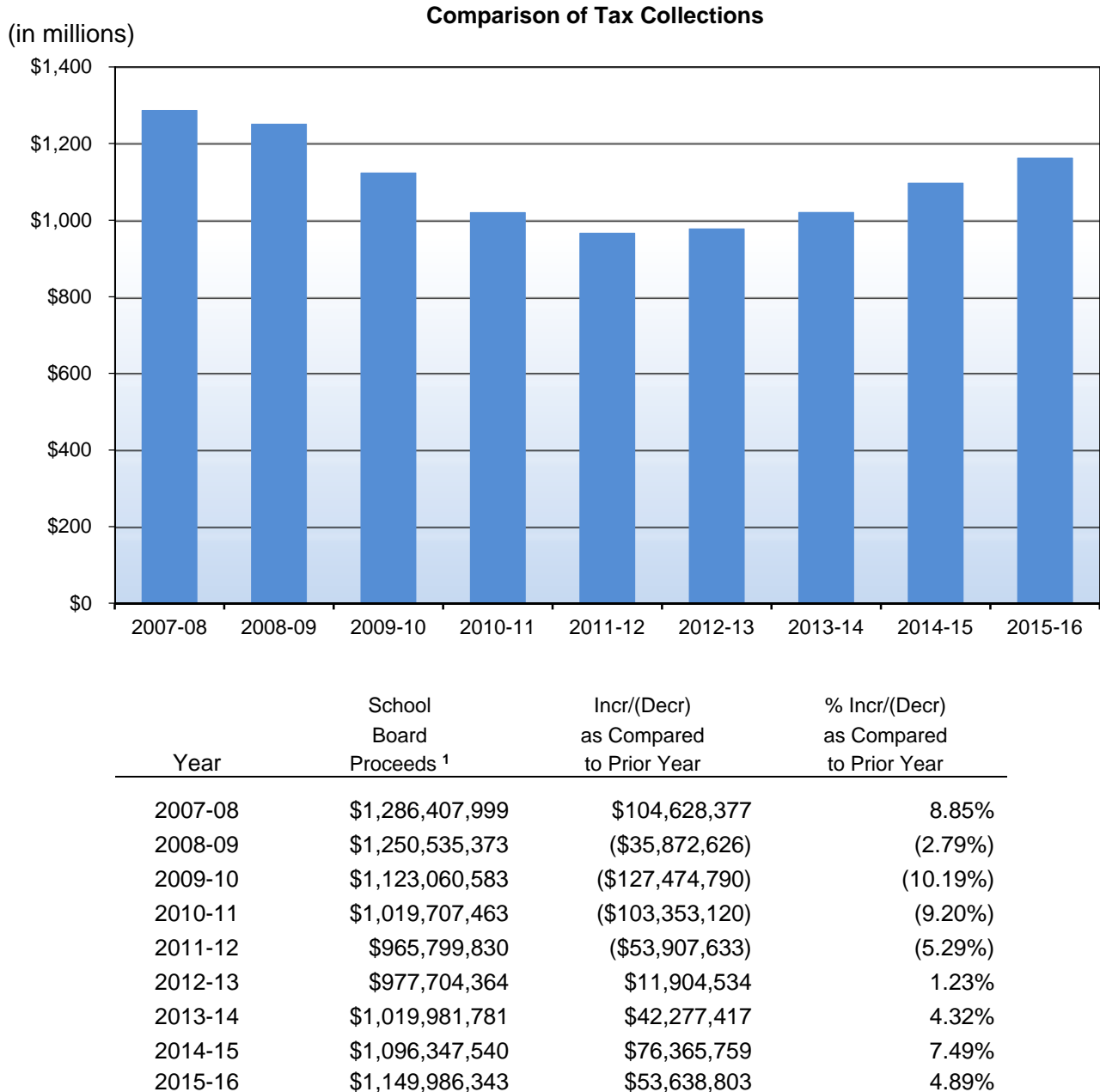


Year	Gross Taxable Value ¹	Incr/(Decr) as Compared to Prior Year	% Incr/(Decr) as Compared to Prior Year
2007-08	\$177,045,353,663	\$18,953,349,737	11.99%
2008-09	\$177,477,824,546	\$432,470,883	0.24%
2009-10	\$159,086,130,336	(\$18,391,694,210)	(10.36%)
2010-11	\$139,194,767,936	(\$19,891,362,400)	(12.50%)
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%

¹ 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.



¹ Based upon 95% collectability of Broward County's Gross Taxable Value for years 2007-08 through 2009-10 and 96% collectability for years 2010-11 through 2015-16. The amounts for 2015-16 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		\$226,800	\$1,800
Homestead Exemption		25,000		25,000	0
Taxable Value		\$200,000		\$201,800	\$1,800
	Millage Taxes		Millage Taxes		
Non-Voted Taxes	7.4380	\$1,488	7.2030	\$1,454	(\$34)
GOB Debt Service	0.0000	\$0	0.0710	\$14	\$14
School Board Taxes	7.4380	\$1,488	7.2740	\$1,468	(\$20)

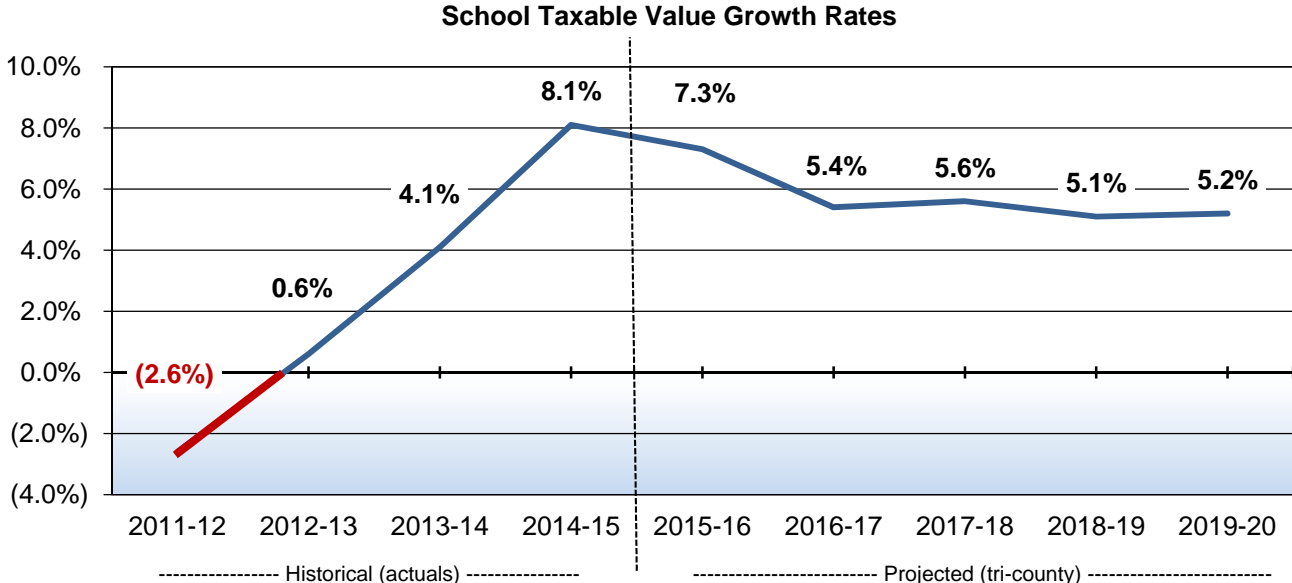
Condominium



	Last Year		This Year		Inc/(Dec)
Assessed Value		\$125,000		\$126,000	\$1,000
Homestead Exemption		25,000		25,000	0
Taxable Value		\$100,000		\$101,000	\$1,000
	Millage Taxes		Millage Taxes		
Non-Voted Taxes	7.4380	\$744	7.2030	\$728	(\$16)
GOB Debt Service	0.0000	\$0	0.0710	\$7	\$7
School Board Taxes	7.4380	\$744	7.2740	\$735	(\$9)

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 started in 2008. Below are the estimates for the next five years.





TENTATIVE BUDGET 2015-16



2015-16 TENTATIVE BUDGET

The 2015-16 tentative budget achieves the following:

- Funds are set aside for the third year implementation of **SALARY RESTRUCTURING**.
- One-time funds have not been used to balance the 2015-16 budget.



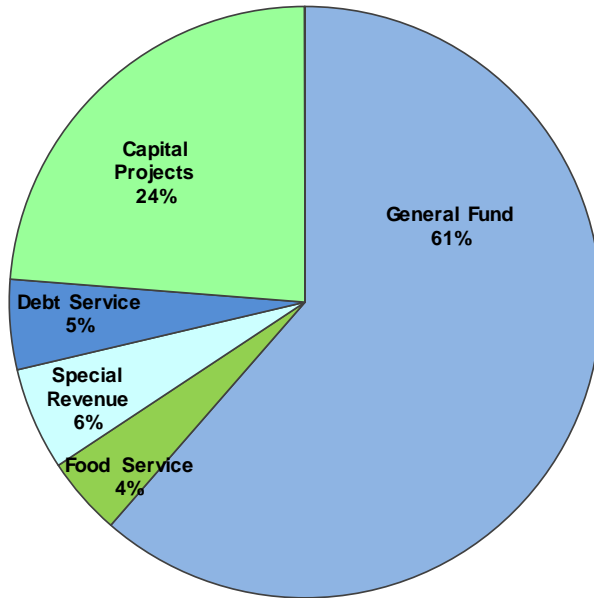
- Inflationary increases, such as utilities and the Florida Retirement System, are covered.
- A modest projected increase in fund balance has been built into the General Fund.



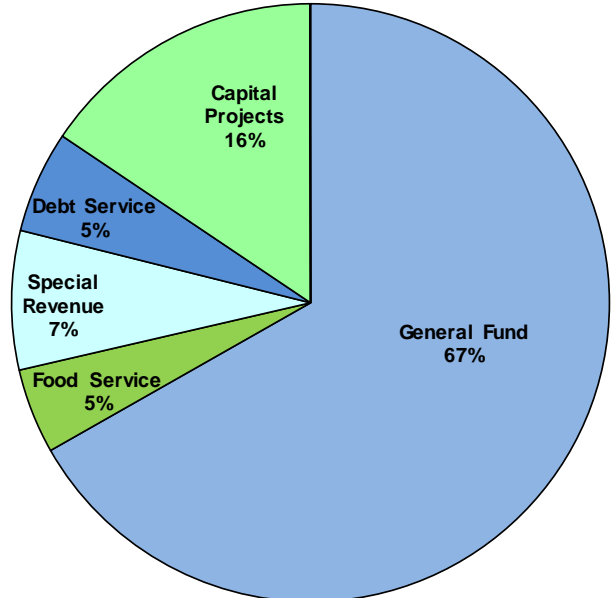
- Contingency reserves have been set aside for class size penalty (\$1 million), hurricane emergency (\$1 million), and a mid-year holdback of funding by the state (\$6 million).

ALL FUNDS: COMPARISON OF BUDGETED REVENUE SOURCES

2015-16 TENTATIVE BUDGET



2014-15 BUDGET



Fund Title:	2015-16 Tentative Budget	2014-15 Budget
General Fund	\$2,258,378,082	\$2,192,017,764
Special Revenue - Food Service	157,963,693	151,268,476
Special Revenue	206,870,694	246,708,016
Debt Service	180,917,562	181,202,990
Capital Projects	872,708,499	510,532,556
Internal Services	1,093,478	1,027,796
Sub-Total	\$3,677,932,008	\$3,282,757,598
Less Transfers Out:	(233,895,240)	(251,553,800)
TOTAL ALL FUNDS	\$3,444,036,768	\$3,031,203,798

Note: Budgeted amounts include fund balance.

BUDGET SUMMARY NOTICE

BUDGET SUMMARY NOTICE
 THE PROPOSED OPERATING BUDGET EXPENDITURES OF
 THE SCHOOL BOARD OF BROWARD COUNTY ARE 2.1%
 MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

FISCAL YEAR
2015-2016

PROPOSED MILLAGE LEVY	
OPERATING	
LOCAL EFFORT	4.9550
DISCRETIONARY	0.7480
DEBT SERVICE	0.0710
CAPITAL OUTLAY	1.5000
TOTAL	7.2740

BUDGET

REVENUES	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Total All Funds
Federal Sources	\$ 12,405,655	\$ 287,801,625	\$ -	\$ 11,367,000	\$ -	\$ 311,574,280
State Sources	1,066,371,151	1,519,782	7,437,544	14,141,000		1,089,469,477
Local Sources	959,912,951	23,746,868	11,224,778	253,022,183	947,860	1,248,854,640
TOTAL REVENUES	\$ 2,038,689,757	\$ 313,068,275	\$ 18,662,322	\$ 278,530,183	\$ 947,860	\$ 2,649,898,397
Transfers In	71,600,000	40,000	162,255,240			233,895,240
Nonrevenue Sources				202,598,000		202,598,000
Fund Balances/Net Assets-July 1, 2015	148,088,325	51,726,112		391,580,316	145,618	591,540,371
TOTAL REVENUES, TRANSFERS AND BALANCES	\$ 2,258,378,082	\$ 364,834,387	\$ 180,917,562	\$ 872,708,499	\$ 1,093,478	\$ 3,677,932,008
EXPENDITURES						
Instruction	\$ 1,380,904,114	\$ 134,181,314				\$ 1,515,085,428
Student Personnel Services	108,590,491	6,266,777				114,857,268
Instructional Media Services	21,894,233					21,894,233
Instruction & Curriculum						
Development Services	18,775,623	29,821,670				48,597,293
Instructional Staff Training Services	4,590,131	19,375,993				23,966,124
Instructional-Related Technology	21,860,403					21,860,403
Board	4,566,948					4,566,948
General Administration	5,757,143	9,426,441				15,183,584
School Administration	130,041,997	414,998				130,456,995
Facilities Acquisition & Construction				644,674,897		644,674,897
Fiscal Services	8,386,953	101,771				8,488,724
Food Service		118,122,705				118,122,705
Central Services	57,829,668	524,155			1,029,092	59,382,915
Student Transportation Services	81,833,191	656,901				82,490,092
Operation of Plant	174,332,710	58,590				174,391,300
Maintenance of Plant	62,577,103					62,577,103
Administrative Technology Services	2,643,507					2,643,507
Community Services	18,265,369	1,822,488				20,087,857
Debt Service	125,838		180,917,562			181,043,400
TOTAL EXPENDITURES	\$ 2,102,975,422	\$ 320,773,803	\$ 180,917,562	\$ 644,674,897	\$ 1,029,092	\$ 3,250,370,776
Transfers Out	5,061,638	800,000		228,033,602		233,895,240
Fund Balances/Net Assets-June 30, 2016	150,341,022	43,260,584			64,386	193,665,992
TOTAL EXPENDITURES, TRANSFERS AND BALANCES	\$ 2,258,378,082	\$ 364,834,387	\$ 180,917,562	\$ 872,708,499	\$ 1,093,478	\$ 3,677,932,008

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE
OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.

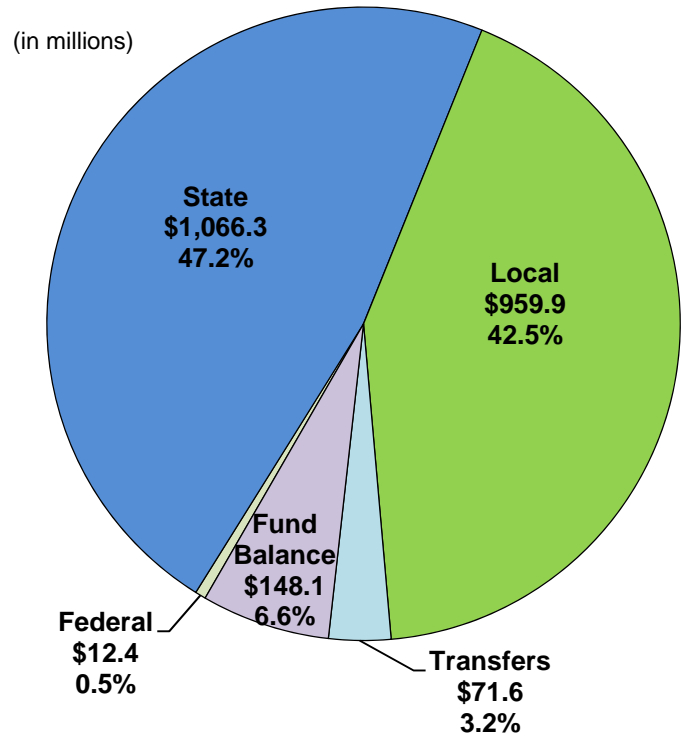


GENERAL FUND

GENERAL FUND BUDGET: ESTIMATED REVENUE AND APPROPRIATIONS

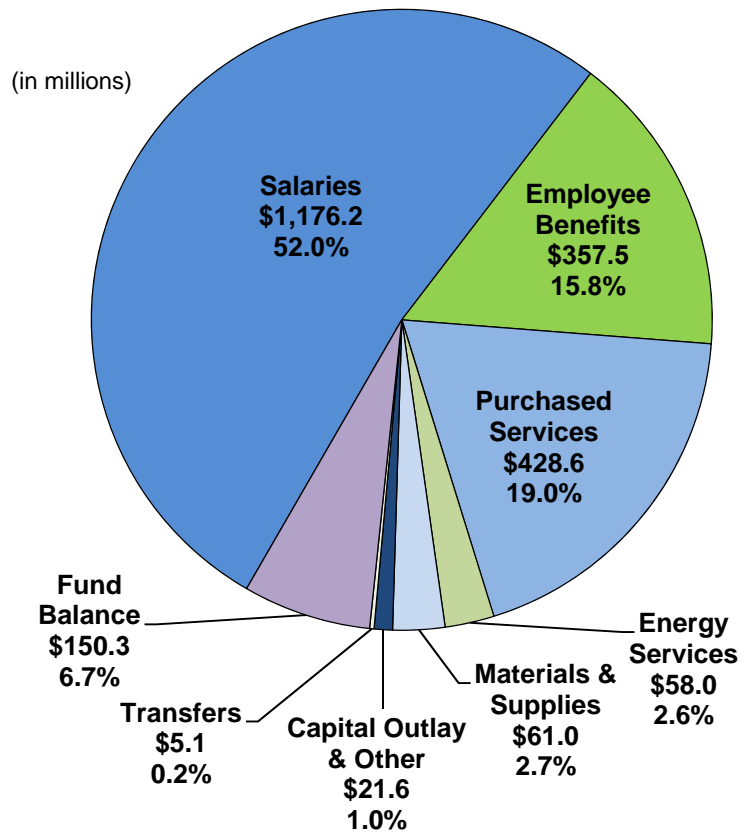
REVENUE CATEGORIES

- 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

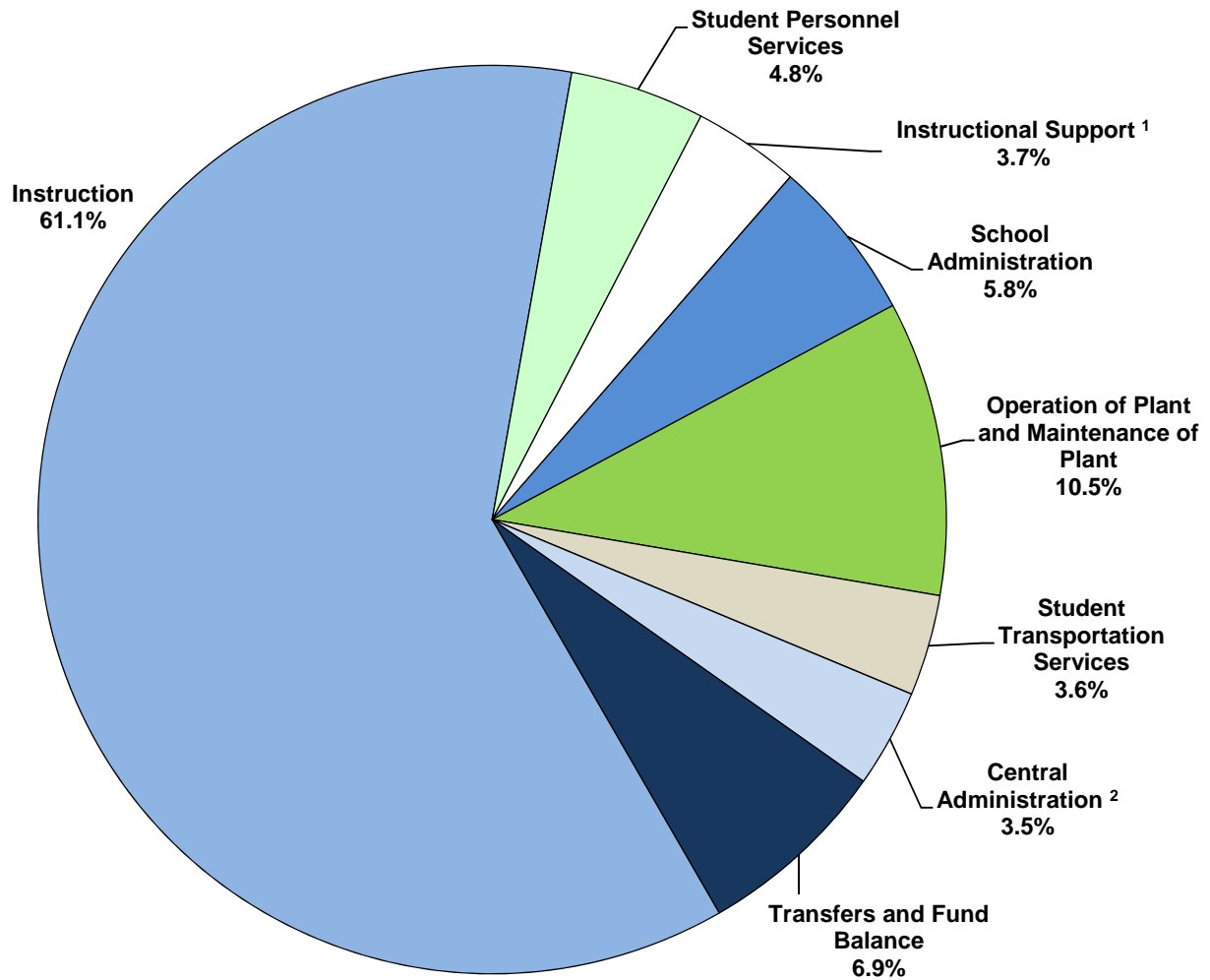


APPROPRIATION CATEGORIES

- Salaries
- Employee Benefits
- Purchased Services
Includes \$290 million for charter schools
- Energy Services
- Materials and Supplies
- Capital Outlay and Other
- Transfers Out
- Fund Balance



GENERAL FUND BUDGET: APPROPRIATIONS CATEGORIES (by function)



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

² Includes Board, General Administration, Fiscal Services, Central Services, Administrative Technology Services.

GENERAL FUND BUDGET: COMPARISON OF REVENUE

Revenues:	2015-16 First Hearing	2014-15 Revenues	Difference	
Federal				
Medicaid and ROTC	\$12,405,655	\$14,750,000	(\$2,344,345)	(a)
State				
FEFP	675,027,691	630,944,708	44,082,983	(b)
Workforce	70,923,617	72,316,265	(1,392,648)	
Class Size	303,957,284	300,110,012	3,847,272	(c)
Other ¹	16,462,559	17,233,956	(771,397)	
Local				
Ad Valorem Taxes	901,618,384	864,365,365	37,253,019	(d)
Health Insurance Savings, Child Care, and Other ²	58,294,567	72,533,240	(14,238,673)	(e)
Other Financing Sources	71,600,000	72,825,000	(1,225,000)	
TOTAL	\$2,110,289,757	\$2,045,078,546	\$65,211,211	

Comments:

- (a) For FY 2014-15, the District received additional Medicaid funds for prior years' reimbursements.
- (b) For FY 2015-16, the Legislature provided additional funds for K-12 education.
- (c) For FY 2015-16, Class Size Reduction categorical funding increased from the State.
- (d) The increase is due to the State's certified higher estimated current year taxable value.
- (e) Health insurance savings for 2015-16 are expected to be minimum based on the consultant's analysis. Last three years, the District did not experience any increases in premiums; furthermore, accrued savings.

¹ State Other includes funds for School Recognition, Racing Commission funds and VPK funding.

² 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:	2015-16 First Hearing	2014-15 Appropriations	Difference	
Instruction	\$1,380,904,114	\$1,318,490,516	\$62,413,598	(a)
Student Personnel Services	108,590,491	108,228,984	361,507	
Instructional Media Services	21,894,233	21,842,075	52,158	
Instruction & Curriculum Dev.	18,775,623	18,551,447	224,176	
Instructional Staff Training	4,590,131	4,212,609	377,522	
Instructional-Related Technology	21,860,403	21,533,704	326,699	
Board ¹	4,566,948	4,558,314	8,634	
General Administration	5,757,143	5,472,778	284,365	
School Administration	130,041,997	128,997,203	1,044,794	(b)
Fiscal Services	8,386,953	8,362,969	23,984	
Central Services	57,829,668	57,487,252	342,416	
Student Transportation	81,833,191	80,702,029	1,131,162	(c)
Operation of Plant	174,332,710	173,448,996	883,714	
Maintenance of Plant	62,577,103	62,352,386	224,717	
Administrative Technology	2,643,507	2,617,069	26,438	
Community Services	18,265,369	18,094,005	171,364	
Debt Service	125,838	125,838	0	
Other Financing Sources	5,061,638	7,786,440	(2,724,802)	(d)
TOTAL	\$2,108,037,060	\$2,042,864,614	\$65,172,446	

Comments:

- (a) The increase is a result of the following: third year implementation of salary restructuring; additional funds for charter school enrollment; and other fringe benefit cost increases such as Florida Retirement System (FRS).
- (b) The increase is resulting from salaries and benefits paid in 2014-15.
- (c) The 2014-15 Student Transportation budget started with \$84 million. During the year, over \$3 million in savings were realized. The 2015-16 increase over last year's appropriation is due to additional transportation costs for testing sessions at high schools, expected FRS increases, etc.
- (d) Appropriation for FY 2014-15 included funds transferred for Workforce to Capital Projects.

¹ Includes expenses of Board Attorney and other legal services, independent auditors, internal auditors that report directly to the Board, negotiators, lobbyists, etc.



CAPITAL PROJECTS FUND

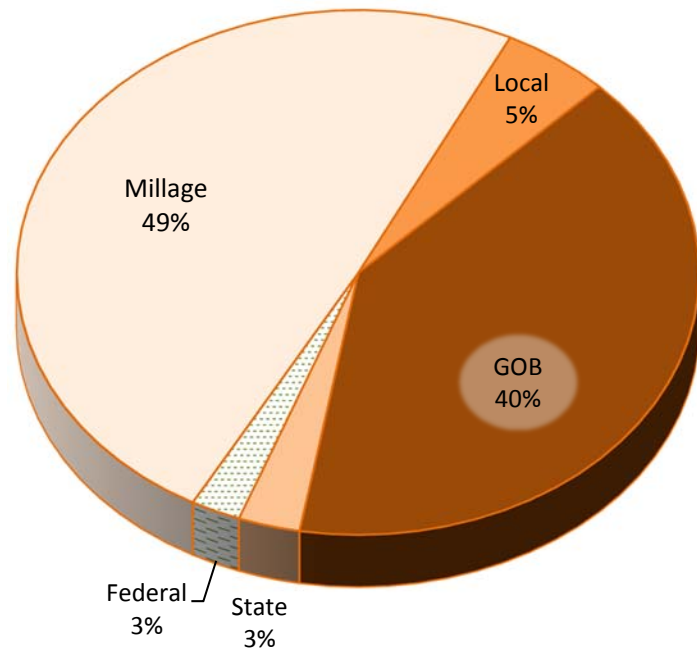


CAPITAL PROJECTS BUDGET: ESTIMATED REVENUE AND APPROPRIATIONS

2015-16 Estimated Revenue & Financing

REVENUE AND FINANCING:

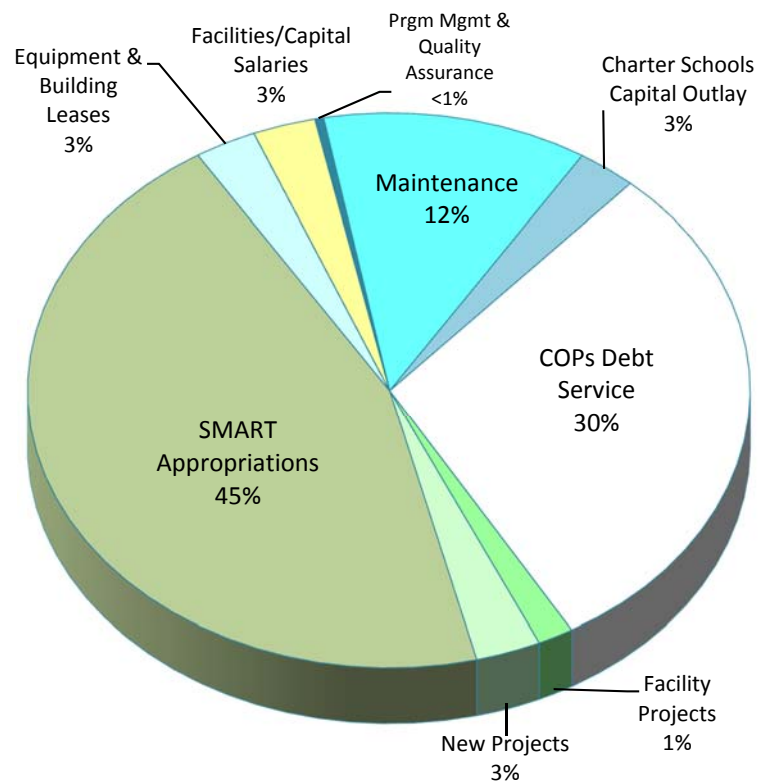
	Budget
Millage	\$237.1
Local	24.7
GOB	193.8
State	14.1
Federal	11.4
Sub-Total	\$481.1
Carryover	391.6
TOTAL REVENUE AND FINANCING	\$872.7



APPROPRIATIONS:

	Budget
Equipment & Building Leases	\$13.3
Facilities/Capital Salaries	13.5
Prgm Mgmt & Quality Assurance	1.9
Maintenance	61.0
Charter Schools Capital Outlay	8.8
COPs Debt Service	144.5
Facility Projects	7.7
New Projects	14.0
SMART Appropriations	216.4
Sub-Total	\$481.1
Carryover	391.6
TOTAL APPROPRIATIONS	\$872.7

2015-16 Estimated Appropriations



CAPITAL OUTLAY BUDGET: ESTIMATED REVENUE (\$000)

<u>Revenue & Financing Sources</u>	<u>Amount</u>
Millage	\$237,143
Local	24,705
General Obligation Bond	193,772
State	14,141
Federal	11,367
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Sub-Total	\$481,128
Carryover	391,580
<hr/>	
Current Revenue Estimate	\$872,708
<hr/> <hr/>	

CAPITAL OUTLAY BUDGET: ESTIMATED APPROPRIATIONS (\$000)

<u>Appropriations</u>	<u>Amount</u>
Equipment and Building Leases	13,249
Facilities/Capital Salaries	13,500
Program Management & Quality Assurance	1,920
Maintenance	61,025
Charter Schools Capital Outlay	8,775
COPs* Debt Service	144,514
Facility Projects	7,724
New Projects	14,000
SMART Appropriations	216,421
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Sub-Total	\$481,128
Carryover	391,580
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Current Appropriations Estimate	\$872,708
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* COPs: Certificates of Participation



ADDITIONAL INFORMATION



UNFUNDED MANDATES/PROGRAMS

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.

Added in 2015-16:

- The 2015-16 Legislature is no longer funding the Adults with Disabilities Program, which provides adults with disabilities and senior citizens the opportunity for enhancement of skills that is consistent with their abilities and needs. Funds should be used specifically to improve the quality of life for people with disabilities through the provision of recreational activities, and intellectual stimulation for those not suited for workforce development education programs. The cost to the District is estimated to be \$0.9 million.

Here are other examples of such mandates/programs:

- It is estimated that the District will receive \$31 million in state funding in 2015-16 for student transportation. The estimated 2015-16 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.
- For 2014-15 the General Fund Class Size Reduction expenditures were in the amount of \$322 million, \$18 million more than the District's 2015-16 categorical allocation from the state.
- 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 cost approximately \$9 million, resulting in a 2015-16 estimated financial impact of \$4 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 2015-16, this requirement is estimated to result in a financial impact of \$3.4 million. In addition, the District must provide, free of charge, all instructional materials for students' dual enrollment courses. The cost is estimated to be \$1.2 million for 2015-16. Funding from the State for instructional materials is approximately \$0.8 million, causing a financial impact of \$0.4 million to the District. The total financial impact of tuition and instructional material combined is \$3.8 million.
- A daytime Alternative to External Suspension education program has been developed, staffed, and is administered by the District at a cost of approximately \$1.1 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 2015-16, the cost to the District is estimated to be \$0.8 million.
- 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 \$0.4 million in 2015-16.





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

