



Established 1915

BROWARD
County Public Schools



2017-18 Tentative District Budget First Public Hearing August 1, 2017

Robert W. Runcie
Superintendent of Schools

600 Southeast Third Avenue
Fort Lauderdale, FL 33301

browardschools.com

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

The School Board of Broward County, Florida



Top Row: (L to R) Dr. Rosalind Osgood, Laurie Rich Levinson, Robin Bartleman, Ann Murray, Patricia Good, Heather P. Brinkworth, Donna P. Korn
Front Row: (L to R) Abby M. Freedman (Chair), Robert W. Runcie (Superintendent of Schools), Nora Rupert (Vice Chair)

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	Page
BROWARD COUNTY PUBLIC SCHOOLS	
District Profile	1
Broward Revenue per Student.....	2
Administrative Cost.....	2
2017-18 Millage Rates in Florida’s Large Districts.....	3
Tax Estimates	3
MILLAGE AND TAXES	
Comparison of Millage Rates.....	6
Rolled Back Rates	7
Gross Taxable Value	8
School Board Proceeds	9
Homeowner’s Property Taxes.....	10
TENTATIVE BUDGET	
All Funds: Comparison of Budgeted Revenue Sources.....	12
Budget Summary Notice	13
GENERAL FUND	
Revenue Trend	16
Major Appropriations.....	16
2017-18 Tentative Operating Budget.....	17
Charter Schools’ Share.....	17
General Fund: Estimated Revenue and Appropriations	18
General Fund: Appropriation Categories (by function)	19
General Fund: Comparison of Revenue	20
General Fund: Comparison of Appropriations	21
SPECIAL REVENUE	
Special Revenue: Estimated Revenue and Appropriations	24
Special Revenue: Appropriation Categories (by function)	25
Special Revenue: Comparison of Revenues	26
Special Revenue: Comparison of Appropriations	27

	Page
DEBT SERVICE	
Debt Service: Estimated Revenue and Appropriations.....	30
Debt Service: Comparison of Revenues.....	31
Debt Service: Comparison of Appropriations.....	31
CAPITAL PROJECTS	
Capital Projects: Estimated Revenue and Appropriations	35
Capital Projects: Comparison of Revenues	36
Capital Projects: Comparison of Appropriations	37
ADDITIONAL INFORMATION	
District Inflationary Items	40
District Priorities	41
Year End Reserves	47



6th

Largest Public
School System in the
Nation

2nd

Largest Public
School System in
Florida

1st

Fully Accredited
School System in
Florida Since 1962

236

Schools, Centers
and Technical
Colleges

189

Different Languages
Spoken by BCPS
Students

Broward County Public Schools (BCPS) is the sixth largest public school system in the nation 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, 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.

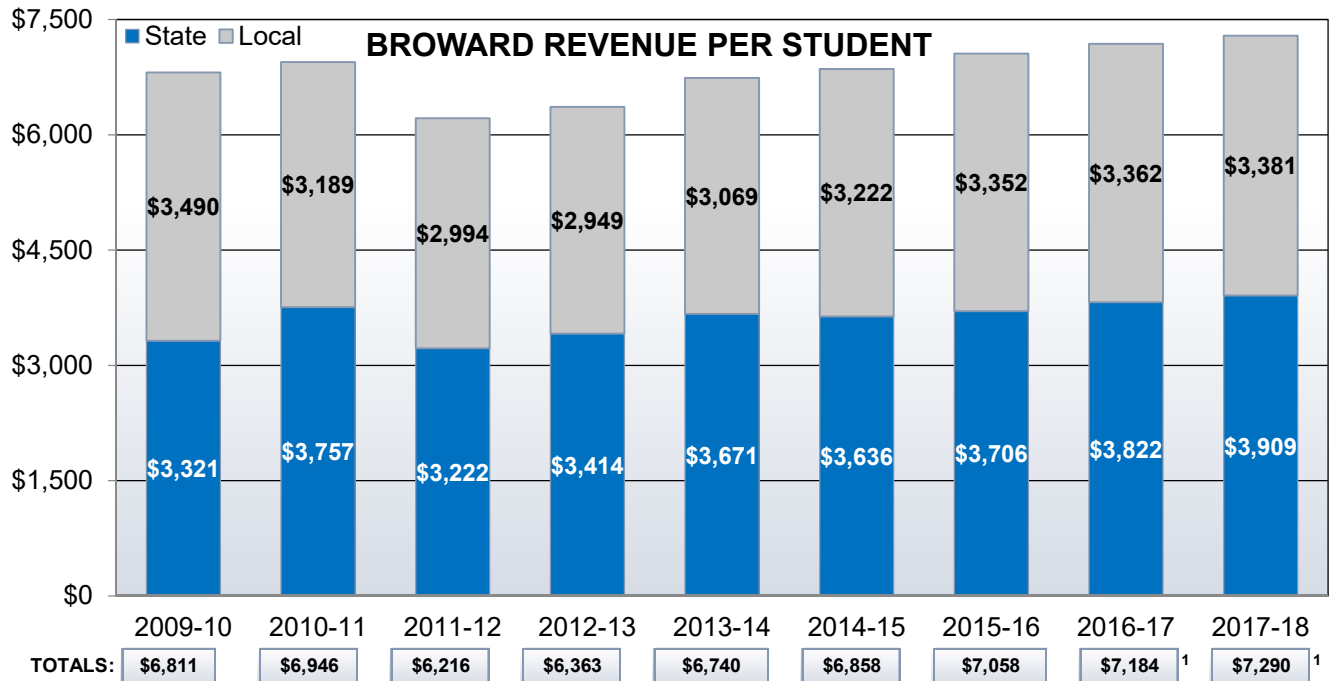
- **BCPS** has more than **271,000** students and approximately **175,000** adult students in **236** schools, centers and technical colleges, and 93 charter schools. The award winning Broward Virtual School offers full and part-time enrollment for grades K-12.
- **BCPS** serves a diverse student population. Students are from **206** countries and speak **189** different languages. Approximately **36,000** students are identified as English Language Learners.
- More than 12,000 students participate in the District's debate initiative. Debate programs are offered at every high school and middle school, and expanding to all elementary schools and centers.
- Nineteen **BCPS** high schools are recognized in the U.S. News and World Report's Best High Schools **2017** national ranking.
- The Washington Post ranks **25 BCPS** high schools among "America's Most Challenging High Schools" **2017**.
- The District offers a full range of magnet programs. Eight **BCPS** schools received Magnet Schools of America 2017 National Merit Awards, including one school honored with the Magnet Schools of Excellence award, and seven schools and programs honored with the Magnet Schools of Distinction award.
- **BCPS** has the largest Junior Reserve Officer Training Corps (JROTC) cadet program in the nation with more than **7,600** students participating.
- **BCPS** was named a Great District for Great Teachers in 2017 by the National Council on Teacher Quality.
- The **Class of 2017** received more than \$110 million in scholarships to prestigious universities throughout the nation.

BROWARD REVENUE PER STUDENT

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.

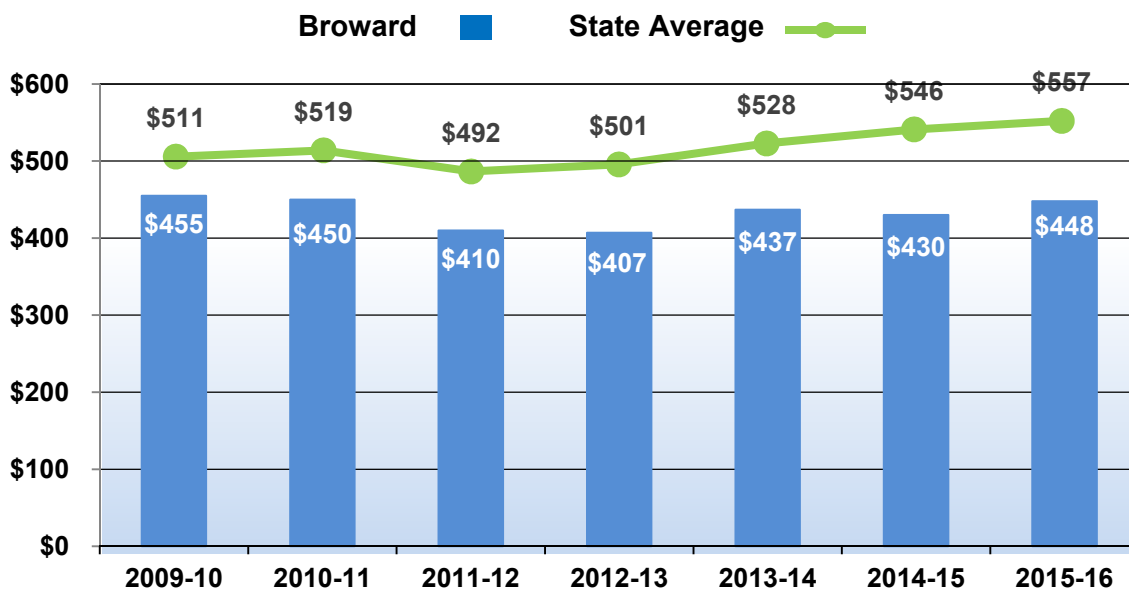
Local revenue in the FEFP (Florida Education Finance Program) comes from property taxes levied by the school district on the taxable value of real and personal property located within the county.

The chart below shows per student funding from the FEFP for school years 2009-10 through 2017-18.



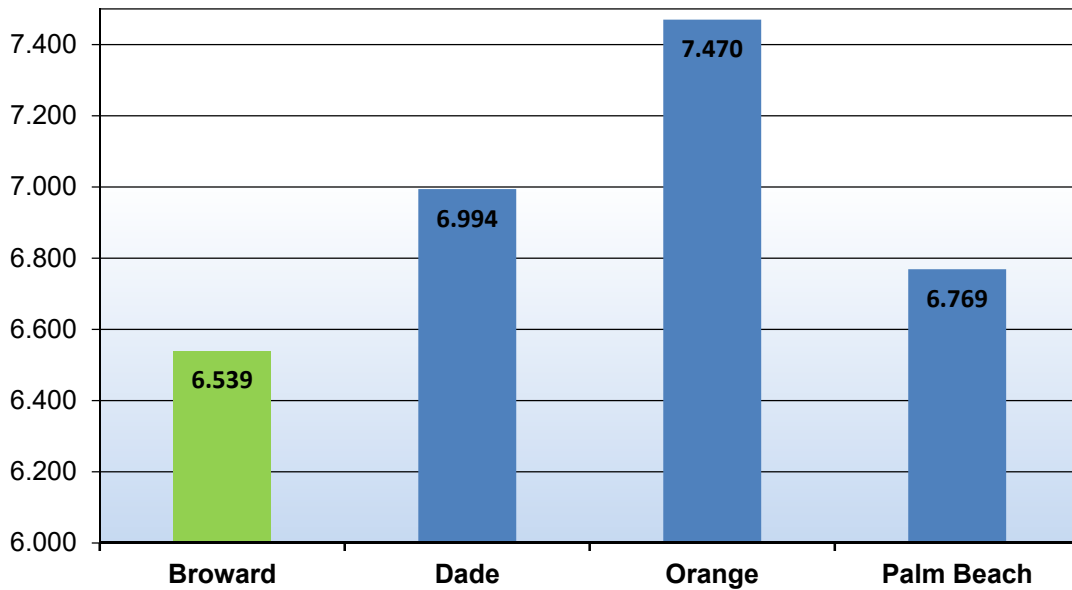
¹ Latest available information provided by the Florida Department of Education.

ONE OF THE LOWEST ADMINISTRATIVE COST IN THE STATE



Note: 2016-17 administrative cost data is not yet available.

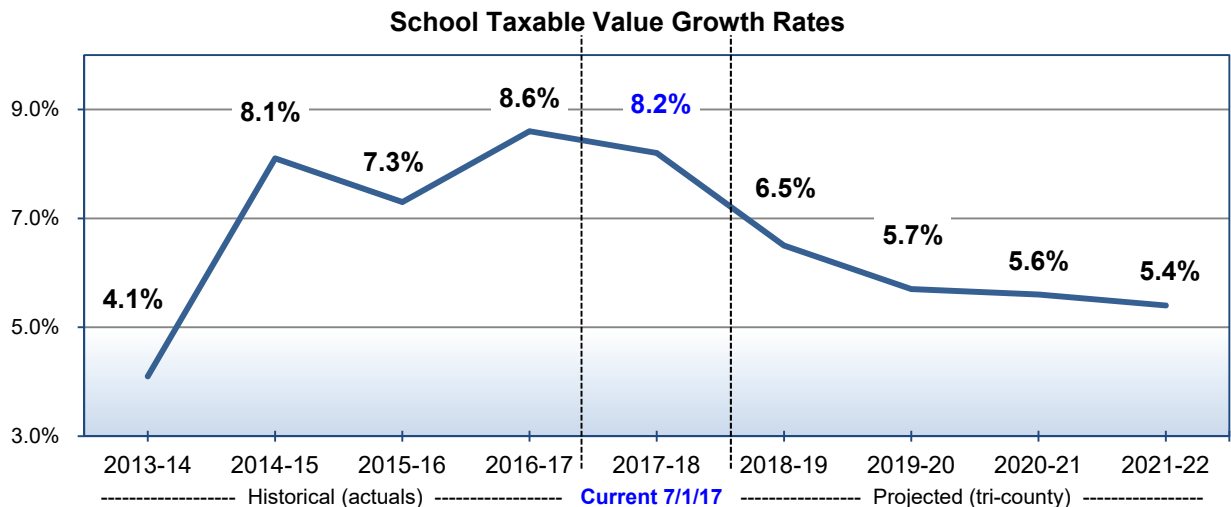
2017-18 MILLAGE RATES IN FLORIDA'S LARGE DISTRICTS



	Broward	Dade	Orange	Palm Beach
Required Local Effort	4.2260	4.5260	4.2220	4.2710
Additional Operating	0.0000	0.0000	1.0000	0.2500
Discretionary Local Effort	0.7480	0.7480	0.7480	0.7480
Capital	1.5000	1.5000	1.5000	1.5000
Voted Debt	0.0654	0.2200	0.0000	0.0000
Total Millage	6.5394	6.9940	7.4700	6.7690

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.



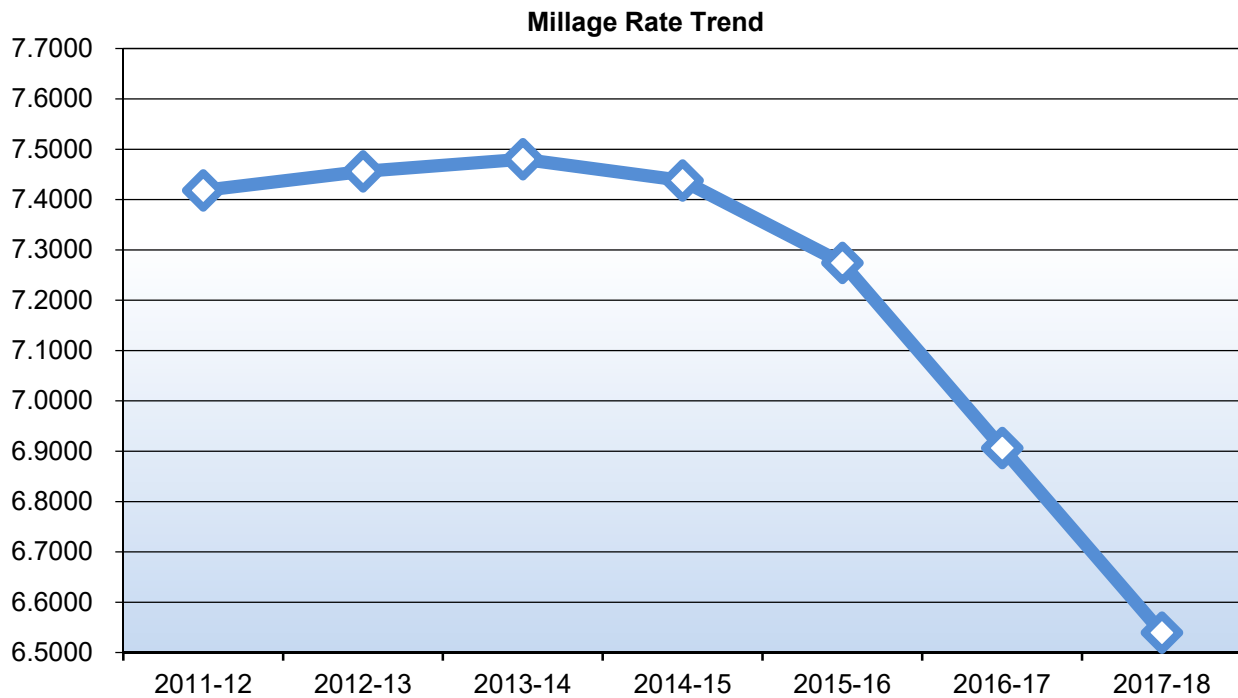


MILLAGE AND TAXES

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 2017-18, the RLE millage rate for the School Board of Broward County has been established by the state as 4.2120.

An additional Required Local Effort (RLE) Prior Period Adjustment millage of 0.0140 has been calculated by the state for RLE funds that the District did not receive between 2015 and 2016. When added to the current year RLE millage of 4.2120, the total RLE millage for 2017-18 is 4.2260. This is a decrease of 0.3620 mills from last year.



	Millage Rates					Millage Rates		
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	% Inc/(Dec)
Non-Voted Millage:								
Required Local Effort (RLE)	5.1700	5.0910	5.1210	5.0250	4.9250	4.5360	4.2120	(7.89%)
RLE Prior Period Adjustment		0.1170	0.1110	0.1650	0.0300	0.0520	0.0140	
Discretionary Millage	0.7480	0.7480	0.7480	0.7480	0.7480	0.7480	0.7480	
Critical Need Operating Millage								
Capital Millage	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	
Sub-Total Non-Voted	7.4180	7.4560	7.4800	7.4380	7.2030	6.8360	6.4740	(5.30%)
Voted Millage:								
GOB Debt Service					0.0710	0.0703	0.0654	(6.97%)
TOTAL NON-VOTED AND VOTED MILLAGE	7.4180	7.4560	7.4800	7.4380	7.2740	6.9063	6.5394	(5.31%)

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.

	2016-17 Final	2017-18		% Incr/(Decr) as Compared to Rolled Back Millage Rate
		Adjusted	Gross	
Taxable Values: ¹	\$177,580,664,246	\$191,020,354,426	\$193,471,849,512	
	2016-17 Millage Rate	Rolled Back Millage Rate	2017-18 Millage Rate	
Non-Voted Millage				
<u>State</u>				
Required Local Effort (RLE)	4.5360	4.2652	4.2120	
RLE Prior Period Adjustment	0.0520		0.0140	
Sub-Total Non-Voted State	4.5880	4.2652	4.2260	(0.92%)
<u>Local</u>				
Discretionary Millage	0.7480	0.6954	0.7480	
Capital Millage	1.5000	1.3944	1.5000	
Sub-Total Non-Voted Local	2.2480	2.0898	2.2480	7.57%
Non-Voted Millage Total	6.8360	6.3550	6.4740	1.87%
Voted Millage				
GOB Debt Service	0.0703	0.0654	0.0654	0.00%
TOTAL NON-VOTED AND VOTED MILLAGE	6.9063	6.4204	6.5394	1.85% ²

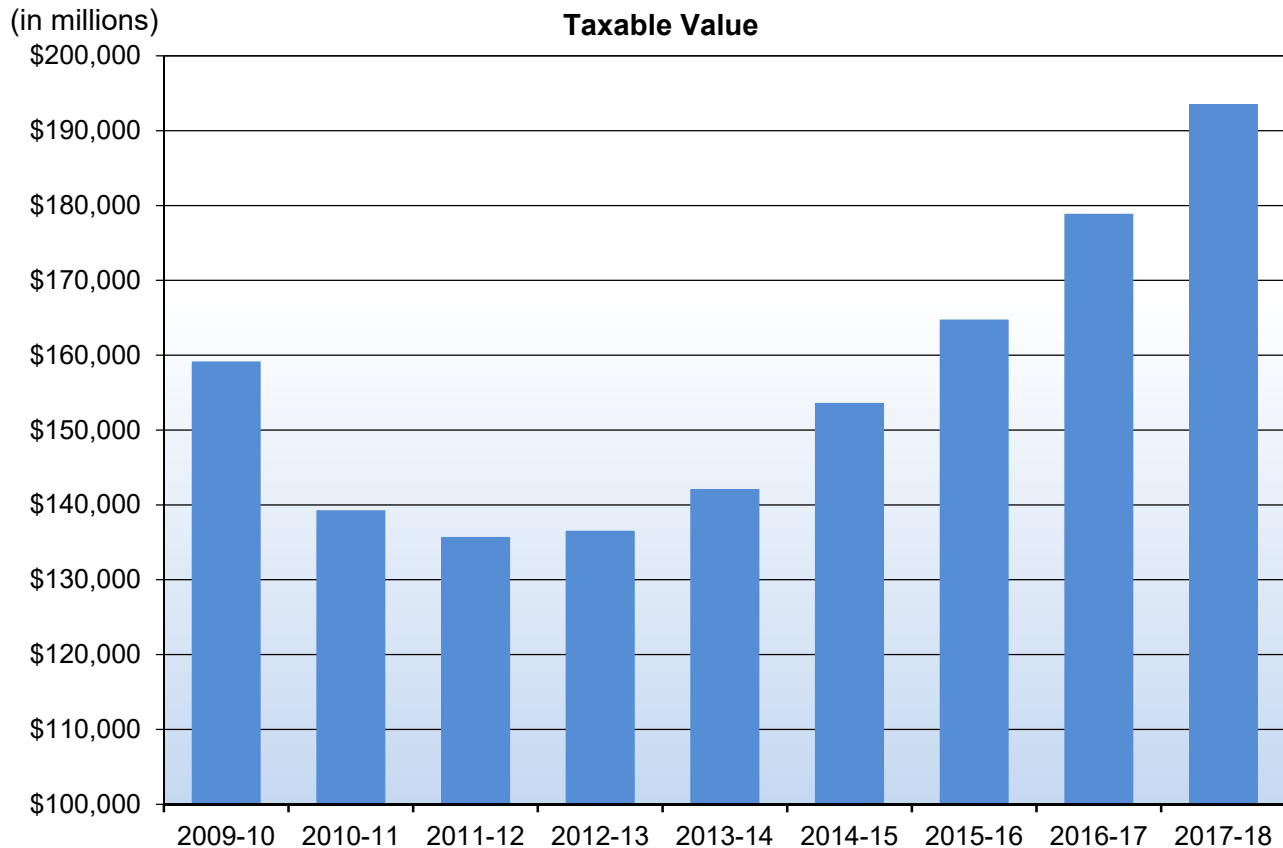
When comparing the 2017-18 millage rate of 4.2260 for the Required Local Effort to the 4.2652 Rolled Back millage rate, there is a 0.92% decrease. When comparing the 2017-18 Non-Voted Millage total of 6.4740 to its corresponding Rolled Back millage rate, there is a 1.87% increase.

¹ Based on Property Appraiser's 2017 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.

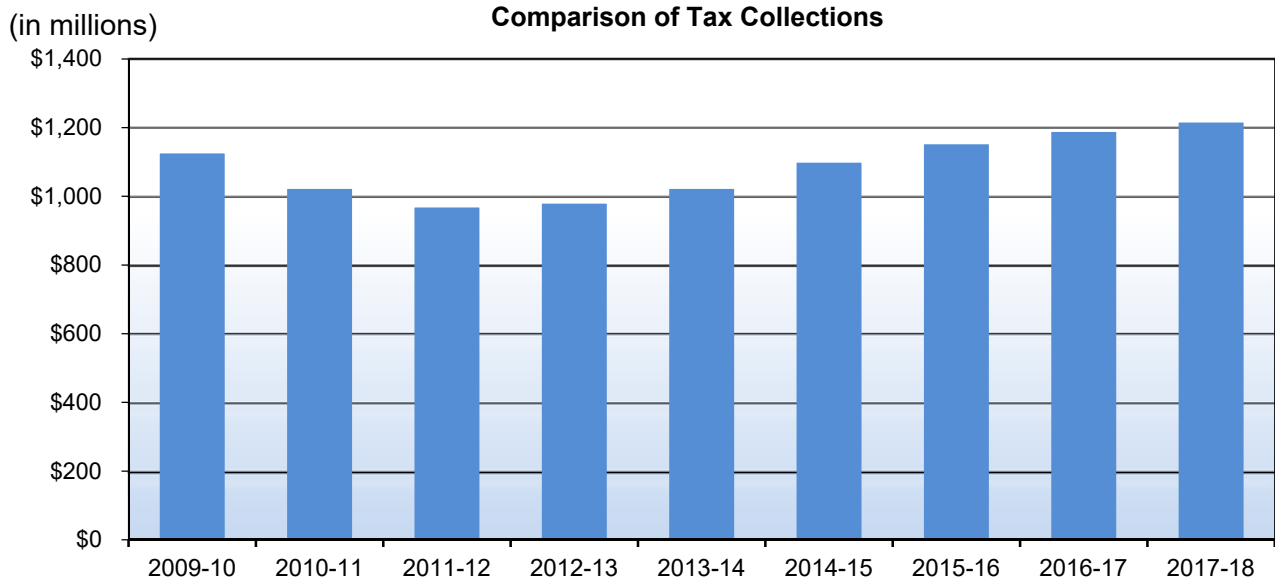


Year	Gross Taxable Value ¹	Incr/(Decr) as Compared to Prior Year	% Incr/(Decr) as Compared to Prior Year
2009-10	\$159,086,130,336	(\$18,391,694,210)	(10.36%)
2010-11	\$139,194,767,936	(\$19,891,362,400)	(12.50%)
2011-12	\$135,621,662,076	(\$3,573,105,860)	(2.57%)
2012-13	\$136,471,261,280	\$849,599,204	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%
2017-18	\$193,471,849,512	\$14,668,038,203	8.20%

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.



Year	School Board Proceeds ¹	Incr/(Decr) as Compared to Prior Year	% Incr/(Decr) as Compared to Prior Year
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%
2017-18	\$1,214,582,221	\$29,104,369	2.46%

¹ Based upon 95% collectability of Broward County's Gross Taxable Value for 2009-10 and 96% collectability for years 2010-11 through 2017-18. The amounts for 2017-18 are estimated as of the date of publication and may change.

HOMEOWNER'S PROPERTY TAXES

Pursuant to the 1992 "Save Our Homes" (SOH) Amendment to the Florida Constitution, the assessed value of the Homestead property can increase by no more than 3% above last year's assessed value (or the consumer price index, whichever is less). The Florida Department of Revenue certifies the annual percentage amount for each year.

Single Family Home



	Last Year		This Year		Inc/(Dec)
Assessed Value	\$225,000		\$229,725		\$4,725
Homestead Exemption	25,000		25,000		0
Taxable Value	\$200,000		\$204,725		\$4,725
	Millage		Taxes		
Non-Voted Taxes	6.8360	\$1,367	6.4740	\$1,325	(\$42)
GOB Debt Service	0.0703	\$14	0.0654	\$13	(\$1)
School Board Taxes	6.9063		\$1,381		6.5394
	\$1,381		\$1,338		(\$43)

Condominium

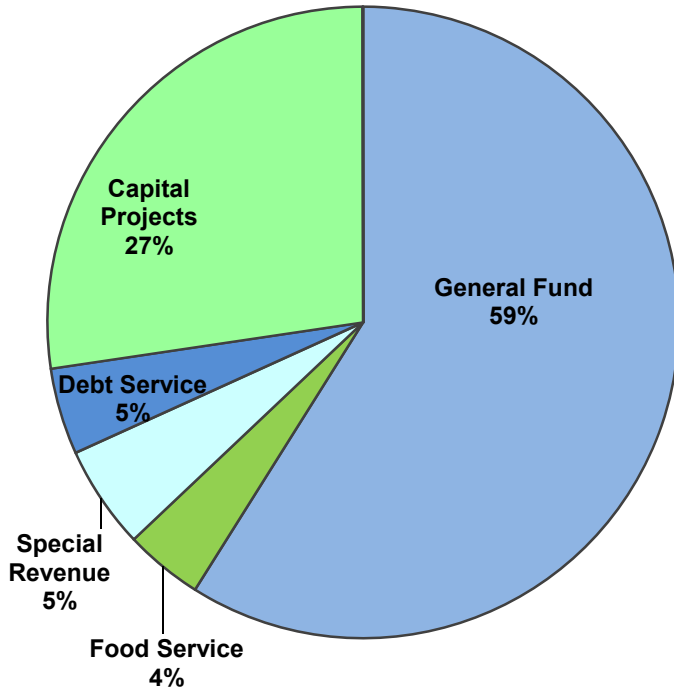


	Last Year		This Year		Inc/(Dec)
Assessed Value	\$125,000		\$127,625		\$2,625
Homestead Exemption	25,000		25,000		0
Taxable Value	\$100,000		\$102,625		\$2,625
	Millage		Taxes		
Non-Voted Taxes	6.8360	\$684	6.4740	\$664	(\$19)
GOB Debt Service	0.0710	\$7	0.0654	\$7	(\$1)
School Board Taxes	6.9070		\$691		6.5394
	\$691		\$671		(\$20)

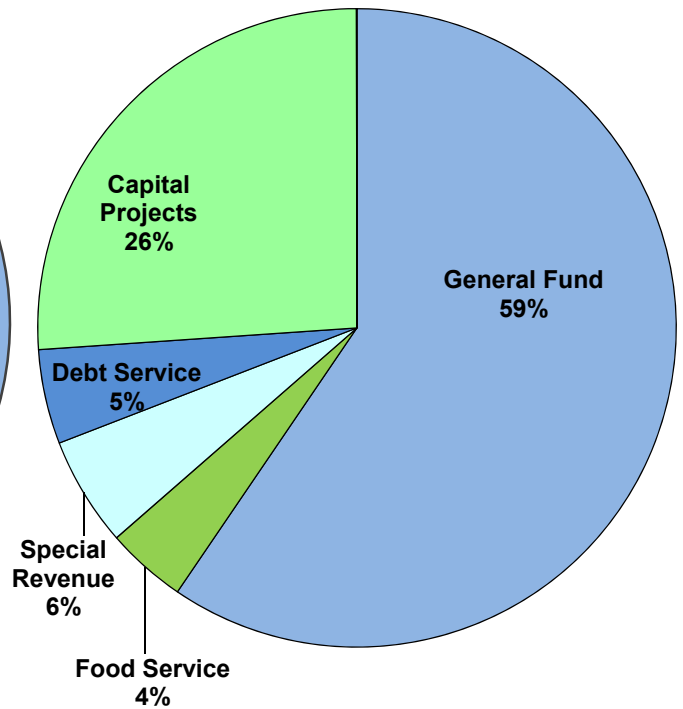
TENTATIVE BUDGET
2017-18

ALL FUNDS: COMPARISON OF BUDGETED REVENUE SOURCES

2017-18 TENTATIVE BUDGET



2016-17 BUDGET



Fund Title:	2017-18 Budget	2016-17 Budget
General Fund	\$2,410,233,140	\$2,350,535,976
Special Revenue - Food Service	163,821,277	160,904,256
Special Revenue	215,874,166	219,112,470
Debt Service	181,224,495	189,105,286
Capital Projects	1,117,203,859	1,029,226,367
Internal Services	1,144,000	1,136,147
Sub-Total	\$4,089,500,937	\$3,950,020,502
Less Transfers Out:	(253,950,007)	(251,750,963)
TOTAL ALL FUNDS	\$3,835,550,930	\$3,698,269,539

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 2.8%
 MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

FISCAL YEAR
2017-18

PROPOSED MILLAGE LEVY		
OPERATING		
LOCAL EFFORT	4.2260	
DISCRETIONARY	0.7480	
DEBT SERVICE	0.0654	
CAPITAL OUTLAY	1.5000	
TOTAL	<u>6.5394</u>	

BUDGET

REVENUES	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Total All Funds
Federal Sources	\$ 19,700,000	\$ 299,307,429	\$ -	\$ 4,367,000	\$ -	\$ 323,374,429
State Sources	1,142,637,184	1,939,244	2,997,686	15,212,000		1,162,786,114
Local Sources	983,765,821	22,876,028	12,146,937	288,810,463	950,000	1,308,549,249
TOTAL REVENUES	<u>\$ 2,146,103,005</u>	<u>\$ 324,122,701</u>	<u>\$ 15,144,623</u>	<u>\$ 308,389,463</u>	<u>\$ 950,000</u>	<u>\$ 2,794,709,792</u>
Transfers In	87,830,135	40,000	166,079,872			253,950,007
Nonrevenue Sources				495,745,958		495,745,958
Fund Balances/Net Assets-July 1, 2017	176,300,000	55,532,742		313,068,438	194,000	545,095,180
TOTAL REVENUES, TRANSFERS AND BALANCES	<u>\$ 2,410,233,140</u>	<u>\$ 379,695,443</u>	<u>\$ 181,224,495</u>	<u>\$ 1,117,203,859</u>	<u>\$ 1,144,000</u>	<u>\$ 4,089,500,937</u>
EXPENDITURES						
Instruction	\$ 1,462,008,760	\$ 136,906,422				\$ 1,598,915,182
Student Support Services	115,790,215	14,997,307				130,787,522
Instructional Media Services	22,155,900	3,000.00				22,158,900
Instruction & Curriculum						
Development Services	23,354,018	29,416,678				52,770,696
Instructional Staff Training Services	5,017,660	14,088,133				19,105,793
Instructional-Related Technology	24,524,741					24,524,741
Board	4,666,642					4,666,642
General Administration	6,549,767	11,620,552				18,170,319
School Administration	135,695,196	528,258				136,223,454
Facilities Acquisition & Construction				866,655,740		866,655,740
Fiscal Services	9,312,300	0				9,312,300
Food Service		121,968,508				121,968,508
Central Services	59,948,200	523,471			1,110,630	61,582,301
Student Transportation Services	87,592,391	441,215				88,033,606
Operation of Plant	182,041,752	58,464				182,100,216
Maintenance of Plant	65,094,920					65,094,920
Administrative Technology Services	5,347,087					5,347,087
Community Services	20,975,991	1,271,456				22,247,447
Debt Service	1,480,417		181,224,495			182,704,912
TOTAL EXPENDITURES	<u>\$ 2,231,555,957</u>	<u>\$ 331,823,464</u>	<u>\$ 181,224,495</u>	<u>\$ 866,655,740</u>	<u>\$ 1,110,630</u>	<u>\$ 3,612,370,286</u>
Transfers Out	2,601,888	800,000		250,548,119		253,950,007
Fund Balances/Net Assets-June 30, 7-18	176,075,295	47,071,979			33,370	223,180,644
TOTAL EXPENDITURES, TRANSFERS AND BALANCES	<u>\$ 2,410,233,140</u>	<u>\$ 379,695,443</u>	<u>\$ 181,224,495</u>	<u>\$ 1,117,203,859</u>	<u>\$ 1,144,000</u>	<u>\$ 4,089,500,937</u>

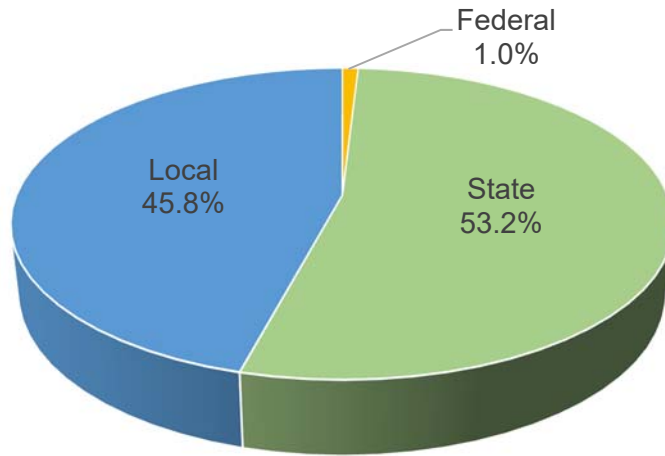
THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE
 OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.



GENERAL FUND

REVENUE TREND

2017-18 Tentative Operating Budget
(in millions)

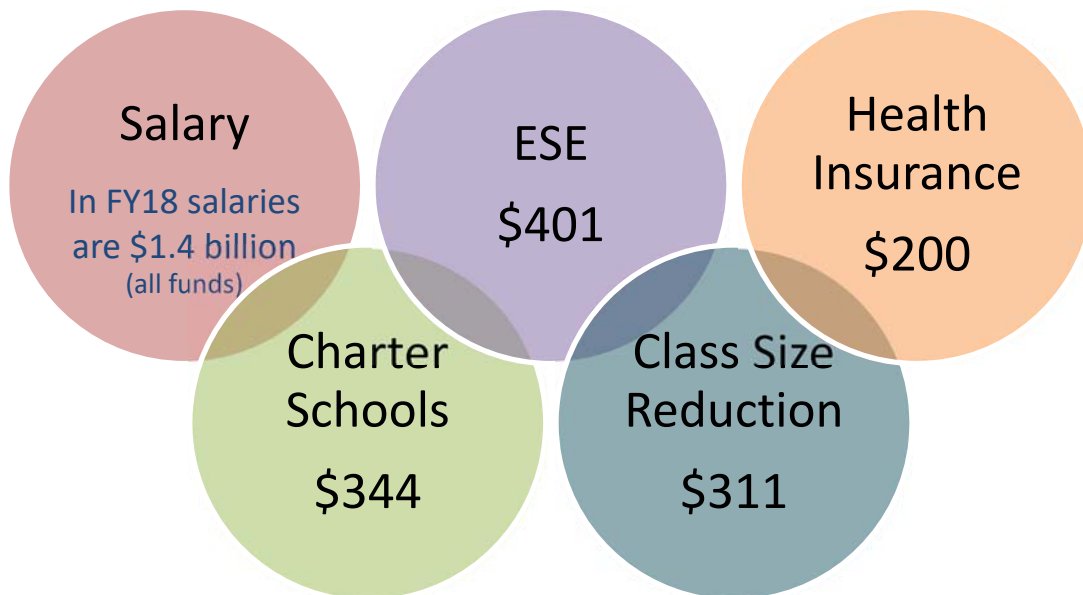


Revenues	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017 *	FY 2018 **
Federal	\$ 15.4	\$ 13.5	\$ 15.8	\$ 12.4	\$ 22.2	\$ 19.7
State	\$ 939.1	\$ 1,012.8	\$ 1,017.5	\$ 1,046.8	\$ 1,095.9	\$ 1,142.6
Local	\$ 830.4	\$ 889.8	\$ 949.3	\$ 964.2	\$ 979.8	\$ 983.8
Total Revenues	\$ 1,784.9	\$ 1,916.0	\$ 1,982.6	\$ 2,023.4	\$ 2,097.9	\$ 2,146.1

* FY2017 Projected Revenues

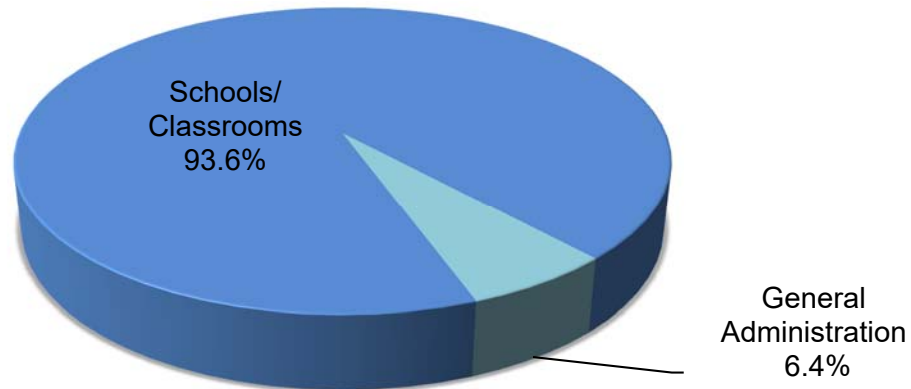
** FY2018 Tentative Budget

MAJOR APPROPRIATIONS
(in millions)



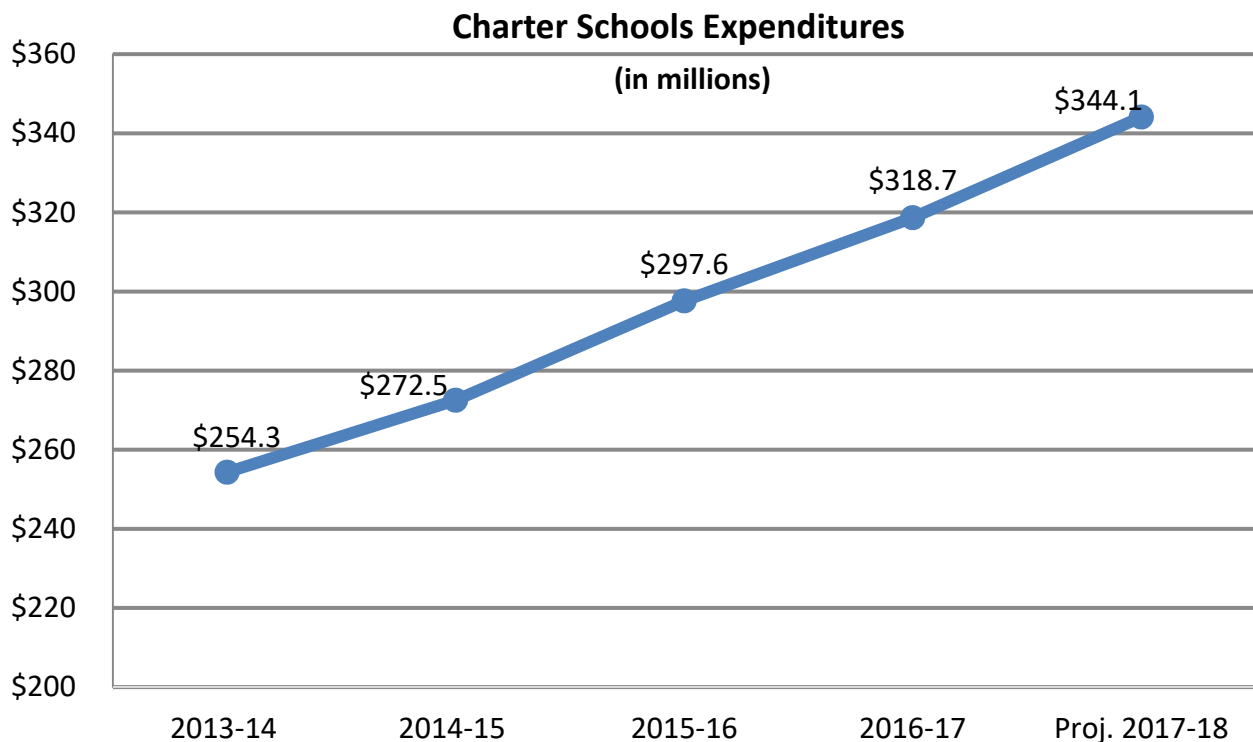
2017-18 TENTATIVE OPERATING BUDGET

Schools Appropriations Compared to General Administration Appropriations



CHARTER SCHOOLS' SHARE FTE & EXPENIDTURES

	2010-11	2012-13	2013-14	2014-15	2015-16	2016-17	Proj. 2017-18
Charter Schools Unweighted FTE	23,480.51	33,512.84	38,031.56	40,656.38	43,848.14	45,724.00	47,724.00

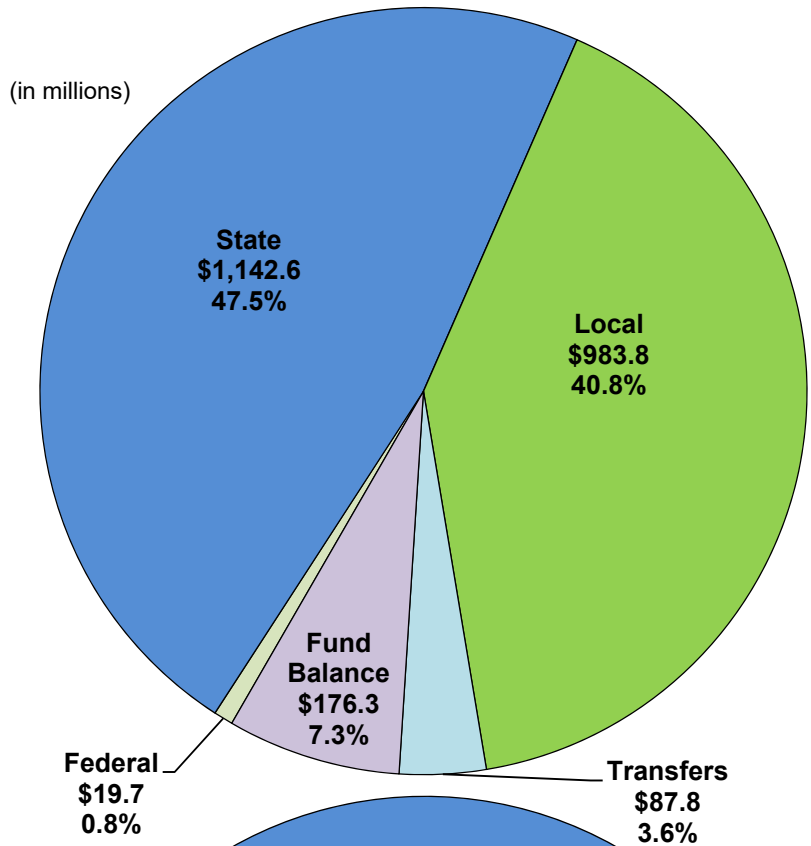


Note: Projected Unweighted FTE by Demographics & Student Assignment Department. Amounts includes PECO and shared Capital Outlay millage funds.

GENERAL FUND: ESTIMATED REVENUE AND APPROPRIATIONS

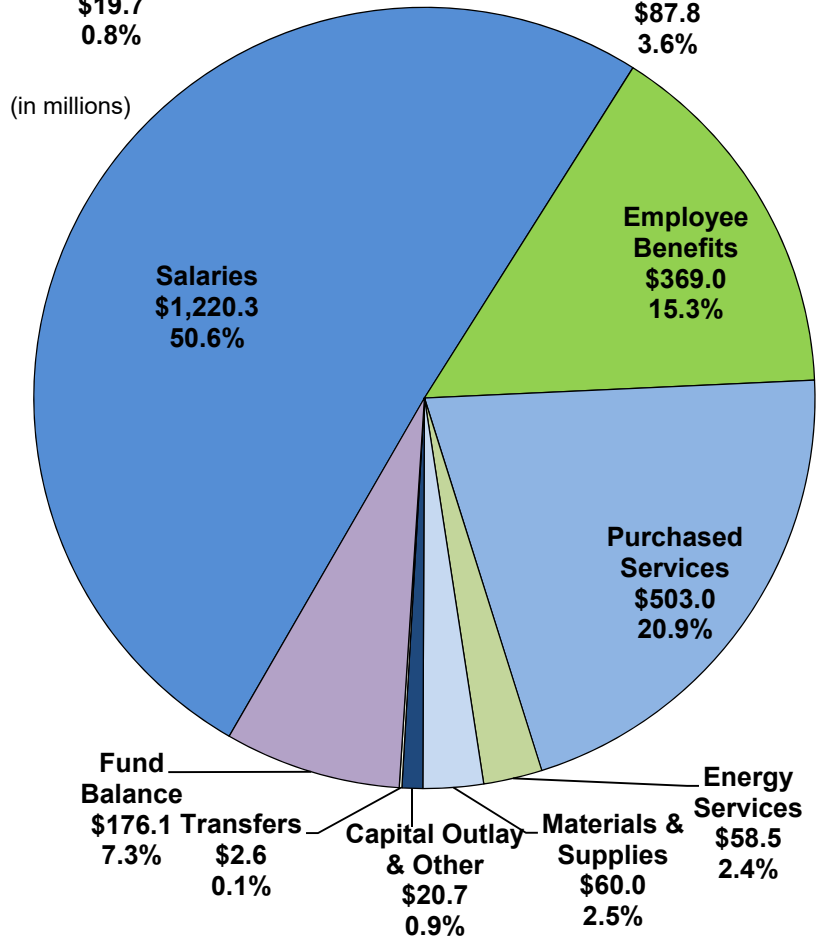
REVENUE CATEGORIES

- 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

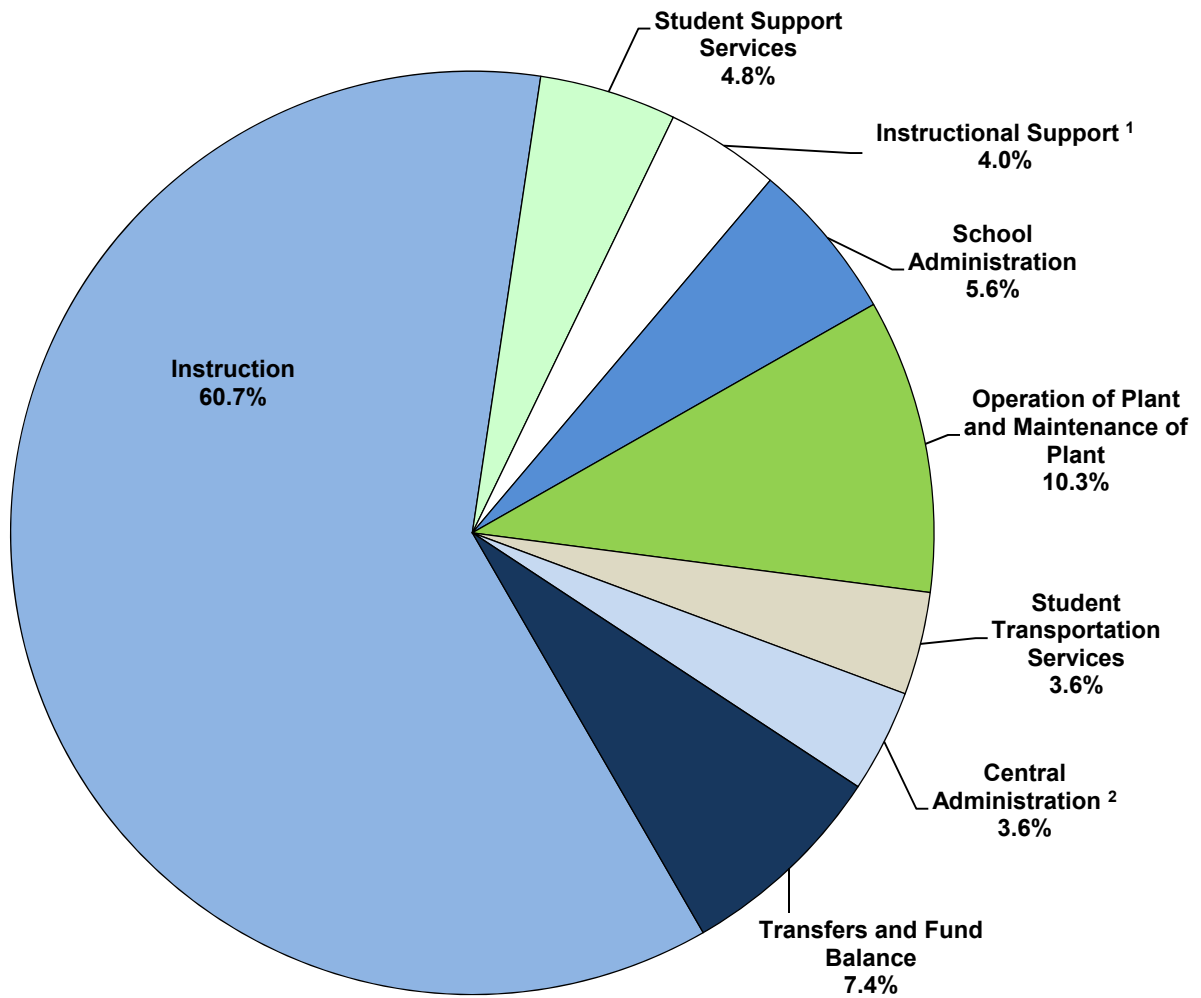


APPROPRIATION CATEGORIES

- Salaries
- Employee Benefits
- Purchased Services
Includes \$344.1 million for charter schools
- Energy Services
- Materials and Supplies
- Capital Outlay and Other
- Transfers Out
- Fund Balance



GENERAL FUND: 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: COMPARISON OF REVENUE

Revenues:	2017-18 First Hearing	2016-17 Revenues	Difference	
Federal				
Medicaid and ROTC	\$19,700,000	\$22,167,067	(\$2,467,067)	(a)
State				
FEFP	740,295,586	696,965,079	43,330,507	(b)
Workforce	73,370,726	71,530,053	1,840,673	(c)
Class Size	311,071,277	308,044,435	3,026,842	(b)
Other ¹	17,899,595	19,384,958	(1,485,363)	(d)
Local				
Ad Valorem Taxes	923,835,821	915,819,362	8,016,459	(e)
Other ²	59,930,000	63,955,866	(4,025,866)	(f)
Other Financing Sources	87,830,135	85,401,873	2,428,262	(g)
TOTAL	\$2,233,933,140	\$2,183,268,693	\$50,664,447	

Comments:

- (a) Recapture of prior year Medicaid funds in FY 2016-17.
- (b) For FY 2017-18, the Legislature provided additional funds for K-12 education.
- (c) For FY 2017-18, the Legislature provided additional funds for Workforce Development.
- (d) The decrease is mainly due to Florida's Best and Brightest funds that the District receives at the later part of the year.
- (e) The increase is due to the State's certified higher estimated current year taxable value.
- (f) The decrease in estimated FY 2017-18 revenue is due to anticipated decrease of E-rate revenue, sales of used textbooks, expected interest on investments, and change in the District's indirect cost methodology.
- (g) The increase is the net impact between new legislature requiring sharing Capital millage with Charter Schools and the decrease of PECO Capital Outlay by the State as it compares to prior year.

¹ State Other includes funds for Adults with Disabilities, Discretionary Lottery Funds, School Recognition, 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: COMPARISON OF APPROPRIATIONS

Appropriation:	2017-18 First Hearing	2016-17 Appropriations	Difference
Instruction	\$1,462,008,760	\$1,401,768,271	\$60,240,489 (a)
Student Support Services	115,790,215	115,447,190	343,025
Instructional Media Services	22,155,900	24,338,987	(2,183,087) (b)
Instruction & Curriculum Dev.	23,354,018	23,304,804	49,214
Instructional Staff Training	5,017,660	5,034,309	(16,649)
Instruction-Related Technology	24,524,741	24,442,479	82,262
Board ¹	4,666,642	4,546,265	120,377
General Administration	6,549,767	5,937,723	612,044 (c)
School Administration	135,695,196	135,229,780	465,416
Fiscal Services	9,312,300	9,299,178	13,122
Central Services	59,948,200	61,636,016	(1,687,816) (d)
Student Transportation	87,592,391	86,527,975	1,064,416 (c)
Operation of Plant	182,041,752	174,346,961	7,694,791 (e)
Maintenance of Plant	65,094,920	64,764,498	330,422
Administrative Technology	5,347,087	2,689,501	2,657,586 (c)
Community Services	20,975,991	21,167,247	(191,256)
Debt Service	1,480,417	1,480,417	0
Other Financing Uses	2,601,888	5,056,638	(2,454,750) (f)
TOTAL	\$2,234,157,845	\$2,167,018,239	\$67,139,606

Comments:

- (a) The increase is the result of additional funds for projected charter schools' enrollment, remaining high school schedule changes, increase in Florida Retirement System (FRS) cost, carryover funds such as Florida School Recognition and Instructional Materials, and FY 2017-18 Board's and District Priorities.
- (b) The decrease is mainly attributed to equipment purchases for BECON in FY 2016-17.
- (c) The increase is mainly attributed to FY 2017-18 Board's and District Priorities.
- (d) FY 2015-16 carryover funds for Digital Classroom Project expanded in FY 2016-17.
- (e) The increase is mainly attributed to inflationary costs for electricity, hurricane cost recovery, water & sewer costs.
- (f) The decrease is for the final Certificates of Participation (COPs) payment for the ERP implementation.

¹ Includes expenses of Board Attorney and other legal services, independent auditors, internal auditors, negotiators, lobbyists, etc.

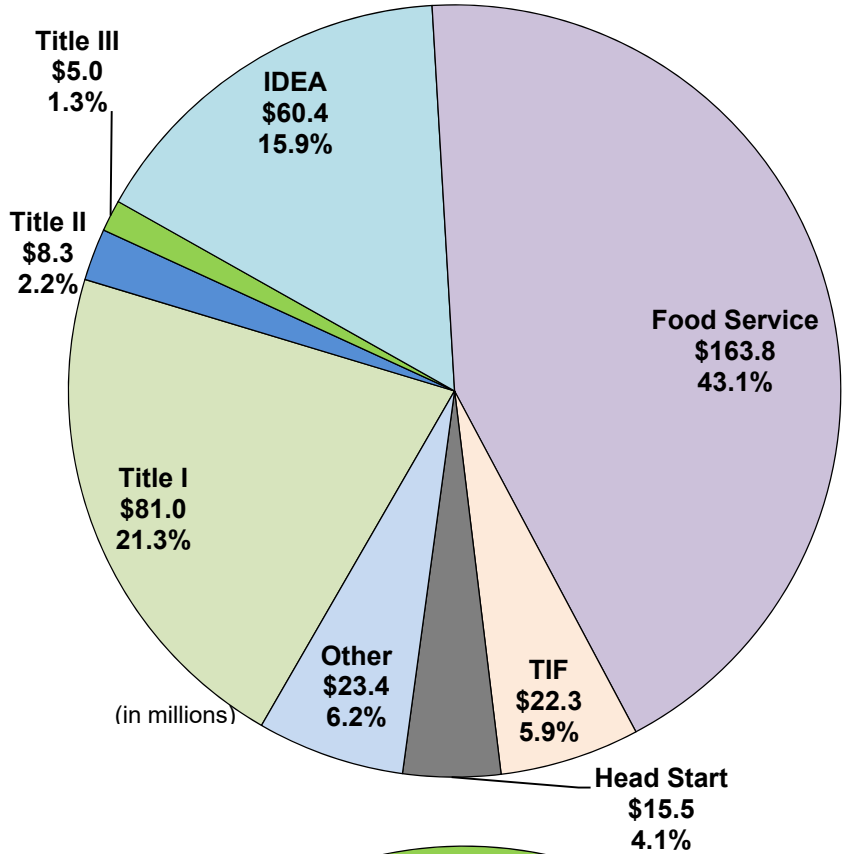


SPECIAL REVENUE

SPECIAL REVENUE: ESTIMATED REVENUE AND APPROPRIATIONS

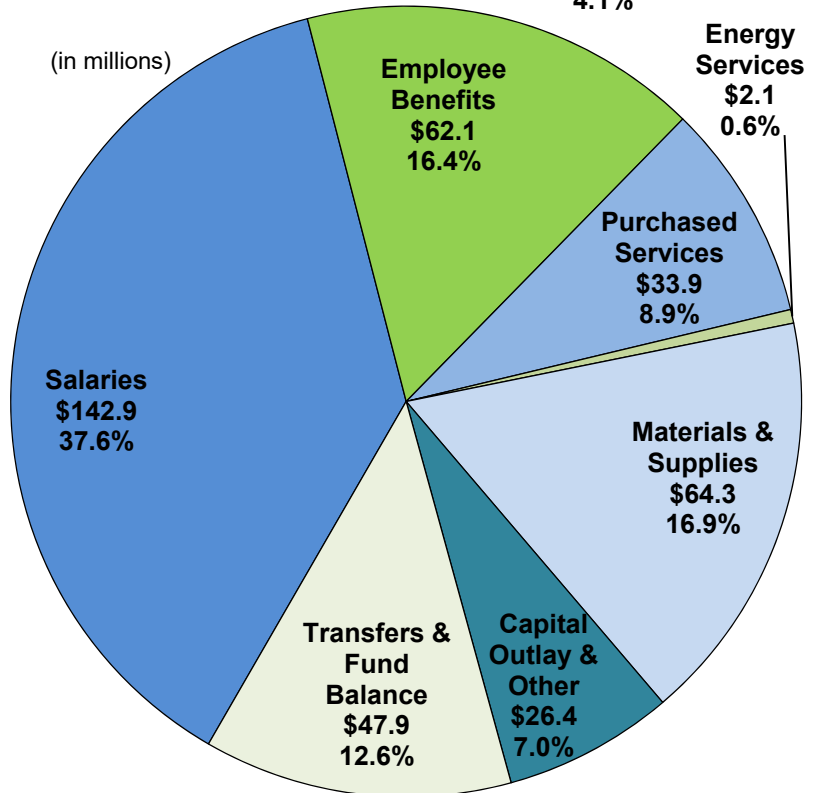
REVENUE CATEGORIES

- Individuals with Disabilities Education Act (IDEA)
- Head Start / Early Head Start
- Title I
- Title II
- Title III
- Teacher Incentive Fund (TIF)
- Food Services
- Other

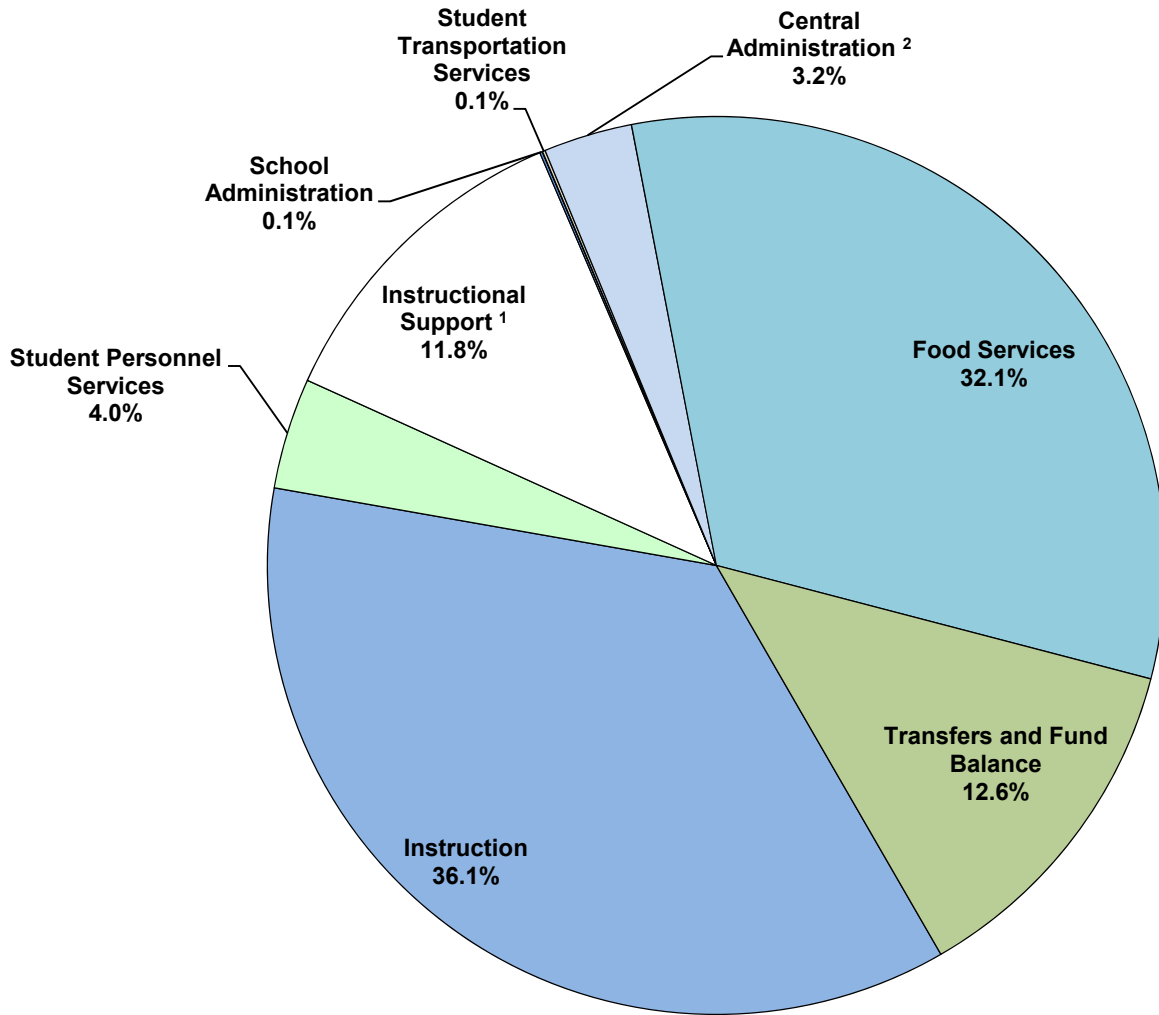


APPROPRIATION CATEGORIES

- Salaries
- Employee Benefits
- Purchased Services
- Energy Services
- Materials and Supplies
- Capital Outlay and Other
- Transfers Out and Fund Balance



SPECIAL REVENUE: APPROPRIATIONS CATEGORIES (by function)



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

² Includes General Administration and Central Services.

SPECIAL REVENUE: COMPARISON OF REVENUES

Revenues:	2017-18 First Hearing	2016-17 Revenues	Difference
Federal			
IDEA	\$60,396,770	\$57,894,026	\$2,502,744 (a)
Head Start / Early Head Start	15,493,541	15,338,859	154,682
Title I	81,002,327	68,002,327	13,000,000 (b)
Title II	8,257,834	8,786,323	(528,489)
Title III	5,022,692	5,096,176	(73,484)
Teacher Incentive Fund (TIF)	22,253,374	18,575,383	3,677,991 (c)
Food Services	163,821,277	113,906,798	49,914,479 (d)
Other ¹	23,447,628	23,499,436	(51,808)
TOTAL	\$379,695,443	\$311,099,328	\$68,596,115

Comments:

- (a) Estimated IDEA roll forward balance as a result of Private School proportionate share.
- (b) Estimated Title I roll forward balance.
- (c) Teacher Incentive Funds roll forward balance.
- (d) Primarily the result of Food Service reserves.

¹ Other includes funds for Sprouting STEM, Carl Perkins Secondary, Adult General Education, FLDRS, and Family Counseling Program.

SPECIAL REVENUE: COMPARISON OF APPROPRIATIONS

Appropriation:	2017-18 First Hearing	2016-17 Appropriations	Difference
Instruction	\$136,906,422	\$140,375,856	(\$3,469,434) (a)
Student Support Services	14,997,307	14,806,328	190,979
Instructional Media Services	3,000	3,000	0
Instruction & Curriculum Dev.	29,416,678	30,910,819	(1,494,141) (b)
Instructional Staff Training	14,088,133	14,036,679	51,454
General Administration	11,620,552	10,716,960	903,592 (c)
Fiscal Services	0	144,250	(144,250)
Food Services	163,821,277	160,904,256	2,917,021 (d)
Central Services	523,471	587,869	(64,398)
Student Transportation	441,215	423,134	18,081
Operation of Plant	58,464	58,464	0
Community Services	7,290,666	6,520,853	769,813 (e)
TOTAL	\$379,695,443	\$380,016,726	(\$321,283)

Comments:

- (a) Reduction in funding to Title II in the amount of \$0.4M; Sprouting STEM, \$0.5M; Teacher Incentive Fund (TIF), \$1.3M; and Workforce funds, \$1.3M.
- (b) The decrease is due to the Physical Education Program grant ending, as well as a reduction in the Sprouting STEM program by \$0.5M.
- (c) The approved FDOE increase of the indirect rate cost in FY 2017-18 from 3.82% to 4.58%.
- (d) Projected FY 2017-18 increase in the National School Lunch Act funding.
- (e) The increase is due to the Before and After School program expansion.

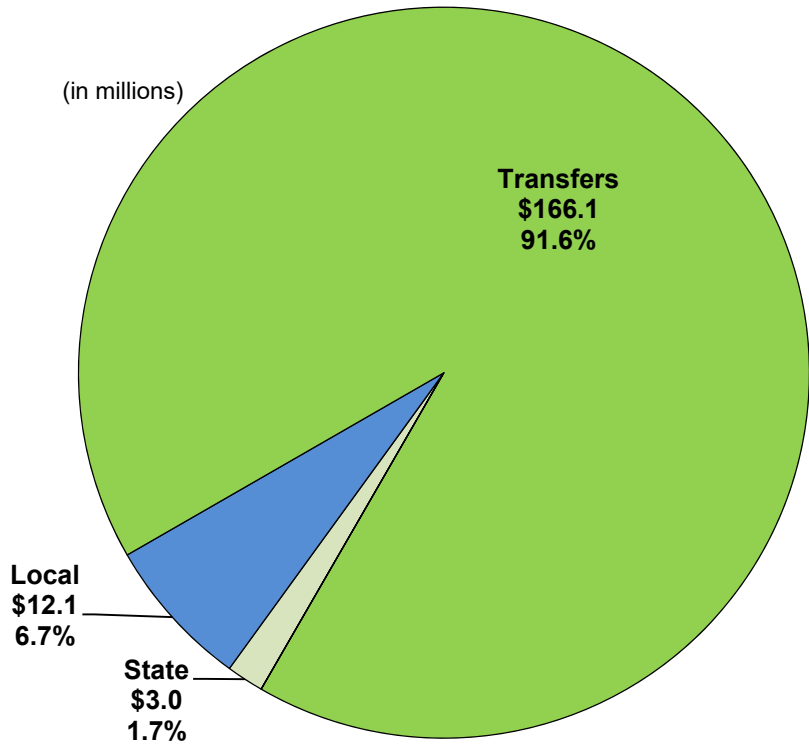


DEBT SERVICE

DEBT SERVICE: ESTIMATED REVENUE AND APPROPRIATIONS

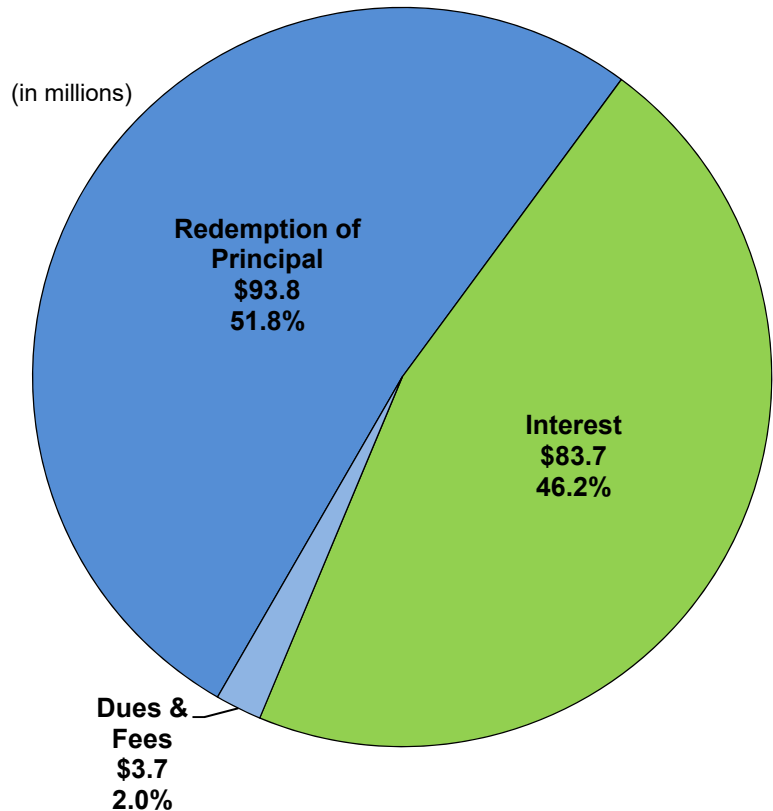
REVENUE CATEGORIES

- State
Includes SBE & COBI Bonds
- Local
Includes District Bonds
- Transfers



APPROPRIATION CATEGORIES

- Redemption of Principal
- Interest
- Dues and Fees



DEBT SERVICE: COMPARISON OF REVENUES

Revenues:	2017-18 First Hearing	2016-17 Budget	Difference	
State				
SBE/COBI Bonds	\$2,997,686	\$5,106,212	(\$2,108,526)	(a)
Local				
District Bonds	12,146,937	12,067,112	79,825	
Other Financing Sources	166,079,872	167,386,776	(1,306,904)	(b)
TOTAL	\$181,224,495	\$184,560,100	(\$3,335,605)	

Comments:

- (a) The State refunded bonds in FY 2017 lowering overall debt service for the District.
- (b) Each financing of Certificates of Participation (COPs) and Leases has its own unique scheduling structure. The overall effect of combining these various schedules can result in fluctuations (both increases/decreases) over time. Typically, the District refunds debt on a level savings basis. Over time this can create minor changes in debt service. This year's aggregate has decreased slightly compared to last year.

DEBT SERVICE: COMPARISON OF APPROPRIATIONS

Appropriation:	2017-18 First Hearing	2016-17 Appropriations	Difference	
Redemption of Principal	\$93,822,270	\$95,242,771	(\$1,420,501)	(a)
Interest	83,710,900	87,111,449	(3,400,549)	(a)
Dues and Fees	3,691,325	2,205,880	1,485,445	(b)
TOTAL	\$181,224,495	\$184,560,100	(\$3,335,605)	

Comments:

- (a) Bonds refunded by the State and the District lowered Principal and Interest payments for FY 2018.
- (b) Includes Costs of Issuance for both the planned 2nd issuance of General Obligation Bonds and potential COPs refunding.

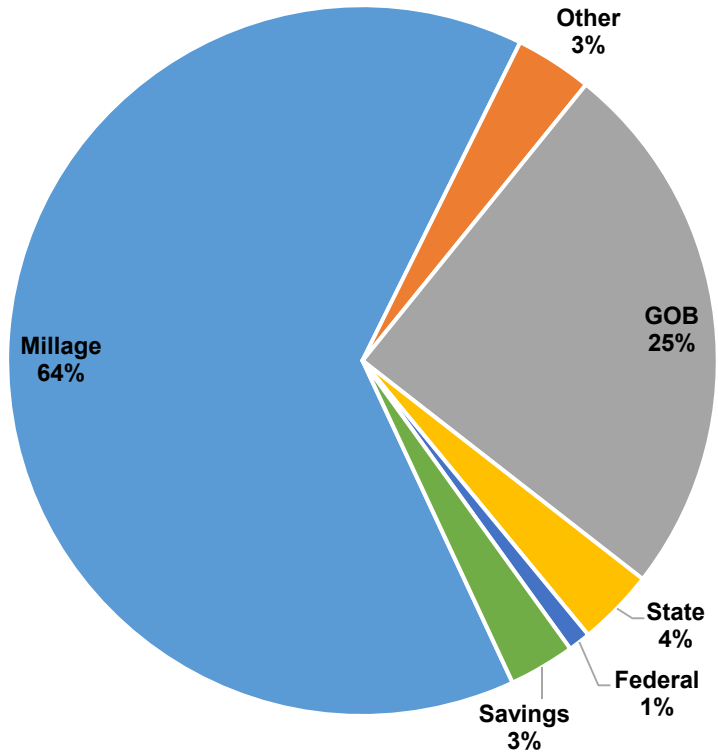


CAPITAL PROJECTS

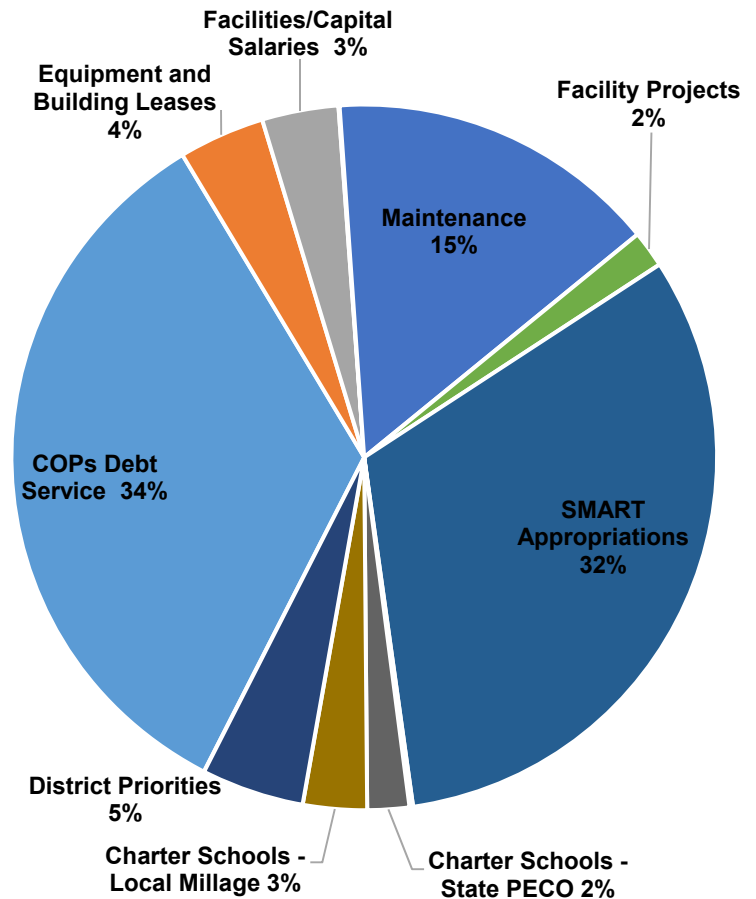


CAPITAL PROJECTS BUDGET: ESTIMATED REVENUE AND APPROPRIATIONS

REVENUE CATEGORIES	2017-18
Local	
Millage	\$278.6
Other	15.2
GOB	107.1
State	15.2
Federal	4.4
Savings	13.0
Sub-Total	433.5
Carryover	683.7
TOTAL REVEUNE	\$1,117.2



APPROPRIATION CATEGORIES	2017-18
COPs Debt Service	\$146.9
Equipment and Building Leases	17.1
Facilities/Capital Salaries Quality Assurance	15.2
	0.2
Maintenance	66.0
Facility Projects	7.3
SMART Appropriations	138.7
SMART Program Reserve	0.7
Charter Schools - State PECO	8.3
Charter Schools - Local	12.7
Millage	12.7
District Priorities	20.4
Sub-Total	433.5
Carryover	683.7
TOTAL APPROPRIATIONS	\$1,117.2



CAPITAL FUNDS BUDGET: COMPARISON OF REVENUES

Revenue & Financing Sources:	2017-18 Tentative	2016-17 Revenues	Difference	
Local				
Millage	\$278,599,463	\$257,477,488	\$21,121,975	(a)
Other ¹	15,211,000	10,155,000	5,056,000	(b)
General Obligation Bond	107,086,000	180,774,000	(73,688,000)	(c)
State ²	15,212,000	23,950,000	(8,738,000)	(d)
Federal ³	4,367,000	9,367,000	(5,000,000)	(e)
Savings (IT SMART & E-Rate)	13,011,000	0	13,011,000	(f)
Carryover ⁴	683,717,396	518,102,879	165,614,517	(g)
TOTAL	\$1,117,203,859	\$999,826,367	\$117,377,492	

Comments:

- (a) The increase is due to the County's higher certified estimated taxable value.
- (b) For FY 2017-18, includes estimated revenue from the sale of Edgewood.
- (c) For FY 2017-18, based on the SMART program, the general obligation bond (GOB) is planned to be \$73.7 million lower than in 2016-17.
- (d) For FY 2017-18, total PECO funding decreased from the State.
- (e) For FY 2017-18, no E-Rate funding will be received as revenue for approved technology equipment purchases. I&T will still benefit from E-Rate by purchasing eligible equipment at reduced prices and the vendors then pursue the Federal E-Rate reimbursements.
- (f) Savings from projects completed in FY 2016-17 that are being re-invested in the Capital Budget.
- (g) The increase is the result of SMART facilities 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 decrease accordingly.

¹ Local Other includes Impact/Mitigation Fees, Equipment Lease Financing and sale of land.

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

³ Federal includes IRS interest subsidies.

⁴ For FY 2016-17, Carryover includes \$75.6 million from Millage, \$103.9 million from other local sources, \$490.6 million from GOB, and \$13.7 million from State sources.

CAPITAL FUNDS BUDGET: COMPARISON OF APPROPRIATIONS

Appropriation:	2017-18 Tentative	2016-17 Appropriations	Difference	
COPs Debt Service	146,881,186	137,108,000	\$9,773,186	(a)
Equipment and Building Leases	\$17,119,253	\$11,936,160	5,183,093	(b)
Facilities/Capital Salaries	15,200,000	15,200,000	0	
Quality Assurance	170,000	170,000	0	
Maintenance	66,000,000	64,368,000	1,632,000	(c)
Facility Projects	7,300,000	0	7,300,000	(d)
SMART Appropriations	138,687,896	204,010,000	(65,322,104)	(e)
SMART Program Reserve / Capital Reserve	658,000	14,417,429	(13,759,429)	(f)
Charter Schools - State PECO	8,318,868	14,150,000	(5,831,132)	(g)
Charter Schools - Local Millage	12,711,135	0	12,711,135	(h)
District Priorities	20,440,125	20,363,899	76,226	
Carryover	683,717,396	518,102,879	\$165,614,517	(i)
TOTAL	\$1,117,203,859	\$999,826,367	\$117,377,492	

Comments:

- (a) Last year a refinancing reduced the Certificates of Participation (COPs) Debt Service, and this year the effects of that refinancing are not as large.
- (b) Lease payments increased due to new equipment leases for buses, white fleet vehicles and technology issued during fiscal year 2016-17.
- (c) 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.
- (d) \$5.8M is for approved agenda item 4/4 JJ-1 and \$1.5M is to initiate resolution of accessibility issues as cited by the FL DOE Office of Equal Educational Opportunity.
- (e) The difference in SMART funds is related to the underlying projects included in each of the 5-years of the SMART program.
- (f) For FY 2017-18 \$700 thousand is being added to the capital reserve balance for the SMART Program. The updated total SMART Program Reserve is approximately \$72 million
- (g) For FY 2017-18, Charter School Capital Outlay decreased from the State.
- (h) New Appropriation - Millage to Charter Schools as a result of HB7069.
- (i) 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.



ADDITIONAL INFORMATION
DISTRICT
INFLATIONARY ITEMS
AND PRIORITIES

DISTRICT INFLATIONARY ITEMS & PRIORITIES

DISTRICT INFLATIONARY ITEMS			
#	Project Description	Funding (\$)	Remarks
1	FRS Increase	\$ 5,400,000	Florida Retirement System (FRS) increase from the State. <i>Adding these district-wide funds will increase multiple appropriation line items.</i>
2	Electricity (FPL) Increase	2,156,016	Four percent (4%) increase rates in Electricity effective January 2017 and additional four percent (4%) effective January 2018. <i>Adding these funds to the Facilities Division will increase the Maintenance of Plant appropriation line item.</i>
3	Hurricane Matthew Cost Recovery (FPL)	1,400,675	The State has approved a 2.9% Surcharge from FPL to recover costs associated with Hurricane Matthew. <i>Adding these funds to the Facilities Division will increase the Maintenance of Plant appropriation line item.</i>
4	Recycle, Refuse, and Rolloff Increase	208,859	Total impact increase for Board approved contracts and franchise fees related to Recycle, Refuse, and Rolloff. <i>Adding these funds to the Facilities Division will increase the Maintenance of Plant appropriation line item.</i>
5	Water & Sewer Increase	1,300,000	Increase in costs for Water & Sewer levied by Municipalities including total water consumption, sewer and storm water expenses and fees. <i>Adding these funds to the Facilities Division will increase the Maintenance of Plant appropriation line item.</i>
6	District Telecommunications	650,000	<i>Maintain acceptable performance and avoid slow Internet access that would impact Internet and network resources. Example: State Testing, Email, etc. Funding needed to support increased costs for choice phone service maintenance. Adding these funds to the Information & Technology Division will increase the Administrative Technology Services appropriation line item.</i>
Total District Inflationary Items		\$ 11,115,550	

Continued on the Next Page →

DISTRICT INFLATIONARY ITEMS & PRIORITIES

DISTRICT PRIORITIES			
#	Project Description	Funding (\$)	Remarks
7	Support for Applied Learning Department	\$ 385,755	Provide funding for five (5) Instructional Facilitator positions to support STEM+, Computer Science, Civic Engagement, and Physical Education. <i>Adding these funds to the Academics Division will increase the Instruction appropriation line item.</i>
8	BCPS Professional Learning Dev. & Sup	3,000,000	Investment is required to provide professional development support. <i>Adding these funds to the Academics Division will increase the Instruction appropriation line item.</i>
9	Extended Work Calendar for School Social Workers	177,077	School social workers will be available on an extended, staggered schedule during the summer months in order to adequately address cases awaiting completion, crisis response, etc. <i>Adding these funds to the Academics Division will increase the Instruction and Curriculum Development Services appropriation line item.</i>
10	School Resource Officer (SRO)	46,252	The Coconut Creek Police Department requests a School Resource Officer (SRO) for the Dave Thomas Education Center (DTEC). <i>Adding these funds to the Chief of Staff Division will increase the Operation of Plant appropriation line item.</i>
11	Reduce Risk of Arc-Flash Injury	195,101	Approximately 180 PPO Mechanics work around electrical equipment without proper Personal Protective Equipment (PPE). Also, electrical equipment is not properly labeled. The District should increase its adherence to best practices by labeling electrical switchgear and providing training and PPE to all affected employees. <i>Adding these funds to the Facilities Division will increase the Maintenance of Plant appropriation line item.</i>
12	Applitrack - On-line Recruiting System	50,000	Applitrack is the talent management tool that supports the recruitment and selection process for all positions in the District (instructional and non-instructional administrative). Applitrack was implemented in 2013 to replace the in-house built Computer Applicant Flow System (CAFS) that I&T could no longer support. Applitrack uses a cloud-based platform and replaced a laborious manual system. Applitrack was previously funded through the Transition to Teaching grant which is no longer available for 2018. <i>Adding these funds to the Human Resources Division will increase the Central Services appropriation line item.</i>

Continued on the Next Page →

DISTRICT INFLATIONARY ITEMS & PRIORITIES

DISTRICT PRIORITIES (Continued)

#	Project Description	Funding (\$)	Remarks
13	ERP/SAP Maintenance	\$ 1,500,000	Upgrade ERP/SAP systems to prevent the failure of critical business functions as well as be in compliance for maintenance agreements and improve system stability, usability and performance. This request includes additional cost needed for HANA database licensing, and Hosting Cost associated with this upgrade. (Implementation cost requested through Capital Budget Request). <i>Adding these funds to the Information & Technology Division will increase the Administrative Technology Services appropriation line item.</i>
14	Professional Services (Technical Contract Staffing) (non-recurring)	500,000	Technical Contracted Professional Services to support I&T strategic goals related to technology integration into operations and instruction by implementing projects, including: computer refresh, interactive classroom initiative, network upgrade, ERP/SAP upgrade and security surveillance upgrade. <i>Adding these funds to the Information & Technology Division will increase the Administrative Technology Services appropriation line item.</i>
15	High School Schedule Changes	6,000,000	Pursuant to the guidelines set forth in Policy 1403, School Accountability and Improvement, eight high school schools (Boyd Anderson, Deerfield, Dillard, Douglas, Hallandale, Miramar, South Plantation and Stranahan) have received Board-approved waivers to change their school schedules beginning in the 2017-18 school year. This request is consistent with the funding provided to the initial 21 high schools that received Board-approved schedule change waivers for the 2016-17 school year. <i>Adding these funds to the Office of School Performance & Accountability Division will increase the Instruction appropriation line item.</i>
16	Principal Autonomy Pilot Schools	75,000	The 2016 Florida Legislature approved the Principal Autonomy Pilot Program with Broward as one of 7 districts eligible to apply for participation in the program. The State Board of Education has approved the District's plan for 3 schools to participate in this initiative. While the legislation included funding (\$10,000 per school) to attract 3 high-performing principals to serve as the next leaders of these schools (Bethune ES, Park Lakes ES and Village ES), the governor has eliminated this funding from the approved state budget. Subsequently, \$25,000 per school is being requested to match the incentives currently being provided to the leaders of the district-sponsored principal autonomy turnaround schools (Park Ridge ES and Walker ES). <i>Adding these funds to the Office of School Performance & Accountability Division will increase the Instruction appropriation line item.</i>

Continued on the Next Page →

DISTRICT INFLATIONARY ITEMS & PRIORITIES

DISTRICT PRIORITIES (Continued)

#	Project Description	Funding (\$)	Remarks
17	High School Activities Funds	\$ 800,000	In 2013-14, federal healthy eating legislation resulted in significant changes to vending machine regulations on school campuses. Subsequently, high schools realized a significant reduction in vending machine commissions that were historically used to the offset costs associated with offering numerous student sports and activities. Collectively, the high schools have lost approximately \$800,000 over four years as student participation in many sports and activities have steadily increased. While most of the schools sponsor a plethora of annual fundraising activities, the proceeds do not equate to previous vending revenues. These funds are being requested to assist the high schools in continuing to provide students with extra and co-curricular activities that are currently not supported by the schools' budgets. <i>Adding these funds to the Office of School Performance & Accountability Division will increase the Instruction appropriation line item.</i>
18	Additional Bus Operator & Attendant Positions	1,043,756	After collaboration between the ESE and the Demographics and Student Assignment departments, it has been determined that the Transportation department will require 15 additional Bus Operator positions and 20 additional Attendant positions to ensure routes can be covered for the opening of school 2017-18. Overall, the increase is due to boundary changes and expanding Pre-K and K-5 ESE programs. Existing program sites for Pre-K ESE and some K-5 ESE are presently at capacity. <i>Adding these funds to the Strategy & Operations Division will increase the Student Transportation Services appropriation line item.</i>
19	M/WBE Specialist III Position, Supplier Diversity Outreach (50%)	50,366	50% of a New MBE Specialist III position Supplier Diversity Outreach (Split coded General Fund/Capital Fund) to increase M/WBE and SBE participation. <i>Adding these funds to the Strategy & Operations Division will increase the Central Services appropriation line item.</i>
20	State and Federal Advocacy	10,000	Due to the recent shift in policy of legislators, the Legislative Affairs department will need to expand federal and state advocacy efforts. <i>Adding these funds to the Legislative Affairs Department will increase the General Administration appropriation line item.</i>
Total District Priorities		\$ 13,833,307	



YEAR END RESERVES



YEAR END RESERVES

<u>Student Success Opportunity Schools (SSOS)</u>	(in millions)
<u>Amount</u>	
SSOS Prior Year's remaining balance	\$2.4
Current Year Savings	1.0
Covered Walkway Project for Gulfstream Academy K-8	(0.7)
<hr/>	
Total SSOS Reserves	\$2.7
<hr/>	

<u>Workforce</u>	<u>Amount</u>
Workforce Prior year's remaining balance	\$1.9
<hr/>	
Total Workforce Reserves	\$1.9
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<u>Medicaid</u>	<u>Amount</u>
Medicaid Prior year's remaining balance	\$2.3
<hr/>	
Total Medicaid Reserves	\$2.3
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**Educating today's students for
tomorrow's world.**

