



Established 1915

BROWARD
County Public Schools



2018-19 Tentative District Budget First Public Hearing July 31, 2018

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Superintendent of Schools

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browardschools.com

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

BROWARD COUNTY PUBLIC SCHOOLS

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INTRODUCTION

EXECUTIVE SUMMARY

Broward County

Broward County is situated between the Atlantic Ocean and the Everglades in southeast Florida and was first incorporated in 1915. There are approximately 1,224 square miles of land area, of which the western 796 square miles are conservation area and are protected from development. Within the remaining 427 developable square miles of land, there are 31 municipalities. The county has 24 miles of white sandy beaches and 266 linear miles of canals, of which 126 miles are navigable.



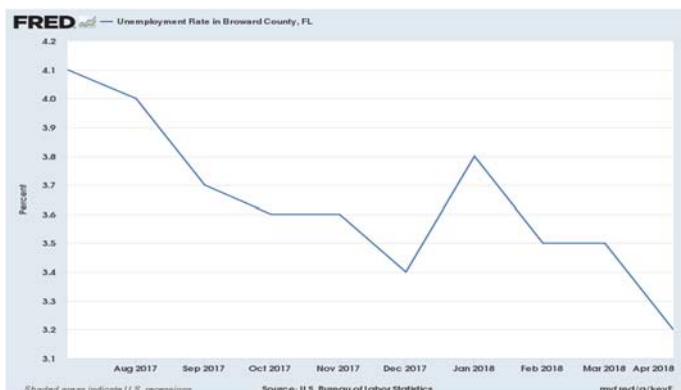
Population

Home to 1.9 million people, Broward County is the second most populous county with 9.3 percent of Florida's population. Broward maintains a unique mix in its age distribution and cultural diversity. There is a wide range of backgrounds from all over the United States and the world.

Approximately 33 percent of Broward's population is foreign born, as compared to 20 percent statewide. Almost 38 percent of the population age five and over speak a language at home other than English. Home to many retirees, 16 percent of the county's population is age 65 and over. An estimated 21 percent of the total population is under 18 year of age, leaving the population between the ages of 18 to 64 at 56 percent. Education attainment of persons aged 25 or older is varied – 88 percent have a high school diploma or higher and 31 percent have either a bachelor's degree or higher.

Economy

The long-term outlook for Broward County is positive due to the area's robust tourism, above-average population growth relative to the nation, and growing prominence as a center for international trade. The county's unemployment rate as of April 2018 was 3.2 percent, slightly below the state's 3.4 percent, and below the nation's 3.7 percent.



Major employers are primarily retail trades, healthcare, and hospitality services. About 20.9 percent of local jobs are in the education and health services fields. Small businesses provide a level of economic diversity and stability. Fort Lauderdale-Hollywood International Airport remains one of the fastest growing airports in the country and plays a major role in the economic welfare of the region. It is ranked 21st in the nation in total passenger traffic and 13th in domestic origin and destination passengers. The top ranked Port Everglades is one of the

busiest cruise ports in the world and receives a top ranking as of one of the most active cargo ports in the United States. The total value of economic activity at Port Everglades is more than \$30 billion.

Broward County Public Schools

Broward County Public Schools (BCPS) is an independent school district. The first two public schools opened in 1899, and the school district was established in 1915. In the 2015-16 school year, BCPS celebrated its 100th anniversary of educating students in the community. BCPS is now the sixth largest school system in the United States and second largest in Florida. In addition, BCPS is Florida's first fully accredited school system since 1962, meeting the rigorous accreditation standards established by AdvancED, the largest accreditation agency in the nation.

EXECUTIVE SUMMARY

BCPS utilizes an Innovation Zone concept that groups schools together in a collaborative effort to provide better educational opportunities for students. In molding the Innovation Zone concept, the main priority requires all facets of the educational environment be addressed. Schools are organized in a feeder pattern, or community-centered concept, to promote a smooth, constant base of support. Each Innovation Zone consists of a cluster of schools that includes a high school, middle schools, elementary schools, and centers. The zones divide the District into 28 representative, responsive, and manageable geographic areas, while maintaining the importance and influence that a large school district demands.



Educational Levels Offered

Broward County Public Schools serves students from infants through adults. In addition to the various educational programs offered to kindergarten through grade 12 students, pre-kindergarten services include programs for babies of teen parents who are progressing toward achieving high school diplomas, programs for special education infants and toddlers below the age of three, programs for three and four-year old disabled students, and programs for eligible low income, at-risk students. Additionally, a Voluntary Pre-Kindergarten (VPK) program is offered for 4-

year-old students to give them an accelerated beginning to their education.

In addition to services provided for children, Broward County Public Schools offers programs for adults to learn the necessary skills to enter the workforce or increase opportunities for advancement in current positions. Adult students from foreign countries have the opportunity to learn communication skills through our English for Speakers of Other Languages (ESOL) programs, and all citizens can take fee-supported courses to increase personal development in various subjects such as computers, photography, and personal financial planning.

There are 232 District schools: 136 elementary, 36 middle, 30 high, 8 multi-level, 3 technical colleges, 19 centers, and 2 virtual schools. In addition, there are 88 charter schools in Broward County, for a total of 320 educational locations for Pre-K through 12th grade students.

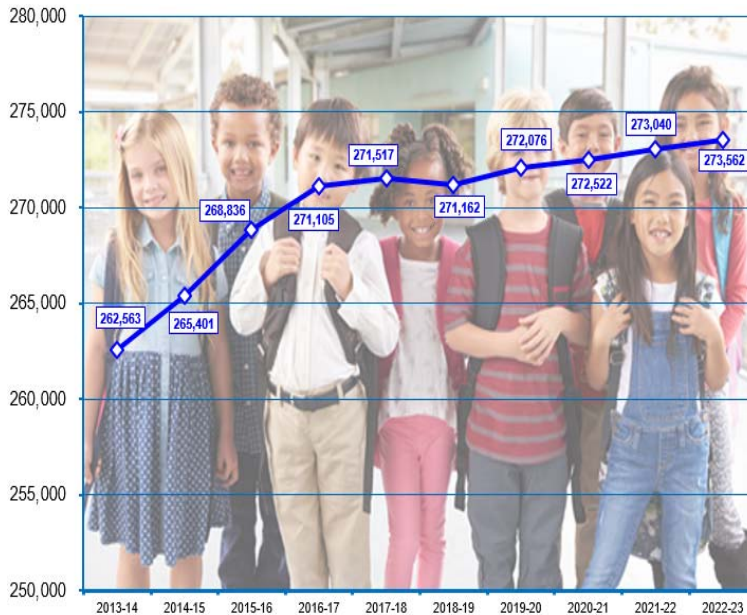
Enrollment

2018-19 Projected Enrollment Pre-Kindergarten to Grade 12 *	
Pre-Kindergarten	5,939
Elementary (K-5)	96,343
Middle (6-8)	48,477
High (9-12)	70,719
Centers	5,090
Charter Schools	44,595
Total 2018-19	271,162

* Includes pre-kindergarten students who are not part of FTE counts or calculations and charter school students. The Five-Year Student Enrollment Projection for the 2019/20 through 2023/24 School Years is not yet available.



EXECUTIVE SUMMARY



From 2000-01 to 2004-05, BCPS experienced rapid growth in enrollment each year, totaling over 31,000 students. From 2005-06 to 2008-09, there was a decrease each year, for a total decline of 14,000 students. From 2008-09 to 2009-10, the number of students remained stable. From 2010-11 to 2013-14, enrollment increased by approximately 2,000 each year. In 2014-15 and 2015-16, enrollment increased by approximately 2,800 and 3,400 respectively. For 2016-17, enrollment increased by approximately 2,200 students. For 2017-18, enrollment increased by approximately 400 students. A slight decrease in enrollment is expected for 2018-19. Total enrollment is projected to increase by 2,400 students over the next four years to 273,562 students.

Note: The Five-Year Student Enrollment Projection for the 2019/20 through 2023/24 School Years is not yet available.

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.

Values

- ✓ All students will learn when their individual needs are met
- ✓ Learning is a lifelong process
- ✓ Every student has a right to a high-quality educational option
- ✓ Engaged families combined with highly effective teachers and school leaders are the core components of a successful school
- ✓ Positive character education is essential to whole child development
- ✓ The diversity of our community is valuable and must be embraced
- ✓ Students must be prepared as innovative thinkers and responsible citizens to compete in a global economy
- ✓ High-quality customer service is a critical component of high-quality education
- ✓ Positive stakeholder involvement enhances student achievement
- ✓ Everyone must be held to the highest ethical standards to achieve excellence
- ✓ Everyone must contribute to and be held accountable for student achievement
- ✓ An equitable education provides all necessary resources to meet student needs
- ✓ All District services must clearly tie to student achievement
- ✓ Respect and dignity are critical, both in and out of the classroom
- ✓ Public education is the foundation of a democratic society
- ✓ It is essential that BCPS develops an informed, engaged, and responsible citizenry

EXECUTIVE SUMMARY

District's Strategic Plan

The District's 2016–19 Strategic Plan will enable the District to fulfill its mission with maximum efficiency and impact. It focuses on improving the instructional core while leveraging the input of collaborative teams that include administrators, teachers, students and stakeholders. The plan articulates specific goals and describes the action steps and resources needed to accomplish them. It reflects a proactive approach to managing current performance while maintaining the ability to respond to internal and external changes.

Goal 1 – High Quality Instruction

The District must address challenges in the external environment and internal organization to ensure all students receive instruction that addresses not only their academic success, but also their social and emotional needs, and serves as a catalyst to student achievement beyond current expectations.

The 2016–19 plan recalibration builds on the 2012–15 efforts that delivered improved services to schools, investment via the Safety, Music & Art, Athletics, Renovations and Technology (SMART) program and the building of a strong academic foundation. We must now improve our focus and align our resources on students as learners. High-quality instruction requires:

- ✓ standards-driven content
- ✓ a commitment to teacher development
- ✓ effective teaching practices
- ✓ appropriate learning environments and experiences
- ✓ appropriate monitoring of performance and
- ✓ on-going professional learning at all levels

Goal 2 – Continuous Improvement

Over the last few years, most districts, including BCPS, have struggled to make sustainable gains in student achievement (high-quality instruction). External and internal factors have prevented successful implementation of key initiatives. Additionally, management by different business units at different times has suffered from the lack of an integrated, consistent strategy.

In addition to the primary focus on high-quality instruction, continuous improvement requires collaboration and alignment across financial capital (budgets), human capital (people) and operational efficiencies.



EXECUTIVE SUMMARY

Goal 3 – Effective Communication



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The District strives to increase the effectiveness of internal and external communication with stakeholders to convey BCPS vision and goals. Additionally, staff works diligently to implement marketing strategies to improve public perception of BCPS.



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browardschools](https://facebook.com/browardschools)

The overarching vision is to educate today's students to succeed in tomorrow's world. As the District moves forward, it must do more to ensure the community is aware of its purpose, its goals, its successes and its challenges. Every student, parent, employee and community member has a vested interest in the success of BCPS. We must communicate with our stakeholders in meaningful ways. Everyone is an ambassador for BCPS, and has the ability to positively impact public perceptions. It is up to the District to share accurate information about the great work that is taking place in its schools.



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The District will continue to keep stakeholders informed about where it has been, where it is going, and how it plans to educate all students to reach their highest potential. The District values input as it works to enable BCPS students to make a positive impact on the future.

The District will share information and listen to feedback to improve its practices. It will leverage the enormous talent and energy across the organization. It will utilize technology to enhance the communications loop. It will focus on three main areas: external communications; internal communications; and marketing our schools, programs and initiatives.

EXECUTIVE SUMMARY

Snapshot of a School Year



FIRST fully accredited school system in Florida since 1962



SECOND largest school system in Florida



SIXTH largest school system in the US



\$106 Million earned in scholarships by the Class of 2018

OUR MISSION

BROWARD COUNTY PUBLIC SCHOOLS** is committed to **EDUCATING** all **STUDENTS** to reach their **Highest Potential

OUR VISION

EDUCATING** today's students to **SUCCEED** in tomorrow's **WORLD

FIRST Florida School District to earn accreditation from **AdvancedED, a global leader in advancing education excellence.**

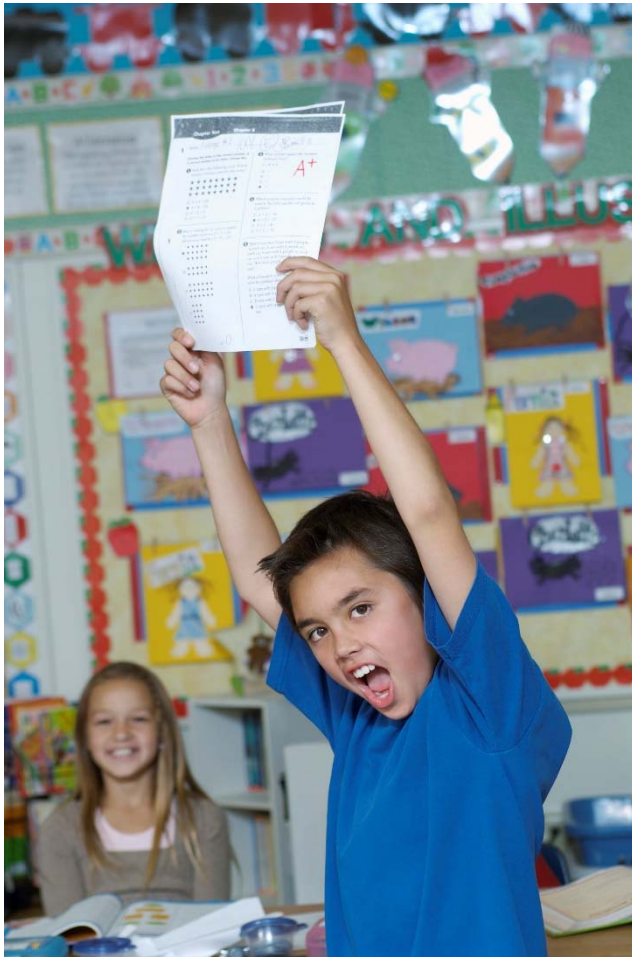
- ❖ **BCPS** has more than **270,000** students and approximately **175,000** adult students in **232** schools, centers, technical colleges, and **88** charter schools. The award winning **Broward Virtual School** offers full and part-time enrollment for Grades K-12.
- ❖ **BCPS** serves a diverse population of students from **203** countries and speaking **188** different languages. Approximately **35,000** students receive services through the District's **English Language Learners (ELL)** program.
- ❖ **BCPS** offers the **largest debate program** in the country, with more than **12,000** students actively competing. Debate programs are offered at every middle school and high school, and are expanding to all elementary schools and centers.
- ❖ **BCPS** was the **first school district in the nation** to collaborate with Code.org to increase access to computer science in schools, and the District's **#BrowardCodes** initiative continues to be spotlighted by the White House as a national model.
- ❖ **BCPS** offers over **150 Innovative** and **Magnet Programs** for elementary, middle and high school students. Ten BCPS schools were awarded the **2018 National Magnet School of America Merit Award**, including two schools honored with the **Magnet School of Excellence Award**, and nine programs in eight schools were honored with the **Magnet Schools of Distinction Award**.
- ❖ **BCPS** offers over **70 Career, Technical, Adult and Community Educational (CTACE)** programs in middle and high schools. Students have the opportunity to earn college credits and industry certifications. Through programs such as the **Linking Education and Employment Outcomes (LEEO) Project** students are afforded the skills and knowledge that will allow them to transition seamlessly from education to the global business world.



EXECUTIVE SUMMARY

School and Student Performance Background Information

All fifty states have designed and implemented a state accountability system that can be used to assess the success of individual school personnel to ensure students meet state-determined standards. Florida's A+ Plan for Education law was signed into effect in 1999. This initiative holds schools



accountable by annually issuing them a letter grade of A through F, with A being the highest grade.

The Florida Department of Education (FLDOE) revised the school grade calculation as of the 2014-15 school year. The intent of the revision was to simplify the school grade formula and refocus on student outcomes to align with the 2015 Florida Statutes, specifically F.S. 1008.22. The revised formula focuses on achievement, learning gains, acceleration, and graduation rate.

Additional changes include a more rigorous method of calculating learning gains, a requirement for schools to test 95 percent of their students in order to receive a school grade, and the creation of a new scale for assigning school grades. This change will decompress the range between grades so that there is a minimum of five percentage points between each grade.

Achievement is based on the percent of students who achieve satisfactory scores, defined as level 3 or higher, on a number of standardized tests. These tests include the Florida Standards Assessment (FSA) for English Language Arts (ELA) in grades 3-10 and mathematics in grades 3-8, the State Standardized Assessment for science in grades 5 and 8, and End-of-Course exams for Algebra I,

Algebra II, Biology, Civics, Geometry, and US History.

School year 2014-15 marks the first year that the FSA was administered. The FSA replaced the FCAT 2.0 in reading and math. Similar to the FCAT 2.0, the FSA is a criterion-referenced, performance-based test. The FSA differs from the FCAT 2.0 in that it is designed to measure students' mastery of the new Florida Standards which require greater demonstration of critical thinking, problem solving, and communication skills, and thus better prepare students for college, career, and life.



Student Assessment and Research

EXECUTIVE SUMMARY

Student Performance

School grades for the 2016-17 school year are shown below.

2016-17 School Grades

	A		B		C		D		F	
	n	%	n	%	n	%	n	%	n	%
Elementary	48	29%	39	23%	70	42%	8	5%	3	2%
Middle	16	32%	13	26%	20	40%	--	--	--	--
High	14	34%	5	12%	21	51%	1	2%	--	--
Combination	10	29%	5	14%	16	46%	2	6%	2	6%
Total	88	30%	61	21%	125	43%	11	4%	5	2%

Student Performance: Test Scores

Florida Standards Assessment (FSA) 2016-17 ELA

(percentage Level 3 and above by grade level)

	3 rd	4 th	5 th	6 th	7 th	8 th	9 th	10 th
Florida	58	56	55	52	51	58	53	53
Broward	59	58	56	54	54	60	55	53

Florida Standards Assessment (FSA) 2016-17 Math

(percentage Level 3 and above by grade level)

	3 rd	4 th	5 th	6 th	7 th	8 th
Florida	62	64	57	51	53	46
Broward	61	64	60	55	54	48

Statewide Science Assessment 2016-17

(percentage Level 3 and above by grade level)

Grade	5 th	8 th
Florida	51%	50%
Broward	47%	50%

End of Course Exams (EOC) 2016-17

(percentage Level 3 and above by course)

	Algebra I	Algebra II	Biology	Civics	Geometry	US History
Florida	64	49	63	69	65	67
Broward	68	50	64	70	68	65

Students who receive an AP score of 3 or higher on an AP course examination typically receive college credit from institutions of higher education. Results show that BCPS continues to perform slightly higher than students across the state, but lower than students nationally.

Advanced Placement Program (AP) – Grades 9 through 12

	Mean Score	Percent 3 and Above
Broward	2.73	54.5
Florida	2.65	51.6
Nation	2.84	58.0



EXECUTIVE SUMMARY

2018-19 District Budget

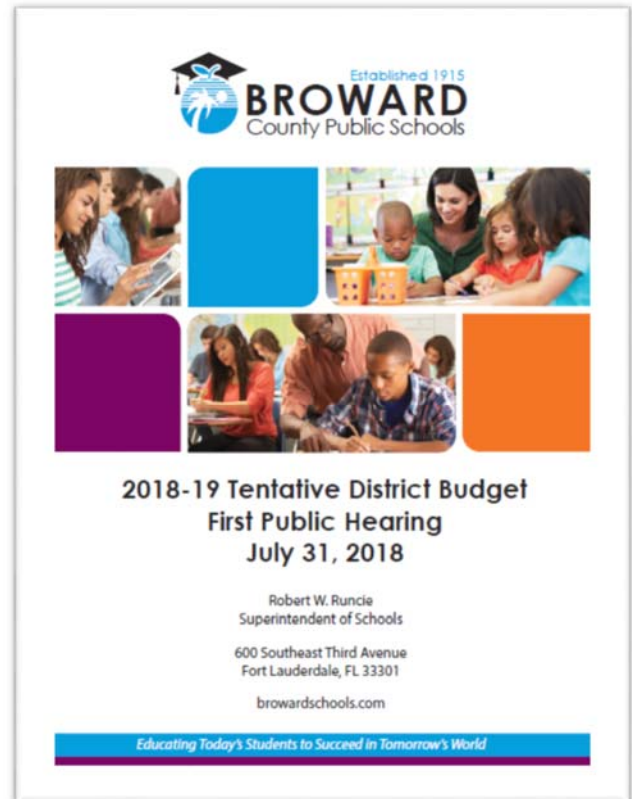
The BCPS budget is a detailed operating plan that identifies estimated expenditures in relation to estimated revenues. The budget reflects the School Board's priorities and represents a process through which policy decisions are made, implemented, and controlled. Funding for schools is derived from three main sources of funding – federal, state, and local.

For the twenty-third consecutive year, BCPS received the Meritorious Budget Award from the Association of School Business Officials International (ASBO) for its 2017-18 annual budget. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications device. The award represents a significant achievement by the District and reflects the commitment of the School Board and staff to meeting the highest standards of school budgeting.

Budget Process

Federal funds are received from the United States government. These funds are either allocated directly from the federal government or the state as the distributing agency.

State funds to school districts are provided primarily by legislative appropriations from the state's General Revenue Funds through the Florida Education Finance Program (FEFP). While a number of tax sources are deposited in the state's General Revenue Fund, the predominant tax source is the sales tax, which is currently at six percent. State funds appropriated to finance the FEFP for all districts in 2018-19 are \$8.7 billion, up \$243 million from 2017-18. For all districts in total, there has been no change in funding for School Recognition Awards from 2017-18 to 2018-19. The Class Size Reduction (CSR) allocation increased from \$3.10 billion in 2017-18 to \$3.11 billion in 2017-18.



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Local funding, mainly from property taxes, is required from each school district in order to participate in the Florida Education Finance Program (FEFP). The District is authorized by Florida Statutes to levy property taxes for district operations, capital improvements, and debt service. This is accomplished by establishing millage rates based on the county’s gross taxable value as certified by the Property Appraiser. Upon receipt of this certification, the District has 24 days to submit to the Board a proposed budget to be advertised for the fiscal year. The Board must approve the budget within 80 days of the receipt of certification of property values. Preliminary and final hearings are conducted and the budget is then submitted to the Commissioner of Education for approval. Potential revenue to be generated statewide through property taxes for 2018-19 is \$9.2 billion, up approximately \$197 million from 2017-18.

Budgetary control is maintained at the expenditure object level within each function. Unencumbered appropriations lapse at year-end. Encumbered appropriations are carried forward, if applicable, to the following year for the General Fund and are closed after a three-month period. Management may not amend the budget without the specific approval of the School Board. Budgets for all funds are amended during the year by submitting amendments to the Board for approval. Accordingly, no expenditure may be authorized and no obligation incurred in excess of the current budgetary appropriation without Board authorization.

BCPS has adopted the philosophy of school-based management. Recognizing that each school has unique needs, the principal, in conjunction with the School Advisory Council (SAC), determines what staffing pattern will best meet school needs. As such, each school is given a sum of money based on the number and types of students in each program. Funds are distributed as an Instructional Allocation and a Support Allocation. However, all funds may be used to best serve the students of the school.

Budget Message

BCPS is committed to maintaining current educational programs for students. The 2018-19 Tentative Budget reflects the District’s continued commitment to student achievement, school safety, and decision making focused on students. At its core, the Tentative Budget allocates funds to items holding community values, such as safe learning environments, highly qualified teachers and school staff, choice options for families, and continued fiscal strength.

The School Board provided clear guidance on how to fiscally proceed in 2018-19; balance the budget, cut District-level Administrative costs and find resources to give our instructional and support staff enhanced compensation. The administration took those instructions and, through a comprehensive and arduous process, the executive leadership convened to review all non-school budgets in order to balance the budget. After several budget workshops with the Board, and additional reviews, staff balanced the budget and was able to begin to identify resources to set aside for compensation.

2018-19 Budget Calendar	
✓	By July 1, 2018 Property Appraiser certifies tax roll.
✓	By July 19, 2018 District receives Required Local Effort from Florida Dept. of Education (FLDOE).
✓	July 24, 2018 Present tentative budget to the Board at School Board meeting.
✓	July 26, 2018 Advertise in the newspaper.
✓	July 31, 2018 First Public Hearing on proposed millage rate and tentative budget.
✓	August 2, 2018 Advise Property Appraiser of proposed millage rate.
✓	September 5, 2018 Second Public Hearing to adopt millage rate and final budget.
✓	September 18, 2018 Submit budget to FLDOE. Notify Property Appraiser, Tax Collector, and Dept. of Revenue of adopted millage rate.

EXECUTIVE SUMMARY

Broward County property tax values began to rebound five years ago with a 4.08 percent increase in 2013-14, an 8.09 percent increase in 2014-15, a 7.26 percent increase in 2015-16, an 8.57 percent increase in 2016-17, an 8.20 percent increase in 2017-18 and a 6.1 percent increase in 2018-19. Funding through the Florida Education Finance Program (FEFP) has correspondingly shown increases in the last five years. In 2013-14 and 2014-15, there were corresponding increases of 4.73 percent and 3.65 percent; however, included in those increases, \$47 million was designated for teacher raises. In 2015-16 and 2016-17, there were increases in the amounts of 4.33 percent and 2.57 percent respectively. Although there was a 2.50 percent increase in 2017-18, the District was able to give salary increases to its employees, as well as fund a number of instructional related priorities. In 2018-19, there is a less than one percent increase in total funding, giving BCPS the lowest increase among all 67 counties in the State.

The 2018-19 Tentative Budget achieves the following:

- Reduces spending in non-school site areas by over \$15M and reduces 35 central office positions.
- Provides additional funding for School Safety:
 - In the General Fund for additional security staff.
 - In the Capital Fund for additional hardening of our buildings, especially surveillance systems.
- Provides resources in the area of Mental Health, such as School Social Workers, Family Counselors, School Nurses, Clinical Nurses, etc.

Florida Education Finance Program

The focus of the State finance program bases financial support for education upon the individual student participating in a particular educational program rather than upon the number of teachers or classrooms. Managed by the Florida Department of Education, the Florida Education Finance Program (FEFP) funds are primarily generated by multiplying the number of full-time equivalent students (FTE) in each of the educational programs by cost factors to obtain weighted FTE. Weighted FTEs are then multiplied by a state base student allocation and a district cost differential to determine the state and local FEFP funds. Program cost factors are determined by the Legislature and represent relative cost differences among the FEFP programs.



Each school board participating in the state allocation of funds for school operations must levy the Required Local Effort (RLE) millage for its required local funding. Each district's share of the state total of RLE is determined by a statutory procedure, beginning with certification of the property

tax valuations of each district by the Department of Revenue. The Commissioner of Education certifies each district's RLE millage rate (calculated by dividing the amount to be raised through the Required Local Effort by 96 percent of the gross taxable value of the school district). Certifications vary due to the use of assessment ratios designed to equalize the effort on the FEFP of differing levels of property appraisal in the counties. Millage rates are also adjusted as RLE may not exceed 90 percent of a district's total FEFP entitlement. For the 2018-19 school year, the State has required that BCPS contribute \$788.9 million in property tax dollars in order to receive \$1.99 billion in total State and Local FEFP funds. In order to generate the required portion, the District must levy 4.0120 mills, which does not include the mills for the Prior Period Adjustment on \$205.3 billion in property value. The \$788.9 million will be appropriated by the State and it represents 96 percent collectability of Broward County's Gross Taxable Value for 2018.

EXECUTIVE SUMMARY

The State mandated Required Local Effort (RLE) has increased to \$787.8 million in 2018-19. The combined RLE millage and the RLE Prior Period Adjustment millage has decreased 4.71 percent and the overall non-voted millage has decreased by 3.07 percent. Inclusive of the voter approved General Obligation Bond (GOB), the total millage has decreased by 2.09 percent. The gross taxable value in Broward County as of budget adoption has increased \$11.8 billion, or 6.12 percent from \$193.5 billion to \$205.3 billion.

	2017-18	2018-19	% Inc/(Dec)
Property Value (billion)	\$193.5	\$205.3	6.12%

In addition to the RLE, school boards may set the following types of discretionary tax levies:

- **Capital Outlay and Maintenance:** school boards may levy up to 1.500 mills for new construction and remodeling, site improvement or expansion to new sites, existing sites, auxiliary facilities, renovation and repair of existing school plants, maintenance, purchase of new and replacement equipment, school bus purchases, enterprise resource software applications, and driver education vehicles. Payments for lease-purchase agreements for educational sites and facilities are authorized by board policy not to exceed 60 percent of the proceeds of the millage levied under this authority. Proceeds may also be used for the payment of costs for leasing re-locatable educational facilities and for renting or leasing educational facilities and sites. The Capital millage for the 2018-19 school year is 1.5000, generating approximately \$295.6 million in revenue.
- **Current Operations:** the maximum discretionary current operation millage set by the Legislature for 2018-19 is 0.7480 mills, which will result in approximately \$147.4 million in revenue. There is no additional discretionary millage for 2018-19.

Millage	2017-18 Millage Rate	2018-19 Millage Rate	% Inc/(Dec)
Non-Voted:			
RLE	4.2120	3.9970	(4.71%)
RLE Prior Period Adj	0.0140	0.0300	
Discretionary	0.7480	0.7480	0.00%
Add'l Discretionary	0.0000	0.0000	0.00%
Capital	1.5000	1.5000	0.00%
Sub-Total	6.4740	6.2600	(3.07%)
Voted:			
GOB Debt Service	0.0654	0.1279	95.57%
Total	6.5394	6.4029	(2.09%)

In addition to the board-set levies, there are two provisions for voter approved millage levies to address short-term needs. The first provision provides for additional millage for up to two years, and the money can be used for both operating and capital expenses. This levy would not count against the 10.0000 mill cap, which does not include debt service. The second provision provides for additional millage for up to four years that can be used for operating purposes. This levy would count against the 10.0000 mill cap. Tax levies for debt service are in addition to the levies for current operations but are limited by a State Board of Education Rule to 6.0000 mills and 20 years duration, except with specific State Board approval. Qualified electors may vote for a local bond issue to be retired by a millage levy. The District's GOB Debt Service Millage for the 2018-19 school year is 0.1279 mills, which will result in approximately \$25.2 million.

Governmental Funds

The accounts of the District are organized on the basis of funds and account groups. The individual funds account for the governmental resources allocated for the purpose of carrying out specific activities in accordance with special regulations, restrictions, or limitations. The funds are used to account for the programs and activities of the governmental functions of the District and are grouped into two fund types, which are further divided into five generic funds:

<u>Governmental</u>		<u>Proprietary</u>
General Fund	Debt Service	Other Internal Services
Capital Projects	Special Revenue	

EXECUTIVE SUMMARY

General Fund (\$000,000)

This fund serves as the primary operating fund of the District. All general tax revenues and other receipts that are not allocated by law or by contractual agreement to another fund are accounted for in this fund. Local ad valorem taxes, the Florida Education Finance Program (FEFP), and selected State categorical programs constitute the primary resources of the General Fund. Daily operational costs, such as personnel salaries and benefits, materials and supplies, pupil transportation, maintenance, security, and utilities are also reflected in this fund.

The General Fund budget for the 2018-19 school year is \$2,418.1 million, a decrease of \$6.5 million, or 0.3%, from the 2017-18 adopted budget. State and Federal sources account for 53% of the total revenue, with Local sources comprising another 47%. The FEFP

General Fund Revenue	2017-18 Budget	2018-19 Budget	Inc/(Dec)
Federal Direct	\$2.0	\$2.0	\$0
Federal Through State	17.7	18.5	0.7
State:			
FEFP	740.3	732.1	(8.2)
Workforce Development	73.4	74.6	1.2
Class Size Reduction	311.1	307.4	(3.7)
School Recognition	9.2	13.9	4.7
Other State	8.7	4.5	(4.2)
Local:			
Local Taxes (incl. prior yr.)	923.8	941.1	17.3
Interest	3.3	4.0	0.8
Fees	29.4	29.3	(0.1)
Other Local	27.3	31.3	4.0
Transfers In and Other Financing Sources	87.8	106.6	18.8
Beginning Fund Balance	190.5	152.8	(37.7)
Total	\$2,424.4	\$2,418.1	(\$6.5)

portion, which includes FEFP, Workforce Development, Class Size Reduction, School Recognition, and Local Taxes, accounts for approximately 86% of the total budget. The majority of transfers and other financing sources represent the transfer into the general fund budget by capital budget for facility repair and maintenance costs and for health, workers compensation, and general liability.

General Fund Appropriations	2017-18 Budget	2018-19 Budget	Inc/(Dec)
Instruction	\$1,462.0	\$1,488.2	\$26.1
Pupil Personnel Services	115.8	128.3	12.4
Instructional Media Services, Instruction Related Technology, Instruction & Curriculum Dev., Instructional, Staff Training, Community Svcs.	96.0	98.7	2.8
School Administration	135.7	138.1	2.4
Operation of Plant, Maintenance of Plant, Facilities Acquisition and Construction, Capital Outlay	247.2	240.9	(6.3)
Student Transportation Services	87.4	81.8	(5.5)
Board, General Administration, Administrative Technology Services, Fiscal Services, Central Services, Debt Service	87.3	94.7	7.3
Transfers and Ending Fund Balance	193.0	147.4	(45.6)
Total	\$2,424.4	\$2,443.6	\$6.5

The total budget includes funding for centralized functions such as Financial Services, Human Resources, Research and Evaluation, Maintenance, and Transportation, as well as funding for employee benefits at \$380.9 million and for various initiatives such as class size reduction at \$307.4 million.

EXECUTIVE SUMMARY

Capital Projects Funds (\$000,000)

These funds are used to account for revenue to acquire, construct or maintain facilities and capital equipment. The major sources of revenue for capital project funds are local ad valorem taxes (property taxes or capital millage), local school impact fees and State sources including Public Education Capital Outlay (PECO) distributions. The capital projects funds budget for the 2018-19 school year is \$1,275.8 million, an increase of \$147.6 million, 13.1 percent higher than the previous year. The increase to the capital budget is primarily due to Safety, Music and Art, Athletics, Renovation, and Technology (SMART) projects, which are part of the approved General Obligation Bond (GOB) approved in November 2014.

Estimated revenue is calculated based on official state notifications, certified county tax estimates, historical experience and long term local projections. The primary source of capital outlay revenue this year is the capital millage, which is determined by using the certified property tax roll. The State revenue sources of the PECO, Capital Outlay Bond Issue (COBI) and Capital Outlay and Debt Service (CO&DS) are budgeted at the official notification amounts. Interest income, impact fees, and miscellaneous income are based on expected cash flow and projected interest rates.

Capital Outlay Budget Revenue	2017-18 Budget	2018-19 Budget	Inc/(Dec)
Federal	\$4.4	\$4.4	\$0.0
State:			
PECO	4.6	4.6	0.0
PECO - Charter Schools	8.3	22.0	13.7
Other	2.3	34.4	32.1
Local:			
Millage	278.6	295.6	17.0
Other	10.2	11.2	1.0
Transfers	0.0	0.0	0.0
Other Financing Sources	504.4	638.7	134.3
Committed Project Balances	315.4	264.9	(50.5)
Total	\$1,128.2	\$1,275.8	\$147.6

The District utilizes a comprehensive process to gather information, prioritize capital outlay needs and develop the five- year District Educational Facilities Plan (DEFP) that was approved by the School Board and became the starting point for the 2018-19 capital outlay budget. All projects in the DEFP are prioritized based on need and available funding. Most of the construction projects in the DEFP are part of the District’s SMART Program that is supported by the \$800 million voter approved general obligation bond. As stated in Section 1013.41(3), Florida Statutes, “The purpose of the educational facilities plan is to keep the district school board, local governments, and the public fully informed as to whether the district is using sound policies and practices that meet the essential needs of students and that warrant public confidence in district operations.” This year the DEFP provides the School Board and the public a detailed capital outlay plan that appropriates \$2,780.8 million in estimated capital revenues through fiscal year 2022-23.

Capital Outlay Budget Appropriations	2017-18 Budget	2018-19 Budget	Inc/(Dec)
Library Books (new libraries)	\$0.0	\$0.0	\$0.0
Audio Visual Materials	0.0	0.0	0.0
Buildings, Furn. & Fixtures	72.4	77.8	5.4
Furniture & Equipment	71.8	80.9	9.1
Motor Vehicles (incl. buses)	22.1	9.2	(12.9)
Land	0.1	0.1	0.0
Improvements other than Buildings	13.5	11.6	(1.9)
Remodeling & Renovations	691.4	815.3	123.9
Computer Software	6.3	0.0	(6.3)
Transfers	250.6	280.9	30.3
Total	\$1,128.2	\$1,275.8	\$147.6

The annual preparation of the capital outlay budget is a multi-step process. The major components of the capital outlay budget are facilities projects, debt service (transfers), maintenance and technology. The appropriation for debt service is determined by the Treasurer using the debt service amortization schedules.

EXECUTIVE SUMMARY

Special Revenue Funds (\$000,000)

These funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted or committed to expenditures for specific purposes. There are three major components to the Special Revenue Funds: Special Revenue, Food Service; Special Revenue, Other; and Special Revenue, Miscellaneous.

Special Revenue, Food Service is used to fund the district-wide school cafeteria program. The Food Service budget for the 2018-19 school year is \$167.5 million, an increase of \$5.5 million from the previous year.

Special Revenue, Food Service Revenue	2017-18 Budget	2018-19 Budget	Inc/(Dec)
Federal through State	\$95.8	\$99.0	\$3.2
State Sources	1.3	1.3	0.0
Local Sources	15.7	11.8	(3.9)
Fund Balances	49.2	55.4	6.2
Total	\$162.0	\$167.5	\$5.5

Special Revenue, Food Service Appropriations	2017-18 Budget	2018-19 Budget	Inc/(Dec)
Salaries & Fringe Benefits	\$43.9	\$46.6	\$2.7
Purchased Services	5.4	5.2	(0.2)
Energy Services	2.1	1.6	(0.5)
Materials & Supplies	58.2	58.0	(0.2)
Capital Outlay	8.2	20.2	12.0
Other Expense	4.1	3.2	(0.9)
Transfers			
Fund Balance	40.1	32.7	(7.4)
Total	\$162.0	\$167.5	\$5.5

Special Revenue, Other contains funding that is primarily from federal sources for the purpose of providing specific educational programs to be administered by the District. The four major programs, which account for 80 percent of the total funding, are the Elementary and Secondary Education Act (ESEA), Title I Program at \$84.0 million, Individuals with Disabilities Education Act (IDEA) at \$58.0 million, Teacher and Principal Training and Recruiting, Title II, Part A at \$10.4 million, and Early Head Start and Head Start at \$16.2 million. Head Start and Early Head Start are programs designed to serve three and four-year old children and their families by providing a variety of learning experiences to foster intellectual, social and emotional growth, thereby enabling the development of school readiness skills needed in kindergarten.

Title I is a federally funded program for economically disadvantaged children who reside in school attendance areas with a high concentration of low-income families. IDEA is a federally funded program for the purpose of supporting Exceptional Student Education (ESE). Title II, Part A funds for 2018-19 include Staff Development for Academic Improvement and Improved Teacher Quality.

The **Special Revenue, Other** budget for the 2018-19 school year is \$210.3 million, an increase of \$0.4 million dollars. These types of dollars are only recognized when actually awarded by the funding agency.

Special Revenue, Other Revenue	2017-18 Budget	2018-19 Budget	Inc/(Dec)
Federal Direct	\$41.4	\$39.7	(\$1.7)
Federal through State	162.8	164.7	1.9
State Sources	0.7	0.9	0.2
Local Sources	5.0	5.0	0.0
Incoming Transfers			
Total	\$209.9	\$210.3	\$0.4

Special Revenue, Other Appropriations	2017-18 Budget	2018-19 Budget	Inc/(Dec)
Salaries & Fringe Benefits	\$161.5	\$156.0	(\$5.5)
Purchased Services	28.4	30.7	2.3
Energy Services			
Materials & Supplies	5.9	9.7	3.8
Capital Outlay	2.5	1.7	(0.8)
Other Expense	11.6	12.2	0.6
Total	\$209.9	\$210.3	\$0.4

EXECUTIVE SUMMARY

Special Revenue, Miscellaneous accounts primarily for activities in the District’s After School Care Program that provides on-grounds before and after-school care for elementary and middle school students. The Special Revenue, Miscellaneous budget for the 2018-19 school year is \$6.8 million.

Special Revenue, Misc. Revenue	2017-18 Budget	2018-19 Budget	Inc/(Dec)
Local Sources	\$2.1	\$2.0	(\$0.1)
Transfers	0.0	0.0	0.0
Fund Balance	4.5	4.8	0.3
Total	\$6.6	\$6.8	\$0.2

Special Revenue, Misc. Appropriations	2017-18 Budget	2018-19 Budget	Inc/(Dec)
Community Services	\$0.4	\$0.3	(\$0.1)
Materials & Supplies	0.2	0.2	0.0
Transfers	0.8	1.2	0.4
Fund Balance	5.2	5.1	(0.1)
Total	\$6.6	\$6.8	\$0.2

Debt Service Funds (\$000,000)

These funds are used to account for the accumulation of resources for and the payment of interest and principal on general long-term debt. Major sources of revenue for these funds include State Board of Education State revenue. The Debt Service budget for 2018-19 is \$204.8 million, an increase of \$23.5 million mainly attributed to the anticipated issuance of second tranche of General Obligation Bonds Series-2019 and the difference in payment schedule structures of various COPs.

Debt instruments are issued to finance new school construction and renovate existing facilities, as well as to facilitate major purchases such as computers and buses. In addition, the District is continually reviewing opportunities to reduce existing debt service by restructuring or refinancing existing obligations. The District sets the debt millage at the lowest possible rate to minimize the taxpayer’s cost, while ensuring adequate funding the debt service cost for the fiscal year.

Debt Service Revenue	2017-18 Budget	2018-19 Budget	Inc/(Dec)
State Sources	\$3.0	\$2.6	(\$0.4)
Local Sources	12.2	24.2	12.0
Transfers In	166.1	178.0	11.9
Other Financing Sources	0.0	0.0	0.0
Fund Balance *	0.0	0.0	0.0
Total	\$181.3	\$204.8	\$23.5

As of June 30, 2018, the District had \$1.56 billion in outstanding debt compared to \$1.64 billion last fiscal year. These outstanding debt issues included \$144.4 million in General Obligation Bonds (GOB), \$1.34 billion in Certificates of Participation (COP), \$78.3 million in capital leases and \$11.7 million in bonds to be retired by the State of Florida levying motor vehicle license taxes. The District’s General Obligation debt is rated Aa2 by Moody’s, AA- by Standard & Poor’s, and AA- by Fitch. The District’s COPs are assigned underlying ratings of Aa3 by Moody’s, A+ by Standard & Poor’s, and A+ by Fitch.

Debt Service Appropriations	2017-18 Budget	2018-19 Budget	Inc/(Dec)
SBE & COBI Bonds	\$3.0	\$2.6	(\$0.4)
District Bonds	12.2	24.2	12.0
Transfers Out	0.0	0.0	0.0
Other Debt Service	148.3	160.2	11.9
ARRA Economic Stimulus Debt Service	17.8	17.8	0.0
Other Financing Uses	0.0	0.0	0.0
Fund Balance *	0.0	0.0	0.0
Total	\$181.3	\$204.8	(\$23.5)

* Data is not available until FY 2017-18 is completed.

EXECUTIVE SUMMARY

Proprietary Funds (\$000,000)

These funds are used to account for the financing of goods or services provided by one department to other departments of the District. The District's Proprietary Funds are the Internal Services Fund.

On January 1, 2013, the District became self-insured for health insurance. Prior to 2013-14, the Self-Insurance Fund was used to account for and finance the uninsured risks of loss for worker's compensation, as well as auto and general liability claims. Claim activity is now recorded in the General Fund.

Other Internal Services Revenue	2017-18 Budget	2018-19 Budget	Inc/(Dec)
Interest	\$0.0	\$0.0	\$0.0
Services Provided to Other Funds	1.0	0.9	(0.1)
Transfers	0.0	0.0	0.0
Fund Balance	0.2	0.3	0.1
Total	\$1.2	\$1.2	\$0.0

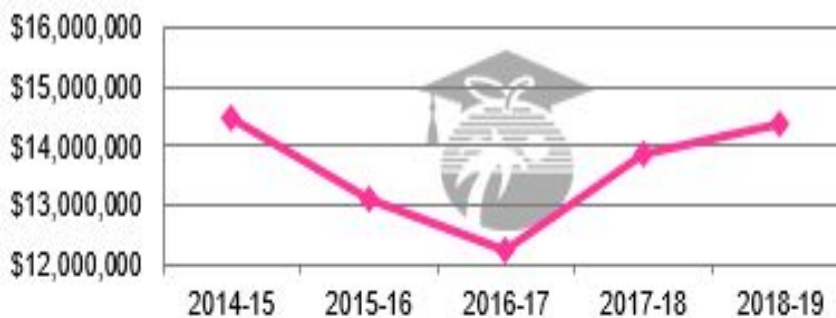
The Other Internal Services Fund for the District is used to account for printing services. The primary source of revenue for this fund is from cost centers within the District on a cost reimbursement basis. The projected operating revenues for 2018-19 are \$1.2 million.

Other Internal Services Appropriations	2017-18 Budget	2018-19 Budget	Inc/(Dec)
Salaries & Fringe Benefits	\$0.6	\$0.5	(\$0.1)
Purchased Services	0.4	0.2	(0.2)
Materials & Supplies	0.2	0.1	(0.1)
Capital Outlay	0.0	0.0	0.0
Fund Balance	0.0	0.4	0.4
Total	\$1.2	\$1.2	\$0.0

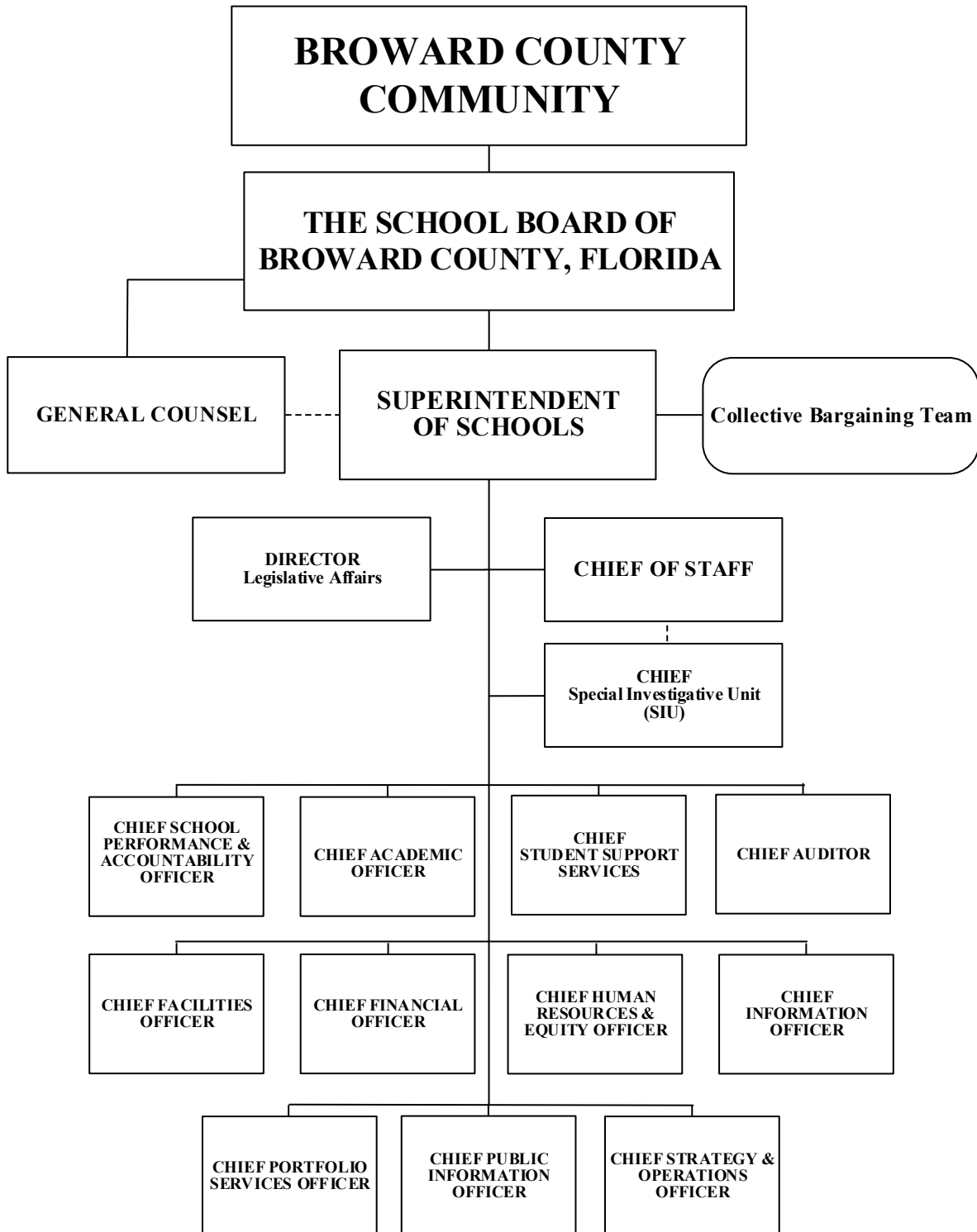
Florida Lottery

A portion of this funding is distributed to school districts to be used for School Recognition rewards to schools eligible through the Florida School Recognition Program. At qualified schools, the award per eligible student is \$100. If any funding remains after award payments are made to qualified schools, those funds will be prorated to the school districts as a discretionary amount to be used to fund initiatives within the District. For 2018-19, the projected allocation for BCPS is \$14.4 million for School Recognition rewards.

BCPS Lottery Revenue Trend - 5 Years



PRINCIPAL OFFICIALS



PRINCIPAL OFFICIALS



Name	Title
Robert W. Runcie	Superintendent of Schools
Jeffrey Moquin	Chief of Staff
Leo Bobadilla	Chief Facilities Officer
Leslie Brown	Chief Portfolio Services Officer
Tracy Clark	Chief Public Information Officer
Daniel Gohl	Chief Academic Officer
Anthony Hunter	Chief Information Officer
Joris Jabouin	Chief Auditor
Judith M. Marte	Chief Financial Officer
Craig Nichols	Chief Human Resources & Equity Officer
Michaëlle Valbrun-Pope	Chief Student Support Initiatives
Dr. Valerie Wanza	Chief School Performance and Accountability Officer
Maurice Woods	Chief Strategy and Operations Officer



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ORGANIZATIONAL

BROWARD COUNTY PUBLIC SCHOOLS



Broward County is situated between the Atlantic Ocean and the Everglades in southeast Florida and was first incorporated in 1915. There are approximately 1,224 square miles of land area, of which the western 796 square miles are conservation area and are protected from development. Within the remaining 427 developable square miles of land, there are 31 municipalities. The county has 24 miles of white sandy beaches and 266 linear miles of canals, of which 126 miles are navigable.

The first two public schools opened in Broward County in 1899. The school district for Broward County was established in 1915 and is now the sixth largest in the United States and second largest in Florida. Broward County Public Schools (BCPS) is Florida’s first fully accredited school system since 1962, meeting rigorous accreditation standards established by AdvancEd, the largest accreditation agency in the nation. Total space used for schools, centers, and administrative offices is nearly 38 million square feet.

BCPS is an independent school district that serves students from infants through adults. Pre-kindergarten through grade 12 students represent a diverse multicultural/multi-ethnic population from 203 countries speaking 188 languages, and over 35,000 of those students are identified as English Language Learners. Exceptional Student Education is provided to approximately 48,000 children – 36,000 students with special needs and 12,000 gifted students. There are over 175,000 adult and continuing education students.

There are 232 District schools: 136 elementary, 36 middle, 30 high, 8 multi-level, 3 technical colleges, and 19 centers, and 2 virtual schools. In addition, there are 88 charter schools in Broward County, of which one is newly opened in 2018-19. That is a total of 320 educational locations for Pre-K through 12th grade students.

Students follow a 180-day school calendar. For the 2018-19 school year, students begin on August 15, 2018 and their last day will be on June 4, 2019. Within the 180 instructional days, six days are designated as early release for all students so schools can provide staff development and training. Teachers are contracted for a 196-day calendar consisting of ten staff planning days and six paid holidays.

<u>2018-19 Projected Enrollment</u> <u>Pre-Kindergarten to Grade 12 *</u>	
<u>Pre-Kindergarten</u>	<u>5,939</u>
<u>Elementary (K-5)</u>	<u>96,343</u>
<u>Middle (6-8)</u>	<u>48,477</u>
<u>High (9-12)</u>	<u>70,719</u>
<u>Centers</u>	<u>5,090</u>
<u>Charter Schools</u>	<u>44,595</u>
Total 2018-19	271,162

* Includes pre-kindergarten students who are not part of FTE counts or calculations and charter school students. The Five-Year Student Enrollment Projection for the 2019/20 through 2023/24 School Years is not yet available.

DISTRICT'S VISION AND MISSION

OUR MISSION

Our mission statement defines our purpose—why we exist and what we do to achieve our vision. It provides direction and focus, and helps guide all goals and decisions. It reminds us why we do the work we do.

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

OUR VISION

Our vision statement vividly describes our ideal environment and outcomes—a picture of the future we want to create. It inspires, energizes and provides a long-term view.

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

DISTRICT'S VALUES

OUR VALUES

- > All students will learn when their individual needs are met
- > Learning is a lifelong process
- > Every student has a right to a high-quality educational option
- > Engaged families combined with highly effective teachers and school leaders are the core components of a successful school
- > Positive character education is essential to whole child development
- > The diversity of our community is valuable and must be embraced
- > Students must be prepared as innovative thinkers and responsible citizens to compete in a global economy
- > High-quality customer service is a critical component of high-quality education
- > Positive stakeholder involvement enhances student achievement
- > Everyone must be held to the highest ethical standards to achieve excellence
- > Everyone must contribute to and be held accountable for student achievement
- > An equitable education provides all necessary resources to meet student needs
- > All District services must clearly tie to student achievement
- > Respect and dignity are critical, both in and out of the classroom
- > Public education is the foundation of a democratic society
- > It is essential that the District develops an informed, engaged, and responsible citizenry

DISTRICT'S STRATEGIC PLAN



STRATEGIC PLAN

MOVING FORWARD ON THE RIGHT PATH

The District's 2016–19 Strategic Plan will enable us to fulfill our mission with maximum efficiency and impact. It focuses on improving the instructional core while leveraging the input of collaborative teams that include our administrators, teachers, students and stakeholders. The plan articulates specific goals and describes the action steps and resources needed to accomplish them. It reflects a proactive approach to managing current performance while maintaining the ability to respond to internal and external changes.

During Broward County Public Schools review of internal and external factors, which included the implementation of new Florida Standards, student's literacy skills in the early years, current instruction practices, professional development models, existing internal management practices and stakeholder feedback, it was determined that for 2016–19 the District would recalibrate the existing Strategic Plan. Recalibration involves establishing new baselines and a new path forward incorporating elements of our 2012–15 Strategic Plan.

The 2016–19 Strategic Plan utilizes a shorter planning horizon with an emphasis on execution, monitoring, and reporting, which enables more frequent reviews and course corrections.

YEAR 1 2016/17

Address areas that provide **the greatest performance improvement opportunities** using existing resources

YEAR 2 2017/18

Pursue opportunities requiring **improved capabilities and investments**

YEAR 3 2018/19

Leverage outcomes and discoveries from previous years while targeting programs in specific challenge areas

Understanding that education in the early grades is critical for student long-term success, the District's initial portfolio of prioritized initiatives is committed to investing in early literacy.



DISTRICT'S STRATEGIC PLAN

BCPS implemented a bottom-up approach for recalibrating the District's strategic plan, reaching deep into the organization and widely across the Broward community to elicit stakeholder contributions.

We created five types of teams composed of individuals with differing perspectives of—and experiences with—the Broward County school system.

- ✓ One team type was composed solely of teachers.
- ✓ Another team featured only principals.
- ✓ The third type was comprised of only District-based administrators from various BCPS departments.
- ✓ School-integrated teams—the fourth type—included students, parents, teachers and principals.
- ✓ The fifth type, fully integrated teams, mixed community members and business partners with students, parents, teachers, principals, and District-based administrators.

Teams were paired into seven task forces, each organized around a specific issue statement. To achieve greater breadth of perspective, no task force combined two of the same types of teams.

District leadership presented issue statements at the September 2015 launch of the strategic plan recalibration effort. The issues were identified following a series of intensive discussions between the Superintendent and his Cabinet over a period of months. Each statement articulates a key challenge related to the instructional core, defined here as the interrelationships among students, teachers and content (e.g., curriculum).

A member of each team volunteered to be its facilitator. On average, the facilitators convened their respective teams three times over a period of nine weeks, with each workshop lasting two to three hours. Teams were instructed to develop theories of action around their assigned issue, using a common template provided by BCPS Office of Strategy & Continuous Improvement.

The teams' theories of action were expected to:

- ✓ align intended outcomes with the realities of work within the District;
- ✓ connect strategy to specific activities and relationships critical to good instruction and student learning;
- ✓ identify mutual dependencies required to drive improvements; and
- ✓ be grounded in research or evidence-based practice.



5

TEAMS

7

TASK FORCES

0

OVERLAP

DISTRICT'S STRATEGIC PLAN

THREE GOALS



1

High-Quality Instruction

2

Continuous Improvement

3

Effective Communication



DISTRICT'S STRATEGIC PLAN

Goal 1



High-Quality Instruction

We must address challenges in the external environment and internal organization to ensure all students receive instruction that addresses not only their academic success, but also their social and emotional needs, and serves as a catalyst to student achievement beyond current expectations.

The 2016–19 plan recalibration builds on the 2012–15 efforts that delivered improved services to schools, investment via the Safety, Music & Art, Athletics, Renovations and Technology (SMART) program and the building of a strong academic foundation. We must now improve our focus and align our resources on students as learners. High-quality instruction requires:

- ✓ standards-driven content;
- ✓ a commitment to teacher development;
- ✓ effective teaching practices;
- ✓ appropriate learning environments and experiences;
- ✓ appropriate monitoring of performance; and
- ✓ ongoing professional learning at all levels.

Learning is our core business. We must ensure our students are learning every day. Learning includes mastering academic standards, undergoing social-emotional development and applying knowledge and skills in new situations. We continuously focus on high-quality instruction, beginning in the early years with literacy, continuing in middle school with knowledge application and concluding in high school with college and career readiness. Our benchmarking of progress and readiness at these three levels will ensure all students' needs are met along their learning pathways.

We must support the ways teachers engage students in learning at different ages in each unique classroom environment. By looking at the quality of student work and the usefulness of the feedback students receive, we will be able to better evaluate the quality of instruction. Effective use of data to identify, support, monitor and measure student needs is critical. Efforts for improvement must be aligned, provided with adequate resources and clearly communicated to all stakeholders.

We welcome all students at their current stages of development and preparation. For this reason, we must structure learning with the expectation that every student will be prepared to be successful after high school without remediation, having exceeded State of Florida standards. Our goal is that all students who graduate from BCPS are literate, knowledgeable, and ready to enter the workforce as socially mature, productive members of our community.

DISTRICT'S STRATEGIC PLAN

Goal 1 – High Quality Instruction

Literacy and Early Learning

Literacy is the ability to read independently, write clearly, and understand and create information in different forms of media.

Student learning begins at birth with parents, extended families, caregivers and the entire community. We are committed to working with families, social organizations and communities to improve the quality of learning that students experience before they enter school.



We must support students who have learning challenges, such as vision difficulties, dyslexia, and/or cognitive differences.

We work with private providers of childcare and early learning to ensure the environments and instruction are developmentally appropriate, rich in resources and grounded in purposeful play. We must support high-quality Head Start programs, maximize enrollment in Voluntary Pre-Kindergarten and educate all parents and service providers about the BCPS standards for kindergarten readiness.

Students come to kindergarten with a wide variety of backgrounds and abilities. We must work with students who are developmentally advanced and those who are delayed. We must support those who have learning challenges, such as vision difficulties, dyslexia, and/or cognitive differences. All Broward students must be fluent in English; some are also fluent in one or more additional languages.

Our approach to reading is known as Balanced Literacy. It begins with phonics, continues with guided reading, and then uses content-based and fiction texts for independent reading. We monitor the development of student reading skills with running records until students are independent readers.

We guide students to become independent readers and writers by having them explore the classroom, their community and the world. Our expectation is that all students will be independent readers by the end of third grade, in alignment with the national standard for that grade level. Some students reach this point earlier; others struggle to meet this goal.

Broward needs teachers in the early grades who are specialists in reading and early childhood development.

DISTRICT’S STRATEGIC PLAN

Goal 1 – High Quality Instruction

Literacy and Early Learning

OBJECTIVES/TARGETS

	ELEMENTARY SCHOOLS*			
	STATE AVERAGE	BCPS BASELINE	2019 DESIRED TARGET	2019 STRETCH TARGET
READING	53.0	51.7	56.7	59.6
MATH	57.0	57.9	63.9	65.6

* Includes all schools (traditional and charter schools) combined grades K-5. Percentage of students level-3 and above.

2018–19 TACTICS

- Implement Balanced Literacy through development of a Literacy Field Guide.
- Assign the most highly skilled teachers in literacy acquisition to early grades.
- Refine the use of Running Records to standardize tools, measures and implementation.
- Prioritize literacy acquisition by aligning organizational and instructional materials in the classroom and supporting resources.
- Work with private schools and childcare to encourage readiness for early literacy.



DISTRICT'S STRATEGIC PLAN

Goal 1 – High Quality Instruction

Middle Grade Learning

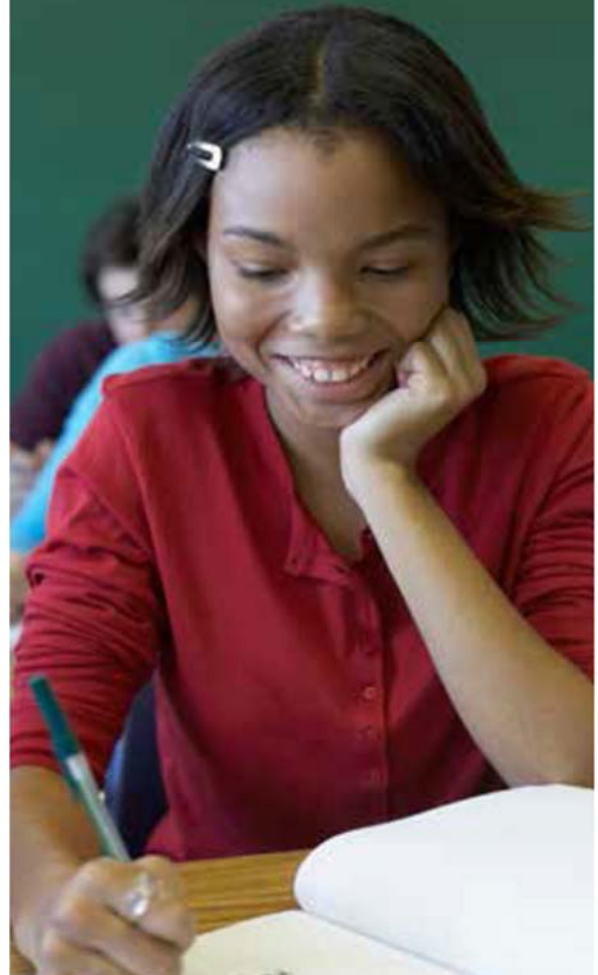
The focus in the middle school years (grades 6–8) is the application of learning and skills with projects and problems that integrate prior knowledge and extend understanding through new experiences. These activities are designed to utilize the mix of independence and insecurity that are characteristic of early adolescence. By engaging students with developmentally appropriate pedagogy, an interdisciplinary curriculum, individual challenges and global perspectives, we will build a solid foundation for college and career success.

The middle grades have been largely neglected during national conversations about school improvement. Many considered them an unimportant way station on the path to high school—a chance for students to deal with the challenges of adolescence, but with minimal expectations for achievement. Recently, the critical importance of the middle grades has become more apparent.

For example, researchers have found a few basic factors from the middle grades (grades, attendance, and behavior) can predict, with 75 percent accuracy, which students will drop out—long before they do. Too often, students who leave eighth grade without the essential skills they will need for college and career readiness never catch up. If these students are identified in the middle grades, schools can create targeted and timely interventions that can dramatically improve the chance of high school success.

We will improve our curriculum and instruction to ensure the future success of BCPS students. We must have a systemic, comprehensive approach that focuses on improving outcomes and learning environments for all young adolescents in the District. The combination of acceleration, remediation and extension that teachers need to orchestrate for students is best accomplished through project- and problem-based learning environments.

The critical importance of the middle grades has become more apparent.



DISTRICT’S STRATEGIC PLAN

Goal 1 – High Quality Instruction

Middle Grade Learning

To improve middle-grades learning, we must provide intensive training for educators and parents in four key areas:

- 1 understand adolescent development and its implications for instruction, discipline and the organization of middle-grade schools;
- 2 use data (including, but not limited to, test scores) to design and implement rigorous and customized instruction;
- 3 help teachers collaborate across grade levels and subjects to create thematic curriculum units that make learning engaging and challenging; and
- 4 establish college and career awareness and readiness programs to expose students earlier to opportunities available after high school

2018–19 TACTICS

- Redesign middle grades experience to be organized around project- and problem-based interdisciplinary learning.
- Embed Social-Emotional Learning (SEL) standards in core academic classes.
- Improve academic and social transition between eighth and ninth grades.
- Extend literacy support to include applied learning as a form of expression in all content areas.

OBJECTIVES/TARGETS

	MIDDLE SCHOOLS*			
	STATE AVERAGE	BCPS BASELINE	2019 DESIRED TARGET	2019 STRETCH TARGET
READING	52.0	53.9	56.9	59.1
MATH	55.0	57.1	60.1	62.1

* Includes all schools (traditional and charter schools) combined grades 6–8. Percentage of students level-3 and above.



DISTRICT'S STRATEGIC PLAN

Goal 1 – High Quality Instruction

College and Career Readiness

A career-ready and college-bound culture ensures students are academically prepared, emotionally resilient and aware of the practical knowledge and skills needed after high school. This includes understanding admissions procedures and financial aid for higher education, as well as the protocols for successfully applying and interviewing for employment—all of which must be achieved before graduation.



It is necessary to create multiple pathways to help students succeed.

While the goal of college and career readiness is identical for all students, the path varies depending on student interests and learning preferences. It is necessary to create multiple pathways to help students succeed, anchored in schools with small learning communities and in courses that are rigorous and relevant (aligned with the local economy). This approach is based on our broad portfolio of schools.

A portfolio of schools, and of programs within schools, is more than a mix of schools among which students can choose. It is a strategy for creating an entire system of excellent high schools that uses managed universal choice as a central tool for district change. Like a garden, where decisions about planting and pruning are based on how well plants are growing, a portfolio of schools is managed on the basis of how well students are learning.

The partnerships BCPS undertakes with the higher education community, providers of internships and college preparatory organizations need to be focused on enabling students to enter adulthood with purpose and passion. We are focused on ensuring all students take the steps needed for college readiness. We personalize the path to college and career readiness through the leadership of school counselors and the involvement of all adults in a student's life.

We provide all students with career experiences through internships, higher education expectations through dual enrollment, and exposure to college and career environments via campus and worksite visits is a core activity of our culture. Our core activities also include offering all students the opportunity in their junior year to take a college admissions test and complete a college admissions essay. Building a culture of college and career readiness in BCPS means investing in every student's future. We must align the curriculum, instruction and professional development of our teachers and administrators to ensure this outcome.

DISTRICT'S STRATEGIC PLAN

Goal 1 – High Quality Instruction

College and Career Readiness

OBJECTIVES/TARGETS

	HIGH SCHOOLS*			
	STATE AVERAGE	BCPS BASELINE	2019 DESIRED TARGET	2019 STRETCH TARGET
READING	52.0	52.9	58.9	60.2
ALGEBRA 1	56.0	58.6	63.4	65.7
GRADUATION RATE	77.8	76.6	85.0	88.0

* Includes all schools (traditional and charter schools). Reading and Algebra 1 reflects the percentage of students level-3 and above.

2018–19 TACTICS

- Provide rigorous foundations in algebra, reading, and writing in the ninth grade.
- Improve counseling services at the secondary level to raise expectations and quality of course-taking trends.
- Provide access to college entrance exams and financial support processes.

College and Career Readiness



DISTRICT'S STRATEGIC PLAN

Goal 2



Continuous Improvement

Over the last few years, most districts, including BCPS, have struggled to make sustainable gains in student achievement (high-quality instruction). External and internal factors have prevented successful implementation of key initiatives. Additionally, management by different business units at different times has suffered from the lack of an integrated, consistent strategy.

In addition to our primary focus on high-quality instruction, continuous improvement requires collaboration and alignment across financial capital (budgets), human capital (people) and operational efficiencies. Below are the objectives and tactics that will enable BCPS to improve the way we manage, organize and align our resources.

Management Process

BUDGET

Historically, during the third and fourth quarters, the Finance Department runs the annual budgeting process that authorizes the following year's spending on operations, discretionary programs and capital investments.

BCPS acknowledges that managing scarce resources is more important than ever for public sector organizations. Performance-based budgeting aims to improve the efficiency and effectiveness of public expenditures by linking the funding of the Strategic Plan to the results it delivers, which involves making systematic use of performance information. Projects and programs initiated from the Strategic Plan will be measured by their outcomes. A three-year performance template will be used to document and monitor the progress of projects and programs toward achieving the goals and priorities of the Strategic Plan.

PEOPLE

In many school districts, teacher recruitment occurs during the end of the school year and summer months. Because this is the most competitive time of the year, many of the strongest candidates have already made decisions about the jobs they will pursue. Like businesses in the private sector, proactive school districts start early in the year to court and recruit the strongest candidates. Before the typical recruitment period, BCPS should already have its strongest potential candidates committed to joining our District.

The recruitment of a highly talented workforce is a continuous process.



DISTRICT’S STRATEGIC PLAN

Goal 2 – Continuous Improvement

For BCPS, recruitment of a highly talented workforce is a continuous process. BCPS recruits instructional and school leadership staff throughout the country, with the majority coming from Florida and the Northeast. In the past, the available pool of instructional talent was diminished because schools did not have authority to hire candidates for specific instructional vacancies until May. In addition, approximately 50 percent of vacancies were not declared until after the start of school because they were on hold until funding allocations were finalized. We need to ensure that all anticipated school leadership vacancies are filled each year before teachers report for the new term. If we want BCPS to

OBJECTIVES/TARGETS	CONTINUOUS IMPROVEMENT*	
	BASELINE	2019 TARGET
Percentage of business/support service KPI's in top quartile	26%	40%
Metric 1: Student-to-computer ratio	6:1	2:1

* Includes key performance indicators across multiple areas of focus.
Source: Council of the Great City Schools Benchmarking for K-12 Operations

have a competitive edge and hire top talent, we must be able to make firm offers to instructional candidates as early as February and ensure anticipated school leadership vacancies are properly forecasted and filled as soon as possible. Human Resources and Equity has been collaborating with other departments to remove the barriers which prevent early hiring.

It is strategically critical for BCPS to recruit and retain quality staff. Teacher retention is a continuing challenge nationally as well as for BCPS. Approximately 9 percent of Broward’s teachers leave each year due to resignation or retirement.

National staffing surveys of public school districts show that 40–50 percent of teachers leave within the first five years. Career-committed teachers who stay in the profession are paramount. For BCPS, approximately 42 percent of teachers are retained after five years.

Research indicates that teacher retention climbs when an effective induction program, high-quality mentors, supportive working conditions, and leaders who sustain a culture of success are present. The most recent BCPS teacher exit survey data shows the main reason for resigning is “lack of support” (53 percent); followed by “relocation” (32.5 percent) and “salary” (19.5 percent).

2018–19 TACTICS

- ✓ Implement a three-year budget performance template to document and monitor the project and program progress.
- ✓ Provide ongoing, job-embedded training to all principals in school budget management.
- ✓ Use data to accurately forecast school staffing levels.
- ✓ Implement an Early Notification Incentive Award Program.
- ✓ Annually track and monitor BCPS across prioritized key performance indicators (KPIs), as compared to other large urban districts.
- ✓ Implement approved Disparity Study recommendations and policy revisions.
- ✓ Implement a learning management system.



DISTRICT'S STRATEGIC PLAN

Goal 2 – Continuous Improvement

The Office of School Performance & Accountability (OSPA), the Office of Academics, Talent Acquisition and other departments continue to explore initiatives that may help to increase teacher retention. The OSPA and Academics Departments are participating in a three-year research project to examine different approaches to teacher induction. Talent Acquisition representatives, gathering information via surveys and visits with BCPS educators. This information and exit interview data is analyzed to determine improvements in retaining our high-quality teachers.

OPERATIONAL EFFICIENCIES

To ensure the success of our continuous improvement efforts, we must constantly measure the effectiveness of our business services, operations and processes. We must look for ongoing, incremental improvements that satisfy our customers and stakeholders while shifting resources into our High-Quality Instruction initiatives.

TRANSPORTATION

Since the 2012-15 Strategic Plan launched, the Transportation Department has been successful in its transformation initiatives. Significant investments in technologies for daily operations include Global Positioning System (GPS) technology, a Kronos workforce management solution, and EDULOG school bus routing and planning software. These systems allow the management team to use actual data to streamline routes, reduce overtime expenses and identify opportunities to respond to District programs that require transportation.



The Department will continue these initiatives and include a focus on school bus fleet operations in its next three-year Strategic Plan. At the end of the 2018–19 school year, we will:

- 1 Use real-time routing data to meet the needs of existing and new BCPS programs;
- 2 Improve bus fleet management by reducing our vehicle-to-mechanic ratio to be more aligned with the industry average;
- 3 Implement fleet maintenance software that tracks parts, warranties, and productivity; and
- 4 Purchase alternative-fuel school buses with modern safety features.

DISTRICT'S STRATEGIC PLAN

Goal 2 – Continuous Improvement

Departments

PORTFOLIO SERVICES

We realize no school model is right for every child, so BCPS provides a diverse array of schools. Opportunities to provide enhanced educational programs are created by aligning resources, creating efficiencies in space allocation and reinvesting in our schools

and communities. Our Portfolio Services team links data, needs, expertise and resources to create new school models that offer innovative programs and smaller class sizes. The Portfolio strategy includes:

- ✓ providing ever-evolving options for all families;
- ✓ continued development of innovative programs;
- ✓ strategic realigning of resources to meet student needs;
- ✓ further establishment of strategies for seeking talent;
- ✓ differentiating support to individual schools;
- ✓ optimizing data systems, including academic, enrollment, community and school climate indicators; and
- ✓ further developing extensive public engagement in school redesign and realignment.

■ 2018–19 TACTICS

- ✓ Strategically integrate data to accurately reflect current reality.
- ✓ Establish project management cross-functional accountable work streams/teams.
- ✓ Optimize collaboration with the community, including schools, staff, parents, businesses, and elected officials, in the importance of reinvesting in and redesigning our schools.

FACILITIES AND CONSTRUCTION

The SMART initiative includes funding from the \$800 million General Obligation Bond and existing capital resources for improvements in Safety, Music & Art, Athletics, Renovation, and Technology. During the 2015–16 school year, BCPS secured the services of a new Owner Representative and Program Controls consultants to launch projects in a manner consistent with the District's commitment to the public.

The Owner Representative consultant services include program and project management oversight and implementation, while the Program Controls consultant services include cost and schedule controls. This hybrid model consisting of the BCPS leadership, combined with nationally recognized industry experts, demonstrates our commitment to implementing the SMART program.

■ 2018–19 TACTICS

- ✓ Align work order response with an enhanced customer service agreement.
- ✓ Optimize/manage limited capital resources in an efficient, cost-effective manner.
- ✓ Launch facilities and construction projects that are consistent with SMART initiative funding commitments.
- ✓ Periodically measure KPIs and continuous improvement opportunities against industry standards for large urban school districts and high-achieving organizations (best in class).

DISTRICT’S STRATEGIC PLAN

Goal 2 – Continuous Improvement

OBJECTIVES/TARGETS	CONTINUOUS IMPROVEMENT	
	BASELINE	2019 TARGET
Percentage of current projects in the SMART program	20%	90%
Percentage of schools with projects underway related to SMART program*	20%	90%
Decrease in work order completion time**	N/A	10%
Decrease in routine maintenance cost per work order**	N/A	6%

*Underway means a project that is under planning/design or construction
 **Source: Council of the Great City Schools *Benchmarking for K-12 Operations*.

STRATEGIC INITIATIVE MANAGEMENT

A new support function is being created to enhance Strategic Plan implementation. The role of this centralized strategy management department is to enable central guidance, coordination and tracking, and monitoring of prioritized initiatives to improve execution (2016–17 is the pilot year). This new department will build capabilities that are better aligned with the 2016–19 Strategic Plan.

Our Strategic Plan is simply a map, with a starting point (current environmental and internal conditions) and an ending point (BCPS vision and mission). The area in the middle—evaluation and execution of the strategy—is the challenging part.

At BCPS, the middle part will be carried out by our Strategic Performance Management processes. When effective, they can institutionalize a culture of continuous improvement, effective decision making and disciplined change.

Evaluation and execution are the tactical elements of our bottom-up strategic planning process. Implementation plans, tactical goals, timelines and objectives are derived from this process. Goals and objectives are established on the basis of measurable, meaningful, and balanced input, based on four perspectives: customer, budget, skills (people) and process. Our Strategic Performance Management

2018–19 TACTICS

- ✓ Utilize Strategic Plan Management tools to improve the alignment of activities and establish clear goals and accountability.
- ✓ Design and modify performance management and evaluation processes to ensure ongoing guidance and support for strategic initiatives.
- ✓ Ensure ongoing guidance and support from the School Board and senior leadership team.

processes help create our measurement system or scorecard. At BCPS, the scorecard provides a detailed progress report on key initiatives and student achievements.

DISTRICT’S STRATEGIC PLAN

Goal 2 – Continuous Improvement

OBJECTIVES/TARGETS

CONTINUOUS IMPROVEMENT

BASELINE

2019 TARGET

Percentage of project leads attending formal training

N/A

90%

Number of strategic initiatives formally tracked

N/A

10

Target number of performance management reviews for strategic initiatives

N/A

12



DISTRICT'S STRATEGIC PLAN

Goal 3



Effective Communication

We strive to increase the effectiveness of internal and external communication with stakeholders to convey BCPS vision and goals. Additionally, we work diligently to implement marketing strategies to improve public perception of BCPS.



browardschools.com



facebook.com/browardschools



twitter.com/browardschools

Our overarching vision is to educate today's students to succeed in tomorrow's world. As we move forward, we must do more to ensure the community is aware of our purpose, our goals, our successes and our challenges. Every student, parent, employee and community member has a vested interest in the success of BCPS. We must communicate with our stakeholders in meaningful ways. We are all ambassadors for BCPS, with the ability to positively impact public perceptions. It is up to us to share accurate information about the great work taking place here.

We will continue to keep stakeholders informed about where we've been, where we are going, and how we plan to educate all students to reach their highest potential. We value input as we work to enable BCPS students to make a positive impact on the future.

We will collaborate, share information and listen to feedback to improve our practices. We will leverage the enormous talent and energy across the organization. We will utilize technology to enhance the communications loop. We will focus on three main areas: external communications; internal communications; and marketing our schools, programs and initiatives.

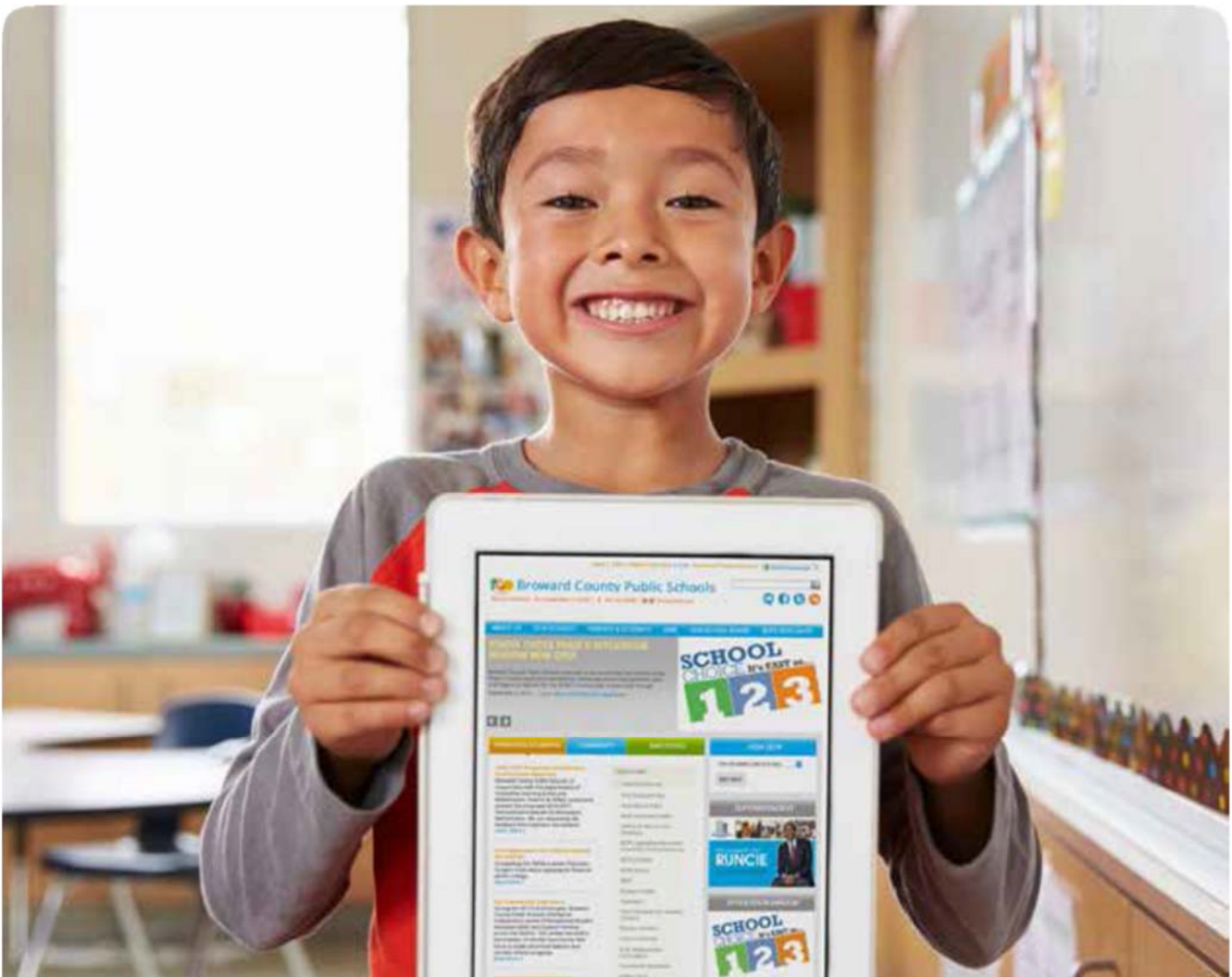
OBJECTIVES/TARGETS	EXTERNAL COMMUNICATION	
	BASELINE	2019 DESIRED TARGET
Increase online traffic	1,622,743 unique visitors to browardschools.com	Increase 10%
Social media engagement	36,000 Twitter followers 11,549 Facebook likes	Increase 15%
Increase mobile app (application) downloads	19,000 downloads	Increase 35%
Positive to negative news ratio	5:1	Increase 5%

DISTRICT'S STRATEGIC PLAN

Goal 3 – Effective Communication

■ 2018–19 TACTICS

- ✓ Enhance communication and engagement with families and the community.
- ✓ Implement targeted, integrated marketing communications strategies to promote our schools and programs.
- ✓ Improve the user experience with the BCPS website and other District communication tools.
- ✓ Improve internal communications and proactively engage staff.
- ✓ Provide excellent customer service to all BCPS stakeholders.
- ✓ Maximize and grow external partnerships to support students, schools and programs.
- ✓ Launch a staff intranet to serve as the main communication and information hub. Year 1 objectives include launch date, features, and integration with other staff-facing technology resources. Years 2–3 will shift focus to the percentage of staff using the hub to look for information, staff surveys, etc.



DISTRICT'S STRATEGIC PLAN

Special Areas of Focus

APPLIED LEARNING

Our students need experiences that show them they can succeed in life. Traditional feedback—primarily homework grades, report cards, and standardized test scores—tell them how adults are judging their progress. We can create opportunities for students to personally experience the quality of their performance. These opportunities exist in BCPS, but must be taken to scale for all students. These opportunities support and go beyond the material on an FSA or SAT/ACT. We need to ensure students have experiences from elementary to high school that apply and extend the formal knowledge required in the state standards. Only then can we bring relevancy and opportunity to every learner.

At every elementary level, students show their applied learning progress via work portfolios and presentations. We can provide these opportunities through the curriculum, standard field trips and extensions such as Chess in grades 2 and 3. Athletics, debate, coding, art, music, STEM and more must be provided at the elementary level. Students can discover and explore their own interests by taking advantage of these opportunities.

At the middle grades, BCPS provides instruction and participation in local civic engagement. In the 2016–17 school year, students will be able to write, present and share their experiences with peers around the world via project-based, Internet-enabled programs. These experiences will give relevancy and context to the required assessments students encounter as they approach graduation.

High school students must be engaged in learning activities outside of the school day. BCPS is committed to supporting and acknowledging the work students do to support their families via certification and community service programs. We will also encourage students to participate in introductory and advanced programs in athletics, computer science, debate, art, music, STEM and more. “Learning by doing” has been shown to increase engagement, knowledge retention and achievement. BCPS is committed to ending “schooling by test-prep” and ensuring learning environments are rigorous and active.



DISTRICT'S STRATEGIC PLAN

Special Areas of Focus

RESPONSE TO INTERVENTION

BCPS frames the academic plans, organizational design and advocated practices through the Beyond Expected Student Targets (BEST) blueprint. The 2016–17 school year took us from iteration BEST 1.0 to BEST 2.0. Improvement areas for BEST 2.0 are based on data and conversation at Performance Management sessions, School Board of Broward County workshops, staff input and public feedback. We will:

- ✓ focus the Professional Learning Communities of grade/content teachers on analyzing student work and performance tasks.
- ✓ align the use of rubric-based scoring and the quality of feedback provided to students.
- ✓ improve Tier 1 instruction quality to deepen our Response-to-Intervention (RTI) practice. Ensure initial instruction all students receive is high-quality, and standards-based is a prerequisite to moving students to Tier 2 or Tier 3.
- ✓ improve alignment of internal/external partnerships to support quality education.
- ✓ expand opportunities for student activities, applications and participation in community-based learning.
- ✓ accelerate practices by increasing use of enterprise systems. Weed out stand-alone systems and practices.

Multi-Tiered Student Support Service/Rtl's successful implementation process in the 2012–15 Strategic Plan spurred the establishment of Collaborative Problem Solving Teams to determine potential student interventions. By aligning these processes for academic and behavioral interventions, a common language and culture has been established across Broward County. BCPS is committed to personalized learning and individualized interventions.

The 2016–19 Strategic Plan efforts will focus on improving the quality of Tier 1 instruction and shortening the time to determine and deliver additional supports within Tier 1, 2, 3 or referral for exceptional student education (ESE) determination when appropriate.

Beyond letter grades

While BCPS is committed to educating our students to their highest potential, it extends beyond their academic experiences. Our schools offer unique, co-curricular and extracurricular options that have attracted local, state and national attention. We also provide socio-emotional supports to enhance our students' personal journeys.

We must shift our focus from an annual, state-assigned school grade to dynamic elements that more accurately reflect the new educational experience. Our District's school assessment should emphasize the growth levels our students are achieving across academic disciplines.

We must consistently communicate our schools' successes. Culture and climate are two major indicators of a successful school, so we will also pay greater attention to our schools' abilities to manage their comprehensive operations.

DISTRICT'S STRATEGIC PLAN

Special Areas of Focus

FAMILY AND COMMUNITY ENGAGEMENT

At BCPS, we believe informed families and communities are essential to the success of our students and schools. From Pre-K through high school, an engaged parent/guardian and family can make a major difference. Students need to know their parent/guardian is interested. They also need to know community members truly care about their education and, ultimately, their success.

BCPS students represent more than 200 different countries and speak more than 180 languages. As we implement the 2016–19 Strategic Plan, our top priority involves coordinating our activities and conversations with families, schools, service providers, and community agencies. Every BCPS staff member shares the responsibility to strengthen family and community connections. We will work together to ensure every child reaches his or her highest potential.

We must also clearly communicate with families and stakeholders in a relevant, timely manner. We must listen, respond to feedback and understand our stakeholders' needs. Broward community mentors, volunteers and partners add tremendous value to the lives of our students throughout their education. We know our schools benefit when the community is involved. We also know there is always room for improvement.

We will continue to work to better coordinate activities across departments and schools. We must also ensure these resources are available to all schools and reflect our diversity and equity. By purposefully, positively interweaving the lives of students, educators and community members, we will strengthen the bonds that connect us today and strengthen them for the future.

"To have effective communication and a positive impact in academic achievement, the **District departments must have better communication among them.** Lack of it affects our schools and students."

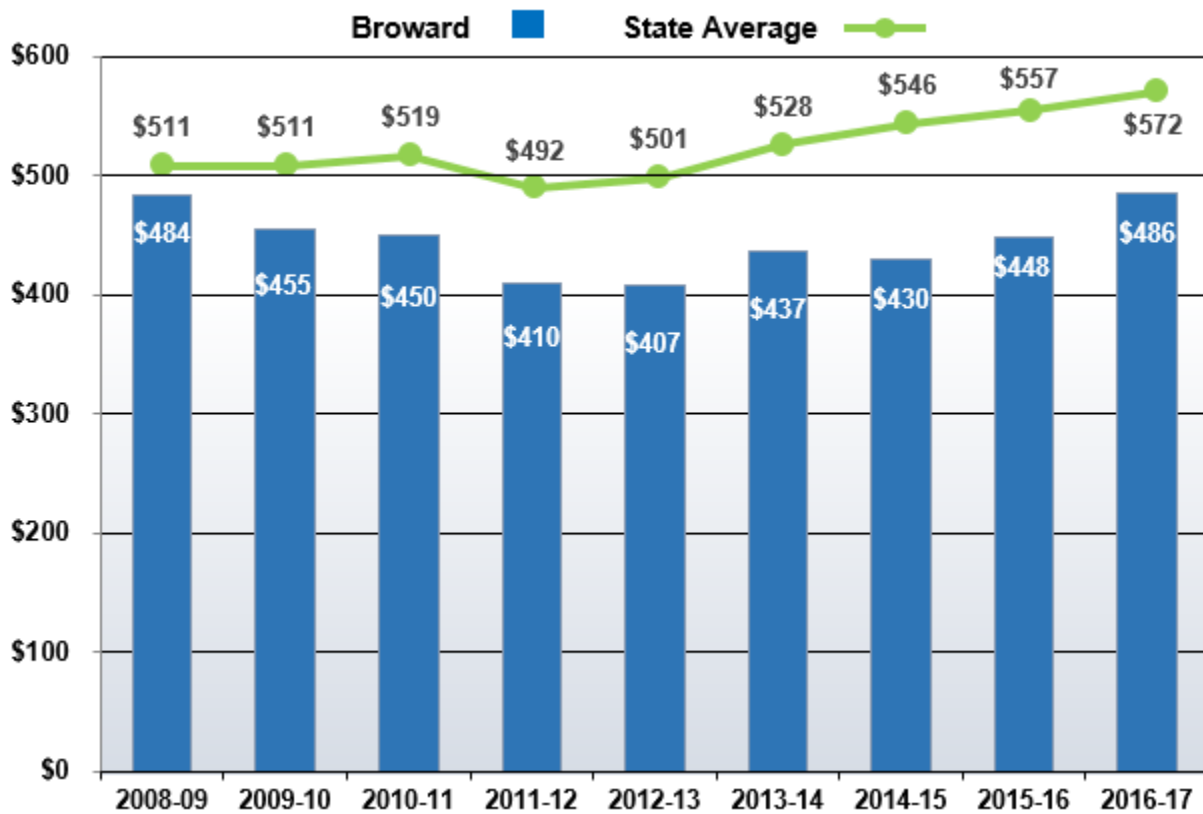


BUDGET MESSAGE PRIORITIES AND ISSUES

The District continues to recover from the economic downturn that started in 2008. The road to recovery has not been easy. It can be seen in the chart on page 46 that funding levels reflect a slow upper trend. It is also indicated in the chart on page 142 that the county's property values have steadily risen since 2011-12.

Administrative Cost in the State

The Educational Funding Accountability Act establishes an accountability system that provides administrative expenditures based upon data submitted by the school district in the program cost report. The summary of administrative expenditures per unweighted full-time equivalent (UFTE) students is presented pursuant to Section 1010.215(6), Florida Statutes, (F.S.).



Source: FLDOE Educational Accountability Act
Summary of Administrative Expenditures



BUDGET MESSAGE PRIORITIES AND ISSUES

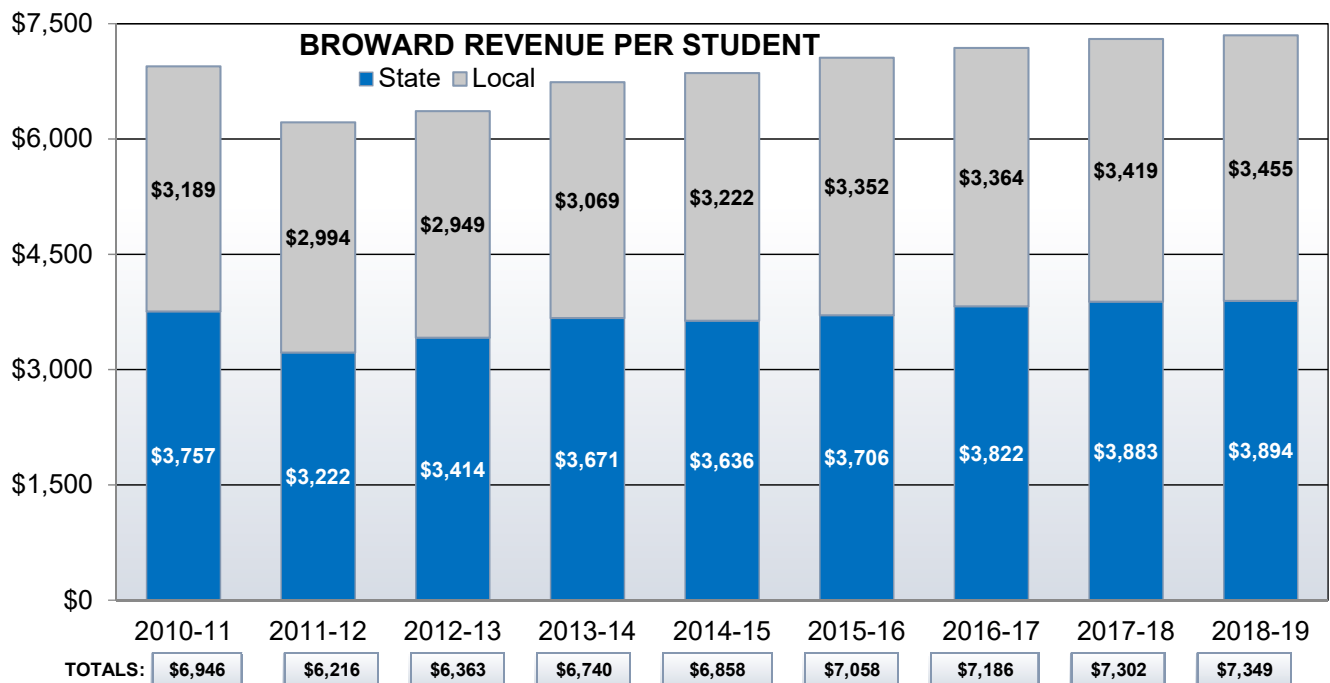
2018-19 BUDGET

The 2018-19 Tentative Budget achieves the following:

- Reduces spending in non-school site areas by over \$15M and a reduction in central office positions.
- Provides additional funding for School Safety:
 - In the General Fund for additional security staff.
 - In the Capital Fund for additional hardening of our buildings, especially surveillance systems.
- Provides resources in the area of Mental Health, such as School Social Workers, Family Counselors, School Nurses, Clinical Nurses, etc.

Revenue per Student

The chart below shows per student funding from the Florida Education Finance Program (FEFP) for school years 2010-11 through 2018-19.



Note: Latest available information provided by the Florida Department of Education.

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.

2018 LEGISLATIVE SESSION Broward Fiscal Impact

Operating	
<p>The legislature approved a \$52 increase per student (Broward). Due to mandatory increases in Florida Retirement System contributions, Florida Power and Light costs, and additional health benefit costs, the total increased cost to the District will be approximately \$31.8 million.</p> <p style="text-align: center; color: #0070C0;">Additional Funding \$18.8 million *</p> <div style="text-align: center; margin: 10px 0;"> <p style="color: red; font-weight: bold; margin: 0;">Projected Deficit: \$17.7 Million</p> </div> <p style="font-size: small; color: #0070C0;">*Most of this funding is for school resource officers, mental health assistance, and student growth.</p>	
Florida Education Finance Program (FEFP)	\$52 increase in per-student funding Broward County FTE: \$7,346.60
Base Student Allocation (per student)	\$0.47 (0.01%) Broward County: \$16.75 decrease due to the District Cost Differential
Safe Schools Allocation	\$97,500,000 (151.27%) to be used for School Resource Officers Broward County: \$8,065,012
Mental Health Assistance Allocation	\$69,237,286 New funding categorical Broward County: \$6,059,199
Digital Classrooms Allocation	\$70,000,000 (\$10 million decrease) Broward County: \$3,880,642 (\$831,483 decrease)
Capital Funding	
<p>PECO Public: \$50 million Charter: \$145 million With language from HB 7055, this funding will not require school districts to share discretionary millage with charter schools; however, this amount (and additional for student growth) must be included each year for districts not to be forced to share millage with charter schools.</p>	
<p>Marjory Stoneman Douglas High School ~\$25 million for rebuilding Marjory Stoneman Douglas Building 12 \$1 million for constructing a Marjory Stoneman Douglas memorial The ~\$25 million will allow for demolition of the current building, temporary classrooms while the new building is being constructed, and the cost to build and furnish a new building that will accommodate approximately 900 students.</p>	
<p>School Hardening \$98.9 million has been allocated to the Department of Education for school hardening grants. The department will create guidelines for the disbursement of the funding. (SB 7026)</p>	
Additional Funding	
<p>\$800,000 for BCPS Adults with Disabilities \$239 million for the Best and Brightest program (Same requirements as HB 7069) \$100,000 for District Cost Differential study</p>	

DISTRICT FINANCE

Broward County Public Schools (the District) is an independent school district. The District shall:

- Take steps to ensure that students have adequate educational facilities and to provide for the operation of all public schools, both elementary and secondary, as free schools for a term of at least 180 days or the equivalent on an hourly basis. In addition to state funds, the District will determine district school funds necessary to operate all schools for the minimum term and arrange for the levying of district school taxes necessary to provide the amount needed from district sources.
- Prepare and execute the annual school budget to promote the improvement of the District school system.
- Adopt a resolution fixing the District school tax levy necessary to carry on the school program adopted for the District for the next ensuing fiscal year.
- Keep an accurate account of all funds from all sources that should be transmitted to the District School Board for school purposes during the year and, if any funds are not transmitted promptly, take the necessary steps to have such funds made available.
- Borrow money when necessary in anticipation of funds to be reasonably expected during the year as shown by the budget.
- Provide for keeping accurate records of all financial transactions.
- Implement a system of accounting and budgetary controls to ensure that payments do not exceed amounts budgeted and make available all records for proper audit.
- Fix and prescribe the bonds, and pay the premium on all such bonds, of all school employees who are responsible for school funds in order to provide reasonable safeguards for all such funds or property.
- Contract for materials, supplies, and services needed for the District school system. No contract for supplying these needs shall be made with any member of the District School Board, with the District School Superintendent, or with any business organization in which any District School Board member or the District School Superintendent has any financial interest whatsoever.
- Provide for adequate protection against any loss or damage to school property or loss resulting from any liability for which the district school board or its officers, agents, or employees may be responsible under law.
- Employ an internal auditor to perform ongoing financial verification of the financial records of the District. The internal auditor shall report directly to the District School Board or its designee.
- Contract with an independent certified public accountant to conduct a financial or performance audit of its accounts and records.



FINANCIAL POLICIES

State Statutes

Florida Statutes and public law govern the financial operations of all Florida public education institutions. The Superintendent of Schools and designated staff are responsible for keeping adequate records and accounts of all financial transactions as prescribed by the Commissioner of Education (*Financial and Program Cost Accounting and Reporting for Florida Schools, 2001*). This manual is incorporated in Rule 6A-1.001, Florida Administrative Code, pursuant to requirements of Section 1010.01, Florida Statutes.

Florida Statute 1011.02 requires an annual budget be prepared by the Superintendent for the School Board, advertised and presented at two public hearings, adopted by the Board, and submitted to the Department of Education. The budget is prepared in accordance with the regulations dictated by the State Board of Education and must include an amount for required local effort revenue, as determined by the legislature. The total budget and each of the component funds must be balanced, i.e., proposed expenditures, plus transfers and ending fund balances may not exceed proposed income, transfers and beginning fund balances.

School Board Policies

To maintain the financial integrity and stability, an adequate Fund Balance must be maintained in order to meet unexpected and emergency needs. Fund Balance shall be defined unreserved and undesignated balance in the General fund in accordance with generally accepted accounting principles; therefore, the Broward County School Board implemented Policy 3111, which requires the District to maintain a contingency reserve equal to 3 percent of total General Fund appropriations and outgoing transfers, to meet unforeseen expenditures. In the event the Fund Balance decreases to less than 3 percent, the Chief Financial Officer (CFO) shall prepare, for Board approval, a financial plan and timeline to restore the Fund Balance to the minimum set forth herein.

School Board policy 3110 sets forth the District's investment policy. The purpose of this policy is to set forth the investment objectives and parameters for the management of public funds of The School Board of Broward County, Florida. This policy is designed to ensure the prudent management of public funds, the availability of operating and capital funds when needed, and an investment return competitive with comparable funds and financial market indices. The District may only purchase securities from financial institutions, which are qualified as public depositories by the Treasurer of the State of Florida, or institutions designated as "primary securities dealers" by the Federal Reserve Bank of New York. Repurchase agreements may be entered into with financial institutions that are state qualified public depositories and primary securities dealers as designated by the Federal Reserve Bank of New York. A competitive bid process must be held prior to the selection of an investment. The policy specifically authorizes and places portfolio limits on the District's investment in The Florida Local Government Surplus Funds Trust Fund (SBA), U.S. Government securities, U.S. Government agencies, U.S. Government sponsored agencies, interest bearing time deposits, repurchase agreements, commercial paper, corporate notes, bankers' acceptances, state and local government taxable and tax-exempt debt, and money market mutual funds.

The main purpose of School Board policy 3120, Debt Management, is to assist the District in the implementation and management of its overall strategy by contributing to the continued financial health and stability of the District while assuring the future access to the debt markets to meet both scheduled and unscheduled needs.

DISTRICT BUDGET

An annual budget for the District School Board shall be prepared, advertised, presented at a public hearing pursuant to the advertisement, and adopted by the Board.

The adopted budget shall be submitted to the Commissioner of Education for review and approval of the following items:

- Estimated federal, state, and local revenue.
- Estimated non-revenue loans, bond sales, etc.
- Schedule of maturities of indebtedness and information concerning authorized obligations.
- Transfers and debt service appropriations.
- Ending balances and reserves.
 - Fund balance is the difference between revenue and expenditures.
 - Cash balances to be carried forward shall not exceed 20 percent of the anticipated tax receipt for operational purposes (the cash balance may exceed the 20 percent level when documented evidence justifies the need).
 - Unappropriated fund balances may not exceed 10 percent of total appropriations and transfers for operational purposes (the fund balance may exceed the 10 percent level when documented evidence justifies the need).

No expenditure shall be authorized or obligation incurred which is in excess of a budgetary appropriation. The School Board shall adopt procedures whereby amendments to the original budget are made as needed in order to comply with this rule.

- The School Board shall approve amendments to the District school budget whenever the function amounts in the budget accounts are changed in the original budget approved by the School Board.
- The School Board may adopt procedures whereby amendments to the budget of the Special Revenue – Other fund are considered approved by the School Board at the time the Board approves an entitlement grant, if such grant application includes a budget summary. The effect of such grant shall be reflected in the next monthly district financial report to the School Board.
- No budget amendment shall be approved by the District School Board after the due date for the annual financial report for that year.

It shall be the duty of the Superintendent of Schools and District School Board to take whatever action is necessary during the fiscal year to keep expenditures and obligations within the budgeted income, provided that:

- Any amount appropriated for the payment of indebtedness during the fiscal year shall be paid as budgeted or as the budget may have been officially amended.
- Any accounts carried over from the previous year according to prescribed principles of accounting that are charged to the previous year's business shall be paid from the first funds available which may be used for that purpose by the School Board. At no time, including the close of the fiscal year, shall an overdraft be created or shown against any fund or depository account.
- Cash balances remaining in any District interest and sinking fund or from the proceeds of any bond issue not otherwise restricted, after all obligations have been satisfied, shall be transferred to another fund or funds as authorized by resolution of the School Board.

Budgetary Goals

The main budgetary goal is to continue to increase the general fund balance. This is achieved by having a good budget management practice in place. It is essential to have good budgetary and expenditure control procedures in place to monitor budget versus actual expenditures throughout the year. In addition, it is critical that funds are set aside at the beginning of the year for contingencies such as hurricane emergency and class size penalty. If not utilized, this will result in a positive impact on fund balance at year-end.

BASIS OF ACCOUNTING

Legal Entity

Each of the 75 school districts in the state of Florida is governed by public law as well as Florida School Laws contained in the Title XLVIII K-20 Education Code, Chapters 1000 through 1013, Florida Statutes. Of those 75 districts, 67 are countywide school districts.

Basis of Accounting

The District is required to maintain two sets of financial statements, which are governmental fund-based financial statements and government-wide financial statements. The governmental fund-based financial statements use the modified accrual basis of accounting. The government-wide financial statements are based on a flow of all economic resources applied on the accrual basis of accounting. The flow of economic resources refers to all of the assets available to the District for the purpose of providing goods and services to the public. These costs would include depreciation, the cost of inventories consumed during the period, and other operating expenses.

Revenue Sources

Revenues are categorized by source: Federal, State, and Local. Revenue sources are determined by law and, therefore, revenue accounts continue to be structured by appropriation source (Federal, State, and Local) and specific appropriations.

- Federal revenue is received directly from the federal government or indirectly by flowing through the state first. The District receives federal awards for the enhancement of various educational programs.
- State revenue for support to 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 the sales tax. Revenue from state sources primarily includes revenue received for the operations of the District through the Florida Education Finance Program (FEFP) administered by the Florida Department of Education (FLDOE).
- Local revenue for school support is derived almost entirely from property taxes. Local revenue sources include property taxes levied by a school system on the assessed valuation of real and personal property located within the District plus interest, including profit on investment, gifts, and student fees charged for adult programs.

GOVERNMENTAL GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

FUND FINANCIAL STATEMENTS

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. In order to demonstrate that restrictions imposed by laws and regulations have been followed, the basic financial statements of a governmental entity must include fund-based financial statements. The types of funds that may be used to satisfy this requirement are as follows:

- Governmental Funds (emphasizing major funds)
 - General Fund is the primary operating fund of the District.
 - Special Revenue Funds are legally restricted or committed for specific purposes.
 - Capital Projects Funds are used for acquisition or construction of facilities and equipment.
 - Debt Service Funds are used to account for the accumulation of resources for and the payment of interest and principal on long term debt.
 - Permanent Funds are not used by Broward County Public Schools.
- Proprietary Funds
 - Enterprise Funds (emphasizing major funds)
 - Internal Service Funds

BASIS OF ACCOUNTING

- Fiduciary Funds and Similar Component Units
 - Pension (and other employee benefit) Trust Funds
 - Investment Trust Funds
 - Private-Purpose Trust Funds
 - Agency Funds

Governmental Funds

The basis used to prepare fund financial statements is the same basis that is currently used by governmental entities. However, unlike governmental financial reporting standards, GASB-34 requires that fund reporting be restricted to a governmental entity's General Fund, its major funds and its non-major funds combined.

Two fund types were added by GASB-34, Permanent Funds and Private-Purpose Trust Funds. Permanent Funds are used to report resources that are legally restricted to the extent that only earnings may be used for purposes that support the reporting government's programs. Private-Purpose Trust Funds are used to account for trust arrangements that are not accounted for in Fiduciary Funds.

Proprietary Funds

Proprietary Funds are accounted for on the accrual basis of accounting. The accrual basis records the financial effects of transactions and events that have potential cash consequences in the period they occur instead of the period when cash is received or paid. This was not changed by GASB-34.

- Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The District does not have any enterprise funds.
- Internal Service Funds may be used to account for activities that involve the governmental entity providing goods and services to other funds of the primary governmental unit on a cost reimbursement basis. These funds are used to account for printing and other services provided to other governmental funds.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the government's own programs. Under the Fiduciary Funds category are Pension Trust Funds, Investment Trust Funds, Private-Purpose Trust Funds and Agency Funds. The District's Fiduciary funds consist of Agency funds used for its student activities.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

Government-wide financial statements provide an overall picture of the financial position and activities of the government entity. These financial statements are constructed around the concept of a primary government and, therefore, encompass the primary government and its component units, except for fiduciary funds of the primary government and component units that are fiduciary in nature.

Financial statements of fiduciary funds are not presented in the government-wide financial statements but are included in the fund financial statements. The government-wide financial statements are based on a flow of all economic resources applied on the accrual basis of accounting. The two financial statements are the Statement of Net Position and the Statement of Activities.

BASIS OF ACCOUNTING

EXPENDITURES

Expenditures are generally recognized when the related liability is incurred and the transaction or event is expected to draw upon current spendable resources. They are categorized under eight dimensions that are needed for reporting data to the Department of Education.

- Fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.
- Object identifies the service or commodity obtained as a result of a specific expenditure. There are seven major object categories: (1) Salaries, (2) Employee Benefits, (3) Purchased Services, (4) Energy Services, (5) Materials and Supplies, (6) Capital Outlay, and (7) Other Expenses.
- Function is the objective or purpose of an expenditure (expense for government-wide and proprietary financial statement presentation). Functions are the activities performed to accomplish the objectives of the organization. The activities of a local school system are classified into six broad areas:
 - Instruction includes the activities dealing directly with the teaching of students or the interaction between teachers and students. Instruction is further classified as Basic [Florida Education Finance Program (FEFP K-12)], Exceptional Student Education, Career Education and Adult General. "Other Instruction" includes programs such as recreation, enrichment and prekindergarten instruction.
 - Student and Instructional Support Services provides administrative, technical, and logistical support to facilitate and enhance instruction. Student and Instructional Support Services include Student Support Services, Instructional Media Services, Instruction and Curriculum Development Services, Instructional Staff Training Services and Instruction-Related Technology.
 - General Support Services include activities associated with establishing policy, operating schools and the school system, and providing the necessary facilities and services for staff and students. This includes salaries and expenditures for the School Board, Administration (both school and general), Facilities Acquisition and Construction, Fiscal Services, Food Services, Central Services (planning, research, development, and evaluation services; information services; staff services; statistical services; data processing; internal services, such as buying, storing, and distributing supplies, furniture, and equipment; printing; and mail room and courier services), Student Transportation Services, Operation and Maintenance of Plant and Administrative Technology.
 - Community Services are activities that are not directly related to providing education for students in a school system. These include noninstructional services provided by the school system for the community.
 - Debt Service represents payments of principal and interest to service debt and expenditures related to issuance and retirement of debt.
 - Capital Outlay includes expenditures related, but not limited, to the procurement of land, the purchase of furniture and equipment, and the acquisition or construction of educational facilities.
- Facility refers to the school or office location that is the center for accumulation of costs.
- Program refers to activities, operations or organizational units designated to accomplish an objective or purpose. Educational programs are established by law for Florida school districts and are the basis for the program cost accounting and reporting system.
- Grant (State and Federal) refers to code numbers assigned by the Florida Department of Education (FLDOE) for reporting state and federal grants.
- Project refers to a classification that is used to identify expenditures related to a specific activity, such as a construction project or a project funded through grants.

BASIS OF BUDGETING

Budget Process, Budgetary Control, and Budgetary Reporting

The District's budget is a detailed operating plan that identifies estimated expenditures in relation to estimated revenues. Estimated revenue is primarily determined by projecting the number of students in each educational program and applying the legislatively determined funding formula to the full time equivalent students in those programs. Other income, such as interest, fees, and rent is based on historical experience and future predictions. Estimated expenditures are also determined by projecting the number of students in each program in order to calculate the number of teachers required. Expenditures such as utilities, gasoline, insurance, etc. are based on historical data along with future industry projections. The budget reflects the District's priorities and represents a process through which policy decisions are made, implemented, and controlled.

The School Board follows procedures established by State Statute and State Board of Education rules in establishing annual budgets for governmental funds as described below:

- Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental fund types in accordance with procedures and time intervals prescribed by law and State Board of Education rules.
- The major functional level is the legal level of budgetary control. Budgeted amounts may be amended by resolution at any Board meeting prior to the due date for the annual financial report.
- Project length budgets, such as in the Capital Projects Funds, are determined and then are fully appropriated in their entirety in the year the project is approved. For the beginning of the following year, any unexpended appropriations for a project from the prior year are re-appropriated. This process is repeated from year to year until the project is completed.
- Unencumbered appropriations lapse at year-end. Encumbered appropriations are carried forward, if applicable, to the following year for the General Fund and are closed after a three-month period.

The Budget Office reviews these budgets for compliance and, if necessary, modifies them to ensure the overall integrity of the District's annual budget.

Balanced Budget

A budget is balanced when the sum of estimated net revenues, including beginning fund balance, is equal to the sum of the estimated appropriations, including ending fund balance.

Budget Amendments

Management may not amend the budget without the specific approval of the School Board. Budgets for all funds are amended during the year by submitting the requested amendments to the School Board for approval. No expenditure may be authorized and no obligation incurred in excess of the current budgetary appropriation without School Board authorization.

School Budgets

Broward County Public Schools has adopted the practice of school-based management. Recognizing that each school has unique needs, the principals, in conjunction with the School Advisory Council (SAC), determine what staffing pattern will best meet the needs of the school. An Instructional Allocation is appropriated for each school based on the number of students and the types of educational programs in which the students are enrolled. The Instructional Allocation covers the cost of classroom teachers, materials and supplies, and eight days of substitute teachers for each teacher.



BASIS OF BUDGETING

In addition, each school is provided a Support Allocation that is determined by using a model of various positions, such as principal, assistant principal, clerical staff, and media specialist, for each level. Additional staff is determined for each school based on a range of number of students at the school. The schools are funded using average salaries for primary positions; therefore, there is no advantage for a school to hire a new teacher in place of a more experienced teacher. Because of school-based management, staffing variations exist from school to school. Any salary lapse resulting from vacant school positions reverts to the District.

Schools also receive a variety of state and local categorical funds that can only be used for specific purposes. These include funding for class size reduction, instructional materials, instructional staff training, and various exceptional education programs, to name a few.

THE BUDGET PROCESS

Fiscal Year

The District's fiscal year is July 1 through June 30.

Statutory Requirements

The District participates in the Florida Education Finance Program (FEFP), which entitles the District to receive State revenues along with the funds raised from Broward County property taxes. Florida Statute dictates budget adoption requirements and participation in the FEFP program. The Fiscal Year (FY) 2019 budget adoption calendar is detailed on page 58.

The budget process for the current year begins months before the start of the fiscal year on July 1. Student enrollment is projected in December of each year for the following fiscal year and submitted to the Florida Department of Education. The Florida Department of Education collects the projections made by each district. The Florida Legislature utilizes the enrollment projections to formulate the state K-12 FEFP education budget. FEFP funds then are allocated to the individual school districts based on the enrollment projections. Once the FEFP revenue for the District is finalized at the conclusion of the legislative session, usually in early May, the District can finalize the budget and millage rates proposed for tentative adoption in late July.

Truth-in-Millage (TRIM) laws define the formal budget adoption process. To comply with TRIM, the District will hold the first public hearing for the FY 2019 tentative budget and millage rates on July 31, 2018. The hearing provides the public the opportunity for input to the budget process and for the School Board to tentatively approve the 2019 millage rates and approve the FY 2019 proposed budget. (Note: Local property taxes are assessed for November 2018 collection; hence, 2018 tax collections fund the FY 2019 budget). The second and final public hearing will be held on September 5, 2018, for the purpose of allowing the public additional input into the budget, and for the Board to adopt the final budget and millage rates for 2018.

Budget Development – Local Process

The District budget is a detailed operating plan that identifies estimated expenditures in relation to estimated revenues. The Board's goals and objectives are the main drivers of the budget development process, along with funding constraints.

The FY 2019 budget process began after the adoption of the FY 2018 budget in September. Two timelines address the budgeting process, one to address school budgets and another one to address departmental budgets. The schools timeline includes the preparation and approval of membership projections; the projected allocation of various programs, such as Magnet, Class Size, Safe Schools, etc.; the projection of grants funding; the teacher hiring process, preparation of school budgets; registration of students; etc. The Department timeline includes divisional planning meetings, review of initiatives, review of program requirements, assessment of availability of resources, etc.

At the conclusion of the budget development process, two public hearings are held, providing additional opportunity for the public to voice their opinions on the budget. The budget is adopted at the second public hearing in September.

At the start of the school year, school budgets are adjusted to reflect actual student enrollment counts as of Benchmark Day count early in September. The State recalculates district revenue based on the revised student Full Time Equivalent (FTE) data in October and February. These adjustments are incorporated into the district's budget amendment process.

Budget Amendment Process

The budget is continually monitored and amended throughout the year. Amendments to the budget reflecting revenue changes and adjustments are brought to the Board monthly for their review and approval.

THE BUDGET PROCESS

Long Term Planning

The District's primary source of funding, the Florida Education Finance Program, is determined by legislative appropriation each year, generally concluding in May. The fiscal year begins on July 1, requiring that revenue projection and budget planning continue all year, until the final appropriation by the legislature is known. Since the legislature appropriates for only one year, it is difficult to plan much beyond one year. Due to the uncertainty of annual funding, the economic and political environments are carefully monitored for trends that may affect the future year's funding. Gauging the future outlook allows the District to be pro-active and develop strategies to deal with funding issues as they occur.

Budget Trends

The District began the FY 2018-19 budget process with a clear understanding of the continuing challenges it faces in current economic conditions.

Property Tax Collections: By July 1, 2018, the Property Appraiser certified the tax roll for Broward County at \$205.3 billion, up \$11.8 billion, or 6.12 percent increase over July 1, 2017. This is the seventh increase in the tax roll since the housing market crash in FY 2008-09.

Sales Tax Revenue: The State relies heavily on sales tax revenue to fund its portion of the Florida Education Finance Program. As the state economy began to show signs of recovery, the Governor and state legislature steadily increased K-12 funding from FY 2013-14 through 2017-18. However, in 2018-19, the increase has been set at less than one percent, giving BCPS the lowest increase among all 67 counties in the State.

Class Size Amendment Compliance: In 2002, Florida voters amended the State Constitution to require caps on the number of children in each classroom. The implementation of the amendment has been phased in over several years with full compliance scheduled to be in place for all districts by October 2010. Faced with the underfunding of the initiative despite its constitutional obligation to do so, the Florida Legislature asked voters to again amend the constitution to allow for school-wide averages per classroom of 18 students in grades K-3, 22 in grades 4-8 and 25 in grades 9-12, as well as a cap in each individual core curriculum classroom of 21, 27 and 30 respectively. The referendum appeared on the ballot in the November 2010 general election and did not pass.

During the 2011 legislative session, Senate Bill SB 2120 was passed. SB 2120 changes the definition of core curriculum and reduces the number of courses that must meet the class size cap. This provided some relief to districts but still caused situations where one child over the cap at a school required opening a classroom to avoid non-compliance and the related penalty. The District worked closely with schools to schedule students effectively to maximize learning opportunities while minimizing situations where the District was not compliant. In FY 2017-18, non-charter schools in the District were able to achieve compliance at 100 percent in school-wide average for Choice School, thus generating no penalty.

In addition, during the 2013 legislative session, language was inserted in the conforming bill (SB1500) that offers schools with choice programs opportunities to further achieve compliance.

OPERATIONS BUDGET CALENDAR

Ref Day	Date	Activity	Statutory Requirement	Statutory Reference	
D	Sunday, 7/1/2018	Property Appraiser certifies tax roll.	July 1 or date of certification, whichever is later.	200.065(1) 193.023(1)	
	Thursday, 7/19/2018	Receive "Required Local Effort" from Department of Education.	Not later than 7/19/18, the Commissioner of Education shall certify Required Local Effort.	1011.62(4)(a)	
D + 23	Tuesday, July 24, 2018*	Within 24 days of the Certification of Value.	Superintendent submits tentative budget to The School Board of Broward County, Florida.	200.065(2)(a)3 1011.02	
		Superintendent presents tentative 2018-19 budget to the School Board.	School Board shall approve tentative budget for advertising.	1011.03	
D + 28	Sunday, 7/29/2018	Within 29 days of the Certification of Value, the district must advertise in the newspaper.	Advertising summary of tentative budget, including proposed millage rates.	200.065(2)(f)1 1011.03	
	Tuesday, July 31, 2018**	Not less than 2 nor more than 5 days after advertising.	The School Board holds public hearing on tentative budget and proposed millage rates; amends and adopts tentative budget.	200.065(2)(f)1	
D + 34	Saturday, 8/4/2018	Within 35 days of Certification of Value.	Advise Property Appraiser of proposed millage rate. This will be used by Property Appraiser to prepare Notice of Proposed Property Taxes.	200.065(2)(b) 200.065(2)(f)2	
Not less than D + 64 not more than D + 79	Wednesday, Sept. 5, 2018**	65-80 days after Certification of Value. (Between 9/3/2018 and 9/18/2018)	Hold public hearing to adopt final budget and to adopt millage rate. No newspaper advertisement is required. Millage rate cannot exceed the rate tentatively adopted on D + 34 unless each taxpayer is sent a personal notice of change under the new rates. Such notice is prepared by the Property Appraiser at School Board expense and should be mailed no more than 15 days nor less than 10 days prior to any hearing.	200.065(2)(c) 200.065(2)(f)3	
		Friday, 9/7/2018	Within 3 days after adoption of final millage rate.	Notify Property Appraiser and Tax Collector of adopted millage rate within 3 days after adoption of the resolution.	200.065(4)
		Friday, 9/7/2018	Within 3 business days after adoption of final budget.	Submit budget to Department of Education within 3 business days after adoption.	6A-1.0071(1)
D + 100	Tuesday, 10/9/2018	Within 30 days after adopting millage & budget. No later than 101 days after Certification of Value.	Submit TRIM compliance package to the Department of Revenue.	200	

CAPITAL OUTLAY FUNDS BUDGET

Capital Outlay Funds

These funds account for revenue to acquire, construct, or maintain facilities and capital equipment for the District. In addition, funds can be allocated for land acquisition, new equipment purchases, buses and other vehicles, capital improvements, and capital debt service.

Capital Outlay Revenue & Financing Sources

Revenue and other financing sources for capital outlay funds are comprised of state allocations, federal and local sources including; the Capital Improvement Ad Valorem Tax Levy (millage), General Obligation Bond (GOB) Certificates of Participation (COPs), and capital equipment leases. Project expenditures from state sources, millage, and COPs require that the project be listed in the District's approved Educational Plant Survey. Each fund group is accounted for separately as required by statutes.

On November 4, 2014, Broward County voters gave their overwhelming support of the District's request to pass an \$800 million GOB with a 74 percent approval margin. The bond provides critically needed funding for Broward's students. The School Board asked voters for this approval in direct response to years of unsuccessful advocacy requesting that the Florida legislature restore the capital millage rate in an ongoing effort to address the District's critical capital budget situation. The District has committed to investing the funding to enhance students' learning environments by focusing on improvements in **Safety, Music and Art, Athletics, Renovation, and Technology (SMART)**. When the GOB is combined with other capital outlay funds, the SMART program is \$983 million.

Capital Outlay Appropriations

The largest capital outlay appropriations are for the SMART Program, capital improvements, maintenance of educational facilities and the repayment of prior year COPs issues. Funds can also be used for renovation and remodeling of existing facilities, construction of new and replacement school buildings, health and safety projects, and technology upgrades. Other appropriations may include, land acquisition, and equipment for schools and departments. Funding for transportation vehicles includes the purchase of school buses for student transportation and maintenance trucks.

District Educational Facilities Plan

The adoption of the District Educational Facilities Plan (DEFP) is scheduled for August 21, 2018. A summary of the plan is included in the Information section of this budget presentation. The capital outlay appropriations are amended throughout the year with the appropriate approval and authorization from the School Board.

District Maintenance

As schools age, the costs of repairs and maintenance continue to rise. Funds from the Florida Education Finance Program (FEFP) for repairs and maintenance have not kept pace with the funds necessary to keep schools in good condition. As the need for maintaining the District's aging facilities has grown, increasing amounts have been transferred from the capital fund to the general fund in order to fund repairs and maintenance (as allowed by Florida Statutes). The replacement of infrastructure items such as air-conditioning, roofing, plumbing, and electrical systems is also provided through the capital outlay budget transfers into the District's general fund.

CAPITAL OUTLAY BUDGET PROCESS

Background

The primary source of capital outlay revenue comes from local property taxes. Between 2008 and 2010, the Florida Legislature approved budgets that reduced the amount school districts can levy for capital outlay from 2.0 mills to 1.5 mills. This millage rate reduction, combined with the major decline in Broward's taxable property values, had a large negative impact on capital millage revenues. The District's decision to ask the voters of Broward County to approve the \$800 million general obligation bond (GOB) is directly related to the strain the millage rate reduction caused in the effort to address the District's ongoing repair, maintenance and modernization of the schools.

District Educational Facilities Plan

Florida Statute 1013.35 requires that school districts prepare and adopt a District Educational Facilities Plan (DEFP) before adopting the annual capital outlay budget. The overall capital outlay plan is based on an analysis of the District's demographics, community participation, departmental recommendations, the Superintendent's Cabinet, and School Board member input.

The DEFP lays out a \$2.7 billion five-year financial plan to address school renovation projects, technology improvements, music instruments and equipment, school buses, capital improvements, maintenance and repair, and to make debt service payments.

The current DEFP includes the \$800 million GOB combined with other capital outlay funds to implement the SMART Program (**S**afety, **M**usic and Art, **A**thletics, **R**enovation, and **T**echnology). The SMART Program currently includes \$983 million to enhance students' learning environments. Technology is one of the cornerstones of the SMART Program. The work included in the SMART Program to improve technology infrastructure and provide new devices in schools was completed during the 2017-18 school year.

The DEFP also highlights SMART Program construction projects across the District. These projects are being implemented through contracts the District has entered with outside firms to provide Owner's Representative and Cost/Program Controls management services. Using these firms enhances the District's efficiency by keeping the District current with the latest developments in management systems and practices. In addition, the firms established a central coordinated repository of data by implementing, maintaining, and upgrading management information systems appropriate for the District's construction projects and are facilitating the efficient and effective use of information throughout the District's construction projects.

The public has an opportunity to provide input into the DEFP at two School Board meetings and various School Board workshops each year. In addition, the School Board, municipalities, and the county have an interlocal agreement that increases the level of interaction and opportunity for those entities to provide feedback into the process of developing the plan. The School Board is scheduled to approve the DEFP on August 21, 2018. The first year of the DEFP constitutes the 2018-19 capital outlay budget. The School Board can amend the capital outlay budget during the fiscal year to recognize changes in revenues and adjust funding for capital projects and programs. The capital outlay budget is officially adopted as part of the annual budget adoption each year.



CAPITAL OUTLAY BUDGET CALENDAR

Date	Activity	Statutory Requirement	Statutory Reference
Tuesday 4/17/2018	The School Board holds a workshop to discuss the preliminary capital budget revenue and appropriations		
Tuesday 5/29/2018	The School Board holds a workshop to discuss the 2019 preliminary budget		
Tuesday 6/19/2018	The School Board holds a workshop to discuss the 2019 preliminary budget		
Monday 7/16/2018	Tentative District Educational Facilities Plan is prepared and delivered to School Board members	Annually, prior to the adoption of the district school budget, each district school board shall prepare a Tentative District Educational Facilities Plan	1013.35 (2)(a)
Monday 7/16/2018	Submittal of the Tentative District Educational Facilities Plan per Interlocal Agreement	The district school board shall submit a copy of its Tentative District Educational Facilities Plan to all affected local governments prior to adoption by the board	1013.35 (3)
Tuesday 7/24/2018	The School Board holds the first meeting on the Tentative District Educational Facilities Plan, fiscal years 2018-19 to 2022-23	Provision shall be made for public comment concerning the Tentative District Educational Facilities Plan	1013.35 (2)(d)
Tuesday 7/31/2018	The School Board holds the first public hearing on the 2019 annual budget	The School Board holds public hearing on tentative budget and proposed millage rates; amends and adopts tentative budget	200.065 (2)(f)1
Tuesday 8/21/2018	The School Board holds a second meeting and adopts the District Educational Facilities Plan, fiscal years 2018-19 to 2022-23.	Annually, the district school board shall consider and adopt the Tentative District Educational Facilities Plan	1013.35 (4)
Wednesday 9/5/2018	The School Board holds the second public hearing to adopt the 2019 annual budget	The School Board holds public hearing to adopt final budget and to adopt millage rates	200.065(2)(c) 200.065(2)(f)3
October, 2018	The Adopted District Educational Facilities Plan must be submitted to the Department of Education An electronic version of the plan is to be submitted to DOE on their approved forms	Functions of the Department of Education: Require each board and other appropriate agencies to submit complete and accurate financial data as to the amounts of funds from all sources that are available and spent for construction and capital improvements. The commissioner shall prescribe the format and the date for the submission of this data and any other educational facilities data.	1013.03(4)

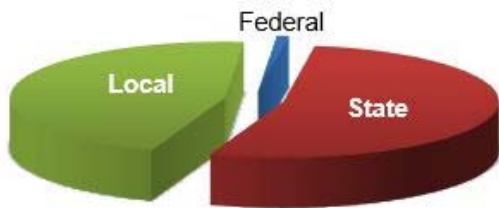


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FINANCIAL

MAJOR REVENUE SOURCES

Revenues are categorized by source: Federal, State, and Local. Revenue sources are determined by law and, therefore, revenue accounts continue to be structured by appropriation source (Federal, State, and Local) and specific appropriations.



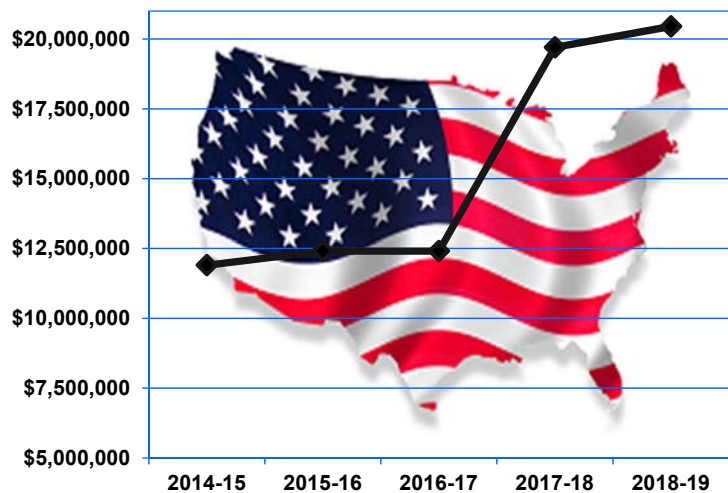
From the three major revenue sources in 2018-19, the District expected to receive 0.8 percent of General Fund financial support from Federal sources, 46.3 percent from State sources, and 41 percent from Local sources. The remaining 12 percent is comprised of transfers from other funds and fund balance.

Revenue from Federal Sources

The District receives federal awards for the enhancement of various educational programs. These funds are received directly from the federal government or indirectly by flowing through the state first. Budgeting is based according to the grant plan. An example of federal direct revenue is funding received for Head Start pre-kindergarten programs. An example of Federal through State revenue is funding through the Title I Elementary and Secondary Education Act.

For the General Fund, Broward County Public Schools (BCPS) receives Reserve Officers Training Corps (ROTC) funding as federal direct revenue and Medicaid funding as Federal through State revenue.

Federal Revenue Trend - 5 Year History



Revenue from State Sources

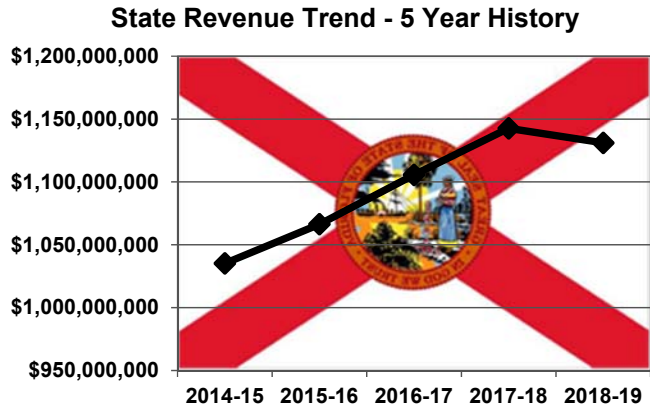
Funds for state support to school districts are provided primarily by legislative appropriations. While a number of tax sources are deposited in the state’s General Revenue Fund, the predominant source is the sales tax. Revenue from state sources primarily includes revenue received for the operations of the District through the Florida Education Finance Program (FEFP) administered by the Florida Department of Education (FDOE) under the provisions of Section 1011.62, Florida Statutes. Statewide, funds appropriated to finance the FEFP in 2018-19 were \$8.6 billion, plus \$3.2 billion in state categorical and lottery funds.

The focus of the state finance program bases financial support for education upon the individual student participating in a particular educational program rather than upon the number of teachers or classrooms. The educational programs recognized in the FEFP are basic education, instruction of students with limited English proficiency, instruction of exceptional students (disabled and gifted), and career education. FEFP funds are primarily generated by multiplying the number of full-time equivalent (FTE) students in each of the educational programs by cost factors to obtain weighted FTE. Program cost factors are determined by the Legislature and represent relative cost differences among the FEFP programs. The weighted FTE is then multiplied by a base student allocation and by a district cost differential (DCD) in the major calculation to determine the state and local FEFP funds.

MAJOR REVENUE SOURCES

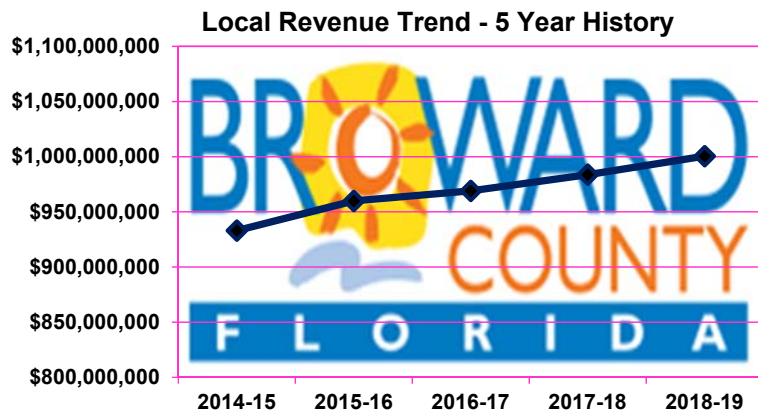
In addition, funds are appropriated to meet other needs by means of special allocations, which include allocations for Exceptional Student Education (ESE) students, at-risk students, safe schools, reading, student transportation, instructional materials, and the Teacher Lead Program. Special allocations are funded through the FEFP, making them partially funded by local revenue derived mainly through property taxes. Class size reduction is fully funded categorically by the state through sales taxes.

Lottery funds are part of the funds appropriated to finance the FEFP. The purpose of the Florida Public Education Lottery Act was to enable the people of the state to benefit from substantial additional moneys for education. For 2018-19, Florida Lottery funding was \$14.3 million for BCPS, which included \$13.8 million to provide rewards to qualifying schools through the Florida School Recognition Program and \$ 0.5 million to be used at the discretion of the school district.



Revenue from Local Sources

Local revenue for school support is derived almost entirely from property taxes. Local revenue sources include property taxes levied by a school system on the assessed valuation of real and personal property located within the district plus interest, including profit on investment, gifts, and student fees charged for adult programs.



Each school board participating in the state allocation of funds for current operation of schools must levy the millage set for its required local effort taxes. The Legislature set the statewide amount of \$7.7 billion as the required local effort contribution from counties for 2018-19. Each district's share of the state total of required local effort is determined by a statutory procedure initiated by certification of the property tax valuations by the Department of Revenue of each district.

The Commissioner of Education certifies each district's required local effort millage rate no later than July 19. These rates are primarily determined by dividing the dollar amount of required local effort by 96 percent of the aggregated taxable value of all districts. Certifications vary due to the use of assessment ratios designed to equalize the effort on the FEFP of differing levels of property appraisal in the counties. Millage rates are also adjusted because required local effort may not exceed 90 percent of a district's total Florida Education Finance Program entitlement.

MAJOR REVENUE SOURCES

School boards may set discretionary tax levies of the following types:

Current Operations

The Legislature set the total local millage for 2018-19 at 6.4029, which includes the following:

- Required Local Effort 4.0270
- Discretionary Operating 0.7480
- Local Capital Improvement 1.5000
- Debt Service 0.1279, Broward County Public Schools has voter-approved.

Capital Outlay and Maintenance

School Boards may levy a local property tax to fund school district capital outlay projects. Per Florida Statutes this, 1.5000 mills can be used for:

- new construction and remodeling projects;
- the purchase of sites, site improvement, or site expansion;
- auxiliary facilities, athletic facilities, or ancillary facilities;
- the maintenance, renovation, and repair of existing schools or leased facilities;
- the purchase, lease-purchase, or lease of school buses;
- the purchase, lease-purchase, or lease of new and replacement equipment and enterprise resource software applications;
- the payment of costs directly related to complying with state and federal environmental statutes, rules, and regulations governing school facilities;
- the payment of costs of leasing relocatable educational facilities or renting/leasing educational facilities and sites;
- the payment of costs of opening day collection for the library media center of a new school;
- the payments for educational facilities and sites due under a lease-purchase agreement (the payment amount may not exceed three-fourths of the capital millage levy);
- the payment of loans approved pursuant to sections 1011.14 and 1011.15, Florida Statutes;
- the payment of school buses when a school district contracts with a private entity to provide student transportation services.

A school district may also use an amount up to \$100 per unweighted full-time equivalent student from the capital outlay millage to fund:

- the purchase, lease-purchase, or lease of driver's education vehicles;
- motor vehicles used for the maintenance or operation of plants and equipment;
- security vehicles, as well as vehicles used in storing or distributing materials and equipment;
- the payment of premium costs for property and casualty insurance.

MAJOR EXPENDITURES

The purpose of expenditures are indicated by function classifications. Functions are group-related activities aimed at accomplishing a major service or regulatory responsibility. The activities of a local school system are classified into five broad areas:

- ✓ Instruction
- ✓ Instructional Support
- ✓ General Support
- ✓ Community Services
- ✓ Non-program Charges (Debt Service and Transfers)

Instruction

Instruction includes the activities dealing directly with the teaching of students or the interaction between teacher and student. Teaching may be provided for students in a school classroom, in a location such as a home or hospital, and other learning situations, such as those involving co-curricular activities. It may also be provided through some other approved medium, such as television, radio, telephone, and correspondence. Student transportation and fee-supported childcare programs are not charged to instruction.

Instructional Support

Instructional Support provides administrative, technical, and logistical support to facilitate and enhance instruction. These services exist as an adjunct for the fulfillment of the objectives of the Instruction function. The Instructional Support function includes pupil personnel services (attendance and social work, guidance, health services, psychological services, parental involvement), instructional media, curriculum development, and instructional staff training.

General Support

General Support services are those that are concerned with establishing policy, operating schools and the school system, and providing the essential facilities and services for staff and students. The General Support function includes the school board, administration (both school and general), facilities acquisition and construction, fiscal services, food services, central services (planning, research, development, and evaluation services; information services; staff services; statistical services; data processing; internal services, such as buying, storing, and distributing supplies, furniture, and equipment; printing; and mail room and courier services), student transportation, and operation and maintenance of plant.

Community Services

Community Services are those activities that are not related to providing education to students. These include services provided by the school system for the community as a whole or some segment of the community, such as recreation and care of childcare and community welfare activities.

Non-program Charges

Non-program Charges include debt service, which is payments of principal and interest for the retirement of debt, and transfers, which are nonreciprocal inter-fund activities represented by disbursement of cash or goods from one fund within the district to another fund without an equivalent return and with a requirement for repayment.



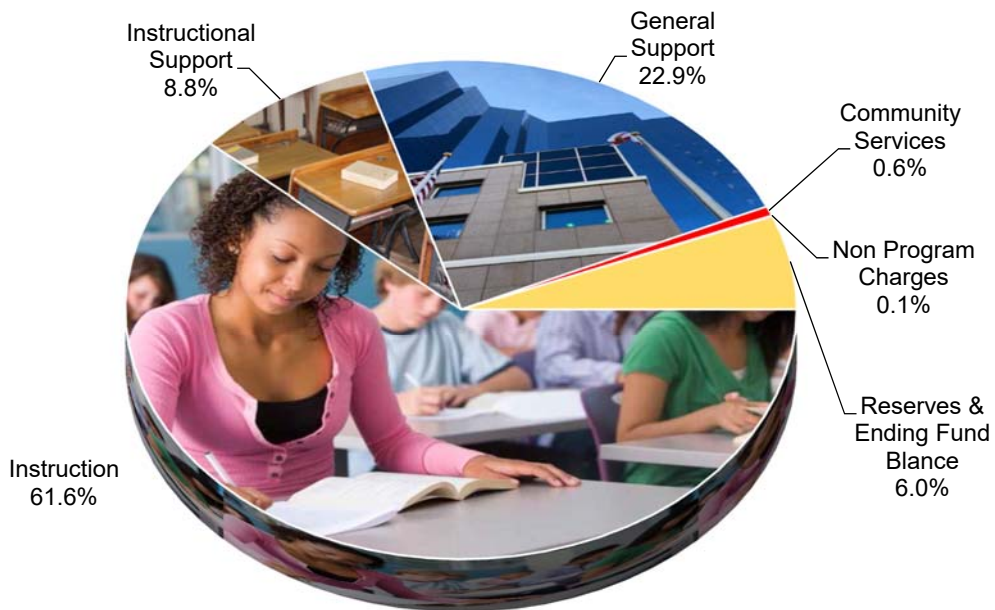
MAJOR EXPENDITURES

General Fund

For 2018-19, the projected expenditures by function within the General Fund show that the greatest expense will fall under Instruction at 61.6 percent, followed by General Support at 22.9 percent. Within General Support, 10.0 percent is for operation and maintenance of plant, 5.7 percent is for school administration, 3.4 percent is for student transportation, and the remaining 3.8 percent covers general administration and fiscal and central services. Instructional Support is 8.8 percent of projected expenditures. Community Services and Non-program Charges combined are 0.7 percent of the projected General Fund expenditures. This is a total of 94.0 percent. The remaining 6.0 percent is Reserves and Ending Fund Balance.

General Fund Function	Projected Expenditures (in thousands)
Instruction	\$1,488,211
Instructional Support	211,900
General Support	554,032
Community Services	15,056
Non-program Charges	1,520
Reserves and Ending Fund Balance	147,333
TOTAL	\$2,418,052

2018-19 General Fund Projected Expenditures



All Funds

When the General, Special Revenue, Capital, Internal Service, and Debt Service funds are combined, Instruction remains at the greatest percentage. This is caused, in part, by the increase in General Support to the Capital Fund, which is used for facilities acquisition and construction.

MAJOR EXPENDITURES BY OBJECT

Salaries - Amounts paid to employees of the school system who are considered to be in positions of a permanent nature, including personnel under written contract substituting for individuals in permanent positions. This includes gross salary for personal services rendered while on the payroll of the District School Board.

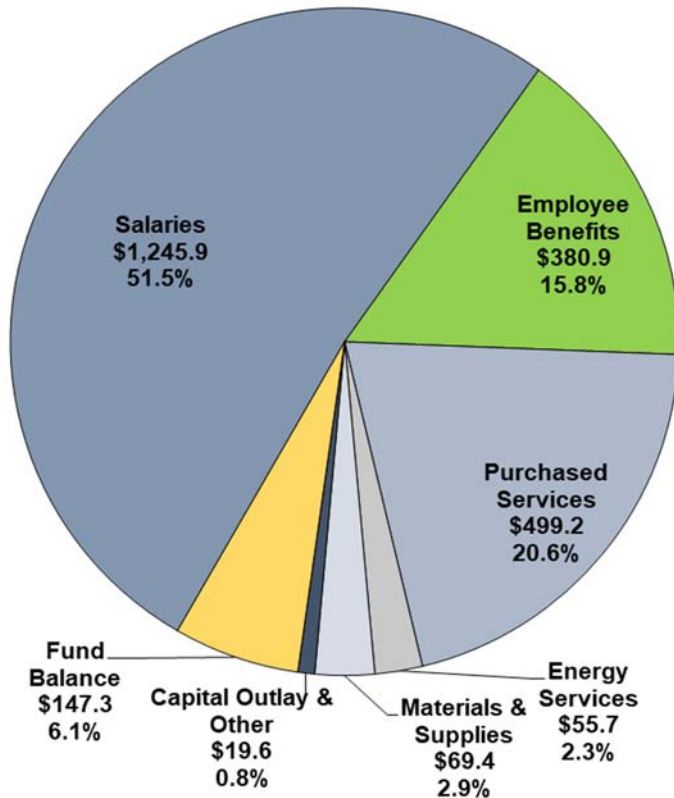
Employee Benefits - Amounts paid by the District on behalf of employees. These amounts are not included in gross salary. Such payments are fringe benefits and not paid directly to employees; however, fringe benefits are part of the cost of employing staff. In the special case of workers' compensation, a functional prorated amount based on an approximate premium cost is required.

Purchased Services - Amounts paid for personal services rendered by personnel who are not on the payroll of the District School Board, and other services that the Board may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

Categories	Expenditures
Salaries	1,245,892,425
Employee Benefits	380,882,092
Purchased Services	499,181,980
Energy Services	55,684,464
Materials & Supplies	69,445,354
Capital Outlay & Other	19,593,456
Transfers	40,000
Fund Balance	147,332,572
TOTAL	2,418,052,343

Energy Services - Expenditures for services usually provided by public utilities, except energy services. Examples include water, sewage and garbage collection.

Materials and Supplies - Amounts paid for items of an expendable nature that are consumed, worn out or deteriorated by use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances.



Capital Outlay - Expenditures for the acquisition of capital assets or additions to capital assets. These are expenditures for land or existing buildings, improvements to grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, new and replacement equipment, and software.

Transfers - Nonreciprocal inter-fund activity represented by disbursement of cash or goods from one fund within the School District to another fund without an equivalent return and without a requirement for repayment.

Fund Balance - Governmental Funds report the difference between their assets and liabilities as fund balance. Under Generally Accepted Accounting Principles (GAAP), fund balance is divided into reserved and unreserved portions.

**SUMMARY – ALL FUNDS
FIVE-YEAR HISTORY (in thousands)**

REVENUE

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Revenue	2018-19 Revenue	Increase/ (Decrease)
Federal Revenue	\$41,036	\$38,117	\$41,883	\$47,816	\$46,036	(\$1,780)
Federal Through State	254,649	250,535	266,127	276,323	282,208	5,885
State Revenue	1,053,172	1,076,958	1,124,580	1,162,786	1,198,225	35,439
Local Revenue	1,218,214	1,262,477	1,306,144	1,307,599	1,355,573	47,974
Other Financing Sources	711,701	322,434	72,847	504,430	638,685	134,255
Operating Revenue	61,707	61,052	62,219	950	888	(62)
Non-Operating Revenue	134	16	13	0	0	0
Incoming Transfers	236,477	243,229	240,504	253,950	282,114	28,164
Beginning Fund Balance	415,476	601,586	563,887	569,846	480,779	(89,067)
TOTAL REVENUE, TRANSFERS, & FUND BALANCE	\$3,992,566	\$3,856,404	\$3,678,204	\$4,123,700	\$4,284,508	\$160,808

EXPENDITURES

	Account Number	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Appropriations	2018-19 Appropriations	Increase/ (Decrease)
Instruction	5000	\$1,443,929	\$1,466,768	\$1,520,601	\$1,599,363	\$1,625,474	\$26,111
Support Services:							
Student Personnel Services	6100	116,873	126,271	130,242	130,788	143,358	12,570
Instructional Media Services	6200	21,534	20,334	21,817	22,159	21,591	(568)
Instruction & Curriculum Development Services	6300	44,911	43,748	48,470	53,077	56,484	3,407
Instructional Staff Training Svcs	6400	17,708	18,411	21,370	19,111	25,159	6,048
Instruction Related Technology	6500	21,293	21,668	24,597	24,525	24,225	(300)
Board	7100	4,520	3,979	4,528	4,667	4,976	309
General Administration	7200	6,157	14,034	14,385	18,173	20,230	2,057
School Administration	7300	137,504	130,198	137,246	136,223	138,713	2,490
Facilities Acquisition & Constr.	7400	74,768	120,917	118,868	877,614	994,913	117,299
Fiscal Services	7500	8,601	8,761	9,409	9,312	9,478	166
Food Services	7600	100,561	102,280	112,894	121,969	134,801	12,832
Central Services	7700	53,788	58,861	64,409	60,472	68,000	7,528
Student Transportation Svcs	7800	81,193	80,633	87,275	87,840	82,280	(5,560)
Operation of Plant	7900	171,172	173,004	173,079	182,146	178,286	(3,860)
Maintenance of Plant	8100	62,400	64,510	66,364	65,095	62,728	(2,367)
Administrative Technology Svcs	8200	2,609	2,617	2,713	5,347	2,805	(2,542)
Community Services	9100	25,238	25,660	28,449	22,247	16,209	(6,038)
Total Instr. & Support Services		\$2,394,759	\$2,482,654	\$2,586,716	\$3,440,128	\$3,609,710	\$169,582
Debt Service	9200	688,427	497,303	211,496	182,705	206,303	23,598
Other Capital Outlay	9300	9,168	10,284	7,459	0	0	0
Total Transfers Out¹	9700	236,477	243,229	240,504	253,950	282,114	28,164
Internal Funds Disbursements	9800	0	0	0	0	0	0
Operating Expenses	9900	61,813	61,006	62,183	1,111	852	(259)
Reserves & Ending Fund Balance²		601,922	561,928	569,846	245,806	185,529	(60,277)
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCE		\$3,992,566	\$3,856,404	\$3,678,204	\$4,123,700	\$4,284,508	\$160,808

Note: Actual information for fiscal year 2014-15 through fiscal year 2016-17 is from the Superintendent's Annual Financial Report (SAFR). Information for fiscal year 2017-18 through 2018-19 is based on the District Summary Budget.

1 Adjustments to Fund Balances/Residual Equity Transfers are included in Total Transfers Out.

2 Differences between 2014-15, 2015-16 Ending Fund Balances and 2015-16, 2016-17 Beginning Fund Balances are due to adjustments made after the Superintendent's Annual Financial Report was finalized, as reported in the Comprehensive Annual Financial Report (CAFR).



ALL GOVERNMENTAL FUNDS REVENUE AND EXPENDITURES FIVE-YEAR HISTORY BY FUNCTION (in thousands)

	2014-15	2015-16	2016-17	2017-18	Projected 2018-19
REVENUES:					
Local Sources:					
Ad Valorem Taxes	\$1,083,194	\$1,149,777	\$1,185,546	\$1,202,435	\$1,236,746
Food Sales	17,025	15,993	15,302	15,407	11,684
Interest Income	1,920	3,901	6,126	3,605	4,144
Other	1,064,253	658,470	412,521	844,532	1,023,797
Total Local Sources	\$2,166,392	\$1,828,141	\$1,619,495	\$2,065,979	\$2,276,371
State Sources:					
Florida Education Finance Prog.	700,306	726,641	759,857	813,666	806,072
Discretionary Lottery Funds	980	0	4,698	4,706	495
Public Education Capital Outlay	17,696	14,256	19,672	12,919	26,600
Categorical Programs and Other	334,191	336,061	340,352	331,495	365,058
Total State Sources	1,053,173	1,076,958	1,124,579	1,162,786	1,198,225
Federal Sources:					
Food Service	87,566	91,625	95,603	93,588	96,811
Grants and Other	208,119	197,026	212,408	230,551	231,432
Total Federal Sources	295,685	288,651	308,011	324,139	328,243
Beginning Fund Balance	415,398	601,480	563,727	569,638	480,431
TOTAL REVENUES	3,930,648	3,795,230	3,615,812	4,122,542	4,283,270
EXPENDITURES:					
Current Operating:					
Instructional Services:					
Basic Programs	\$1,216,323	\$1,235,581	\$1,282,459	\$1,342,531	\$1,359,149
Exceptional Child Programs	216,114	219,536	227,865	238,539	241,491
Adult and Vocational Technical	36,729	37,311	38,726	40,540	41,042
Sub-Total Instructional Services	1,469,166	1,492,428	1,549,050	1,621,610	1,641,682
Instructional Support Services	222,319	230,432	246,495	249,659	270,818
Pupil Transportation	81,193	80,633	87,275	87,840	82,280
Operation & Maintenance of Plant	233,573	237,514	239,444	247,241	241,013
School Administration	133,144	132,815	139,959	141,571	141,518
General Administration	80,086	85,636	92,730	92,624	102,683
Food Services	100,471	102,280	112,894	121,968	134,800
Total Current Operating	\$2,319,952	\$2,361,738	\$2,467,847	\$2,562,513	\$2,614,794
Debt Service & Other:					
Principal Retirement	88,631	92,417	89,779	93,822	112,659
Interest Charges	84,462	83,777	82,252	83,711	88,546
Other	751,811	564,337	279,969	259,122	287,213
Total Debt Service & Other	924,904	740,531	452,000	436,655	488,418
Capital Outlay	83,976	131,201	126,327	184,180	204,544
Ending Fund Balance	601,816	561,760	569,638	939,194	975,514
TOTAL EXPENDITURES	3,930,648	3,795,230	3,615,812	4,122,542	4,283,270

NOTE: Governmental Funds include General, Special Revenue, Debt Service, Capital Projects, and Permanent Funds. Information for fiscal year 2013-14 through 2016-17 is from the Superintendent's Annual Financial Report; 2017-18 will be revised following year-end closing. 2018-19 is from the District Summary Budget.



ALL GOVERNMENTAL FUNDS REVENUE AND EXPENDITURES FIVE-YEAR HISTORY BY OBJECT (in thousands)

REVENUES:	2014-15	2015-16	2016-17	2017-18	Projected 2018-19
Federal Sources:					
Food Service	87,566	91,625	95,603	93,588	96,811
Grants and Other	208,119	197,026	212,408	230,551	231,432
FEDERAL	295,685	288,651	308,011	324,139	328,243
State Sources:					
Florida Education Finance Prog.	700,306	726,641	759,857	813,666	806,072
Discretionary Lottery Funds	980	0	4,698	4,706	495
Public Education Capital Outlay	17,696	14,256	19,672	12,919	52,863
Categorical Programs and Other	334,191	336,061	340,353	331,495	338,795
STATE	1,053,173	1,076,958	1,124,580	1,162,786	1,198,225
Local Sources:					
Ad Valorem Taxes	\$1,083,194	\$1,149,777	\$1,185,546	\$1,202,435	1,236,746
Food Sales	17,025	15,993	15,302	15,407	11,684
Interest Income	1,920	3,901	6,126	3,605	4,144
Other	827,776	415,241	172,017	590,582	741,683
LOCAL	\$1,929,915	\$1,584,912	\$1,378,991	\$1,812,029	\$1,994,257
TOTAL REVENUES	3,278,773	2,950,521	2,811,581	3,298,954	3,520,725
Transfers In	236,477	243,229	240,504	253,950	282,114
Beginning Fund Balance	415,398	601,480	563,727	569,638	480,431
TOTAL REVENUES, TRANSFERS & FUND BALANCES	3,930,648	3,795,230	3,615,812	4,122,542	4,283,270
EXPENDITURES:					
Salaries	1,269,263	1,296,217	1,345,478	1,363,465	1,391,753
Employee Benefits	392,076	380,917	394,370	431,145	437,540
Purchased Services	438,574	480,632	518,524	537,383	535,281
Energy Services	59,914	53,631	53,900	60,667	57,261
Materials and Supplies	121,467	120,217	119,322	124,279	137,478
Capital Outlay	105,016	144,418	145,512	211,694	241,253
Other Expenditures	706,045	514,209	228,564	200,765	225,076
TOTAL EXPENDITURES	3,092,355	2,990,241	2,805,670	2,929,398	3,025,642
Transfers Out	236,477	243,229	240,504	253,950	282,114
Ending Fund Balances	601,816	561,760	569,638	939,194	975,514
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCE	3,930,648	3,795,230	3,615,812	4,122,542	4,283,270

NOTE: Governmental Funds include General, Special Revenue, Debt Service, Capital Projects, and Permanent Funds. Information for fiscal year 2014-15 through 2016-17 is from the Superintendent's Annual Financial Report; 2017-18 will be revised following year-end closing; 2018-19 is from the District Summary Budget.

GENERAL FUND BUDGET FIVE-YEAR HISTORY (in thousands)

REVENUE

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Revenue	2018-19 Revenue	Increase/ (Decrease)
Total Federal Revenue	\$15,779	\$17,160	\$22,189	\$19,700	\$20,450	\$750
Total State Revenue	1,017,512	1,046,972	1,087,456	1,142,637	1,132,479	(10,158)
Total Local Revenue	949,273	958,972	984,244	983,766	1,005,684	21,918
Total Other Financing Sources	0	0	0	0	0	0
Total Incoming Transfers	64,993	76,230	85,402	87,830	106,639	18,809
Beginning Fund Balance	144,781	161,432	179,183	190,496	152,800	(37,696)
TOTAL REVENUE, TRANSFERS, & FUND BALANCE	\$2,192,338	\$2,260,766	\$2,358,474	\$2,424,429	\$2,418,052	(\$6,377)

EXPENDITURES

	Account Number	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Appropriation	2018-19 Appropriation	Increase/ (Decrease)
Instruction	5000	\$1,309,392	\$1,348,157	\$1,394,242	\$1,462,009	\$1,488,211	\$26,202
Support Services:							
Student Personnel Services	6100	109,894	111,169	115,598	115,790	128,255	12,465
Instructional Media Services	6200	21,534	20,327	21,817	22,156	21,588	(568)
Instruction & Curriculum Development Services	6300	17,583	19,215	23,494	23,354	26,760	3,406
Instructional Staff Training Svcs	6400	4,191	4,336	5,232	5,018	11,072	6,054
Instruction Related Technology Board	6500	21,223	21,668	24,597	24,525	24,225	(300)
General Administration	7100	4,520	3,979	4,528	4,666	4,976	310
School Administration	7200	5,592	5,943	6,123	6,550	8,525	1,975
Facilities Acquisition & Constr.	7300	128,978	129,990	136,432	135,695	138,075	2,380
Fiscal Services	7400	0	0	0	0	0	0
Central Services	7500	8,381	8,761	9,409	9,312	9,478	166
Student Transportation Svcs	7700	53,028	58,392	63,498	59,948	67,476	7,528
Operation of Plant	7800	80,549	80,233	86,692	87,397	81,799	(5,598)
Maintenance of Plant	7900	171,063	172,944	173,025	182,088	178,170	(3,918)
Administrative Technology Svcs	8100	62,400	64,510	66,364	65,095	62,728	(2,367)
Community Services	8200	2,609	2,617	2,713	5,347	2,805	(2,542)
Interest	9100	17,824	18,710	21,038	20,976	15,056	(5,920)
		124	276	1,480	1,480	1,480	0
Total Instr. & Support Services		\$2,018,885	\$2,071,227	\$2,156,282	\$2,231,406	\$2,270,679	\$39,273
Other Capital Outlay	9300	4,864	5,070	6,631	0	0	0
Total Transfers¹	9700	6,821	5,286	5,065	2,602	40	(2,562)
Reserves & Ending Fund Balance²		161,768	179,183	190,496	190,421	147,333	(43,088)
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCE		\$2,192,338	\$2,260,766	\$2,358,474	\$2,424,429	\$2,418,052	(\$6,377)

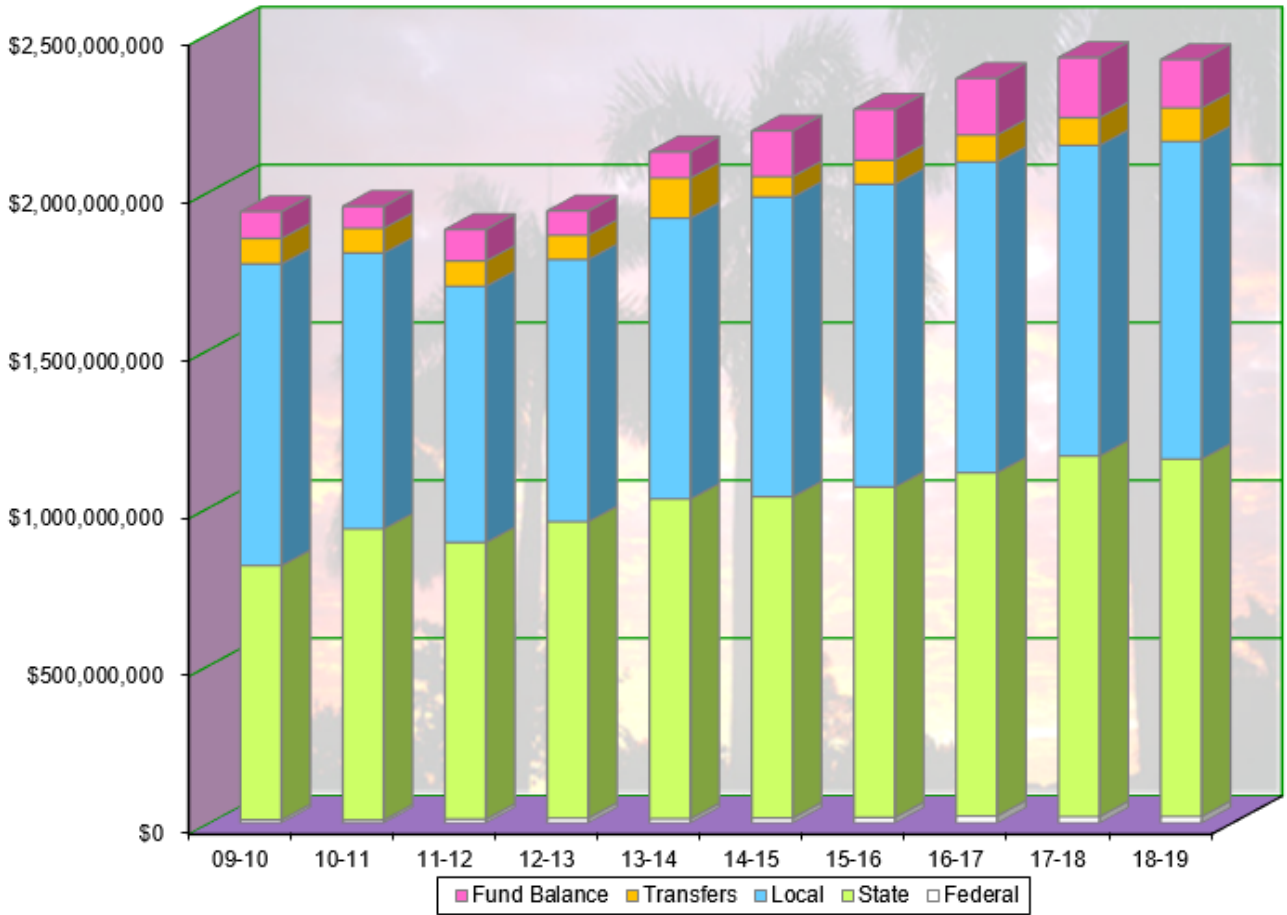
Note: Actual information for fiscal year 2014-15 through fiscal year 2016-17 is from the Superintendent's Annual Financial Report (SAFR). Information for fiscal year 2017-18 through 2018-19 is based on the District Summary Budget.

1 Adjustments to Fund Balances/Residual Equity Transfers are included in Total Transfers Out.

2 Difference between 2014-15 Ending Fund Balance and 2015-16 Beginning Fund Balance is due to adjustments made after the Superintendent's Annual Financial Report was finalized, as reported in the Comprehensive Annual Financial Report (CAFR) dated June 30, 2016.



GENERAL FUND BUDGET TEN-YEAR REVENUE TREND



Participation in the Florida Education Finance Program (FEFP) provides state and local revenue sources based primarily on student enrollment. The majority of transfers represent the capital budget transfer into the general fund budget for facility repair and maintenance costs.

SPECIAL REVENUE – FOOD SERVICE
EIGHT-YEAR HISTORY & FORECAST BY OBJECT (in thousands)

REVENUE

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Revenue
Federal Through State	\$87,566	\$91,625	\$95,603	\$95,789
State Sources	1,339	1,300	1,282	1,282
Local Sources	17,398	16,195	15,628	15,748
Total Incoming Transfers	0	0	0	0
Beginning Fund Balance	43,363	46,994	49,603	49,222
TOTAL REVENUE, TRANSFERS, & FUND BALANCE	\$149,666	\$156,114	\$162,116	\$162,041

EXPENDITURES

	Account Number	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Appropriations
(Function 7600)					
Salaries	100	\$26,140	\$27,252	\$28,952	\$29,017
Employee Benefits	200	13,688	13,522	14,344	14,951
Purchased Services	300	5,459	5,418	5,401	5,436
Energy Services	400	2,098	1,969	1,415	2,132
Materials and Supplies	500	50,673	51,557	56,175	58,165
Capital Outlay	600	464	534	4,638	8,205
Other Expenses	700	1,949	2,027	1,969	4,062
Total Expenditures		\$100,471	\$102,279	\$112,894	\$121,968
Other Capital Outlay	9300	2,201	4,232	0	0
Transfers Out: (Function 9700)					
To General Fund	910	0	0	0	0
To Capital Projects	930	0	0	0	0
Total Transfers Out		\$0	\$0	\$0	\$0
Ending Fund Balance		46,994	49,603	49,222	40,073
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCE		\$149,666	\$156,114	\$162,116	\$162,041

NOTE: Actual information for fiscal year 2014-15 through fiscal year 2016-17 is from the Superintendent's Annual Financial Report. Information for fiscal year 2017-18 and 2018-19 is based on the District Summary Budget.



SPECIAL REVENUE – FOOD SERVICE
EIGHT-YEAR HISTORY & FORECAST BY OBJECT (in thousands)

REVENUE

	2018-19 Revenue	2019-20 Forecast	2020-21 Forecast	2021-22 Forecast
Federal Through State	\$99,032	\$99,032	\$99,032	\$99,032
State Sources	1,240	1,240	1,240	1,240
Local Sources	11,848	11,848	11,848	11,848
Total Incoming Transfers	0	0	0	0
Beginning Fund Balance	55,377	55,377	55,377	55,377
TOTAL REVENUE, TRANSFERS, & FUND BALANCE	\$167,497	\$167,497	\$167,497	\$167,497

EXPENDITURES

	Account Number	2018-19 Appropriations	2019-20 Forecast	2020-21 Forecast	2021-22 Forecast
(Function 7600)					
Salaries	100	\$30,746	\$30,746	\$30,746	\$30,746
Employee Benefits	200	15,805	15,805	15,805	15,805
Purchased Services	300	5,154	5,154	5,154	5,154
Energy Services	400	1,576	1,576	1,576	1,576
Materials and Supplies	500	58,070	58,070	58,070	58,070
Capital Outlay	600	20,175	20,175	20,175	20,175
Other Expenses	700	3,274	3,274	3,274	3,274
Total Expenditures		\$134,800	\$134,800	\$134,800	\$134,800
Other Capital Outlay	9300	0	0	0	0
Transfers Out: (Function 9700)					
To General Fund	910	0	0	0	0
To Capital Projects	930	0	0	0	0
Total Transfers Out		\$0	\$0	\$0	\$0
Ending Fund Balance		32,697	32,697	32,697	32,697
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCE		\$167,497	\$167,497	\$167,497	\$167,497

NOTE: Actual information for fiscal year 2014-15 through fiscal year 2016-17 is from the Superintendent's Annual Financial Report. Information for fiscal year 2017-18 and 2018-19 is based on the District Summary Budget.

SPECIAL REVENUE – OTHER FUND
EIGHT-YEAR HISTORY & FORECAST BY OBJECT (in thousands)

REVENUE

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Revenue
Federal Direct	\$38,958	\$35,807	\$39,604	\$41,448
Federal Through State	137,040	144,049	150,614	162,834
State Sources	5,050	2,465	4,411	657
Local Sources	5,216	6,551	5,653	4,991
Total Incoming Transfers	40	40	40	40
Beginning Fund Balance	0	0	0	0
TOTAL REVENUE, TRANSFERS, & FUND BALANCE	\$186,304	\$188,912	\$200,322	\$209,970

EXPENDITURES

	Account Number	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Appropriations
Instruction	5000	\$123,529	\$118,610	\$126,359	\$137,354
Support Services:					
Student Support Services	6100	6,820	15,101	14,643	14,998
Instructional Media Services	6200	0	7	0	3
Instruction & Curriculum Development Services	6300	26,446	24,534	24,977	29,723
Instructional Staff Training Svcs	6400	12,013	14,066	16,138	14,094
Instruction Related Technology Board	6500 7100	 0	 0	 0	 0
General Administration	7200	7,149	8,092	8,262	11,623
School Administration	7300	179	209	813	528
Facilities Acquisition & Constr.	7400	220	29	0	0
Fiscal Services	7500	90	0	0	0
Central Services	7700	308	469	911	524
Student Transportation Svcs	7800	636	391	578	443
Operation of Plant	7900	108	59	54	58
Maintenance of Plant	8100	0	0	0	0
Administrative Technology Svcs	8200	0	0	0	0
Community Services	9100	7,027	6,370	6,761	622
Total Expenditures		\$184,594	\$187,937	\$199,496	\$209,970
Other Capital Outlay	9300	1,710	975	826	0
Transfers Out: (Function 9700)					
To General Fund	910	0	0	0	0
To Capital Projects	930	0	0	0	0
To Trust and Agency	980	0	0	0	0
Total Transfers Out		\$0	\$0	\$0	\$0
Ending Fund Balance		0	0	0	0
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCE		\$186,304	\$188,912	\$200,322	\$209,970

NOTE: Actual information for fiscal year 2014-15 through fiscal year 2016-17 is from the Superintendent's Annual Financial Report. Information for fiscal year 2017-18 and 2018-19 is based on the District Summary Budget.



SPECIAL REVENUE – OTHER FUND
EIGHT-YEAR HISTORY & FORECAST BY OBJECT (in thousands)

REVENUE

	2018-19 Revenue	2019-20 Forecast	2020-21 Forecast	2021-22 Forecast
Federal Direct	\$39,669	\$39,669	\$39,669	\$39,669
Federal Through State	164,725	164,725	164,725	164,725
State Sources	850	850	850	850
Local Sources	5,028	5,028	5,028	5,028
Total Incoming Transfers	40	40	40	40
Beginning Fund Balance	0	0	0	0
TOTAL REVENUE, TRANSFERS, & FUND BALANCE	\$210,312	\$210,312	\$210,312	\$210,312

EXPENDITURES

	Account Number	2018-19 Appropriations	2019-20 Forecast	2020-21 Forecast	2021-22 Forecast
Instruction	5000	\$137,263	\$137,263	\$137,263	\$137,263
Support Services:					
Student Support Services	6100	15,103	15,103	15,103	15,103
Instructional Media Services	6200	3	3	3	3
Instruction & Curriculum Development Services	6300	29,724	29,724	29,724	29,724
Instructional Staff Training Svcs.	6400	14,088	14,088	14,088	14,088
Instruction Related Technology Board	6500	0	0	0	0
Board	7100	0	0	0	0
General Administration	7200	11,706	11,706	11,706	11,706
School Administration	7300	637	637	637	637
Facilities Acquisition & Constr.	7400	0	0	0	0
Fiscal Services	7500	0	0	0	0
Central Services	7700	524	524	524	524
Student Transportation Svcs	7800	480	480	480	480
Operation of Plant	7900	116	116	116	116
Maintenance of Plant	8100	0	0	0	0
Administrative Technology Svcs.	8200	0	0	0	0
Community Services	9100	668	668	668	668
Total Expenditures		\$210,312	\$210,312	\$210,312	\$210,312
Other Capital Outlay	9300	0	0	0	0
Transfers Out: (Function 9700)					
To General Fund	910	0	0	0	0
To Capital Projects	930	0	0	0	0
To Trust and Agency	980	0	0	0	0
Total Transfers Out		0	0	0	0
Ending Fund Balance		0	0	0	0
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCE		\$210,312	\$210,312	\$210,312	\$210,312

NOTE: Actual information for fiscal year 2014-15 through fiscal year 2016-17 is from the Superintendent's Annual Financial Report. Information for fiscal year 2017-18 and 2018-19 is based on the District Summary Budget.

DEBT SERVICE FIVE-YEAR HISTORY (in thousands)

REVENUE

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Revenue	2018-19 Revenue	Increase/ (Decrease)
State Sources	\$7,841	\$8,717	\$5,000	\$2,997	\$2,593	(\$404)
Local Sources	278	12,278	11,973	12,147	24,236	12,089
Total Incoming Transfers	169,679	158,733	155,054	166,080	175,435	9,355
Other Financing Sources:						
Sale of Bonds	0	0	3,355	0	0	-
Premium on Sale of Bonds	0	0	512	0	0	-
Refunding Bonds Face Value	9,200	0	0	0	0	-
Proceeds of LPAs	0	282,145	39,575	0	0	-
Proceeds of Refunding Bonds	423,165	0	0	0	0	-
Proceeds of COPs	84,719	36,979	0	0	0	-
Premium on COPs	0	0	0	0	0	-
Beginning Fund Balance	(3,871)	2,714	4,548	10,027	2,559	(7,468)
TOTAL REVENUE, TRANSFERS, & FUND BALANCE	\$691,011	\$501,566	\$220,017	\$191,251	\$204,823	\$13,572

EXPENDITURES

	Account Number	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Appropriations	2018-19 Appropriations	Increase/ (Decrease)
(Function 9200)							
Redemption of Principal	710	\$88,631	\$92,416	\$89,779	\$93,822	\$112,659	\$18,837
Interest	720	80,976	81,912	80,285	83,711	88,546	4,835
Dues and Fees	730	3,356	1,205	461	3,691	3,618	(73)
Payments to Refunded Bonds	760	515,334	321,109	39,465	0	0	-
Miscellaneous Expense	790	0	376	0	0	0	-
Total Expenditures		\$688,297	\$497,018	\$209,990	\$181,224	\$204,823	\$23,599
Transfers Out (Function 9700)							
To General Fund	910	0	0	0	0	0	-
To Capital Projects	930	0	0	0	0	0	-
Interfund (Debt Service Only)	950	0	0	0	0	0	-
Total Transfers Out		\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance		2,714	4,548	10,027	10,027	0	(10,027)
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCE		\$691,011	\$501,566	\$220,017	\$191,251	\$204,823	\$13,572

Note: Actual information for fiscal year 2014-15 through fiscal year 2016-17 is from the Superintendent's Annual Financial Report (SAFR). Information for fiscal year 2017-18 through 2018-19 is based on the District Summary Budget.



CAPITAL OUTLAY BUDGET FIVE-YEAR HISTORY (in thousands)

REVENUE

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Revenue	2018-19 Revenue	Increase/ (Decrease)
Total Federal Revenue	\$0	\$0	\$0	\$4,367	\$4,367	\$0
Total State Revenue	21,431	17,504	26,431	15,212	61,063	45,851
Total Local Revenue	244,604	266,457	286,479	288,810	306,798	17,988
Total Other Financing Sources	194,618	3,311	29,405	504,429	638,685	134,256
Total Incoming Transfers	1,764	8,000	8	0	0	0
Beginning - Committed Project Balances	228,216	387,187	326,344	315,344	264,874	(50,470)
TOTAL REVENUE, TRANSFERS, & COMMITTED PROJECT BALANCES	\$690,633	\$682,459	\$668,667	\$1,128,162	\$1,275,787	\$147,625

EXPENDITURES

	Account Number	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Appropriations	2018-19 Appropriations	Increase/ (Decrease)
Function 7400							
Library Books (New Libraries)	610	\$0	\$0	\$49	\$0	\$0	\$0
Audiovisual Materials	620	67	19	14	0	0	0
Buildings and Fixed Equipment	630	2,899	845	7,011	72,433	77,771	5,338
Furniture, Fixtures, and Equip.	640	26,059	60,218	48,655	71,744	80,943	9,199
Motor Vehicles (Incl. Buses)	650	1,668	15,908	1,997	22,071	9,164	(12,907)
Land	660	0	31	15	100	120	20
Improve. Other Than Buildings	670	3,845	2,047	5,703	13,528	11,633	(1,895)
Remodeling and Renovations	680	39,984	41,801	55,227	691,429	815,283	123,854
Computer Software	690	66	19	197	6,309	0	(6,309)
Function 9200							
Interest	720	0	0	0	0	0	0
Dues and Fees	730	6	8	26	0	0	0
Miscellaneous Expenses	790	0	0	0	0	0	0
Discount on Sale of COBI Bond	890	0	0	0	0	0	0
Total Expenditures		\$74,594	\$120,896	\$118,894	\$877,614	\$994,914	\$117,300
Transfers Out (Function 9700)							
To General Fund	910	\$64,190	\$75,475	\$84,392	\$87,030	\$105,439	18,409
To Debt Service Funds	920	164,662	153,712	150,037	163,518	175,434	11,916
To Capital Projects Funds	930	0	0	0	0	0	0
To Special Revenue Funds	940	0	0	0	0	0	0
Interfund (capital projects only)	950	0	8,000	0	0	0	0
Total Transfers Out¹		\$228,852	\$237,187	\$234,429	\$250,548	\$280,873	\$30,325
Ongoing - Committed Project Balances²		387,187	324,376	315,344	0	0	0
TOTAL EXPENDITURES, TRANSFERS & COMMITTED PROJECT BALANCES		\$690,633	\$682,459	\$668,667	\$1,128,162	\$1,275,787	\$147,625

NOTE: Actual information for fiscal year 2014-15 through fiscal year 2016-17 is from the Superintendent's Annual Financial Report (SAFR). Information for fiscal year 2017-18 through 2018-19 is based on the District Summary Budget.

1 Adjustments to Fund Balances/Residual Equity Transfers are included in Total Transfers Out.

2 Difference between 2015-16 Ending Fund Balance and 2016-17 Beginning Fund Balance is due to adjustments made after the Superintendent's Annual Financial Report was finalized, as reported in the Comprehensive Annual Financial Report (CAFR) dated June 30, 2017.



**CAPITAL OUTLAY BUDGET – ESTIMATED REVENUE
FIVE-YEAR FORECAST (in thousands)**

Estimated Revenue and Financing Sources	Carryover	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total
Millage	\$ 110,792	\$ 295,643	\$ 312,346	\$ 330,025	\$ 349,596	\$ 369,453	\$ 1,767,855
Local	78,736	12,155	10,155	8,155	13,155	12,155	134,511
General Obligation Bond	563,735	130,545					694,280
State	18,752	61,063	25,500	24,570	16,200	16,200	162,285
Federal		4,367	4,367	4,367	4,367	4,367	21,835
Total	\$ 772,015	\$ 503,773	\$ 352,368	\$ 367,117	\$ 383,318	\$ 402,175	\$ 2,780,766

**CAPITAL OUTLAY BUDGET – ESTIMATED APPROPRIATIONS
FIVE-YEAR FORECAST (in thousands)**

Estimated Revenue and Financing Sources	Carryover	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total
COPs Debt Service	\$ 0	\$ 160,230	\$ 164,906	\$ 168,033	\$ 167,672	\$ 167,169	\$ 828,010
Equipment & Building Leases		15,699	12,748	12,764	9,303	9,321	59,835
Facilities / Capital Salaries		16,700	16,700	16,700	16,700	16,700	83,500
Quality Assurance		170	170	170	170	170	850
Maintenance	3,000	80,439	73,475	71,500	72,387	80,439	381,240
Facility Projects	14,795	26,263					41,058
SMART Program	674,459	163,918					838,377
SMART Program Reserve	39,165	18,354	59,839	69,807			187,165
Charter Schools - State PECO		22,000	16,019	16,019	16,019	16,019	86,076
Charter Schools - Local Millage			8,511	12,124	16,367	20,196	57,198
District Priorities	18,259						18,259
Safety/Security	6,231						6,231
Hurricane Reserve	7,983						7,983
Unallocated	8,123	0	0	0	84,700	92,161	184,984
Total	\$ 772,015	\$ 503,773	\$ 352,368	\$ 367,117	\$ 383,318	\$ 402,175	\$ 2,780,766

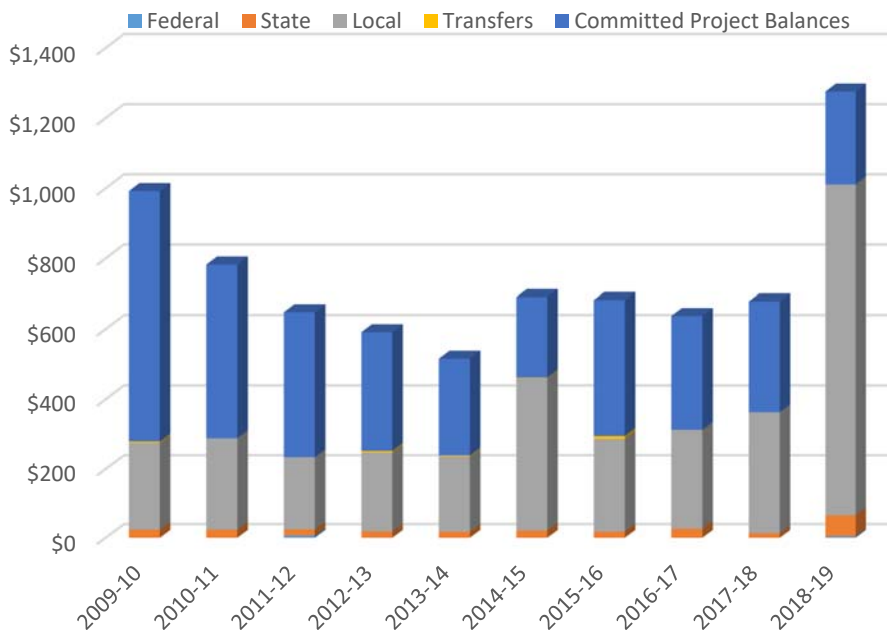
Notes: COPs are Certificates of Participation.

CAPITAL OUTLAY BUDGET TEN-YEAR REVENUE TREND

In the mid 1990's, the District began a new capital program, and additional revenues were generated by borrowing for construction and using local property taxes to repay the debt. This was accomplished through the issuance of Certificates of Participation (COPs) as authorized by Florida Statutes. Funds are borrowed up front for an entire group of projects that typically take two to four years to complete, resulting in a carryover of funds, thus increasing committed project balances year-to-year. The committed project balances are a mixture of local and State revenues from prior fiscal years.

In FY 2000-01, there was a huge increase in State revenues as a result of HB 17-A (1997), which established the Classrooms First Program. It was a State-funded bond program from lottery proceeds to be used only for the construction of additional classrooms, local school districts with huge growth in student enrollment. In fiscal year 1999-00, the District was in its second year of the Classrooms First Program. In fiscal year 2001-02, in order to continue to meet the trend of student population, growth the District began issuing more COPs to fill in the growing gap from State sources.

In 2002, voters passed the class size reduction amendment to the State's Constitution that obligated the State of Florida to fund the reduction of class sizes. From 2003-04 to 2007-08, the State of Florida provided \$118.5 million in funding for class size reduction to Broward County. In 2005, the District received approximately \$25 million from the Federal Government for the repair and restoration of facilities and infrastructure as a result of damages from Hurricane Wilma.



Between 2008 and 2010, the Florida Legislature lowered the local 2 mill capital outlay millage (property tax) by a total of 0.5 mills. This millage reduction has had a significant impact on our capital outlay program. The capital outlay millage is now 1.5 mills. As a result, hundreds of millions of dollars were lost for capital projects that included construction, technology, equipment, vehicles, renovation and remodeling.

Through long-term planning, the District was able to set aside capital outlay reserves to fund the most critical project needs. This allowed the District to keep our schools operational until the economy began recovering in 2013.

On November 4, 2014, Broward County voters approved an \$800 million General Obligation Bond. The overall passage rate was 74 percent. The General Obligation Bond will provide the funds necessary for the District to meet critical school needs, as well as free up existing capital millage outlay to make investments in music, arts and athletics as part of the District's phased SMART Program. SMART stands for **S**afety, **M**usic and **A**rt, **A**thletics, **R**enovation and **T**echnology.



INTERNAL SERVICE FUND FIVE-YEAR HISTORY (in thousands)

REVENUE

	Account Number	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Revenue	2018-19 Revenue	Increase/ (Decrease)
Operating Revenues:							
Charges for Services	3481	\$60,759	\$60,064	\$61,310	\$0	\$0	\$0
Charges for Sales	3482	948	988	909	950	888	(62)
Premium Revenue	3484	0	0	0	0	0	0
Other Operating Revenue	3489	0	0	0	0	0	0
Insurance Loss Recoveries	3741	0	0	0	0	0	0
Non-Operating Revenues:							
Interest	3430	1	1	1	0	0	0
Gain on Sale of Investments		0	0	0	0	0	0
Net Incr/(Decr) in Fair Value of Investments	3433	(1)	0	0	0	0	0
Gifts, Grants and Bequests	3440	134	15	0	0	0	0
Other Fees	3467	0	0	0	0	0	0
Misc. Revenue	3490	0	0	0	0	0	0
Gain Disposition of Assets	3780	0	0	12	0	0	0
Total Incoming Transfers	3610	0	0	0	0	0	0
Beginning Fund Balance		78	106	159	208	349	141
TOTAL REVENUE, TRANSFERS & FUND BALANCE		\$61,919	\$61,174	\$62,391	\$1,158	\$1,237	\$79

EXPENDITURES

	Account Number	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Appropriations	2018-19 Appropriations	Increase/ (Decrease)
Operating Expenses: (Function 9900)							
Salaries	100	\$43,627	\$44,003	\$45,874	\$418	\$408	(\$10)
Employee Benefits	200	12,724	12,591	13,218	138	98	(40)
Purchased Services	300	2,619	2,782	2,859	400	206	(194)
Energy Services	400	0	0	0	0	0	0
Materials and Supplies	500	162	156	93	150	133	(17)
Capital Outlay	600	2,547	1,467	138	5	4	(1)
Other Expenses	700	0	0	0	0	3	3
Depreciation	780	133	7	1	0	0	0
Loss on Disposition of Assets	800	1	0	0	0	0	0
Total Expenditures		\$61,813	\$61,006	\$62,183	\$1,111	\$852	(\$259)
Transfers Out		0	0	0	0	0	0
Ending Fund Balance ¹		106	168	208	47	385	338
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCE		\$61,919	\$61,174	\$62,391	\$1,158	\$1,237	\$79

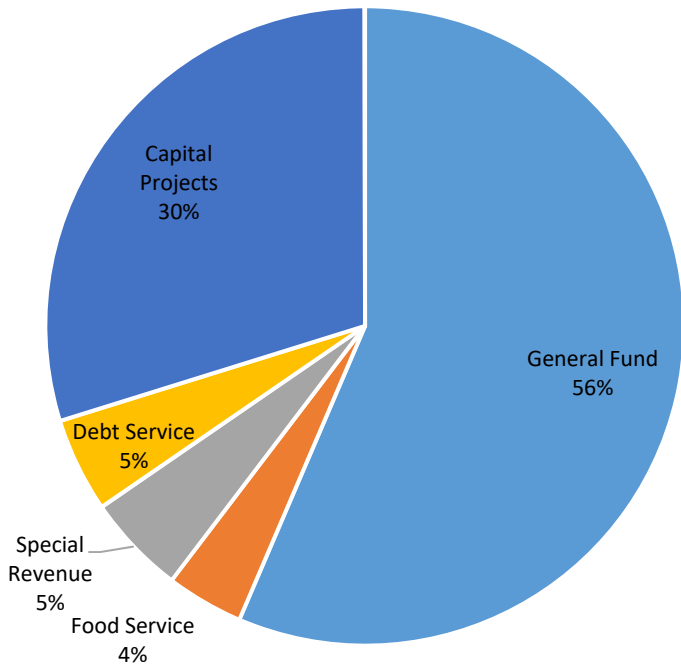
Note: Actual information for fiscal year 2014-15 through fiscal year 2016-17 is from the Superintendent's Annual Financial Report (SAFR). Information for fiscal year 2017-18 through 2018-19 is based on the District Summary Budget.

¹ Difference between 2015-16 Ending Fund Balance and 2016-17 Beginning Fund Balance is due to adjustments made after the Superintendent's Annual Financial Report was finalized, as reported in the Comprehensive Annual Financial Report (CAFR) dated June 30, 2017.

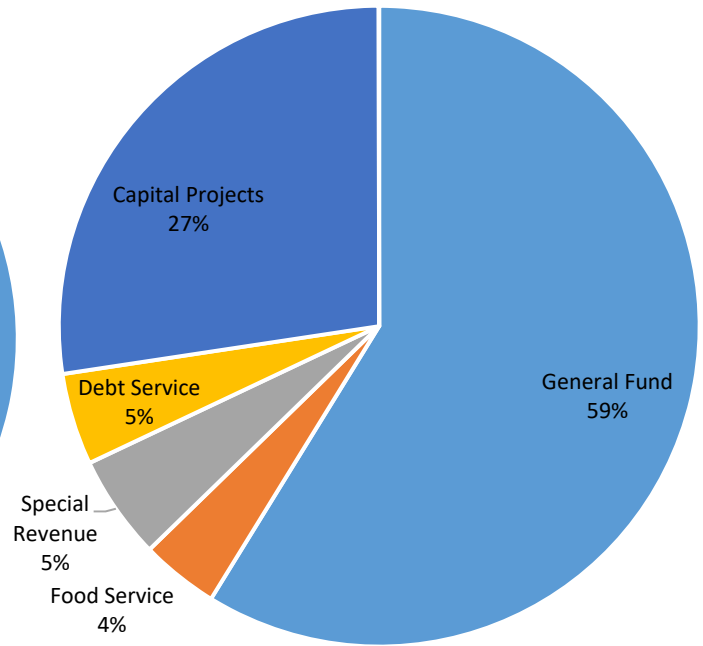


ALL FUNDS COMPARISON OF BUDGETED REVENUE SOURCES

2018-19 TENTATIVE BUDGET



2017-18 PROJECTED BUDGET



Fund Title:	2018-19 Budget	2017-18 Budget
General Fund	\$2,418,052,343	\$2,424,429,023
Special Revenue - Food Service	167,496,913	162,041,201
Special Revenue	217,111,615	216,658,142
Debt Service	204,823,074	191,251,208
Capital Projects	1,275,786,932	1,128,162,410
Internal Services	1,237,049	1,157,833
Sub-Total	\$4,284,507,926	\$4,123,699,817
Less Transfers Out:	(282,113,969)	(253,950,007)
TOTAL ALL FUNDS	\$4,002,393,957	\$3,869,749,810



BUDGET SUMMARY

BUDGET SUMMARY
 THE PROPOSED OPERATING BUDGET EXPENDITURES OF
 THE SCHOOL BOARD OF BROWARD COUNTY ARE 2.3%
 MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

FISCAL YEAR
 2018-2019

PROPOSED MILLAGE LEVY					
OPERATING					
LOCAL EFFORT		4.0270			
DISCRETIONARY		0.7480			
DEBT SERVICE		0.1279			
CAPITAL OUTLAY		1.5000			
TOTAL		6.4029			

BUDGET

REVENUES	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Total All Funds
Federal Sources	\$ 20,450,000	\$ 303,426,339	\$ -	\$ 4,367,000	\$ -	\$ 328,243,339
State Sources	1,132,479,369	2,089,877	2,592,925	61,062,714		1,198,224,885
Local Sources	1,005,683,524	18,855,247	24,236,242	306,797,655	888,381	1,356,461,049
TOTAL REVENUES	\$ 2,158,612,893	\$ 324,371,463	\$ 26,829,167	\$ 372,227,369	\$ 888,381	\$ 2,882,929,273
Transfers In	106,639,450	40,000	175,434,519			282,113,969
Nonrevenue Sources				638,685,039		638,685,039
Fund Balances/Net Assets-July 1, 2018	152,800,000	60,197,065	2,559,388.00	264,874,524	348,668	480,779,645
TOTAL REVENUES, TRANSFERS AND BALANCES	\$ 2,418,052,343	\$ 384,608,528	\$ 204,823,074	\$ 1,275,786,932	\$ 1,237,049	\$ 4,284,507,926

EXPENDITURES

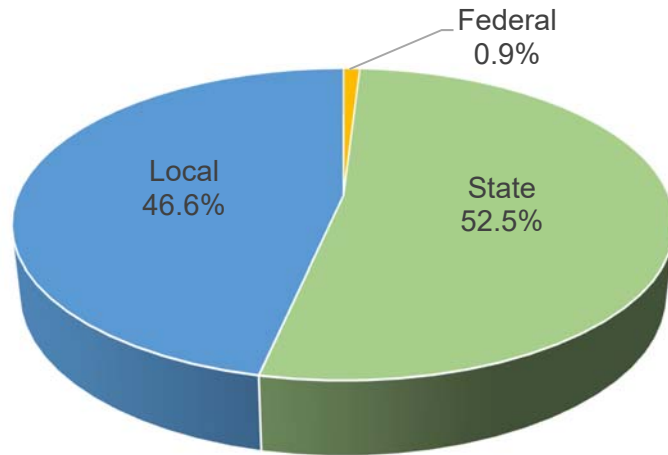
Instruction	\$ 1,488,210,841	\$ 137,262,910				\$ 1,625,473,751
Student Support Services	128,255,216	15,103,286				143,358,502
Instructional Media Services	21,588,028	3,000.00				21,591,028
Instruction & Curriculum						
Development Services	26,759,970	29,724,324				56,484,294
Instructional Staff Training Services	11,071,546	14,087,776				25,159,322
Instructional-Related Technology	24,225,100					24,225,100
Board	4,975,712					4,975,712
General Administration	8,525,015	11,704,572				20,229,587
School Administration	138,075,468	637,354				138,712,822
Facilities Acquisition & Construction				994,912,963		994,912,963
Fiscal Services	9,478,018					9,478,018
Food Service		134,800,823				134,800,823
Central Services	67,476,127	523,471			852,216	68,851,814
Student Transportation Services	81,799,348	480,476				82,279,824
Operation of Plant	178,169,745	116,179				178,285,924
Maintenance of Plant	62,728,236					62,728,236
Administrative Technology Services	2,804,693					2,804,693
Community Services	15,056,291	1,152,312				16,208,603
Debt Service	1,480,417		204,823,074			206,303,491
TOTAL EXPENDITURES	\$ 2,270,679,771	\$ 345,596,483	\$ 204,823,074	\$ 994,912,963	\$ 852,216	\$ 3,816,864,507
Transfers Out	40,000	1,200,000		280,873,969		282,113,969
Fund Balances/Net Assets-June 30, 2019	147,332,572	37,812,045			384,833	185,529,450
TOTAL EXPENDITURES, TRANSFERS AND BALANCES	\$ 2,418,052,343	\$ 384,608,528	\$ 204,823,074	\$ 1,275,786,932	\$ 1,237,049	\$ 4,284,507,926

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



REVENUE TREND

2018-19 Tentative Operating Budget
(in millions)

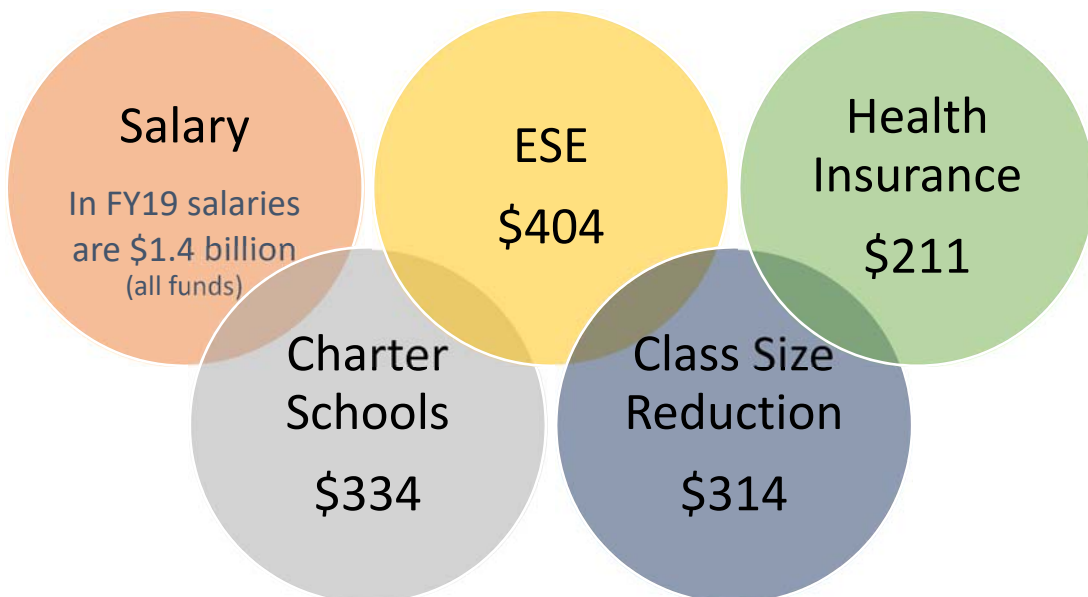


Revenues	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018 *	FY 2019 **
Federal	\$ 13.5	\$ 15.8	\$ 17.2	\$ 22.2	\$ 19.7	\$ 20.5
State	\$ 1,012.8	\$ 1,017.5	\$ 1,047.0	\$ 1,087.5	\$ 1,142.6	\$ 1,132.5
Local	\$ 889.8	\$ 949.3	\$ 959.0	\$ 984.2	\$ 983.8	\$ 1,005.7
Total Revenues	\$ 1,916.0	\$ 1,982.6	\$ 2,023.1	\$ 2,093.9	\$ 2,146.1	\$ 2,158.6

* FY2018 Projected Revenues

** FY2019 Tentative Budget

MAJOR APPROPRIATIONS
(in millions)



GENERAL FUND ESTIMATED REVENUE AND APPROPRIATIONS

REVENUE CATEGORIES

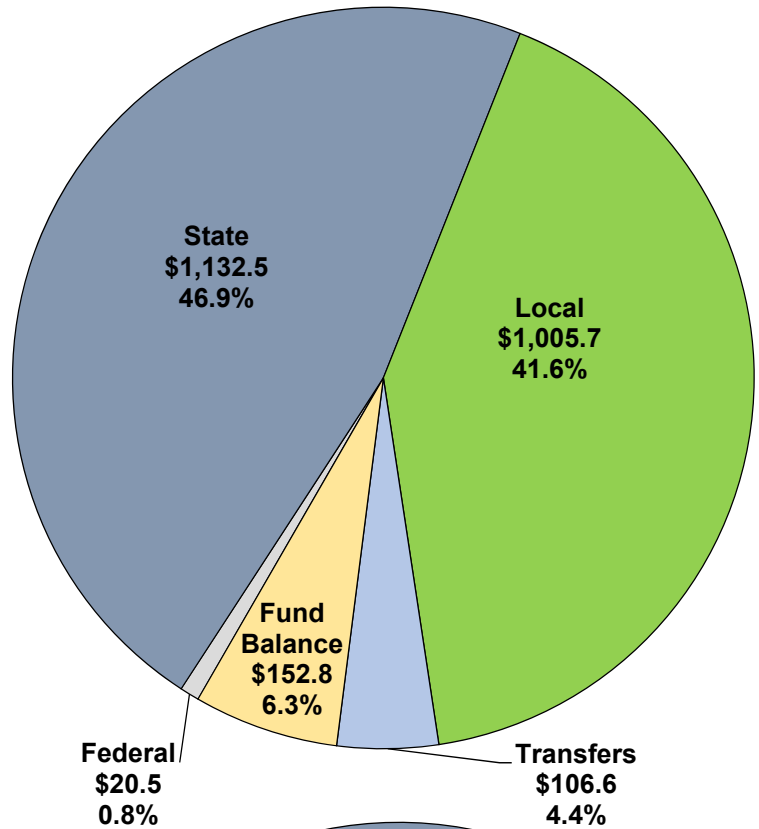
Federal (in millions)
Includes Medicaid and ROTC

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 \$334 million for charter schools

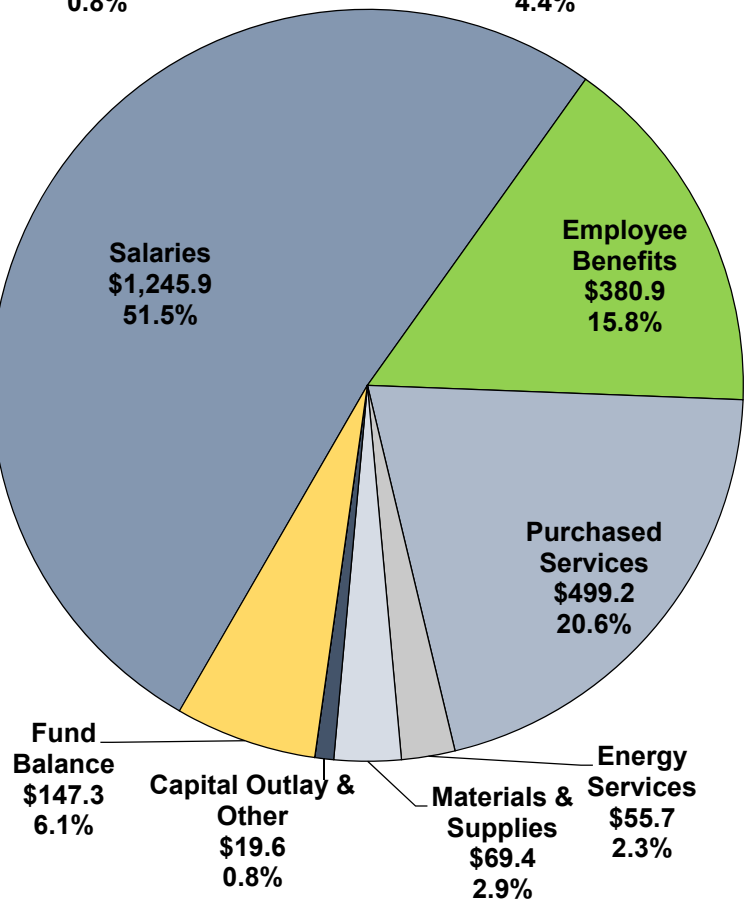
Energy Services

Materials and Supplies

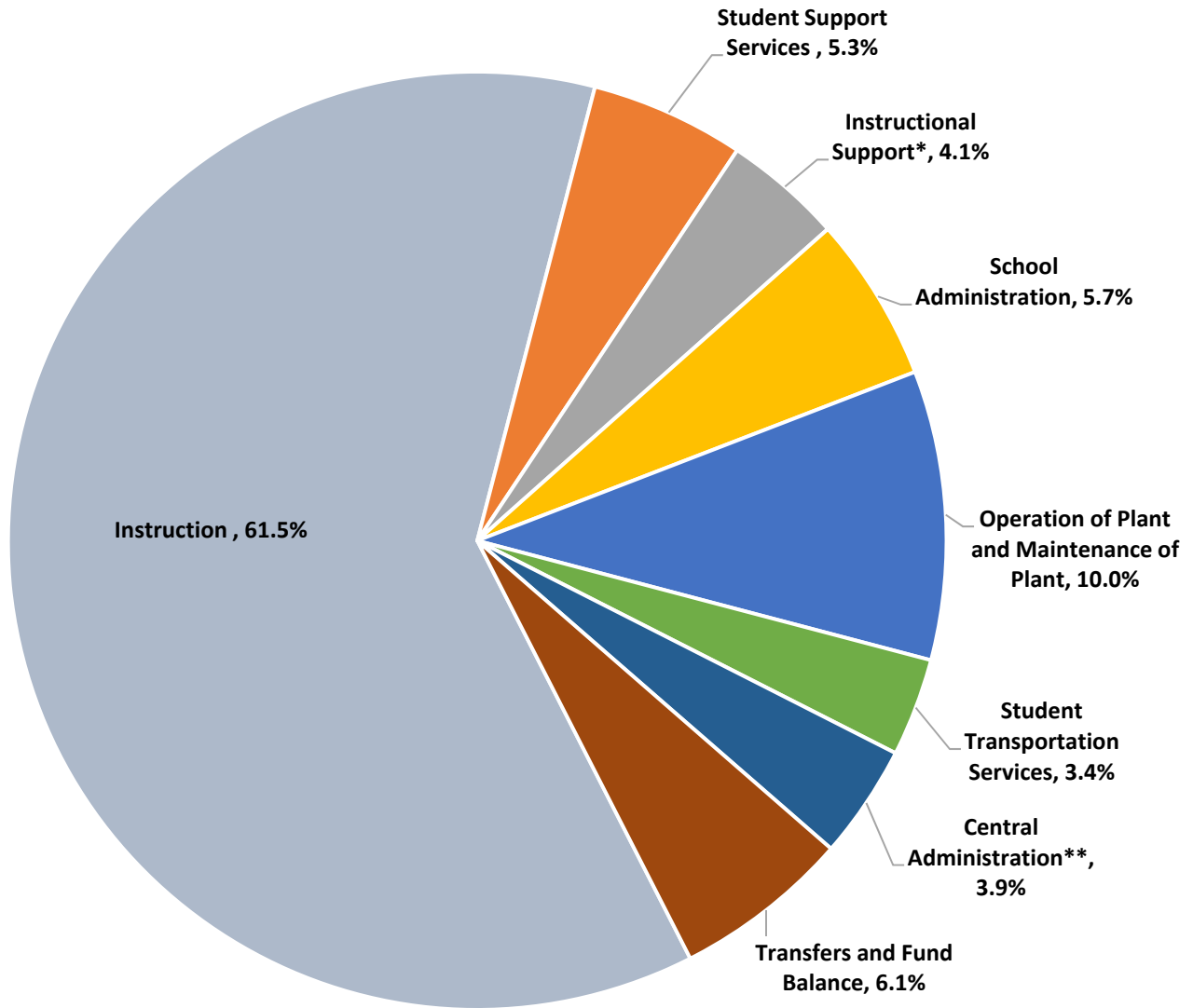
Capital Outlay and Other

Transfers Out

Fund Balance



**GENERAL FUND
APPROPRIATIONS BY CATEGORY (BY FUNCTION)**



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

** Includes Board, General Administration, Fiscal Services, Central Services, Administrative and Technology Services.



**GENERAL FUND
COMPARISON OF REVENUES**

Revenues:	2018-19 First Hearing	2017-18 ¹ Revenues	<u>Difference</u>	
Federal				
Medicaid and ROTC	\$20,450,000	\$19,700,000	\$750,000	(a)
State				
FEFP	732,096,375	703,547,059	28,549,316	(b)
Workforce	74,576,065	73,370,726	1,205,339	(c)
Class Size	307,398,446	307,794,997	(396,551)	
Other ²	18,408,483	18,412,885	(4,402)	
Local				
Ad Valorem Taxes	941,103,688	923,835,821	17,267,867	(d)
Other ³	64,579,836	59,930,000	4,649,836	(e)
Other Financing Sources	106,639,450	81,428,300	25,211,150	(f)
TOTAL	\$2,265,252,343	\$2,188,019,788	\$77,232,555	

Comments:

- (a) The increase is primarily due to anticipated recapture of prior year Medicaid funds.
- (b) The increase is primarily due to the way the State of Florida allocates funding for the McKay Scholarship program. Funding for McKay is included in FEFP at the beginning of the year and removed at the later part of the year.
- (c) The increase is primarily due to increases in funding for Workforce Development and Workforce Education Performance Incentive.
- (d) The increase is due to the State's certified higher estimated current year taxable value.
- (e) The increase is primarily due to anticipated increases in revenues from investments and indirect cost charges.
- (f) The increase is primarily due to the Capital Transfer to General Fund for maintenance and the property and casualty insurance premiums. The funding provided for maintenance sustains level funding (no increase) over the previous year, but shifts the recurring funding to General Fund.

¹ 2017-18 Revenues are from May 2018 General Fund Amendment.

² State Other includes funds for Adults with Disabilities, Discretionary Lottery Funds, School Recognition, and VPK funding.

³ 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:	2018-19 First Hearing	2017-18 ¹ Appropriations	Difference	
Instruction	\$1,488,210,841	\$1,437,117,949	\$51,092,892	(a)
Student Support Services	128,255,216	118,765,140	9,490,076	(b)
Instructional Media Services	21,588,028	22,533,138	(945,110)	(c)
Instruction & Curriculum Dev.	26,759,970	23,561,481	3,198,489	(b)
Instructional Staff Training	11,071,546	5,062,660	6,008,886	(b)
Instruction-Related Technology	24,225,100	24,524,741	(299,641)	
Board ²	4,975,712	4,764,218	211,494	
General Administration	8,525,015	6,642,892	1,882,123	(b)
School Administration	138,075,468	135,861,448	2,214,020	(b)
Fiscal Services	9,478,018	9,312,300	165,718	
Central Services	67,476,127	60,322,332	7,153,795	(b)
Student Transportation	81,799,348	87,299,031	(5,499,683)	(c)
Operation of Plant	178,169,745	182,365,406	(4,195,661)	(c)
Maintenance of Plant	62,728,236	66,134,335	(3,406,099)	(c)
Administrative Technology	2,804,693	11,688,887	(8,884,194)	(c)
Community Services	15,056,291	21,258,991	(6,202,700)	(c)
Debt Service	1,480,417	1,480,417	0	
Other Financing Uses	40,000	2,601,888	(2,561,888)	(c)
TOTAL	\$2,270,719,771	\$2,221,297,254	\$49,422,517	

Comments:

- (a) The increase is primarily the result of additional funds for fringe benefits such as FRS and Health Insurance projected increases; an increase of PECO funds from the State's for Charter schools which are pass-through funds; as well as an increase in salaries and related benefits.
- (b) The increase is primarily the result of additional funds for fringe benefits such as FRS and Health Insurance projected increases, as well as an increase in salaries and related benefits.
- (c) The decrease, as it compares to 2018 year, is primarily the result a reduction in central office positions, cost reductions such as IT telephone and wireless technology, reductions in fuel and utilities, as well as realignment of appropriations for planned expenditures.

¹ 2017-18 Appropriations are from May 2018 General Fund Amendment.

² Includes expenses of Board Attorney and other legal services, independent auditors, internal auditors, negotiators, lobbyists, etc.



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GENERAL FUND REVENUE

Revenue Account Description	2016-17 Revenue	2017-18 Adopted Budget	2017-18 Amendments	2017-18 Current Budget	2018-19 Budget Planning
Federal Direct:					
Reserve Officers Training Corps (ROTC)	2,265,455	2,000,000	-	2,000,000	2,000,000
Total Federal Direct	2,279,144	2,000,000	-	2,000,000	2,000,000
Federal Through State and Local:					
Medicaid	19,910,135	17,700,000	3,300,000	21,000,000	18,450,000
Total Federal Through State and Local	19,910,135	17,700,000	3,300,000	21,000,000	18,450,000
State:					
Florida Education Finance Program (FEFP) ¹	688,327,355	740,295,586	(36,748,527)	703,547,059	732,096,375
Workforce Development	70,846,690	73,370,726	-	73,370,726	73,976,065
Workforce Education Performance Incentive	683,363				600,000
Adults with Disabilities	748,280	800,000	-	800,000	800,000
CO&DS Withheld for Administrative Expenditure	169,337				
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	446,500	446,500	-	446,500	446,500
State License Tax	296,404	300,000	-	300,000	300,000
District Discretionary Lottery Funds	4,698,120	4,706,348	(4,209,010)	497,338	494,880
Class Size Reduction Operating Funds	308,044,435	311,071,277	(3,511,167)	307,560,110	307,398,446
Florida School Recognition Funds	9,167,183	9,167,183	4,720,356	13,887,539	13,887,539
Voluntary Prekindergarten Program	2,362,349	2,179,564	-	2,179,564	2,179,564
Other State:					
Other Miscellaneous State Revenues	1,666,180	300,000	-	300,000	300,000
Total State	1,087,456,197	1,142,637,184	(39,748,348)	1,102,888,836	1,132,479,369
Local:					
District School Taxes	916,007,506	923,835,821	-	923,835,821	941,103,688
Rent	1,853,106	1,500,000	292,368	1,792,368	1,500,000
Investment Income	5,315,605	3,250,000	750,000	4,000,000	4,000,000
Gain on Sale of Investments	75,492				
Net Increase (Decrease) in Fair Value of Investments	(1,244,550)				
Gifts, Grants and Bequests	12,770				
Student Fees:					
Adult General Education Course Fees	1,099,273	1,000,000	-	1,000,000	1,000,000
Postsec Career Cert-Appl Tech Diploma Course Fees	5,734,892	6,000,000	-	6,000,000	6,000,000
Capital Improvement Fees	325,170	300,000	-	300,000	
Lifelong Learning Fees	327,416	280,000	-	280,000	280,000
GED® Testing Fees					
Financial Aid Fees		600,000	-	600,000	600,000
Other Student Fees	1,645,567	900,000	-	900,000	900,000
Other Fees:					
Preschool Program Fees	1,506,942	1,300,000	154,714	1,454,714	1,300,000
School-Age Child Care Fees	16,235,820	16,000,000	946,861	16,946,861	16,200,000
Other Schools, Courses and Classes Fees	3,160,361	3,000,000	300,000	3,300,000	3,000,000
Miscellaneous Local:					
Miscellaneous Local Sources	32,188,126	25,800,000	7,200,000	33,000,000	29,799,836
Total Local	984,243,495	983,765,821	9,643,943	993,409,764	1,005,683,524
Total Revenue	\$ 2,093,888,971	\$ 2,146,103,005	\$ (26,804,405)	\$ 2,119,298,600	\$ 2,158,612,893
Transfers In	85,401,873	87,830,135	669,865	88,500,000	106,639,450
Subtotal Revenue & Transfer In	\$ 2,179,290,844	\$ 2,233,933,140	\$ (26,134,540)	\$ 2,207,798,600	\$ 2,265,252,343
Fund Balance	179,183,128	190,495,883	(5,595,883)	184,900,000	152,800,000
Total Revenue & Fund Balance	\$ 2,358,473,972	\$ 2,424,429,023	\$ (31,730,423)	\$ 2,392,698,600	\$ 2,418,052,343

¹ 2017-18 is based on FEFP 4th Calculation, and 2018-19 Budget Planning is based on FEFP 2nd Calculation including McKay Scholarship Program funds, these amounts will be extracted during FEFP 3rd Calculation.

GENERAL FUND SCHOOL APPROPRIATIONS

		2016-17		2017-18			2018-19	
		Expenditures	Positions	Adopted Budget	Amendments	Current Budget	Positions	Projected Budget
ELEMENTARY	Administration	28,821,153	323.2	29,780,141		29,780,141	326.3	29,936,305
	Teachers	299,807,289	5,821.6	322,950,914	2,894,642	325,845,556	5,777.0	325,372,390
	Support Teachers	42,644,684	759.6	46,285,200	(2,711,650)	43,573,550	801.4	47,147,934
	Paraprofessionals	14,628,655	957.4	16,332,449	536,701	16,869,150	951.6	16,818,419
	Clerical	19,853,622	664.6	20,660,538	(10,692)	20,649,846	667.6	20,999,546
	Operational	21,446,228	620.7	22,261,567	(15,845)	22,245,722	627.6	22,447,703
	Supplies	6,619,650		7,807,951	4,843,861	12,651,812		8,435,509
	Other Salary	31,801,248		14,673,212	8,767,399	23,440,611		21,945,297
	Other Expenditure:	11,870,762		5,469,043	1,937,178	7,406,221		6,848,410
ELEMENTARY Total		477,493,291	9,147.2	486,221,015	16,241,593	502,462,608	9,151.6	499,951,513
MIDDLE	Administration	13,772,908	144.1	13,824,199		13,824,199	144.0	13,450,572
	Teachers	107,846,502	2,057.1	118,016,815	(3,256,383)	114,760,432	2,072.7	116,646,997
	Support Teachers	19,076,479	361.6	22,465,358	(1,138,162)	21,327,196	381.8	22,575,112
	Paraprofessionals	2,487,108	165.2	2,890,878	51,232	2,942,110	167.2	3,025,557
	Clerical	8,285,735	288.5	8,659,045	(537,347)	8,121,698	291.3	8,616,338
	Operational	11,438,915	362.8	11,819,182	(342,087)	11,477,095	372.2	11,891,738
	Supplies	2,625,166		3,010,459	1,565,312	4,575,771		3,066,936
	Other Salary	12,959,107		8,102,088	3,005,116	11,107,204		9,006,004
	Other Expenditure:	5,096,867		2,393,344	1,029,702	3,423,046		2,195,142
MIDDLE Total		183,588,787	3,379.3	191,181,368	377,383	191,558,751	3,429.2	190,474,396
HIGH	Administration	14,314,239	149.1	14,584,554		14,584,554	153.2	14,961,309
	Teachers	155,074,039	2,940.4	165,152,589	(786,470)	164,366,119	2,925.9	164,673,392
	Support Teachers	21,736,024	404.8	24,480,459	(789,341)	23,691,118	430.7	25,336,808
	Paraprofessionals	5,360,484	307.5	5,758,141	91,995	5,850,136	338.4	6,376,947
	Clerical	11,086,900	388.0	11,306,857	48,013	11,354,870	389.5	11,550,825
	Operational	15,492,330	531.0	15,978,550	12,847	15,991,397	548.3	16,435,614
	Supplies	4,114,685		5,751,861	5,685,300	11,437,161		13,238,444
	Other Salary	24,865,843		21,940,170	5,684,214	27,624,384		26,953,648
	Other Expenditure:	13,181,041		6,942,072	3,357,130	10,299,202		9,635,127
HIGH Total		265,225,585	4,720.8	271,895,253	13,303,688	285,198,941	4,786.1	289,162,114
MULTI-LEVEL	Administration	2,118,331	28.0	2,316,302		2,316,302	28.0	2,713,512
	Teachers	19,459,840	488.9	23,066,757	4,169,571	27,236,328	488.5	27,496,587
	Support Teachers	3,240,883	74.4	3,802,687	553,945	4,356,632	78.6	4,640,888
	Paraprofessionals	975,657	60.1	1,020,946	107,118	1,128,064	59.8	1,085,185
	Clerical	1,450,138	52.9	1,390,627	540,415	1,931,042	52.9	1,620,080
	Operational	2,027,270	79.9	2,193,224	399,851	2,593,075	80.5	2,587,598
	Supplies	560,952		643,888	612,512	1,256,400		708,135
	Other Salary	2,407,518		1,536,380	582,254	2,118,634		2,025,713
	Other Expenditure:	1,254,694		574,345	354,593	928,938		663,068
MULTI-LEVEL Total		33,495,285	784.2	36,545,156	7,320,259	43,865,415	788.3	43,540,766



GENERAL FUND SCHOOL APPROPRIATIONS

		2016-17	2017-18			2018-19		
		Expenditures	Positions	Adopted Budget	Amendments	Current Budget	Positions	Projected Budget
CENTERS	Administration	2,087,649	25.0	2,065,455		2,065,455	26.0	2,065,455
	Teachers	6,464,886	132.6	7,799,736	165,464	7,965,200	143.4	8,089,067
	Support Teachers	5,139,610	93.3	5,481,310	(68,613)	5,412,697	95.5	5,608,080
	Paraprofessionals	3,308,782	181.2	3,756,145	42,382	3,798,527	190.2	3,913,496
	Clerical	1,611,920	51.0	1,595,030	5,043	1,600,073	53.5	1,686,926
	Operational	1,469,911	40.1	1,499,427	2,681	1,502,108	41.0	1,578,874
	Supplies	371,303		510,504	496,516	1,007,020		808,840
	Other Salary	2,017,003		1,047,212	734,740	1,781,952		3,475,947
	Other Expenditure:	2,063,316		1,684,156	359,964	2,044,120		2,757,338
CENTERS Total		24,534,381	523.1	25,438,975	1,738,177	27,177,152	549.5	29,984,023
ADULT HIGH	Administration	1,425,501	14.1	1,403,861		1,403,861	14.1	1,403,861
	Teachers	7,067,633	132.6	7,477,340	(16,050)	7,461,290	123.3	6,940,108
	Support Teachers	3,670,680	70.3	4,108,146	0	4,108,146	72.4	4,285,567
	Paraprofessionals	1,065,193	59.0	1,062,222	16,530	1,078,752	57.9	1,047,229
	Clerical	1,641,086	59.4	1,796,869	5,689	1,802,558	54.9	1,619,536
	Operational	2,063,005	65.9	2,212,545	0	2,212,545	67.2	2,264,049
	Supplies	494,287		591,851	230,213	822,064		421,003
	Other Salary	3,446,456		2,510,383	90,753	2,601,136		3,114,714
	Other Expenditure:	1,657,491		979,479	326,286	1,305,765		494,312
ADULT HIGH Total		22,531,334	401.3	22,142,696	653,421	22,796,117	389.8	21,590,379
TECH COLLEGES & COMM SCHOOLS	Administration	2,921,986	28.7	2,854,755		2,854,755	28.4	2,752,505
	Teachers	26,258,184	437.8	24,487,147	89,821	24,576,968	433.1	24,372,318
	Support Teachers	3,874,196	62.6	3,641,644	19,439	3,661,083	61.7	3,715,830
	Paraprofessionals	982,085	48.0	1,066,265		1,066,265	45.5	1,021,692
	Clerical	6,461,971	199.9	6,553,962	1,566	6,555,528	201.2	6,627,518
	Operational	4,025,838	136.6	4,092,853		4,092,853	138.3	4,088,943
	Supplies	1,627,188		2,018,512	1,210,399	3,228,911		1,852,816
	Other Salary	12,007,163		8,130,531	(50,449)	8,080,082		10,757,262
	Other Expenditure:	11,886,277		6,719,717	2,477,500	9,197,217		8,964,501
TECH COLLEGES & COMM SCHOOLS Total		70,044,888	913.6	59,565,386	3,748,276	63,313,662	908.1	64,153,385
		1,076,913,550	19,869.5	1,092,989,849	43,382,797	1,136,372,646	20,002.7	1,138,856,576

GENERAL FUND DIVISION APPROPRIATIONS

		2016-17	2017-18			2018-19		
		Expenditures	Positions	Adopted Budget	Amendments	Current Budget	Positions	Projected Budget
BOARD	Administration	384,129	9.0	384,129		384,129	9.0	399,987
	Clerical	501,688	9.0	501,688		501,688	9.0	512,725
	Supplies	8,693		9,697		9,697		9,697
	Other Expenditures	523,392		738,423		738,423		183,540
BOARD Total		1,417,902	18.0	1,633,937		1,633,937	18.0	1,105,949
SUPT/COUNSEL/LEGISLATIVE/AUD	Administration	1,683,721	12.0	1,779,711		1,779,711	13.0	1,923,655
	Technical	927,252	15.0	1,096,927		1,096,927	14.0	1,026,814
	Clerical	936,867	24.0	1,125,296		1,125,296	22.0	1,086,592
	Supplies	30,200		26,585	1,000	27,585		27,585
	Other Salary	11,609		18,921	53,593	72,514		72,514
	Other Expenditures	1,164,159		1,421,335	238,000	1,659,335		1,410,335
SUPT/COUNSEL/LEGISLATIVE/AUDIT Total		4,753,808	51.0	5,468,776	292,593	5,761,369	49.0	5,547,496
INFORMATION & TECHNOLOGY	Administration	892,744	8.0	1,018,950		1,018,950	8.0	1,032,537
	Technical	7,083,770	96.7	7,538,125		7,538,125	97.7	7,789,848
	Clerical	2,307,137	52.0	2,342,080		2,342,080	52.0	2,392,976
	Supplies	58,477		557,143		557,143		952,282
	Other Salary	21,796				0		0
	Other Expenditures	15,728,035		14,749,462	10,405,534	25,154,996		15,026,915
INFORMATION & TECHNOLOGY Total		26,091,960	156.7	26,205,760	10,405,534	36,611,294	157.7	27,194,558
STRATEGY & OPERATIONS	Administration	886,434	7.0	899,886		899,886	7.0	923,280
	Technical	2,236,020	41.5	3,071,294		3,071,294	32.1	2,462,022
	Clerical	4,646,369	122.9	5,177,889		5,177,889	115.5	4,985,456
	Support	3,645,872	73.7	3,799,652		3,799,652	69.4	3,576,465
	Supplies	71,283		940,083		940,083		915,083
	Other Salary	135,405		41,993		41,993		41,993
	Other Expenditures	1,624,376		876,381	4,000	880,381		790,292
STRATEGY & OPERATIONS Total		13,245,760	245.0	14,807,178	4,000	14,811,178	223.9	13,694,591
ACADEMICS	Administration	1,591,111	16.4	1,871,584		1,871,584	16.4	1,923,476
	Technical	7,259,906	120.1	7,452,495		7,452,495	118.3	7,599,884
	Clerical	3,048,684	85.0	3,410,231		3,410,231	82.9	3,376,261
	Instructional Specialist	17,774,710	333.3	19,830,679		19,830,679	357.7	21,624,845
	Support	212,112	6.3	280,366		280,366	7.3	326,343
	Supplies	1,057,956		6,071,032	9,904,252	15,975,284		23,506,678
	Other Salary	2,668,971		4,377,475	1,517,291	5,894,766		3,927,475
	Other Expenditures	24,825,404		14,473,618	4,738,484	19,212,102		17,358,123
ACADEMICS Total		58,438,854	561.0	57,767,480	16,160,027	73,927,507	582.4	79,643,085
STUDENT SUPPORT INITIATIVES	Administration	593,383	5.3	619,983		619,983	6.0	756,495
	Technical	1,436,139	29.8	2,030,276		2,030,276	29.9	2,142,648
	Clerical	1,404,220	47.6	1,713,720		1,713,720	43.5	1,585,826
	Instructional Specialist	7,879,908	138.7	8,033,860		8,033,860	137.8	8,096,027
	Support	56,436	1.0	56,436		56,436	1.0	56,436
	Supplies	150,115		211,492		211,492		211,492
	Other Salary	810,734		116,526		116,526		116,526
	Other Expenditures	1,348,873		1,166,539	25,000	1,191,539		1,166,539
	Mental Health Allocation (including Fringe)					0	50.0	5,074,892
STUDENT SUPPORT INITIATIVES Total		13,679,809	222.3	13,948,833	25,000	13,973,833	268.1	19,206,881
CHIEF OF STAFF	Administration	454,315	4.0	503,723		503,723	5.0	635,808
	Technical	3,281,962	52.0	3,834,189		3,834,189	51.0	3,850,136
	Clerical	1,216,914	34.0	1,365,875		1,365,875	33.8	1,411,135
	Support	2,097,367	56.0	2,099,964		2,099,964	55.2	2,098,474
	Supplies	60,462		119,529	261,974	381,503		214,648
	Other Salary	165,336		49,225		49,225		89,225
	Other Expenditures	30,113,042		29,162,833	3,044	29,165,877		36,220,614
CHIEF OF STAFF Total		37,389,399	146.0	37,135,340	265,018	37,400,358	144.9	44,520,041



GENERAL FUND DIVISION APPROPRIATIONS

		2016-17	2017-18			2018-19		
		Expenditures	Positions	Adopted Budget	Amendments	Current Budget	Positions	Projected Budget
FACILITIES	Administration	32,772	0.3	32,772		32,772	0.3	33,493
	Technical	1,251,217	17.8	1,318,145		1,318,145	17.3	1,314,952
	Clerical	1,212,549	39.9	1,439,047		1,439,047	36.9	1,370,218
	Support	2,259,272	64.5	2,563,877		2,563,877	60.5	2,390,735
	Supplies	528,935		11,603,679	24,495	11,628,174		11,554,443
	Other Salary	79,326		430,058		430,058		425,382
	Other Expenditures	56,272,613		33,786,133	78,000	33,864,133		40,691,789
FACILITIES Total		61,636,684	122.5	51,173,711	102,495	51,276,206	115.1	57,781,012
PORTFOLIO SERVICES	Administration	808,866	7.0	817,966		817,966	7.0	835,962
	Technical	1,767,687	25.0	1,913,361		1,913,361	25.0	1,947,802
	Clerical	1,138,032	31.0	1,239,895		1,239,895	31.1	1,262,507
	Instructional Specialist	503,055	8.0	557,589		557,589	7.0	504,114
	Support	89,352	2.0	89,352		89,352	2.0	89,352
	Supplies	453,186		678,268	14,962	693,230		693,230
	Other Salary	1,090,162		546,056	34,687	580,743		554,467
	Other Expenditures	5,071,537		4,444,624	107,537	4,552,161		5,224,696
PORTFOLIO SERVICES Total		10,921,878	73.0	10,287,112	157,186	10,444,298	72.1	11,112,129
FINANCIAL MANAGEMENT	Administration	667,604	5.4	695,201		695,201	6.4	802,359
	Technical	2,547,183	43.5	2,906,912		2,906,912	42.5	2,919,216
	Clerical	1,731,871	43.5	1,813,843		1,813,843	36.9	1,553,955
	Supplies	49,106		41,165	2,000	43,165		47,771
	Other Salary	16,578		9,270		9,270		9,270
	Other Expenditures	662,201		648,645		648,645		1,194,590
FINANCIAL MANAGEMENT Total		5,674,543	92.4	6,115,036	2,000	6,117,036	85.8	6,527,162
HUMAN RESOURCES & EQUITY	Administration	1,016,098	8.8	1,136,096		1,136,096	8.4	1,105,978
	Technical	2,906,011	48.8	3,350,376		3,350,376	48.8	3,584,103
	Clerical	2,536,817	78.7	3,019,182		3,019,182	77.6	3,057,970
	Instructional Specialist		2.0	111,602		111,602	2.0	111,602
	Supplies	99,935		166,552	777,691	944,243		148,321
	Other Salary	1,577,169		132,431		132,431		124,431
	Other Expenditures	460,996		718,058	372,470	1,090,528		700,058
HUMAN RESOURCES & EQUITY Total		8,597,026	138.2	8,634,297	1,150,161	9,784,458	136.7	8,832,463
OSPA	Administration	2,051,633	15.0	2,086,911		2,086,911	16.0	2,222,257
	Technical	629,351	6.0	629,351		629,351	6.0	643,197
	Clerical	783,612	20.0	793,305		793,305	20.0	812,013
	Instructional Specialist	26,197	1.0	58,727		58,727	1.0	55,007
	Supplies	21,784		35,562		35,562		35,562
	Other Salary	42,849		292,085	443,500	735,585		292,085
	Other Expenditures	416,850		378,900	32,250	411,150		411,150
OSPA Total		3,972,276	42.0	4,274,841	475,750	4,750,591	42.9	4,471,270
PUBLIC INFORMATION	Administration	290,914	3.0	377,486		377,486	4.0	490,061
	Technical	3,119,018	50.0	3,201,312		3,201,312	50.0	3,271,463
	Clerical	791,819	23.0	931,205		931,205	20.2	851,906
	Instructional Specialist	51,305	2.0	107,106		107,106	2.0	108,337
	Support	614,477	11.0	627,553		627,553	10.0	616,053
	Supplies	162,215		143,942	5,000	148,942		142,220
	Other Salary	96,267		88,695		88,695		84,514
	Other Expenditures	3,856,391		879,503	489,242	1,368,745		1,025,165
PUBLIC INFORMATION Total		8,982,405	89.0	6,356,803	494,242	6,851,045	86.2	6,589,719
		254,802,304	1,957.2	243,809,101	29,534,006	273,343,107	1,982.9	286,226,357

GENERAL FUND OTHER APPROPRIATIONS

		2016-17	2017-18			2018-19		
		Expenditures	Positions	Adopted Budget	Amendments	Current Budget	Positions	Projected Budget
TRANSPORTATION COST	Administration	223,220	2.0	223,220		223,220	2.1	263,008
	Technical	2,226,618	33.0	2,396,114		2,396,114	34.2	2,557,706
	Clerical	1,807,834	56.0	1,928,953		1,928,953	52.0	1,832,285
	Support	38,422,058	1,657.0	40,990,334		40,990,334	1,661.8	41,352,253
	Supplies	1,122,789		2,454,659		2,454,659		2,454,659
	Other Salary	9,848,422		7,291,300		7,291,300		7,291,300
	Other Expenditures	5,577,423		3,768,159	61,571	3,829,730		3,829,730
TRANSPORTATION COST Total		59,228,363	1,748.0	59,052,738	61,571	59,114,309	1,750.2	59,580,942
UTILITIES	Communication	9,670,370		10,201,119		10,201,119		8,702,433
	Electric	45,300,825		51,855,813		51,855,813		46,331,618
	Water/Sewer	12,514,840		12,221,595		12,221,595		11,882,885
	Gas/Oil	388,546		655,054		655,054		512,459
	Refuse	4,930,447		5,596,471		5,596,471		5,688,300
	Transportation-Fuel	5,098,910		11,984,411		11,984,411		8,698,230
UTILITIES Total		77,903,938		92,514,463		92,514,463		81,815,925
FRINGE	Health Ins	152,239,952		162,266,807		162,266,807		168,323,442
	Dental	2,667,951		2,630,821		2,630,821		2,595,821
	Vision	1,194,605		1,256,512		1,256,512		1,270,268
	Flex Account	119,460		39,266		39,266		34,266
	Life	1,692,385		1,683,497		1,683,497		1,963,497
	Disability	2,733,442		2,720,212		2,720,212		2,990,212
	Unemployment	321,580		327,215		327,215		348,000
	Workers Comp	4,981,696		16,658,342		16,658,342		16,965,000
	FICA	89,373,759		89,980,037		89,980,037		90,749,489
	Retirement	90,156,627		90,642,097		90,642,097		95,642,097
FRINGE Total		345,481,457		368,204,805		368,204,805		380,882,092
CHARTER SCHOOLS	Other Expenditures	318,201,137		344,131,560	(26,469,935)	317,661,625		334,372,124
CHARTER SCHOOLS Total		318,201,137		344,131,560	(26,469,935)	317,661,625		334,372,124
OTHER FINANCIAL USES	Debt Service	1,480,417		1,480,417		1,480,417		1,480,417
	Transfers Out	5,065,090		2,601,888		2,601,888		
	Transfers Out - Special Revenue			40,000		40,000		40,000
OTHER FINANCIAL USES Total		6,545,507		4,122,305		4,122,305		1,520,417
DISTRICT WIDE	Supplement Adv. Degree	853,803		853,803		853,803		853,803
	6th Period Settlement	4,325,851		6,000,000		6,000,000		
	Sick/Vacation Payout	4,635,991		4,635,991		4,635,991		4,635,991
	RAP	608,565		3,000		3,000		3,000
	Sick Leave Incentive	1,628,729		1,628,729		1,628,729		1,628,729
	DROP Sick Pay	4,852,767		4,852,767		4,852,767		4,852,767
	Federation Incentive	286,357		286,357		286,357		286,357
	Early Retire/Resig Reward	89,919		89,919		89,919		89,919
	Extended Sick Leave	93,682		93,682		93,682		93,682
	Longevity	1,086,700		1,086,700		1,086,700		1,086,700
	CAP Adjustment	773,100		773,100		773,100		773,100
	Contracted Supplements	3,725,074		3,725,074		3,725,074		3,725,074
	Nat'l Teacher Cert Supp	2,671,871		2,671,871		2,671,871		2,671,871
	Lead Program	3,740,305		3,740,305		3,740,305		3,740,305
	Expected Salary Lapse			-31,975,960		-31,975,960		-36,975,960
DISTRICT WIDE Total		29,372,716		-1,534,661		-1,534,661		-12,534,661
		836,733,117	1,748.0	866,491,210	(26,408,364)	840,082,846	1,750.2	845,636,838



GENERAL FUND SUMMARY & FUND BALANCE

		2016-17	2017-18			2018-19		
		Expenditures	Positions	Adopted Budget	Amendments	Current Budget	Positions	Projected Budget
SCHOOLS		1,076,913,550	19,869.5	1,092,989,849	43,382,797	1,136,372,646	20,002.7	1,138,856,576
DIVISIONS		254,802,304	1,957.2	243,809,101	29,534,006	273,343,107	1,982.9	286,226,357
OTHER		836,733,117	1,748.0	866,491,210	-26,408,364	840,082,846	1,750.2	845,636,838
		2,168,448,972	23,574.7	2,203,290,161	46,508,439	2,249,798,600	23,735.7	2,270,719,771
FUND BALANCE	Fund Balance - Nonspendable	21,540,000		7,400,000	14,100,000	21,500,000		21,500,000
	Fund Balance - Restricted	21,633,000		6,348,000	7,552,000	13,900,000		7,900,000
	Fund Balance - Committed	54,327,000		54,327,295	-27,295	54,300,000		54,300,000
	Fund Balance - Assigned	31,312,000		41,300,000	-37,000,000	4,300,000		18,300,000
	Fund Balance - Unassigned	61,213,000		81,045,386	-32,145,386	48,900,000		45,332,572
		190,025,000		190,420,681	-47,520,681	142,900,000		147,332,572
		2,358,473,972		2,393,710,842	(1,012,242)	2,392,698,600		2,418,052,343

SCHOOL ALLOCATION PLAN

	Elementary	Middle	High	Multi-Level
UNWTD FTE: PK-12	96,581.15	44,373.08	65,068.74	9,120.20
UNWTD FTE: WFE	0.00	0.00	0.00	0.00
TOTAL	96,581.15	44,373.08	65,068.74	9,120.20
WTD FTE: PK-12	121,912.99	50,619.35	72,053.55	10,440.00
WTD FTE: WFE	0.00	0.00	0.00	0.00
TOTAL	121,912.99	50,619.35	72,053.55	10,440.00
INSTR ALLOCATION: PK-12	\$207,416,419	\$87,586,514	\$119,801,853	\$17,770,587
INSTR ALLOCATION: WFE	0	0	0	0
TOTAL	\$207,416,419	\$87,586,514	\$119,801,853	\$17,770,587
SUPPORT ALLOCATION: PK-12	\$84,654,388	\$41,702,251	\$54,314,070	\$8,913,262
SUPPORT ALLOCATION: WFE	0	0	0	0
TOTAL	\$84,654,388	\$41,702,251	\$54,314,070	\$8,913,262
ADULTS WITH DISABILITIES (Fund 1040)	\$0	\$0	\$0	\$0
CATEGORICAL	\$207,880,706	\$61,185,631	\$115,046,191	\$16,856,917
TOTAL 180 DAY	\$499,951,513	\$190,474,396	\$289,162,114	\$43,540,766

CATEGORICALS

1. Accountability	\$480,855	\$221,865	\$325,345	\$45,602
2. Additional Support Funding	591,198	-	214,897	465,672
3. Administrative Costs - Adults with Disabilities	-	-	-	-
4. Advanced Int. Cert. of Education (AICE)	-	-	3,362,735	-
5. Advanced Placement	-	-	7,802,299	34,557
6. Alternative to External Suspension Program	-	-	-	-
7. Athletic Transportation & Equipment	-	-	790,356	56,454
8. Behavior Change	-	-	-	-
9. Behavior Change - ESE Centers	-	-	-	-
10. Broward Truancy Intervention Program (BTIP)	279,569	-	-	12,250
11. Broward Virtual Education & OB	-	-	5,934,466	-
12. Budget Reduction Adjustment - Prior Years	-	-	-	-
13. Business Support Center Package Fees	(2,543,616)	(645,000)	(565,000)	(247,500)
14. Campus Monitors - Additional Support	-	-	410,424	19,544
15. Class Size Reduction - Local Critical Needs	1,718,741	86,096	-	10,539
16. Class Size Reduction - State	98,334,116	32,432,040	47,081,651	7,417,096
17. College Academy Middle	-	-	-	196,228
18. Cougar Path	-	225,088	-	-
19. Custodial - Community School	-	78,135	125,016	31,254
20. Custodial Allocation	22,830,103	9,700,783	12,053,831	2,221,977
21. Custodial Allocation - Additional Support	-	27,284	27,284	-
22. Custodial Allocation - Health Centers	-	29,253	29,253	-
23. DJJ Supplemental Allocation	-	-	-	-
24. DOP Contracts	-	-	-	-
25. DOP Off Campus Programs	-	-	-	-
26. Drew Resource Center	-	-	-	-
27. Dual Enrollment	-	-	(430,612)	(14,406)
28. Due from Internal Accounts	-	-	35,442	-
29. ESE Autism	7,975,594	-	-	185,879
30. ESE Contracts	-	-	14,135	-
31. ESE Cost Factor Adjustment - Pgm 251	2,319,194	1,308,394	1,326,998	214,809



SCHOOL ALLOCATION PLAN

Behavior Change	Exceptional	Alternative/ Adult High	Technical	Community	DJJ Sites	TOTAL
125.00	809.00	4,266.44	1,845.13	0.00	343.16	222,531.90
0.00	0.00	1,070.93	11,727.14	4,412.95	0.00	17,211.01
125.00	809.00	5,337.37	13,572.27	4,412.95	343.16	239,742.92
157.08	3,157.16	4,578.97	2,101.14	0.00	425.52	265,445.76
0.00	0.00	1,124.47	15,580.99	4,633.39	0.00	21,338.85
157.08	3,157.16	5,703.44	17,682.13	4,633.39	425.52	286,784.61
\$2,201,653	\$10,523,358	\$8,516,882	\$3,908,121	\$0	\$1,406,990	\$459,132,377
0	0	1,692,343	29,398,369	6,834,251	0	37,924,963
\$2,201,653	\$10,523,358	\$10,209,225	\$33,306,490	\$6,834,251	\$1,406,990	\$497,057,340
\$2,061,069	\$5,205,836	\$8,448,874	\$2,298,774	\$0	\$0	\$207,598,524
0	0	0	0	0	0	0
\$2,061,069	\$5,205,836	\$8,448,874	\$2,298,774	\$0	\$0	\$207,598,524
\$0	\$640,000	\$160,000	\$0	\$0	\$0	\$800,000
\$2,099,523	\$3,705,710	\$2,772,280	\$20,449,258	\$1,264,612	\$2,139,884	\$433,400,712
\$6,362,245	\$20,074,904	\$21,590,379	\$56,054,522	\$8,098,863	\$3,546,874	\$1,138,856,576
\$4,500	\$7,500	\$6,000	\$4,500	\$0	\$0	\$1,096,167
-	120,623	-	-	-	-	1,392,390
-	213,198	171,213	-	-	-	384,411
-	-	-	-	-	-	3,362,735
-	-	-	244,558	-	-	8,081,414
921,473	-	-	-	-	-	921,473
-	-	-	-	-	-	846,810
1,105,808	-	-	-	-	-	1,105,808
-	376,748	-	-	-	-	376,748
-	-	-	-	-	-	291,819
-	-	-	-	-	-	5,934,466
(692,486)	(1,385,532)	(2,373,571)	(1,011,403)	-	(48,044)	(5,511,036)
(61,500)	(61,500)	-	-	-	-	(4,124,116)
-	-	-	-	-	-	429,968
-	-	-	-	-	-	1,815,376
-	-	975,758	645,314	-	-	186,885,975
-	-	-	-	-	-	196,228
-	-	-	-	-	-	225,088
-	-	-	-	(234,405)	-	-
306,250	689,289	910,091	1,325,263	-	-	50,037,587
40,926	27,284	-	504,759	-	-	627,537
-	-	-	-	-	-	58,506
-	-	-	-	-	233,864	233,864
-	-	132,256	-	-	-	132,256
-	-	468,812	-	-	-	468,812
-	-	144,927	-	-	-	144,927
-	-	-	-	-	-	(445,018)
-	-	-	-	-	-	35,442
-	-	-	-	-	-	8,161,473
-	268,902	-	-	-	-	283,037
-	8,701	124,109	17,707	-	19,977	5,339,889



SCHOOL ALLOCATION PLAN

	Elementary	Middle	High	Multi-Level
32. ESE Gifted Cost Factor Adjustment - Pgm 261	1,043,316	1,142,630	1,143,951	96,420
33. ESE Inclusion - Supported K	2,322,048	-	-	90,705
34. ESE Integrated Fee PLACE	255,205	-	-	6,761
35. ESE PK Pre-K D	474,627	-	-	8,657
36. ESE PLACE Pre-K B	4,653,923	-	-	178,822
37. ESE PLACE Pre-K C	6,605,179	-	-	41,122
38. ESE Project Search & WOW	-	-	487,184	-
39. ESE Special Programs	5,373,310	117,284	280,264	202,019
40. ESE Specialist Allocation	5,958,472	2,007,746	1,748,682	356,213
41. ESE Specialized VE	-	2,660,416	5,915,378	460,454
42. ESE Speech Zones	1,396,868	377,835	341,786	93,372
43. Extended Day - Low 300	5,760,734	-	-	-
44. Facility Rental	265,644	227,694	417,440	37,949
45. Fees	11,762,023	368,207	83,935	476,227
46. Florida School Recognition	4,024,194	1,239,777	2,571,012	172,756
47. High School Scheduling	-	-	-	248,004
48. High School Support	-	-	-	-
49. Hollywood Central Perform Arts	16,909	-	-	-
50. Human Relations Council	-	18,000	14,500	4,000
51. Industry Certified Career CAPE	-	-	6,851,142	-
52. Innovation Zone	84,930	50,958	22,648	-
53. Innovation Zone Unequal Needs	-	32,038	-	-
54. Innovative & Magnet Programs	2,219,572	1,649,037	2,020,270	657,286
55. Instructional Materials Science Lab	108,649	50,119	73,324	10,306
56. Instructional Materials Textbooks	693,240	319,788	467,861	65,756
57. Intensive Reading Program	-	-	3,390,217	165,617
58. International Baccalaureate	-	-	561,900	-
59. Materials & Supplies ESE Special Pgm	345,720	38,993	62,772	12,881
60. Materials & Supplies IA	2,468,211	894,265	1,251,837	204,832
61. Medicaid ESE Specialist & Support	712,426	-	-	-
62. Medicaid 504	418,004	-	-	-
63. Nine Hour Work Rule	-	-	-	-
64. Old Dillard Museum	176,758	-	-	-
65. Pre-K Contracts	296,587	-	-	-
66. R.O.T.C.	-	-	1,716,296	56,272
67. Reading Coach	-	-	-	-
68. S.E.C.M.E.	17,850	10,475	9,600	2,275
69. School Discretionary	97,744	-	65,794	7,518
70. School Resource Officer	(188,195)	(90,000)	(170,000)	(28,750)
71. Service Learning	-	-	146,878	4,671
72. SSOS Schools	142,074	224,650	86,887	-
73. Substitutes- PSAT Proctors	-	-	46,704	1,764
74. Substitutes-Dept. Head Release Time	744,795	226,980	182,845	48,864
75. Substitutes-ESE Staffing's	163,629	77,229	79,669	12,229
76. Substitutes-IA	2,569,226	1,036,950	1,387,628	213,952
77. Substitutes-Pool	2,052,749	251,540	219,470	100,883
78. Substitutes-TDA	450,413	168,793	206,243	37,325
79. Summer Programs	3,872,725	153,086	303,212	216,758
80. Supplemental Academic Instruction (SAI)	3,773,464	3,189,938	2,636,346	601,635
81. Training - Teacher	241,213	101,238	144,110	20,881
82. Training/In-service	241,213	101,238	144,110	20,881
83. Transition Funding	3,317,967	1,074,789	1,595,776	1,271,509
84. Voluntary Pre K	230,000	-	-	-

SCHOOL ALLOCATION PLAN

Behavior Change	Exceptional	Alternative/ Adult High	Technical	Community	DJJ Sites	TOTAL
-	-	-	59,762	-	-	3,486,079
54,423	-	-	-	-	-	2,467,176
-	-	-	-	-	-	261,966
-	-	-	-	-	-	483,284
-	-	-	-	-	-	4,832,745
-	-	-	-	-	-	6,646,301
-	-	-	-	-	-	487,184
-	-	-	-	-	-	5,972,877
97,149	291,447	161,915	97,149	-	-	10,718,773
-	-	-	837,706	-	-	9,873,954
1,684	47,653	21,778	-	-	-	2,280,976
-	-	-	-	-	-	5,760,734
-	-	-	-	-	-	948,727
-	-	50,000	2,030,340	120,000	-	14,890,732
-	1,981,610	-	121,945	-	-	10,111,294
-	-	-	-	-	-	248,004
-	-	-	367,020	-	-	367,020
-	-	-	-	-	-	16,909
1,500	-	2,000	1,500	-	-	41,500
-	-	-	-	-	-	6,851,142
-	-	-	-	-	-	158,536
-	-	-	-	-	-	32,038
-	-	-	260,661	-	-	6,806,826
359	792	4,708	2,085	-	219	250,561
2,293	5,053	30,041	13,303	-	1,404	1,598,739
2,154	-	204,531	46,020	-	-	3,808,539
-	-	-	-	-	-	561,900
-	-	-	5,073	-	-	465,439
-	64,176	83,646	33,496	-	-	5,000,463
-	29,421	-	123,244	-	-	865,091
-	-	-	-	-	-	418,004
-	-	-	1,275,000	-	-	1,275,000
-	-	-	-	-	-	176,758
-	-	-	-	-	-	296,587
-	-	-	-	-	-	1,772,568
168,816	112,544	-	168,816	-	-	450,176
-	-	-	400	-	-	40,600
1,500	2,500	4,430	1,845	-	1,500	182,831
(7,500)	(6,250)	(14,000)	(10,000)	-	-	(514,695)
378	835	8,427	4,189	-	-	165,378
-	-	-	-	-	-	453,611
168	336	1,344	1,344	-	-	51,660
26,010	43,350	34,680	18,915	-	2,421	1,328,860
637	-	4,651	3,033	-	300	341,377
-	128,352	120,822	40,715	-	-	5,497,645
102,630	-	38,694	113,230	-	-	2,879,196
3,371	-	10,480	23,229	-	1,042	900,896
-	701,253	52,311	30,094	-	-	5,329,439
17,150	26,273	1,548,917	23,962	-	1,926,201	13,743,886
915	5,576	9,158	4,203	-	500	527,794
915	5,576	9,158	4,203	-	500	527,794
-	-	-	-	-	-	7,260,041
-	-	-	-	-	-	230,000

SCHOOL ALLOCATION PLAN

	Elementary	Middle	High	Multi-Level
85. WFE FTE Adjustment	-	-	-	-
86. WFE Broward Performance Incentive	-	-	-	-
87. WFE CTE Targeted Programs	-	-	-	-
88. WFE To be allocated	-	-	-	-
89. WFE Marketing Funds	-	-	-	-
90. WFE Program Automation	-	-	-	-
91. WFE School Adj	-	-	-	-
92. WFE Student Performance	-	-	-	-
93. World Language	731,536	-	-	28,136
Total General Fund Categoricals	\$207,880,706	\$61,185,631	\$115,046,191	\$16,856,917

SCHOOL ALLOCATION PLAN

Behavior Change	Exceptional	Alternative/ Adult High	Technical	Community	DJJ Sites	TOTAL
-	-	-	500,000	-	-	500,000
-	-	-	2,820,000	-	-	2,820,000
-	-	-	2,000,001	-	-	2,000,001
-	-	-	2,442,664	-	-	2,442,664
-	-	-	950,000	-	-	950,000
-	-	-	985,788	-	-	985,788
-	-	(263,388)	(546,804)	(175,592)	-	(985,784)
-	-	88,382	3,864,429	1,554,609	-	5,507,420
-	-	-	-	-	-	759,672
\$2,099,523	\$3,705,710	\$2,772,280	\$20,449,258	\$1,264,612	\$2,139,884	\$433,400,712

GENERAL FUND SCHOOL CATEGORICAL FUNDING DESCRIPTION

1. Accountability – Schools receive \$5 per Weighted Full Time Equivalent (WFTE) student. State Legislature requires fund be used to meet school improvement goals.
2. Additional Support Funding – Walker and Park Ridge (Turnaround Schools), Sunland Park (Campus Monitor), Coral Glades High School (no auditorium) and Stoneman Douglas (hold harmless with formula change).
3. Administrative Cost – Adults with Disabilities – Whispering Pines and Seagull receive funds to assist with administering this program.
4. Advanced International Certificate of Education (AICE) – Add-on FTE earned by students scoring a level 3 or higher on the assessment. Statute requires allocation be used for instructional staff, materials, and teacher bonus payments.
5. Advanced Placement – Add-on FTE earned by students scoring level 3 or higher on the assessment. Statute requires allocation be used for instructional staff, materials and teacher bonus payments.
6. Alternative to External Suspension (AES) – Funds for program at our Behavior Change Center that serves students who commit a serious Code of Conduct violation.
7. Athletic Transportation & Equipment – Middle, multi-level (6 – 12) and high schools receive funds for athletic transportation and equipment.
8. Behavior Change – Funding for at-risk student intervention staffing at the three District’s behavior change centers.
9. Behavior Change - ESE Centers – Funds the ESE Specialist and Behavior Technician at Bright Horizons, Cross Creek, The Quest and Whispering Pines.
10. Broward Truancy Intervention Program (BTIP) – Funds to offset tracking attendance and intervention cost to decrease severe truancy at select elementary and multi-level (K – 8) schools.
11. Broward Virtual Education (BVS) – BCSB virtual school.
12. Budget Reduction Adjustment - Prior Years – Only pertains to centers, as they are not part of the FY19 funding model.
13. Business Support Center Package Fees – A fee charged to select schools that receives services through the District Business Support Center.
14. Campus Monitor - Additional Support – Funds for select high schools, including Dillard 6 – 12.
15. Class Size Reduction – Local Critical Needs – Local funds allocated to schools that implemented every strategy to meet the CSR requirement; however, are still unable to meet school-wide average compliance.
16. Class Size Reduction – State – State categorical funds used for meeting the CSR requirements. The school allocation based on the state CSR funding formula.
17. College Academy Middle – Funds the difference between cost of the program and revenue generated through the middle school funding formula.
18. Cougar Path – Funds four teachers to implement the program at Walter C. Young Middle School.
19. Custodial - Community Schools – Select community schools are funded one-half of a Facility Serviceperson and \$1,000 for supplies for providing adult education classes.
20. Custodial Allocation – Funding based on the number of teachers and students, and the square footage of the facility.
21. Custodial Allocation - Additional Support – Walter C. Young Middle, Stranahan High, Cypress Run, Lanier James, Pine Ridge, Wingate Oaks, Atlantic Technical, McFatter Technical and Sheridan Technical receive additional funding for custodians.
22. Custodial Allocation - Health Centers – Funds one facility serviceperson at Deerfield Beach High and William Dandy Middle.
23. DJJ Supplemental Allocation – State categorical funding for DJJ sites.



GENERAL FUND SCHOOL CATEGORICAL FUNDING DESCRIPTION

24. Dropout Prevention (DOP) Contracts – Pace and AMI contracted DJJ programs.
25. Dropout Prevention (DOP) Off-Campus Programs – Funding for additional support staff at Whiddon Rogers Education Center, which provides instructional programs for At-Risk students at off-campus locations.
26. Drew Resource Center – Funds to cover the cost of operations is provided to Dave Thomas Education Center for the management the Drew Resource Center.
27. Dual Enrollment – Schools reimburse the District a portion of the cost per FTE for students dual enrolled in college courses.
28. Due From Internal – Coconut Creek High band uniforms loan.
29. ESE Autism – Select schools are funded for Autism Spectrum Disorder (ASD) classes.
30. ESE Contracts – Outside agencies, (ARC, etc.)
31. ESE Cost Factor Adjustment - Program 251 – Funds the difference between the District’s cost factor of 1.330 and 1.500.
32. ESE Gifted Cost Factor Adjustment - Program 261 – Funds the Gifted program the difference between the District’s cost factor of 1.330 and 1.500.
33. ESE Inclusion - Supported K – Select schools are funded for an ESE inclusion paraprofessional.
34. ESE Pre-K (D) Integrated/Fee – Additional instructional support funding for integrated programs for both Pre-K ESE and non-ESE students
35. ESE Pre-K (A) (AM/PM) – Additional instructional support funding for the half-day Pre-K Speech program
36. ESE Pre-K (B) Specialized – Additional instructional support funding for the Specialized ESE Pre-K program
37. ESE Pre-K (C) Intensive – Additional instructional support funding for the Intensive ESE Pre-K program.
38. ESE Project Search & WOW Program – Project Search provides ESE students internship opportunities at Memorial Hospital, and Project WOW provides ESE students internship training at select Broward County Public School sites and hotels.
39. ESE Special Program – Sites established based on the growth of target population.
40. ESE Specialist Allocation – Schools with less than 300 ESE weighted FTE students are funded 50 percent of the ESE Specialist position, and schools with more than 300 ESE weighted FTE students the position is funded at 100 percent.
41. ESE Specialized VE – Selected schools are funded for Specialized Varying Exceptionality (SVE) programs.
42. ESE Speech Zones – Innovation Zone funding for Speech/Language Pathologists, materials, etc.
43. Extended Day - Low 300 – Funding for the additional hour of reading instruction for lowest performing 300 elementary schools based on the state reading assessment.
44. Facility Rental – Revenue schools receive from renting their facilities.
45. Fees – Revenue schools receive to offset cost of various services provides, such as Before & After School Care.
46. Florida School Recognition – Funds awarded to those schools that demonstrate sustained student performance, or that improve by one letter grade.
47. High School Scheduling – Lauderhill 6-12 implements a high school block scheduling method.
48. High School Support – Funds for programs such as “Just Say No to Drugs”, “Students Against Drunk Driving”, Dropout Prevention support, and high school staff the technical colleges.
49. Hollywood Central Performing Arts – The cost associated with staffing and maintaining the Hollywood Central Performing Arts Center.
50. Human Relations Council – Schools serving grades 6-12 receive \$500 stipend for the Human Relations Council Advisor.

GENERAL FUND SCHOOL CATEGORICAL FUNDING DESCRIPTION

51. Industry Certified Career (CAPE) – Students earning an industry certification for programs listed on the FLDOE funding list and meet the state requirements, earn a bonus FTE amount. A minimum of 80 percent of the bonus FTE must be utilized for the CTACE program that generated the funds.
52. Innovation Zone – Funding for zone initiatives.
53. Innovation Zone Unequal Needs – McNicol Middle School receives funding for one Social Worker.
54. Innovation & Magnet Programs – Funding for unique programs. The program requirements are reviewed annually.
55. Instructional Materials Science Lab – Lab materials are funded through the State Instructional Materials allocation. The allocations are provided by the Innovative Learning Department.
56. Instruction Materials Textbooks – Funding based on the K-12 unweighted FTE (UFTE).
57. Intensive Reading Program – Funding is for high school, multi-level 6-12, alternative and behavior center students that have not passed the Florida Standards Assessment (FSA).
58. International Baccalaureate – Add-on FTE earned by students scoring a level 3 or higher on the assessment. Statute requires the allocation used for instructional staff, materials and bonus payments for IB teachers.
59. Materials & Supplies ESE Special Programs – Funding for ESE Special Program materials and supplies.
60. Material & Supplies Instructional Allocation (IA) – Funding for classroom materials and supplies.
61. Medicaid ESE Specialist & Support – Medicaid funds 50 percent of the ESE Specialist position for elementary schools with less than 300 ESE weighted FTE students and have four or more ESE Special Programs.
62. Medicaid 504 – Supplemental Medicaid funding for health services and medically trained support personnel.
63. Nine Hour Work Rule – Local funds from the District Workforce Reserve allocated by the Director's Forum to support technical college instructors teaching 360 minutes a day in lieu of a 90-minute planning period.
64. Old Dillard Museum – Funding for a historical landmark and educational center that serves as an important focal point of education and culture for Fort Lauderdale's African-American community. Walker Elementary manages the Old Dillard Museum.
65. Pre-K Contracts – Funding for outside Pre-K agency contracts. Harbordale Elementary receives the funds to manage the Pre-K agency contracts.
66. R.O.T.C – One R.O.T.C. instructor is funded per school; however, if a school has two or more R.O.T.C. instructors then the school is funded for 1.25 of instructor.
67. Reading Coach – Funds one reading coach position. The Reading Coach allocation for elementary, middle, high and multi-level schools is added to their Support Allocation in FY19.
68. S.E.C.M.E. – Funding for registration, materials, supplies and Award Assemblies for elementary, middle, high and multi-level schools participating in the SECME/STEM Olympiad.
69. School Discretionary – Schools receive \$1 per unweighted FTE (UFTE) at a minimum allocation of \$500. The exception is middle schools, which chose to roll this funding into their Support Allocation; therefore, they do not receive this funding categorically.
70. School Resource Officer – The portion of the cost that schools funds. The funds are transferred into the Special Investigation Unit's budget.
71. Service Learning – High and multi-level schools receive \$2.27 per unweighted FTE (UFTE) for 9-12 grade students to pay staff to monitor the Service Learning graduation requirement.
72. SSOS Schools – Funds generated from the closing of schools. The funds are used for specific purposes as approved by the Board.
73. Substitutes - PSAT Proctors – Funding for proctors and/or substitutes to assist with the administration of the PSAT.



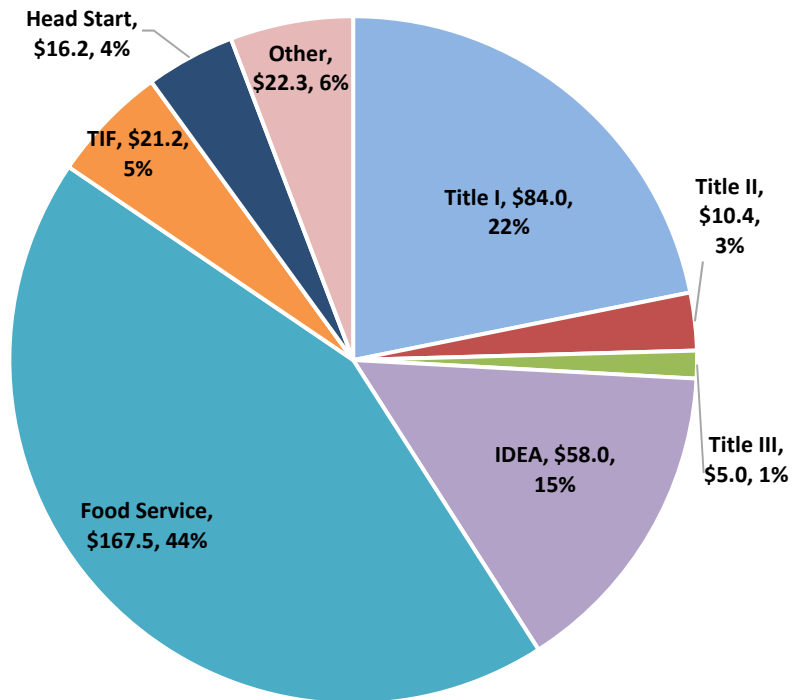
GENERAL FUND SCHOOL CATEGORICAL FUNDING DESCRIPTION

74. Substitutes - Department Release Time – Release time for Department Heads, Grade Level Chairperson and Team Leaders. Funds one substitute per team leader a month for ten months.
75. Substitutes - ESE Staffing – Funding for substitutes that cover for related ESE activities, such as staff development, ESE IEP and Re-Evaluation Meetings, classroom observations or conducting alternate assessments in lieu of district/state assessments.
76. Substitutes (IA) – Funding for daily substitutes for teachers that call in sick.
77. Substitutes - Pool – Funded categorically per weighted FTE (WFTE). Elementary, middle, alternative and including alternative adult high schools whose I/A funding is less than \$34,210 receive this allocation to fund the difference. High schools and technical colleges whose I/A funding is less than \$51,315 receive this allocation to fund the difference.
78. Substitutes - TDA – Funding for substitutes to cover teachers on TDA assignments.
79. Summer Programs – Funding for grade 3 summer reading programs and ESE Extended School Year programs.
80. Supplemental Academic Instruction (SAI) – Funds to provide additional instruction and support to enable students to meet grade-level standards.
81. Training - Teacher – Schools receive \$2 per weighted FTE (WFTE) for teacher training from the State Reading Allocation.
82. Training/In-service – Schools receive \$2 per weighted FTE (WFTE) for training and in-service.
83. Transition Funding – Salary lapse fund realigned to mitigate the impact of funding formula changes.
84. Voluntary Pre-K (VPK) – The state funds three hours of VPK, plus an optional additional three hours of instructional enrichment that is funded through parent fees.
85. Workforce Education (WFE) FTE Adjustment – FTE calculations utilize the FLDOE methodology. The calculations based on instructional hours for each course the student is enrolled.
86. Workforce Education (WFE) Broward Performance Incentive – Local funding from the District Workforce allocated each year to Workforce schools to provide local incentive to increase program performances.
87. Workforce Education (WFE) CTE Targeted Programs – Certificate courses in AgriScience, Public Service, Business Education, Family and Consumer Science, Health Science, Industrial and Marketing.
88. Workforce Education (WFE) – To be allocated – Enrollment growth, performance incentives, college program incentives, etc.
89. Workforce Education (WFE) Marketing Funds – Marketing expense incurred for Workforce schools paid through McFatter Technical College.
90. Workforce Education (WFE) Program Automation – Local funding from District Workforce Reserve to improve program automation.
91. Workforce Education (WFE) School Adjustment to Reserve – At year-end unspent Workforce funds are returned to the Workforce budget.
92. Workforce Education (WFE) Student Performance – Technical colleges receive state funding for industry certifications earned by students enrolled in identified programs.
93. World Language – Funding to the twenty-four elementary schools that offer programs that provide instruction in a target world language.

SPECIAL REVENUE ESTIMATED REVENUE AND APPROPRIATIONS

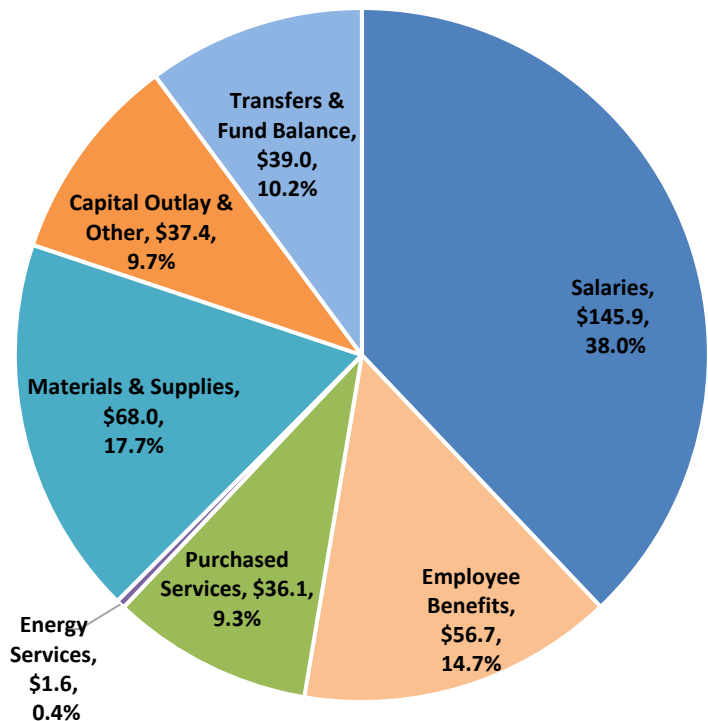
REVENUE CATEGORIES

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

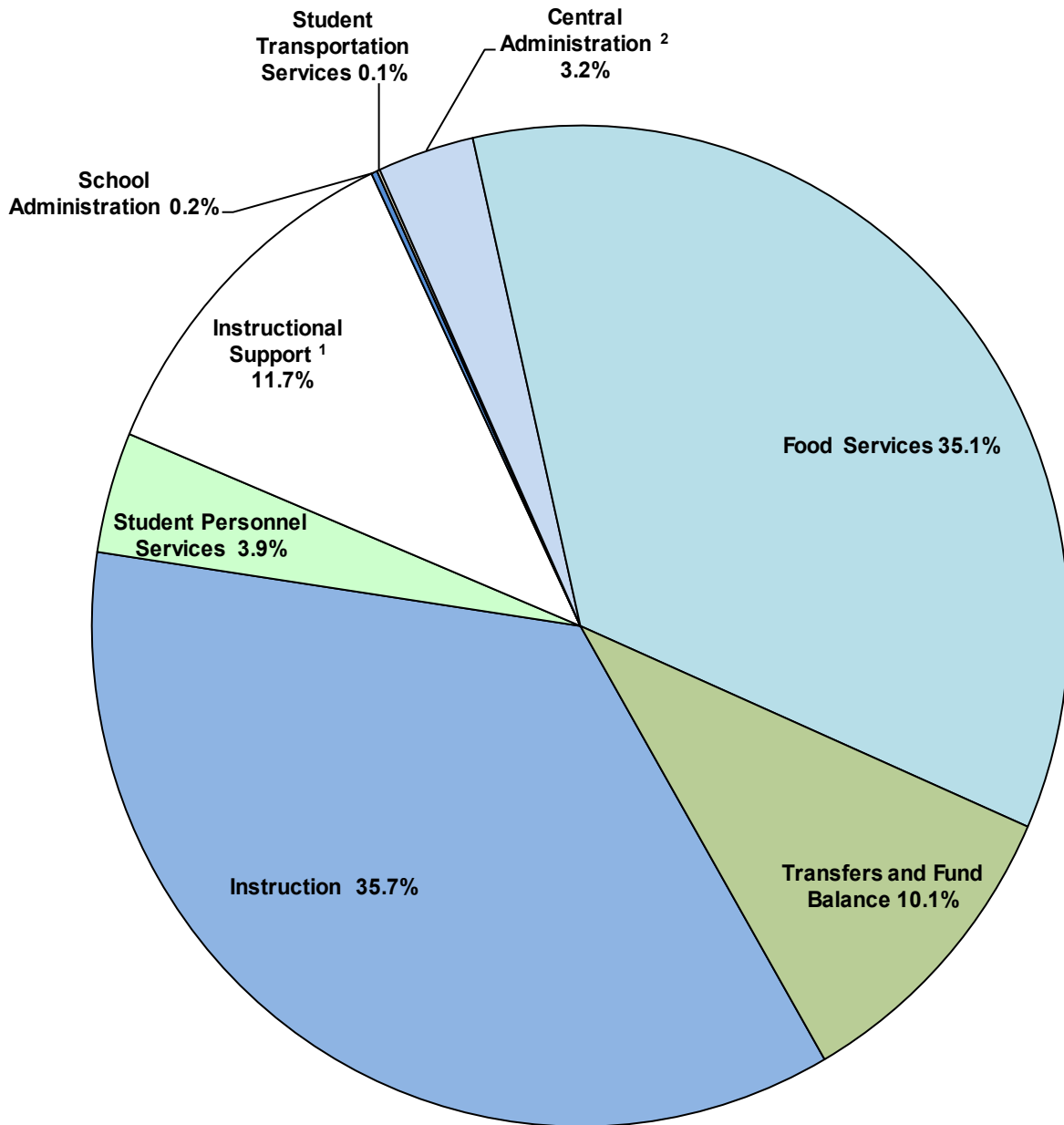


APPROPRIATION CATEGORIES

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



SPECIAL REVENUE APPROPRIATIONS BY CATEGORY (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:	2018-19 First Hearing	2017-18 Adopted	Difference
Federal			
IDEA	\$ 57,987,992	\$ 60,396,770	\$ (2,408,778)
Head Start / Early Head Start	16,163,323	15,493,541	669,782
Title I	84,029,507	81,702,327	2,327,180
Title II	10,423,230	8,257,834	2,165,396
Title III	5,011,842	5,022,692	(10,850)
Teacher Incentive Fund (TIF)	21,228,596	22,253,374	(1,024,778)
Other Federal	9,549,448	11,155,834	(1,606,386)
State	850,179	657,340	192,839
Local	5,027,543	4,990,634	36,909
Transfers	40,000	40,000	-
Food Services	167,496,913	162,041,201	5,455,712 (a)
Miscellaneous	6,799,955	6,687,796	112,159
TOTAL	\$ 384,608,528	\$ 378,699,343	\$ 5,909,185

Comments:

(a) The result of an increase in Food Service Fund Balance.

**SPECIAL REVENUE
COMPARISON OF APPROPRIATIONS**

Appropriation:	2018-19 First Hearing	2017-18 Adopted	Difference
Instruction	\$ 137,262,910	\$ 137,354,367	\$ (91,457)
Student Support Services	15,103,286	14,997,803	105,483
Instructional Media Services	3,000	3,000	-
Instruction & Curriculum Dev.	29,724,324	29,722,459	1,865
Instructional Staff Training	14,087,776	14,093,491	(5,715)
General Administration	11,704,572	11,623,372	81,200
School Administration	637,354	528,258	109,096
Food Services	167,496,913	162,041,201	5,455,712 (a)
Central Services	523,471	523,471	-
Student Transportation	480,476	443,215	37,261
Operation of Plant	116,179	58,464	57,715
Community Services / Misc.	7,468,267	7,310,242	158,025
TOTAL	\$ 384,608,528	\$ 378,699,343	\$ 5,909,185

Comments:

(a) The result of an increase in Food Service Fund Balance.

SUMMARY – SPECIAL REVENUE COMPARISON OF APPROVED BUDGETS

Grant	Positions			Budget		
	2017-18	2018-19	Inc/(Dec)	2017-18	2018-19	Inc/(Dec)
SPECIAL REVENUE						
Other	2,886.88	2,555.75	(331.12)	\$209,970,346	\$210,311,660	\$341,314
Food Service	1,070.00	1,451.00	381.00	162,041,201	167,496,913	5,455,712
Capital Projects	186.75	185.40	(1.35)	17,519,114	17,007,224	(511,890)
GRAND TOTAL	4,143.63	4,192.15	48.53	\$389,530,661	\$394,815,797	\$5,285,136

SPECIAL REVENUE COMPARISON OF APPROVED BUDGETS

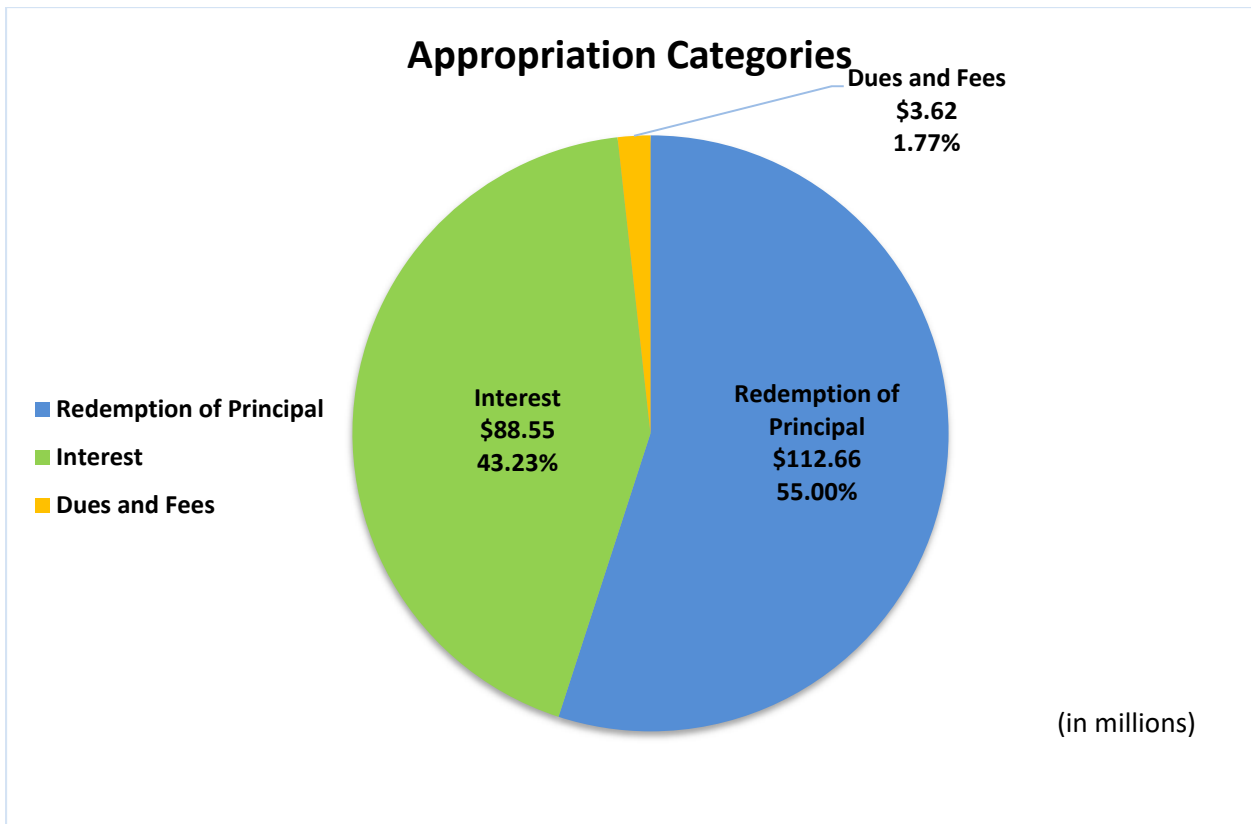
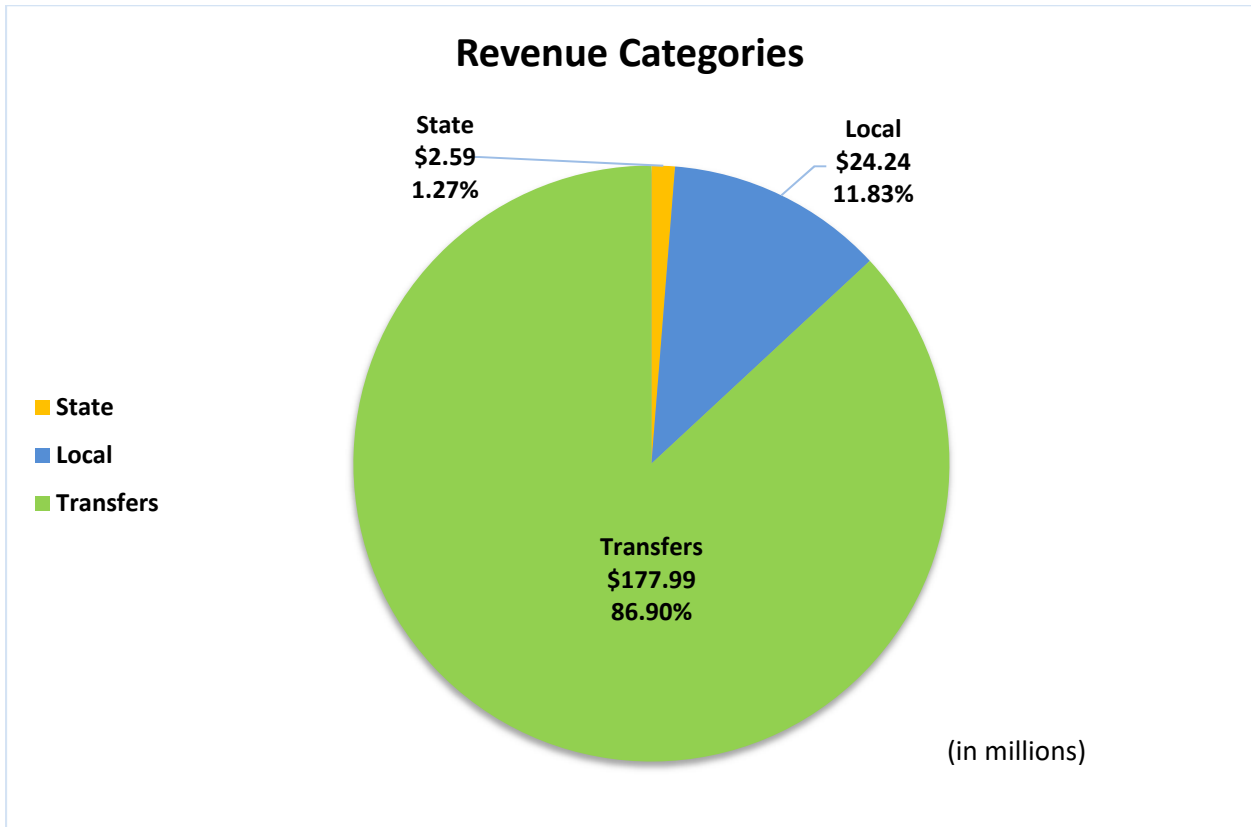
Grant	Positions			Budget		
	2017-18	2018-19	Inc/(Dec)	2017-18	2018-19	Inc/(Dec)
SPECIAL REVENUE - OTHER						
AGE	23.93	23.93	0.00	\$2,226,354	\$2,226,354	\$0
BESTT	0.00	0.00	0.00	0	526,729	526,729
Carl Perkins DJJ	0.00	0.00	0.00	64,400	64,400	0
Carl Perkins Post Secondary	7.12	5.98	0.00	603,313	612,801	9,488
Carl Perkins Secondary	7.50	7.50	0.00	2,471,495	2,463,155	(8,340)
Chiefs for Change	0.00	0.00	0.00	0	98,400	98,400
Climate Control	9.25	9.25	0.00	750,000	750,000	0
Criminal Justice	0.00	1.00	1.00	0	52,568	52,568
District Instructional Leadership	0.00	0.00	0.00	0	610,641	610,641
Early Head Start	21.66	29.01	7.36	922,815	1,201,679	278,864
English Literacy & Civics Ed	6.12	6.12	(0.00)	661,696	661,696	0
Family Counseling	37.25	40.57	3.32	1,343,940	2,000,000	656,060
FDLRS - General Revenue	0.29	0.29	0.00	29,470	29,470	0
FDLRS - Part B	11.80	11.80	0.00	1,228,565	1,228,565	0
FDLRS - Preschool	2.31	2.31	0.00	163,220	163,220	0
Full Services	0.00	0.00	0.00	0	81,198	81,198
Grow Your Future	0.00	1.00	1.00	157,522	157,522	0
Head Start	321.34	321.34	(0.00)	14,570,726	14,961,644	390,918
ICON	5.00	0.00	(5.00)	255,000	0	(255,000)
IDEA - Part B	1306.17	1241.00	(65.17)	57,601,202	55,197,314	(2,403,888)
IDEA - Preschool	14.00	14.00	0.00	1,289,653	1,284,763	(4,890)
Investing In Innovation	2.71	1.00	(1.71)	150,000	150,000	0
Jobs for Florida Graduates	0.96	0.00	(0.96)	160,000	255,000	95,000
Juvenile Justice	8.75	5.80	(2.95)	439,053	439,053	0
Out of School Youth	8.00	9.00	1.00	475,000	475,000	0
Principal Supervisor	3.00	0.00	(3.00)	800,000	400,000	(400,000)
Project SERV	0.00	6.00	6.00	0	1,000,000	1,000,000
Promoting Adolescent	6.00	0.00	(6.00)	658,750	0	(658,750)
Recently Arrived Immigrants	1.50	1.50	0.00	1,172,029	1,244,313	72,284
Road to Child Outcome	10.70	0.00	(10.70)	843,157	0	(843,157)
School is Cool	0.00	0.00	0.00	0	1,000,000	1,000,000
SEDNET - General Revenue	0.10	0.10	0.00	13,870	13,870	0
SEDNET - IDEA Part B	0.60	0.60	0.00	72,628	72,628	0
SEDNET - Trust	0.30	0.30	0.00	41,502	41,502	0
SIG	21.61	3.44	(18.17)	1,846,364	1,813,689	(32,675)
Sprouting STEM	23.05	0.00	(23.05)	2,292,797	0	(2,292,797)
SRI	0.00	0.00	0.00	32,465	0	(32,465)
STEM Curriculum	2.00	0.00	(2.00)	589,497	0	(589,497)
Teaching Incentive Fund	82.00	82.00	0.00	22,253,374	21,228,596	(1,024,778)
Title I Part A	843.51	645.14	(198.38)	79,087,341	81,504,492	2,417,151
Title I Part C	1.30	1.80	0.50	75,622	128,327	52,705
Title I Part D	5.75	5.00	(0.75)	693,000	582,999	(110,001)
Title II	56.06	46.54	(9.52)	8,257,834	10,423,230	2,165,396
Title III	31.44	31.44	0.00	5,022,692	5,011,842	(10,850)
Title IX - Homeless	2.00	1.00	(1.00)	114,000	115,000	1,000
Workforce Student Info System	1.80	0.00	(1.80)	500,000	0	(500,000)
Transfer In			0.00	40,000	40,000	0
TOTAL	2,886.88	2,555.75	(331.12)	\$209,970,346	\$210,311,660	\$341,314

SPECIAL REVENUE COMPARISON OF APPROVED BUDGETS

Grant	Positions			Budget		
	2017-18	2018-19	Inc/(Dec)	2017-18	2018-19	Inc/(Dec)
SPECIAL REVENUE - FOOD SERVICE						
Food Service	1,070.00	1,451.00	381.00	\$162,041,201	\$167,496,913	\$5,455,712
TOTAL	1,070.00	1,451.00	381.00	\$162,041,201	\$167,496,913	\$5,455,712
SPECIAL REVENUE - CAPITAL PROJECTS						
Capital Projects	186.75	185.40	(1.35)	\$17,519,114	\$17,007,224	(\$511,890)
TOTAL	186.75	185.40	(1.35)	\$17,519,114	\$17,007,224	(\$511,890)
GRAND TOTAL	4,143.63	4,192.15	48.53	\$389,530,661	\$394,815,797	\$5,285,136

Note: An increase or decrease in the budgeted amounts may not necessarily reflect the increase or decrease in staff because there may have been funding changes in non-salary items. Also, type and number of Competitive Grants may differ each year.

DEBT SERVICE ESTIMATED REVENUE AND APPROPRIATIONS



DEBT SERVICE COMPARISON OF REVENUES

Revenues:	2018-19 First Hearing	2017-18 Adopted	Difference
State			
SBE/COBI Bonds	\$2,592,925	\$2,997,686	(\$404,761) (a)
Local			
District Bonds	24,236,242	12,146,937	12,089,305 (b)
Other Financing Sources	177,933,907	166,079,872	11,854,035 (c)
TOTAL	\$204,763,074	\$181,224,495	\$23,538,579

Comments:

- (a) Savings generating from the State refunded bonds in FY 2017, resulting in a net decrease for the District.
- (b) Expecting to issue the second tranche of General Obligation Bonds (GOB) in FY 2019.
- (c) Each financing of Certificates of Participation (COPs) and Leases has its own unique payment structure. The overall effect of combining these can result in fluctuations (increase/decrease) over time. This year's aggregate has increased slightly compared to last year.

DEBT SERVICE: COMPARISON OF APPROPRIATIONS

Appropriation:	2018-19 First Hearing	2017-18 Adopted	Difference
Redemption of Principal	\$112,658,515	\$93,822,270	\$18,836,245 (a)
Interest	88,546,079	83,710,900	4,835,179 (a)
Dues and Fees	3,618,480	3,691,325	(72,845)
TOTAL	\$204,823,074	\$181,224,495	\$23,598,579

Comments:

- (a) Expecting to issue the second tranche of General Obligation Bonds (GOB) in FY 2019. Each financing of Certificates of Participation (COPs) and Leases has its own unique payment structure. The overall effect of combining these can result in fluctuations (increase/decrease) over time. This year's aggregate has increased slightly compared to last year.

2018-19 CAPITAL OUTLAY BUDGET ESTIMATED REVENUE AND FINANCING SOURCES

REVENUE AND FINANCING (in millions):

	<i>Carryover FY 2018</i>	FY 2019	Total
Millage	\$110.8	\$295.6	\$406.4
Local	78.7	12.2	90.9
General Obligation Bond	563.7	130.6	694.3
State	18.8	61.0	79.8
Federal	-	4.4	4.4
TOTAL REVENUE AND FINANCING	\$772.0	\$503.8	\$1,275.8

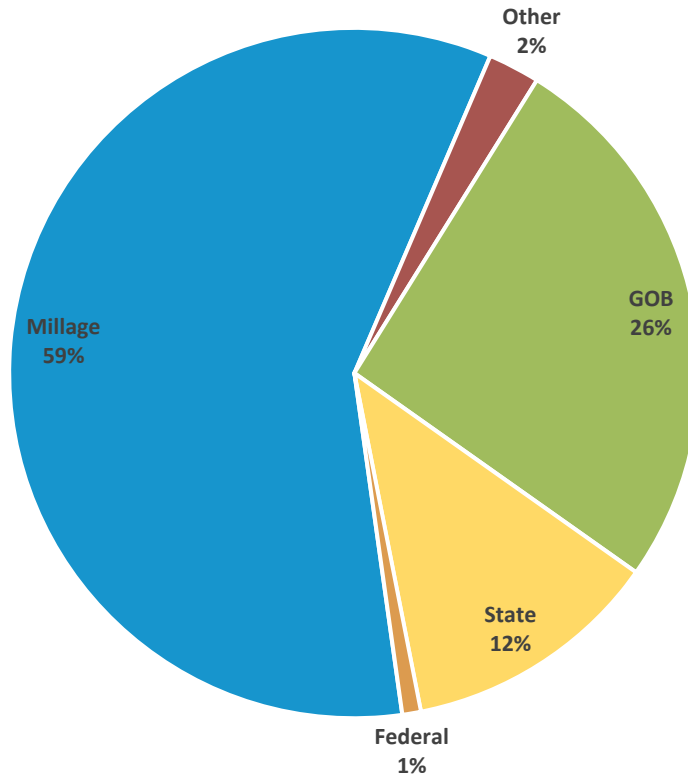
2018-19 CAPITAL OUTLAY BUDGET ESTIMATED APPROPRIATIONS

APPROPRIATIONS (in millions):

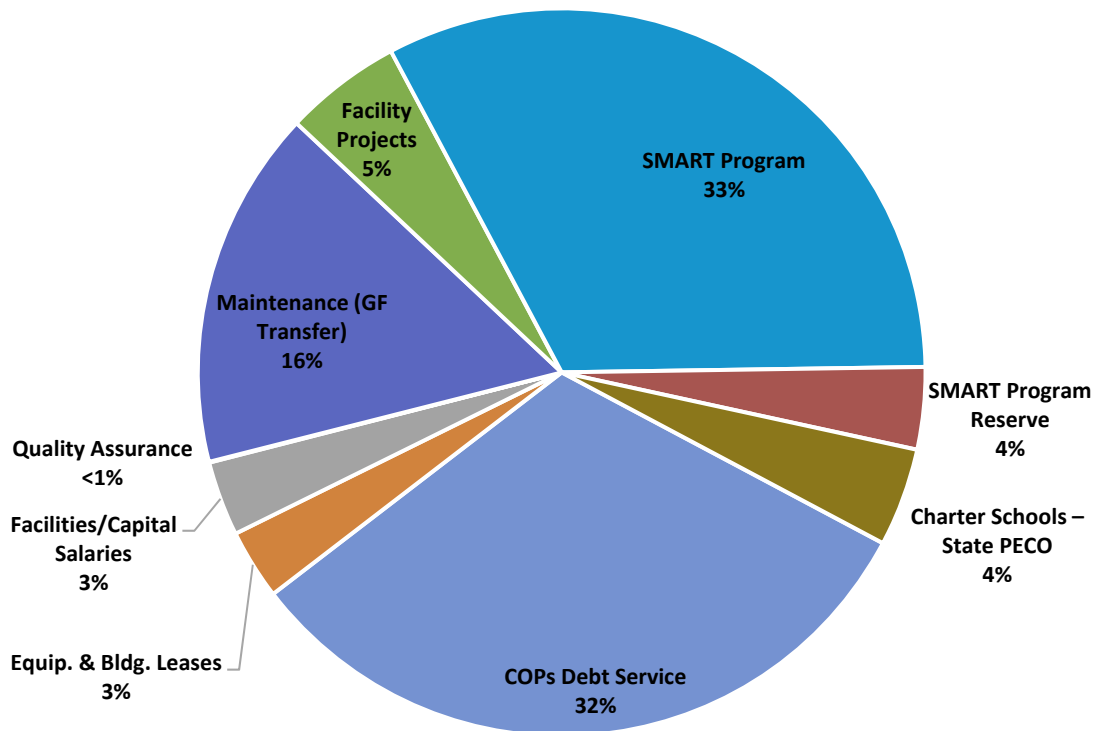
	<i>Carryover FY 2018</i>	FY 2019	Total
COPs Debt Service	\$0.0	\$160.2	\$160.2
Equipment & Building Leases	-	15.7	15.7
Facilities / Capital Salaries	-	16.7	16.7
Quality Assurance	-	0.2	0.2
Maintenance	3.0	80.4	83.4
Facility Projects	14.8	26.3	41.1
SMART Program	674.5	163.9	838.4
SMART Program Reserve	39.2	18.4	57.6
Charter Schools - State PECO	-	22.0	22
Charter Schools - Local Millage	-	-	0
District Priorities	18.2	-	18.2
Safety/Security	6.2	-	6.2
Hurricane Reserve	8.0	-	8
Unallocated (FY19 - FY22)	8.1	-	8.1
TOTAL APPROPRIATIONS	\$772.0	\$503.8	\$1,275.8

2018-19 CAPITAL OUTLAY BUDGET

FY 2019 Estimated Revenue and Financing (Excluding Carryover)



FY 2019 Estimated Appropriations (Excluding Carryover)



CAPITAL FUNDS BUDGET: COMPARISON OF REVENUES

Revenues & Financing Sources:	2018-19 First Hearing	2017-18 Adopted	Difference
Local			
Millage	\$ 295,642,655	\$ 278,599,463	\$ 17,043,192 (a)
Other ¹	12,155,000	15,211,000	(3,056,000) (b)
General Obligation Bond	130,544,600	107,086,000	23,458,600 (c)
State ²	61,062,714	15,212,000	45,850,714 (d)
Federal ³	4,367,000	4,367,000	0
Savings ⁴	0	14,910,300	(14,910,300) (e)
Carryover ⁵	772,014,963	692,776,647	79,238,316 (f)
TOTAL	\$ 1,275,786,932	\$ 1,128,162,410	\$ 147,624,522

Comments:

- (a) Increased revenue from millage is the result of continued increase in property values.
- (b) Other local revenue is less than the previous year based on less proceeds from the sale of land.
- (c) Higher proceeds from GOB financings based on original SMART Program project schedules.
- (d) Increased revenue from State sources is for the funding for the portables, new classroom building, demolition of building #12, and the memorial at Marjory Stoneman Douglas High School (\$26.3M); increased State funding for charter school capital outlay (\$13.7M); and increased motor vehicle license revenue as old debt series are paid off and/or refinanced by the State (\$5.9M).
- (e) Savings in FY18 were related to the technology component of the SMART Program that was completed in the first quarter of FY18. No additional savings were recovered for FY19.
- (f) Carryover increases are related to ongoing SMART Program construction projects. As these projects move from the design phase into construction, the carryover in future years is expected to 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 FY 18 Savings include I&T SMART & E-Rate

⁵ For FY 2018-19, Carryover includes \$110.8 million from Millage, \$78.6 million from other local sources, \$563.8 million from GOB, and \$18.8 million from State sources.

CAPITAL FUNDS BUDGET: COMPARISON OF APPROPRIATIONS

Appropriation:	2018-19 First Hearing	2017-18 Adopted	Difference	
COPs Debt Service	\$ 160,230,000	\$ 146,881,186	\$ 13,348,814	(a)
Equipment and Building Leases	15,697,969	17,119,253	(1,421,284)	(b)
Facilities/Capital Salaries	16,700,000	15,200,000	1,500,000	(c)
Quality Assurance	170,000	170,000	0	
Capital Transfer to the General Fund (Maintenance)	80,439,000	66,000,000	14,439,000	(d)
Facility Projects	26,263,000	7,300,000	18,963,000	(e)
SMART Appropriations	163,918,000	138,687,896	25,230,104	(f)
SMART Program Reserve / Capital Reserve	18,354,000	658,000	17,696,000	(g)
Charter Schools - State PECO	22,000,000	8,318,868	13,681,132	(h)
Charter Schools - Local Millage	0	12,711,135	(12,711,135)	(i)
District Priorities	0	22,339,425	(22,339,425)	(j)
Carryover ¹	772,014,963	692,776,647	79,238,316	(k)
TOTAL	\$ 1,275,786,932	\$ 1,128,162,410	\$ 147,624,522	

Comments:

- (a) FY18 COPs debt was lower than typical due to savings from refinancing.
- (b) Decrease in equipment leases related to paying off technology lease #12 during FY18.
- (c) Salary increases previously approved.
- (d) Capital Transfer to the General Fund includes recurring maintenance and the property and casualty insurance premiums. The funding provided for maintenance sustains level funding (no increase) over the previous year, but shifts the recurring funding to the General Fund.
- (e) New facility projects added in FY19 are the portables, new building, demolition of building #12 and the memorial for Marjory Stoneman Douglas.
- (f) SMART Appropriations are higher in FY19 based on original SMART Program project schedules.
- (g) Additional funds added to the SMART Program Reserve based on the funding schedules approved in FY18.
- (h) State funding increased for charter school capital outlay.
- (i) Because the state fully funded the charter school capital outlay (see item h), the District is not required to transfer a portion of the local millage to charter schools.
- (j) No new funding was appropriated for District priorities, and the recurring funds that have historically been in this category are now included in the capital transfer to the general fund (see item d).
- (k) Carryover increases are related to ongoing SMART Program construction projects. As these projects move from the design phase into construction, the carryover in future years is expected to decrease accordingly.

¹ For FY 2018-19, Carryover includes \$110.8 million from Millage, \$78.6 million from other local sources, \$563.8 million from GOB, and \$18.8 million from State sources.

IMPACT OF NONRECURRING CAPITAL EXPENDITURES ON OPERATING BUDGET

The impact of nonrecurring capital expenditures, such as the construction of a new school, plays a vital role in the development of the District's operating budget. The operating budgets for elementary, middle, and high schools are allocated based on predefined formulas. The allocation categories are:

- Instructional Allocation to cover the cost of salaries and classroom supplies for teachers, as well as funding for substitutes for days when teachers cannot work.
- Support Allocation to cover the cost of staff other than teachers, such as administration, guidance, media, and clerical.
- Categorical Allocations to cover costs such as custodial, instructional materials, class size reduction, reading needs, and special programs.

In addition to these typical allocations, many schools receive special revenue funding for programs, such as Title I, which is determined on an individual school basis. The District also funds additional costs, such as utilities and building maintenance, from central operating budget accounts.

There are several factors in the new school opening process that impact the District's General Fund operating budget. Any cost associated with the number of students in a school, such as the Instructional Allocation for teacher salaries and classroom supplies, will not create an additional expense to the District. However, a new school will require:

- Additional positions that are funded through the Support Allocation, such as administration, guidance and media center personnel, and clerical and other support staff. These expenses will be partially offset by the decrease in the Support Allocation at the schools from which students will have a boundary change to attend the new school.
- Additional cost for positions funded categorically, such as custodial, program specialists, class size reduction, and school resource officers.
- Increased utilities and building maintenance expenses from central operating budget accounts.
- Startup funding required for staff needed prior to the actual opening of the school. These expenses begin in the school year prior to the school year in which the school will open.

The last time the District opened a new school was school year 2010-11. Below is a breakdown of the estimated impact, including fringe benefits, to the General Fund operating budget for the opening of Beachside Montessori school:

Start Up	Utilities	Personnel	Students Activities	Support Allocation	Categorical Allocations	Total
\$165,068	\$241,281	\$115,080	\$23,878	\$979,370	\$1,043,726	\$2,568,403

Initial start-up supplies, textbooks, library books, furniture, and equipment are provided by the capital outlay budget. Thereafter, funding for school staffing and supplies is generated by student enrollment through the Florida Education Finance Program (FEFP).

CAPITAL TRANSFER TO GENERAL FUND

CAPITAL TRANSFER

Why is there a transfer of funds from the capital budget to the general funds budget when there is such a great need on the capital side?

The funds that are transferred are used for the repair of existing facilities and equipment. These funds extend the usefulness and efficiency of existing buildings through a strong, scheduled maintenance and repair program and, in so doing, delay some of the need for replacement buildings.

FACILITIES INFORMATION

- Total square feet of Facilities (including portables & covered walkways): 37,236,019
- Total Facilities (excluding sites under construction): 260

PHYSICAL PLANT OPERATIONS DEPARTMENT BUDGETS

	Positions	Labor	* Non-Labor	Total Budget
District Maintenance (Includes all District and Area Based Maintenance positions)	605	\$33,298,896	\$14,270,956	\$47,569,852
Vehicle Maintenance (Paint & Body, Grounds Equipment/Auto Truck Mechanic)	10	897,291	3,555,342	4,452,633
ETS Equipment Repair and Maintenance	16	1,135,430	894,715	2,030,145
Material Logistics	1	102,733	0	102,733
Physical Plant Operations Stockroom	23	1,268,165	45,593	1,313,758
Total	655	\$36,702,515	\$18,766,606	\$55,469,121

* Includes materials, equipment, supplies, travel, etc.

DEBT OVERVIEW

Debt instruments are issued to finance new school construction, renovate existing facilities, as well as facilitate major purchases such as technology and buses. In addition, the District is continually reviewing opportunities to reduce existing debt service by restructuring or refinancing existing obligations. To minimize taxpayer costs, the District strives to ensure that the debt service millage, levied for voter approved bonded debt, is the lowest necessary to adequately fund debt service costs in a given fiscal year, and that discretionary capital outlay millage is used in the most efficient way possible to service capital outlay needs.

The District's current long-term debt is in the form of Capital Outlay Bond Issues by the State (COBI Bonds), voter-approved General Obligation Bonds (GOBs) and Certificates of Participation (COPs). The use of these debt instruments and others for capital purposes is authorized and limited by either Florida State Statutes or the Florida State Constitution. The chart below defines the legal parameters associated with each debt instrument for capital purposes available to a Florida school district. Sales tax revenue bonds should be included either pursuant to Section 212.055(2), which may be issued by the District or the County and secured by "Local Government Infrastructure Surtax" of up to a penny levied by the County, to be divided up among the County, the School Board and municipalities pursuant to an interlocal agreement, or pursuant to Section 212.055(6) which may be issued by the District and secured by up to a half penny of "School Capital Outlay Surtax" levied by the District. Both levies require a voter referendum.

DEBT TYPE	DEBT STATUTES AND USES	LEGAL LIMITS OF DEBT
<p style="text-align: center;">GOBs Sec 1010.40 Florida Statutes</p>	<p>School districts may issue General Obligation Bonds (GOBs) with voter approval, secured by an additional ad-valorem levy that does not count against the District's constitutional 10 mill limit. Funds may be used for schools including technology listed in the advertised project list and approved by FLDOE. The School District's implied General Obligation ratings are Aa3 by Moody's, A+ by Standard & Poor's and AA- by Fitch.</p>	<p>The school district can bond up to an amount approved by the FLDOE and the voters. In May 2014, FLDOE approved issuance of \$800 million of GOBs, and the voters approved it on November 4, 2014. The District issued the first \$155,055,000 of GOBs, Series 2015 on June 18, 2015.</p>
<p style="text-align: center;">RANs Sec 1011.14 Florida Statutes</p>	<p>Revenue Anticipation Notes (RANs) may be issued for purchases of buses, land, equipment, and educational facilities, and under limited circumstances may be used to pay casualty insurance premiums. These obligations may be incurred for one year only but may be renewed on a year-to-year basis for a total of 5 years, including the first year.</p>	<p>The obligation may not exceed one fourth of District ad valorem tax revenue for operations for the preceding year. Resolution must provide a one-year plan of payment from current revenue. Currently that equates to a debt capacity of approximately \$229 million.</p>
<p style="text-align: center;">RANs Sec 1011.15 Florida Statutes</p>	<p>RANs in order to eliminate major emergency conditions may be incurred for one year only but may be renewed on a year-to-year basis for a total of 5 years including the first year, similar to the RANs described above.</p>	<p>The School Board must adopt a resolution declaring an emergency. Resolution must provide a one-year plan of payment. Statutes require that all payments maturing be paid from current revenue.</p>
<p style="text-align: center;">COBI Bonds Article XII Sec.d Fl. Constitution</p>	<p>Capital Outlay Bonds (COBI Bonds) are issued on behalf of the District by the State of Florida Board of Education. Projects must be on the state-approved Project Priority List.</p>	<p>State computes eligibility amount annually in August of each year and notifies the District.</p>

DEBT OVERVIEW

DEBT TYPE	DEBT STATUTES AND USES	LEGAL LIMITS OF DEBT
<p>COPs Sec 1001.42 (2) and (11), 1013.15(2) and 1011.71(2),(3), (4) and (5); 1013.62 Florida Statutes</p>	<p>Certificates of Participation (COPs) are issued by the Trustee at the direction of the Broward School Board Leasing Corp., for the benefit of the School Board. The proceeds are used to pay for new and replacement construction of educational facilities, land, equipment, and buses under a lease purchase agreement entered into by the School Board. The District is assigned underlying ratings of Aa3 by Moody's, A+ by Standard & Poor's, and A+ by Fitch. In order to use capital outlay millage to make lease payments, projects must be survey approved. Impact fees can be used for lease payments on eligible capacity expansion projects, whether or not projects are survey approved. Sales surtax (see below) can also be used for lease payments on eligible projects whether or not the projects are survey approved.</p>	<p>Annual lease payments may not exceed an amount equal to three-quarters of the proceeds from the capital millage levied by the School Board which is 1 ½ mills. In 2012, the legislature excluded all leases entered into prior to June 30, 2009 from the three-quarters limit. Currently, that equates to a debt service capacity of \$209 million per year; however, pursuant to HB 7069 (Chapter 2017-116 Laws of Florida), the District is required to share this millage pro-rata with eligible charter schools, after subtracting the amount necessary to service its outstanding obligations as of March 1, 2017. The amount to be shared can be further reduced by legislative appropriations for charter school capital. Although the School Board legally has more capacity, as a practical matter, the School Board has no additional borrowing capacity under the COPs program.</p>
<p>Local Govt. Infrastructure Surtax/Sales Tax Revenue Bonds Sec. 212.054, 212.055(2) Florida Statutes</p>	<p>A half or full penny sales surtax can be levied by a county upon enactment of an ordinance and approval by the governing bodies of municipalities in such county with a majority of the county's population, and voter approval at a referendum. The county, municipalities described above and a school district may enter into an interlocal agreement to divide-up the surtax. School districts can use the proceeds of their share of the surtax for fixed capital expenditures or fixed capital outlay associated with construction or improvement of public facilities with a life expectancy of 5 years or more. It also includes classroom instructional technology, including hardware and software. School districts can issue sales tax revenue bonds, or can use the sales tax to pay COPs.</p>	<p>The term of the sales surtax is determined by the local governments and approved by the voters; there is no statutory limit.</p>
<p>School Capital Outlay Surtax/ Sales Tax Revenue Bonds Sec. 212.054, 212.055(6) Florida Statutes</p>	<p>School districts may levy up to a half penny of capital outlay surtax by authorizing resolution, placement on the ballot by the County and approval by the voters. Surtax may be used for fixed capital expenditures or fixed capital costs associated with the construction, reconstruction or improvement of school facilities and campuses with a useful life greater than 5 years, including land; retrofitting and providing for technology, including hardware and software. School districts can issue sales tax revenue bonds, or can use the sales tax to pay COPs.</p>	<p>The term of the sales surtax is determined by the School Board and approved by the voters; there is no statutory limit.</p>



PROPOSED NEW DEBT SERVICE

Proposed new debt included in the Capital Outlay Budget are for General Obligation Bonds (GOB). GOB issues of \$637.3 million are included in the Adopted District Educational Facilities Plan. This Capital Outlay Budget does not include any other forms of new debt issuance.

The planned GOB issues will complete the total GOB funding that was approved by the voters of Broward County on November 4, 2014. Originally, five tranches of GOB were planned based on the SMART Program project schedules. The actual number of tranches and the issuance dates will be determined based on the SMART Program construction needs. The total amount of GOB issuances will be in accordance with the voter-approved referendum.

FY15	\$162,656,000	(Issued June 2015)
TBD	193,772,000	(Planned)
TBD	180,774,000	(Planned)
TBD	117,187,000	(Planned)
TBD	<u>145,611,000</u>	(Planned)

Total **\$800,000,000**

Debt Type	Series	Original Principal	Debt Service FY19 to FY23
General Obligation Bond	TBD *	374,546,000	139,848,721
General Obligation Bond	TBD *	262,798,000	79,391,047
		<u>637,344,000</u>	<u>219,239,768</u>
Total Debt Service from Voter Apporved Millage			219,239,768
Total 5 Year Principal		<u>\$ 637,344,000</u>	
Total 5 Year Debt Service			<u>\$ 219,239,768</u>

* Debt Service on these GOB tranches assumes an issuance in FY19 and another in FY20. GOB issuances will be determined on the actual SMART Program construction needs, therefore the timing and amount of the issuance of the GOB may differ from the table above.

CERTIFICATES OF PARTICIPATION (COPs)

School	Project	Status	Amount
SERIES 2001A-2			
District Wide	Energy Management Equipment	Complete	15,000,000
District Wide	Modular Buildings	Complete	4,440,000
SERIES 2000-QZAB			
Blanche Ely High School	Remodeling & Renovation	Complete	2,811,800
Stranahan High School	Remodeling & Renovation	Complete	3,499,111
SERIES 2001-QZAB			
Dillard High School	Remodeling & Renovation	Complete	1,201,450
SERIES 2001B-1			
Atlantic Technical Center	Classroom Addition	Complete	6,637,800
Broward Estates Elementary School	Cafeteria Replacement	Complete	3,311,192
Castle Hill Elementary School	Cafeteria Replacement	Complete	7,369,583
Deerfield Beach High School	Classroom Addition	Complete	12,425,824
Driftwood Elementary School	Classroom/Media Center Addition	Complete	5,713,129
Silver Shores Elementary School (R)	New School	Complete	15,671,820
Fort Lauderdale High School	Classroom Addition	Complete	26,661,414
Monarch High School (GGG)	New School	Complete	36,941,100
Martin Luther King Elementary School	Cafeteria Replacement	Complete	3,914,051
Robert Markham Elementary School	Cafeteria Replacement	Complete	3,369,498
Dave Thomas Education Center West	New School	Complete	13,699,620
Pompano Beach High School Institute of International Studies	New School	Complete	30,605,220
Southwest Bus/Maintenance Facility	New Facility	Complete	8,166,571
SERIES 2001B-2			
West Central Bus/Maintenance Facility	Completion of Facility	Complete	3,333,980
SERIES 2003A-1			
Mary M. Bethune Elementary School	Classroom Addition	Complete	9,396,907
Blanche Ely High School	Classroom Addition	Complete	19,348,958
Broward Fire Academy	Special Program	Complete	4,286,517
Cooper City High School	Classroom/Athletic Addition	Complete	14,637,037
Hallandale High School	Classroom Renovation	Complete	4,385,630
Coral Glades High (JJJ)	New School	Complete	43,300,828
Lake Forest Elementary School	Classroom/Cafeteria Renovation	Complete	8,678,118
Lauderdale Manors Elementary	Cafeteria Replacement	Complete	3,104,353
McArthur High School	Classroom Addition	Complete	26,306,682
Miramar High School	Classroom Addition	Complete	8,886,888
Plantation High School	Cafeteria Renovation	Complete	10,583,380
Royal Palm Elementary School	Classroom Addition	Complete	2,643,095

CERTIFICATES OF PARTICIPATION (COPs)

School	Project	Status	Amount
SERIES 2003A-1 (continued)			
South Plantation High School	Classroom Addition/Athletic	Complete	15,361,316
Tedder Elementary School	Classroom/Cafeteria Renovation	Complete	8,684,494
Walker Elementary School	Classroom Addition	Complete	3,889,739
Whiddon-Rogers Education Center	Classroom Addition	Complete	7,894,245
SERIES 2003A-2			
JP Taravella High School	Remodeling/Renovations	Complete	7,147,049
District Wide	Indoor Air Quality	Ongoing	12,000,000
District Wide	Modular Buildings	Ongoing	2,000,000
SERIES 2004			
Apollo Middle	Classroom Addition	Complete	5,745,979
Boulevard Heights Elementary	Cafeteria Replacement	Complete	6,160,030
Broadview Elementary	Classroom Addition	Complete	6,601,157
Central Park Elementary	Classroom Addition	Complete	3,807,558
Cooper City Elementary	New Cafeteria / Kitchen / Multipurpose area / Stage	Complete	3,721,739
Coral Cove Elementary (Y)	New School	Complete	17,508,525
Dolphin Bay Elementary	New School	Complete	24,685,909
Fox Trail Elementary	Classroom Addition	Complete	3,225,000
Harbordale Elementary	Remodeling / New Construction	Complete	7,579,238
Meadowbrook Elementary	Kitchen/Cafeteria	Complete	5,663,946
Glades Middle (OO)	New School	Complete	52,221,671
Nob Hill Elementary	Classroom Addition	Complete	1,145,963
North Fork Elementary	Classroom Addition	Complete	2,729,680
Palm Cove Elementary	Classroom Addition	Complete	5,197,064
Pasadena Lakes Elementary	Classroom Addition	Complete	1,035,868
Perry, Annabel Elementary	Classroom Addition/New Kitchen/Cafeteria	Complete	9,549,535
Piper High	Existing Project	Complete	1,419,440
Pompano Beach Middle	Classroom Addition	Complete	7,181,010
Quiet Waters Elementary	Classroom Addition	Complete	2,257,500
Sheridan Park Elementary	Classroom Addition and Cafeteria Replacement	Complete	6,618,316
Stirling Elementary	Classroom Addition	Complete	1,141,351
Taravella J P High	Remodeling/Renovation	Complete	1,870,500
Tropical Elementary	Kitchen/Cafeteria	Complete	5,678,316
Village Elementary	Remodel, Renovate, and Expand Cafeteria / Kitchen / Multipurpose area / Stage	Complete	6,145,042
Westchester Elementary	Classroom Addition	Complete	2,580,000
Winston Park Elementary	Classroom Addition	Complete	3,225,000
Districtwide	Indoor Environmental Quality	Ongoing	15,000,000
Districtwide	Modular Buildings	Ongoing	15,000,000

CERTIFICATES OF PARTICIPATION (COPs)

School	Project	Status	Amount
SERIES 2005			
Atlantic West Elementary	Classroom Addition	Complete	1,882,961
Challenger Elementary	Classroom Addition	Complete	2,966,500
Coral Glades High (JJJ)	Classroom Addition	Complete	5,928,595
Coral Springs High	37 Classroom Addition	Complete	9,070,037
Coral Springs Middle	40 Classroom Addition	Complete	14,933,790
Country Isles Elementary	Classroom Addition	Complete	2,194,425
Cypress Bay High	Additions	Complete	6,228,298
Cypress Elementary	Kitchen/Cafeteria	Complete	4,320,000
Elementary School "Z" (Area A #1)	New School	Complete	22,012,617
Elementary School (Area A #2)	New School	Complete	21,816,000
Forest Glen Middle	Classroom Addition	Complete	5,909,162
Hallandale High	Remodeling & Renovation	Complete	2,928,209
Hollywood Hills High	Classroom Addition	Complete	6,102,000
Indian Ridge Middle	Classroom Addition	Complete	3,222,183
Lloyd Estates Elementary	Kitchen/Cafeteria/Multipurpose Area/Stage	Complete	3,945,240
Margate Elementary	Classroom Addition	Complete	4,573,198
Northeast High	Classroom Addition	Complete	2,547,610
Nova High/Nova Middle	Classroom Addition	Complete	7,526,472
Oakland Park Elementary	Classroom Addition	Complete	4,472,062
Pines Middle	Replacement School	Complete	34,236,000
Ramblewood Middle	Classroom Addition	Complete	2,428,529
Rickards Middle	Classroom Addition	Complete	2,314,813
Sandpiper Elementary	Classroom Addition	Complete	2,604,068
Seagull School	Classroom Addition	Complete	2,156,383
Stranahan High	Classroom Addition	Complete	2,241,940
Tamarac Elementary	Classroom Addition	Complete	5,274,262
Walker Elementary	New Cafeteria, Kitchen, Multipurpose Area, Stage	Complete	4,623,383
Western High	Classroom Addition	Complete	6,706,800
Districtwide	Indoor Environmental Quality	Ongoing	8,000,000
Districtwide	Modular Buildings	Ongoing	7,500,000
Districtwide	Energy Management	Ongoing	10,000,000
Coral Springs High	Remodeling & Renovation	Complete	492,356
Districtwide	Playgrounds	Ongoing	6,000,000
District-Wide	Comprehensive Needs	Ongoing	23,136,648

CERTIFICATES OF PARTICIPATION (COPs)

School	Project	Status	Amount
SERIES 2006			
Coral Springs Elementary	Classroom Addition	Complete	4,583,900
Fort Lauderdale High	Classroom Addition	Complete	9,902,000
High School "LLL"	New High School	Complete	115,429,300
Norcrest Elementary	Phased Replacement	Complete	20,520,800
North Andrews Gardens Elementary	Classroom Addition	Complete	2,705,300
Orange Brook Elementary	Replacement School	Complete	26,750,000
Palmview Elementary	New Kitchen/Cafeteria/Parking & Drainage	Construction	6,500,800
Peters Elementary	New Kitchen/Cafeteria	Complete	8,557,500
Taravella High	Classroom Addition	Complete	10,739,700
Attucks Middle	Air Handler Replacement	Complete	2,407,700
Cooper City High	Additions	Complete	2,964,600
Flamingo Elementary	Roofing, Drainage Repairs, Restrooms and Covered Walkways	Construction	2,078,300
Sandpiper Elementary	Additions	Complete	916,900
Seminole Middle	IAQ Repairs, Roofing, Bus Drive, Fire Alarm Upgrade, and Relocatables	Complete	3,436,100
Silver Lakes Middle	Air Handler Replacement	Complete	1,218,800
South Plantation High	Additions	Complete	1,923,000
Southwest Ranches Property District-Wide	Site Acquisition Comprehensive Needs	Complete Ongoing	4,500,000 44,312,500
SERIES 2007			
Elementary School "C" (Area G #1)	New Elementary School	Complete	29,280,000
Bennett Elementary	Kitchen/Cafeteria Replacement	Complete	9,195,500
Bethune Elementary	Kitchen/Cafeteria Replacement & Classroom Addition	Complete	15,948,388
Blanche Ely High	Classroom Addition	Complete	14,640,000
Colbert Elementary	Concurrent Replacement/ Remodeling/Renovation	Complete	25,620,000
Cypress Elementary	Kitchen/Cafeteria Replacement	Complete	10,253,380
Dania Elementary	Kitchen/Cafeteria Replacement	Complete	7,571,299
Deerfield Beach Elementary	Kitchen/Cafeteria Replacement	Complete	8,988,944
Hollywood Hills Elementary	Kitchen/Cafeteria Replacement	Complete	8,705,780
Lanier-James Education Center	Concurrent Replacement	Complete	30,093,333

CERTIFICATES OF PARTICIPATION (COPs)

School	Project	Status	Amount
SERIES 2007 (continued)			
Margate Elementary	Kitchen/Cafeteria Replacement	Complete	7,002,890
Mirror Lake Elementary	Kitchen/Cafeteria Replacement & Remodel existing in to classrooms	Complete	11,393,369
Pembroke Pines Elementary	Kitchen/Cafeteria Replacement & Remodel existing in to classrooms	Complete	14,384,237
Pines Lakes Elementary	New Media Center/ Remodeling	Complete	3,152,202
Stoneman Douglas High	Classroom Addition and Science Labs	Complete	13,250,000
Tradewinds	Site Expansion for Classroom Addition	Complete	3,203,540
Tradewinds	Classroom Addition	Complete	7,320,000
Flamingo Elementary	Reroofing, Covered Walkways, Emergency Lighting, Fire Sprinkler with Main	Construction	3,182,418
Tropical Elementary	Kitchen/Cafeteria Replacement & Remodel existing in to classrooms	Complete	10,573,505
District-Wide	Roofing Projects	Ongoing	10,000,000
District-Wide	Indoor Air Quality (IAQ) Projects	Ongoing	10,000,000
District-Wide	BRITE Project- Financial Software System -Enterprise Resource Planning (ERP)	Ongoing	20,000,000
District-Wide	Modular Buildings	Ongoing	5,000,000
District-Wide	Americans with Disabilities Act (ADA) Restrooms	Ongoing	5,000,000
SERIES 2008			
Apollo Middle	Classroom Addition	Complete	11,381,963
Boyd Anderson High	Kitchen/Cafeteria	Complete	16,320,615
Coconut Creek High	Physical Education Center	Complete	4,995,000
Cooper City High	Kitchen Cafeteria	Complete	18,358,776
Cypress Run Ed. Ctr.	New School	Complete	15,593,626
Foster, Stephen Elementary	Classroom Addition	Complete	4,165,553
Harbordale Elementary	Classroom Addition	Complete	6,900,870
Lauderdale Manors Elementary	Classroom Addition	Complete	5,366,850
New School Z (Area A#1)	New School	Complete	9,095,150
New School A (Area C#1)	New School	Complete	7,446,766
Northeast High	Kitchen/Cafeteria	Complete	11,462,693
Nova High	Swimming Pool Complex	Complete	6,607,830
Peters Elementary	Kitchen/Cafeteria	Complete	6,539,550

CERTIFICATES OF PARTICIPATION (COPs)

School	Project	Status	Amount
SERIES 2008 (continued)			
Pompano Beach Middle	Classroom Addition, Cafeteria/Kitchen, Multipurpose Area/Stage	Complete	10,051,109
Southwest Bus Parking Facilities	New Construction - Fleet Maintenance Facility	Complete	20,014,125
Tropical Elementary	Classroom Addition	Complete	4,887,430
Western High	Classroom Addition	Complete	28,984,875
Margate Elementary	Land Purchase	Complete	2,220,000
District-Wide	Comprehensive Needs	Ongoing	79,306,651
SERIES 2009			
Banyan ES	New Media Center	Complete	2,725,000
Blanche Ely HS	Physical Education Center	Complete	7,665,959
Fort Lauderdale HS	Replacement	Complete	4,269,275
Harbordale ES	Classroom Addition Program	Complete	2,075,214
Northeast HS	Swimming Pool Complex	Complete	5,450,000
Palmview ES	Kitchen Cafeteria	Complete	8,374,000
Parkway MS	Phased Replacement	Complete	26,705,166
Seagull Center	Media Center	Complete	2,994,583
South Broward	Swimming Pool Complex	Complete	4,444,194
Walker ES	Kitchen / Cafeteria	Complete	7,199,520
District-Wide	Comprehensive Needs	Ongoing	59,558,754
SERIES 2010			
Cooper City HS	Phase Replacement	Complete	27,667,500
Fort Lauderdale HS	Phase Replacement	Complete	23,332,500
SERIES 2011-A			
Debt Service Refinance	Reduce Debt Service	Complete	N/A
SERIES 2012-A			
Debt Service Refinance	Reduce Debt Service	Complete	N/A
SERIES 2012-B			
Debt Service Refinance	Reduce Debt Service	Complete	N/A
SERIES 2014-A			
Debt Service Refinance	Reduce Debt Service	Complete	N/A
SERIES 2015-A			
Debt Service Refinance	Reduce Debt Service	Complete	N/A
SERIES 2015-B			
Debt Service Refinance	Reduce Debt Service	Complete	N/A
SERIES 2016-A			
Debt Service Refinance	Reduce Debt Service	Complete	N/A
SERIES 2016-B			
Debt Service Refinance	Reduce Debt Service	Complete	N/A
SERIES 2017-A			
Debt Service Refinance	Reduce Debt Service	Complete	N/A

CERTIFICATES OF PARTICIPATION (COPs)

School	Project	Status	Amount
SERIES 2017-C			
Debt Service Refinance	Reduce Debt Service	Complete	N/A
SERIES 2017-D			
Debt Service Refinance	Reduce Debt Service	Complete	N/A
COPs PROJECT TOTALS			\$1,897,665,358



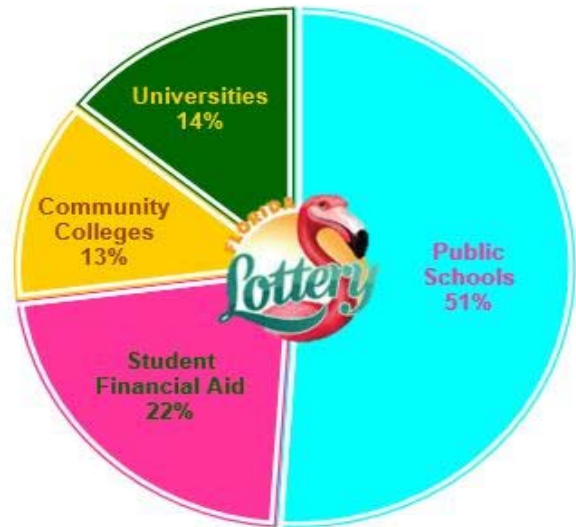
INFORMATION

FLORIDA LOTTERY

In November 1986, a constitutional amendment creating state operated lotteries was passed in a state-wide election. In 1987, the Legislature enacted the Florida Public Education Lottery Act that implemented the constitutional amendment. The purpose of the act is to enable the people of the state to benefit from significant additional moneys for education. The intent of the act is to use the net proceeds of lottery games to support improvements in public education; however, those proceeds are not to be used as a substitute for existing public education resources. The share of lottery proceeds for education is deposited into the Educational Enhancement Trust Fund (EETF). The lottery's total contribution to the EETF since start-up is more than \$33 billion. Each year the Legislature determines which educational programs will be funded from the lottery proceeds as well as the amount of such funding.

2018-19 Legislative Appropriations from the Education Enhancement "Lottery" Trust Fund

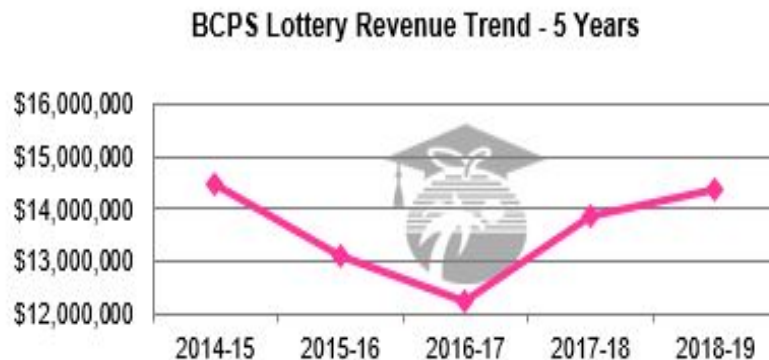
Fixed Capital Outlay	241,481,854
Class Size Reduction	103,776,356
School Recognition	120,199,579
Discretionary Lottery	14,383,298
Fla Education Finance Program	519,245,433
Workforce Education	87,972,686
Public Schools Total	1,087,059,206
Student Financial Aid	467,044,670
Community Colleges	272,175,155
Universities	302,567,484
Grand Total	2,128,846,515



In the 2018-19 Florida General Appropriations Act, \$2.1 billion has been appropriated from the EETF. Approximately 6.3 percent of this funding is distributed to school districts to be used for School Recognition rewards to schools eligible through the Florida School Recognition Program. If any funding remains after award payments are made to qualified schools, those funds will be prorated to the school districts as a Discretionary Lottery amount to be used to fund programs or initiatives within the District.

For 2018-19, the projected allocation for Broward County Public Schools (BCPS) for School Recognition rewards is \$14.3. At qualified schools, the award per eligible student is \$100.

BCPS School Recognition and Discretionary Lottery Revenue Trend



DISTRIBUTION OF STATE DOLLARS

The amount of State and Local Florida Education Finance Program (FEFP) dollars for each school district is determined in the following manner:

Unweight FTE (UFTE)	x	Average of Program Cost Factors	=	Weighted FTE (WFTE)	x	Base Student Allocation determined by State	x	District Cost Differential Factor	=
270,661.68		1.089		294,837.73		\$4,204.42		1.0219	

BASE FUNDING	+	ESE Guaranteed Allocation	+	Supplemental Academic Instruction Allocation	+	Transportation	+	Safe Schools Additional SRO Mental Health Assistance	+
\$1,266,769,363		\$95,634,228		\$60,187,087		\$33,508,062		\$20,432,751	

Reading Instruction Instructional Materials Teacher Classroom Supply	+	DJJ Supplemental and Virtual Ed Contribution	+	Funding Compression Allocation	+	Digital Classrooms Allocation	=	STATE AND LOCAL FEFP DOLLARS
\$38,864,250		\$422,861		\$186,258		\$3,880,642		\$1,519,885,502

The Net State FEFP Allocation for the support of public education is derived from State and Local FEFP Dollars in the following manner:

STATE AND LOCAL FEFP DOLLARS	-	Required Local Effort (RLE)	=	State FEFP Dollars	+	Prorated Adjustments	=	Net State FEFP Allocation
\$1,519,885,502		\$787,789,127		\$732,096,375		(0)		\$732,096,375

Lottery and School Recognition Allocation	+	Class Size Reduction	=	Total State Funding	+	Total Local Funding (RLE plus Discretionary Millage)	=	TOTAL FLORIDA EDUCATION FINANCE PROGRAM
\$14,382,419		\$307,398,446		\$1,053,877,240		\$935,216,264		\$1,989,093,504

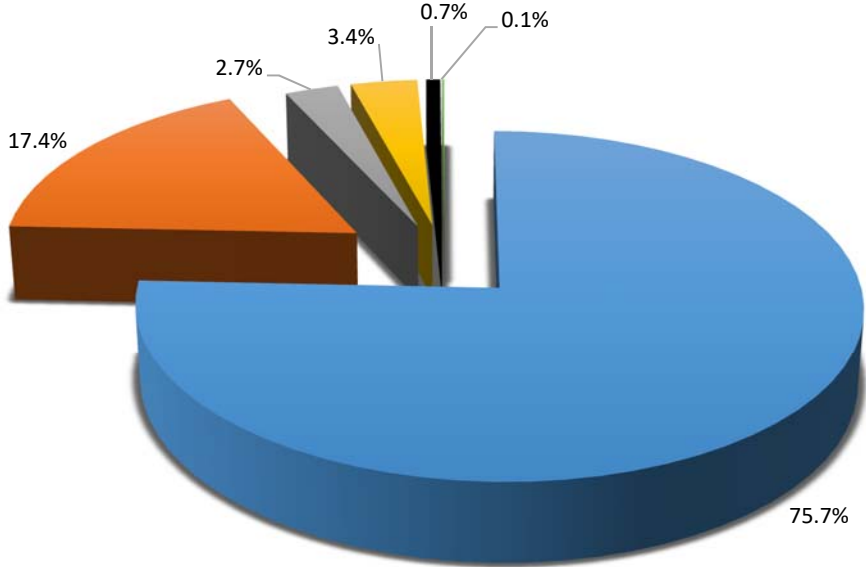
- * Includes \$6,308,540 in Safe Schools and \$8,065,012 in Additional SRO's and \$6,059,199 in Mental Health Assistance.
- ** Includes \$11,919,250 in Reading Instruction and \$21,735,680 in Instructional Materials and \$5,209,320 in Teachers Classroom Supply Assistance.
- *** Includes \$422,861 in DJJ Supplemental and \$0 in Virtual Education Contribution.
- **** Will be reduced by an adjustment for McKay Scholarships, which was \$19,701,098 in 2017-18.
- *****2018-2019 Additional SRO and Mental Health Assistance under Safe School – Reading Instruction shifted to Instructional Materials and Teacher Classroom Supply.

WHERE DOES THE MONEY GO? 2018-19

The District's spending decisions have been focused on student achievement while maintaining fiscal solvency and protecting an effective workforce, as well as taxpayer interest. In keeping with those principles, 93.1 percent of the District's resources are spent on school level services.

	FY 2017-18 Adopted Budget		FY 2018-19 Adopted Budget	
	Totals	%	Totals	%
	(\$ Millions)		(\$ Millions)	
School Level Services				
Instruction	\$ 1,462.0	65.5%	\$ 1,488.2	65.5%
Student Support Services	115.8	5.2%	128.3	5.6%
Instructional Media Services	22.2	1.0%	21.6	1.0%
Student Transportation Services	87.4	3.9%	81.8	3.6%
Sub-Total Direct Services to Students	\$ 1,687.4	75.6%	\$ 1,719.9	75.7%
Operation of Plant	\$ 182.1	8.2%	\$ 178.1	7.8%
Maintenance of Plant	65.1	2.9%	62.7	2.8%
School Administration	135.7	6.1%	138.1	6.1%
Community Services	21.0	0.9%	15.1	0.7%
Total School Level Services	\$ 2,091.3	93.7%	\$ 2,113.9	93.1%
Curriculum Support				
Instr. and Curriculum Dev. Services	\$ 23.4	1.1%	\$ 26.8	1.2%
Instructional Staff Training Services	5.0	0.2%	11.1	0.4%
Instruction-Related Technology	24.5	1.1%	24.2	1.1%
Total Curriculum Support	\$ 52.9	2.4%	\$ 62.1	2.7%
Support Services				
Fiscal Services	\$ 9.3	0.4%	\$ 9.5	0.4%
Central Services	59.9	2.7%	67.5	3.0%
Total Support Services	\$ 69.2	3.1%	\$ 77.0	3.4%
Central Administration				
Board	\$ 4.7	0.2%	\$ 5.0	0.2%
General Administration	6.5	0.3%	8.4	0.4%
Administrative Technology Services	5.3	0.2%	2.8	0.1%
Total Central Administration	\$ 16.5	0.7%	\$ 16.2	0.7%
Debt Service	\$ 1.5	0.1%	\$ 1.5	0.1%
Total Appropriations	\$ 2,231.4	100.0%	\$ 2,270.7	100.0%
Transfers to Other Funds	\$ 2.6		\$ 0.0	
Ending Fund Balance	\$ 190.4		\$ 147.3	
Total Appropriations, Transfers Out & Ending Fund Balance	\$ 2,424.4		\$ 2,418.1	

WHERE DOES THE MONEY GO? 2018-19



- Services to Students
- Other School Services
- Curriculum Support
- Support Services
- Central Administration
- Debt Service

**EXISTING DEBT SERVICE OBLIGATIONS
AS OF JUNE 30, 2018**

Type	Series	Interest Rates	Final Maturity Date	Outstanding Principal
Bonds Payable:				
Capital Outlay Bond Issues:				
Capital Outlay Bond Issue	2017A	2.50 - 5.00%	1/1/2028	3,346,000
Capital Outlay Bond Issue - New Money	2009A	2.00 - 5.00%	1/1/2029	825,000
Capital Outlay Bond Issue - Refunding	2009A	2.00 - 5.00%	1/1/2019	330,000
Capital Outlay Bond Issue - Refunding	2010A	4.00 - 5.00%	1/1/2022	3,380,000
Capital Outlay Bond Issue - Refunding	2011A	3.00 - 5.00%	1/1/2023	3,690,000
Capital Outlay Bond Issue - Refunding	2014B	2.00 - 5.00%	1/1/2020	115,000
Total capital outlay bond issues				11,686,000
General Obligation Bond (GOB):				
General obligation bonds	2015	5.00%	7/1/2040	144,430,000
Total general obligation bond issues				144,430,000
Lease Purchase Agreements:				
Certificates of Participation	2004 QZAB	(i)	7/1/2021	159,186
Certificates of Participation	Series 2009A	(ii)	7/1/2024	27,213,000
Certificates of Participation	Series 2010A	6.45%	7/1/2027	46,480,500
Certificates of Participation - Refunding	Series 2011A	2.00 - 5.00%	7/1/2021	79,240,000
Certificates of Participation - Refunding	Series 2012A	4.00 - 5.00%	7/1/2028	127,490,000
Certificates of Participation - Refunding	Series 2014A	4.33 - 4.38%	7/1/2029	113,825,000
Certificates of Participation - Refunding	Series 2015A	5.000%	7/1/2030	252,360,000
Certificates of Participation - Refunding	Series 2015B	5.00%	7/1/2032	170,805,000
Certificates of Participation - Refunding	Series 2015C	4.51%	7/1/2031	65,000,000
Certificates of Participation - Refunding	Series 2016A	3.25 - 5.00%	7/1/2033	198,205,000
Certificates of Participation - Refunding	Series 2016B	5.000%	7/1/2027	18,735,000
Certificates of Participation - Refunding	Series 2017A	1.58%	7/1/2021	30,293,000
Certificates of Participation - Refunding	Series 2017B	5.000%	7/1/2034	56,300,000
Certificates of Participation - Refunding	Series 2017C	5.000%	7/1/2026	151,230,000
Total certificates of participation				1,337,335,686
Total bonds and certificate of participation payable				1,493,451,686
Add: net premium/discount/deferred amount on refunding				DATA NOT AVAILABLE
Less: amount due with one year				DATA NOT AVAILABLE
Add: interest rate swap - fair value (GASB 53)				DATA NOT AVAILABLE
Total debt, net of premium and discounts				\$ 1,493,451,686

**EXISTING DEBT SERVICE OBLIGATIONS
AS OF JUNE 30, 2018**

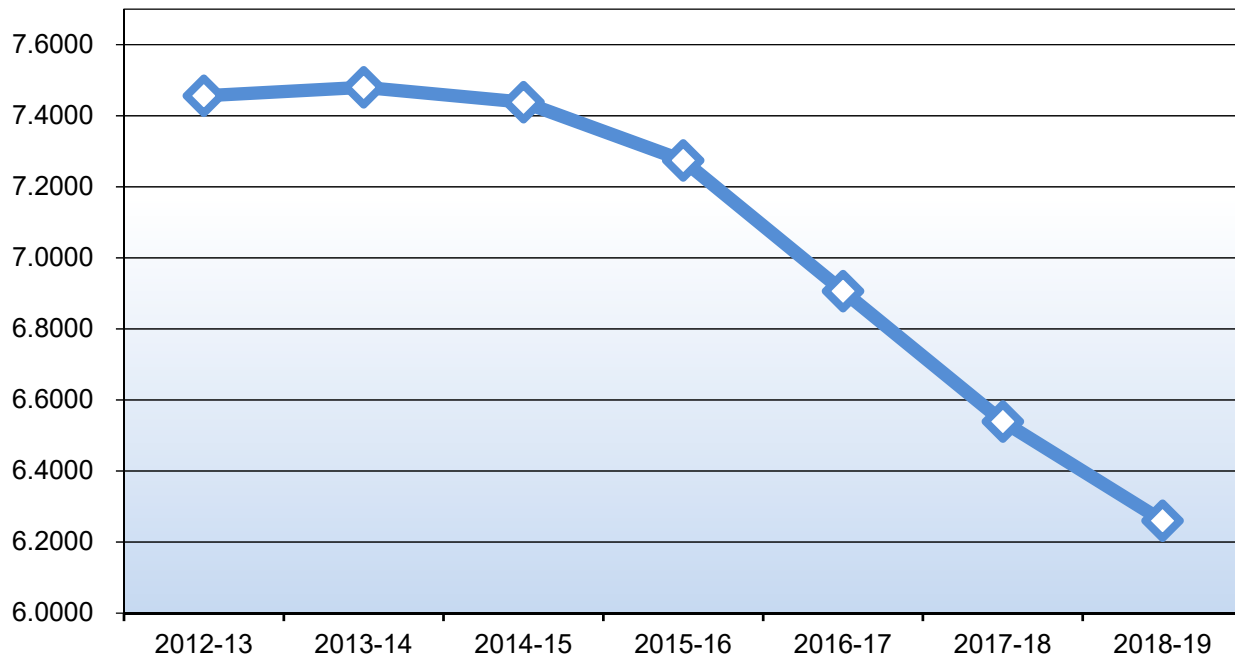
- (i) Interest on the Series 2004 QZAB is paid by the Federal government in the form of an annual tax credit to the bank or the financial institution holding the QZAB. Annual payments of \$53,062 will be made for sixteen consecutive years, being deposited in an escrow account held by a fiscal agent, which when coupled with interest earnings and net appreciation in market value will be sufficient to pay off the principal balance of the QZAB, in full, at maturity on December 22, 2020.
- (ii) Series 2009A-Qualified School Construction Bonds (QSCBs) are issued with principal only repaid by the District (no interest) and the investor receives a tax credit in lieu of interest payment. Annual payments of \$4,540,000 will be made for eleven consecutive years, being deposited in an escrow account held by a fiscal agent. The Series 2009A-QSCB will mature on July 1, 2024.

COMPARISON OF MILLAGE RATES

The Florida Department of Revenue certifies to the Commissioner of Education its most recent estimate of the current year’s 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 2018-19, the RLE millage rate for The School Board of Broward County, Florida, has been established by the state at 3.9970.

An additional Required Local Effort (RLE) Prior Period Adjustment millage of 0.030 has been calculated by the state for RLE funds the District did not receive in 2016-17. When added to the current year RLE millage of 3.9970, the total RLE millage for 2017-18 is 4.0270. This is a decrease of 0.1990 mills from last year.

Comparison of Total Millage Rates

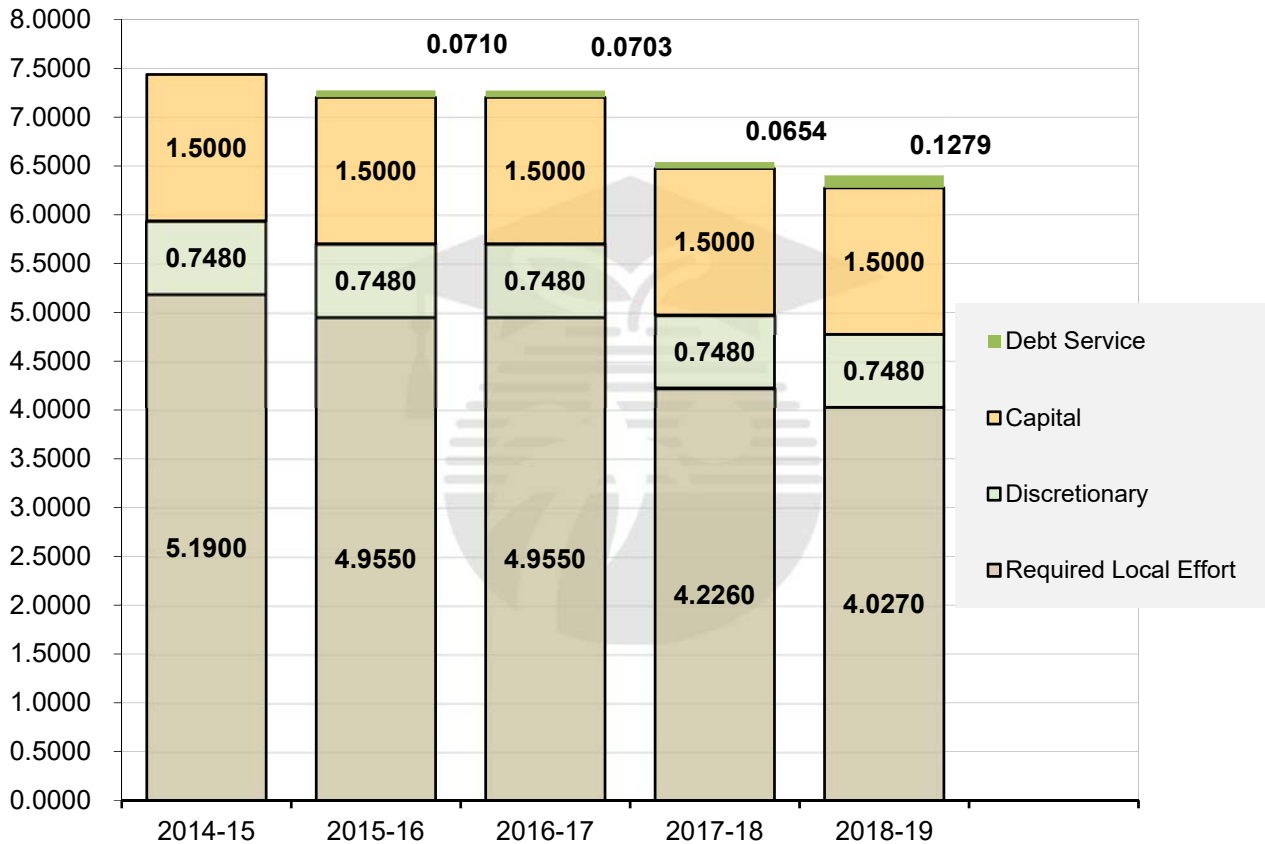


	Millage Rates					Millage Rates		
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	% Inc/(Dec)
Non-Voted Millage:								
Required Local Effort (RLE)	5.0910	5.1210	5.0250	4.9250	4.5360	4.2120	3.9970	(4.71%)
RLE Prior Period Adjustment	0.1170	0.1110	0.1650	0.0300	0.0520	0.0140	0.0300	
Discretionary 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	7.4560	7.4800	7.4380	7.2030	6.8360	6.4740	6.2750	(3.07%)
Voted Millage:								
GOB Debt Service				0.0710	0.0703	0.0654	0.1279	95.57%
TOTAL NON-VOTED AND VOTED MILLAGE	7.4560	7.4800	7.4380	7.2740	6.9063	6.5394	6.4029	(2.09%)

MILLAGE RATES

To participate in FEFP funding, the District must levy a minimum ad valorem property tax millage for operating purposes which is set annually by the Legislature. For FY 2018-19, this Required Local Effort (RLE) levy is currently estimated to be 4.027 mills, which includes a Prior Period Adjustment millage rate of 0.030.

Comparison of Millage Rates



	2014-15 Millage Rate	2015-16 Millage Rate	2016-17 Millage Rate	2017-18 Millage Rate	2018-19 Millage Rate	% Inc/(Dec) 2017-18 to 2018-19
Non-Voted Millage:						
Required Local Effort (RLE)	5.0250	4.9250	4.9250	4.2120	3.9970	(4.71%)
RLE Prior Period Adjustment	0.1650	0.0300	0.0300	0.0140	0.0300	
Discretionary Millage	0.7480	0.7480	0.7480	0.7480	0.7480	0.00%
Capital Millage	1.5000	1.5000	1.5000	1.5000	1.5000	0.00%
Sub-Total Non-Voted	7.4380	7.2030	7.2030	6.4740	6.2750	(3.07%)
Voted Millage:						
Debt Service Millage	0.0000	0.0710	0.0703	0.0654	0.1279	95.57%
TOTAL NON-VOTED AND VOTED MILLAGE	7.4380	7.2740	6.9063	6.5394	6.4029	(2.09%)

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.

	2017-18 Final	2018-19 Adjusted Gross		
Taxable Values: ¹	\$191,403,022,848	\$202,536,505,462	\$205,307,398,982	
	2017-18 Millage Rate	Rolled Back Millage Rate	2018-19 Millage Rate	% Incr/(Decr) as Compared to Rolled Back Millage Rate
Non-Voted Millage				
<u>State</u>				
Required Local Effort (RLE)	4.2120	3.9937	3.9970	
RLE Prior Period Adjustment	0.0140		0.0300	
Sub-Total Non-Voted State	4.2260	3.9937	4.0270	0.83%
<u>Local</u>				
Discretionary Millage	0.7480	0.7069	0.7480	
Capital Millage	1.5000	1.4175	1.5000	
Sub-Total Non-Voted Local	2.2480	2.1244	2.2480	5.82%
Non-Voted Millage Total	6.4740	6.1181	6.2750	2.56%
Voted Millage				
GOB Debt Service	0.0654	0.0618	0.1279	106.96%
TOTAL NON-VOTED AND VOTED MILLAGE	6.5394	6.1799	6.4029	3.61% ²

When comparing the 2018-19 millage rate of 4.0270 for the Required Local Effort to the 3.9937 Rolled Back millage rate, there is a 0.83 percent increase. When comparing the 2018-19 Non-Voted Millage total of 6.2750 to its corresponding Rolled Back millage rate, there is a 2.562 percent increase.

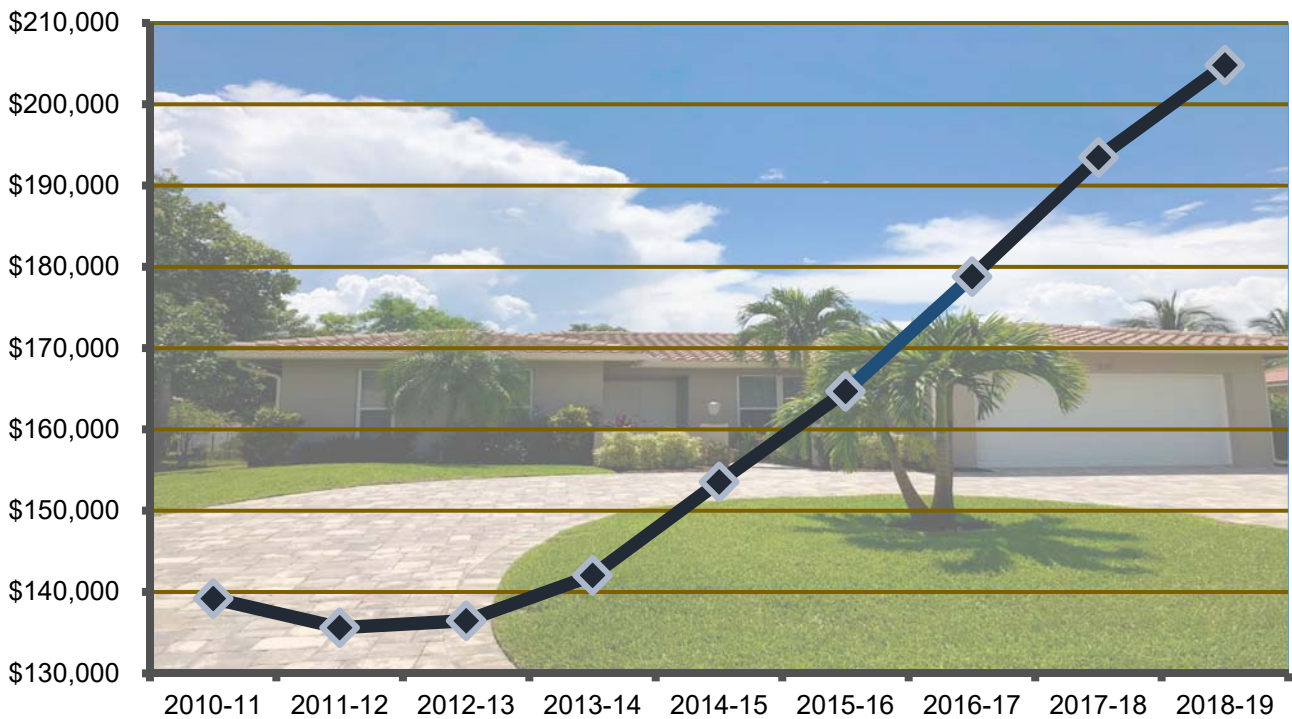
¹ Based on Property Appraiser's 2018 Certification of School Taxable Value (Form DR-420S).

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.

BROWARD COUNTY 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. This is the market value or classified use value for all properties other than Homestead properties. A Homestead is an owner/occupied residence. If a property is not a Homestead, the market value and assessed value are the same. If a property has a classified use value, such as agriculture, the assessed value is its classified use value.

Following the housing market crash of 2007, considered the worst housing crash in U.S. history, it took a number of years before the housing market reached a stabilization point in 2011. The market started showing positive signs in 2012 through 2018, with Gross Taxable Value increases of 8.57 percent in 2016-17, 8.20 percent in 2017-18, and 6.12 percent in 2018-19.

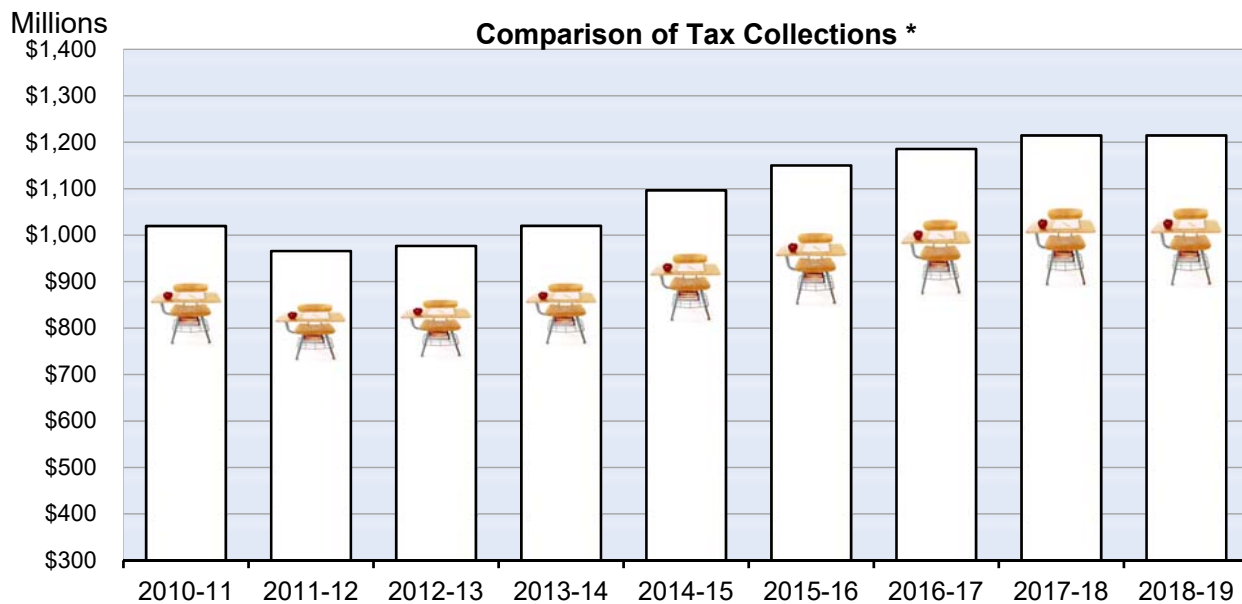


Year	Gross Taxable Value *	Incr/(Decr) As Compared To Prior Year	% Incr/(Decr) as Compared to Prior Year
2010-11	\$139,194,767,936	(\$19,891,362,400)	(12.50%)
2011-12	\$135,621,662,076	(\$3,573,105,860)	(2.57%)
2012-13	\$136,471,261,280	\$849,599,204	0.63%
2013-14	\$142,042,917,386	\$5,571,656,106	4.08%
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%
2018-19	\$205,307,398,982	\$11,835,549,470	6.12%

* Gross Taxable Value as of budget adoption.

BROWARD COUNTY PUBLIC SCHOOLS TAX COLLECTIONS

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 operations 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. The Commissioner of Education certifies each district’s Required Local Effort millage rate, calculated by dividing the amount to be raised through the Required Local Effort by 96 percent (95 percent in 2007-08 to 2009-10) of the gross taxable value, for school purposes, of the district. Certifications vary due to the use of assessment ratios designed to equalize the effort on the FEFP of differing levels of property appraisal in the counties. Millage rates are also adjusted, as RLE may not exceed 90 percent of a district’s total FEFP entitlement.



As explained on the previous page, the housing market crash of 2007 also contributed to a subsequent decline in tax collections between 2008-09 and 2011-12. The four consecutive years of decline placed a financial hardship on school districts’ budgets throughout the State of Florida. As the housing market bounced back, tax collections have also gradually increased from 2012-13 through 2018-19.

Year	School Board Proceeds *	Incr/(Decr) as Compared to Prior Year	% Incr/(Decr) as Compared to Prior Year
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	\$1,096,347,542	\$76,365,761	7.49%
2015-16	\$1,149,986,343	\$53,638,801	4.89%
2016-17	\$1,185,477,852	\$35,491,509	3.09%
2017-18	\$1,214,582,221	\$29,104,369	2.46%
2018-19	\$1,261,980,236	\$47,398,015	3.90%

* Based on 96 percent collectability. The proceeds are as of budget adoption.

PROPERTY OWNER'S SCHOOL BOARD 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 percent above last year's assessed value (or the annual consumer price index, whichever is less).

Average Home Value Property Tax

	Last Year		X	This Year		Inc/(Dec)
Assessed Value	\$240,000			2.1%	\$245,040	\$5,040
Homestead Exemption ¹	25,000				25,000	0
Taxable Value	\$215,000				\$220,040	\$5,040
	Millage Taxes			Millage Taxes		
Non-Voted:						
Required Local Effort	4.2120	\$908.59		3.9970	\$886.10	(\$22.49)
RLE Prior Period Adjustment	0.0140			0.0300		
Discretionary	0.7480	160.82		0.7480	164.59	3.77
Capital Projects	1.5000	322.50		1.5000	330.06	7.56
Non-Voted Taxes	6.4740	\$1,392		6.2750	\$1,381	(\$11)
Voted:						
GOB Debt Service	0.0654	\$14		0.1279	\$28	\$14
School Board Taxes	6.5394	\$1,406		6.4029	\$1,409	\$3

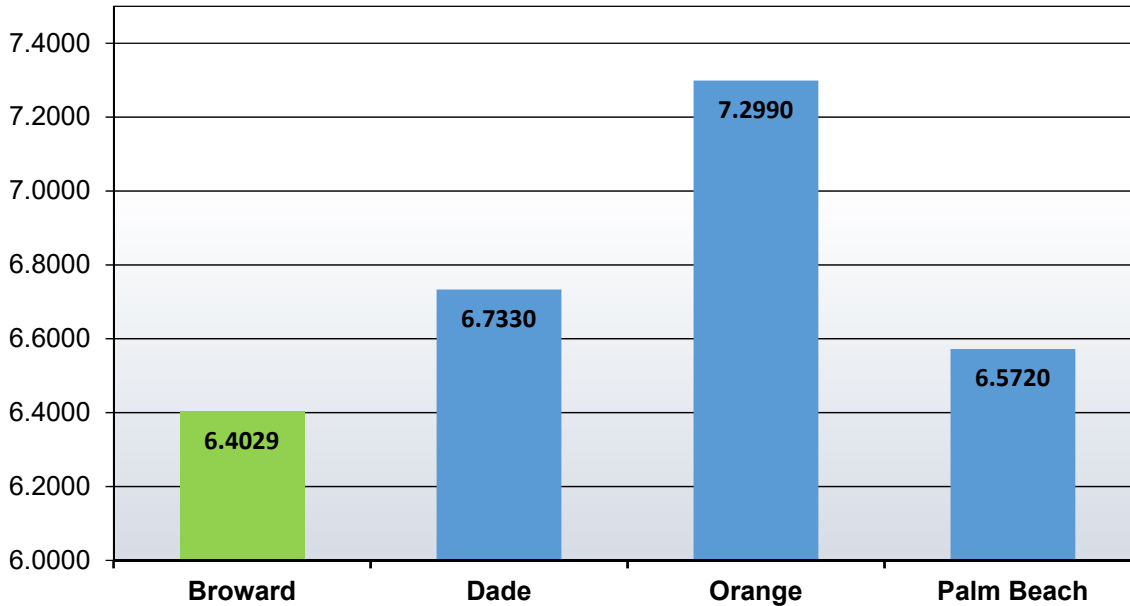
Average Condominium Value Property Tax

	Last Year		X	This Year		Inc/(Dec)
Assessed Value	\$130,000			2.1%	\$132,730	\$2,730
Homestead Exemption ¹	25,000				25,000	0
Taxable Value	\$105,000				\$107,730	\$2,730
	Millage Taxes			Millage Taxes		
Non-Voted:						
Required Local Effort	4.2120	\$443.73		3.9970	\$433.83	(\$9.90)
RLE Prior Period Adjustment	0.0140			0.0300		
Discretionary	0.7480	78.54		0.7480	80.58	2.04
Capital Projects	1.5000	157.50		1.5000	161.60	4.10
Non-Voted Taxes	6.4740	\$680		6.2750	\$676	(\$4)
Voted:						
GOB Debt Service	0.0654	\$7		0.1279	\$14	\$7
School Board Taxes	6.5394	\$687		6.4029	\$690	\$3

¹ Additional exemptions exist but do not apply to the calculation of the School Board taxes.

COMPARISON OF MILLAGE RATES AMONG THE FOUR LARGEST SCHOOL DISTRICTS

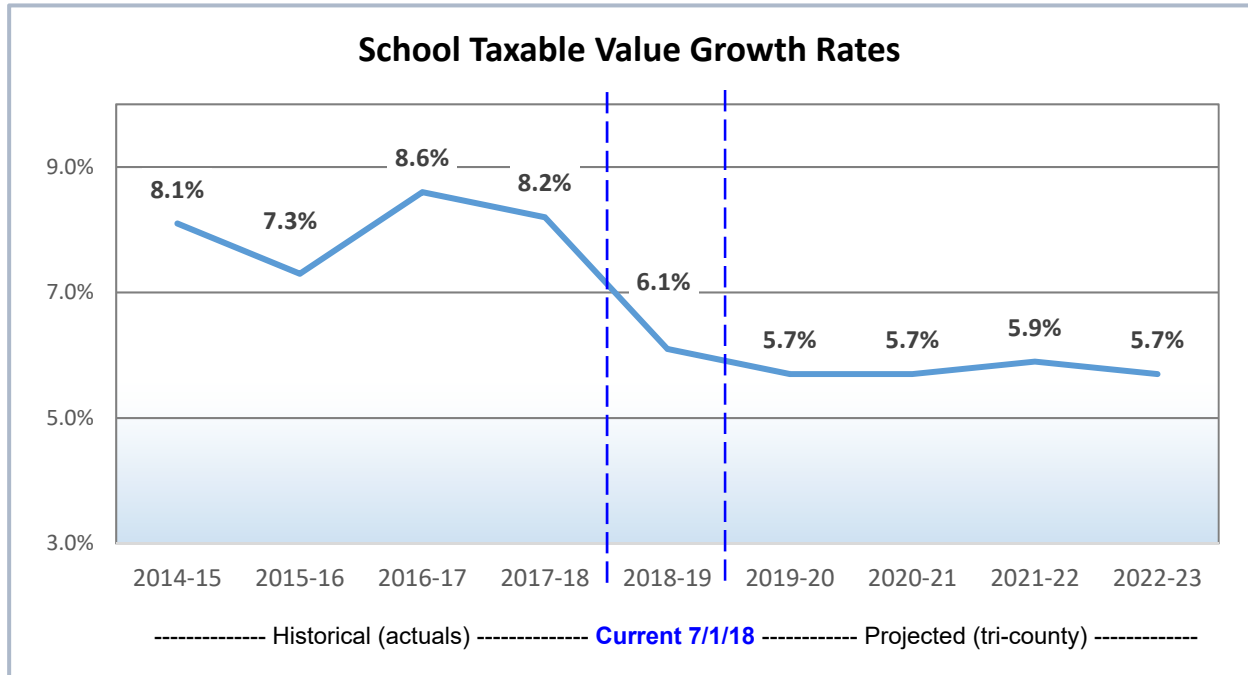
The proposed Required Local Effort (RLE) millage rate identified below could either increase or decrease from the following estimate based upon whether statewide tax rolls certified by the Department of Revenue in mid-July are higher or lower than those projected in the Appropriations Act passed by the Florida Legislature. In addition, the RLE prior period adjustment millage must be levied by a school district if the prior period unrealized required local effort funds are greater than zero. The Commissioner of Education shall calculate the amount of the prior period unrealized required local effort funds and the millage required to generate that amount.



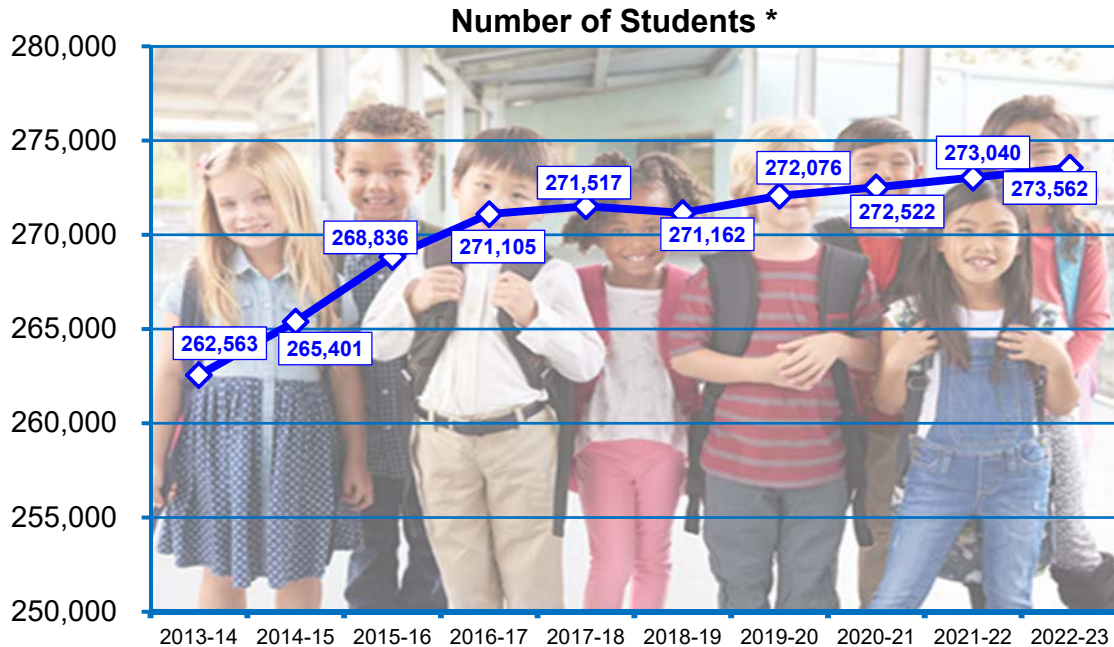
	Broward	Dade	Orange	Palm Beach
Required Local Effort (RLE)	3.9970	4.1570	4.0220	4.0620
RLE Prior Period Adjustment	0.0300	0.0990	0.0290	0.0120
Total RLE	4.0270	4.2560	4.0510	4.0740
Additional Operating/Critical	0.0000	0.0000	1.0000	0.2500
Discretionary Local Effort	0.7480	0.7480	0.7480	0.7480
Capital	1.5000	1.5000	1.5000	1.5000
Voted Debt	0.1279	0.2290	0.0000	0.0000
Total Millage	6.4029	6.7330	7.2990	6.5720

SCHOOL TAXABLE VALUE GROWTH RATES

The July 1, 2018, Broward County Property Appraiser’s (BCPA) taxable value estimates are in-line with previous projections by the State’s Office of Economic and Demographic Research. BCPA taxable value estimates result in a 6.1 percent increase over the 2017-18 estimated school taxable values used to adopt the capital and general fund budgets last September. Over the next five years the District will not generate additional capital millage (1.5 mills) or general funds discretionary millage (0.748 mills) when compared to estimates from last year.



STUDENT ENROLLMENT HISTORY AND FORECASTING



* Includes pre-kindergarten students who are not part of FTE counts or calculations and charter school students. The Five-Year Student Enrollment Projection for the 2019/20 through 2023/24 School Years is not yet available.

Enrollment Trend

From 2000-01 to 2004-05, BCPS experienced rapid growth in enrollment each year, totaling over 31,000 students. From 2005-06 to 2008-09, there was a decrease each year, for a total decline of 14,000 students. From 2008-09 to 2009-10, the number of students remained stable. From 2010-11 to 2013-14, enrollment increased by approximately 2,000 students each year. In 2014-15 and 2015-16, enrollment increased by approximately 2,800 and 3,400 students respectively. For 2016-17, enrollment increased by approximately 2,200 students. For 2017-18, enrollment increased by approximately 400 students. A slight decrease in enrollment is expected for 2018-19. Total enrollment is projected to increase by 2,400 students over the next four years, to 273,562 students.

Projected Student Unweighted FTE (UFTE) vs Enrollment Projections

Each December the state requires that districts project total Unweighted FTE (students converted to Full Time Equivalents) for the next school year using a forecasting software program provided by the state. Projecting UFTE for the state is done by grade level totals in instructional programs (basic education, special education for exceptional students, English education for speakers of other languages, and career education), not by each school. The software uses UFTE totals from previous years, grade progression ratios, non-promotions, and annual population data for births and children ages 3 and 4 years to assist districts in accurately projecting UFTE, which is used by the state for calculating projected funding through the Florida Education Finance Program.

Each February the District requires each school to project enrollment for the next school year based on the District’s historical benchmark enrollment data and the latest projected enrollment data provided by the District’s Demographics Department. The total forecasted UFTE for the state differs from the total of the school-by-school enrollment projections due to the input allowed from the school principals that can change the projected enrollment originally provided by the Demographics Department. Also, the variations for charter schools are not known at the time of projection; therefore, administrators are unaware of the number of students who will transfer to other schools. The final projected enrollment from the schools is converted to UFTE, and projected budgets are created for each school. Projected school budgets are amended based on actual UFTE, after FTE survey data is submitted to the state in October.

STUDENT ENROLLMENT HISTORY AND FORECASTING

Student Enrollment Projection Methodology

The primary projection tool for Broward County Public Schools is a geographically based Cohort Survival model that projects future students by grade. The Cohort Survival method is considered a very reliable procedure and is utilized by the state of Florida in their projections and the U.S. Census Bureau for their projections and reports. The model uses an “aging” concept that moves a group, or cohort, of students into the future and increases or decreases their numbers according to past experience through history.

In essence, the model derives a growth factor, or ratio, for student survival to the next grade based upon previous survival numbers to the same grade of students in each Traffic Analysis Zone (TAZ), the basic geographic area for the model. In most cases, TAZs represent neighborhoods. There are over 900 TAZs in Broward County. Five years of historical student enrollment data is used to create the survival ratio. That ratio is then used to project future students. The survival projection of kindergarten is more speculative and requires a different approach. Kindergarten is projected using a linear regression technique. Simply put, the linear regression is based upon what the numbers have been for the kindergarten population historically, and this trend is continued into the future.

The overall projections are compared and tested with other models, such as the Florida Department of Education (FLDOE) projections, the Broward County Department of Urban Planning and Redevelopment population projections, and the District’s cohort (grade by grade) model, which is based upon current and historical benchmark enrollment data. District staff continues to gather all information that assists in making projections. For example, each year the planning directors of municipalities in Broward County are contacted to discuss growth in their cities and provide current and forecasted building permits and certificates of occupancy. Staff also talks regularly with developers in the county, and growth is monitored through the Facility Planning and Real Estate Department. All of this information is also used in determining the adjustments to the cohort model and as a check of the model.

At any given time, the following factors may have an effect on the projections:

- Changes in the rate of new housing development within the county can lead to “over” projections (for example, high interest rates or a recession may slow new housing starts and growth).
- Economic conditions can lead to “under” projections (for example, the creation of jobs usually means families are moving in).
- Immigration.
- Natural phenomena (such as hurricanes) that relocate people very quickly.

There are also decisions made within the District that may have a dramatic effect upon projections. These include:

- The location and number of bilingual clusters.
- The location and number of Exceptional Student Education (ESE) clusters.
- The start of magnet programs (first year projections are difficult because of the lack of a “track record”).
- Reassignments
 - Transfers between schools due to the District’s reassignment policy impact projections.
- Choice
 - In addition to cluster and magnet programs and reassignments, there are areas where students have a choice of more than one school to attend.
- Charter schools
 - Opening and closing of charter school facilities throughout the year.

STUDENT ENROLLMENT SUMMARY DISTRICT AND CHARTER SCHOOLS

Student enrollment is based on the District's Benchmark Enrollment Data¹. Enrollment counts are head counts in which each student, regardless of full-time or part-time status, is counted as one (1). When students are reported to the state for funding purposes, full-time and part-time status is considered. The full-time equivalent (FTE) for a student receiving 900 hours (720 hours for Pre-K though grade 3) or more of instruction per year is 1.00. A part-time student receiving less than 900 hours (720 hours for Pre-K through grade 3) per year is less than 1.00. FTE, rather than enrollment, is used for budgeting purposes.

Also included in enrollment counts are students in the Voluntary Pre-Kindergarten (VPK) program and Head Start programs; however, these students do not generate FTE. Adult Education students are not included in enrollment counts or FTE.

PK-12 Schools	Enrollment History			Actual	Actual	Inc/(Dec)
	2013-14	2014-15	2015-16	2016-17	2017-18	
Elementary	97,595	98,804	98,737	99,149	98,501	(648)
Middle	46,262	44,623	43,596	43,485	44,498	1,013
High	65,572	66,091	66,930	66,699	66,847	148
Multi-Level	8,244	8,650	9,060	9,147	9,308	161
Disciplinary	243	201	261	259	291	32
Exceptional	777	729	634	677	686	9
Technical	1,304	1,472	1,594	1,704	1,825	121
Alternative/Adult HS	4,319	4,139	4,102	4,056	3,877	(179)
DJJ	239	261	278	202	236	34
PK Agencies	400	379	362	362	355	(7)
238 District Schools	224,955	225,349	225,554	225,740	226,424	684
93 Charter Schools	37,608	40,052	43,282	45,365	45,093	(272)
331 GRAND TOTAL	262,563	265,401	268,836	271,105	271,517	412

¹ The Five-Year Student Enrollment Projection for the 2019/20 through 2023/24 School Years is not yet available.



STUDENT ENROLLMENT – DISTRICT SCHOOLS

Loc.	Elementary	Enrollment History			Actual	Actual	Inc/(Dec)
		2013-14	2014-15	2015-16	2016-17	2017-18	
2511	Atlantic West	645	671	675	690	694	4
2001	Banyan	702	705	678	663	641	(22)
0641	Bayview	591	624	630	585	585	0
0201	Bennett	437	427	475	424	416	(8)
0341	Bethune	688	711	689	664	523	(141)
0971	Boulevard Heights	739	718	719	715	665	(50)
0811	Broadview	1,028	1,002	940	869	855	(14)
0501	Broward Estates	505	446	437	370	424	54
3923	BVED Elementary	55	43	29	80	72	(8)
1461	Castle Hill	632	595	551	601	631	30
2641	Central Park	1,092	1,057	977	974	964	(10)
3771	Challenger	948	942	978	1,021	1,010	(11)
2961	Chapel Trail	756	742	777	824	819	(5)
1421	Coconut Creek	772	746	701	677	666	(11)
3741	Coconut Palm	935	908	877	855	770	(85)
0231	Colbert	588	673	658	694	705	11
0331	Collins	273	317	313	340	383	43
1211	Cooper City	817	716	743	800	770	(30)
2011	Coral Cove	830	860	951	856	718	(138)
3041	Coral Park	631	651	677	710	649	(61)
3111	Country Hills	846	862	855	847	852	5
2981	Country Isles	947	988	1,025	1,002	975	(27)
0901	Cresthaven	650	689	717	696	613	(83)
0221	Croissant Park	761	735	812	775	761	(14)
1781	Cypress	844	901	813	758	759	1
0101	Dania	501	517	509	528	501	(27)
2801	Davie	768	750	801	798	768	(30)
0011	Deerfield Beach	706	700	701	681	623	(58)
0391	Deerfield Park	578	575	556	571	594	23
0271	Dillard	770	814	850	821	810	(11)
3962	Discovery	904	963	1,010	1,002	979	(23)
3751	Dolphin Bay	701	650	695	771	770	(1)
3221	Drew	644	602	591	605	529	(76)
0721	Driftwood	564	568	547	526	606	80
3461	Eagle Point	1,183	1,291	1,363	1,378	1,423	45
3441	Eagle Ridge	808	883	843	842	883	41
3191	Embassy Creek	974	1,095	1,153	1,163	1,199	36
3301	Endeavour PLC	412	440	405	404	353	(51)
2942	Everglades	933	1,048	1,093	1,122	1,034	(88)
1641	Fairway	735	769	738	704	712	8
2541	Flamingo	681	654	662	680	671	(9)
0851	Floranada	741	757	728	717	721	4
2631	Forest Hills	557	602	642	694	732	38
0921	Foster	676	658	656	668	655	(13)
3531	Fox Trail	1,198	1,210	1,266	1,273	1,225	(48)
3642	Gator Run	1,178	1,252	1,294	1,285	1,291	6
2851	Griffin	563	562	599	622	605	(17)

STUDENT ENROLLMENT – DISTRICT SCHOOLS

Loc.	Elementary	Enrollment History			Actual	Actual	Inc/(Dec)
		2013-14	2014-15	2015-16	2016-17	2017-18	
0491	Harbordale	427	451	445	466	453	(13)
3131	Hawkes Bluff	821	814	856	909	884	(25)
3961	Heron Heights	1,017	922	998	1,084	1,114	30
0121	Hollywood Central	537	551	460	488	450	(38)
0111	Hollywood Hills	737	771	721	735	818	83
1761	Hollywood Park	524	513	499	503	508	5
2531	Horizon	539	551	548	601	595	(6)
1971	Hunt	818	786	718	669	647	(22)
3181	Indian Trace	723	716	739	731	728	(3)
0831	Lake Forest	812	813	712	694	706	12
3591	Lakeside	706	685	754	776	760	(16)
0621	Larkdale	390	415	364	400	409	9
1381	Lauderhill	679	733	743	746	693	(53)
3821	Liberty	957	1,027	1,074	997	1,001	4
1091	Lloyd Estates	582	627	603	594	568	(26)
3841	Manatee Bay	1,178	1,148	1,180	1,151	1,198	47
2741	Maplewood	680	713	762	792	743	(49)
1161	Margate	932	990	1,010	1,049	1,034	(15)
1671	Markham	610	602	578	609	596	(13)
1611	Martin L. King	477	445	418	492	474	(18)
0841	McNab	686	664	610	592	636	44
0761	Meadowbrook	709	751	726	734	713	(21)
0531	Miramar	829	812	750	695	657	(38)
1841	Mirror Lake	492	543	611	631	674	43
2691	Morrow	484	484	437	481	533	52
0521	N. Andrews Gardens	816	879	908	913	903	(10)
2671	Nob Hill	617	620	543	555	651	96
0561	Norcrest	816	824	836	819	795	(24)
1191	North Fork	553	559	506	496	457	(39)
0041	North Side	434	464	449	485	439	(46)
1282	Nova Blanche Forman	769	771	769	773	771	(2)
1271	Nova Eisenhower	755	753	768	767	773	6
0031	Oakland Park	582	614	635	638	652	14
0461	Oakridge	603	554	461	444	493	49
0711	Orange Brook	857	741	739	674	688	14
1831	Oriole	664	643	620	619	656	37
3311	Palm Cove	830	742	711	674	654	(20)
1131	Palmview	661	610	619	606	633	27
3571	Panther Run	546	547	568	549	571	22
3761	Park Lakes	1,148	1,145	1,172	1,102	1,066	(36)
1951	Park Ridge	521	530	513	522	580	58
3171	Park Springs	909	939	1,027	981	958	(23)
3781	Park Trails	973	1,176	1,315	1,364	1,174	(190)
3631	Parkside	740	741	768	818	847	29
2071	Pasadena Lakes	578	569	543	545	526	(19)

STUDENT ENROLLMENT – DISTRICT SCHOOLS

Loc.	Elementary	Enrollment History			Actual	Actual	Inc/(Dec)
		2013-14	2014-15	2015-16	2016-17	2017-18	
2661	Pembroke Lakes	538	550	596	655	677	22
1221	Pembroke Pines	600	551	559	594	589	(5)
0931	Peters	681	700	600	640	662	22
2861	Pines Lakes	605	554	577	565	595	30
2811	Pinewood	616	636	557	521	579	58
0941	Plantation	553	622	542	618	644	26
1251	Plantation Park	502	534	540	563	571	8
0751	Pompano Beach	525	523	526	507	492	(15)
3121	Quiet Waters	1,417	1,393	1,358	1,293	1,282	(11)
2721	Ramblewood	790	785	812	826	837	11
2891	Riverglades	644	650	662	715	987	272
0151	Riverland	645	634	629	602	554	(48)
3031	Riverside	708	744	767	758	710	(48)
3701	Rock Island	551	521	514	579	549	(30)
1851	Royal Palm	768	769	839	822	840	18
0891	Sanders Park	568	569	509	500	493	(7)
3061	Sandpiper	643	598	556	521	564	43
3401	Sawgrass	887	991	1,030	1,151	1,118	(33)
2871	Sea Castle	781	853	877	829	888	59
1811	Sheridan Hills	608	567	531	509	509	0
1321	Sheridan Park	679	662	673	683	706	23
3371	Silver Lakes	557	532	468	443	450	7
3491	Silver Palms	654	611	595	650	618	(32)
3081	Silver Ridge	927	1,034	1,108	1,168	1,110	(58)
3581	Silver Shores	508	491	496	476	474	(2)
0691	Stirling	680	618	604	629	618	(11)
0611	Sunland Park	331	472	530	481	492	11
3661	Sunset Lakes	823	857	799	850	913	63
1171	Sunshine	664	631	635	645	606	(39)
2621	Tamarac	882	840	863	901	801	(100)
0571	Tedder	676	645	704	639	625	(14)
3291	Thurgood Marshall	489	485	452	466	453	(13)
3481	Tradewinds	1,160	1,230	1,322	1,323	1,295	(28)
0731	Tropical	943	994	925	888	956	68
1621	Village	703	855	817	786	743	(43)
3321	Virginia S. Young	738	730	726	707	685	(22)
0321	Walker	603	696	629	741	773	32
0511	Watkins	714	705	665	605	554	(51)
2881	Welleby	744	732	748	806	819	13
0161	West Hollywood	707	638	615	572	549	(23)
2681	Westchester	1,211	1,191	1,228	1,188	1,188	0
0631	Westwood Heights	607	581	562	611	665	54
0191	Wilton Manors	607	618	603	616	614	(2)
3091	Winston Park	1,153	1,175	1,204	1,199	1,171	(28)
136 Elem Schools		97,595	98,804	98,737	99,149	98,501	(648)

STUDENT ENROLLMENT – DISTRICT SCHOOLS

Loc.	Middle	Enrollment History			Actual	Actual	Inc/(Dec)
		2013-14	2014-15	2015-16	2016-17	2017-18	
1791	Apollo	1,211	1,226	1,245	1,279	1,253	(26)
0343	Attucks	742	676	639	640	700	60
2611	Bair	925	886	885	815	891	76
3922	BVEd Middle	80	87	81	102	95	(7)
2561	Coral Springs	1,265	1,188	1,168	1,115	1,159	44
1871	Crystal Lake	1,351	1,322	1,319	1,253	1,340	87
1071	Dandy	1,093	1,038	885	876	953	77
0911	Deerfield Beach	1,164	1,142	1,094	1,175	1,130	(45)
0861	Driftwood	1,552	1,488	1,437	1,365	1,413	48
3622	Falcon Cove	2,225	2,121	2,213	2,197	2,254	57
3051	Forest Glen	1,396	1,362	1,356	1,366	1,386	20
2021	Glades	1,514	1,374	1,306	1,257	1,344	87
3471	Indian Ridge	1,810	1,803	1,774	1,860	1,888	28
1701	Lauderdale Lakes	1,029	970	918	882	885	3
3101	Lyons Creek	1,806	1,811	1,897	1,893	1,985	92
0581	Margate	1,352	1,269	1,233	1,252	1,271	19
0481	McNicol	921	895	814	807	785	(22)
3911	New Renaissance	1,075	965	902	1,133	1,206	73
0881	New River	1,380	1,434	1,438	1,489	1,535	46
1311	Nova	1,249	1,258	1,281	1,252	1,303	51
0471	Olsen	853	769	681	708	656	(52)
0701	Parkway	1,638	1,607	1,491	1,543	1,548	5
1011	Perry	635	455	343	0	0	0
1881	Pines	1,371	1,305	1,130	964	884	(80)
2571	Pioneer	1,314	1,276	1,317	1,404	1,447	43
0551	Plantation	960	916	812	738	695	(43)
0021	Pompano Beach	1,051	1,039	985	1,054	1,084	30
2711	Ramblewood	1,197	1,158	1,179	1,245	1,261	16
2121	Rickards	949	986	934	900	871	(29)
3431	Sawgrass Springs	1,172	1,104	1,147	1,232	1,240	8
1891	Seminole	1,138	1,085	1,194	1,177	1,185	8
2971	Silver Lakes	844	817	682	687	706	19
3331	Silver Trail	1,481	1,428	1,466	1,489	1,507	18
0251	Sunrise	1,349	1,388	1,255	1,116	1,251	135
3151	Tequesta Trace	1,374	1,404	1,462	1,479	1,556	77
3871	Westglades	1,439	1,452	1,576	1,673	1,773	100
2052	Westpine	1,187	1,073	958	986	927	(59)
3001	Young	1,170	1,046	1,099	1,082	1,131	49
	37 Middle Schools	46,262	44,623	43,596	43,485	44,498	1,013

STUDENT ENROLLMENT – DISTRICT SCHOOLS

Loc.	High	Enrollment History			Actual	Actual	Inc/(Dec)
		2013-14	2014-15	2015-16	2016-17	2017-18	
1741	Anderson	1,833	1,806	1,844	1,879	1,820	(59)
3921	Broward Virtual Ed.	196	158	160	154	182	28
1681	Coconut Creek	1,407	1,462	1,394	1,454	1,659	205
3851	College Acad at BCC	344	349	463	456	399	(57)
1931	Cooper City	2,133	2,212	2,298	2,279	2,358	79
3861	Coral Glades	2,418	2,379	2,500	2,441	2,466	25
1151	Coral Springs	2,548	2,609	2,884	2,934	2,845	(89)
3623	Cypress Bay	4,416	4,490	4,597	4,701	4,674	(27)
1711	Deerfield Beach	2,380	2,391	2,448	2,516	2,509	(7)
3011	Douglas	3,038	2,980	3,164	3,208	3,321	113
0361	Ely	2,084	2,090	2,108	2,127	2,084	(43)
3731	Everglades	2,437	2,517	2,385	2,412	2,472	60
3391	Flanagan	2,917	2,912	2,835	2,762	2,590	(172)
0951	Ft Lauderdale	2,073	2,159	2,154	2,092	2,005	(87)
0403	Hallandale	1,278	1,379	1,391	1,403	1,340	(63)
1661	Hollywood Hills	2,113	2,098	2,002	1,921	1,990	69
0241	McArthur	2,202	2,268	2,209	2,177	2,228	51
1751	Miramar	2,666	2,585	2,637	2,513	2,447	(66)
3541	Monarch	2,266	2,409	2,383	2,362	2,365	3
1241	Northeast	1,858	1,901	1,867	1,842	1,804	(38)
1281	Nova	2,162	2,173	2,187	2,133	2,194	61
1901	Piper	2,477	2,414	2,499	2,428	2,436	8
1451	Plantation	2,194	2,361	2,344	2,253	2,178	(75)
0185	Pompano Institute	1,214	1,211	1,210	1,209	1,205	(4)
0171	S. Broward	2,059	2,017	2,116	2,236	2,326	90
2351	So. Plantation	2,422	2,383	2,372	2,292	2,330	38
0211	Stranahan	1,554	1,507	1,442	1,408	1,360	(48)
2751	Taravella	3,083	3,113	3,180	3,204	3,196	(8)
3971	West Broward	2,725	2,636	2,721	2,724	2,775	51
2831	Western	3,075	3,122	3,136	3,179	3,289	110
30 High Schools		65,572	66,091	66,930	66,699	66,847	148

Loc.	Multi-Level	Enrollment History			Actual	Actual	Inc/(Dec)
		2013-14	2014-15	2015-16	2016-17	2017-18	
2041	Beachside Montessori Village	771	771	771	780	789	9
2551	Coral Springs	619	611	670	707	727	20
0371	Dillard 6-12	1,872	2,078	2,343	2,349	2,237	(112)
0131	Gulfstream Acad Hallandale	1,631	1,619	1,581	1,589	1,565	(24)
1391	Lauderhill 6-12	630	723	694	783	879	96
4772	Millennium 6-12 Collegiate Acad	1,345	1,385	1,492	1,461	1,606	145
2231	North Lauderdale	620	672	675	681	775	94
1631	Perry	756	791	834	797	730	(67)
8 Multi-Level		8,244	8,650	9,060	9,147	9,308	161

STUDENT ENROLLMENT – DISTRICT SCHOOLS

Loc.	Disciplinary	Enrollment History			Actual	Actual	Inc/(Dec)
		2013-14	2014-15	2015-16	2016-17	2017-18	
2123	Cypress Run	78	84	118	113	128	15
0405	Lanier James	64	74	77	85	87	2
0653	Pine Ridge	101	43	66	61	76	15
	3 Disciplinary Ctrs	243	201	261	259	291	32

Loc.	Exceptional	Enrollment History			Actual	Actual	Inc/(Dec)
		2013-14	2014-15	2015-16	2016-17	2017-18	
0871	Bright Horizons	138	144	140	135	144	9
3222	Cross Creek	160	142	141	141	137	(4)
1021	The Quest	129	124	119	124	119	(5)
1752	Whispering Pines	236	212	182	238	221	(17)
0991	Wingate Oaks	114	107	52	39	65	26
	5 Exceptional Ctrs	777	729	634	677	686	9

Loc.	Technical	Enrollment History			Actual	Actual	Inc/(Dec)
		2013-14	2014-15	2015-16	2016-17	2017-18	
2221	Atlantic Technical	637	655	656	658	647	(11)
1291	McFatter Technical	612	613	602	606	610	4
1051	Sheridan Technical	55	204	336	440	568	128
	3 Technical Ctrs	1,304	1,472	1,594	1,704	1,825	121

Loc.	Altern/Adult High	Enrollment History			Actual	Actual	Inc/(Dec)
		2013-14	2014-15	2015-16	2016-17	2017-18	
3651	Dave Thomas Ed. Ctr.	664	677	618	685	714	29
0592	Hallandale Adult	935	823	762	762	0	(762)
6501	Off Campus Learning	1,001	848	933	1,165	2,135	970
0601	Seagull	288	277	302	298	256	(42)
0452	Whiddon-Rogers	1,431	1,514	1,487	1,146	772	(374)
	4 Alt/Adult High	4,319	4,139	4,102	4,056	3,877	(179)

Loc.	DJJ Sites	Enrollment History			Actual	Actual	Inc/(Dec)
		2013-14	2014-15	2015-16	2016-17	2017-18	
6051	AMIkids	37	41	39	36	43	7
6011	Broward Detention	72	62	78	39	55	16
6015	Broward Girls Acad	18	9	26	1	0	(1)
6017	Broward Youth Treatment Ctr	27	28	33	25	38	13
6091	PACE	85	93	79	78	78	0
6016	Pompano Youth Trntmnt Ctr	0	28	23	23	22	(1)
	5 DJJ Sites	239	261	278	202	236	34

STUDENT ENROLLMENT – DISTRICT SCHOOLS

Loc.	PK Agencies	Enrollment History			Actual	Actual	Inc/(Dec)
		2013-14	2014-15	2015-16	2016-17	2017-18	
5581	Alphabetland-Margate	37	36	17	20	18	(2)
5511	Ann Storck	29	27	30	24	36	12
5501	ARC	52	58	63	65	62	(3)
5602	Baby Boomers	8	3	4	0	0	0
5521	Baudhuin	132	116	128	134	136	2
5531	Brow Chldrn's North	56	65	55	42	32	(10)
5541	Brow Chldrn's South	65	55	45	53	45	(8)
5561	UCP	21	19	20	24	26	2
7 PK Agencies		400	379	362	362	355	(7)
238 District Schools		224,955	225,349	225,554	225,740	226,424	684
		Enrollment History			Actual	Actual	
Charter Schools		2013-14	2014-15	2015-16	2016-17	2017-18	Inc/(Dec)
93 Charter Schools		37,608	40,052	43,282	45,365	45,093	(272)
331 GRAND TOTAL		262,563	265,401	268,836	271,105	271,517	412

Note: The Five-Year Student Enrollment Projection for the 2019/20 through 2023/24 School Years is not yet available.

STUDENT EXPENDITURES

Required Level of Detail

Section 1010.20, Florida Statutes requires program cost accounting and reporting on a school-by-school basis. Cost reporting has two central elements:

- Identification of direct program costs and aggregation of these costs by program.
- Attribution of indirect costs to programs on an appropriate basis.

Direct costs are classified into major objects. Indirect costs are classified as school level or district level. The distinction is made on the nature of the cost, rather than the cost center to which the expenditure is charged.

Three bases are used for attributing indirect costs to the instructional programs:

- Full-time equivalent students for those costs that tend to increase or decrease with the number of students or that are otherwise related to students, such as pupil personnel services and food service.
- Staff (number of full-time equivalent teachers paid from General Fund and Special Revenue Funds) for those costs that tend to increase or decrease with the number of teachers or that are otherwise more related to staff than students, such as instruction and curriculum development, instructional staff training, and general administration.
- Instructional Time/Space is used for those costs that vary with the amount of space used by programs, such as operation of plant, maintenance of plant, and facilities acquisition and construction.

Cost as a Percentage of Revenue

The cost information submitted to the Department of Education is used to develop the Cost as a Percentage of Revenue report (CAPOR).

The final expenditure data by type of Florida Education Finance Program (FEFP) is part of the State required Cost as a Percent of Revenue (CAPOR) report. This report includes program expenditures per the Department of Education (DOE) Redbook and State Board of Education Rule 6A-1.014(2), which are coded to General Funds 1000, 1010, and Food Service Fund 4110. Listed below is a description of each column in the report, which is shown on the next page:

- The Unweighted FTE (UFTE) column lists each program category and the program's Unweighted FTE (Charter School UFTE is not included).
- The FEFP Revenue column indicates the revenue received from the DOE for each program (in thousands).
- The Expenditures columns include a Total Direct column that indicates instructional function expenditures. The Total School column combines direct and indirect (overhead) school-level expenditures, transportation, and allowable (State supplement) food service expenditures. The Total Cost column combines these school-level expenditures with the District's indirect (overhead) expenditures.
- The Cost as a Percent of FEFP Revenue columns indicate the percent of revenue expensed as Total Direct, Total School, and Total Cost.
- The Cost per Unweighted FTE columns compare cost for school years 2016-17 and 2015-16.

STUDENT EXPENDITURES

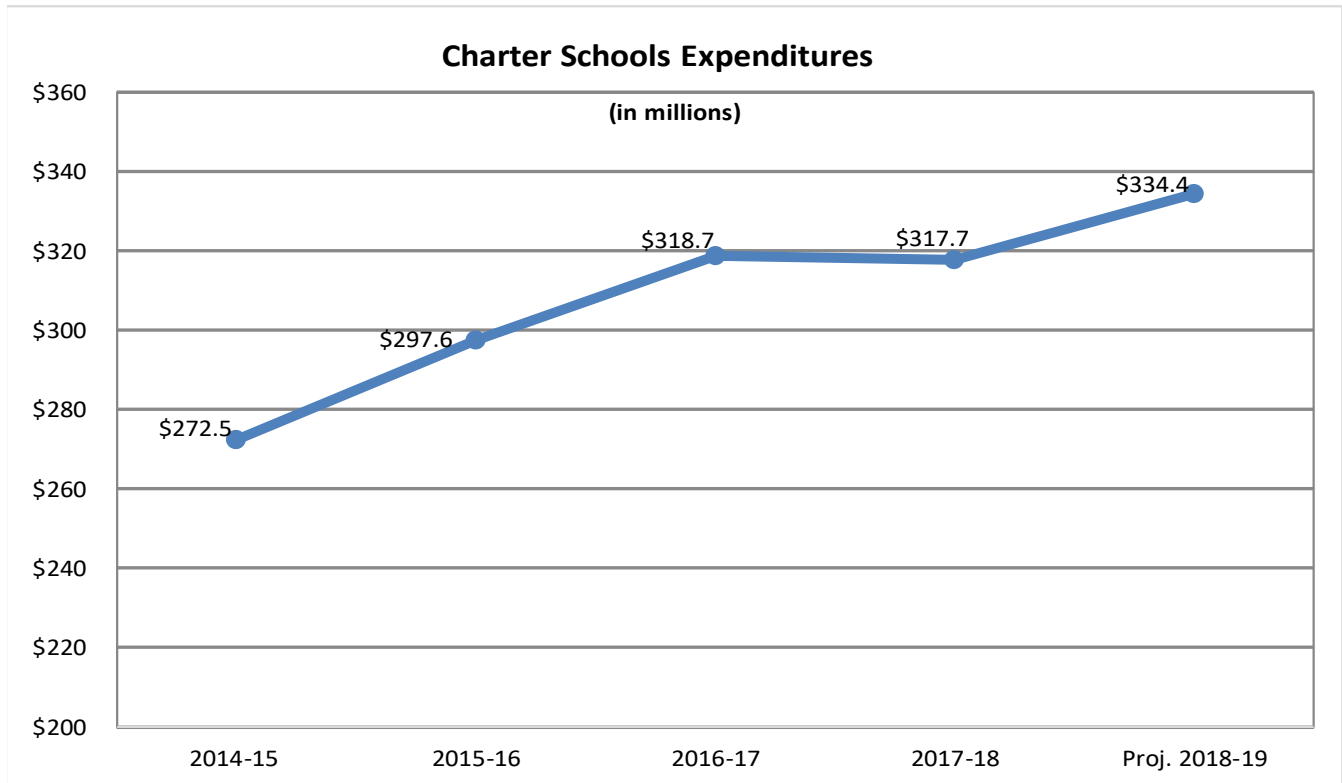
Cost as a Percentage of Revenue (cont.)

An example of the CAPOR report showing the expenditure data for the 2016-17 school year is shown below:

Unweighted FTE	FEFP REVENUE (000)	EXPENDITURES (000)			COST AS A PERCENT OF FEFP REVENUE			COST PER UNWTD FTE	
	Total Revenue	Total Direct	Total School	Total Cost	Total Direct	Total School	Total Cost	2016	2017
Basic Programs									
152,659.84	\$764,925,648	\$597,288,765	\$940,423,438	\$964,898,661	78%	123%	126%	\$ 4,983	\$5,011
ESOL Programs									
20,140.42	113,636,409	84,664,757	130,586,803	135,476,207	75%	115%	119%	5,534	5,642
Exceptional Student Programs									
42,056.17	313,401,031	312,615,129	471,696,382	482,386,380	100%	151%	154%	7,244	7,452
Vocational Programs 9-12									
6,330.16	33,492,326	23,622,467	37,860,566	39,204,651	71%	113%	117%	5,062	5,291
<hr/>									
TOTAL K-12									
221,186.59	\$1,225,455,414	\$1,018,191,118	\$1,580,567,189	\$1,621,965,899	83%	129%	132%	\$7,333	\$5,273

CHARTER SCHOOLS SHARE FTE & EXPENDITURES

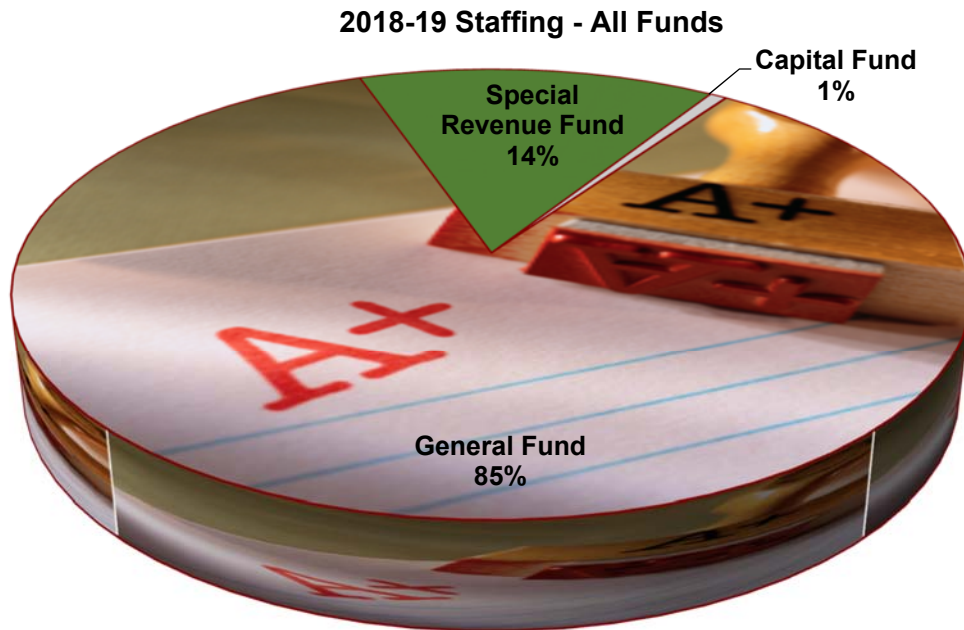
	2014-15	2015-16	2016-17	2017-18	Proj. 2018-19
Charter Schools Unweighted FTE	40,656.38	43,828.46	45,721.30	45,673.00	45,673.00



Note: Unweighted FTE for 2014-15 through 2016-17 as of FEFP final calculation.
 Unweighted FTE for 2017-18 as of FEFP fourth calculation.
 Projected unweighted FTE for 2018-19 based on 2017-18 FTE as initial estimate.
 Expenditures include Charter School Capital Outlay Funds.

STAFFING – ALL FUNDS

The 2018-19 Staffing – All Funds analysis shows that General Fund positions are 85 percent of the budgeted full time equivalent positions in the District. Positions within the Special Revenue Funds make up 14 percent of the total staffing, and one percent of District positions are in the Capital Fund. Budgeted positions include vacant positions as well as filled positions. Full-time equivalent positions are determined by dividing the total of all standard salaries in a position by the standard salary for that position.



Fund:	<u>Budgeted Full Time Equivalent Positions</u>					<u>% to Total</u>
	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	
General Fund	22,126	22,586	23,336	23,575	23,736	85%
Special Revenue Fund	3,157	3,699	3,461	4,232	4,007	14%
Debt Service Fund	0	0	0	0	0	0%
Capital Fund	145	182	183	187	185	1%
Internal Services Fund	7	9	9	8	9	0%
TOTAL	25,435	26,476	26,988	28,001	27,937	100%

Overall, staffing from 2017-18 to 2018-19 is projected to decrease by .23 percent, or by 64 positions across all funds. Moderate staffing growth is projected in General Fund, which is expected to go up by 161 positions, or an increase of 0.7 percent from 2017-18. Approximately 83 percent of the General Fund growth is projected to occur at the school level, with the remaining 17 percent at the department level.

There is also a moderate staffing decrease in Special Revenue Fund. A total of 225 Special Revenue Fund positions are eliminated in 2018-19. The decrease in Special Revenue Fund is primarily attributed to Head Start, Title I, and Food Services.

Capital Fund has projected a small decrease in the number of positions, from 187 to 185, or by 1 percent. This decrease is attributed to the elimination of two positions. Lastly, Internal Service Fund has projected a small increase from prior year, from eight to nine positions in 2018-19.

**2018-19 GENERAL FUND
DETAILED PERSONNEL RESOURCE ALLOCATIONS**

SCHOOL AND CENTER STAFF					Budgeted Full Time Equiv Pos 2018-19	Increase/ (Decrease)
POSITIONS	2014-15	2015-16	2016-17	2017-18		
ADMINISTRATIVE PERSONNEL:						
Principal	227.8	227.0	226.0	226.0	226.0	0.0
Assistant Principal	428.6	429.7	439.8	439.9	443.8	3.9
Supervisor, LPN, Nurse, & Curator	40.4	44.8	48.6	46.2	50.3	4.1
TOTAL	696.8	701.5	714.4	712.1	720.1	8.0
INSTRUCTIONAL PERSONNEL:						
Classroom Teacher	11,587.0	11,678.0	11,888.5	12,011.0	11,963.9	(47.1)
TOTAL	11,587.0	11,678.0	11,888.5	12,011.0	11,963.9	(47.1)
INSTRUCTIONAL SUPPORT/SPECIALISTS:						
Media Specialist/Librarian	132.3	126.4	124.4	119.4	115.8	(3.6)
Counselor/Director	437.4	453.3	479.5	479.6	484.0	4.4
ESE Specialist	165.7	176.6	171.2	185.2	184.3	(0.9)
Other	854.3	995.7	1,058.5	1,042.4	1,138.0	95.6
TOTAL	1,589.7	1,752.0	1,833.6	1,826.7	1,922.1	95.4
PARAPROFESSIONAL SUPPORT PERSONNEL:						
All Programs	1,522.4	1,628.6	1,719.7	1,778.3	1,810.5	32.2
TOTAL	1,522.4	1,628.6	1,719.7	1,778.3	1,810.5	32.2
SCHOOL SUPPORT PERSONNEL:						
Clerical/Media Clerk	1,625.7	1,660.0	1,689.1	1,704.3	1,710.9	6.6
Head/Asst Facilities Serviceperson	456.0	450.0	448.0	446.1	445.0	(1.1)
Facilities Serviceperson	901.8	915.7	930.4	934.5	937.7	3.2
Yardman	25.0	22.0	22.0	20.4	19.0	(1.4)
Security Specialist/Campus Monitor	355.2	363.2	382.4	387.0	425.0	38.0
Other	41.6	43.4	49.6	49.1	48.4	(0.7)
TOTAL	3,405.3	3,454.3	3,521.5	3,541.4	3,586.0	44.6
TOTAL SCHOOL AND CENTER	18,801.2	19,214.4	19,677.7	19,869.5	20,002.7	133.2
DIVISIONS					Budgeted Full Time Equiv Pos 2018-19	Increase/ (Decrease)
POSITIONS	2014-15	2015-16	2016-17	2017-18		
Administration	96.3	97.0	102.2	103.2	108.5	5.4
Technical	445.6	471.9	593.4	579.1	566.7	(12.4)
Clerical	582.3	617.3	665.8	666.5	633.2	(33.3)
Instructional Specialist	422.8	418.8	456.4	485.0	557.4	72.4
Support*	1,778.1	1,767.0	1,840.4	1,871.4	1,867.1	(4.3)
TOTAL DEPARTMENT	3,325.1	3,372.0	3,658.2	3,705.2	3,733.1	27.8
GRAND TOTAL ALL STAFF	22,126.3	22,586.4	23,335.9	23,574.8	23,735.7	161.0

* Includes Bus Drivers and Bus Attendants.

**AMORTIZATION SCHEDULE
CERTIFICATES OF PARTICIPATION (COPs) - ALL SERIES**

<u>Fiscal Year</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Principal & Interest</u>
2018	\$ 69,694,991.69	\$ 71,304,730.77	\$ 140,999,722.46
2019	86,203,249.47	63,824,039.06	150,027,288.53
2020	95,873,689.58	60,411,631.54	156,285,321.12
2021	100,394,846.17	56,442,133.76	156,836,979.93
2022	103,821,096.50	52,320,921.34	156,142,017.84
2023	107,634,508.33	47,664,107.58	155,298,615.91
2024	114,744,171.33	42,837,558.10	157,581,729.43
2025	118,014,500.00	37,732,514.82	155,747,014.82
2026	123,509,500.00	32,159,620.98	155,669,120.98
2027	95,684,500.00	26,375,615.23	122,060,115.23
2028	94,000,000.00	18,604,840.85	112,604,840.85
2029	84,180,000.00	14,141,404.05	98,321,404.05
2030	73,505,000.00	10,087,769.86	83,592,769.86
2031	60,585,000.00	6,494,591.70	67,079,591.70
2032	42,620,000.00	3,681,437.50	46,301,437.50
2033	27,340,000.00	1,550,437.50	28,890,437.50
2034	9,995,000.00	499,750.00	10,494,750.00
TOTAL	<u>\$ 1,407,800,053.07</u>	<u>\$ 546,133,104.64</u>	<u>\$1,953,933,157.71</u>

This fund is used to account for the accumulation of resources for the payment of debt principal, interest, and related costs on the long term certificates of participation (COPs). The Certificates of Participation are liquidated through the COP-Series Debt Service Fund from the proceeds of the capital millage levied by the District.

**AMORTIZATION SCHEDULE
CAPITAL OUTLAY BOND ISSUES (COBI) - ALL SERIES**

<u>Fiscal Year</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Principal & Interest</u>
2018	\$ 2,474,000.00	\$ 650,347.35	\$ 3,124,347.35
2019	2,068,000.00	524,925.00	2,592,925.00
2020	1,887,000.00	429,425.00	2,316,425.00
2021	1,995,000.00	337,395.00	2,332,395.00
2022	1,973,000.00	238,245.00	2,211,245.00
2023	1,252,000.00	156,445.00	1,408,445.00
2024	421,000.00	111,845.00	532,845.00
2025	450,000.00	91,545.00	541,545.00
2026	490,000.00	69,795.00	559,795.00
2027	511,000.00	46,145.00	557,145.00
2028	544,000.00	21,545.00	565,545.00
2029	95,000.00	4,037.50	99,037.50
TOTAL	<u>\$ 14,160,000.00</u>	<u>\$ 2,681,694.85</u>	<u>\$ 16,841,694.85</u>

The Capital Outlay Bond Issues (COBI) are retired by the State for the District. The bonds mature serially and are secured by a pledge of the District's share of revenue from the sale of license plates. The State Board of Administration determines the sinking fund requirements for these bonds annually.

**AMORTIZATION SCHEDULE
GENERAL OBLIGATION BOND ISSUES (GOBI) - ALL SERIES**

<u>Fiscal Year</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Principal & Interest</u>
2018	\$ 3,795,000.00	\$ 6,278,512.50	\$ 10,073,512.50
2019	3,985,000.00	6,088,762.50	10,073,762.50
2020	4,185,000.00	5,889,512.50	10,074,512.50
2021	4,395,000.00	5,680,262.50	10,075,262.50
2022	4,615,000.00	5,460,512.50	10,075,512.50
2023	4,845,000.00	5,229,762.50	10,074,762.50
2024	5,085,000.00	4,987,512.50	10,072,512.50
2025	5,340,000.00	4,733,262.50	10,073,262.50
2026	5,605,000.00	4,466,262.50	10,071,262.50
2027	5,805,000.00	4,270,087.50	10,075,087.50
2028	6,035,000.00	4,037,887.50	10,072,887.50
2029	6,290,000.00	3,781,400.00	10,071,400.00
2030	6,545,000.00	3,529,800.00	10,074,800.00
2031	6,805,000.00	3,268,000.00	10,073,000.00
2032	7,075,000.00	2,995,800.00	10,070,800.00
2033	7,360,000.00	2,712,800.00	10,072,800.00
2034	7,655,000.00	2,418,400.00	10,073,400.00
2035	7,960,000.00	2,112,200.00	10,072,200.00
2036	8,280,000.00	1,793,800.00	10,073,800.00
2037	8,610,000.00	1,462,600.00	10,072,600.00
2038	8,955,000.00	1,118,200.00	10,073,200.00
2039	9,315,000.00	760,000.00	10,075,000.00
2040	9,685,000.00	387,400.00	10,072,400.00
TOTAL	\$ 148,225,000.00	\$ 83,462,737.50	\$ 231,687,737.50

On November 14, 2014, the residents of Broward County approved the issuance of up to \$800 million of General Obligation Bond Funds; the "District" has also provided an additional \$187 million to aid in this project. This amount will be used to provide resources over a five-year period to fund critically needed projects and programs in Safety, Music and Art, Athletics, Renovation and Technology (SMART).

PERFORMANCE ACCOMPLISHMENTS

School and Student Performance Background Information

Beginning in the 1990's, there has been an increasing interest in holding school personnel accountable for their students' academic success. All fifty states have designed and implemented a state accountability system that can be used to assess the success of individual school personnel in ensuring that students meet state-determined standards. Under Florida's A+ Plan for Education, schools are identified as being in one of the following five school performance grade categories based on points awarded for students who make annual learning gains or maintain high standardized test scores.

School Grade Scale (Effective 2015)

Scale		
A	62%	Schools making excellent progress
B	54%-61%	Schools making above average progress
C	41%-53%	Schools making satisfactory progress
D	32%-40%	Schools making less than satisfactory progress
F	Below 32%	Schools failing to make adequate progress

The school grade calculation was revised by the Florida Department of Education (FLDOE) for the 2014-15 school year. The revision was intended to simplify the school grade formula and refocus on student outcomes in alignment with the 2015 Florida Statutes, specifically F.S. 1008.22. The revised formula consists of achievement, learning gains, acceleration, and graduation rate. Previously, additional factors were used to raise and lower school grades.

Additional changes include a more rigorous method for calculating learning gains, the requirement of schools to test 95 percent of their students to receive a school grade, and the creation of a new scale for assigning school grades which decompresses the range between grades such that there are at least five percentage points between each grade.

The 2014-15 school year marked the first year that the Florida Standards Assessment (FSA) was administered. In 2015 through 2017, achievement was determined by the percent of students earning a level 3 or higher on the FSA in ELA and Mathematics, Statewide Science Assessment, and End-of-Course exams in Algebra I, Algebra II, Geometry, Biology, Civics, and U.S. History. Beginning in 2018, the Algebra II End-of-Course exam will no longer be administered. Learning gains are credited for students who make meaningful improvement between two administrations of the FSA in ELA and mathematics.

Since 2015-16, learning gains were registered for all students who meet any of the below criteria:

- Students at Level 5 who remain at Level 5.
- Students at any Level 1 through 4 who increase by one or more levels.
- Students at Level 3 or Level 4 who remain in the same level but have a higher scale score than in the prior year in the same subject.
- Students at Level 1 and 2 who move into the next higher section within the same level. Level 1 is split into 3 sections (Low, Mid, High) and Level 2 into 2 sections (Low, High). For example, a student in Low-Level 1 must move to Mid-Level 1 to register as a learning gain.

PERFORMANCE ACCOMPLISHMENTS

School and Student Performance Background Information (continued)

Elementary school grades are calculated by taking the average achievement score for ELA, Math, and Science. Achievement is the percent of students achieving a level 3 or higher on the FSA in the respective area. The Science component consists exclusively of performance on the 5th grade statewide science assessment. The ELA component includes writing, and is based on scores in the 3rd, 4th, and 5th grade.

Elementary School Grades Model

ELA Grade 3, 4, 5	Math Grades 3, 4, 5	Science Grade 5
Achievement (0% to 100%)	Achievement (0% to 100%)	Achievement (0% to 100%)
Learning Gains (0% - 100%)	Learning Gains (0% - 100%)	
Learning Gains of the Low 25% (0% - 100%)	Learning Gains of the Low 25% (0% - 100%)	

At the middle and high school levels, schools receive acceleration points for students who successfully complete accelerated coursework. In middle school, this means either taking high school level classes and passing the corresponding End of Course (EOC) exams or attaining industry certification.

The middle school acceleration score is calculated as follows:

$$\frac{\text{\# of students who passed high school EOC exams} + \text{\# of students who passed industry certifications}}{\text{\# of 8th grade students achieving a level 3 or higher on the 7th grade math achievement test} + \text{\# of students who took high school EOC exams and/or industry certifications}}$$

Middle School Grades Model

ELA Grades 6,7,8	Math Grades 6,7,8	Science Grade 8	Social Studies (Civics EOC)	Acceleration Success
Achievement (0% to 100%)	Achievement (0% to 100%)	Achievement (0% to 100%)	Achievement (0% to 100%)	The number of students who passed H.S. EOCs and industry certifications divided by the number of students eligible for advanced coursework. (0% to 100%)
Learning Gains (0% to 100%)	Learning Gains (0% to 100%)			
Learning Gains of the Low 25% (0% to 100%)	Learning Gains of the Low 25% (0% to 100%)			

In high school, accelerated coursework consists of Advanced Placement (AP), International Baccalaureate (IB), Cambridge Advanced International Certificate in Education (AICE), Dual Enrollment, and industry certification. As with middle school, students need to pass EOC exams or earn industry certification to count for acceleration.

High school grades also consist of the previous year's graduation rate and acceleration information. Acceleration is calculated as follows:

$$\frac{\text{Students who were eligible to earn college credit through AP, IB, or AICE examinations} + \text{students who earned a C or better in dual enrollment} + \text{students who earned a CAPE certification (for prior year)}}{\text{Graduation Cohort (for prior year)}}$$

PERFORMANCE ACCOMPLISHMENTS

School and Student Performance Background Information (continued)

High School Grades Model					
ELA Grades 9,10	Math (EOCs)	Science (Biology 1 EOC)	Social Studies (US History EOC)	Graduation Rate	Acceleration Success
Achievement (0% to 100%)	Achievement (0% to 100%)	Achievement (0% to 100%)	Achievement (0% to 100%)	Overall, 4- year Graduation Rate from prior year (0% to 100%)	Percent of students eligible to earn college credit through AP, IB, AICE, dual enrollment or earning industry certification (0% to 100%)
Learning Gains (0% to 100%)	Learning Gains (0% to 100%)				
Learning Gains of the Low 25% (0% to 100%)	Learning Gains of the Low 25% (0% to 100%)				

Florida Standards Assessment (FSA)

Standardized test scores are the primary means of assessing progress in Broward County. The 2014-15 school year marked the beginning of the administration of the new FSA, which replaced the FCAT 2.0 for reading and math. Similar to the FCAT 2.0, the FSA is a criterion-referenced, performance-based test. The FSA is designed to measure students' mastery of the new Florida Standards. Aligned with the national Common Core Standards, the new Florida Standards require greater critical thinking, problem solving, and communication skills that are important in preparing students for college, career, and life.

Specific differences between the two exams in Math and ELA are outlined below.

	<i>FCAT</i>	<i>FSA</i>
Math	Have a basic understanding of skills and concepts	Demonstrate knowledge by creating equations and graphs, choosing multiple correct answers and justifying work.
ELA	Write to a specific prompt about personal opinion or experience Answer multiple choice questions based on comprehension of a single text	Demonstrate understanding of two or more texts, synthesize information from multiple sources on one topic, multiple choice questions requiring student to highlight sections of text to defend choice, short answer response

Students taking the FSA receive a scale score and an achievement level. Achievement levels are created by delineating scale score ranges that represent a progression of understanding of the standards tested as follows:

- Level 1: Inadequate
- Level 2: Below Satisfactory
- Level 3: Satisfactory
- Level 4: Proficient
- Level 5: Mastery

PERFORMANCE ACCOMPLISHMENTS

School Performance

The table below shows school grade distributions for the 2015-16 and 2016-17 school year. Learning gains are included for 2015-16 and 2016-17.

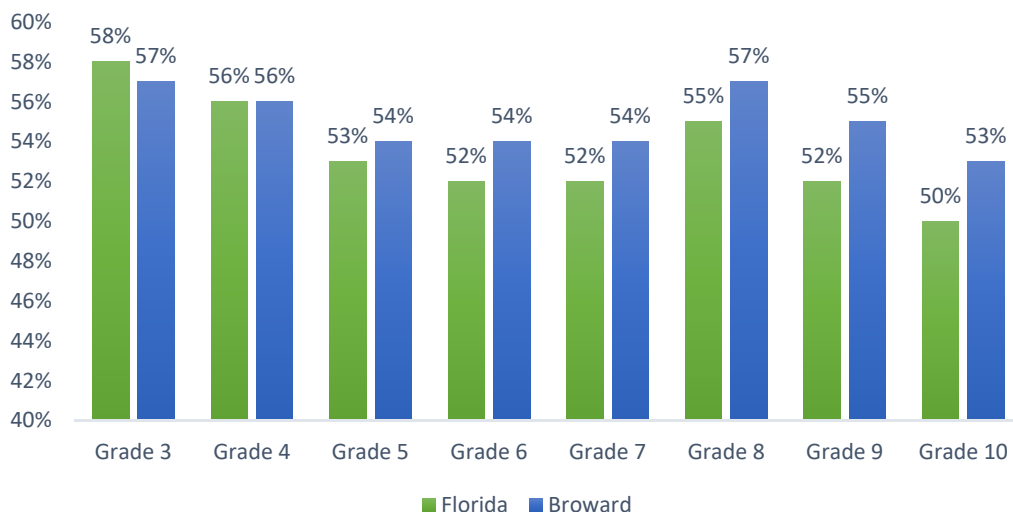
School Grade Distributions 2015-16 & 2016-17*

Grade	Elementary				Middle				High				Combination				Total			
	2016		2017		2016		2017		2016		2017		2016		2017		2016		2017	
	n	%	n	%	n	%	n	%	n	%	n	%	n	%	n	%	n	%	n	%
Traditional and Charter Schools																				
A	34	20	48	29	16	28	16	33	9	24	14	34	7	23	10	29	66	22	88	30
B	35	20	38	23	16	28	13	27	7	19	5	12	5	16	5	15	63	21	61	21
C	64	37	70	42	21	37	19	40	19	51	21	51	10	32	15	44	114	39	125	43
D	30	17	8	5	4	7	--	--	1	3	1	2	5	16	2	6	40	14	11	4
F	9	5	3	2	--	--	--	--	1	3	--	--	3	10	2	6	13	4	5	2
Total	172		167		57		48		37		41		30		34		296		290	
Traditional Schools																				
A	22	16	35	26	8	21	9	21	8	26	13	41	2	18	2	22	40	19	59	28
B	29	22	34	25	13	34	11	34	6	19	3	9	4	36	--	--	52	24	48	23
C	54	40	57	43	16	42	16	42	15	48	16	50	2	18	7	78	87	40	96	46
D	25	19	6	5	1	3	--	--	1	3	--	--	3	27	--	--	30	14	6	3
F	5	4	2	2	--	--	--	--	1	3	--	--	--	--	--	--	6	3	2	1
Total	135		134		38		36		31		32		11		9		215		211	
Charter Schools																				
A	12	32	13	39	8	42	7	58	1	17	1	11	5	25	8	32	26	32	29	37
B	6	16	4	12	3	16	2	17	1	17	2	22	5	25	5	20	15	19	13	17
C	10	27	13	39	5	26	3	25	4	67	5	56	6	30	8	32	25	31	29	37
D	5	14	2	6	3	16	--	--	--	--	1	11	3	15	2	8	11	14	5	6
F	4	11	1	3	--	--	--	--	--	--	--	--	--	--	2	8	4	5	3	4
Total	37		33		19		12		6		9		19		25		81		79	

*School grade data do not include (0761) Meadowbrook Elementary and (5355) Eagles Nest Charter Academy

Student Performance

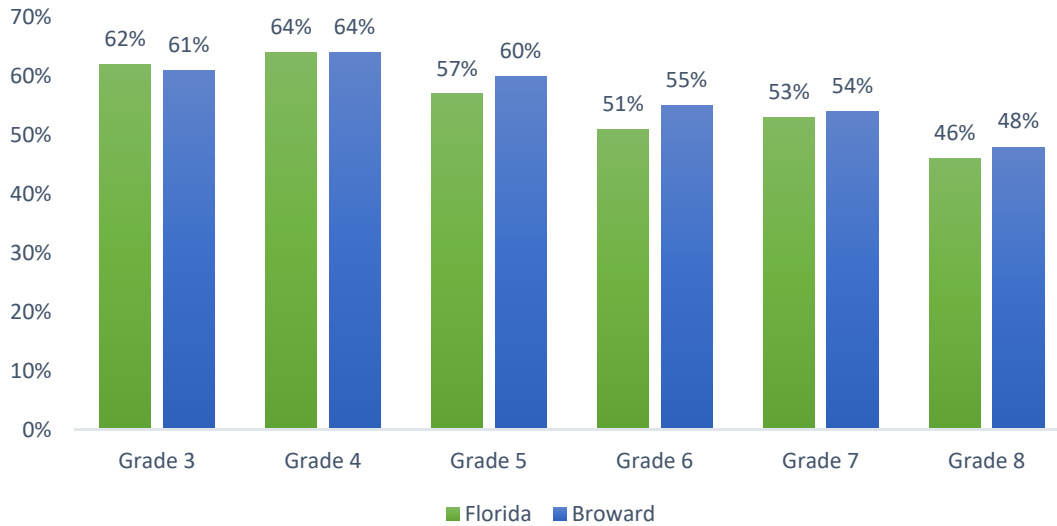
FSA ELA 2016-17



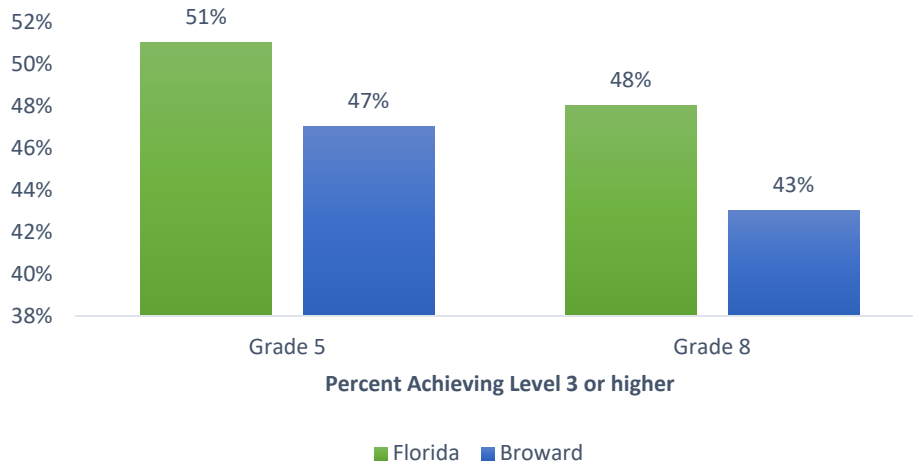
PERFORMANCE ACCOMPLISHMENTS

Student Performance (continued)

FSA MATH 2016-17



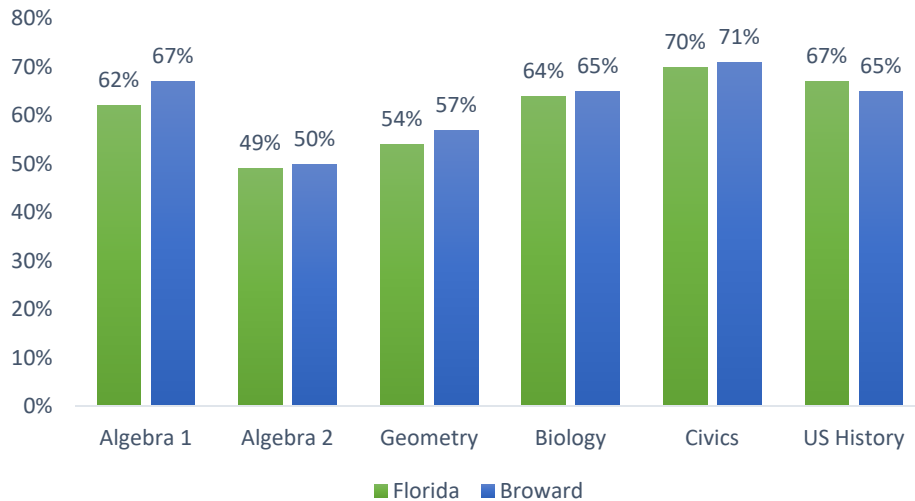
Statewide Science Assessment 2016-17



PERFORMANCE ACCOMPLISHMENTS

End-of-Course Assessments

End of Course Exams 2016-17



College Entrance Testing

Each year, the District’s high school students participate in college entrance testing. The two most common assessments are the American College Test (ACT) and SAT (note the SAT used to stand for Scholastic Aptitude Test, then Scholastic Assessment Test, and is currently the official name rather than an acronym). Students elect to take the ACT and/or SAT based on personal preference or requirements of the college of their choice. They can also use scores from these exams to satisfy English Language Arts (ELA) graduation criteria if they were unable to achieve the necessary score on the grade 10 FSA ELA. For school the year 2016-17, students needed to achieve a scale score of 349 on the grade 10 FSA ELA and a scale score of 497 on the Algebra I EOC to meet graduation requirements; however, students who are unable to achieve these scores can satisfy the ELA graduation requirement by earning a score of either a 430 on the Evidence-Based Reading and Writing portion of the SAT, a score of 24 on the reading portion of the SAT, or a score of 9 on the ACT. Students can also satisfy the Algebra I requirement by scoring a 97 on the Postsecondary Education Readiness Test (PERT). Across most of the nation, the ACT and SAT are administered strictly as college entrance exams to college-bound eleventh and twelfth-grade students; however, in Florida, the ACT and SAT may also be taken by struggling students in order to satisfy alternate graduation requirements. Therefore, Broward and Florida results on these assessments typically reflect lower average scores than at the national level due to the dissimilarity between tested populations.

American College Test (ACT)

Many students opt to take the ACT as their ELA graduation requirement replacement test. Thus, average scores are not surprisingly lower than ACT’s College Readiness Benchmark scores. The table below displays information on District-wide ACT participation and subtest mean scores as well as ACT College Readiness Benchmark Scores. As stated on ACT, Inc.’s website, the benchmark scores represent “the level of achievement required for students to have a 50 percent chance of obtaining a B or higher or about a 75 percent chance of obtaining a C or higher in corresponding credit-bearing first-year college courses.”

	n Scores	Average Scores				
		Reading	Mathematics	English	Science	Composite
Grade 12	4571	19.7	18.2	17.2	17.8	18.3

PERFORMANCE ACCOMPLISHMENTS

SAT

The SAT is a comprehensive, standardized college entrance test used to provide information for college admission. The SAT measures verbal and mathematical abilities deemed critical for successful college academic performance. Broward County Public Schools (BCPS) offered an SAT School Day administration for the first time in 2016 to all 11th grade students at its traditional schools. This new initiative was put in place to eliminate the economic and logistical barriers that have limited students' participation in the SAT in the past. To increase SAT participation throughout the District, BCPS partnered with College Board to provide a school day administration of the SAT to all 11th grade students enrolled in the District's traditional schools. BCPS held the second annual SAT School Day on April 5, 2017 and this time also invited all 12th grade students who had not yet met the English Language Arts (ELA) graduation testing requirement to participate. The following data summarizes student participation and scores from the 2017 SAT School Day administration.

Grade 11 Enrollment	<i>n</i> Scores	%	Average Scores	
			EBRW	Math
17,866	15,474	86.6%	503	481

Grade 12	<i>n</i> Scores	Average Scores	
		EBRW	Math
	1,762	410	382

Advanced Level Courses

BCPS students seeking opportunities for advanced study may take Advanced Placement (AP), Dual Enrollment, Cambridge Advanced International Certificate of Education, or International Baccalaureate courses. Through these courses, students can earn college credit while still enrolled in high school. Students may also take honors courses that provide advanced coursework without accruing college credit. The District has instituted a variety of programs to encourage students to participate in advanced courses including Distance Learning and Broward Virtual School, which allow students to participate in advanced courses at schools that would otherwise lack the resources to provide them, and College Academy, which offers high school students the opportunity to pursue their studies on a college campus. The majority of students seeking advanced level courses participate in the AP program. Results for the AP exams are depicted below.

Advanced Placement Program (AP) – Grades 9 through 12

Students who receive an AP score of 3 or higher on an AP course examination typically receive college credit from institutions of higher education. Results illustrate that BCPS continues to perform slightly higher than students across the state, with an average score of 2.73, and passing rate of 54.5 percent, compared to the State's 2.65 average score and passing rate of 51.6 percent. Nationally, students perform better, with a 58.0 passing rate and average score of 2.84.

Advanced Placement Exam Results for BCPS, 2013-14 through 2015-16

	N Tested	<i>n</i> Exams	Avg. <i>n</i> Exams/ student	Average Exam Score	Average Passing Rate
2014-15	18,539	33,946	1.8	2.62	50.7%
2015-16	18,543	34,047	1.8	2.70	52.6%
2016-17	18,084	33,059	1.8	2.73	54.5%

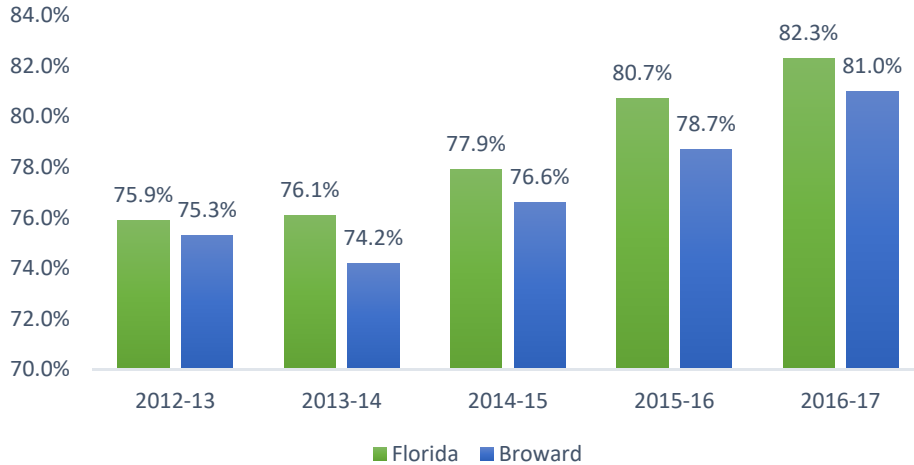
PERFORMANCE ACCOMPLISHMENTS

Graduation Rate

BCPS 2016-17 graduation rate was 81 percent. The past five years of data for both BCPS and the State is illustrated below. The graduation rate is calculated using the Federal Graduation Rate, which includes all on-time graduates who earn a standard diploma and excludes both special diplomas and GEDs. The graduation rate calculation is as follows:

$$[\text{On-time graduates in year } x] / [(\text{first-time entering 9}^{\text{th}} \text{ graders in year } x-4) + (\text{transfers in}) - (\text{transfers out})]$$

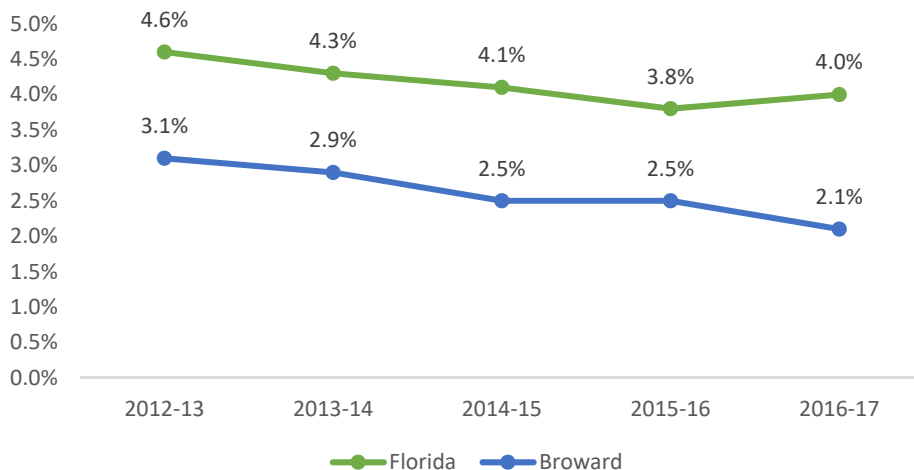
Graduation Rate Comparison of District to State



Dropout Rate

The cohort dropout rate is the percentage of students who drop out of school within four years of their first enrollment in ninth grade. Deceased students and students who transfer out after enrollment are removed from the calculation. Students transferring in are included in the rate. A dropout is defined as a student who withdraws from school for any of several reasons without transferring to another school, home education program, or adult education program.

COHORT BASED DROPOUT RATES

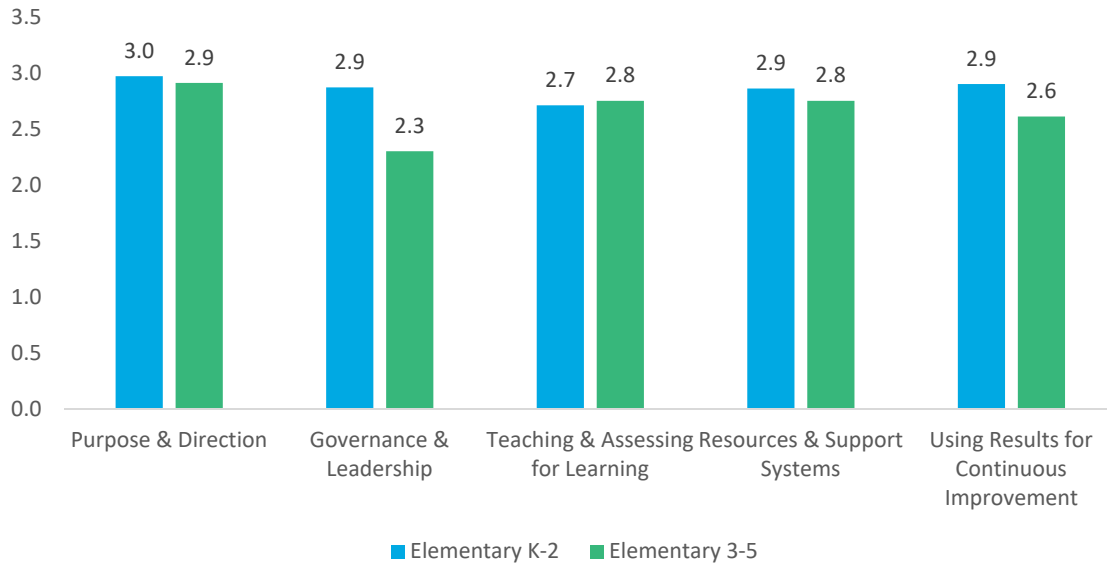


PERFORMANCE ACCOMPLISHMENTS

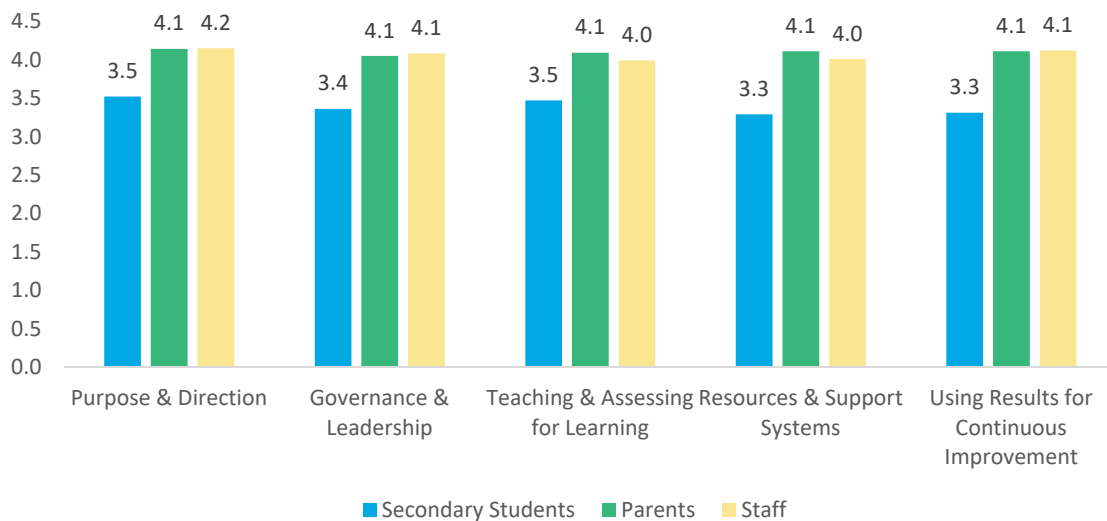
AdvancED ASSIST Survey

BCPS administered the AdvancED ASSIST survey to students, teachers, non-instructional staff, and parents in school year 2016-17. Scale scores for elementary students ranged from one to three, and for all other groups ranged from one to five.

AdvancED ASSIST Survey Elementary Students



AdvancED ASSIST Survey Secondary Students, Parents and Staff





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GLOSSARY

Accretion

Asset growth, by internal expansion or acquisition.

Accrual Basis of Accounting

Transactions are recognized when they occur, regardless of the timing of related cash flows.

Ad Valorem Tax

A tax levied primarily on the value of real property. The amount of tax is determined by multiplying the taxable assessed value of the property times the millage rate.

Allocation

Component of an appropriation earmarking expenditures for a specific purpose.

Allotment

The portion of an appropriation that may be encumbered or spent during a specified period.

Appropriation

Funds set aside for a specific purpose.

At-Large

Electors chosen to represent the whole of a district, in distinction from those chosen to represent particular areas within the district.

Balanced Budget

A budget is balanced when the sum of estimated net revenues, including beginning fund balance, is equal to the sum of the estimated appropriations, including ending fund balance.

Base Student Allocation

Dollar amount paid by the state to a district for each student based on the educational program through which the student receives instruction.

BECON (Broward Education Communications Network)

Owned and operated by Broward County Public Schools (BCPS), provides curriculum-based instructional programs for classroom teachers and broadcast programming on BECON-TV, a division of BECON, licensed by the FCC to provide non-commercial, educational programming to the South Florida community. BECON also provides online courses for BCPS students through Broward Virtual School and video conferencing services for schools, the community, and local businesses.

Board

The elected or appointed body that has been created according to state law and vested with responsibilities for educational activities in a given administrative unit. Included under the Board are the Board Attorney and other legal services, independent auditors, and internal auditors that report directly to the Board, negotiators, lobbyists, etc.

Bonds

A debt instrument requiring the issuer (also called the debtor or borrower) to repay to the lender/investor the amount borrowed plus interest (coupons) over a specified period of time.

Budget

A plan of financial activity for a specified fiscal year indicating all planned revenues and expenses for the budget period.

Capital Outlay Bond Issue (COBI)

Bonds issued by the State of Florida on behalf of a school district for capital outlay purposes. Funds may be used for survey-recommended projects included on a school district's project priority list. Repayment of bonds is from Capital Outlay and Debt Service (CO & DS) revenues.

Capital Outlay Funds

These funds are used to account for financial resources to be used for acquisition or construction of major capital facilities and equipment.

Capital Outlay & Debt Service (CO & DS)

Allocated by the Office of Educational Facilities, Budgeting and Financial Management, these funds may be used in acquiring, building, constructing, altering, remodeling, improving, enlarging, furnishing, equipping, maintaining, renovating, or repairing of capital outlay projects. These funds are spent on projects on the Project Priority List presented to the State Department of Education.

Castaldi Analysis

An analysis used by the Florida Department of Education to validate the Educational Plant Survey or an amendment to the survey. It is a mathematical computation to determine if it is more cost effective to build a new educational facility or to remodel, add to, or upgrade the existing facility.

Central Services

Activities, other than general administration, which support each of the other instructional and supporting service programs. These activities are defined in the following functions: Planning, Research, Development and Evaluation Services, Information Services, Staff Services, Statistical Services, Data Processing Services, Internal Services, and Other Central Services.

Certificates of Participation (COP)

Certificates of Participation are used to finance the construction of state approved educational facilities and the purchase of land and equipment by the acceleration of funds to a school district through the issuance of debt. The debt service is paid from the proceeds of the Capital Millage (1.500 mills). Since the source of funds for repayment of COPs is from an authorized source, voter approval is not needed. COPs are not considered to be debt because the School Board is not legally required to appropriate funds to make lease payments. COPs may only be used for those projects designated in the official lease document.

CHAMP

An instructional discipline method that focuses on Conversation, Help, Activity, Movement, and Participation.

Class Size Reduction (CSR)

In the 2002 elections, Florida voters passed the class size reduction amendment to the state's constitution that obligated the state to fund the reduction of class sizes. By the beginning of the 2010 school year, there was to be a sufficient number of public school classrooms so that the maximum number of students in each room does not exceed 18 students for grades Pre-K through 3, 22 students for grades 4 through 8, and 25 students for grades 9 through 12. Class size requirements do not apply to extracurricular classes.

Cohort Survival Method

This method assumes that the historical survival rate of the members of a designated cohort (or group such as a kindergarten class which is tracked through graduation) can be used as the basis for predicting the size of similar cohorts (other kindergarten classes) as they progress through the system.

Committed Project Balances

Funds appropriated in previous fiscal year budgets that are committed to ongoing construction projects, other capital improvements, and planned equipment purchases.

Community Services

Community services consist of those activities that are not related to providing education for pupils in a school system. These include services provided by the school system for the community as a whole or some segment of the community, such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities.

Concurrency

The implementation of a system whereby the provision of public facilities and services that are needed to serve proposed development is available at the time the impact of the development occurs.

Cost Factors

Weights assigned to the ten educational programs in which students are categorized in the Florida Education Finance Program (FEFP) that are based on average cost of the program in the state. In most cases, a three-year average is used to determine this factor. See definition of "Weighted FTE" for current year programs and cost factors.

Cost of Living Adjustment (COLA)

An increase in wages or salary to compensate for an increase in the amount of money spent on food, clothing, accommodation, and other basic necessities.

Debt Service Funds

These funds are used to account for the accumulation of resources for and the payment of interest and principal on general long-term debt.

Debt Service Millage

The Debt Service Millage refers to the millage levy necessary to meet principal and interest payments on general obligation bonds issued by the District. The amount of the Debt Service Millage is computed each year based upon the required principal and interest payments on the general obligation bonds actually outstanding. The Debt Service Millage should decrease as the amount of principal is being paid off and if the tax roll continues to grow; however, if the growth in the tax roll is diminished as a result of legislation or a decline in the housing market, then the millage rate would be adjusted accordingly and could increase.

Declining Enrollment Supplement

Additional funds provided to districts whose student population has decreased from the previous year.

Department of Juvenile Justice (DJJ) Supplement

The total K-12 weighted full-time equivalent student membership in juvenile justice education programs in each school district shall be multiplied by the amount of the state's average class-size reduction factor multiplied by the district's cost differential. An amount equal to the sum of this calculation shall be allocated in the FEFP to each school district to supplement other sources of funding for students in juvenile justice education programs.

Deficit

The excess of liabilities of a fund over its assets, usually the result of expenditures exceeding revenues over the life of the fund. Florida law mandates the school district budgets must be in balance, i.e., cannot be in a deficit condition.

Differentiated Accountability

A project through which school districts distinguish between schools in need of intensive intervention and those that are closer to meeting their goals under the federal No Child Left Behind (NCLB) Act.

Digital Classroom Allocation

Florida Education Finance Program (FEFP) allocation to support efforts to improve student performance outcomes by integrating technology in classroom teacher and learning. Each school district shall be provided a minimum \$500,000, with the remaining balance of the allocation to be distributed based on each district's proportion of the total K-12 full-time equivalent student enrollment.

Direct Cost

Costs directly attributable to the instruction of students, such as salaries, materials and supplies, etc.

Discretionary Millage

The discretionary part of the millage levy which is permitted by law to enhance operating revenues received in the Florida Education Finance Program and State Categorical Programs. The maximum rate is determined annually by the legislature.

District Cost Differential (DCD)

Equalizing factor assigned to each district based on a "market basket" approach. The average Florida Price Level Index for the most recent three years is used to calculate this factor.

Egress

Exit or a way out.

Encumbrances

Obligations that are chargeable to an appropriation and for which a part of the appropriation is reserved.

English for Speakers of Other Languages (ESOL)

Education and services provided to those students whose first language is not English.

Enterprise Funds

Funds established to account for any activity for which a fee is charged to external users for goods and services. The use of an enterprise fund is required if: 1) the activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity, 2) laws or regulations require that the activity's costs of providing services, including capital costs, be recovered with fees and charges, rather than with taxes or similar revenues, and 3) the pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs.

Entitlement

A government program that guarantees and provides benefits to a particular group.

ESE (Exceptional Student Education)

In the state of Florida, ESE is the designation for special education of students with disabilities, as well as services provided to students who meet criteria for gifted eligibility.

ESE Guaranteed Allocation

A fixed funding allocation provided by the state for supplemental services for gifted students and students with low to moderate disabilities. It is not recalculated after the initial allocation.

Expendable Trust Funds

Funds where the principal and income may be expended.

Expenditure

Spending of funds; money paid out.

Facilities Acquisition and Construction

Consists of those activities concerned with the acquisition of land and buildings, remodeling buildings, construction of buildings and additions, initial installation or extension of service systems and other built-in equipment, and improvements to sites.

Fiduciary Funds

Funds identified as pension trust funds, investment trust funds, private-purpose funds, and agency funds which are used to report resources held by a governmental unit in a trustee or agency capacity for others and, therefore, cannot be used to support the government's own program.

Fiscal Services

Consists of those activities concerned with the fiscal operation of the school system. This function includes budgeting, receiving and disbursing cash, financial accounting, payroll, inventory control, and internal auditing.

Fiscal Year

The fiscal year for Broward County Public Schools begins July 1st and ends the following June 30th. The fiscal year is established by state law and is the same for all public school districts in Florida.

Florida Education Finance Program (FEFP)

The Florida Education Finance Program is the method used by the state to distribute funds in Florida for education.

Florida Public Education Lottery Act

Enables the people of the state to benefit from significant additional monies for education. The intent of the Legislature is that the net proceeds of lottery games conducted pursuant to this act be used to support improvements in public education.

Florida Price Level Index (FPLI)

Used as a cost of living index to determine the District Cost Differential (DCD) for each school district.

Florida Retirement System (FRS)

Retirement plan offered by the State of Florida to Florida state and local government employees. The school district is assessed a contribution amount to help fund the plan.

Florida School Recognition Program

Recognizes the high quality of many of Florida's public schools. Provides greater autonomy and financial awards to schools that demonstrate sustained or significantly improved student performance. Schools that receive a grade of "A", schools that improve at least one performance grade, or schools that improve at least one performance grade and sustain the improvement the following year are eligible for school recognition. Funds are awarded for each full-time equivalent student for the qualifying school.

Florida Standards Assessment (FSA)

Designed to measure student performance and learning gains. The FSA achievement levels and learning gains are used in the calculation of the school grade, along with other components.

Food Services

Consists of those activities concerned with providing food to pupils and staff in a school or school system. This function includes the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities, and the delivery of food. Food purchased and served outside the district's defined Food Services program is to be charged as a purchased service of the applicable function.

Fringe Benefits

Amount paid by the district on behalf of employees. These amounts are not included in the gross salary. Such payments, while not paid directly to the employees, are part of the cost of employing staff.

Full-Time Equivalent (FTE)

FTE is generally defined as one student in membership in one or more FEFP programs for 900 hours (25 hours a week) of instruction for a 180-day school year. The FTE calculation is based on two 90-day terms, which is defined by survey periods October and February. Each student in membership and attendance will earn one-half (.50) FTE for each survey period to equal one (1) full-time equivalent membership.

Function

The action or purpose for which a person or thing is used or exists. Function includes the activities or actions that are performed to accomplish the objectives of the enterprise. The activities are characterized into three major functions as follows:

- *Instruction* includes activities dealing directly with the teaching of pupils.
- *Instructional Support Services* include administrative, technical, and logistical support to facilitate and enhance instruction.
- *General Support* are those activities concerned with establishing policy, operating schools and providing essential facilities and services for the staff and pupils.

Fund

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. In addition to funds, there are two self-balancing groups of accounts: one to account for buildings, land, equipment, and other general fixed assets; another to account for obligations on long-term debt.

Fund Balance

The difference between revenue and expenditures. A negative fund balance is sometimes called a deficit.

General Administration

Consists of those activities performed by the superintendent and assistant superintendents in the general direction and management of all affairs of the school system. This includes all personnel and materials in the office of the superintendent.

General Fund

The primary operating funds of the District. It is used to account for all financial resources except those required to be accounted for in other funds.

General Obligation Bonds (GOB)

Debt instruments for which a school district pledges its full faith and credit for repayment.

General Support Services

Consists of those activities responsible for establishing policy, operating schools and central administration offices, and providing the essential facilities and services for staff and pupils.

Governmental Accounting Standards Board (GASB) – Statement 34

The Governmental Accounting Standards Board (GASB) issued Statement 34, Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments that requires all governments, including special-purpose governments such as school districts, to implement a new financial reporting model. The model includes management’s discussion and analysis (MD&A), basic financial statement notes to the financial statements, and certain other required supplementary information (RSI) other than MD&A.

Governmental Accounting Standards Board (GASB) – Statement 45

For the fiscal year ending June 30, 2008, the District implemented Governmental Accounting Standard Board Statement No. 45, Accounting and Financial Reporting by Employers for post-employment Benefits Other than Pensions (OPEB), for certain post-employment benefits including continued coverage for the retiree and dependents in the Medical/Prescription Plans as well as participating in the dental group plan sponsored by the District. Retirees are also eligible to continue the sponsored term life insurance policy provided by the District. The requirement of this statement was implemented prospectively, with the actuarially determined liability of \$105.6 million as of January 1, 2006 being amortized over 30 years.

Governmental Accounting Standards Board (GASB) – Statement 54

Fund Balance Reporting and Government Fund Type Definitions provides for two major fund balance classifications. The current standard has two major categories of fund balance classifications, reserved and unreserved. The standard requires the reserved fund balance to be categorized into non-spendable, restricted or committed, and the unreserved fund balance to be categorized into assigned and unassigned.

Governmental Funds

Funds that do not generate profit or loss, such as general funds (operating budget), special revenue funds (grants), capital projects (construction), and debt service (financing).

Hold Harmless Allocation

Guarantees that each district has a certain percentage of increase over the previous year.

Homestead Exemption

Reduction of \$25,000 applied to the assessed value of a house or condominium used as the primary residence of the taxpayer. As of January 2008, a new Florida constitutional amendment added another \$25,000 to the Homestead Exemption for a total of \$50,000. However, only \$25,000 of a homeowner’s Homestead Exemption is used when calculating the District’s millage.

Impact Fees

Broward County developers’ fees that can be used for equipment, site acquisition, and the construction or expansion of new facilities for enrollment increases. Fees are spent within the service area in which they are collected.

Indirect Cost

Costs not directly related to the instruction of students, such as district administration.

Instruction and Curriculum Development Services

Activities designed to aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques that stimulate and motivate pupils. Included in this function are the following instructional support specialists: primary, technology, learning sources, and behavioral.

Instructional Materials

Funds are allocated annually to purchase instructional materials. This includes the purchase of instructional content, technology equipment and infrastructure, core subject materials, library/media materials, science lab materials and digital instructional materials for students with disabilities.

Instructional Media Services

Those activities concerned with the use of all teaching and learning resources, including hardware and content materials. Educational media are defined as any devices, content materials, methods, or experiences used for teaching and learning purposes, including printed and non-printed sensory materials. Included are school media centers (school libraries) and central media center operations, as well as routine repair and maintenance of audio-visual equipment.

Instructional Staff Training Services

Activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the District. Among these activities are workshops, demonstrations, school visits, courses for college credits, and sabbatical leaves.

Instructional Support Services

Provides administrative technical (such as guidance and health) and logistical support to facilitate and enhance instruction. Instructional Support Services exist as adjuncts for the fulfillment of the behavioral objectives of the instruction functions, rather than as entities within themselves. Although some supplies and operational costs are generated in instructional support, the major concern is in the area of personnel.

Internal Service Funds

These funds are used to account for the financing of goods or services provided by one department or other departments of the governmental units on a cost reimbursement basis.

Levy

Taxes imposed for the support of governmental activities.

Magnet Programs/Schools

Programs offered to students in schools outside their boundaries or school's normal attendance area that include subjects such as performing arts, technology, marine and environmental science, communications, and international affairs and business. Magnet schools are based on the premise that not all students learn in the same way. By finding a unifying theme or a different organizational structure for students of similar interest, those students will learn more in all areas.

Maintenance of Plant

Consists of activities that are concerned with keeping the grounds, buildings, and equipment at an acceptable level of efficiency through repairs or preventative maintenance.

Major Fund

The District's major fund is the general fund, which is the operating budget.

Market Value

The Property Appraiser's opinion of what a willing buyer would have paid a willing seller for property as of January 1. Other factors considered include economic conditions and the value of new improvements added to existing properties.

McKay Scholarship Program

This program provides Florida students with special needs the opportunity to attend a participating private school. The McKay Scholarship Program also offers parents public school choice.

Mean Score

The average or middle score which is calculated by dividing the sum of the scores by the total number of scores.

Mill

Unit of monetary value equal to .001 of a dollar (1/10 of one cent). Property tax rates are set by millage, which is \$1 for every \$1,000 of a property's taxable value.

Millage (Capital) - Local Tax Levy on Nonexempt Assessed Property Valuation

Funds may be used for new construction, remodeling, and site improvement; expansion to new sites, existing sites, auxiliary facilities, or ancillary facilities; maintenance; renovations; school buses; new and replacement equipment; lease purchase agreement payments; payment of loans; environmental regulation compliance costs; and leasing of educational facilities.

Modified Accrual

Revenues are recognized when they become both measurable and available to finance expenditures of the fiscal period. Expenditures are generally recognized when the related fund liability is incurred, if measurable.

Modular Buildings

Type IV (non-combustible construction) buildings that are one-room classrooms or classrooms contained within a complete modular building. The modular buildings are air-conditioned and placed on engineered grade level foundations. The buildings are of several types of construction, ranging in sizes necessary to meet the educational specifications for the facility they will serve. Florida Building Code requires a restroom within classrooms that are used for primary grades (kindergarten through third grade). All of these classrooms meet the Florida Building Code requirements for permanent construction.

Non-Expendable Trust Fund

Funds where the principal must be preserved intact. Only interest earnings can be used for the purpose of the trust.

Object

The service or commodity obtained as the result of a specific expenditure. Expenditure classifications are based upon the types or categories of goods and services purchased. The eight major object categories are: Salaries, Employee Benefits, Purchased Services, Materials and Supplies, Energy Services, Capital Outlay, Other Expenses, and Transfers.

Operation of Plant

Consists of activities concerned with keeping the physical plant open and ready for use. Major components of this function are utilities, including telephone service, custodial costs, and insurance costs associated with school buildings. Includes cleaning, disinfecting, heating, moving furniture, caring for grounds, school crossing guards, security, and other such activities that are performed on a daily, weekly, monthly or seasonal basis. Operation of plant does not encompass repairs and replacements of facilities and equipment.

Prior Period Funding Adjustment Millage

The prior period funding adjustment millage must be levied by a school district if the prior period unrealized Required Local Effort (RLE) funds are greater than zero. The Commissioner of Education shall calculate the amount of the prior period unrealized Required Local Effort (RLE) funds and the millage required to generate that amount.

Project Priority List (PPL)

This listing is required by the State Constitution Section (9)(d) Article XII and relates to the order of priority of capital outlay projects. The projects are also listed in the Education Plant Survey. If a project is on the list, it qualifies for use of Capital Outlay and Debt Service (CO & DS) funds, and COBI bond sales. These funds come from state motor vehicle license tag fees.

Project Reporting

This dimension is used to account for expenditures on projects funded through grants and to account for construction projects.

Public Education Capital Outlay (PECO)

A type of capital outlay revenue distributed to districts by the state. The primary funding source for PECO is the gross receipts tax on utilities.

Pupil Personnel Services

Those activities which are designed to assess and improve the well-being of pupils and to supplement the teaching process. These activities are classifiable under the following functions: Attendance and Social Work, Guidance Services, Health Services, Psychological Services, Parental Involvement and Other Pupil Personnel Services.

Pupil Transportation Services

Transportation of pupils to and from school activities, either between home and school, school and school, or a trip for curricular or co-curricular activities. Expenditures for the administration of pupil transportation services are recorded in this account, together with other pupil transportation expenses.

Qualified School Construction Bonds (QSCB)

Qualified School Construction Bonds (QSCB) are interest free, tax credit obligations that can be used to fund school construction, rehabilitation, repair, and land acquisition. They are authorized by the Federal Government under the American Recovery and Reinvestment Act (ARRA) of 2009.

Qualified Zone Academy Bonds (QZAB)

A provision of the tax code that provides a source of funding that may be used for renovating school buildings, purchasing equipment, developing curricula, and training school personnel. The proceeds of the bonds may not be used for new construction. This is a tax credit bonds program, not a grant program.

Reading Allocation

Funds are provided for a K-12 comprehensive, district-wide system of research-based reading instruction. The amount of \$115,000 shall be allocated to each district, and the remaining balance shall be allocated based on each district's proportion of the total K-12 base funding. These funds shall provide for an additional hour of intensive reading instruction beyond the normal school day for each day of the entire school year for the students in the 300 lowest performing elementary schools.

Required Local Effort (RLE)

The combination of ad valorem (property) taxes and fees which a school district is required to impose in order to receive funds through the State's Florida Education Finance Program (FEFP).

Revenue

The income of a government from taxation and other sources.

Revenue Anticipation Notes (RANS)

These notes may be issued by the district in anticipation of the receipt of current school funds. These notes may not exceed one year, but may be extended on a year-by-year basis for a total of five years. These obligations may not exceed one-fourth of the district's tax revenues for operations for the preceding year. These funds may be utilized for School Board approved purchases to include school buses, land, equipment for educational purposes, remodeling, renovation, and new construction of educational and administrative facilities. RANS are authorized by Florida Statute 1011.14.

Safe School Appropriation

The state allocates Safe Schools funds to districts based on the latest official Florida Crime Index provided by the Department of Law Enforcement and on each district's share of the state's total unweighted student enrollment.

Sale of Local Bonds

Issued by the district and authorized by the vote of the people of the district. These funds may be used to acquire land, renovate, remodel and expand existing facilities, build new schools, and pay issuance costs.

School Administration

Provides the responsibility of directing and managing the operation of a particular school. It includes the activities performed by the principal, assistant principal, and other assistants in general supervision of all operations of the school, evaluations of staff members of the school, assignment of duties to staff members, supervision and maintenance of the records of the school, and coordination of school instructional activities with instructional activities of the school system.

School Advisory Counsel (SAC)

SAC is an elected counsel of parents, school staff, and community representatives at each school who evaluate the needs of their school, and develop and monitor the School Improvement Plan. The SAC composition must reflect the demographics of the school, and at least 51 percent of its members must not be persons employed at the school.

School Improvement Plan (SIP)

SIP is a plan to improve student performance at an individual school. These plans, designed to implement state education goals, Sunshine State Standards, and District Strategic Plan Goals are based on a needs assessment and include goals, baseline data, indicators of student progress, strategies, action plans, and evaluation procedures. All SIPs must be approved by the School Board.

Single Point of Entry Program

A project set up by the Health and Safety Department whereby schools have one available point of entry. The schools will be configured to have only one entrance into the school, usually via the front office.

SMART Schools

Schools that are Soundly Made, Accountable, Reasonable, and Thrifty. It is the purpose of the Legislature to provide a balanced and principle-based plan for a functional, safe, adequate, and thrifty learning environment for Florida's public school students. The principles upon which the plan is based are less government, lower taxes, increased responsibility of school districts, increased freedom through local control, and family and community empowerment.

Sparsity Supplement

Additional funds are provided to small school districts in order to recognize that there are certain costs which are necessary to all districts; however, larger districts are more easily able to absorb these costs (economy of scale).

Special Revenue Funds

These funds account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted or committed to expenditures for specific purposes.

State Categorical Funds

State categorical funds are appropriations by the state for specific categorical purposes, such as instructional materials. State categorical programs generally must be expended during a fiscal year, returned to the state, or re-budgeted for that specific purpose during the next fiscal year.

Student Transportation Allocation

The formula for allocating transportation funds is outlined in section 1011.68, F.S., and contains the following provisions in the state allocation for student transportation: (1) students with special transportation needs earn a higher rate of funding than base students; (2) base funding for each district is established by the district's proportionate share of the total statewide students eligible for transportation; and (3) indices are applied that modify the base funding amount to reward more efficient bus utilization, compensate for rural population density and adjust funding based on the cost of living.

Supplemental Academic Instruction (SAI)

Dropout prevention and academic intervention programs are funded through the Florida Education Finance Program (FEFP) and Supplemental Academic Instruction (SAI) categorical funds. School districts have flexibility in how SAI funds may be expended as long as the funds are used to help students gain at least a year of knowledge for each year in school and to assist student progression. Supplemental Academic Instruction strategies may include, but are not limited to:

- Modified curriculum
- Reading instruction
- After-school instruction
- Tutoring
- Mentoring
- Class Size Reduction (CSR)
- Extended school year
- Intensive skills development in summer school and other methods to improve student achievement
- Extended day requirement for the 300 lowest performing elementary schools

Taxable Value

Amount used to calculate the taxes for all taxing authorities.

Teacher Classroom Supply

This appropriation provides an allocation to each school district based on the prorated total of each district's share of the total K-12 unweighted FTE (UFTE) student enrollment. Pursuant to section 1012.71, F.S., the funds are to be used only by certified classroom teachers for the purchase of classroom instructional materials and supplies for use in teaching students.

Traffic Analysis Zones (TAZ)

A way of identifying different geographic areas or neighborhoods. Each TAZ has a set of streets or canals that define the perimeter of the TAZ or neighborhood.

Truth in Millage (TRIM)

The law (200.065 Florida Statutes) which sets requirements, calendar, and method to be used in levying property taxes.

Trust and Agency Funds

These funds are used to account for assets held by Expendable Trust Funds, Nonexpendable Trust Funds, and Agency Funds.

Unencumbered

In Government Accounting, balance relating to a portion or the entire amount of an appropriation that has not been encumbered or expended.

Unweighted FTE (UNWTD FTE or UFTE)

Unweighted FTE refers to the number of Full Time Equivalent students prior to being multiplied by the cost factor of the instructional program to which the FTE (student) is assigned. See the definitions for “FTE” and “Weighted FTE”.

Voted/Non-Voted Millage

Florida law establishes maximum millages that may be levied by a district for operating and/or capital outlay purposes without voter approval. These are referred to as non-voted millage levies. The Constitution caps the total of these levies at ten mills. The Florida Constitution provides that additional millage may be levied for both operating and/or capital outlay purposes **only** if approved by referendum of the voters of the county. These are referred to as voted millage levies.

Weighted FTE (WTD FTE or WFTE)

The Unweighted Full Time Equivalent (UFTE) multiplied by the cost factor of the program to which the UFTE student is assigned. The programs and cost factors for the 2018-19 school year are as follows:

<u>Program</u>	<u>Grade</u>	<u>Cost Factor</u>
Basic Education	PK-3	1.108
Basic Education	4-8	1.000
Basic Education	9-12	1.000
Basic Education with ESE Services	PK-3	1.108
Basic Education with ESE Services	4-8	1.000
Basic Education with ESE Services	9-12	1.000
English for Speakers of Other Languages	KG-12	1.185
Exceptional Student Education, Level 4	PK-12	3.619
Exceptional Student Education, Level 5	PK-12	5.642
Career Education	9-12	1.000

Wiki

A web page or collection of web pages designed to enable anyone who accesses them to contribute or modify content contained within the pages. It is information that can be biased and not based on actual proven fact and is many times opinion.

Workforce Development Education Fund

The funds are allocated to provide for workforce education programs as defined in section 1004.02(25), F.S. Workforce Development Education programs include adult general education, technical certificate programs, applied technology diploma programs and apprenticeship programs.

LIST OF ACRONYMS

ACE	Alternative Certification for Educators
ACT	American College Test
ADA	Americans with Disabilities Act
ADL	Anti-Defamation League
AED	Automatic External Defibrillator
AP	Advanced Placement
ARC	Achievement and Rehabilitation Centers
ARRA	American Recovery and Reinvestment Act
ASBO	Association of School Business Officials
AVA	Audio/Visual Award
AVID	Advancement Via Individual Determination
AYP	Adequate Yearly Progress
BASCC	Before and After School Child Care
BC	Broward College
BCPS	Broward County Public Schools
BECON	Broward Education and Communication Network
BEEP	Broward Enterprise Education Portal
BEST	Beyond Expected Student Targets
BRACE	Broward Advisors for Continuing Education
BRITE	Broward's Innovative Tool for Education
BSA	Base Student Allocation
BVS	Broward Virtual School
BVU	Broward Virtual University
CAPE	Career and Professional Education
CAPOR	Cost as a Percentage of Revenue
CCC	Citizens Concerned about our Children
CCSS	Common Core State Standards
CFO	Chief Financial Officer
CGCS	Council of the Great City Schools
CHAMP	Conversation, Help, Activity, Movement, and Participation
CIE	Capital Improvements Element
CIP	Capital Improvement Plan
COBI	Capital Outlay Bond Issue
CO&DS	Capital Outlay and Debt Service
COO	Chief Operations Officer
COP	Certificates of Participation
CSA	Concurrency Service Area
CSE	Charter School of Excellence
CSR	Class Size Reduction
CSRAC	Class Size Reduction Action Committee
CTACE	Career, Technical, Adult and Community Education
DA	Differentiated Accountability
DCD	District Cost Differential
DE	Dual Enrollment
DEFP	District Educational Facilities Plan
DETA	Digital Education Teacher Academy
DGA	Dietary Guidelines for Americans
DJJ	Department of Juvenile Justice
DOE	Department of Education

LIST OF ACRONYMS

DROP	Deferred Retirement Option Program
DSS	Developmental Scale Scores
DWH	Data Warehouse
EAP	Employee Assistance Program
EASE	Enterprise Accountability System for Education
EEO	Equal Educational Opportunities
EETF	Education Enhancement Trust Fund
EETT	Enhancing Education Through Technology
ELL	English Language Learner
EOC	End-of-Course
ERP	Enterprise Resource Planning
ESE	Exceptional Student Education
ESEA	Elementary and Secondary Education Act
ESS	Employee Self Service
ESOL	English Speakers of Other Languages
FCAT	Florida Comprehensive Assessment Test
FCAT-NRT	FCAT Norm-Referenced Test
F&CM	Facilities and Construction Management
FDLE	Florida Department of Law Enforcement
FLDOE	Florida Department of Education
FEEA	Florida Educational Equity Act
FEFP	Florida Education Finance Program
FEMA	Federal Emergency Management Agency
FIPER	Florida Institute for Peace Education and Research
FISH	Florida Inventory of School Houses
FOSI	Florida Ocean Sciences Institute
FTE	Full Time Equivalent
GAAP	Governmental Generally Accepted Accounting Principals
GASB	Governmental Accounting Standards Board
GED	General Equivalency Diploma
GFOA	Government Finance Officers Association
GLIDES	Global Learning Initiative through Digital Education for Students
GOB	General Obligation Bonds
HRSS	Human Resource Support Services
HSS/MCO	Health, Safety and Sanitation/Minor Capital Outlay
HVAC	High Volume Air Conditioning
I&T	Information and Technology Department
IAQ	Indoor Air Quality
IB	International Baccalaureate
IDEA	Individual with Disabilities Education Act
ILA	Interlocal Agreement
LAN	Local Area Network
LEA	Local Education Agency
LEAD	Leadership Experiences and Administrative Development
LEED	Leadership in Energy and Environmental Design
LEP	Limited English Proficiency
LINGO	Leading in Ninth Grade as One
LOS	Level of Service

LIST OF ACRONYMS

LPN	Licensed Practical Nurse
NBPTS	National Board for Professional Teaching Standards
NCLB	No Child Left Behind
NRT	Norm-Referenced Test
NTC	New Teacher Center
OPEB	Other Post-Employment Benefits
PACE	Practical Academy of Cultural Education
PCRM	Physicians Committee for Responsible Medicine
PE	Physical Education
PECO	Public Education Capital Outlay
PK	Pre-Kindergarten
PMOT	Project Management Oversight Team
PSAT	Preliminary Scholastic Assessment Test
PSFE	Public School Facilities Element
QSCB	Qualified School Construction Bonds
RAN	Revenue Application Notes
RFP	Request for Proposal
RLE	Required Local Effort
ROTC	Reserve Officers Training Corps
Rtl	Response to Intervention
SAC	School Advisory Council
SACS	Southern Association of Colleges and Schools
SAI	Supplemental Academic Instruction
SAP	Systems, Applications and Products
SAT	Scholastic Assessment Test (College Entrance)
SAT	Stanford Achievement Test
SEDNET	Multiagency Network for Students with Severe Emotional Disturbance
SES	Supplemental Educational Services
SESIR	School Environmental Safety Incident Report
SINI	Schools In Need of Improvement
SIP	School Improvement Plan
SIU	Special Investigative Unit
SMART	Safety, Music & Arts, Athletics, Renovations & Technology
SREF	State Requirements for Educational Facilities
SSOS	Student Success Opportunity Schools
SSS	Sunshine State Standards
STEM	Science, Technology, Engineering, and Mathematics
TAZ	Traffic Analysis Zone
TRIM	Truth in Millage
TSA	Tax Shelter Annuity
UFTE	Unweighted Full Time Equivalent
UNWTD	Unweighted
VPK	Voluntary Pre-Kindergarten
WAN	Wide Area Network
WFTE	Weighted Full Time Equivalent



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

