



# 2019-20 Tentative District Budget First Public Hearing August 1, 2019

Robert W. Runcie  
Superintendent of Schools

600 Southeast Third Avenue  
Fort Lauderdale, FL 33301

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

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



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# 1. INTRODUCTION





## THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

600 Southeast Third Avenue • Fort Lauderdale, Florida 33301 • Office: 754-321-2600 • Fax: 754-321-2701

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**ROBERT W. RUNCIE**  
*Superintendent of Schools*

**The School Board of  
Broward County, Florida**

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Donna P. Korn, Vice Chair

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Nora Rupert

### School Board Members:

The FY 2019/20 Budget reflects the School Board's continued commitment to student achievement, school safety and doing what is best for students. At its core, the budget allocates funds to the things we, as a community, value: safe learning environments, highly qualified teachers and school staff, choice options for our families, and fiscal strength.

Broward County residents voted to approve the Next Generation Referendum on the August 28, 2018 ballot. This referendum supports our continued commitment to secure a high-quality education and safe learning environment for our students, teachers, and staff. Referendum funds have secured 521 safety and security positions, improved compensation for teachers and school-related staff, and expanded educational opportunities for our students.

The direction from the School Board is clear: balance the budget, cut costs at the District level, do not cut from schools or classrooms, and find resources to give our instructional and support staff enhanced compensation.

The FY 2019/20 proposed budget illustrates savings opportunities through funding reductions of over \$25 million. The focus of these savings opportunities ensures that our teachers' compensation, the safety of our students and staff, and important programs, such as mental health, are at the forefront as it relates to spending priorities. School safety is prioritized in both the General Fund and the Capital Fund in the 2019/20 school year, with allocations in the General Fund for additional security staff and allocations in the Capital Fund for additional hardening of our buildings, including camera surveillance systems.

With a strategic focus on ensuring high-quality learning experiences for our students, our schools are making great progress. Student's academic achievements continue to rise across many areas; our graduation rate is the highest in seven years; and advanced placement pass rates are the highest in a decade.

The District has proven that our resilience is strong and our commitment to providing our students with a world-class education in safe, secure learning environments is unwavering.

During the 2018/29 school year:

- Sixty-nine (33%) of our traditional schools earned an "A" grade.
- Fifty-one schools (24%) improved their grade from the previous year.
- English Language Arts results for grades 4, 5, 6 and 9 increased 2 or more percentage points for students scoring at level 3 or higher.
- Mathematics results for grades 3, 4, 5 and 6 increased 2 or more percentage points for students scoring at level 3 or higher.
- Geometry and Biology end-of-course results showed an increase of 4 or more percentage points for students scoring at level 3 or higher.

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

Broward County Public Schools is an Equal Opportunity/Equal Access Employer

- Atlantic Technical College, McFatter Technical College and Sheridan Technical College are #1 in the state for industry certifications earned. Students at the three Broward Technical Colleges outperformed their counterparts in the state by more than 14%, with 856 credentials.
- BCPS high schools are ranked among the nation's best high schools by *U.S. News & World Report*. Pompano Beach High School, McFatter Technical High School and Cypress Bay High School earned top 500 placements in the nation.
- BCPS is the first district in the U.S. to receive the Cambridge District of the Year distinction for our efforts to create new, rigorous opportunities for students.
- More than \$145 million was earned in scholarships by the Class of 2019, with 36 students recognized as 2019 National Merit Scholars.
- More than 15,000 BCPS students in elementary, middle and high school participated in the District's debate initiative – the largest debate program in the nation.
- BCPS middle school and high school students enrolled in career and technical pathways earned more than 12,000 industry and digital tool certifications.
- BCPS is the leading school district in the state regarding the provision of early intervention services for ESE students.
- The District's Reimagining Middle Grades *School is Cool* initiative made great progress and received its second \$1 million grant from the Community Foundation of Broward County.
- The Leadership Preparation Pipeline was extended to include full-release internships for aspiring central office directors.
- The Office of Strategic Initiative Management completed 49 Performance Management reviews involving 25 departments.
- SAP was upgraded to a cloud-based solution, providing improved performance throughout the District.
- BCPS experienced the largest participation of students in our District Literacy Fair with over 930 entries.
- The District's bond ratings were reaffirmed by Fitch (GO: AA-; COP's A+) and Moody's (GO: Aa2; COP's Aa3).
- All schools have at least one SMART funded project underway. All SMART facilities primary projects are in progress or have been completed. Safety and security of students and staff continue to be one of the District's highest priorities. The District expedited Single Point of Entry projects in 2017 and remains on target with its goal to complete all Single Point of Entry projects prior to the start of the school year in August 2019.

With the support of a dynamic School Board, effective leadership, dedicated staff and community support, we will continue to focus on ensuring our students and school communities have the resources they need to be successful. The Tentative Budget supports our shared vision and values. We will continue to work through the unprecedented challenges our District faces, while remaining steadfast in our commitment to providing students with a world-class education to prepare them for their futures.

Sincerely,



Robert W. Runcie

## EXECUTIVE SUMMARY

### Broward County

Broward County is beautifully located in southeast Florida with 24 miles of white sandy beaches to the east, and 797 square miles of protected wetlands to the west. Of the 1,224 total square miles in Broward County, only 35 percent are deemed developable, while the remaining 65 percent of the county consists of the Everglades Wildlife Management Area and Miccosukee Reservation Lands. Broward County was established in 1915 and named after Florida’s 19<sup>th</sup> governor, Napoleon Bonaparte Broward.



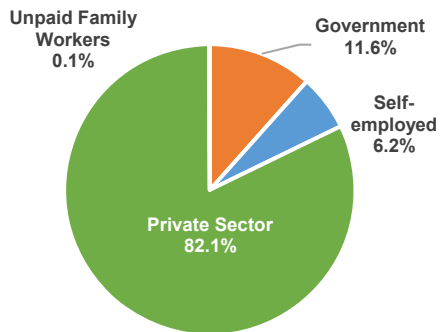
### Population

Today, Broward County is Florida’s second largest populated county with an estimated 1.9 million people residing in 31 municipalities. Broward County residents represent a diverse population of many racial and ethnic backgrounds. More than 40 percent of Broward County’s population speaks a language other than English, and 25 percent of the county’s population is bilingual. The top languages spoken are Spanish (26 percent), Haitian Creole (6 percent), Portuguese (2 percent), and French (1 percent).

The school-aged population in Broward County has remained relatively consistent at 16 percent. “Generation X”, those born between 1965 and 1980, is the largest and fastest growing population at 22.5 percent, which now surpasses the “Baby Boomers”, those born between 1946 and 1964, at 22 percent of the total population. The “Millennials”, those born between 1981 and 1996 are 21 percent of the total population.

### Economy

Broward County added 17,300 non-agricultural jobs for fiscal year 2018. Broward County’s GDP grew to 7.8 million dollars, the second highest in the state. The unemployment rate as of March 2019 is reported at 3.3 percent, slightly below the state’s 3.5 percent and the nation’s 3.8 percent.



Educational services, healthcare, and social assistance is 20 percent of the labor force in Broward County, followed by public administration at 17 percent, with transportation, warehousing, and utilities at 14 percent. Private sector jobs account for 82 percent of the workforce, while government jobs are at 12 percent, followed by those self-employed at 6 percent. Two of the strongest driving forces in Broward’s economy is the Fort Lauderdale-Hollywood International Airport and Port Everglades. Port Everglades produces more than \$30 billion in economic activity and approximately 230,750 jobs statewide.

### Broward County Public Schools (BCPS)

In 1899, the first two public schools opened in what would become Broward County. The first school teacher was Ivy Cromartie, who later married one of Florida’s most notable pioneers, Frank Stranahan. In 1915, the Broward County School System was officially established, along with the newly formed county.

In the 2015-16 school year, BCPS celebrated its 100<sup>th</sup> 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

BCPS serves students from infants through adults. In addition to the various educational programs offered to kindergarten through 12<sup>th</sup> grade 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 four-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.

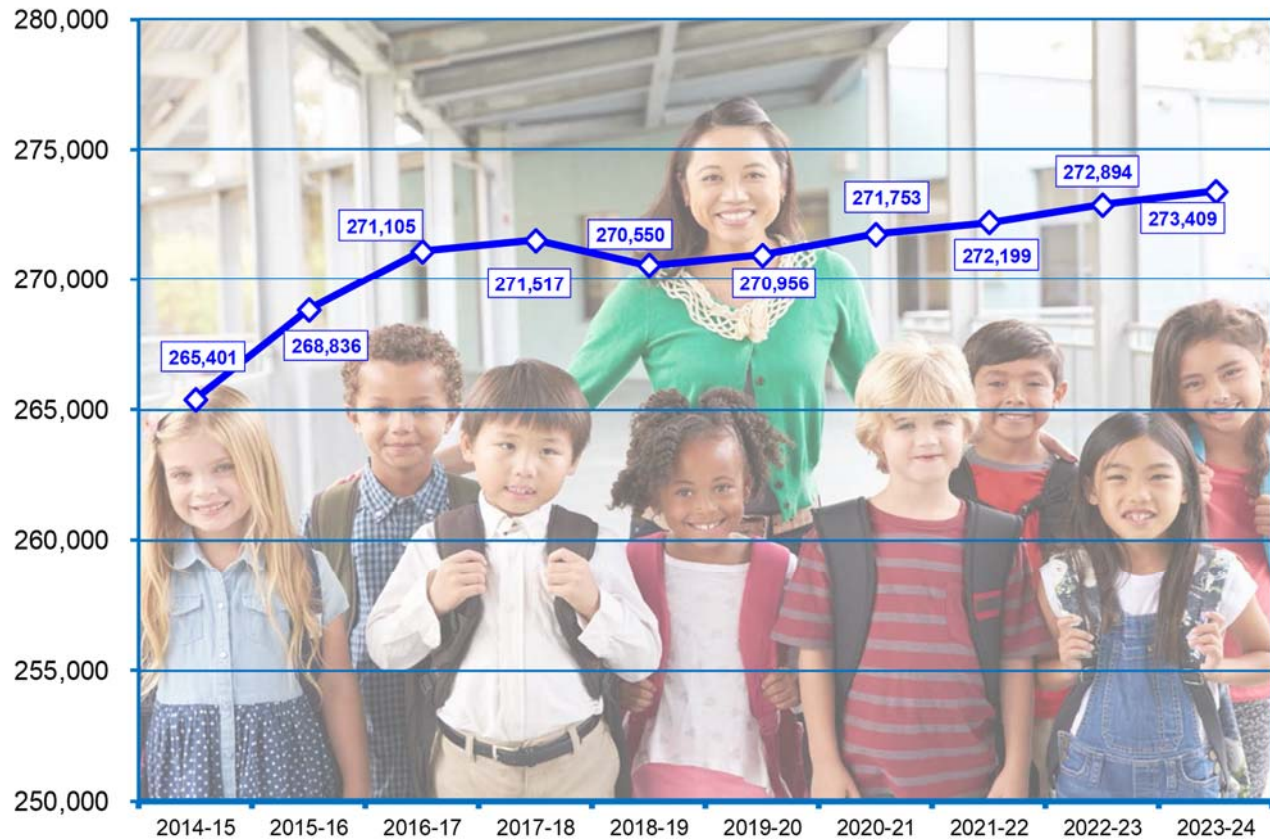
There are 232 District schools: 136 elementary, 36 middle, 30 high, 8 multi-level, 3 technical colleges, 19 centers, and 2 virtual schools. In addition, there are 89 charter schools in Broward County, for a total of 321 educational locations for Pre-K through 12<sup>th</sup> grade students.

### Enrollment

2019-20 Projected Enrollment Pre-Kindergarten to Grade 12 <sup>th</sup>	
Pre-Kindergarten	6,158
Elementary (K-5)	94,503
Middle (6-8)	48,818
High (9-12)	70,617
Centers	4,447
Charter Schools	46,413
<b>Total 2019-20</b>	<b>270,956</b>

\* Includes pre-kindergarten students who are not part of FTE counts or calculations and charter school students.

## EXECUTIVE SUMMARY



To forecast enrollment at District innovative schools, the Demographics & Student Assignments Department uses a geographically-based cohort survival model, similar to the one used by the Florida Department of Education (FLDOE) for its enrollment projections and by the U.S. Census Bureau for its population projections. A baseline kindergarten group, or cohort, is first calculated based on birth data obtained from The Bureau of Vital Statistics. The model then uses an "aging" concept that moves the cohort of students into the future and increases or decreases their numbers by attrition rates calculated from the three previous years' enrollment trends by grade. The resulting projection is then modified to reflect the impact of confounding variables such as trends in residential development, students' school choice options, the opening and closing of charter schools, and natural disasters which can cause sudden changes in student enrollment.

According to the Five-Year Student Enrollment Projections memorandum, overall enrollment in kindergarten through 12<sup>th</sup> grade is anticipated to increase by 2,453 students by the end of the five-year period, with an increase of 623 students at the elementary level and 17 students for middle schools. High school enrollment is also forecasted to increase, with a projected gain of 616 students. Enrollment in prekindergarten and center schools, as well as at schools without assigned attendances, is not projected, but rather remains constant with the prior year's enrollment carried out over the upcoming five years, as these schools have controlled enrollment.

For charter schools, which open and close unpredictably, frequently change locations, and lack assigned attendance areas, a geographically-based cohort projection model is not applicable. In order to accurately represent the impact of charter schools on District innovation school enrollment, a different model is required. The Demographics & Student Assignments Department employs a method which identifies historic trend in the proportion of charter school enrollment to total District enrollment, and carries that trend for over the five-year projection period to back-calculate anticipated charter school projection is then distributed by elementary, middle and high school levels in their entirety, but is not disaggregated for individual schools.

EXECUTIVE SUMMARY



# 2024 Strategic Plan

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

**OUR MISSION:** *Educating all students to reach their highest potential.*

**OUR CORE VALUES:**

- Student Focus
- Teaching Excellence
- Accountability
- Respect
- Safety



**OUR GOALS:**

High-Quality Instruction | Safe & Supportive Environment | Effective Communication

**OUR CAMPAIGNS & INITIATIVES:**

**Support Services for All**

- Student, Employee, & Supplier Diversity
- Prevention, Intervention, & Assistance



**Student Experience**

- Achievement & Equity
- Life Readiness (PreK-Adult)
- Personalized Pathways
- Social-Emotional Learning (SEL)
- Enrollment Study
- Customer Service



**Retain, Develop, & Recruit**

- Job Descriptions, Retention, & Recruitment
- Professional Learning for All
- Organizational Structure & Aligned Funding



**Let's Connect**

- Public Relations, Partnerships, & Legislation
- Internal Communication
- Marketing



**Our Data, Our Tools**

- Data Governance & Use
- Tool Development, Implementation, & Use



**Refresh, Redesign, & Reduce Risk**

- Process Improvement
- Facilities & Asset Management
- Safety, Security, & Risk Mitigation



## EXECUTIVE SUMMARY

## District Profile



**FIRST** fully accredited school system in Florida since 1962



**SECOND** largest school system in Florida



**SIXTH** largest school system in the US



**FIRST** Cambridge District Award in the United States

## 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***

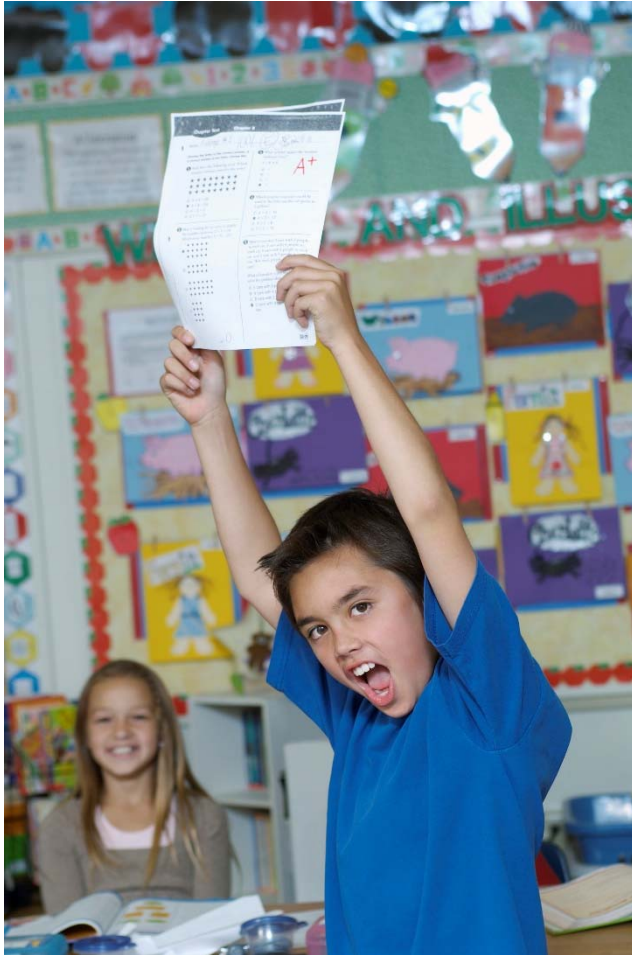
## FIRST Florida School District to earn accreditation from **AdvancedED**, a global leader in advancing education excellence.

- ❖ **BCPS** has approximately **270,000** students and approximately **175,000** adult students in **232** schools, centers, technical colleges, and **89** 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 **168** countries and speaking **157** 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 **15,000** 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](http://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** is one of only four districts in the nation to be awarded the **U.S. Department of Education's Magnet Assistance Program (MSAP)** grant for more than \$14 million. Eight BCPS schools were honored with the **2019 Magnet School of Distinction** award, and four schools received the **Magnet Schools of Excellence** 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 2018-19 school year are shown below.

#### 2018-19 School Grades

	A		B		C		D		F	
	<i>n</i>	%	<i>n</i>	%	<i>n</i>	%	<i>n</i>	%	<i>n</i>	%
Elementary	57	34%	45	27%	54	32%	12	7%	0	0%
Middle	17	35%	13	27%	19	39%	0	0%	0	0%
High	16	43%	4	11%	16	43%	0	0%	1	3%
Combination	15	44%	6	18%	12	35%	1	3%	0	0%
<b>Total</b>	105	36%	68	24%	101	35%	13	5%	1	0%

### Student Performance: Test Scores

#### Florida Standards Assessment (FSA) 2018-19 ELA

(percentage Level 3 and above by grade level)

	3 <sup>rd</sup>	4 <sup>th</sup>	5 <sup>th</sup>	6 <sup>th</sup>	7 <sup>th</sup>	8 <sup>th</sup>	9 <sup>th</sup>	10 <sup>th</sup>
Florida	58	58	56	54	52	56	55	53
<b>Broward</b>	<b>60</b>	<b>62</b>	<b>59</b>	<b>57</b>	<b>55</b>	<b>59</b>	<b>57</b>	<b>53</b>

#### Florida Standards Assessment (FSA) 2018-19 Math

(percentage Level 3 and above by grade level)

	3 <sup>rd</sup>	4 <sup>th</sup>	5 <sup>th</sup>	6 <sup>th</sup>	7 <sup>th</sup>	8 <sup>th</sup>
Florida	62	64	60	55	54	46
<b>Broward</b>	<b>65</b>	<b>67</b>	<b>64</b>	<b>58</b>	<b>53</b>	<b>45</b>

#### Statewide Science Assessment 2018-19

(percentage Level 3 and above by grade level)

Grade	5 <sup>th</sup>	8 <sup>th</sup>
Florida	53%	48%
<b>Broward</b>	<b>49%</b>	<b>43%</b>

#### End of Course Exams (EOC) 2018-19

(percentage Level 3 and above by course)

	Algebra I	Biology	Civics	Geometry	US History
Florida	62	67	71	57	70
<b>Broward</b>	<b>62</b>	<b>68</b>	<b>71</b>	<b>56</b>	<b>67</b>

Nation	2.87	58.5
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## EXECUTIVE SUMMARY

### 2019-20 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-fourth consecutive year, BCPS received the Meritorious Budget Award from the Association of School Business Officials International (ASBO) for its 2018-19 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 seven percent.

State funds appropriated to finance the FEFP for all districts in 2019-20 are \$9.2 billion, up \$526 million from 2018-19. For all districts in total, there has been no change in funding for School Recognition Awards from 2018-19 to 2019-20. The Class Size Reduction (CSR) allocation for 2019-20 remains the same as 2018-19 at \$3.11 billion.



## EXECUTIVE SUMMARY

### 2018 Referendum

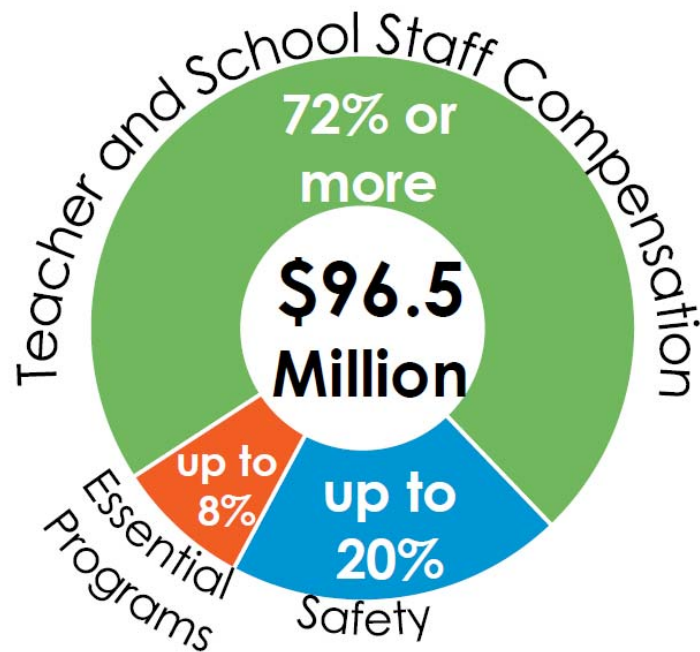
On May 8, 2018, The School Board of Broward County, Florida (SBBC) voted to approve a referendum for a question on the August 28, 2018 ballot regarding a levy of ad-valorem taxes for essential operating expenses.

During the following months and all the way to the primary election on August 28, 2018, District's Board, Superintendent, and union groups work tirelessly via many events in the community to clearly demonstrate and define to the public the need for this referendum and the benefits it would bring to the overall Broward community.

Broward County residents voted to approve the Next Generation Referendum on the August 28, 2018

ballot. This referendum supports our continued commitment to secure a high-quality education and safe learning environment for our students, teachers, and staff. Referendum funds have secured 521 safety and security positions, improved compensation for teachers and school-related staff, and expanded educational opportunities for our students. The funds generated from the referendum will be available to the District beginning in the 2019/20 school year

The message of thank you and hope was delivered by the Broward County Public Schools (BCPS) Superintendent Robert W. Runcie at August 29, 2018 news conference "Thank you to all of our parents, students, teachers, staff and community members for supporting the Secure the Next Generation ½ mill referendum. Following last year's tragedy, we remain focused on our shared recovery and healing. The approval of the referendum is a testament to our community's commitment to ensuring our schools are safe, our teachers and school-related staff receive better compensation, and our commitment to doing everything we can to support the well-being of our students."



## EXECUTIVE SUMMARY

### Budget at a Glance

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 2019-20 is \$9.4 billion, up approximately \$241 million from 2018-19.

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 2019-20 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 2019-20; 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, as well as additional reviews, staff balanced the budget and was able to begin to identify resources to set aside for compensation.

2019-20 Budget Calendar	
✓	By July 1, 2019 Property Appraiser certifies tax roll.
✓	By July 19, 2019 District receives Required Local Effort from Florida Dept. of Education (FLDOE).
✓	July 24, 2019 Provide tentative budget to the Board.
✓	July 27, 2019 Advertise in the newspaper.
✓	August 1, 2019 First Public Hearing on proposed millage rate and tentative budget.
✓	August 2, 2019 Advise Property Appraiser of proposed millage rate.
✓	September 4, 2019 Second Public Hearing to adopt millage rate and final budget.
✓	September 6, 2019 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 six 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, a 6.1 percent increase in 2018-19 and a 5.76 percent increase in 2019-20. Funding through the Florida Education Finance Program (FEFP) has correspondingly shown increases in the last six years. In 2013-14 and 2014-15, there were corresponding increases of 4.73 percent and 3.65 percent; however, included in those increases was \$47 million 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 was a less than one percent increase in total funding, giving BCPS the lowest increase among all 67 counties in the State. In 2019-20, the increase in funding is 2.38 percent.

The 2019-20 Tentative Budget achieves the following:

- \$96.5 million revenue from the Referendum:
  - \$69.5 million (or 72%) for compensation for teachers and school-related staff
  - \$19.3 million (or 20%) for School Resource Officers & security staff
  - \$7.7 million (or 8%) for other essential school programs
- Reduces discretionary spending in non-school site areas by 10% and reduces departmental salary budgets by \$2 million.
- Increases safety and security staff by approximately 521 positions.

### Florida Education Finance Program (FEFP)

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 2019-20 school year, the State has required that BCPS contribute \$797.3 million in property tax dollars in order to receive \$2.0 billion in total State and Local FEFP funds. In order to generate the required portion, the District must levy 3.8250 mills, which does not include the mills for the Prior Period Adjustment on \$205.3 billion of property value. The \$797.3 million will be appropriated by the State and it represents 96 percent collectability of Broward County's Gross Taxable Value for 2019.

**EXECUTIVE SUMMARY**

The State mandated Required Local Effort (RLE) has increased to \$797.3 million in 2019-20. The combined RLE millage and the RLE Prior Period Adjustment millage has decreased 3.48 percent and the overall non-voted millage has decreased by 2.23 percent. Inclusive of the voter approved General Obligation Bond (GOB), and the referendum, the total millage has increased by 5.25 percent. The gross taxable value in Broward County as of budget adoption has increased \$11.8 billion, or 5.76 percent from \$205.3 billion to \$217.1 billion.

	2018-19	2019-20	% Inc/(Dec)
Property Value (billion)	\$205.3	\$217.1	5.76%

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 2019-20 school year is 1.5000, generating approximately \$312.7 million in revenue.
- **Current Operations:** the maximum discretionary current operation millage set by the Legislature for 2019-20 is 0.7480 mills, which will result in approximately \$155.9 million in revenue. There is no additional discretionary millage for 2019-20.

Millage	2018-19 Millage Rate	2019-20 Millage Rate	% Inc/(Dec)
<b>Non-Voted:</b>			
RLE	3.9970	3.8250	(3.48%)
RLE Prior Period Adj	0.0300	0.0620	
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	6.275	6.1350	(2.23%)
<b>Voted:</b>			
Referendum	0.0000	0.5000	(18.45%)
GOB Debt Service	0.1279	0.1043	
<b>Total</b>	<b>6.4029</b>	<b>6.7393</b>	<b>5.25%</b>

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 2019-20 school year is 0.1043 mills, which will result in approximately \$21.7 million. Finally, the 2018 Referendum ½ millage, which was estimated to levy approximately \$96.5 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 2019-20 school year is \$2,611.5 million, an increase of \$184.2 million, or 7.6%, from the 2018-19 adopted budget. State and Federal sources account for 51.1% of the total revenue, with Local sources comprising another 48.9%. The FEFP

General Fund Revenue	2018-19 Budget	2019-20 Budget	Inc/(Dec)
Federal Direct	\$2.0	\$2.3	\$0.3
Federal Through State	18.5	22.5	4.0
State:			
FEFP	732.1	767.7	35.6
Workforce Development	74.6	77.0	2.4
Class Size Reduction	307.4	302.0	(5.4)
School Recognition	13.9	12.4	(1.5)
Other State	4.5	6.6	2.1
Local:			
Local Taxes (incl. prior yr.)	941.1	1,062.7	121.5
Interest	4.0	11.0	7.0
Fees	30.7	32.2	1.4
Other Local	31.3	34.1	2.8
Transfers In and Other Financing Sources	106.6	122.1	15.5
Beginning Fund Balance	160.6	159.1	(1.5)
<b>Total</b>	<b>\$2,427.3</b>	<b>\$2,611.5</b>	<b>\$184.2</b>

portion, which includes FEFP, Workforce Development, Class Size Reduction, School Recognition, and Local Taxes, accounts for approximately 85.1% of the total budget. The majority of transfers and other financing sources represent the transfer into the general fund budget from the capital budget for facility repair and maintenance costs and for health, workers compensation, and general liability.

General Fund Appropriations	2018-19 Budget	2019-20 Budget	Inc/(Dec)
Instruction	\$1,491.6	\$1,592.9	\$101.3
Pupil Personnel Services	125.4	132.6	7.2
Instructional Media Services, Instruction Related Technology, Instruction & Curriculum Dev., Instructional, Staff Training, Community Svcs.	101.9	98.8	(3.1)
School Administration	137.9	142.5	4.6
Operation of Plant, Maintenance of Plant, Facilities Acquisition and Construction, Capital Outlay	240.8	284.6	43.8
Student Transportation Services	83.6	85.8	2.2
Board, General Administration, Administrative Technology Services, Fiscal Services, Central Services, Debt Service	98.3	103.7	5.4
Transfers and Ending Fund Balance	147.7	170.5	22.8
<b>Total</b>	<b>\$2,427.3</b>	<b>\$2,611.5</b>	<b>\$184.2</b>

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 \$385.6 million and for various initiatives such as class size reduction at \$302.0 million.

**EXECUTIVE SUMMARY**

**Capital Projects Funds (\$000,000)**

Capital Projects Funds are used to account for revenue to acquire, construct or maintain facilities and capital equipment. The major sources of revenue for capital projects funds are local ad valorem taxes (property taxes or capital millage), local school impact fees, local sale of capital assets and State sources including Public Education Capital Outlay (PECO) distributions. The capital projects funds budget for the 2019-20 school year is \$1,274.9 million, a decrease of \$17.5 million, 1.37 percent lower than the previous year. The decrease to the capital budget is primarily the result of the District's efforts to complete the Safety, Music and Art, Athletics, Renovation, and Technology (SMART) projects, which

Capital Outlay Budget Revenue	2018-19 Budget	2019-20 Budget	Incr/(Decr)
Federal	\$4.4	\$2.7	(\$1.7)
State:			
PECO	4.6	0.0	(4.6)
PECO - Charter Schools	22.0	25.1	3.1
Other	34.4	13.0	(21.4)
Local:			
Millage	295.6	312.7	17.1
Other	11.2	14.1	2.9
Transfers	0.0	0.0	0.0
Other Financing Sources	639.0	337.5	(301.5)
Committed Project Balances	281.2	569.8	288.6
<b>Total</b>	<b>\$1,292.4</b>	<b>\$1,274.9</b>	<b>(\$17.5)</b>

are part of the approved General Obligation Bond (GOB) approved in November 2014. As more SMART projects are completed, less capital projects funds will carryover each year resulting in decreases in the capital projects annual budgets.

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

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 2019-20 capital outlay budget. All projects in the DEFP are prioritized based on need and available funding. Most of the construction projects in the DEFP this year are part of the District's SMART Program that is primarily 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 \$2,887.2 million in estimated capital projects funds through fiscal year 2023-24.

Capital Outlay Budget Appropriations	2018-19 Budget	2019-20 Budget	Incr/(Decr)
Library Books (new libraries)	\$0.0	\$0.0	\$0.0
Audio Visual Materials	0.0	0.0	0.0
Buildings, Furn. & Fixtures	79.8	93.6	13.8
Furniture & Equipment	82.9	63.0	(19.9)
Motor Vehicles (incl. Buses)	9.1	0.0	(9.1)
Land	0.1	0.1	0.0
Improvements other than Buildings	13.8	10.1	(3.7)
Remodeling & Renovations	825.8	814.3	(11.5)
Computer Software	0.0	0.0	0.0
Transfers	280.9	293.8	12.9
<b>Total</b>	<b>\$1,292.4</b>	<b>\$1,274.9</b>	<b>(\$17.5)</b>

The annual preparation of the capital outlay budget is a multi-step process. The major components of the capital outlay budget are facilities projects, capital equipment including technology devices, and the maintenance and debt service transfers. 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 2019-20 school year is \$166.5 million, an increase of \$5.2 million from the previous year.

Special Revenue, Food Service Revenue	2018-19 Budget	2019-20 Budget	Inc/(Dec)
Federal through State	\$99.0	\$101.0	\$2.0
State Sources	1.3	1.2	(0.1)
Local Sources	11.8	17.6	5.8
Fund Balances	49.2	46.7	(2.5)
<b>Total</b>	<b>\$161.3</b>	<b>\$166.5</b>	<b>\$5.2</b>

Special Revenue, Food Service Appropriations	2018-19 Budget	2019-20 Budget	Inc/(Dec)
Salaries & Fringe Benefits	\$46.6	\$52.5	\$5.9
Purchased Services	5.2	7.4	2.2
Energy Services	1.6	1.7	0.1
Materials & Supplies	58.0	59.9	1.9
Capital Outlay	20.2	6.5	(13.7)
Other Expense	3.2	4.4	1.2
Transfers	0.0	0.0	0.0
Fund Balance	26.5	34.1	7.6
<b>Total</b>	<b>\$161.3</b>	<b>\$166.5</b>	<b>\$5.2</b>

**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 \$85.5 million, Individuals with Disabilities Education Act (IDEA) at \$59.8 million, Teacher and Principal Training and Recruiting, Title II, Part A at \$11.5 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 2019-20 include staff development for academic improvement and improved teacher quality.

The **Special Revenue, Other** budget for the 2019-20 school year is \$214.5 million, an increase of \$1.3 million dollars. These types of dollars are only recognized when actually awarded by the funding agency.

Special Revenue, Other Revenue	2018-19 Budget	2019-20 Budget	Inc/(Dec)
Federal Direct	\$39.7	\$32.2	(\$7.5)
Federal through State	168.1	178.8	10.7
State Sources	0.9	0.9	0.0
Local Sources	4.5	2.6	(1.9)
Incoming Transfers			
<b>Total</b>	<b>\$213.2</b>	<b>\$214.5</b>	<b>\$1.3</b>

Special Revenue, Other Appropriations	2018-19 Budget	2019-20 Budget	Inc/(Dec)
Salaries & Fringe Benefits	\$158.1	\$159.6	\$1.5
Purchased Services	31.1	32.2	1.1
Energy Services	0.0	0.0	
Materials & Supplies	9.9	10.5	0.6
Capital Outlay	1.8	1.7	(0.1)
Other Expense	12.3	10.5	(1.8)
<b>Total</b>	<b>\$213.2</b>	<b>\$214.5</b>	<b>\$1.3</b>

## 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 2019-20 school year is \$7.0 million.

Special Revenue, Misc. Revenue	2018-19 Budget	2019-20 Budget	Inc/(Dec)
Local Sources	\$2.0	\$2.2	\$0.2
Transfers	0.0	0.0	0.0
Fund Balance	4.8	4.8	0.0
Total	\$6.8	\$7.0	\$0.2

Special Revenue, Misc. Appropriations	2018-19 Budget	2019-20 Budget	Inc/(Dec)
Community Services	\$0.3	\$0.3	\$0.0
Materials & Supplies	0.2	0.3	0.1
Transfers	1.2	1.2	0.0
Fund Balance	5.1	5.2	0.1
Total	\$6.8	\$7.0	\$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 2019-20 is \$414.8 million, consisting of \$199.5 million annual debt service plus additional \$215.0 million for refunding of SWAP securities. Overall result for the annual debt service is a net decrease of \$5.3 million (\$204.8 million in FY2019 vs \$199.5 in FY2020) mainly attributed to 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. To minimize taxpayer costs, the District strives to ensure that debt service millage, levied for bonded debt, is the least necessary to adequately fund debt service costs in a given fiscal year.

As of June 30, 2019, the District had \$1.64 billion in outstanding debt compared to \$1.56 billion last fiscal year. These outstanding debt issues included \$314.00 million in General Obligation Bonds (GOB), \$1.25 billion in Certificates of Participation (COP), \$69.0 million in financing leases and \$9.6 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 and AA- by Fitch. The District's COPs are assigned underlying ratings of Aa3 by Moody's and A+ by Fitch.

Debt Service Revenue	2018-19 Actual	2019-20 Budget	Inc/(Dec)
State Sources	\$1.6	\$2.3	\$0.7
Local Sources	25.2	21.7	(3.5)
Transfers In	178.0	390.7	212.8
Other Financing Sources	0.0	0.0	0.0
Fund Balance	0.0	0.0	0.0
Total	\$204.8	\$414.8	\$210.0
Debt Service Appropriations	2018-19 Actual	2019-20 Budget	Inc/(Dec)
SBE & COBI Bonds	\$1.6	\$2.3	\$0.7
District Bonds	25.2	21.7	(3.5)
Transfers Out	0.0	0.0	0.0
Other Debt Service	160.2	377.7	217.5
ARRA Economic Stimulus Debt Service	17.8	13.0	(4.7)
Other Financing Uses	0.0	0.0	0.0
Fund Balance	0.0	0.0	0.0
Total	\$204.8	\$414.8	\$210.0

**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	2018-19 Budget	2019-20 Budget	Inc/(Dec)
Interest	\$0.0	\$0.0	\$0.0
Services Provided to Other	0.9	0.9	0.0
Transfers	0.0	0.0	0.0
Fund Balance	0.4	0.3	(0.1)
<b>Total</b>	<b>\$1.3</b>	<b>\$1.2</b>	<b>(\$0.1)</b>

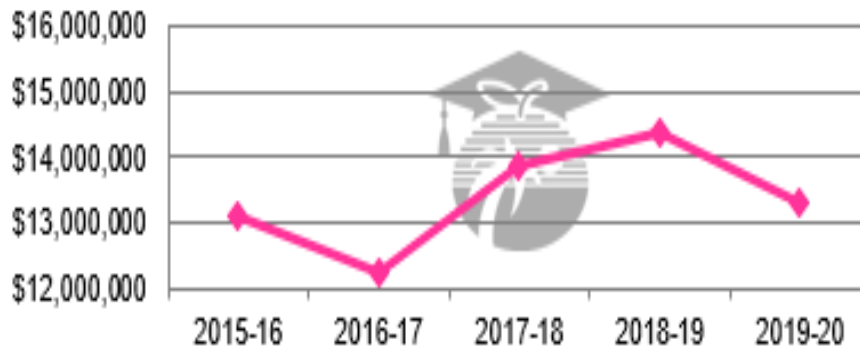
The Other Internal Services Fund for the District is used to account for printing services. The primary source of revenue for this fund is from cost centers within the District on a cost reimbursement basis. The projected operating revenues for 2019-20 are \$1.2 million.

Other Internal Services Appropriations	2018-19 Budget	2019-20 Budget	Inc/(Dec)
Salaries & Fringe Benefits	\$0.5	\$0.6	\$0.1
Purchased Services	0.2	0.4	0.2
Materials & Supplies	0.1	0.1	0.0
Capital Outlay	0.0	0.0	0.0
Fund Balance	0.5	0.1	(0.4)
<b>Total</b>	<b>\$1.3</b>	<b>\$1.2</b>	<b>(\$0.1)</b>

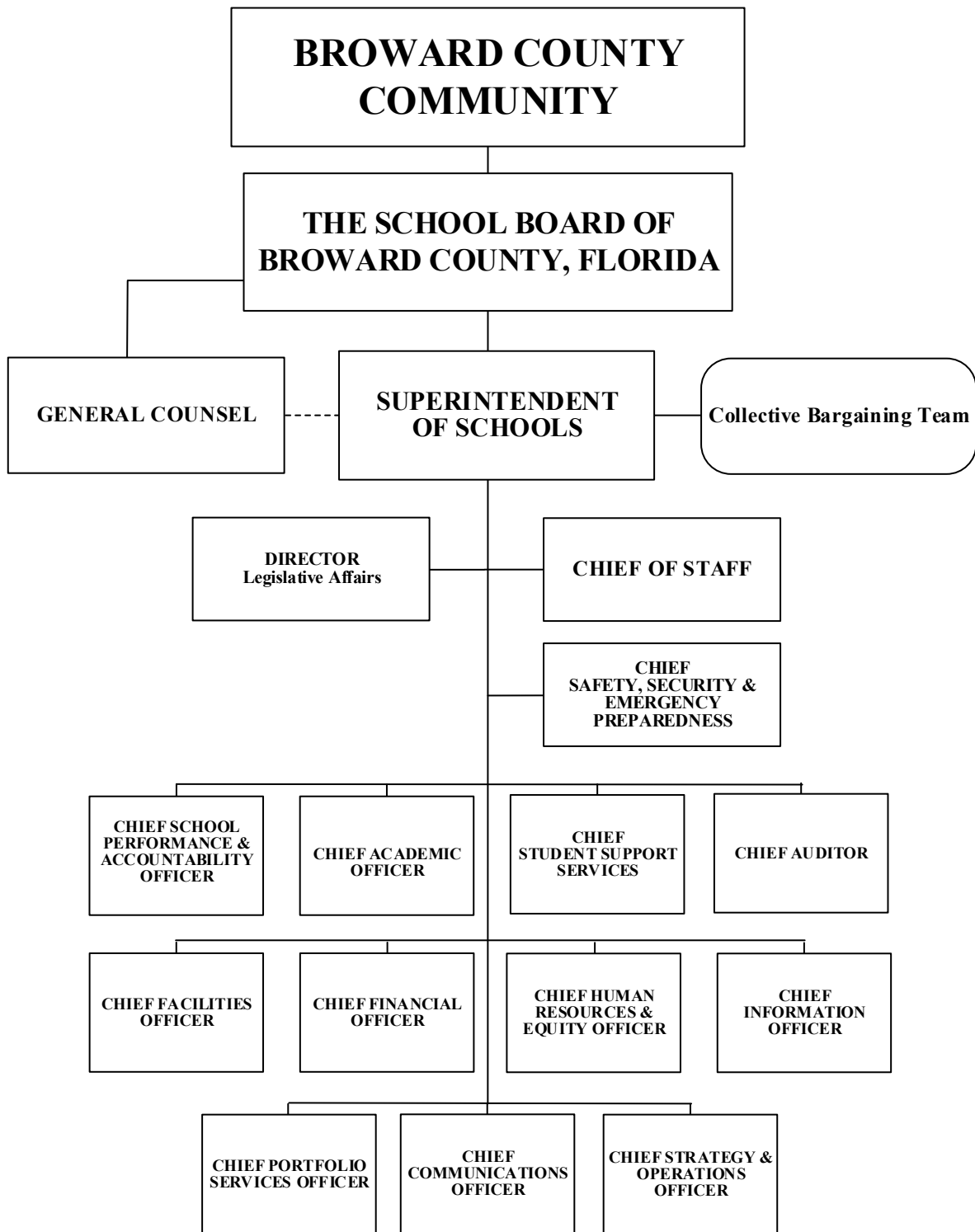
**Florida Lottery**

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 2019-20, the projected allocation for BCPS is \$13.3 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
Matthew Bradford (Task Assigned)	Chief Information Officer
Leslie Brown	Chief Portfolio Services Officer
Daniel Gohl	Chief Academic Officer
Dr. Antoine Hickman	Chief Student Support Initiatives
Joris Jabouin	Chief Auditor
Brian Katz	Chief Safety, Security & Emergency Preparedness Officer
Katherine Koch	Chief Communications Officer
Judith M. Marte	Chief Financial Officer
Dr. MaryAnn May (Task Assigned)	Chief Facilities Officer
Alan Strauss	Chief Human Resources & Equity Officer
Dr. Valerie Wanza	Chief School Performance & Accountability Officer
Maurice Woods	Chief Strategy & Operations Officer

## **2. SAFETY**

## SCHOOL SAFETY FUNDING

### History and Background

The funding allocation for the Safe Schools Program dates back to the 1983-84 school year. In 1986, the Florida Legislature enacted the Florida Safe Schools Act, where funding was based solely on the juvenile crime index. This method of funding continued through the 1992-93 school year. The Florida Safe Schools Act went unfunded for several years until it was rescinded in 1997.

In 1994, safe school activities were funded through proviso language in the General Appropriations Act. Each district received a minimum allocation of \$62,660 from the Safe Schools Appropriation Fund. The balance of the fund was then distributed among the 67 districts, with two-thirds based on the Florida Department of Law Enforcement (FDLE) Crime Index and one-third based on each district's share of the state's total unweighted FTE (UFTE).



In 2018, the Florida Legislature approved an increase to the minimum allocation for Safe Schools by \$187,340 per district, and an additional \$97.5 million state-wide for funding School Resource Officers (SROs). The total Safe School Allocation for Broward County Public Schools was \$14.3 million; however, the District's expenses exceeded \$41 million.

### HISTORY OF SCHOOL SAFETY FUNDING (in millions)

Category	2012-13 Budget	2012-13 Exp.	2013-14 Budget	2013-14 Exp.	2014-15 Budget	2014-15 Exp.	2015-16 Budget	2015-16 Exp.	2016-17 Budget	2016-17 Exp.	2017-18 Budget	2017-18 Exp.	2018-19 Budget	2018-19 Exp.	2019-20 Budget	2019-20 Proj. Exp.
Armed Safe School Officers		-		-		-		-		-		-		\$1.3		\$2.0
Campus Monitors	\$21.0	5.5	\$16.5	5.8	\$17.8	6.1	\$15.5	6.3	\$16.2	6.8	\$16.8	7.1	\$20.8	9.0	\$24.3	12.1
Security Specialists		6.7		6.9		7.1		7.9		7.9		8.0		8.5		9.4
Other <sup>1</sup>		7.8		3.9		4.5		2.2		2.3		2.6		4.1		0.8
School Resource Officers (SRO)	8.0	2.5	6.7	2.2	10.9	5.9	13.2	9.2	11.8	7.2	11.8	7.4	15.9	11.1	16.1	10.8
Special Investigative Unit		5.5		4.5		5.0		4.0		4.3		4.8		5.2		5.3
Chief Security Office	-	-	-	-	-	-	-	-	-	-	-	-	2.4	0.1	3.5	3.5
Charter Schools	0.7	0.7	0.9	0.9	0.9	0.9	0.9	0.9	1.0	1.0	1.0	1.0	2.4	2.4	2.8	2.8
<b>Total Broward Schools</b>	<b>\$29.7</b>	<b>\$28.7</b>	<b>\$24.1</b>	<b>\$24.2</b>	<b>\$29.6</b>	<b>\$29.5</b>	<b>\$29.6</b>	<b>\$30.5</b>	<b>\$29.0</b>	<b>\$29.5</b>	<b>\$29.6</b>	<b>\$30.9</b>	<b>\$41.5</b>	<b>\$41.7</b>	<b>\$46.7</b>	<b>\$46.7</b>
<b>Safe Schools State Funding</b>	<b>\$6.0</b>		<b>\$6.1</b>		<b>\$6.1</b>		<b>\$5.9</b>		<b>\$5.9</b>		<b>\$5.9</b>		<b>\$14.3</b>		<b>\$16.2</b>	
<b>Referendum Funds for Security</b>																<b>\$19.3</b>

<sup>1</sup> Includes salaries for gate security duty, armed school officer bonuses, polling duty, summer school, before and after school care; and starting 2018-19, it includes the additional cost for guardians. It also includes other expenditures such as material and supplies.

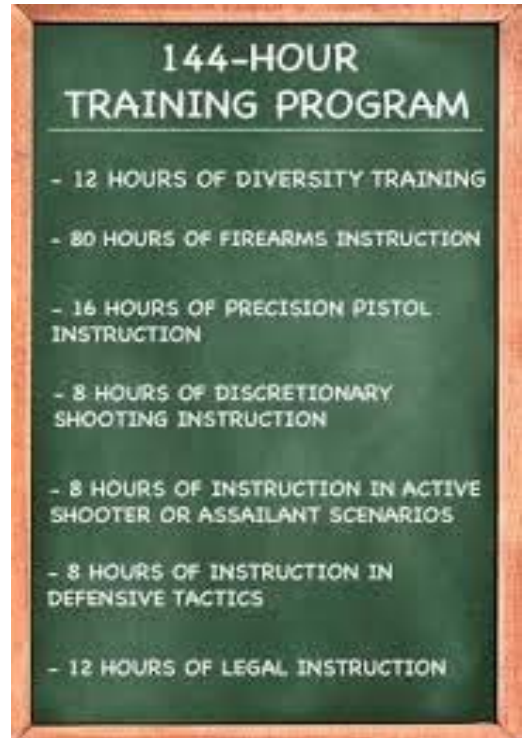
For the 2019-20 school year, funding will be based on one-third of FLDE Crime Index and two-third of district's share of the state's total unweighted FTE. The minimum allocation remains at \$250,000 per district. Based on the Florida Education Finance Program (FEFP), Second Calculation, the Safe School Allocation for BCPS is \$16.2 million.

## LEGISLATION SUMMARY

### Marjory Stoneman Douglas High School Public Safety Act

In March of 2018, the Marjory Stoneman Douglas High School (MSDHS) Public Safety Act, Senate Bill (SB) 7026, was passed by the Florida Legislature and mandates several school safety reforms:

- Creation of the FLDOE Office of Safe Schools ([www.fldoe.org/safe-schools/](http://www.fldoe.org/safe-schools/))
- Allowing sheriffs to establish a Coach Aaron Feis Guardian Program
- Creation of the FortifyFL suspicious activity mobile app
- Establishment of the Marjory Stoneman Douglas High School Public Safety Commission
- New requirements for mental health services and training
- Requirements for a safe-school officer (SSO) at each public school
- School safety assessments for each public school
- Appropriations of funding for school safety needs
- Creates the Mental Health Assistance Allocation within the FEFP to provide funding to assist school districts in establishing or expanding school-based mental healthcare
- Clarifies that the cost per student station does not include specified costs related to improving school safety



In May 2019, the Florida Legislature enacted Senate Bill (SB) 7030 which enhances the school safety and security requirements established in Senate Bill (SB) 7026 as follows:

- Expands the Guardian Program
  - At school districts discretion to allow classroom teachers to participate in the program
  - County sheriffs now must provide training
  - 144 hours of training
  - 3<sup>rd</sup> degree felony to act as a guardian without approval of the sheriff and superintendent
- Requires school boards to promote FortifyFL
- School Hardening and Harm Mitigation Workgroup
- Behavior Threat Assessments
  - By August 2019, standardized, statewide behavior threat assessment
  - By August 2020, FLDOE to evaluate each district's threat assessment procedures
  - Statewide threat assessment database
- Active Shooter Drills in accordance with developmentally and age-appropriate procedures
- Each district must adopt active assailant response plan
- Each school board is required to adopt policies to ensure accurate and timely reporting of School Environmental Safety Incident Reporting (SESIR)
- Expands resources available for mental health services
- Authorizes the transfer of funds from other categoricals to the Safe Schools Allocation
- Modifies Safe School Allocation formula to one-third FLDOE Crime Index and two-third unweighted FTE (UFTE)



## SAFETY AND SECURITY UPDATES

### Security Consultant

In March 2018, Broward County Public Schools (BCPS) initiated a competitive solicitation to engage the services of an independent security consulting firm to conduct a comprehensive risk assessment of all schools and to review all of the District's policies, procedures, training, and staffing relative to safety and security. The process resulted in the engagement of Safe Havens International, an internationally renowned expert in providing security and risk assessment services in the K-12 education industry. This resulted in a comprehensive report, outlining more than 100 recommendations to enhance safety and security at all District schools.

### School Security Risk Assessments



As required by the MSDHS Public Safety Act (SB 7026), the District completed 250 School Security Risk Assessments (SSRA) in the summer of 2018, with the assistance of school-based teams, District personnel and first responder agencies within the respective municipal jurisdictions. These assessments were done in addition to those performed by the District's independent security consulting firm, Safe Havens International. The information contained in the SSRAs, when aggregated, also identified opportunities to enhance the safety and security at all District schools. Many of these opportunities directly align with the four priority safety and security investments.

### Four Priority Safety and Security Investments

The School Board authorized nearly \$31 million in investments to address the top four priorities identified by the preliminary findings published by Safe Havens International, which also aligned with the findings resulting from the completed SSRAs.

- 1. Expansion of Video Surveillance** – The District completed Phase I of the video surveillance expansion project. In Phase I, all schools video surveillance systems were upgraded to a standard, digital platform, which now provides the ability to centrally monitor the District's complete inventory of approximately 10,000 cameras. The new capability allowed the District to enter into a formal agreement with the Broward Sheriff's Office on March 5, 2019, to provide live, real-time access of all the District's cameras. The video surveillance expansion project provides \$6.2 million to install approximately 2,500 new analytic and digital cameras throughout all schools in priority areas on campuses identified by Safe Have International. It is anticipated this expansion will be completed prior to the start of the 2019-20 school year.
- 2. Radio System Migration and Enhancement** – The first phase migrates the District's bus and other non-emergency radio traffic off of Broward County's existing public radio safety radio system and on to the newly developed local government radio system. The migration of the District's bus radios began in April 2019 and will be fully completed prior to the start of the 2019-2020 school year. The second phase of this project is to purchase additional radios and repeaters to enhance existing local radio networks at all schools. In total, the School Board authorized \$4.5 million for this critical project.
- 3. Upgrade of Intercom Systems** – The School Board approved \$17 million to enhance and maintain the intercom systems to improve District-wide communication including the capability for centralized communications. The initial implementation phase will be high schools, centers, combinations schools, technical colleges, and community schools. The agreement was awarded to Rauland-Borg Corporation of Florida and NDR Corporation on April 23, 2019, for a period of three years. Implementation began prior to the end of the 2018-19 school year.

## SAFETY AND SECURITY UPDATES

- 4. Implementation of New Enterprise Risk Management Framework** – The District has developed a new Office of Safety, Security and Emergency Preparedness. This new office will align the District’s existing safety and security resources, and provide additional \$3.7 million in new resources under the new Chief Safety, Security and Emergency Preparedness Officer, Brian Katz.

### Key Policy Actions

The District continues to adopt formal School Board policies on a variety of safety and security issues. Most will serve to codify existing procedures, while others will enhance safety and security procedures. Outlined below are three such noteworthy policies:

- **Policy 2120 – Emergency Codes Prevention and Preparedness** – The District conducts Code Red drills monthly at schools to comply with the MSDHS Public Safety Act. This legislation requires schools to conduct active assailant drills in accordance with the developmentally appropriate and age-appropriate procedures. This policy serves to document such protocols, staff participation in applicable trainings, and clarify any staff member that must take appropriate action[s].
- **Policy 2130 – Threat Assessment** – This new policy serves to document and enhance existing procedures in the District regarding threat assessments. On February 20, 2019, the School Board authorized an additional \$606,000 to amend the current contract with Public Consulting Group, Inc. (PCG) to add the EdPlan Student Threat Assessment (STA) model to the EasyIEP system which is already integrated with the District’s current Student Information System (SIS). The EdPlan Student Threat Assessment (STA) module is based on guidelines recommended by the Virginia Department of Criminal Justice Services and adheres to the processes recommended by the United States Secret Service and the United States Department of Education.
- **Policy 2150 – Safer Spaces** – In an effort to reduce the risk of harm to students, staff and visitors, this policy mandates all schools establish and maintain the availability of Safer Spaces (commonly referred to as Hard Corners) in District classrooms and other locations where students, staff and visitors convene.

### Threat Reporting Applications

In 2018-19 the District partnered with SaferWatch and the Broward Sheriff’s Office (BSO) to provide opportunities for students, parents, and teachers to send non-emergency text, photo, video, and audio tips from a smartphone to the District and BSO.

The state legislation promotes the FortifyFL reporting app, which allows individuals to instantly report suspicious activity to appropriate law enforcement agencies and school officials. The smartphone app is supported by the Florida Department of Education (FLDOE). Both FortifyFL and SaferWatch can be downloaded at the Apple App Store and Google Play.



## SAFETY AND SECURITY UPDATES



### Single Point of Entry (SPE)

As a part of the District's SMART initiative safety and security enhancements, BCPS expedited single point of entry (SPE) projects at all schools, which limit visitor access to a single entrance during the school day. All SPE projects Districtwide were completed by the end of the first quarter of 2019.

All perimeter gates must be locked once the school day begins except for one gate to allow for parent and visitor access to the school, and must be monitored at all times by a staff member with a functioning radio.

### Enforcement of Existing Security Protocols

BCPS has stressed the necessity of adhering to existing safety and security protocols. Outlined below are several examples of these important protocols.

- **School Safety Plans** – Are regularly reviewed and updated with input from appropriate District personnel, local law enforcement and fire officials. All plans must be updated and completed by August 31<sup>st</sup> of each school year, in accordance with Senate Bill (SB) 7030.
- **Classroom Doors** – All classroom doors must be locked at all times.
- **Security Tracking and Response (STAR) System** – All visitors must be processed through the STAR system.
- **Student and Staff ID Badges** – All schools must have identification badges produced for students and staff members. All visitors must wear a visible identification badge.

## SAFE-SCHOOLS OFFICER (SSO)




  
**SECURE THE NEXT GENERATION**
  
**VOTE August 28, 2018**

Broward County Public Schools is bringing a ½ mill referendum to voters, which will appear on the August 28, 2018, primary ballot.

On August 28, 2018, Broward County residents approved a referendum to increase the local millage by ½ mil for a period of four years, beginning in the 2019-20 school year. Although the referendum proceeds are primarily for teacher and school staff compensation, up to 20 percent of the funds are designated for school safety. These funds will serve to increase the number of safe-school officers (SSOs) on school campuses to achieve a ratio of one safe-school officer for every 1,000 students in a school and standardize the quantity and layers of security staff at schools.

For 2019-20, an estimated 46 additional School Guardians, along with 413 Campus Monitors and 55 Security Specialist will be added to ensure every

school in the District is assigned a safe-school officer (SSO). The estimated additional cost is \$20.7 million. An additional 8 percent of the referendum funds will pay for additional guidance counselors, social workers and behavior specialists.

Senate Bill (SB) 7030 provides schools districts options to implement the requirement for at least one safe-school officer (SSO) at each public school facility. The legislation includes four SSO options:

1. School Resource Officer
2. School Safety Officer, law enforcement employed by district
3. School Guardian
4. School Security Guard

BCPS's preference was to expand the District's School Resource Officer (SRO) Program. However, it became necessary to participate in the guardian program to ensure a safe-school officer (SSO) at every campus. In 2018-19, 47 School Guardians have successfully completed all facets of training, and have been assigned to school campuses.

### Security Staff Levels

For fiscal year 2018-19, the cost for security personnel was \$34 million in the District's schools. Below is the fiscal year 2019-20 estimated cost for current safety and security staff.



### Current Safety and Security Staff

Item	Current Headcount	Estimated Cost
School-based Staff: Armed Safe School Officer	47	\$ 1,798,784
School-based Staff: Campus Monitors	328	10,266,528
School-based Staff: Security Specialists	148	9,026,358
School-based Staff: School Resource Officers	197	10,244,000
District-based Staff: Campus Monitors	19	594,707
District-based Staff: Security Specialists	6	362,048
<b>TOTAL</b>	<b>745</b>	<b>\$ 32,292,425</b>

## SAFE-SCHOOLS OFFICER (SSO)

For the fiscal year 2019-20, the District expects to hire an additional 521 security personnel, with an estimated cost of \$20.7 million.

### Proposed Additional Safety and Security Staff

Item	Estimated Headcount	Cost
School-based staff: Armed Safe School Officer	21	\$ 829,458
School-based staff: Campus Monitors	363	\$ 11,385,071
School-based staff: Security Specialists	30	\$ 1,830,647
<b>TOTAL - School-based Staff</b>	<b>414</b>	<b>\$ 14,045,176</b>
Floater Pool: Armed Safe School Officer	25	\$ 987,450
Floater Pool: Campus Monitors	50	\$ 1,583,650
Floater Pool: Security Specialists	25	\$ 1,533,000
<b>TOTAL - Floater Pools</b>	<b>100</b>	<b>\$ 4,104,100</b>
School Resource Officer (SRO) - 5% pay increase	-	\$ 514,800
Additional Area Managers - Coverage	7	\$ 735,924
Remainder to allocate based on school-based risk	-	
Payments to Charter Schools		\$ 1,300,000
<b>Available Funds (\$19.3M Referendum + \$1.4M Safe Schools Allocation)</b>	<b>521</b>	<b>\$ 20,700,000</b>

For the beginning of the 2019-20 school year, the District assigned a Safe-School Officer (SSO) at every school throughout the county.

### Combined Current and Proposed Safety & Security Staff

Item	Current Headcount	Estimated Additional Headcount	Total Headcount
School-based Staff: Armed Safe School Officer	47	21	68
School-based Staff: Campus Monitors	328	363	691
School-based Staff: Security Specialists	148	30	178
School-based Staff: School Resource Officers	197	-	197
<b>TOTAL - School-based Staff</b>	<b>720</b>	<b>414</b>	<b>1,134</b>
Floater Pool: Armed Safe School Officer	-	25	25
Floater Pool: Campus Monitors	-	50	50
Floater Pool: Security Specialists	-	25	25
<b>TOTAL - Floater Pools</b>		<b>100</b>	<b>100</b>
Additional Area Managers - coverage	7	7	14
District-based Staff: Campus Monitors	19	-	19
District-based Staff: Security Specialists	6	-	6
<b>TOTAL - District/Other</b>	<b>32</b>	<b>7</b>	<b>39</b>
<b>Total Staffing Levels</b>	<b>752</b>	<b>521</b>	<b>1,273</b>

### **3. 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 797 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 168 countries speaking 157 languages, and over 33,000 of those students are identified as English Language Learners. Exceptional Student Education is provided to over 49,000 children – 37,000 students with special needs and over 12,500 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 89 charter schools in Broward County, of which one is newly opened in 2019-20. That is a total of 321 educational locations for Pre-K through 12<sup>th</sup> grade students.

Students follow a 180-day school calendar. For the 2019-20 school year, students begin on August 14, 2019 and their last day will be on June 3, 2020. 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>2019-20 Benchmark Enrollment</u> <u>Pre-Kindergarten to Grade 12 *</u>	
<u>Pre-Kindergarten</u>	<u>6,158</u>
<u>Elementary (K-5)</u>	<u>94,503</u>
<u>Middle (6-8)</u>	<u>48,818</u>
<u>High (9-12)</u>	<u>70,617</u>
<u>Centers</u>	<u>4,447</u>
<u>Charter Schools</u>	<u>46,413</u>
<b>Total 2019-20</b>	<b>270,956</b>

\* Includes pre-kindergarten students who are not part of FTE counts or calculations and charter school students.



## 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

The 2024 Strategic Plan was developed after a year-long development process facilitated by the Office of Strategic Initiative Management (SIM). This involved collaboration with stakeholders across the District, which included students, teachers, staff and administrators, families, community members, and local business and non-profit partnering organizations.

For more information on the Strategic Plan, visit <https://www.browardschools.com/Page/35711>

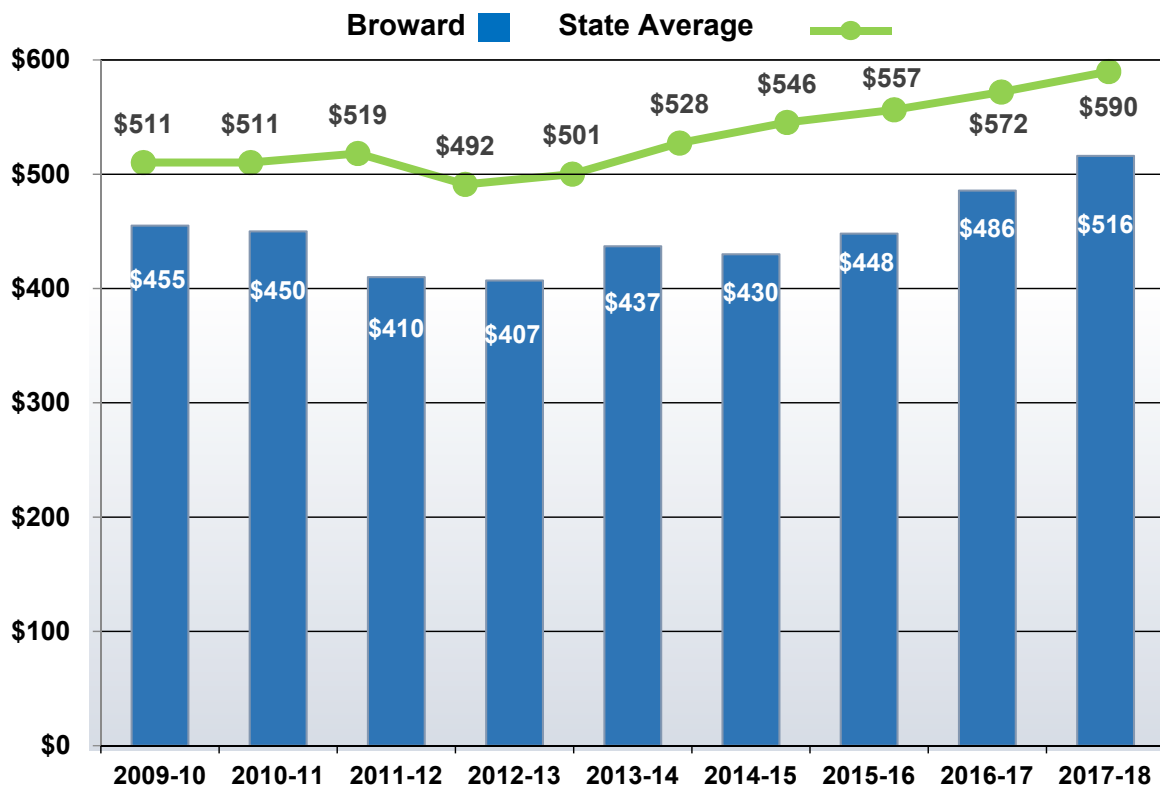


## BUDGET MESSAGE PRIORITIES AND ISSUES

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 3-5 that funding levels reflect a slow upper trend. It is also indicated in the chart on page 5-11 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

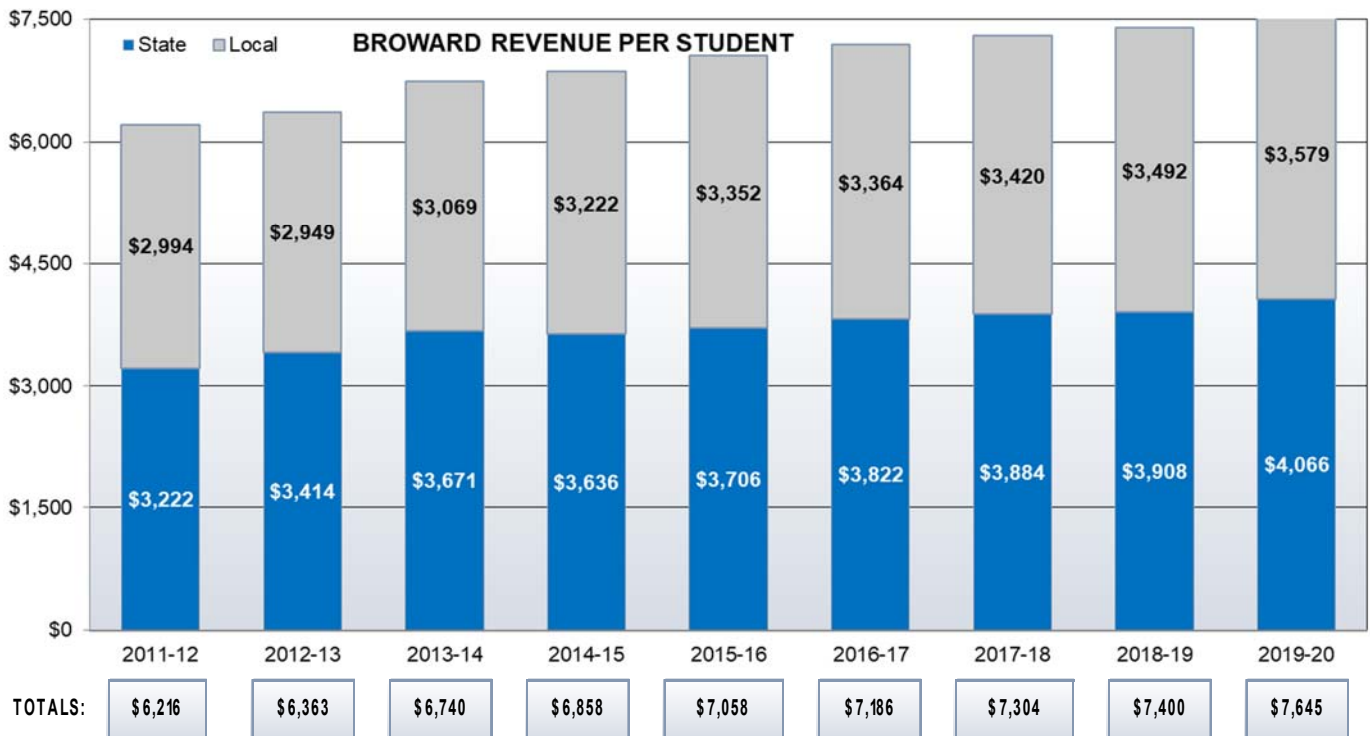
### 2019-20 BUDGET

The 2019-20 Tentative Budget achieves the following:

- \$96.5 million revenue from Referendum:
  - \$69.5 million (or 72%) for compensation for teachers and school related staff
  - \$19.3 million (or 20%) for School Resource Officers & security staff
  - \$7.7 million (or 8%) for other essential school programs
- Reduces discretionary spending in non-school site areas by 10% and reduces departmental salary budgets by \$2 million.
- Increases safety and security staff by approximately 521 positions.

### Revenue per Student

The chart below shows per student funding from the Florida Education Finance Program (FEFP) for school years 2011-12 through 2019-20.



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.



**2019 LEGISLATIVE SESSION  
FISCAL IMPACT**

Budget	
<b>Florida Education Finance Program (FEFP)</b>	\$242 increase in per-student funding, which includes \$100 for the Best and Brightest-FTE: \$7,672.02
<b>Base Student Allocation</b>	\$75.07 (1.79% increase)
<b>Safe Schools Allocation</b>	\$180 million (11.14% increase)
<b>Mental Health Assistance Allocation</b>	\$75,000,000 (8.32% increase)
<b>Turnaround Supplemental Services Allocation</b>	\$45,473,810 This is a new funding categorical
<b>Digital Classrooms Allocation</b>	\$20,000,000 (\$50 million decrease) Last year the legislature decreased this allocation by \$10 million.
<b>Virtual Education Contribution</b>	\$3,263,545 (\$8.6 million decrease)
<b>Best and Brightest Allocation</b>	\$284,500,000 This funding was originally outside of the FEFP and inflates the FEFP.
<b>PECO</b> Public: NO FUNDING Charter: \$158 million	<b>School Hardening Grant</b> \$50 million state-wide
Senate Bill 7030 School Safety	
<p>Requires each school board and superintendent to assign one or more safe-school officers at each school facility. Requires each school board to designate a district school safety specialist to serve as the district’s primary point of public contact for public school safety functions.</p> <p>Requires each school district to complete a security risk assessment for each public school campus. The bill requires emergency drills for hostage and active shooter situations and incorporate procedures to address active shooter situations in the model emergency management and emergency preparedness procedures.</p> <p>This legislation expands the Guardian program to include teachers.</p>	
<p>Includes the following statutes in those from which Charters are NOT exempt:</p> <ol style="list-style-type: none"> <li>1. Safe School Officers</li> <li>2. Threat Assessment Teams</li> <li>3. SESIR reporting</li> <li>4. Florida Safe School Assessment Tool (FSSAT)</li> <li>5. Active assailant response plan</li> <li>6. Mobile suspicious activity reporting tool</li> <li>7. Youth mental health awareness and assistance training</li> </ol>	
<p><u>Guardian Program</u></p> <ol style="list-style-type: none"> <li>1. Allows charter governing board to request Sheriff to provide guardian program if district school board has not voted by majority to implement program. If Sheriff not offering program, are allowed to contract with Sheriff in different county with notice to home county Sheriff and Board.</li> <li>2. Specifies that employees who receive guardian certification from Sheriff may only serve in that position if appointed by Superintendent or charter school principal.</li> </ol>	
<p><u>Safe School Officers</u></p> <ol style="list-style-type: none"> <li>1. Allows districts to partner with security agencies, in additional law enforcement.</li> </ol>	

## 2019 LEGISLATIVE SESSION FISCAL IMPACT

2. Requires district to collaborate with charter school governing boards to facilitate access to all safe school officer options.
3. Allows district to implement any combination of SRO's, school-safety officers, school guardians or school security guards to comply with assignment of safe-school officers to all schools, including charter schools.
4. Allows district or charter governing to participate in School Guardian program at their discretion.
5. If a school board through policy, procedures or actions denies a charter school access to any safe-school officer options, the district is required to assign an SRO to that school with cost capped at the amount of the school's safe school allocation, which the district shall retain.

### Senate Bill 7070 K-12 Education

- Modifies the Best and Brightest program
- Create the Family Empowerment Scholarship voucher program
- Authorizes unallocated funds under the Hope Scholarship Program to be used to fund the Florida Tax Credit Scholarship.
- Expands the definition of a persistently low-performing school
- Modifies teacher certification requirements relating to the general knowledge examination.

#### Charter Schools

1. Allows charter to include language requiring schools to pay costs associated with civil rights or EEOC violations.
2. Modifies the definition of persistently low performing schools to include schools with 3 grades below "C" in five years AND no "B" grade in the last two years.
3. Includes schools located in an area identified as an opportunity zone as open to Schools of Hope operators, regardless of the school grade.
4. Allows Schools of Hope funding to be used to pay teachers, school leaders and instructional support personnel until the school reaches full enrollment as identified in the performance contract and for initial leasing costs of a facility if the department a suitable district-owned facility is not available or leased in a timely manner.
5. Provides that all property, furnishings and equipment purchased with public funds shall revert to Board ownership upon dissolution or termination of the School of Hope. Funding, property, etc. shall be held in trust by the district pending resolution of any appeal.

### House Bill 7123

Requires school districts to share future referendum dollars with charter schools on a per-student basis.



## DISTRICT FINANCES

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.

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## 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

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## BASIS OF ACCOUNTING

- Fiduciary Funds and Similar Component Units
  - Pension (and other employee benefit) Trust Funds
  - Investment Trust Funds
  - Private-Purpose Trust Funds
  - Custodial 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 Custodial Funds. The District's Fiduciary funds consist of Custodial 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 non-instructional 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.

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## 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.



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## 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 3-18.

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 2020 tentative budget and millage rates on August 1, 2019. 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 2020 proposed budget. (Note: Local property taxes are assessed for November 2019 collection; hence, 2019 tax collections fund the FY 2020 budget). The second and final public hearing will be held on September 4, 2019, 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 2019-20.

### 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 2020 budget process began after the adoption of the FY 2019 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.

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## THE BUDGET 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.

### **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 2019-20 budget process with a clear understanding of the continuing challenges it faces in current economic conditions.

Property Tax Collections: By July 1, 2019, the Property Appraiser certified the tax roll for Broward County at \$217.1 billion, up \$11.8 billion, or 5.76 percent increase over July 1, 2018. 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. In 2019-20, revenue increased by 2.38 percent.

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 2018-19, 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	Monday, 7/1/2019	Property Appraiser certifies tax roll.	July 1 or date of certification, whichever is later.	200.065(1) 193.023(1)	
	Friday, 7/19/2019	Receive "Required Local Effort" from Department of Education.	Not later than 7/19/19, the Commissioner of Education shall certify Required Local Effort.	1011.62(4)(a)	
D + 23	<b>Wednesday, July 24, 2019*</b>	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 2019-20 budget to the School Board.	School Board shall approve tentative budget for advertising.	1011.03	
D + 28	Saturday, 7/27/2019	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	
	<b>Thursday August 1, 2019**</b>	Not less than 2 nor more than 5 days after advertising.	The School Board holds public hearing on tentative budget and proposed millage rates; amends and adopts tentative budget.	200.065(2)(f)1	
D + 34	Friday, 8/2/2019	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	<b>Wednesday, Sept. 4, 2019**</b>	65-80 days after Certification of Value. (Between 9/3/2019 and 9/18/2019)	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, 9/6/2019	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, 9/6/2019	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	Wednesday, 10/9/2019	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	

\* Indicates School Board Meeting

\*\* Indicates School Board Public Hearing



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## 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), impact fees, and capital equipment leases. Project expenditures from state sources 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% 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 the Florida legislature restore the capital millage rate and the current push 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 **S**afety, **M**usic and Art, **A**thletics, **R**enovation, and **T**echnology (**SMART**). When the GOB is combined with other capital outlay funds, the SMART program is currently \$1,143 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 certificates of participation (COP) construction financing. Funds can also be used for renovation and remodeling of existing facilities, construction of new and replacement school buildings, school security, health and safety projects, and technology equipment 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 white fleet vehicles including maintenance trucks and security vehicles.

### District Educational Facilities Plan

The Tentative District Educational Facilities Plan (DEFP) was approved on July 23, 2019. 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 has 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, funding is transferred from the capital fund to the general fund to pay for 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 fund transfer into the 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 in 2014 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 \$2.9 billion five-year financial plan to address school security, 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 \$1,143 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 for public school facility planning that increases the level of interaction and opportunity for those entities to provide feedback into the process of developing the DEFP. The School Board is scheduled to approve the DEFP on September 4, 2019. The first year of the DEFP constitutes the 2019-20 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.

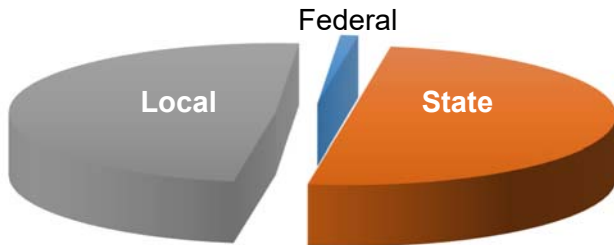
## CAPITAL OUTLAY BUDGET CALENDAR

Date	Activity	Statutory Requirement	Statutory Reference
<b>Tuesday 4/16/2019</b>	The School Board holds a workshop to discuss the preliminary capital budget revenue and appropriations		
<b>Tuesday 5/28/2019</b>	The School Board holds a workshop to discuss the 2020 preliminary budget		
<b>Tuesday 6/18/2019</b>	The School Board holds a workshop to discuss the 2020 preliminary budget		
<b>Tuesday 7/9/2019</b>	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)
<b>Tuesday 7/9/2019</b>	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)
<b>Tuesday 7/23/2019</b>	The School Board holds the first meeting on the Tentative District Educational Facilities Plan, fiscal years 2019-20 to 2023-24	Provision shall be made for public comment concerning the Tentative District Educational Facilities Plan	1013.35 (2)(d)
<b>Thursday 8/1/2019</b>	The School Board holds the first public hearing on the 2020 annual budget	The School Board holds a public hearing on the tentative budget and proposed millage rates; amends and adopts the tentative budget	200.065 (2)(f)1
<b>Wednesday 9/4/2019</b>	The School Board holds a second meeting and adopts the District Educational Facilities Plan, fiscal years 2019-20 to 2023-24.	Annually, the District School Board shall consider and adopt the Tentative District Educational Facilities Plan	1013.35 (4)
<b>Wednesday 9/4/2019</b>	The School Board holds the second public hearing to adopt the 2020 annual budget	The School Board holds public hearing to adopt the final budget and to adopt millage rates	200.065(2)( c) 200.065(2)(f)3
<b>Tuesday 10/1/2019</b>	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)

## 4. 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.



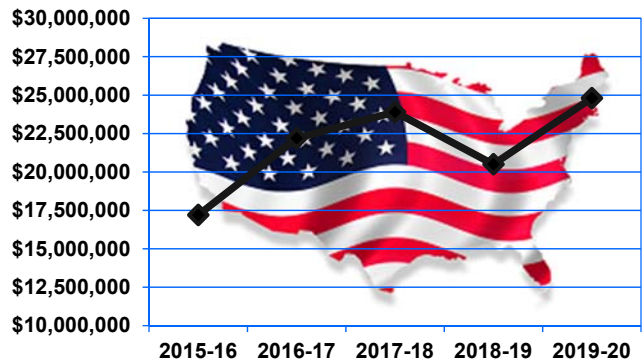
From the three major revenue sources in 2019-20, the District expected to receive 0.9 percent of General Fund financial support from Federal sources, 44.6 percent from State sources, and 43.6 percent from Local sources. The remaining 10.9 percent is comprised of transfers from other funds and fund balance.

### 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 for the Title I ESEA.

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 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) under the provisions of Section 1011.62, Florida Statutes. Statewide, funds appropriated to finance the FEFP in 2019-20 were \$9.2 billion, plus \$3.2 billion in state categorical and lottery funds.

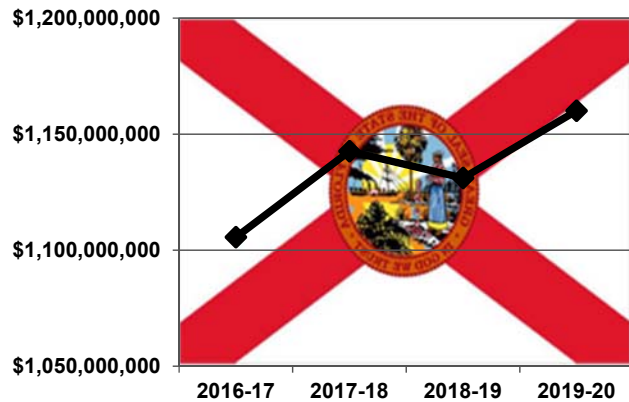
The focus of the state finance program bases financial support for education upon the individual student participating in a particular educational program rather than upon the number of teachers or classrooms. The educational programs recognized in the FEFP are basic education, instruction of students 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 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 monies for education. For 2019-20, Florida Lottery funding was \$13.3 million for BCPS, which included \$12.3 million to provide rewards to qualifying schools through the Florida School Recognition Program and \$ 0.9 million to be used at the discretion of the school district.

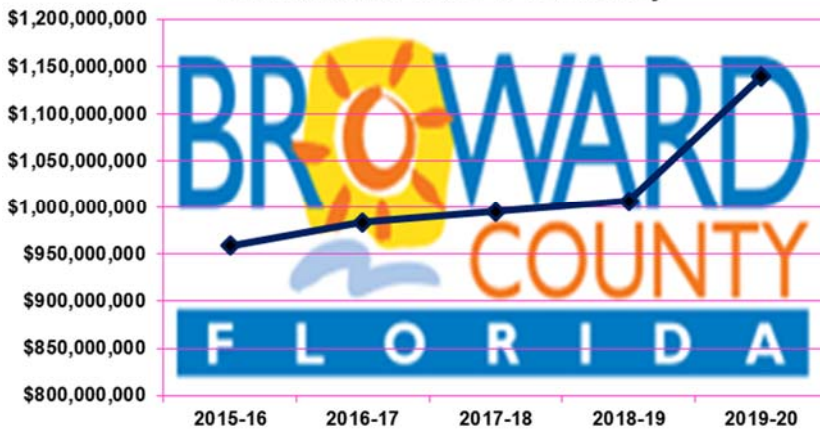
State Revenue Trend - 5 Year History



### 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.

Local Revenue Trend - 5 Year History



Each school board participating in the state allocation of funds for current operation of schools must levy the millage set for its RLE taxes. The Legislature set the statewide amount of \$7.9 billion as the RLE contribution from counties for 2019-20. 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 RLE millage rate no later than July 19. These rates are primarily determined by dividing the dollar amount of RLE 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 the RLE effort may not exceed 90 percent of a district's total FEFP 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 2019-20, and the statewide average millage rate is 3.888. The total combined millage levied by the School Board of Broward County is set at 6.7393, which includes the following:

- Required Local Effort 3.8870
- Discretionary Operating 0.7480
- Local Capital Improvement 1.5000
- Referendum 0.5000 (voter-approved)
- Debt Service 0.1043 (voter-approved)

### Capital Outlay and Maintenance

School Boards may levy a local property tax to fund school district capital outlay projects. Per Florida Statutes 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 (FTE) 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, 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.





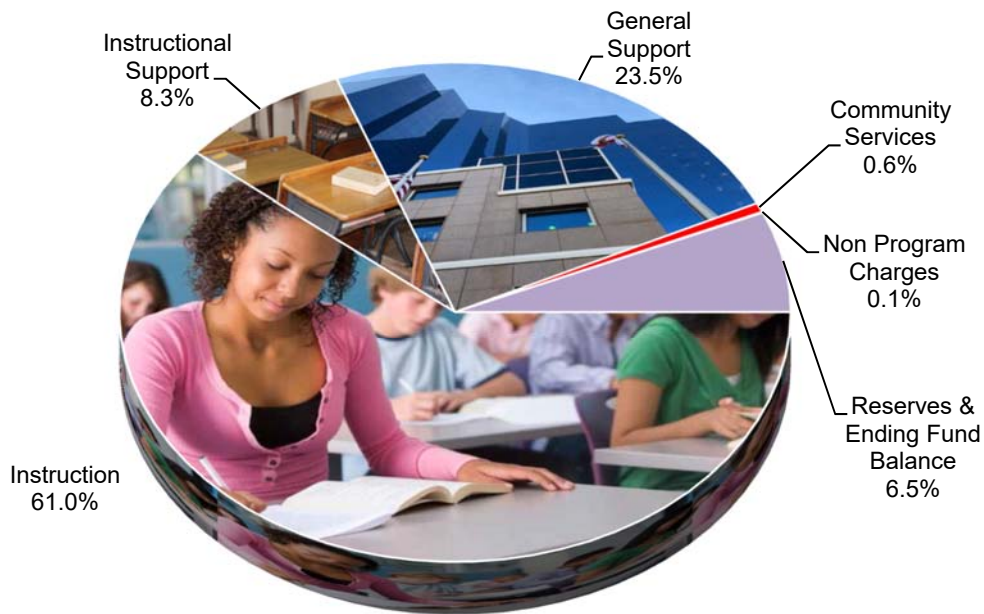
## MAJOR EXPENDITURES

### General Fund

For 2019-20, the projected expenditures by function within the General Fund show that the greatest expense will fall under Instruction at 61.0 percent, followed by General Support at 23.6 percent. Within General Support, 10.5 percent is for operation and maintenance of plant, 5.5 percent is for school administration, 3.3 percent is for student transportation, and the remaining 4.3 percent covers general administration and fiscal and central services. Instructional Support is 8.3 percent of projected expenditures. Community Services and Non-program Charges combined are 0.6 percent of the projected General Fund expenditures. This is a total of 93.5 percent. The remaining 6.5 percent is Reserves and Ending Fund Balance.

General Fund Function	Projected Expenditures (in thousands)
Instruction	\$1,592,942,179
Instructional Support	215,697,236
General Support	615,199,804
Community Services	15,712,452
Non-program Charges	1,520,417
Reserves and Ending Fund Balance	170,464,768
<b>TOTAL</b>	<b>\$2,611,536,856</b>

**2019-20 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.

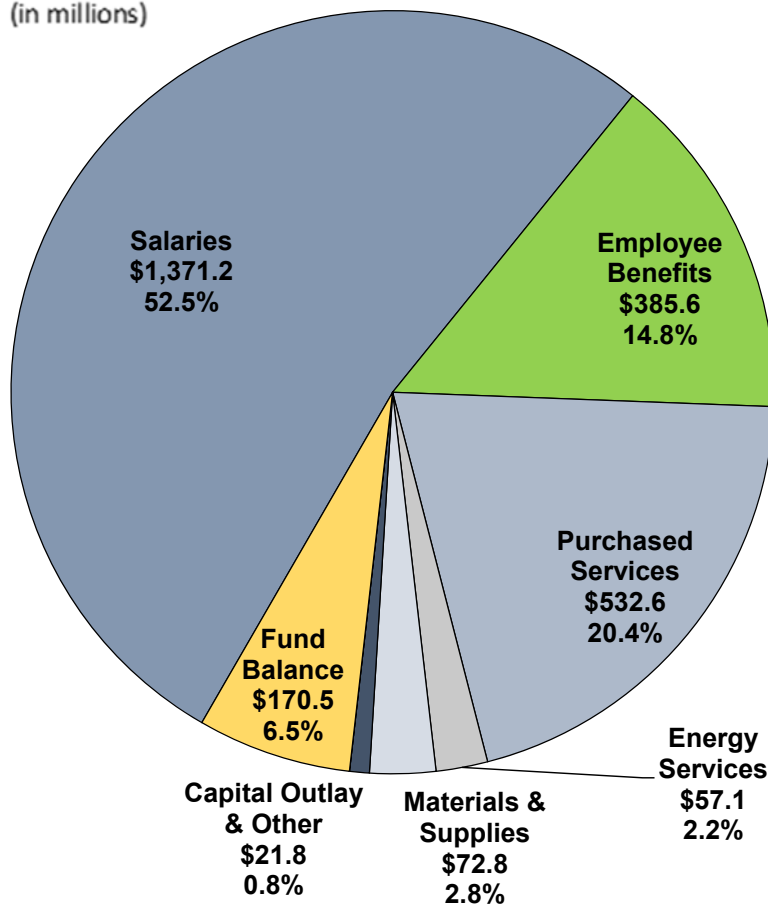
**Employee Benefits** - Amounts paid by the District on behalf of employees. These amounts are not included in gross salary. Such payments are fringe benefits and not paid directly to employees; however, fringe benefits are part of the cost of employing staff. In the special case of workers' compensation, 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.

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

Categories	Expenditures
Salaries	1,371,168,319
Employee Benefits	385,600,000
Purchased Services	532,599,722
Energy Services	57,056,121
Materials & Supplies	72,836,550
Capital Outlay & Other	21,771,376
Transfers	40,000
Fund Balance	170,464,768
<b>TOTAL</b>	<b>2,611,536,856</b>

(in millions)



**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.



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**SUMMARY – ALL FUNDS**  
**EIGHT-YEAR HISTORY & FORECAST BY FUNCTION (in thousands)**

<b>REVENUES:</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>Adopted 2018-19</b>
Federal Revenue	\$38,117	\$41,883	\$44,928	\$46,036
Federal Through State	250,535	266,127	281,757	285,565
State Revenue	1,076,958	1,124,580	1,145,259	1,197,254
Local Revenue	1,262,477	1,306,144	1,334,105	1,357,549
Other Financing Sources	322,434	72,847	282,821	638,985
Operating Revenue	61,052	62,219	64,058	888
Non-Operating Revenue	16	13	3	0
Incoming Transfers	243,229	240,504	249,720	282,114
Beginning Fund Balance <sup>1</sup>	601,586	563,887	569,376	504,325
<b>TOTAL REVENUES, TRANSFERS &amp; FUND BALANCE</b>	<b>\$3,856,404</b>	<b>\$3,678,204</b>	<b>\$3,972,027</b>	<b>\$4,312,716</b>

<b>EXPENDITURES:</b>	<b>Account</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
Instruction	5000	\$1,466,768	\$1,520,601	\$1,583,642	\$1,628,936
<b>Support Services:</b>					
Student Personnel Services	6100	126,271	130,242	139,397	140,523
Instructional Media Services	6200	20,334	21,817	21,832	22,172
Instruction & Curriculum Development Services	6300	43,748	48,470	51,951	57,699
Instructional Staff Training Svcs.	6400	18,411	21,370	26,749	25,155
Instruction Related Technology	6500	21,668	24,597	26,314	24,618
Board	7100	3,979	4,528	5,237	4,549
General Administration	7200	14,034	14,385	15,177	20,608
School Administration	7300	130,198	137,246	142,163	138,578
Facilities Acquisition & Constr.	7400	120,917	118,868	149,241	1,011,550
Fiscal Services	7500	8,761	9,409	10,677	10,179
Food Services	7600	102,280	112,894	107,658	134,801
Central Services	7700	58,861	64,409	66,025	69,886
Student Transportation Svcs	7800	80,633	87,275	92,782	84,391
Operation of Plant	7900	173,004	173,079	179,924	178,253
Maintenance of Plant	8100	64,510	66,364	66,528	62,620
Administrative Technology Svcs.	8200	2,617	2,713	6,752	3,981
Community Services	9100	25,660	28,449	30,123	19,647
<b>Total Instr. &amp; Support Services</b>		<b>\$2,482,654</b>	<b>\$2,586,716</b>	<b>\$2,722,172</b>	<b>\$3,638,146</b>
<b>Debt Service</b>	9200	497,303	211,496	420,779	206,042
<b>Other Capital Outlay</b>	9300	10,284	7,459	11,124	0
<b>Total Transfers Out <sup>2</sup></b>	9700	243,229	240,504	249,720	282,114
<b>Internal Funds Disbursements</b>	9800	0	0	0	0
<b>Operating Expenses</b>	9900	61,006	62,183	63,896	852
<b>Non-Operating Expenses</b>		0	0	0	0
<b>Reserves &amp; Ending Fund Balance <sup>1</sup></b>		<b>561,928</b>	<b>569,846</b>	<b>504,336</b>	<b>185,562</b>
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>		<b>\$3,856,404</b>	<b>\$3,678,204</b>	<b>\$3,972,027</b>	<b>\$4,312,716</b>

Note: Actual information for fiscal year 2015-16 through fiscal year 2017-18 is from the Superintendent's Annual Financial Report (SAFR). Information for fiscal years 2018-19 and 2019-20 is based on the District Summary Budget.

- Differences between Ending Fund Balances and Beginning Fund Balances are due to adjustments made after the Superintendent's Annual Financial Report (SAFR) was finalized, as reported in the Comprehensive Annual Financial Report (CAFR).
- Adjustments to Fund Balances/Residual Equity Transfers are included in Total Transfers Out.



**SUMMARY – ALL FUNDS**  
**EIGHT-YEAR HISTORY & FORECAST BY FUNCTION (in thousands)**

REVENUES:	Projected			
	2019-20	2020-21	2021-22	2022-23
Federal Revenue	\$37,285	\$36,985	\$36,985	\$36,985
Federal Through State	302,252	304,790	307,072	309,400
State Revenue	1,208,173	1,218,792	1,241,882	1,265,289
Local Revenue	1,510,762	1,562,112	1,588,950	1,618,157
Other Financing Sources	552,765	30,984	45,511	31,418
Operating Revenue	850	875	902	929
Non-Operating Revenue	0	0	0	0
Incoming Transfers	297,623	284,794	281,345	279,899
Beginning Fund Balance <sup>1</sup>	780,756	209,923	205,894	202,292
<b>TOTAL REVENUES, TRANSFERS &amp; FUND BALANCE</b>	<b>\$4,690,466</b>	<b>\$3,649,255</b>	<b>\$3,708,541</b>	<b>\$3,744,369</b>

**EXPENDITURES:**

	Account	2019-20	2020-21	2021-22	2022-23
Instruction	5000	\$1,730,702	\$1,759,375	\$1,786,943	\$1,814,979
<b>Support Services:</b>					
Student Personnel Services	6100	147,881	149,207	150,546	151,898
Instructional Media Services	6200	21,673	21,889	22,108	22,329
Instruction & Curriculum Development Services	6300	58,010	58,288	58,568	58,851
Instructional Staff Training Svcs.	6400	24,578	24,665	24,754	24,843
Instruction Related Technology	6500	24,912	25,161	25,413	25,667
Board	7100	5,275	5,328	5,381	5,435
General Administration	7200	18,784	18,876	18,968	19,062
School Administration	7300	143,199	144,625	146,065	147,519
Facilities Acquisition & Constr.	7400	991,233	142,069	138,203	137,342
Fiscal Services	7500	11,016	11,126	11,237	11,350
Food Services	7600	132,315	131,101	132,001	132,987
Central Services	7700	73,026	73,751	74,483	75,222
Student Transportation Svcs	7800	86,623	87,481	88,348	89,224
Operation of Plant	7900	209,278	211,365	213,472	215,601
Maintenance of Plant	8100	65,762	66,420	67,084	67,755
Administrative Technology Svcs.	8200	4,328	4,371	4,415	4,459
Community Services	9100	19,531	19,709	19,887	20,069
<b>Total Instr. &amp; Support Services</b>		<b>\$3,768,126</b>	<b>\$2,954,807</b>	<b>\$2,987,876</b>	<b>\$3,024,592</b>
<b>Debt Service</b>	9200	201,022	200,848	208,944	206,682
<b>Other Capital Outlay</b>	9300	0	0	0	0
<b>Total Transfers Out</b>	9700	510,326	286,753	308,520	313,116
<b>Internal Funds Disbursements</b>	9800	0	0	0	0
<b>Operating Expenses</b>	9900	1,069	954	909	915
<b>Non-Operating Expenses</b>		0	0	0	0
<b>Reserves &amp; Ending Fund Balance</b>		209,923	205,893	202,292	199,064
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>		<b>\$4,690,466</b>	<b>\$3,649,255</b>	<b>\$3,708,541</b>	<b>\$3,744,369</b>

Note: Information for fiscal year 2018-19 is based on the District Summary Budget.

1. 2019-20 Beginning Fund Balance is different from 2018-19 Ending Fund Balance as the District Summary Budget was completed before the Superintendent's Annual Financial Report (SAFR) was finalized.

## ALL GOVERNMENTAL FUNDS REVENUE AND EXPENDITURES EIGHT-YEAR HISTORY & FORECAST BY FUNCTION (in thousands)

<b>REVENUES:</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>Adopted 2018-19</b>
<b>Local Sources:</b>				
Ad Valorem Taxes	\$1,149,777	\$1,185,546	\$1,207,754	\$1,236,772
Food Sales	15,993	15,302	12,076	11,684
Interest Income	3,901	6,126	10,272	4,144
Other *	658,470	412,521	636,543	1,026,049
<b>Total Local Sources</b>	<b>\$1,828,141</b>	<b>\$1,619,495</b>	<b>\$1,866,646</b>	<b>\$2,278,649</b>
<b>State Sources:</b>				
Florida Education Finance Prog.	726,641	759,857	776,918	806,073
Discretionary Lottery Funds	0	4,698	497	495
Public Education Capital Outlay	14,256	19,672	13,015	26,600
Categorical Programs and Other	336,061	340,352	354,829	364,085
<b>Total State Sources</b>	<b>1,076,958</b>	<b>1,124,579</b>	<b>1,145,259</b>	<b>1,197,253</b>
<b>Federal Sources:</b>				
Food Service	91,625	95,603	97,550	96,811
Grants and Other	197,026	212,408	229,135	234,789
<b>Total Federal Sources</b>	<b>288,651</b>	<b>308,011</b>	<b>326,685</b>	<b>331,600</b>
<b>Beginning Fund Balance</b>	<b>601,480</b>	<b>563,727</b>	<b>569,168</b>	<b>503,953</b>
<b>TOTAL REVENUES</b>	<b>3,795,230</b>	<b>3,615,812</b>	<b>3,907,758</b>	<b>4,311,455</b>

<b>EXPENDITURES:</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
<b>Current Operating:</b>				
Instructional Services:				
Basic Programs	\$1,235,581	\$1,282,459	\$1,336,037	\$1,364,862
Exceptional Child Programs	219,536	227,865	237,385	242,506
Adult and Vocational Technical	37,311	38,726	40,344	41,215
Sub-Total Instructional Services	1,492,428	1,549,050	1,613,766	1,648,583
Instructional Support Services	230,432	246,495	266,243	270,167
Pupil Transportation	80,633	87,275	92,782	84,391
Operation & Maintenance of Plant	237,514	239,444	246,452	240,876
School Administration	132,815	139,959	148,916	142,559
General Administration	85,636	92,730	97,115	105,222
Food Services	102,280	112,894	111,600	134,801
<b>Total Current Operating</b>	<b>\$2,361,738</b>	<b>\$2,467,847</b>	<b>\$2,576,874</b>	<b>\$2,626,599</b>
<b>Debt Service &amp; Other:</b>				
Principal Retirement	92,417	89,779	91,072	112,658
Interest Charges	83,777	82,252	83,370	88,285
Other	564,337	279,969	496,057	287,213
<b>Total Debt Service &amp; Other</b>	<b>740,531</b>	<b>452,000</b>	<b>670,499</b>	<b>488,156</b>
<b>Capital Outlay</b>	<b>131,201</b>	<b>126,327</b>	<b>156,422</b>	<b>1,011,547</b>
<b>Ending Fund Balance</b>	<b>561,760</b>	<b>569,638</b>	<b>503,963</b>	<b>185,153</b>
<b>TOTAL EXPENDITURES</b>	<b>3,795,230</b>	<b>3,615,812</b>	<b>3,907,758</b>	<b>4,311,455</b>

NOTE: Governmental Funds include General, Special Revenue, Debt Service, Capital Projects, and Permanent Funds. Information for fiscal year 2015-16 through 2017-18 is from the Superintendent's Annual Financial Report; 2018-19 and 2019-20 is from the District Summary Budget.

## ALL GOVERNMENTAL FUNDS REVENUE AND EXPENDITURES EIGHT-YEAR HISTORY & FORECAST BY FUNCTION (in thousands)

STIMATED REVENUES:	Projected			
	2019-20	2020-21	2021-22	2022-23
<b>Local Sources:</b>				
Ad Valorem Taxes	\$1,375,341	\$1,403,946	\$1,434,942	\$1,475,437
Food Sales	16,718	17,322	17,134	16,949
Interest Income	11,848	11,107	11,109	11,108
Other	957,243	445,514	452,621	425,981
<b>Total Local Sources</b>	<b>\$2,361,150</b>	<b>\$1,877,889</b>	<b>\$1,915,806</b>	<b>\$1,929,475</b>
<b>State Sources:</b>				
Florida Education Finance Prog.	844,681	857,380	863,194	871,826
Discretionary Lottery Funds	940	940	940	940
Public Education Capital Outlay	25,050	25,394	24,840	24,808
Categorical Programs and Other	337,501	335,078	352,909	367,715
<b>Total State Sources</b>	<b>\$1,208,172</b>	<b>\$1,218,792</b>	<b>\$1,241,883</b>	<b>\$1,265,289</b>
<b>Federal Sources:</b>				
Food Service	98,394	102,544	104,062	105,603
Grants and Other	241,143	239,230	239,995	240,783
<b>Total Federal Sources</b>	<b>\$339,537</b>	<b>\$341,774</b>	<b>\$344,057</b>	<b>\$346,386</b>
<b>Beginning Fund Balance</b>	<b>780,407</b>	<b>209,793</b>	<b>205,841</b>	<b>202,246</b>
<b>TOTAL REVENUES</b>	<b>\$4,689,266</b>	<b>\$3,648,248</b>	<b>\$3,707,587</b>	<b>\$3,743,396</b>

PROPOSED EXPENDITURES:	2019-20	2020-21	2021-22	2022-23
<b>Current Operating:</b>				
Instructional Services:				
Basic Programs	\$1,449,018	\$1,472,903	\$1,495,874	\$1,519,236
Exceptional Child Programs	257,459	261,703	265,785	269,935
Adult and Vocational Technical	43,756	44,477	45,171	45,876
Sub-Total Instructional Services	1,750,233	1,779,083	1,806,830	1,835,047
Instructional Support Services	277,053	279,210	281,388	283,589
Pupil Transportation	86,623	87,482	88,348	89,224
Operation & Maintenance of Plant	285,163	288,008	290,883	293,786
School Administration	147,527	148,996	150,480	151,978
General Administration	108,102	109,081	110,070	111,069
Food Services	132,315	131,101	132,001	132,987
<b>Total Current Operating</b>	<b>\$2,787,016</b>	<b>\$2,822,961</b>	<b>\$2,860,000</b>	<b>\$2,897,680</b>
<b>Debt Service:</b>				
Principal Retirement	121,272	116,103	116,103	116,103
Interest Charges	77,081	83,946	83,946	83,946
Other	512,994	287,552	317,415	319,749
<b>Total Debt Service</b>	<b>\$711,347</b>	<b>\$487,601</b>	<b>\$517,464</b>	<b>\$519,798</b>
<b>Capital Outlay</b>	<b>981,110</b>	<b>131,845</b>	<b>127,877</b>	<b>126,912</b>
<b>Ending Fund Balance</b>	<b>209,793</b>	<b>205,841</b>	<b>202,246</b>	<b>199,006</b>
<b>TOTAL EXPENDITURES</b>	<b>\$4,689,266</b>	<b>\$3,648,248</b>	<b>\$3,707,587</b>	<b>\$3,743,396</b>

NOTE: Governmental Funds include General, Special Revenue, Debt Service, Capital Projects, and Permanent Funds.

## ALL GOVERNMENTAL FUNDS REVENUE AND EXPENDITURES EIGHT-YEAR HISTORY & FORECAST BY OBJECT (in thousands)

REVENUES:	2015-16	2016-17	2017-18	Adopted 2018-19
<b>Federal Sources:</b>				
Food Service	\$91,625	\$95,603	\$97,550	96,812
Grants and Other	197,026	212,408	229,135	234,789
<b>FEDERAL</b>	<b>\$288,651</b>	<b>\$308,011</b>	<b>\$326,685</b>	<b>331,601</b>
<b>State Sources:</b>				
Florida Education Finance Prog.	726,641	759,857	776,918	806,073
Discretionary Lottery Funds	0	4,698	498	495
Public Education Capital Outlay	14,256	19,672	13,015	26,600
Categorical Programs and Other	336,061	340,353	354,829	364,085
<b>STATE</b>	<b>\$1,076,958</b>	<b>\$1,124,580</b>	<b>\$1,145,260</b>	<b>1,197,253</b>
<b>Local Sources:</b>				
Ad Valorem Taxes	\$1,149,777	\$1,185,546	\$1,207,754	1,236,772
Food Sales	15,993	15,302	12,076	11,684
Interest Income	3,901	6,126	10,272	4,144
Other *	415,241	172,017	386,823	743,935
<b>LOCAL</b>	<b>\$1,584,912</b>	<b>\$1,378,991</b>	<b>\$1,616,925</b>	<b>\$1,996,535</b>
<b>TOTAL REVENUES</b>	<b>2,950,521</b>	<b>2,811,581</b>	<b>3,088,870</b>	<b>3,525,389</b>
Transfers In	243,229	240,504	249,720	282,114
Beginning Fund Balance	601,480	563,727	569,168	503,952
<b>TOTAL REVENUES, TRANSFERS &amp; FUND BALANCES</b>	<b>3,795,230</b>	<b>3,615,812</b>	<b>3,907,758</b>	<b>4,311,455</b>
<b>EXPENDITURES:</b>				
Salaries	1,296,217	1,345,478	1,396,276	1,399,544
Employee Benefits	380,917	394,370	424,087	440,592
Purchased Services	480,632	518,524	526,959	535,977
Energy Services	53,631	53,900	57,059	57,261
Materials and Supplies	120,217	119,322	136,938	137,590
Capital Outlay	144,418	145,512	173,014	1,048,268
Other Expenditures	514,209	228,564	439,742	224,956
<b>TOTAL EXPENDITURES</b>	<b>2,990,241</b>	<b>2,805,670</b>	<b>3,154,075</b>	<b>3,844,188</b>
Transfers Out	243,229	240,504	249,720	282,114
Ending Fund Balances	561,760	569,638	503,963	185,153
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>	<b>3,795,230</b>	<b>3,615,812</b>	<b>3,907,758</b>	<b>4,311,455</b>

NOTE: Governmental Funds include General, Special Revenue, Debt Service, Capital Projects, and Permanent Funds. Information for fiscal year 2015-16 through 2017-18 is from the Superintendent's Annual Financial Report. Information for fiscal year 2018-19 is from the District Summary Budget.



## ALL GOVERNMENTAL FUNDS REVENUE AND EXPENDITURES EIGHT-YEAR HISTORY & FORECAST BY OBJECT (in thousands)

ESTIMATED REVENUES:	Projected			
	2019-20	2020-21	2021-22	2022-23
<b>Federal Sources:</b>				
Food Service	98,394	102,544	104,062	105,603
Grants and Other	241,143	239,230	239,995	240,783
<b>FEDERAL</b>	<b>\$339,537</b>	<b>\$341,774</b>	<b>\$344,057</b>	<b>\$346,386</b>
<b>State Sources:</b>				
Florida Education Finance Prog.	844,681	857,380	863,194	871,826
Discretionary Lottery Funds	940	940	940	940
Public Education Capital Outlay	25,050	25,394	24,840	24,808
Categorical Programs and Other	337,501	335,078	352,909	367,715
<b>STATE</b>	<b>\$1,208,172</b>	<b>\$1,218,792</b>	<b>\$1,241,883</b>	<b>\$1,265,289</b>
<b>Local Sources:</b>				
Ad Valorem Taxes	\$1,375,341	\$1,403,946	\$1,434,942	\$1,475,437
Food Sales	16,718	17,322	17,134	16,949
Interest Income	11,848	11,107	11,109	11,108
Other	659,620	160,720	171,276	146,082
<b>LOCAL</b>	<b>\$2,063,527</b>	<b>\$1,593,095</b>	<b>\$1,634,461</b>	<b>\$1,649,576</b>
<b>TOTAL REVENUES</b>	<b>3,611,236</b>	<b>3,153,661</b>	<b>3,220,401</b>	<b>3,261,251</b>
Transfers In	297,623	284,794	281,345	279,899
Beginning Fund Balance	780,407	209,793	205,841	202,246
<b>TOTAL REVENUES, TRANSFERS &amp; FUND BALANCES</b>	<b>4,689,266</b>	<b>3,648,248</b>	<b>3,707,587</b>	<b>3,743,396</b>

PROPOSED EXPENDITURES:	Projected			
	2019-20	2020-21	2021-22	2022-23
Salaries	1,524,038	\$1,531,658	\$1,546,093	\$1,571,381
Employee Benefits	444,815	447,039	449,274	451,521
Purchased Services	572,525	572,525	572,811	578,539
Energy Services	58,741	58,741	58,770	59,064
Materials and Supplies	143,505	143,505	143,505	144,223
Capital Outlay	1,006,386	183,047	207,118	207,187
Other Expenditures	219,138	219,138	219,248	219,357
<b>TOTAL EXPENDITURES</b>	<b>3,969,148</b>	<b>3,155,653</b>	<b>3,196,820</b>	<b>3,231,273</b>
Transfers Out	510,325	286,753	308,520	313,116
Ending Fund Balances	209,793	205,841	202,246	199,006
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>	<b>4,689,266</b>	<b>3,648,247</b>	<b>3,707,586</b>	<b>3,743,395</b>

NOTE: Governmental Funds include General, Special Revenue, Debt Service, Capital Projects, and Permanent Funds.

## GENERAL FUND BUDGET EIGHT-YEAR HISTORY & FORECAST BY FUNCTION (in thousands)

REVENUES:	2015-16	2016-17	2017-18	Adopted 2018-19
Total Federal Revenue	\$17,160	\$22,189	\$23,891	\$20,450
Total State Revenue	1,046,972	1,087,456	1,103,454	1,132,480
Total Local Revenue	958,972	984,244	995,624	1,007,163
Total Other Financing Sources	0	0	0	0
Total Incoming Transfers	76,230	85,402	94,702	106,640
Beginning Fund Balance <sup>1</sup>	161,432	179,183	190,025	160,568
<b>TOTAL REVENUE, TRANSFERS, &amp; FUND BALANCE</b>	<b>\$2,260,766</b>	<b>\$2,358,474</b>	<b>\$2,407,696</b>	<b>\$2,427,301</b>

EXPENDITURES:	Account	2015-16	2016-17	2017-18	2018-19
<b>Instruction</b>	5000	\$1,348,157	\$1,394,242	\$1,441,113	\$1,491,648
<b>Support Services:</b>					
Student Personnel Services	6100	111,169	115,598	123,247	125,419
Instructional Media Services	6200	20,327	21,817	21,832	22,169
Instruction & Curriculum Development Services	6300	19,215	23,494	25,828	27,975
Instructional Staff Training Svcs.	6400	4,336	5,232	7,432	11,067
Instruction Related Technology	6500	21,668	24,597	26,314	24,618
Board	7100	3,979	4,528	5,237	4,549
General Administration	7200	5,943	6,123	6,230	8,762
School Administration	7300	129,990	136,432	141,042	137,941
Facilities Acquisition & Constr.	7400	0	0	0	3
Fiscal Services	7500	8,761	9,409	10,677	10,179
Central Services	7700	58,392	63,498	64,688	69,363
Student Transportation Svcs	7800	80,233	86,692	91,937	83,604
Operation of Plant	7900	172,944	173,025	179,894	178,136
Maintenance of Plant	8100	64,510	66,364	66,529	62,620
Administrative Technology Svcs.	8200	2,617	2,713	6,752	3,981
Community Services	9100	18,710	21,038	21,019	16,087
Interest	9200	276	1,480	952	1,480
<b>Total Instr. &amp; Support Services</b>		<b>\$2,071,227</b>	<b>\$2,156,282</b>	<b>\$2,240,723</b>	<b>\$2,279,601</b>
<b>Other Capital Outlay</b>	9300	5,070	6,631	6,365	0
<b>Total Transfers <sup>2</sup></b>	9700	5,286	5,065	40	40
<b>Reserves &amp; Ending Fund Balance <sup>1</sup></b>		<b>179,183</b>	<b>190,496</b>	<b>160,568</b>	<b>147,660</b>
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>		<b>\$2,260,766</b>	<b>\$2,358,474</b>	<b>\$2,407,696</b>	<b>\$2,427,301</b>

Note: Actual information for fiscal year 2015-16 through fiscal year 2017-18 is from the Superintendent's Annual Financial Report (SAFR). Information for fiscal year 2018-19 is based on the District Summary Budget.

1. Differences between 2016-17 Ending Fund Balances and 2017-18 Beginning Fund Balances 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, 2018.
2. Adjustments to Fund Balances/Residual Equity Transfers are included in Total Transfers Out.

**GENERAL FUND BUDGET**  
**EIGHT-YEAR HISTORY & FORECAST BY FUNCTION (in thousands)**

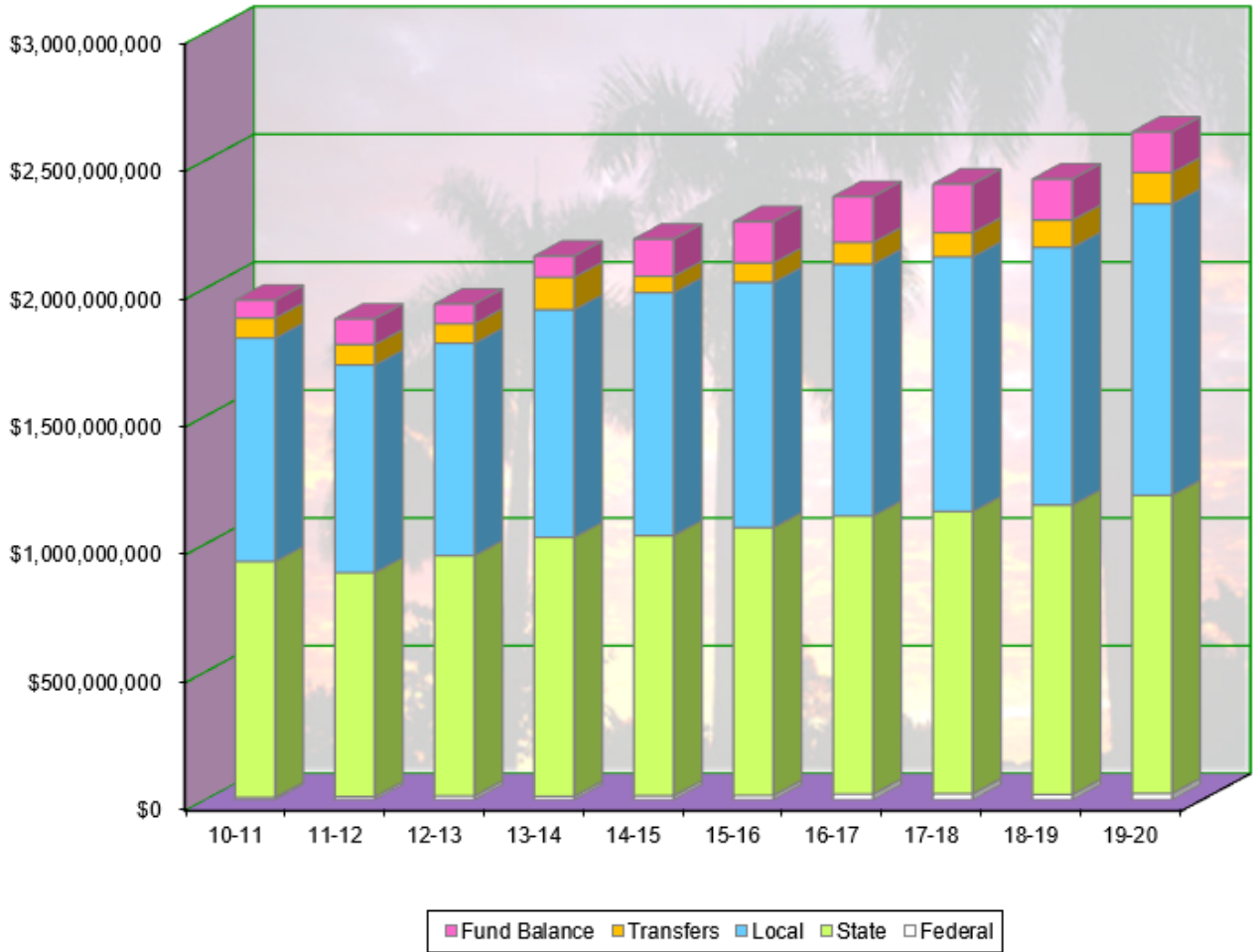
<b>REVENUE:</b>	Projected			
	2019-20	2020-21	2021-22	2022-23
Total Federal Revenue	\$24,750	\$25,492	\$26,257	\$27,045
Total State Revenue	1,165,704	1,189,018	1,212,798	1,237,054
Total Local Revenue	1,139,924	1,151,323	1,162,837	1,174,465
Total Other Financing Sources	0	0	0	0
Total Incoming Transfers	122,099	122,099	122,099	122,099
Beginning Fund Balance	159,060	170,465	176,226	181,928
<b>TOTAL REVENUE, TRANSFERS, &amp; FUND BALANCE</b>	<b>\$2,611,537</b>	<b>\$2,658,397</b>	<b>\$2,700,217</b>	<b>\$2,742,591</b>

<b>EXPENDITURES:</b>	Account N	2019-20	2020-21	2021-22	2022-23
<b>Instruction</b>	5000	\$1,592,942	\$1,621,615	\$1,649,183	\$1,677,219
<b>Support Services:</b>					
Student Personnel Services	6100	132,590	133,916	135,255	136,608
Instructional Media Services	6200	21,670	21,886	22,105	22,326
Instruction & Curriculum Development Services	6300	27,751	28,029	28,309	28,592
Instructional Staff Training Svcs.	6400	8,775	8,862	8,951	9,041
Instruction Related Technology	6500	24,912	25,161	25,412	25,667
Board	7100	5,275	5,328	5,381	5,435
General Administration	7200	9,150	9,241	9,334	9,427
School Administration	7300	142,549	143,975	145,415	146,869
Facilities Acquisition & Constr.	7400	10,123	10,224	10,326	10,430
Fiscal Services	7500	11,016	11,126	11,237	11,350
Central Services	7700	72,481	73,206	73,938	74,677
Student Transportation Svcs	7800	85,820	86,678	87,545	88,420
Operation of Plant	7900	208,696	210,783	212,891	215,019
Maintenance of Plant	8100	65,762	66,420	67,084	67,755
Administrative Technology Svcs.	8200	4,328	4,371	4,415	4,459
Community Services	9100	15,712	15,870	16,028	16,188
Interest	9200	1,480	2,480	2,480	2,480
<b>Total Instr. &amp; Support Services</b>		<b>\$2,441,032</b>	<b>\$2,479,171</b>	<b>\$2,515,289</b>	<b>\$2,551,962</b>
<b>Other Capital Outlay</b>	9300	0	0	0	0
<b>Total Transfers</b>	9700	40	3,000	3,000	3,000
<b>Reserves &amp; Ending Fund Balance</b>		170,465	176,226	181,928	187,629
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>		<b>\$2,611,537</b>	<b>\$2,658,397</b>	<b>\$2,700,217</b>	<b>\$2,742,591</b>

Note: Information for fiscal year 2019-20 is based on the District Summary Budget.

- 2019-20 Beginning Fund Balance is different from 2018-19 Ending Fund Balance as the District Summary Budget was completed before the Superintendent's Annual Financial Report (SAFR) was finalized

## 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.



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

**REVENUE**

	2015-16	2016-17	2017-18	Adopted 2018-19
Federal Through State	\$91,625	\$95,603	\$97,550	\$99,032
State Sources	1,300	1,282	1,240	1,240
Local Sources	16,195	15,628	12,820	11,848
Total Incoming Transfers	0	0	0	0
Beginning Fund Balance	46,994	49,603	49,222	49,222
<b>TOTAL REVENUE, TRANSFERS, &amp; FUND BALANCE</b>	<b>\$156,114</b>	<b>\$162,116</b>	<b>\$160,832</b>	<b>\$161,342</b>

**EXPENDITURES**

	Account Number	2015-16	2016-17	2017-18	Adopted 2018-19
<b>(Function 7600)</b>					
Salaries	100	\$27,252	\$28,952	\$28,986	\$30,746
Employee Benefits	200	13,522	14,344	15,479	15,805
Purchased Services	300	5,418	5,401	5,634	5,154
Energy Services	400	1,969	1,415	1,643	1,576
Materials and Supplies	500	51,557	56,175	52,807	58,071
Capital Outlay	600	534	4,638	4,622	20,175
Other Expenses	700	2,027	1,969	2,429	3,274
<b>Total Expenditures</b>		<b>\$102,279</b>	<b>\$112,894</b>	<b>\$111,600</b>	<b>\$134,801</b>
<b>Other Capital Outlay</b>	9300	4,232	0	0	0
<b>Transfers Out: (Function 9700)</b>					
To General Fund	910	0	0	0	0
To Capital Projects	930	0	0	0	0
<b>Total Transfers Out</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance</b>		<b>49,603</b>	<b>49,222</b>	<b>49,232</b>	<b>26,541</b>
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>		<b>\$156,114</b>	<b>\$162,116</b>	<b>\$160,832</b>	<b>\$161,342</b>

NOTE: Actual information for fiscal year 2015-16 through fiscal year 2017-18 is from the Superintendent's Annual Financial Report. Information for fiscal year 2018-19 and 2019-20 is based on the District Summary Budget.

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

**REVENUE**

	Projected			
	2019-20	2020-21	2021-22	2022-23
Federal Through State	\$101,049	\$102,544	\$104,062	\$105,602
State Sources	1,197	1,182	1,167	1,153
Local Sources	17,511	17,322	17,134	16,949
Total Incoming Transfers	0	0	0	0
Beginning Fund Balance	46,701	34,144	24,091	14,453
<b>TOTAL REVENUE, TRANSFERS, &amp; FUND BALANCE</b>	<b>\$166,458</b>	<b>\$155,192</b>	<b>\$146,454</b>	<b>\$138,157</b>

**EXPENDITURES**

	Account Number	Projected 2019-20	2020-21	2021-22	2022-23
<b>(Function 7600)</b>					
Salaries	100	\$35,546	\$36,790	\$38,077	\$39,410
Employee Benefits	200	16,915	17,253	17,598	17,949
Purchased Services	300	7,357	7,578	7,805	8,040
Energy Services	400	1,685	1,718	1,753	1,788
Materials and Supplies	500	59,937	58,738	57,564	56,412
Capital Outlay	600	6,543	4,605	4,696	4,790
Other Expenses	700	4,332	4,419	4,508	4,598
<b>Total Expenditures</b>		<b>\$132,315</b>	<b>\$131,101</b>	<b>\$132,001</b>	<b>\$132,987</b>
<b>Other Capital Outlay</b>	9300	0	0	0	0
<b>Transfers Out: (Function 9700)</b>					
To General Fund	910	0	0	0	0
To Capital Projects	930	0	0	0	0
<b>Total Transfers Out</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance</b>		<b>34,143</b>	<b>24,091</b>	<b>14,453</b>	<b>5,170</b>
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>		<b>\$166,458</b>	<b>\$155,192</b>	<b>\$146,454</b>	<b>\$138,157</b>

NOTE: Actual information for fiscal year 2015-16 through fiscal year 2017-18 is from the Superintendent's Annual Financial Report. Information for fiscal year 2018-19 and 2019-20 is based on the District Summary Budget.

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

**REVENUE**

	2015-16	2016-17	2017-18	Adopted 2018-19
<b>Federal Direct</b>	\$35,807	\$39,604	\$42,748	\$39,669
<b>Federal Through State</b>	144,049	150,614	162,496	168,082
<b>State Sources</b>	2,465	4,411	15,847	850
<b>Local Sources</b>	6,551	5,653	4,695	4,553
<b>Total Incoming Transfers</b>	40	40	40	40
<b>Beginning Fund Balance</b>	0	0	0	0
<b>TOTAL REVENUE, TRANSFERS, &amp; FUND BALANCE</b>	<u>\$188,912</u>	<u>\$200,322</u>	<u>\$225,826</u>	<u>\$213,194</u>

**EXPENDITURES**

	Account Number	2015-16	2016-17	2017-18	Adopted 2018-19
<b>Instruction</b>	5000	\$118,610	\$126,359	\$142,529	\$137,288
<b>Support Services:</b>					
Student Support Services	6100	15,101	14,643	16,150	15,103
Instructional Media Services	6200	7	0	0	3
Instruction & Curriculum Development Services	6300	24,534	24,977	26,123	29,724
Instructional Staff Training Svcs	6400	14,066	16,138	19,317	14,088
Instruction Related Technology	6500	0	0	0	0
Board	7100	0	0	0	0
General Administration	7200	8,092	8,262	8,947	11,847
School Administration	7300	209	813	1,122	637
Facilities Acquisition & Constr.	7400	29	0	0	0
Fiscal Services	7500	0	0	0	0
Central Services	7700	469	911	1,337	524
Student Transportation Svcs	7800	391	578	837	788
Operation of Plant	7900	59	54	30	116
Maintenance of Plant	8100	0	0	0	0
Administrative Technology Svcs	8200	0	0	0	0
Community Services	9100	6,370	6,761	8,630	3,076
<b>Total Expenditures</b>		<u>\$187,937</u>	<u>\$199,496</u>	<u>\$225,022</u>	<u>\$213,194</u>
<b>Other Capital Outlay</b>	9300	975	826	804	0
<b>Transfers Out: (Function 9700)</b>					
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
<b>Total Transfers Out</b>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Ending Fund Balance</b>		0	0	0	0
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>		<u>\$188,912</u>	<u>\$200,322</u>	<u>\$225,826</u>	<u>\$213,194</u>

NOTE: Actual information for fiscal year 2015-16 through fiscal year 2017-18 is from the Superintendent's Annual Financial Report. Information for fiscal year 2018-19 and 2019-20 is based on the District Summary Budget.



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

**REVENUE**

	Projected			
	2019-20	2020-21	2021-22	2022-23
<b>Federal Direct</b>	\$32,274	\$32,274	\$32,274	\$32,274
<b>Federal Through State</b>	178,753	178,753	178,753	178,753
<b>State Sources</b>	866	866	866	866
<b>Local Sources</b>	2,558	2,558	2,558	2,558
<b>Total Incoming Transfers</b>	40	40	40	40
<b>Beginning Fund Balance</b>	0	0	0	0
<b>TOTAL REVENUE, TRANSFERS, &amp; FUND BALANCE</b>	<b>\$214,491</b>	<b>\$214,491</b>	<b>\$214,491</b>	<b>\$214,491</b>

**EXPENDITURES**

	Account Number	Projected			
		2019-20	2020-21	2021-22	2022-23
<b>Instruction</b>	5000	\$137,760	\$137,760	\$137,760	\$137,760
<b>Support Services:</b>					
Student Support Services	6100	15,291	15,291	15,291	15,291
Instructional Media Services	6200	3	3	3	3
Instruction & Curriculum Development Services	6300	30,259	30,259	30,259	30,259
Instructional Staff Training Svcs.	6400	15,803	15,803	15,803	15,803
Instruction Related Technology Board	6500 7100	 0	 0	 0	 0
General Administration	7200	9,635	9,635	9,635	9,635
School Administration	7300	650	650	650	650
Facilities Acquisition & Constr.	7400	0	0	0	0
Fiscal Services	7500	0	0	0	0
Central Services	7700	545	545	545	545
Student Transportation Svcs	7800	803	803	803	803
Operation of Plant	7900	582	582	582	582
Maintenance of Plant	8100	0	0	0	0
Administrative Technology Svcs.	8200	0	0	0	0
Community Services	9100	3,160	3,160	3,160	3,160
<b>Total Expenditures</b>		<b>\$214,491</b>	<b>\$214,491</b>	<b>\$214,491</b>	<b>\$214,491</b>
<b>Other Capital Outlay</b>	9300	0	0	0	0
<b>Transfers Out: (Function 9700)</b>					
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
<b>Total Transfers Out</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>		<b>\$214,491</b>	<b>\$214,491</b>	<b>\$214,491</b>	<b>\$214,491</b>

NOTE: Actual information for fiscal year 2015-16 through fiscal year 2017-18 is from the Superintendent's Annual Financial Report. Information for fiscal year 2018-19 and 2019-20 is based on the District Summary Budget.

**SPECIAL REVENUE – MISCELLANEOUS**  
**EIGHT-YEAR HISTORY & FORECAST BY FUNCTION (in thousands)**

**REVENUE**

	Account Number	2015-16	2016-17	2017-18	Adopted 2018-19
<b>Local Revenues:</b>					
Interest, incl Investment Profit	3430	\$11	\$29	\$61	\$30
Gifts, Grants and Bequests	3440	0	0	0	0
Miscellaneous Local Sources	3495	2,013	2,139	1,965	1,949
Transfers In		225	0	0	0
Beginning Fund Balance		3,153	4,050	4,550	4,839
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCE</b>		<b>\$5,402</b>	<b>\$6,218</b>	<b>\$6,576</b>	<b>\$6,818</b>

	Account Number	2015-16	2016-17	2017-18	Adopted 2018-19
<b>EXPENDITURES</b>					
Instruction	5000	\$0	\$0	\$0	\$0
<b>Support Services:</b>					
Student Personnel Services	6100	0	0	0	0
Instructional Media Services	6200	0	0	0	0
Instruction & Curriculum Development Services	6300	0	0	0	0
Instructional Staff Training Svcs.	6400	0	0	0	0
Instruction Related Technology	6500	0	0	0	0
Board	7100	0	0	0	0
General Administration	7200	0	0	0	0
School Administration	7300	0	0	0	0
Facilities Acquisition & Constr.	7400	0	0	0	0
Fiscal Services	7500	0	0	0	0
Central Services	7700	0	0	0	0
Student Transportation Svcs	7800	10	5	7	0
Operation of Plant	7900	0	0	0	0
Maintenance of Plant	8100	0	0	0	0
Administrative Technology Svcs.	8200	0	0	0	0
Community Services	9100	580	650	474	484
Internal Funds Disbursements	9800	0	0	0	0
<b>Total Instr. &amp; Support Services:</b>		<b>\$590</b>	<b>\$655</b>	<b>\$481</b>	<b>\$484</b>
<b>Other Capital Outlay</b>	9300	7	2	15	0
<b>Transfers Out</b>		755	1,010	1,242	1,200
<b>Ending Fund Balance</b>		4,050	4,551	4,838	5,134
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>		<b>\$5,402</b>	<b>\$6,218</b>	<b>\$6,576</b>	<b>\$6,818</b>

NOTE: Actual information for fiscal year 2015-16 through fiscal year 2017-18 is from the Superintendent's Annual Financial Report. Information for fiscal year 2018-19 and 2019-20 is based on the District Summary Budget.

**SPECIAL REVENUE – MISCELLANEOUS**  
**EIGHT-YEAR HISTORY & FORECAST BY FUNCTION (in thousands)**

REVENUE	Account Number	Projected			
		2019-20	2020-21	2021-22	2022-23
<b>Local Revenues:</b>					
Interest, incl Investment Profit	3430	\$106	\$106	\$106	\$106
Gifts, Grants and Bequests	3440	0	0	0	0
Miscellaneous Local Sources	3495	2,092	2,113	2,134	2,155
Transfers In *		0	0	0	0
Beginning Fund Balance		4,846	5,185	5,525	5,866
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCE</b>		<b>\$7,044</b>	<b>\$7,404</b>	<b>\$7,765</b>	<b>\$8,127</b>

EXPENDITURES	Account Number	Projected			
		2019-20	2019-20	2020-21	2021-22
Instruction	5000	\$0	\$0	\$0	\$0
<b>Support Services:</b>					
Student Personnel Services	6100	0	0	0	0
Instructional Media Services	6200	0	0	0	0
Instruction & Curriculum	6300	0	0	0	0
Development Services		0	0	0	0
Instructional Staff Training Svcs.	6400	0	0	0	0
Instruction Related Technology	6500	0	0	0	0
Board	7100	0	0	0	0
General Administration	7200	0	0	0	0
School Administration	7300	0	0	0	0
Facilities Acquisition & Constr.	7400	0	0	0	0
Fiscal Services	7500	0	0	0	0
Central Services	7700	0	0	0	0
Student Transportation Svcs	7800	0			
Operation of Plant	7900	0	0	0	0
Maintenance of Plant	8100	0	0	0	0
Administrative Technology Svcs.	8200	0	0	0	0
Community Services	9100	659	679	699	720
Internal Funds Disbursements	9800	0	0	0	0
<b>Total Instr. &amp; Support Services:</b>		<b>\$659</b>	<b>\$679</b>	<b>\$699</b>	<b>\$720</b>
<b>Other Capital Outlay</b>	9300				
<b>Transfers Out *</b>		<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>
<b>Ending Fund Balance</b>		<b>5,185</b>	<b>5,525</b>	<b>5,866</b>	<b>6,207</b>
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>		<b>\$7,044</b>	<b>\$7,404</b>	<b>\$7,765</b>	<b>\$8,127</b>

NOTE: Actual information for fiscal year 2015-16 through fiscal year 2017-18 is from the Superintendent's Annual Financial Report. Information for fiscal year 2018-19 and 2019-20 is based on the District Summary Budget

## DEBT SERVICE

### EIGHT-YEAR HISTORY & FORECAST BY OBJECT (in thousands)

REVENUES:		2015-16	2016-17	2017-18	Adopted 2018-19
<b>State Sources</b>		\$8,717	\$5,000	\$2,932	\$1,621
<b>Local Sources</b>		12,278	11,973	12,479	25,208
<b>Total Incoming Transfers</b>		158,733	155,054	154,977	175,435
<b>Other Financing Sources:</b>					0
Sale of Bonds		0	3,355	0	0
Premium on Sale of Bonds		0	512	0	0
Refunding Bonds Face Value		0	0	0	0
Proceeds of LPAs		282,145	39,575	0	0
Proceeds of Refunding Bonds		0	0	211,441	0
Proceeds of COPs		36,979	0	0	0
Premium on COPs		0	0	36,074	0
<b>Beginning Fund Balance</b>		2,714	4,548	10,027	8,115
<b>TOTAL REVENUE, TRANSFERS, &amp; FUND BALANCE</b>		<u>\$501,566</u>	<u>\$220,017</u>	<u>\$427,930</u>	<u>\$210,379</u>

EXPENDITURES:	Account	2015-16	2016-17	2017-18	Adopted 2018-19
<b>(Function 9200)</b>					
Redemption of Principal	710	\$92,416	\$89,779	\$91,072	\$112,659
Interest	720	81,912	80,285	77,280	88,285
Dues and Fees	730	1,205	461	1,358	3,618
Payments to Refunded Bonds	760	321,109	39,465	246,337	0
Miscellaneous Expense	790	376	0	3,768	0
<b>Total Expenditures</b>		<u>\$497,018</u>	<u>\$209,990</u>	<u>\$419,815</u>	<u>\$204,562</u>
<b>Transfers Out (Function 9700)</b>					
To General Fund	910	0	0	0	0
To Capital Projects	930	0	0	0	0
Interfund (Debt Service Only)	950	0	0	0	0
<b>Total Transfers Out</b>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
<b>Ending Fund Balance</b>		4,548	10,027	8,115	5,817
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>		<u>\$501,566</u>	<u>\$220,017</u>	<u>\$427,930</u>	<u>\$210,379</u>

NOTE: Actual information for fiscal year 2015-18 is from the Superintendent's Annual Financial Report. Information for fiscal year 2018-19 through 2022-23 is based on the District Summary Budget.

In FY2019-20 the School Board is expected to issue third tranche of GO Bonds resulting in expected yearly additional expenses of approximately 10-12M.

**DEBT SERVICE**  
**EIGHT-YEAR HISTORY & FORECAST BY OBJECT (in thousands)**

<b>REVENUES:</b>	<b>Projected</b>			
	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
<b>State Sources</b>	\$2,316	\$2,332	\$2,211	\$1,408
<b>Local Sources</b>	21,741	33,381	45,046	45,033
<b>Total Incoming Transfers</b>	175,484	162,654	159,206	157,760
<b>Other Financing Sources:</b>				
Sale of Bonds	-	-	-	-
Premium on Sale of Bonds	44,516	-	-	-
Refunding Bonds Face Value	-	-	-	-
Proceeds of LPAs	170,749	-	-	-
Proceeds of Refunding Bonds	-	-	-	-
Proceeds of COPs	-	-	-	-
Premium on COPs	-	-	-	-
<b>Beginning Fund Balance</b>	-	-	-	-
<b>TOTAL REVENUE, TRANSFERS, &amp; FUND BALANCE</b>	<b>\$414,806</b>	<b>\$198,368</b>	<b>\$206,463</b>	<b>\$204,202</b>

<b>EXPENDITURES:</b>	<b>Account</b>	<b>Projected</b>			
		<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
<b>(Function 9200)</b>					
Redemption of Principal	710	\$ 121,272	\$ 116,902	\$ 121,248	\$ 124,247
Interest	720	77,081	81,465	85,216	79,855
Dues and Fees	730	1,188	-	-	100
Payments to Refunded Bonds	760	-	-	-	-
Miscellaneous Expense	790	-	-	-	-
<b>Total Expenditures</b>		<b>\$199,541</b>	<b>\$198,368</b>	<b>\$206,463</b>	<b>\$204,202</b>
<b>Transfers Out (Function 9700)</b>					
To General Fund	910	-	-	-	-
To Capital Projects	930	-	-	-	-
Interfund (Debt Service Only)	950	215,265	-	-	-
<b>Total Transfers Out</b>		<b>\$215,265</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>		<b>\$414,806</b>	<b>\$198,368</b>	<b>\$206,463</b>	<b>\$204,202</b>

NOTE: Actual information for fiscal year 2018-19 through 2021-23 is based on the District Summary Budget. In FY2019-20 the School Board is expected to issue second tranche of GO Bonds resulting in expected yearly additional expenses of approximately 10-12M.

## CAPITAL OUTLAY BUDGET EIGHT-YEAR HISTORY & FORECAST BY OBJECT (in thousands)

<b>REVENUES:</b>	2015-16	2016-17	2017-18	Adopted 2018-19
Total Federal Revenue	\$0	\$0	\$0	\$4,367
Total State Revenue	17,504	26,431	21,787	61,063
Total Local Revenue	266,457	286,479	306,463	306,797
Total Other Financing Sources	3,311	29,405	35,306	638,985
Total Incoming Transfers	8,000	8	0	0
Beginning - Committed Project Balances <sup>1</sup>	387,187	326,344	315,343	281,209
<b>TOTAL REVENUE, TRANSFERS, &amp; COMMITTED PROJECT BALANCES</b>	<b>\$682,459</b>	<b>\$668,667</b>	<b>\$678,899</b>	<b>\$1,292,421</b>

<b>EXPENDITURES:</b>	Account	2015-16	2016-17	2017-18	2018-19
<b>Function 7400</b>					
Library Books (New Libraries)	610	\$0	\$49	\$29	\$0
Audiovisual Materials	620	19	14	0	0
Buildings and Fixed Equipment	630	845	7,011	1,061	79,771
Furniture, Fixtures, and Equip.	640	60,218	48,655	28,662	82,952
Motor Vehicles (Incl. Buses)	650	15,908	1,997	19,551	9,164
Land	660	31	15	47	120
Improve. Other Than Buildings	670	2,047	5,703	9,646	13,772
Remodeling and Renovations	680	41,801	55,227	78,743	825,768
Computer Software	690	19	197	0	0
<b>Function 9200</b>					
Interest	720	0	0	0	0
Dues and Fees	730	8	26	12	0
Miscellaneous Expenses	790	0	0	11,501	0
Discount on Sale of COBI Bond	890	0	0	0	0
<b>Total Expenditures</b>		<b>\$120,896</b>	<b>\$118,894</b>	<b>\$149,252</b>	<b>\$1,011,547</b>
<b>Transfers Out (Function 9700)</b>					
To General Fund	910	\$75,475	\$84,393	\$93,460	\$105,439
To Debt Service Funds	920	153,712	150,037	154,978	175,435
To Capital Projects Funds	930	0	0	0	0
To Special Revenue Funds	940	0	0	0	0
Interfund (capital projects only)	950	8,000	0	0	0
<b>Total Transfers Out<sup>2</sup></b>		<b>\$237,187</b>	<b>\$234,430</b>	<b>\$248,438</b>	<b>\$280,874</b>
<b>Ongoing - Committed Project Balances<sup>1</sup></b>		<b>324,376</b>	<b>315,343</b>	<b>281,209</b>	<b>0</b>
<b>TOTAL EXPENDITURES, TRANSFERS &amp; COMMITTED PROJECT BALANCES</b>		<b>\$682,459</b>	<b>\$668,667</b>	<b>\$678,899</b>	<b>\$1,292,421</b>

Note: Actual information for fiscal year 2015-16 through fiscal year 2017-18 is from the Superintendent's Annual Financial Report (SAFR). Information for fiscal year 2018-19 is projected year-end results and is subject to change based on final FY19 SAFR.

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.

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

**CAPITAL OUTLAY BUDGET  
EIGHT-YEAR HISTORY & FORECAST BY OBJECT (in thousands)**

<b>REVENUES:</b>	<b>Projected</b>			
	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
Total Federal Revenue	\$2,711	\$2,711	\$2,711	\$2,711
Total State Revenue	38,090	25,394	24,840	24,808
Total Local Revenue	326,830	355,309	359,135	376,891
Total Other Financing Sources	337,500	30,984	45,511	31,418
Total Incoming Transfers	0	0	0	0
Beginning - Committed Project Balances	569,800	0	0	0
<b>TOTAL REVENUE, TRANSFERS, &amp; COMMITTED PROJECT BALANCES</b>	<b>\$1,274,931</b>	<b>\$414,398</b>	<b>\$432,197</b>	<b>\$435,828</b>

<b>EXPENDITURES:</b>		<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
<b>Account</b>					
<b>Function 7400</b>					
Library Books (New Libraries)	610	\$0	\$0	\$0	\$0
Audiovisual Materials	620	0	0	0	0
Buildings and Fixed Equipment	630	93,636	9,229	8,951	8,884
Furniture, Fixtures, and Equip.	640	62,987	18,458	17,903	17,768
Motor Vehicles (Incl. Buses)	650	0	3,955	3,836	3,807
Land	660	109	0	0	0
Improve. Other Than Buildings	670	10,054	2,637	2,558	2,538
Remodeling and Renovations	680	814,324	96,248	93,350	92,646
Computer Software	690	0	0	0	0
<b>Function 9200</b>					
Interest	720	0	0	0	0
Dues and Fees	730	0	0	0	0
Miscellaneous Expenses	790	0	1,318	1,279	1,269
Discount on Sale of COBI Bonds	890	0	0	0	0
<b>Total Expenditures</b>		<b>\$981,110</b>	<b>\$131,845</b>	<b>\$127,877</b>	<b>\$126,912</b>
<b>Transfers Out (Function 9700)</b>					
To General Fund	910	\$120,899	\$90,231	\$109,270	\$109,238
To Debt Service Funds	920	172,922	192,322	195,050	199,678
To Capital Projects Funds	930	0	0	0	0
To Special Revenue Funds	940	0	0	0	0
Interfund (capital projects only)	950	0	0	0	0
<b>Total Transfers Out</b>		<b>\$293,821</b>	<b>\$282,553</b>	<b>\$304,320</b>	<b>\$308,916</b>
Ongoing - Committed Project Balances		0	0	0	0
<b>TOTAL EXPENDITURES, TRANSFERS &amp; COMMITTED PROJECT BALANCES</b>		<b>\$1,274,931</b>	<b>\$414,398</b>	<b>\$432,197</b>	<b>\$435,828</b>

Note: Information for fiscal year 2019-20 is based on the District Summary Budget. Forecast information for fiscal year 2020-21 through 2022-23 is based on the 2018-19 Adopted District Educational Facilities Plan.

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

Estimated Revenue and Financing Sources	Carryover	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
Millage	\$ 117,215	\$ 312,675	\$ 330,654	\$ 347,980	\$ 366,736	\$ 385,770	\$ 1,861,030
Local	99,386	35,855	24,655	11,155	10,155	10,155	191,361
General Obligation Bond	300,096	315,800		14,312			630,208
State	53,103	38,090	25,394	24,840	24,808	24,834	191,069
Federal		2,711	2,711	2,711	2,711	2,711	13,555
<b>Total</b>	<b>\$ 569,800</b>	<b>\$ 705,131</b>	<b>\$ 383,414</b>	<b>\$ 400,998</b>	<b>\$ 404,410</b>	<b>\$ 423,470</b>	<b>\$ 2,887,223</b>

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

Estimated Appropriations	Carryover	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
COPs Debt Service	\$ 0	\$ 153,317	\$ 166,247	\$ 165,932	\$ 165,376	\$ 165,691	\$ 816,563
Equipment & Building Leases		20,239	26,726	29,786	34,988	36,326	148,065
Facilities / Capital Salaries		17,204	17,204	17,204	17,204	17,204	86,020
Quality Assurance		200	200	200	200	200	1,000
Maintenance		95,849	75,237	94,830	94,830	94,830	455,576
Facility Projects	35,123						35,123
SMART Program	495,139	322,399	53,185	14,312			885,035
SMART Program Reserve	2,100	54,825	16,615				73,540
Charter Schools - State PECO		25,050	14,994	14,440	14,408	14,434	83,326
Charter Schools - Local Millage			12,353	16,667	20,383	24,099	73,502
Payroll Improvement / Hardware Upgrade		750					750
Magnet/Innovative Programs Equipment		653	653	653	653	653	3,265
Safety/Security							0
· Security Equipment Lease	19,356						19,356
· State Grant District Schools	5,554	4,010					9,564
· State Grant Charter Schools	128	830					958
Unallocated	12,400	9,805		46,974	56,368	70,033	195,580
<b>Total</b>	<b>\$ 569,800</b>	<b>\$ 705,131</b>	<b>\$ 383,414</b>	<b>\$ 400,998</b>	<b>\$ 404,410</b>	<b>\$ 423,470</b>	<b>\$ 2,887,223</b>

Note: COPs are Certificates of Participation



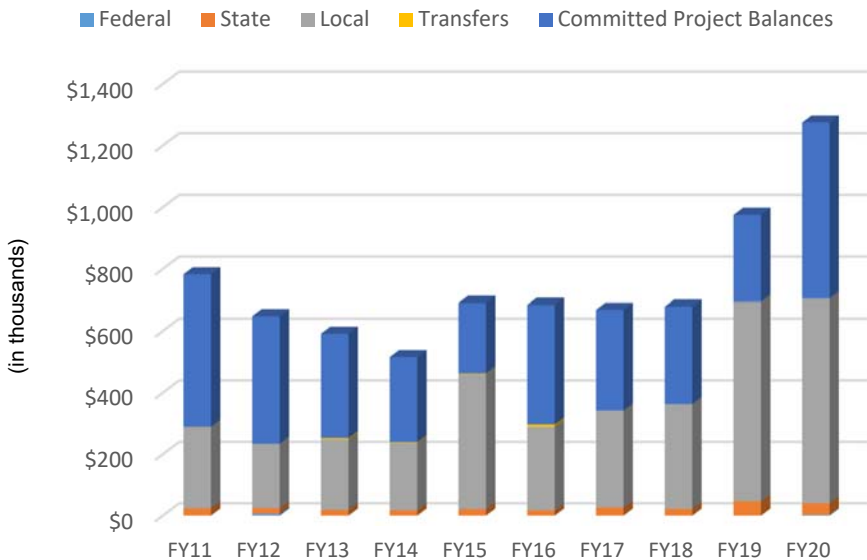
## CAPITAL OUTLAY BUDGET TEN-YEAR REVENUE TREND

### SMART Program

The SMART Program is currently \$1,143 million and is supported with funding from the \$800 million General Obligation Bond (GOB) and \$343 million in other capital outlay funding. The SMART Program is mostly unchanged from the DEFP FY19. At the April 9, 2019 School Board Operational Meeting, the Board approved an agenda item that officially aligns SMART Program funding with the re-baselined construction project schedules. This allows more efficient use of the District’s resources that are identified for the SMART Program and aligns the plan for issuing the remaining GOB funds to be consistent with the re-baselined project schedules.

### Charter School Capital Outlay Funding

The 2017 Florida Legislature passed HB 7069 which contains provisions that require the sharing of capital outlay millage with charter schools if the Legislature does not fund charter schools at a minimum



per pupil amount. In Fiscal Year (FY) 2018 the District paid \$11.5 million to charter schools for capital outlay because of this new law. The 2018 Florida Legislature passed HB 7055 to mitigate that loss and increased State funding for charter school capital outlay.

The 2019 Florida Legislature approved enough funding in their FY 2020 appropriations for charter school capital outlay such that the District does not have to share local capital outlay millage funding with charter schools in FY 2020.

### School Safety Funding

Since the Marjory Stoneman Douglas (MSD) High School tragedy, District and school leadership remain focused on meeting the needs of students, employees and the entire school community during an emotional and difficult recovery process.

In FY19, SB 7026 provided funding for MSD to meet the facility needs necessary to recover from this tragedy. In total, the 2018 Florida Legislature approved \$26.3 million for the District to:

- Provide portables (opened at the start of the 2018-19 school year)
- Build a new permanent building (construction contract approved June 11, 2019)
- Demolish Building 12
- Construct a monument

In the 2018-19 State budget the District received funding from a State security grant that the District used to fund \$6.2 million for security cameras and \$1.8 million on public announcement (PA) systems at schools. The District also entered into a \$19.8 million capital lease to implement additional PA systems and upgrade the District’s radio communications system.

In the 2019-20 State budget there is an additional \$4 million in State security grant funding that is included in this DEFP-FY20 update that will be used to implement additional school security upgrades.

**INTERNAL SERVICE FUND**  
**EIGHT-YEAR HISTORY & FORECAST BY OBJECT (in thousands)**

REVENUE	Account	2015-16	2016-17	2017-18	Adopted 2018-19
<b>Operating Revenues:</b>					
Charges for Services	3481	\$60,064	\$61,310	\$63,169	\$0
Charges for Sales	3482	988	909	888	888
Premium Revenue	3484	0	0	0	0
Other Operating Revenue	3489	0	0	0	0
Insurance Loss Recoveries	3741	0	0	0	0
<b>Non-Operating Revenues:</b>					
Interest	3430	1	1	4	0
Gain on Sale of Investments		0	0	0	0
Net Incr/(Decr) in Fair Value of Investments	3433	0	0	0	0
Gifts, Grants and Bequests	3440	16	0	0	0
Other Fees	3467	0	0	0	0
Misc. Revenue	3490	0	0	0	0
Gain Disposition of Assets	3780	0	12	0	0
Total Incoming Transfers	3610	0	0	0	0
Beginning Fund Balance <sup>1</sup>		106	159	208	373
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCE</b>		<b>\$61,175</b>	<b>\$62,391</b>	<b>\$64,269</b>	<b>\$1,261</b>

**EXPENDITURES**

	Account	2015-16	2016-17	2017-18	2018-19
<b>Operating Expenses:</b>					
Salaries	100	\$44,003	\$45,874	\$47,573	\$408
Employee Benefits	200	12,591	13,218	14,526	98
Purchased Services	300	2,782	2,859	1,571	206
Energy Services	400	0	0	0	0
Materials and Supplies	500	156	93	91	133
Capital Outlay	600	1,467	138	129	4
Other Expenses	700	7	1	6	3
<b>Sub Total Expenditures</b>		<b>\$61,006</b>	<b>\$62,183</b>	<b>\$63,896</b>	<b>\$852</b>
<b>Nonoperating Expenses:</b>					
Net Decr. in Fair Value of Investments	700	0	0	0	
Loss on Disposition of Assets	800	0	0	0	
<b>Sub Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	
<b>Transfers Out</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance <sup>1</sup></b>		<b>169</b>	<b>208</b>	<b>373</b>	<b>409</b>
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>		<b>\$61,175</b>	<b>\$62,391</b>	<b>\$64,269</b>	<b>\$1,261</b>

Note: Actual information for fiscal year 2015-16 through fiscal year 2017-18 is from the Superintendent's Annual Financial Report (SAFR). Information for fiscal year 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.

**INTERNAL SERVICE FUND**  
**EIGHT-YEAR HISTORY & FORECAST BY OBJECT (in thousands)**

REVENUE	Account	Projected 2019-20	2020-21	2021-22	2022-23
<b>Operating Revenues:</b>					
Charges for Services	3481	\$0	\$0	\$0	\$0
Charges for Sales	3482	850	876	902	929
Premium Revenue	3484	0	0	0	0
Other Operating Revenue	3489	0	0	0	0
Insurance Loss Recoveries	3741	0	0	0	0
<b>Non-Operating Revenues:</b>					
Interest	3430	0	0	0	0
Gain on Sale of Investments		0	0	0	0
Net Incr/(Decr) in Fair Value of Investments	3433	0	0	0	0
Gifts, Grants and Bequests	3440	0	0	0	0
Other Fees	3467	0	0	0	0
Misc. Revenue	3490	0	0	0	0
Gain Disposition of Assets	3780	0	0	0	0
Total Incoming Transfers	3610	0	0	0	0
Beginning Fund Balance		349	130	52	45
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCE</b>		<b>\$1,199</b>	<b>\$1,006</b>	<b>\$954</b>	<b>\$974</b>

**EXPENDITURES**

	Account	2019-20	2020-21	2021-22	2022-23
<b>Operating Expenses:</b>					
Salaries	100	\$426	\$430	\$434	\$439
Employee Benefits	200	147	149	150	152
Purchased Services	300	400	300	250	250
Energy Services	400	0	0	0	0
Materials and Supplies	500	96	75	75	75
Capital Outlay	600	0	0	0	0
Other Expenses	700	0	0	0	0
<b>Total Expenditures</b>		<b>\$1,069</b>	<b>\$954</b>	<b>\$909</b>	<b>\$916</b>
<b>Nonoperating Expenses:</b>					
Net Decr. in Fair Value of Investments	700	0	0	0	0
Loss on Disposition of Assets	800	0	0	0	0
<b>Sub Total Expenditures</b>					
<b>Transfers Out</b>		0	0	0	0
<b>Ending Fund Balance</b>		130	52	45	58
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>		<b>\$1,199</b>	<b>\$1,006</b>	<b>\$954</b>	<b>\$974</b>

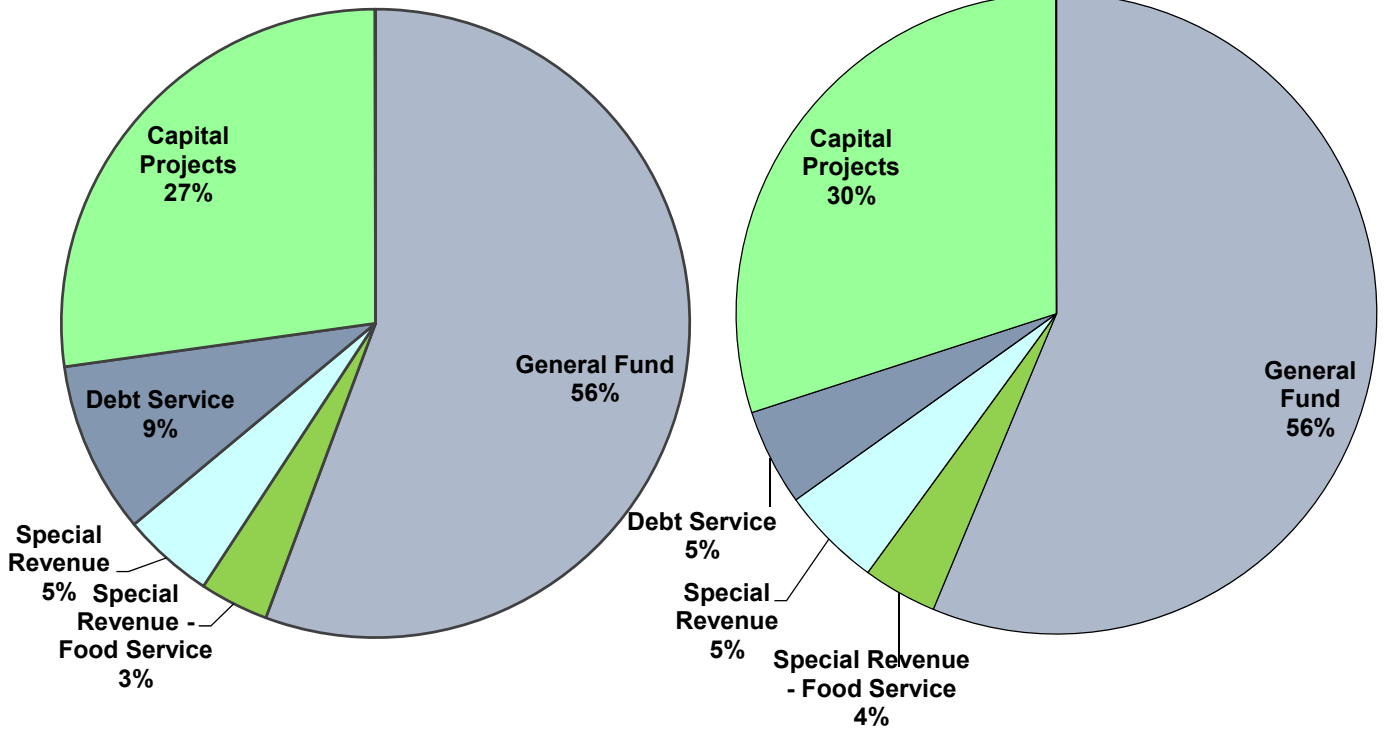
Note: Information for fiscal year 2019-20 is based on the District Summary Budget.

- 2019-20 Beginning Fund Balance is different from 2018-19 Ending Fund Balance as the District Summary Budget was completed before the Superintendent's Annual financial Report (SAFR) was finalized.

## ALL FUNDS COMPARISON OF BUDGETED REVENUE SOURCES

**2019-20 TENTATIVE BUDGET**

**2018-19 ADOPTED BUDGET**



Fund Title:	2019-20 Budget	2018-19 Budget
General Fund	\$2,611,536,856	\$2,427,300,733
Special Revenue - Food Service	166,457,322	161,342,072
Special Revenue	221,534,999	220,012,062
Debt Service	414,806,050	210,378,769
Capital Projects	1,274,930,977	1,292,421,334
Internal Services	1,199,400	1,096,214
<b>Sub-Total</b>	<b>\$4,690,465,604</b>	<b>\$4,312,551,184</b>
Less Transfers Out:	(510,325,423)	(282,113,969)
<b>TOTAL ALL FUNDS</b>	<b>\$4,180,140,181</b>	<b>\$4,030,437,215</b>

## BUDGET SUMMARY

BUDGET SUMMARY  
THE PROPOSED OPERATING BUDGET EXPENDITURES OF  
THE SCHOOL BOARD OF BROWARD COUNTY ARE 7.5%  
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

FISCAL YEAR  
2019-2020

PROPOSED MILLAGE LEVY	
OPERATING	
LOCAL EFFORT	3.8870
DISCRETIONARY	0.7480
ADDITIONAL OPERATING	0.5000
DEBT SERVICE	0.1043
CAPITAL OUTLAY	1.5000
TOTAL	6.7393

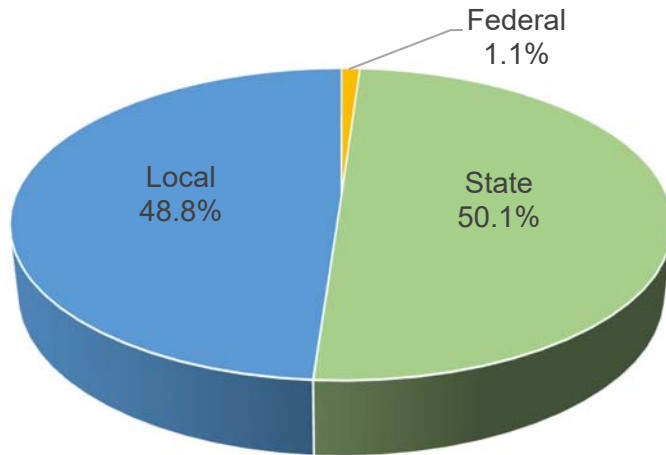
BUDGET

REVENUES	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Total All Funds
Federal Sources	\$ 24,750,000	\$ 312,075,455	\$ -	\$ 2,711,000	\$ -	\$ 339,536,455
State Sources	1,165,703,840	2,062,248	2,316,425	38,090,000		1,208,172,513
Local Sources	1,139,923,855	22,267,619	21,741,338	326,830,032	850,000	1,511,612,844
TOTAL REVENUES	\$ 2,330,377,695	\$ 336,405,322	\$ 24,057,763	\$ 367,631,032	\$ 850,000	\$ 3,059,321,812
Transfers In	122,099,161	40,000	175,483,634			297,622,795
Nonrevenue Sources			215,264,653	337,500,000		552,764,653
Fund Balances/Net Assets-July 1, 2019	159,060,000	51,546,999		569,799,945	349,400	780,756,344
TOTAL REVENUES, TRANSFERS AND BALANCES	\$ 2,611,536,856	\$ 387,992,321	\$ 414,806,050	\$ 1,274,930,977	\$ 1,199,400	\$ 4,690,465,604
<b>EXPENDITURES</b>						
Instruction	\$ 1,592,942,179	\$ 137,760,065				\$ 1,730,702,244
Student Support Services	132,589,962	15,290,713				147,880,675
Instructional Media Services	21,669,585	3,000.00				21,672,585
Instruction & Curriculum						
Development Services	27,751,138	30,259,237				58,010,375
Instructional Staff Training Services	8,774,772	15,802,688				24,577,460
Instructional-Related Technology	24,911,779					24,911,779
Board	5,275,208					5,275,208
General Administration	9,149,715	9,634,698				18,784,413
School Administration	142,549,291	650,000				143,199,291
Facilities Acquisition & Construction	10,122,864			981,110,207		991,233,071
Fiscal Services	11,016,088					11,016,088
Food Service		132,314,786				132,314,786
Central Services	72,480,845	545,119			1,068,951	74,094,915
Student Transportation Services	85,819,855	803,459				86,623,314
Operation of Plant	208,695,780	581,853				209,277,633
Maintenance of Plant	65,762,054					65,762,054
Administrative Technology Services	4,328,104					4,328,104
Community Services	15,712,452	3,818,509				19,530,961
Debt Service	1,480,417		199,541,397			201,021,814
TOTAL EXPENDITURES	\$ 2,441,032,088	\$ 347,464,127	\$ 199,541,397	\$ 981,110,207	\$ 1,068,951	\$ 3,970,216,770
Transfers Out	40,000	1,200,000	215,264,653	293,820,770		510,325,423
Fund Balances/Net Assets-June 30, 2020	170,464,768	39,328,194			130,449	209,923,411
TOTAL EXPENDITURES, TRANSFERS AND BALANCES	\$ 2,611,536,856	\$ 387,992,321	\$ 414,806,050	\$ 1,274,930,977	\$ 1,199,400	\$ 4,690,465,604

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**

**2019-20 Tentative Operating Budget**  
(in millions)

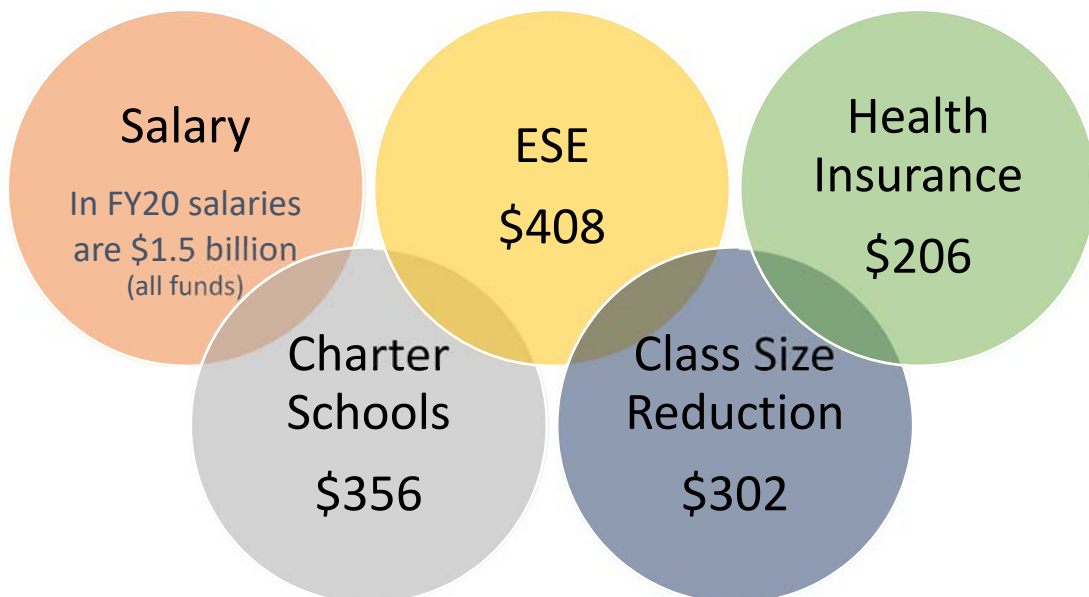


Revenues	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019 *	FY 2020 **
Federal	\$ 15.0	\$ 13.5	\$ 15.8	\$ 17.2	\$ 22.2	\$ 23.9	\$ 20.5	\$ 24.8
State	939.1	1,012.8	1,017.5	1,047.0	1,087.5	1,103.5	1,132.5	1,165.7
Local	830.4	889.8	949.3	959.0	984.2	995.6	1,007.2	1,139.9
<b>Total</b>	<b>\$ 1,785.0</b>	<b>\$ 1,916.0</b>	<b>\$ 1,982.6</b>	<b>\$ 2,023.1</b>	<b>\$ 2,093.9</b>	<b>\$ 2,123.0</b>	<b>\$ 2,160.1</b>	<b>\$ 2,330.4</b>

\* FY2019 Projected Revenues

\*\* FY2020 Tentative Revenues; Local revenue includes \$96.5 million in Referendum funds.

**MAJOR APPROPRIATIONS**  
(in millions)



## GENERAL FUND ESTIMATED REVENUE AND APPROPRIATIONS

### REVENUE CATEGORIES

Federal  
Includes Medicaid and ROTC

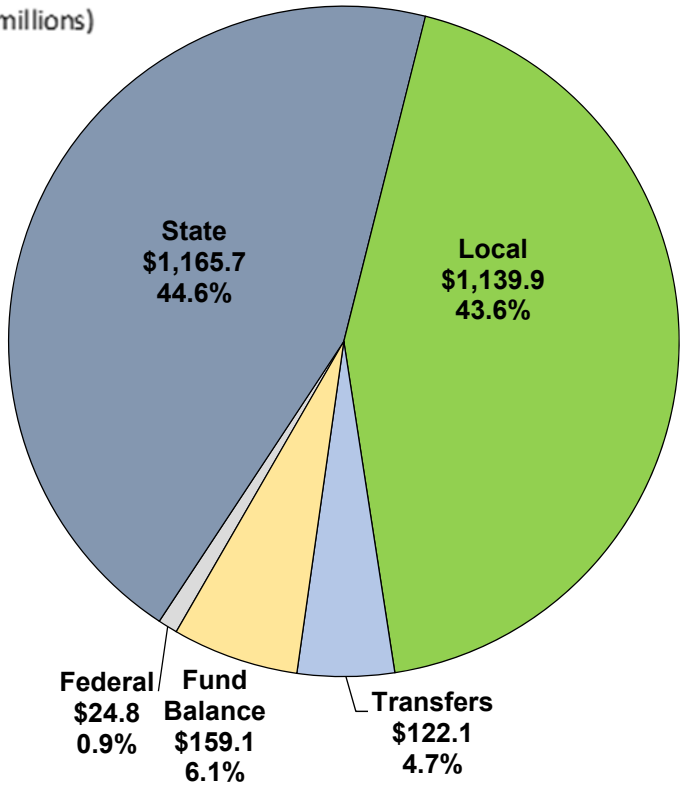
State  
Includes FEFP, Workforce Education, and Class Size Reduction

Local  
Includes taxes and various fees paid to the District

Transfers In

Fund Balance

(in millions)



### APPROPRIATION CATEGORIES

Salaries

Employee Benefits

Purchased Services  
Includes \$356 million for charter schools

Energy Services

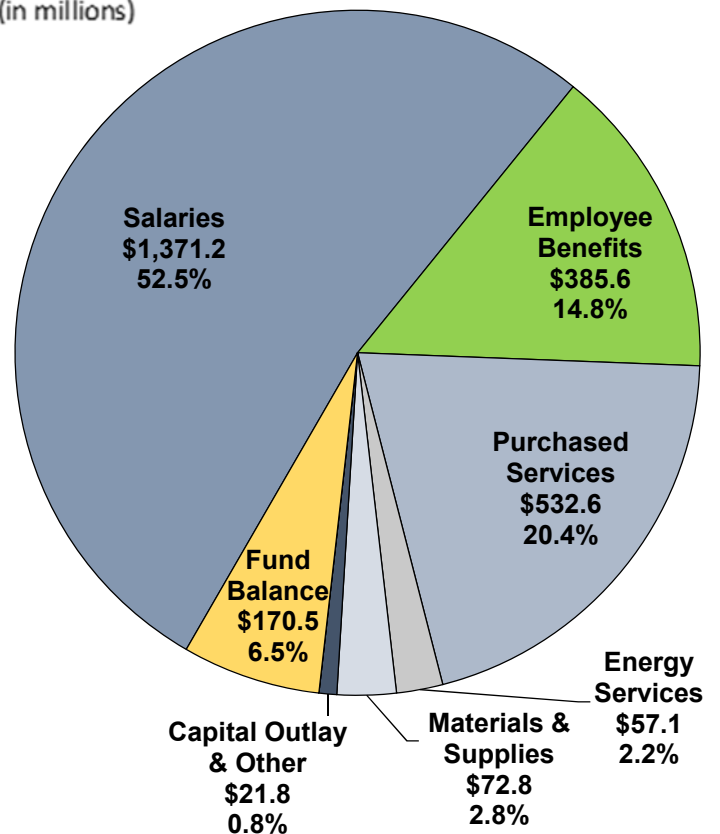
Materials and Supplies

Capital Outlay and Other

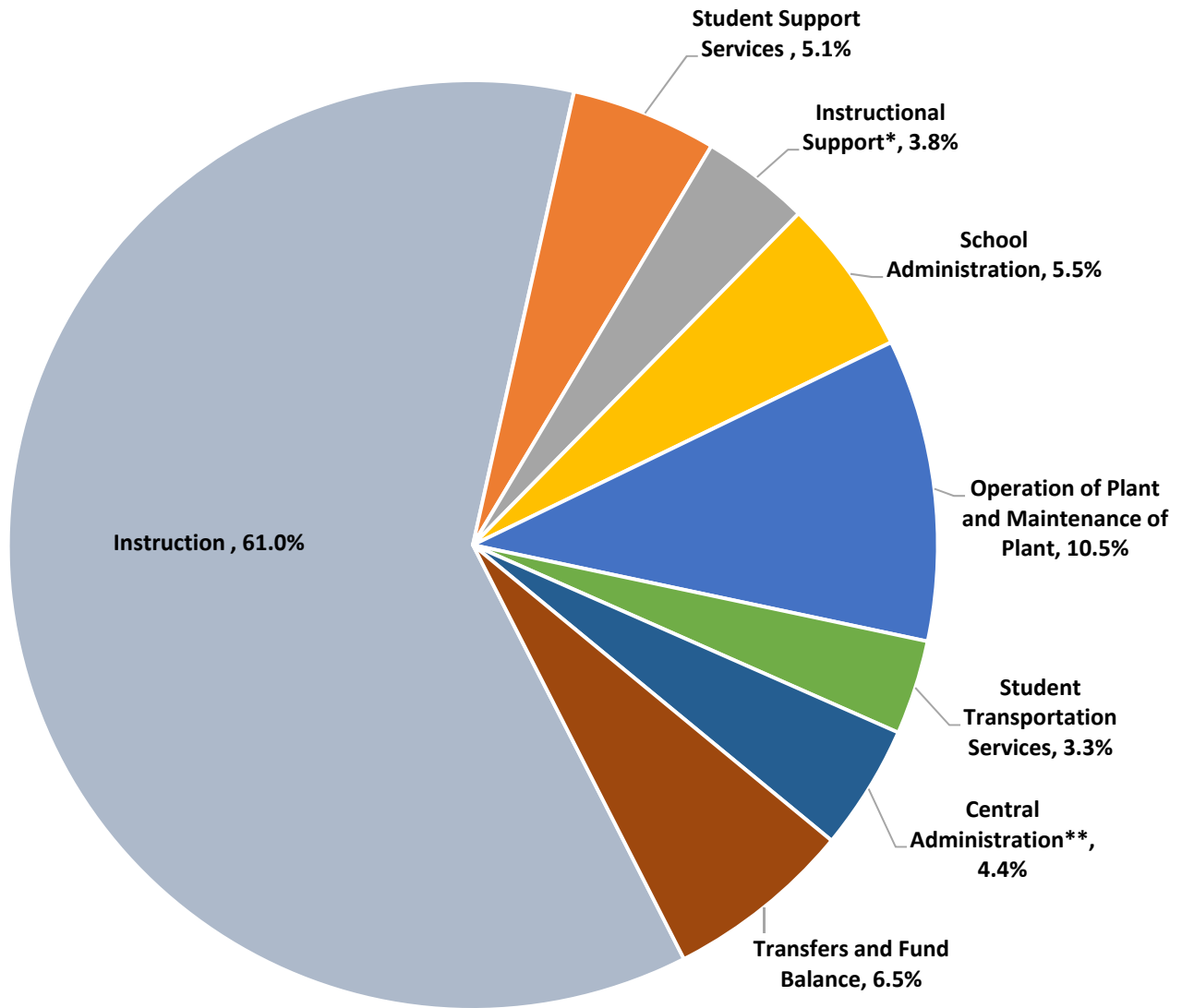
Transfers Out

Fund Balance

(in millions)



## 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, Facilities Acquisition & Construction, Administrative and Technology Services.



## GENERAL FUND COMPARISON OF REVENUES

Revenues:	2019-20 First Hearing	2018-19 Adopted	Difference
Federal			
Medicaid and ROTC	\$24,750,000	\$20,450,000	\$4,300,000 (a)
State			
FEFP	767,685,777	732,096,375	35,589,402 (b)
Workforce	76,995,513	74,576,965	2,418,548 (c)
Class Size	302,023,964	307,398,446	(5,374,482) (d)
Other <sup>1</sup>	18,998,586	18,408,483	590,103
Local			
Ad Valorem Taxes	1,062,665,847	941,129,116	121,536,731 (e)
Other <sup>2</sup>	77,258,008	66,033,898	11,224,110 (f)
Other Financing Sources	122,099,161	106,639,450	15,459,711 (g)
<b>TOTAL</b>	<b>\$2,452,476,856</b>	<b>\$2,266,732,733</b>	<b>\$185,744,123</b>

### Comments:

- (a) Additional Medicaid reimbursement revenue for FY 2019-20.
- (b) Primarily due to the funding of Best and Brightest in FY 2019-20 being allocated in FEFP, as well as the latest changes from the State's FEFP 2<sup>nd</sup> calculation received on July 19, 2019.
- (c) Primarily due to a change in the FY 2019-20 State's Workforce Funding Model.
- (d) Primarily due to an expected declining enrollment in FY 2019-20.
- (e) Primarily due to the ½ mill voter-approved Referendum levying an estimated \$96.5 million, an increase in the State's certified higher estimated current year taxable value, as well as the latest changes from the State's FEFP 2<sup>nd</sup> calculation received on July 19, 2019.
- (f) The increase is primarily due to anticipated increases in interest revenues from investment.
- (g) The increase is primarily due to a Capital Fund transfer to the General Fund for additional maintenance costs, an increase in the property and casualty insurance premiums, and an increase in the State PECO funding for charter school capital outlay.

<sup>1</sup> State Other includes funds for Adults with Disabilities, Discretionary Lottery Funds, School Recognition, and VPK funding.

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

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

**GENERAL FUND  
COMPARISON OF APPROPRIATIONS**

Appropriation:	2019-20 First Hearing	2018-19 Adopted	Difference	
Instruction	\$1,592,942,179	\$1,491,647,850	\$101,294,329	(a)
Student Support Services	132,589,962	125,419,328	7,170,634	(b)
Instructional Media Services	21,669,585	22,169,461	(499,876)	
Instruction & Curriculum Dev.	27,751,138	27,974,617	(223,479)	
Instructional Staff Training	8,774,772	11,066,918	(2,292,146)	(c)
Instruction-Related Technology	24,911,779	24,618,365	293,414	
Board <sup>1</sup>	5,275,208	4,549,348	725,860	
General Administration	9,149,715	8,761,867	387,848	
School Administration	142,549,291	137,940,509	4,608,782	(d)
Facilities Acq. & Construction	10,122,864	2,864	10,120,000	(e)
Fiscal Services	11,016,088	10,178,915	837,173	
Central Services	72,480,845	69,362,621	3,118,224	(f)
Student Transportation	85,819,855	83,603,789	2,216,066	(g)
Operation of Plant	208,695,780	178,136,433	30,559,347	(h)
Maintenance of Plant	65,762,054	62,620,167	3,141,887	(i)
Administrative Technology	4,328,104	3,980,904	347,200	
Community Services	15,712,452	16,086,563	(374,111)	
Debt Service	1,480,417	1,480,417	0	
Other Financing Uses	40,000	40,000	0	
<b>TOTAL</b>	<b>\$2,441,072,088</b>	<b>\$2,279,640,936</b>	<b>\$161,431,152</b>	

**Comments:**

- (a) Primarily due to the voter-approved Referendum portion to improve teacher compensation, increases in charter schools' enrollment, FY 2019-20 Best & Brightest allocation now in General Fund; and increases in salaries and related benefits.
- (b) Primarily due to the voter-approved Referendum portion to expand educational opportunities for our students, as well as improvements within the mental and behavioral health areas.
- (c) The decrease is primarily due to a funding realignment for the Community Foundation of Broward grant matching costs of 20 positions budgeted within schools, as well as a portion of Professional Development costs being covered by the Title II-A grant funding.

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## GENERAL FUND COMPARISON OF APPROPRIATIONS

- (d) Additional funds for increases in salaries and related benefits.
- (e) The increase is the result of the realignment of Capital Fund transfer related appropriations to a Facilities Acquisition & Construction Function from the Maintenance of Plant Function in the prior year. This better aligns the Function with the capital improvement projects accomplished annually by the Physical Plant Operations (PPO) department.
- (f) The increase is primarily the result of the funding for the Payroll/HR Redesign project, and increases in salaries and related benefits.
- (g) Increases in salaries and related benefits.
- (h) Primarily due to the voter-approved Referendum portion for 521 new safety and security positions, additional funds for Safe Schools allocation, an increase in energy costs, an increase in the property and casualty insurance premiums, and increases in salaries and related benefits.
- (i) Primarily due to an anticipated increase in the schools' maintenance costs, and increases in salaries and related benefits.

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

## GENERAL FUND TENTATIVE REVENUE

Revenue Account Description	2017-18 Revenue	2018-19 Adopted Budget	2018-19 Amendments	2018-19 Budget	2019-20 Proj. Revenue
Federal Direct:					
Federal Impact, Current Operations					-
Reserve Officers Training Corps (ROTC)	2,166,295	2,000,000	-	2,000,000	2,300,000
Miscellaneous Federal Direct	14,138		-		-
<b>Total Federal Direct</b>	<b>2,180,433</b>	<b>2,000,000</b>	<b>-</b>	<b>2,000,000</b>	<b>2,300,000</b>
Federal Through State and Local:					
Medicaid	21,710,177	18,450,000	-	18,450,000	22,450,000
<b>Total Federal Through State and Local</b>	<b>21,710,177</b>	<b>18,450,000</b>	<b>-</b>	<b>18,450,000</b>	<b>22,450,000</b>
State:					
Florida Education Finance Program (FEFP) <sup>1</sup>	703,547,059	732,096,375	(21,914,309)	710,182,066	767,685,777
Workforce Development	73,370,726	73,976,965	-	73,976,965	76,995,513
Workforce Education Performance Incentive	-	600,000	-	600,000	647,286
Adults with Disabilities	510,000	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 Forest Funds			-		
State License Tax	281,689	300,000	-	300,000	300,000
District Discretionary Lottery Funds	497,338	494,880	457,843	952,723	939,800
Categorical Programs:			-		
Class Size Reduction Operating Funds	307,560,110	307,398,446	(3,075,440)	304,323,006	302,023,964
Florida School Recognition Funds	13,887,539	13,887,539	(1,522,539)	12,365,000	12,365,000
Voluntary Prekindergarten Program	2,821,850	2,179,564	-	2,179,564	3,000,000
Preschool Projects			-		-
Other State:					
State Through Local			-		-
Other Miscellaneous State Revenues	361,755	300,000	-	300,000	500,000
<b>Total State</b>	<b>1,103,453,904</b>	<b>1,132,480,269</b>	<b>(26,054,445)</b>	<b>1,106,425,824</b>	<b>1,165,703,840</b>
Local:					
District School Taxes	918,653,020	941,129,116	-	941,129,116	1,062,665,847
Rent	1,868,168	1,500,000	-	1,500,000	1,500,000
Investment Income	7,691,958	4,000,000	-	4,000,000	11,000,000
Net Increase (Decrease) in Fair Value of Investm	(1,196,462)		-		-
Gifts, Grants and Bequests	14,853		-	-	-
Student Fees:					
Adult General Education Course Fees	984,765	1,000,000	-	1,000,000	1,000,000
Postsec Career Cert-Appl Tech Diploma Course F	5,851,876	6,000,000	-	6,000,000	6,000,000
Capital Improvement Fees	331,504	331,000	-	331,000	331,504
Lifelong Learning Fees	258,071	315,000	-	315,000	250,000
Financial Aid Fees	-	600,000	-	600,000	650,000
Other Student Fees	1,636,966	1,973,490	-	1,973,490	1,437,504
Other Fees:					
Preschool Program Fees	1,454,816	1,300,000	-	1,300,000	1,500,000
Prekindergarten Early Intervention Fees			-		-
School-Age Child Care Fees	16,989,070	16,200,000	-	16,200,000	16,500,000
Other Schools, Courses and Classes Fees	3,339,782	3,000,000	-	3,000,000	4,500,000
Miscellaneous Local:					
Miscellaneous Local Sources	37,745,565	29,814,408	363,238	30,177,646	32,589,000
<b>Total Local</b>	<b>995,623,952</b>	<b>1,007,163,014</b>	<b>363,238</b>	<b>1,007,526,252</b>	<b>1,139,923,855</b>
<b>Total Revenue</b>	<b>\$2,122,968,465</b>	<b>\$ 2,160,093,283</b>	<b>\$ (25,691,207)</b>	<b>\$2,134,402,076</b>	<b>\$2,330,377,695</b>
Transfers In	94,702,030	106,639,450	9,700,000	116,339,450	122,099,161
<b>Subtotal Revenue &amp; Transfer In</b>	<b>\$2,217,670,495</b>	<b>\$ 2,266,732,733</b>	<b>\$ (15,991,207)</b>	<b>\$2,250,741,526</b>	<b>\$2,452,476,856</b>
Fund Balance	190,025,243	160,568,000	-	160,568,000	159,060,000
<b>Total Revenue &amp; Fund Balance</b>	<b>\$2,407,695,738</b>	<b>\$ 2,427,300,733</b>	<b>\$ (15,991,207)</b>	<b>\$2,411,309,526</b>	<b>\$2,611,536,856</b>

NOTE: 2018-19 is based on FEFP 4th Calculation excluding McKay Scholarship Program funds. 2019-20 is based on the 2nd Calculation dated 7/19/19.

## GENERAL FUND TENTATIVE SCHOOL APPROPRIATIONS

		2017-18	2017-18	2018-19	2018-19	2018-19	2018-19	2019-20	2019-20
		Expenditures	Positions	Positions	Adopted	Amendments	Amended Budget	Positions	Projected Budget
<b>ELEMENTARY</b>	Administration	29,727,808	323.2	322.1	29,812,617		29,812,617	325.5	31,157,237
	Teachers	301,572,789	5,821.6	5,698.3	325,308,194	(5,718,619)	319,589,575	5,567.4	314,357,621
	Support Teachers	42,486,587	759.6	750.0	47,221,557	(3,497,799)	43,723,757	805.4	47,437,432
	Paraprofessionals	16,517,338	957.4	936.6	16,870,254	816,497	17,686,751	934.0	17,088,868
	Clerical	21,060,092	664.6	667.1	21,027,404	136,727	21,164,131	657.6	22,086,440
	Operational	21,917,058	620.7	670.8	22,481,177	1,130,439	23,611,616	688.4	24,631,214
	Supplies	14,436,387			8,739,293	1,414,645	10,153,939		10,396,893
	Other Salary	33,133,478			22,648,778	3,569,666	26,218,444		23,387,316
	Other Expenditures	7,144,891			7,353,106	1,371,078	8,724,183		6,655,582
<b>ELEMENTARY Total</b>		<b>487,996,427</b>	<b>9,147.2</b>	<b>9,044.8</b>	<b>501,462,380</b>	<b>(777,366)</b>	<b>500,685,014</b>	<b>8,978.3</b>	<b>497,198,603</b>
<b>MIDDLE</b>	Administration	13,761,690	144.1	144.1	13,450,572		13,450,572	145.1	13,998,309
	Teachers	105,616,022	2,057.1	2,048.7	116,108,167	(1,924,833)	114,183,334	2,033.4	114,709,079
	Support Teachers	20,602,616	361.6	377.5	23,059,046	(633,242)	22,425,804	391.0	23,164,837
	Paraprofessionals	2,881,905	165.2	172.4	3,298,987	226,432	3,525,419	176.9	3,419,314
	Clerical	8,516,680	288.5	287.0	8,616,338	339,004	8,955,342	285.6	8,919,183
	Operational	11,437,643	362.8	376.9	11,891,738	157,456	12,049,194	380.5	12,410,011
	Supplies	6,650,728			2,997,346	543,454	3,540,800		3,835,930
	Other Salary	13,238,109			9,348,819	1,657,132	11,005,951		11,250,954
	Other Expenditures	3,446,736			2,331,545	1,451,289	3,782,834		1,948,293
<b>MIDDLE Total</b>		<b>186,152,129</b>	<b>3,379.3</b>	<b>3,406.5</b>	<b>191,102,558</b>	<b>1,816,693</b>	<b>192,919,251</b>	<b>3,412.4</b>	<b>193,655,910</b>
<b>HIGH</b>	Administration	14,581,296	149.1	152.4	14,955,948	6,137	14,962,085	153.3	15,379,465
	Teachers	157,733,675	2,940.4	2,873.6	164,308,329	(3,907,479)	160,400,850	2,849.3	160,725,770
	Support Teachers	23,134,615	404.8	406.5	25,434,288	(1,311,867)	24,122,421	438.0	25,859,000
	Paraprofessionals	5,663,145	307.5	334.9	6,425,196	498,730	6,923,926	319.7	6,266,319
	Clerical	11,495,862	388.0	386.1	11,613,749	(69,441)	11,544,308	388.5	11,997,307
	Operational	15,733,211	531.0	558.6	16,464,867	150,119	16,614,986	571.3	18,122,600
	Supplies	15,112,539			11,160,820	(2,816,154)	8,344,666		14,421,340
	Other Salary	29,665,226			27,419,107	554,830	27,973,937		26,254,437
	Other Expenditures	9,278,414			8,692,211	3,254,532	11,946,743		6,270,400
<b>HIGH Total</b>		<b>282,397,983</b>	<b>4,720.8</b>	<b>4,712.1</b>	<b>286,474,516</b>	<b>(3,640,594)</b>	<b>282,833,922</b>	<b>4,720.0</b>	<b>285,296,638</b>
<b>MULTI-LEVEL</b>	Administration	2,682,035	28.0	29.4	2,757,612		2,757,612	28.9	2,811,418
	Teachers	24,080,907	488.9	481.2	27,402,015	(429,654)	26,972,361	477.4	26,936,521
	Support Teachers	4,103,857	74.4	75.2	4,640,888	(216,093)	4,424,795	82.0	4,845,867
	Paraprofessionals	1,053,932	60.1	60.2	1,090,800	34,476	1,125,276	57.8	1,087,912
	Clerical	1,643,064	52.9	52.9	1,620,080	158	1,620,238	53.2	1,705,028
	Operational	2,556,731	79.9	80.5	2,587,598	(17,563)	2,570,035	81.5	2,653,838
	Supplies	1,401,397			770,239	82,276	852,515		1,146,814
	Other Salary	2,607,525			2,026,648	295,162	2,321,810		1,967,220
	Other Expenditures	719,009			688,966	351,357	1,040,323		582,176
<b>MULTI-LEVEL Total</b>		<b>40,848,457</b>	<b>784.2</b>	<b>779.3</b>	<b>43,584,846</b>	<b>100,119</b>	<b>43,684,965</b>	<b>780.7</b>	<b>43,736,794</b>

## GENERAL FUND TENTATIVE SCHOOL APPROPRIATIONS

		2017-18	2017-18	2018-19	2018-19	2018-19	2018-19	2019-20	2019-20
		Expenditures	Positions	Positions	Adopted	Amendments	Amended Budget	Positions	Projected Budget
<b>CENTERS</b>	Administration	2,105,124	25.0	24.9	2,065,455		2,065,455	27.0	2,291,423
	Teachers	6,454,610	132.6	143.1	8,139,580	259,344	8,398,924	143.1	8,144,703
	Support Teachers	5,207,902	93.3	90.4	5,608,080	(395,220)	5,212,860	93.6	5,527,158
	Paraprofessionals	3,652,513	181.2	187.0	3,933,056	11,783	3,944,839	191.4	4,087,689
	Clerical	1,673,553	51.0	51.5	1,686,926	(43,305)	1,643,621	52.5	1,755,835
	Operational	1,494,030	40.1	43.7	1,578,874	92,226	1,671,100	48.6	1,808,883
	Supplies	550,314			623,146	(8,765)	614,381		561,207
	Other Salary	2,009,000			1,929,308	(135,962)	1,793,346		1,138,830
	Other Expenditures	1,781,520			2,140,631	305,283	2,445,914		2,533,791
<b>CENTERS Total</b>		<b>24,928,565</b>	<b>523.1</b>	<b>540.5</b>	<b>27,705,056</b>	<b>85,383</b>	<b>27,790,439</b>	<b>556.1</b>	<b>27,849,519</b>
<b>ADULT HIGH</b>	Administration	1,365,440	14.1	14.1	1,403,861		1,403,861	13.0	1,339,156
	Teachers	7,011,780	132.6	123.0	6,914,247	(133,020)	6,781,227	133.9	7,561,160
	Support Teachers	4,106,655	70.3	70.1	4,285,567	(127,962)	4,157,605	73.8	4,387,807
	Paraprofessionals	1,097,887	59.0	56.0	1,052,663	29,271	1,081,934	51.2	960,395
	Clerical	1,680,948	59.4	50.9	1,619,536	(124,582)	1,494,954	50.0	1,574,063
	Operational	2,158,264	65.9	69.1	2,264,049	21,038	2,285,087	68.0	2,373,660
	Supplies	655,234			418,647	133,441	552,088		643,685
	Other Salary	3,310,340			2,980,822	68,256	3,049,078		2,933,097
	Other Expenditures	1,278,945			422,663	279,548	702,211		982,250
<b>ADULT HIGH Total</b>		<b>22,665,493</b>	<b>401.3</b>	<b>383.2</b>	<b>21,362,055</b>	<b>145,990</b>	<b>21,508,045</b>	<b>389.9</b>	<b>22,755,273</b>
<b>TECH COLLEGES &amp; COMM SCHOOLS</b>	Administration	2,864,567	28.7	30.3	2,752,505		2,752,505	30.6	3,004,940
	Teachers	26,034,994	437.8	425.4	24,370,447	(71,373)	24,299,074	412.5	23,263,896
	Support Teachers	3,698,857	62.6	60.5	3,715,830	(53,939)	3,661,891	61.2	3,694,288
	Paraprofessionals	1,072,253	48.0	47.4	1,025,965	(4,273)	1,021,692	47.7	1,099,652
	Clerical	6,524,365	199.9	200.1	6,627,518	(30,170)	6,597,348	205.5	6,998,403
	Operational	4,098,000	136.6	145.2	4,088,943	109,787	4,198,730	146.1	4,516,636
	Supplies	1,935,686			1,835,826	3,227,091	5,062,917		6,409,737
	Other Salary	11,688,447			10,774,801	(53,651)	10,721,150		10,489,006
	Other Expenditures	10,124,137			12,301,862	(4,583,808)	7,718,054		9,222,166
<b>TECH COLLEGES &amp; COMM SCHOOLS Total</b>		<b>68,041,306</b>	<b>913.6</b>	<b>909.0</b>	<b>67,493,697</b>	<b>(1,460,337)</b>	<b>66,033,360</b>	<b>903.6</b>	<b>68,698,724</b>
		<b>1,113,030,360</b>	<b>19,869.5</b>	<b>19,775.5</b>	<b>1,139,185,108</b>	<b>(3,730,112)</b>	<b>1,135,454,996</b>	<b>19,741.0</b>	<b>1,139,191,461</b>

## GENERAL FUND TENTATIVE DIVISION APPROPRIATIONS

		2017-18	2017-18	2018-19	2018-19	2018-19	2018-19	2019-20	2019-20
		Expenditures	Positions	Positions	Adopted	Amendments	Amended Budget	Positions	Projected Budget
<b>BOARD</b>	Administration	399,987	9.0	9.0	399,987	2,754	402,741	9.0	402,741
	Clerical	512,725	9.0	9.0	512,725	995	513,720	9.0	524,713
	Supplies	8,928			9,697	-	9,697		9,697
	Other Expenditures	766,007			183,540		183,540		183,540
<b>BOARD Total</b>		<b>1,687,647</b>	<b>18.0</b>	<b>18.0</b>	<b>1,105,949</b>	<b>3,749</b>	<b>1,109,698</b>	<b>18.0</b>	<b>1,120,691</b>
<b>SUPT/COUNSEL/LEGISLATIVE /AUDIT</b>	Administration	1,780,792	12.0	13.0	1,988,383	9,468	1,997,851	14.0	2,091,678
	Technical	1,004,458	15.0	15.4	1,025,659	79,734	1,105,394	18.0	1,356,446
	Clerical	937,843	24.0	21.6	1,070,548	(16,404)	1,054,144	23.0	1,139,654
	Supplies	29,703			47,585	22,312	69,897		33,069
	Other Salary	25,378			72,514	(28,000)	44,514		2,296
	Other Expenditures	1,443,552			1,560,335	278,729	1,839,064		1,898,674
<b>SUPT/COUNSEL/LEGISLATIVE /AUDIT Total</b>		<b>5,221,726</b>	<b>51.0</b>	<b>50.0</b>	<b>5,765,025</b>	<b>345,839</b>	<b>6,110,864</b>	<b>55.0</b>	<b>6,521,817</b>
<b>INFORMATION &amp; TECHNOLOGY</b>	Administration	959,671	8.0	8.0	1,026,615	(23,210)	1,003,405	8.0	1,000,598
	Technical	7,433,216	96.7	101.6	8,046,895	83,057	8,129,952	99.8	8,226,686
	Clerical	2,370,856	52.0	52.0	2,386,219	4,583	2,390,802	50.0	2,347,089
	Supplies	718,513			952,282	(416,503)	535,779		923,040
	Other Salary	7,420				-	-		
	Other Expenditures	20,196,023			19,267,293	(1,850,710)	17,416,583		12,684,340
<b>INFORMATION &amp; TECHNOLOGY Total</b>		<b>31,685,699</b>	<b>156.7</b>	<b>161.6</b>	<b>31,679,304</b>	<b>(2,202,783)</b>	<b>29,476,521</b>	<b>157.8</b>	<b>25,181,754</b>
<b>STRATEGY &amp; OPERATIONS</b>	Administration	861,567	7.0	7.0	943,280	(7,563)	935,717	7.0	948,959
	Technical	2,332,315	41.5	41.3	2,824,067	231,981	3,056,048	41.5	3,188,671
	Clerical	4,984,688	122.9	118.1	5,006,253	54,769	5,061,023	119.9	5,224,422
	Support	3,483,974	73.7	66.3	3,835,610	(329,423)	3,506,187	64.7	3,474,764
	Supplies	1,230,123			915,083	(98,319)	816,764		868,299
	Other Salary	321,662			41,993	37,823	79,816		41,993
	Other Expenditures	646,981			790,292	180,286	970,578		606,024
<b>STRATEGY &amp; OPERATIONS Total</b>		<b>13,861,309</b>	<b>245.0</b>	<b>232.7</b>	<b>14,356,578</b>	<b>69,554</b>	<b>14,426,132</b>	<b>233.1</b>	<b>14,353,132</b>
<b>SCHOOL SAFETY &amp; SECURITY</b>	Administration			1.0		-	-	5.0	690,854
	Technical			16.0		961,064	961,064	73.5	5,545,932
	Clerical			1.0		56,441	56,441	36.0	1,503,483
	Support			20.0		800,550	800,550	51.0	2,154,258
	Supplies					77,500	77,500		616,494
	Other Salary						-		122,970
	Other Expenditures					1,200,000	1,200,000		39,948,541
<b>SCHOOL SAFETY &amp; SECURITY Total</b>				<b>38.0</b>		<b>3,095,556</b>	<b>3,095,556</b>	<b>165.5</b>	<b>50,582,532</b>
<b>ACADEMICS</b>	Administration	1,906,808	16.4	15.1	1,691,722	87,011	1,778,732	15.0	1,815,758
	Technical	7,012,760	120.1	110.3	7,311,713	(318,720)	6,992,993	120.5	7,557,799
	Clerical	3,211,166	85.0	76.4	3,070,654	23,411	3,094,065	74.6	3,086,986
	Instructional Specialist	19,777,230	333.3	351.7	20,716,910	253,174	20,970,083	350.0	21,214,623
	Support	338,315	6.3	8.6	340,796	52,423	393,219	8.8	409,263
	Supplies	6,462,111			23,543,673	(366,654)	23,177,020		17,747,437
	Other Salary	4,319,742			2,383,595	214,949	2,598,544		2,295,428
	Other Expenditures	23,962,936			15,868,870	8,942,608	24,811,478		21,955,611
<b>ACADEMICS Total</b>		<b>66,991,067</b>	<b>561.0</b>	<b>562.1</b>	<b>74,927,933</b>	<b>8,888,201</b>	<b>83,816,134</b>	<b>568.9</b>	<b>76,082,905</b>

## GENERAL FUND TENTATIVE DIVISION APPROPRIATIONS

		2017-18	2017-18	2018-19	2018-19	2018-19	2018-19	2019-20	2019-20
		Expenditures	Positions	Positions	Adopted	Amendments	Amended Budget	Positions	Projected Budget
<b>STUDENT SUPPORT INITIATIVES</b>									
	Administration	624,590	5.3	6.5	752,867	55,799	808,666	7.0	898,666
	Technical	1,692,893	29.8	53.5	3,254,677	558,595	3,813,272	53.9	4,109,975
	Clerical	1,510,965	47.6	43.8	1,591,958	62,298	1,654,256	47.7	1,864,614
	Instructional Specialist	7,793,296	138.7	175.2	10,014,028	(326,948)	9,687,080	173.6	9,648,914
	Support	57,588	1.0	1.0	57,588	-	57,588	1.0	58,739
	Supplies	130,628			211,492	(10,868)	200,624		212,815
	Other Salary	264,892			116,526	16,328	132,854		144,372
	Other Expenditures	818,143			1,153,778	147,106	1,300,884		1,121,426
	<b>STUDENT SUPPORT INITIATIVES Total</b>	<b>12,892,994</b>	<b>222.3</b>	<b>280.1</b>	<b>17,152,914</b>	<b>502,309</b>	<b>17,655,224</b>	<b>283.1</b>	<b>18,059,521</b>
<b>CHIEF OF STAFF</b>									
	Administration	529,308	4.0	5.0	655,808	12,837	668,645	2.0	330,470
	Technical	3,379,718	52.0	51.0	3,881,010	(25,466)	3,855,544	2.0	147,364
	Clerical	1,358,645	34.0	34.4	1,446,913	16,641	1,463,555	6.0	326,612
	Support	2,140,035	56.0	54.9	2,091,090	106,775	2,197,865	20.0	913,231
	Supplies	121,463			214,648	153,550	368,198		136,222
	Other Salary	189,756			89,225	406,920	496,145		46,080
	Other Expenditures	31,647,482			29,162,833	4,251,209	33,414,042		12,809
	SIU Guardian Prog Salaries				3,156,321	(3,156,321)	-		
	<b>CHIEF OF STAFF Total</b>	<b>39,366,408</b>	<b>146.0</b>	<b>145.4</b>	<b>40,697,849</b>	<b>1,766,145</b>	<b>42,463,994</b>	<b>30.0</b>	<b>1,912,788</b>
<b>FACILITIES</b>									
	Administration	33,493	0.3	0.3	33,493	-	33,493	0.3	34,163
	Technical	1,271,599	17.8	18.4	1,319,054	80,367	1,399,421	13.9	1,125,812
	Clerical	1,295,732	39.9	37.8	1,364,380	49,272	1,413,652	32.9	1,230,526
	Support	2,281,786	64.5	59.5	2,418,973	(42,120)	2,376,853	60.5	2,432,392
	Supplies	18,190,202			11,554,443	(61,895)	11,492,548		11,400,091
	Other Salary	97,108			425,382	950	426,332		385,644
	Other Expenditures	38,445,972			40,571,789	2,634,775	43,206,564		48,067,802
	<b>FACILITIES Total</b>	<b>61,615,892</b>	<b>122.5</b>	<b>116.1</b>	<b>57,687,514</b>	<b>2,661,349</b>	<b>60,348,863</b>	<b>107.5</b>	<b>64,676,430</b>
<b>PORTFOLIO SERVICES</b>									
	Administration	835,962	7.0	7.1	852,010	(4,106)	847,903	7.0	851,329
	Technical	1,870,289	25.0	24.9	1,943,878	19,439	1,963,317	27.0	2,208,707
	Clerical	1,062,896	31.0	29.0	1,220,638	(31,145)	1,189,493	25.0	1,063,573
	Instructional Specialist	504,114	8.0	8.0	562,841	(819)	562,022	8.0	573,389
	Support	91,318	2.0	2.0	91,318	-	91,318	2.0	93,144
	Supplies	578,949			693,230	987,119	1,680,349		633,971
	Other Salary	452,761			554,467	385,270	939,737		557,102
	Other Expenditures	4,758,213			5,582,292	366,462	5,948,754		5,488,572
	<b>PORTFOLIO SERVICES Total</b>	<b>10,154,502</b>	<b>73.0</b>	<b>71.0</b>	<b>11,500,674</b>	<b>1,722,220</b>	<b>13,222,893</b>	<b>69.0</b>	<b>11,469,787</b>
<b>FINANCIAL MANAGEMENT</b>									
	Administration	706,423	5.4	7.3	915,673	(1,615)	914,058	8.3	1,028,325
	Technical	2,756,656	43.5	48.6	3,339,538	(50,556)	3,288,982	55.5	3,861,979
	Clerical	1,623,561	43.5	56.3	2,358,713	(126,979)	2,231,735	58.8	2,344,933
	Instructional Specialist						-	1.0	46,332
	Supplies	47,840			121,063	638,431	759,494		115,274
	Other Salary	(67,208)			9,737	625	10,362		9,270
	Other Expenditures	915,723			1,273,877	(72,771)	1,201,106		2,276,043
	<b>FINANCIAL MANAGEMENT Total</b>	<b>5,982,996</b>	<b>92.4</b>	<b>112.2</b>	<b>8,018,601</b>	<b>387,136</b>	<b>8,405,737</b>	<b>123.6</b>	<b>9,682,156</b>
<b>HUMAN RESOURCES &amp; EQUITY</b>									
	Administration	1,105,978	8.8	7.0	924,829	(5,297)	919,531	7.0	900,838
	Technical	3,105,027	48.8	40.8	2,979,009	46,549	3,025,558	34.5	2,619,668
	Clerical	2,745,264	78.7	65.3	2,467,552	148,355	2,615,907	56.7	2,324,882
	Instructional Specialist		2.0	2.0	232,454	(129,850)	102,604	1.0	56,404
	Supplies	180,155			75,029	87,426	162,455		45,344
	Other Salary	603,954			123,964	(6,322)	117,642		87,972
	Other Expenditures	778,425			778,771	209,462	988,233		1,082,048
	<b>HUMAN RESOURCES &amp; EQUITY Total</b>	<b>8,518,803</b>	<b>138.2</b>	<b>115.1</b>	<b>7,581,607</b>	<b>350,323</b>	<b>7,931,930</b>	<b>99.2</b>	<b>7,117,155</b>



## GENERAL FUND TENTATIVE DIVISION APPROPRIATIONS

		2017-18	2017-18	2018-19	2018-19	2018-19	2018-19	2019-20	2019-20
		Expenditures	Positions	Positions	Adopted	Amendments	Amended Budget	Positions	Projected Budget
<b>OSPA</b>	Administration	2,222,257	15.0	17.5	2,473,949	(52,528)	2,421,421	19.0	2,654,946
	Technical	643,197	6.0	14.8	1,311,588	0	1,311,588	16.8	1,551,962
	Clerical	810,237	20.0	30.2	1,217,329	54,168	1,271,497	29.0	1,251,909
	Instructional Specialist	44,819	1.0	11.9	686,116	(13,028)	673,088	12.0	687,752
	Support			0.8		16,287	16,287		
	Supplies	18,522			56,862	(25,877)	30,985		101,558
	Other Salary	743,294			3,233,354	(1,837,910)	1,395,444		1,263,940
	Other Expenditures	322,912			2,009,635	(769,450)	1,240,185		2,121,774
<b>OSPA Total</b>		<b>4,805,239</b>	<b>42.0</b>	<b>75.2</b>	<b>10,988,833</b>	<b>(2,628,338)</b>	<b>8,360,495</b>	<b>76.8</b>	<b>9,633,841</b>
<b>PUBLIC INFORMATION</b>	Administration	314,991	3.0	4.0	488,838	20,016	508,853	3.0	406,390
	Technical	2,994,664	50.0	50.0	3,265,987	(6,829)	3,259,158	51.0	3,384,998
	Clerical	706,300	23.0	21.0	876,775	3,734	880,509	21.0	897,273
	Instructional Specialist	52,536	2.0	2.0	108,808	-	108,808	2.0	109,989
	Support	623,348	11.0	10.0	614,849	(4,411)	610,438	10.0	621,028
	Supplies	138,495			142,220	1,015,742	1,157,962		122,974
	Other Salary	65,410			84,514		84,514		82,694
	Other Expenditures	3,208,722			1,781,565	487,994	2,269,559		1,116,534
<b>PUBLIC INFORMATION Total</b>		<b>8,104,466</b>	<b>89.0</b>	<b>87.0</b>	<b>7,363,555</b>	<b>1,516,246</b>	<b>8,879,801</b>	<b>87.0</b>	<b>6,741,880</b>
		<b>270,888,748</b>	<b>1,957.2</b>	<b>2,064.3</b>	<b>288,826,336</b>	<b>16,477,505</b>	<b>305,303,841</b>	<b>2,074.5</b>	<b>303,136,389</b>

## GENERAL FUND TENTATIVE OTHER APPROPRIATIONS

		2017-18	2017-18	2018-19	2018-19	2018-19	2018-19	2019-20	2019-20
		Expenditures	Positions	Positions	Adopted	Amendments	Amended Budget	Positions	Projected Budget
<b>TRANSPORTATION COST</b>	Administration	218,620	2.0	2.0	245,246	(31,181)	214,065	2.0	249,830
	Technical	2,331,830	33.0	33.6	2,556,163	(59,107)	2,497,057	34.0	2,571,394
	Clerical	1,843,292	56.0	52.1	1,823,221	17,831	1,841,052	52.0	1,875,850
	Support	39,918,058	1,657.0	1,682.3	42,752,160	(278,055)	42,474,106	1,690.0	43,487,861
	Supplies	4,616,789			2,454,659	1,368,000	3,822,659		2,454,659
	Other Salary	9,804,171			7,291,300	-	7,291,300		7,290,698
	Other Expenditures	1,160,652			4,090,242	(196,585)	3,893,657		4,047,402
	District-Fuel	7,704,326			8,783,763	(718,230)	8,065,533		8,065,533
<b>TRANSPORTATION COST Total</b>		<b>67,597,738</b>	<b>1,748.0</b>	<b>1,769.9</b>	<b>69,996,754</b>	<b>102,673</b>	<b>70,099,427</b>	<b>1,778.0</b>	<b>70,043,226</b>
<b>UTILITIES</b>	Communication	9,988,711			8,702,433	1,504	8,703,937		8,703,937
	Electric	46,786,988			47,168,477	281,523	47,450,000		48,142,348
	Water/Sewer	12,773,923			11,882,885	(899,567)	10,983,318		12,172,080
	Gas/Oil	487,033			426,926	-	426,926		520,515
	Refuse	5,014,017			5,688,300	-	5,688,300		5,798,701
<b>UTILITIES Total</b>		<b>75,050,672</b>			<b>73,869,021</b>	<b>(616,540)</b>	<b>73,252,481</b>		<b>75,337,581</b>
<b>FRINGE</b>	Health Ins	162,290,514			169,515,057	(6,443,376)	163,071,681		161,500,000
	Dental	2,852,987			2,614,198		2,614,198		2,800,000
	Vision	1,341,937			1,279,261		1,279,261		1,300,000
	Flex Account	58,723			34,509		34,509		100,000
	Life	1,708,407			1,977,397		1,977,397		2,000,000
	Disability	2,759,546			3,011,381		3,011,381		3,200,000
	Unemployment	348,000			350,464		350,464		400,000
	Workers Comp	19,140,000			17,085,101	1,000,000	18,085,101		19,500,000
	FICA	92,730,037			91,391,933	(1,772,465)	89,619,468		93,200,000
	Retirement	85,573,229			96,319,178	(1,011,285)	95,307,893		101,600,000
<b>FRINGE Total</b>		<b>368,803,380</b>			<b>383,578,477</b>	<b>(8,227,126)</b>	<b>375,351,351</b>		<b>385,600,000</b>
<b>CHARTER SCHOOLS</b>	Other Expenditures	317,661,625			334,372,124	6,232,905	340,605,029		355,737,890
<b>CHARTER SCHOOLS Total</b>		<b>317,661,625</b>			<b>334,372,124</b>	<b>6,232,905</b>	<b>340,605,029</b>		<b>355,737,890</b>
<b>OTHER FINANCIAL USES</b>	Debt Service	951,922			1,480,417		1,480,417		1,480,417
	Transfers Out				-		-		-
	Transfers Out - Special Revenue	40,000			40,000		40,000		40,000
<b>OTHER FINANCIAL USES Total</b>		<b>991,922</b>			<b>1,520,417</b>		<b>1,520,417</b>		<b>1,520,417</b>
<b>DISTRICT WIDE</b>	Best & Brightest (excl. charters)						-		22,061,047
	FTE Not Rolled Out (661 UFTE)						-		5,049,100
	Collective Bargaining - Add'l Funds						-		2,492,314
	Supplement Adv. Degree	1,044,481			853,803		853,803		1,085,576
	6th Period Settlement	4,322,658			-		-		-
	Sick/Vacation Payout	5,534,310			4,635,991		4,635,991		6,131,415
	RAP	1,056,080			3,000		3,000		-
	Sick Leave Incentive	2,397,596			1,628,729		1,628,729		2,373,036
	DROP Sick Pay	5,358,304			4,852,767		4,852,767		6,754,874
	Federation Incentive	640,491			286,357		286,357		659,115
	Early Retire/Resig Reward	99,500			89,919		89,919		103,324
	Extended Sick Leave	72,486			93,682		93,682		184,745
	Longevity	1,205,100			1,086,700		1,086,700		1,144,406
	CAP Adjustment	866,500			773,100		773,100		760,897
	Contracted Supplements	4,144,031			3,725,074		3,725,074		4,029,644
	Nat'l Teacher Cert Supp	2,605,991			2,671,871		2,671,871		1,790,722
	Lead Program	3,755,427			4,567,666		4,567,666		4,384,909
	Expected Salary Lapse				(36,975,960)	(18,385,499)	(55,361,459)		(45,000,000)
	Other Expenditures	4,052					-		-
<b>DISTRICT WIDE Total</b>		<b>33,107,007</b>			<b>(11,707,301)</b>	<b>(18,385,499)</b>	<b>(30,092,800)</b>		<b>14,005,124</b>
<b>REFERENDUM FUNDS (includes fringe)</b>	Referendum - School & School Related Staff						-		69,500,000
	Referendum - Security						-	521.0	19,300,000
	Referendum - Mental Health Support						-		7,700,000
<b>REFERENDUM FUNDS (includes fringe) Total</b>							-	<b>521.0</b>	<b>96,500,000</b>
		<b>863,212,344</b>	<b>1,748.0</b>	<b>1,769.9</b>	<b>851,629,493</b>	<b>(20,893,587)</b>	<b>830,735,906</b>	<b>2,299.0</b>	<b>998,744,238</b>

## GENERAL FUND TENTATIVE SUMMARY & FUND BALANCE

	2017-18	2017-18	2018-19	2018-19	2018-19	2018-19	2019-20	2019-20
	Expenditures	Positions	Positions	Adopted	Amendments	Amended Budget	Positions	Projected Budget
	1,113,030,360	19,869.5	19,775	1,139,185,108	(3,730,112)	1,135,454,996	19,741.0	1,139,191,461
	270,888,748	1,957.2	2,064	288,826,336	16,477,505	305,303,841	2,074.5	303,136,389
	863,212,344	1,748.0	1,770	851,629,493	(20,893,587)	830,735,906	2,299.0	998,744,238
	<b>2,247,131,453</b>	<b>23,574.7</b>	<b>23,610</b>	<b>2,279,640,936</b>	<b>(8,146,193)</b>	<b>2,271,494,743</b>	<b>24,114.5</b>	<b>2,441,072,088</b>
Fund Balance - Nonspendable	20,049,113			20,050,000		20,050,000		21,100,000
Fund Balance - Restricted	8,490,466			2,150,000		2,150,000		14,200,000
Fund Balance - Committed	54,327,295			54,320,000		54,320,000		54,330,000
Fund Balance - Assigned	20,333,539			22,580,000	14,337,584	36,917,584		23,700,000
Fund Balance - Unassigned	57,367,926			48,559,797	(22,182,598)	26,377,199		57,134,768
	<b>160,568,339</b>			<b>147,659,797</b>	<b>(7,845,014)</b>	<b>139,814,783</b>		<b>170,464,768</b>
	<b>2,407,699,791</b>	<b>23,574.7</b>	<b>23,609.7</b>	<b>2,427,300,733</b>	<b>(15,991,207)</b>	<b>2,411,309,526</b>	<b>24,114.5</b>	<b>2,611,536,856</b>

## SCHOOL ALLOCATION PLAN

	Elementary	Middle	High	Multi-Level
UNWTD FTE: K-12	93,007.38	44,662.79	63,111.95	8,914.87
UNWTD FTE: WFE	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>93,007.38</b>	<b>44,662.79</b>	<b>63,111.95</b>	<b>8,914.87</b>
WTD FTE: K-12	119,067.02	51,197.90	70,353.15	10,340.79
WTD FTE: WFE	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>119,067.02</b>	<b>51,197.90</b>	<b>70,353.15</b>	<b>10,340.79</b>
INSTR ALLOCATION: K-12	\$204,574,231	\$89,396,878	\$118,227,927	\$17,791,403
INSTR ALLOCATION: WFE	0	0	0	0
<b>TOTAL</b>	<b>\$204,574,231</b>	<b>\$89,396,878</b>	<b>\$118,227,927</b>	<b>\$17,791,403</b>
SUPPORT ALLOCATION: K-12	\$87,033,356	\$42,732,487	\$54,794,120	\$9,124,893
SUPPORT ALLOCATION: WFE	0	0	0	0
<b>TOTAL</b>	<b>\$87,033,356</b>	<b>\$42,732,487</b>	<b>\$54,794,120</b>	<b>\$9,124,893</b>
CATEGORICAL	\$205,591,016	\$61,526,545	\$112,274,591	\$16,820,498
<b>TOTAL 180 DAY</b>	<b>\$497,198,603</b>	<b>\$193,655,910</b>	<b>\$285,296,638</b>	<b>\$43,736,794</b>

### CATEGORICALS

1. Accountability	\$690,985	\$368,843	\$521,558	\$75,889
2. Additional Support Funding	690,098	-	239,241	468,564
3. Administrative Costs - Adults with Disabilities (AWD)	-	-	-	-
4. Adults with Disabilities (AWD)	-	-	-	-
5. Advanced International Certificate of Education (AICE)	-	-	4,077,068	-
6. Advanced Placement	-	443	7,693,388	64,240
7. Alternative to External Suspension Program (AES)	-	-	-	-
8. Armed Safe School Officer	1,160,549	-	-	-
9. Assistant Principal Summer Scheduling	-	-	136,500	-
10. Athletic Transportation & Equipment	-	71,588	942,480	56,454
11. Behavior Change	-	-	-	-
12. Behavior Change - ESE Centers	-	-	-	-
13. BOOST Payment	613,800	46,200	-	-
14. Broward Truancy Intervention Program (BTIP)	279,569	-	-	12,250
15. Broward Virtual Education	-	-	6,362,045	-
16. Budget Reduction Adjustment - Prior Years	-	-	-	-
17. Business Support Center (BSC) Package Fees	(2,457,000)	(641,000)	(615,000)	(247,500)
18. Campus Monitors - Additional Support	39,172	19,586	751,638	19,586
19. Children's Services Council - Transportation	-	-	324,488	30,268
20. Class Size Reduction - Local Critical Needs	1,860,537	50,158	17,629	-
21. Class Size Reduction - State	92,513,996	31,215,825	43,782,852	7,060,748
22. Collegiate Academy	-	-	-	318,049
23. Community Foundation of Broward	-	746,610	-	-
24. Cougar Path	-	225,616	-	-
25. Custodial Allocation	22,839,626	9,968,281	12,514,204	2,287,493
26. Custodial Allocation - Additional Support	60,134	30,067	30,067	-
27. Custodial - Community Schools	-	80,170	128,272	16,034
28. Debate	82,312	-	-	-

**SCHOOL ALLOCATION PLAN**

<b>Behavior Change</b>	<b>Exceptional</b>	<b>Alternative/ Adult High</b>	<b>Technical</b>	<b>Community</b>	<b>DJJ Sites</b>	<b>TOTAL</b>
375.00	746.75	3,930.12	1,809.08	0.00	325.94	216,883.88
0.00	0.00	978.23	11,485.38	4,107.01	0.00	16,570.62
375.00	746.75	4,908.35	13,294.46	4,107.01	325.94	233,454.50
449.35	3,028.13	4,257.98	2,060.50	0.00	368.19	261,123.01
0.00	0.00	1,467.36	13,245.94	6,172.16	0.00	20,885.46
449.35	3,028.13	5,725.34	15,306.44	6,172.16	368.19	282,008.47
\$2,199,556	\$9,908,041	\$7,919,844	\$3,832,529	\$0	\$1,372,037	\$455,222,446
0	0	2,168,758	39,552,379	8,246,006	0	49,967,143
\$2,199,556	\$9,908,041	\$10,088,602	\$43,384,908	\$8,246,006	\$1,372,037	\$505,189,589
\$2,124,312	\$5,413,818	\$8,151,539	\$1,801,401	\$0	\$0	\$211,175,926
0	0	0	0	0	0	0
\$2,124,312	\$5,413,818	\$8,151,539	\$1,801,401	\$0	\$0	\$211,175,926
\$2,183,227	\$2,847,017	\$4,515,132	\$15,616,532	(\$350,123)	\$1,801,511	\$422,825,946
\$6,507,095	\$18,168,876	\$22,755,273	\$60,802,841	\$7,895,883	\$3,173,548	\$1,139,191,461
\$4,500	\$23,955	\$20,107	\$23,807	\$0	\$0	\$1,729,644
-	172,566	-	-	-	-	1,570,469
-	215,442	173,344	-	-	-	388,786
-	615,621	16,872	-	-	-	632,493
-	-	-	-	-	-	4,077,068
-	-	-	241,901	-	-	7,999,972
936,512	-	-	-	-	-	936,512
25,505	76,515	25,505	76,515	-	-	1,364,589
-	-	-	-	-	-	136,500
-	-	-	-	-	-	1,070,522
1,134,194	-	-	-	-	-	1,134,194
-	379,904	-	-	-	-	379,904
-	-	-	-	-	-	660,000
-	-	-	-	-	-	291,819
-	-	-	-	-	-	6,362,045
(692,486)	(281,000)	(2,373,571)	(1,011,403)	-	(48,044)	(4,406,504)
(61,500)	(61,500)	-	-	-	-	(4,083,500)
-	-	-	-	-	-	829,982
-	-	-	-	-	-	354,756
-	-	-	-	-	-	1,928,324
-	-	1,317,200	643,891	-	-	176,534,512
-	-	-	-	-	-	318,049
-	-	-	-	-	-	746,610
-	-	-	-	-	-	225,616
299,739	678,446	918,007	1,361,808	-	-	50,867,604
45,102	30,067	-	556,240	-	-	751,677
-	-	-	-	(224,476)	-	-
-	-	-	-	-	-	82,312

## SCHOOL ALLOCATION PLAN

	Elementary	Middle	High	Multi-Level
29. DJJ Supplemental Allocation	-	-	-	-
30. DOP Contracts	-	-	-	-
31. DOP Off-Campus Programs	-	-	-	-
32. Drew Resource Center	-	-	-	-
33. Dual Enrollment	-	-	(521,350)	(22,350)
34. ESE Autism	8,278,171	-	-	294,732
35. ESE Contracts	215,690	-	-	-
36. ESE Cost Factor Adjustment - Program 251	2,495,626	1,293,932	1,359,035	241,328
37. ESE Gifted Cost Factor Adjustment -Program 261	952,079	1,035,320	1,014,216	88,973
38. ESE Inclusion - Supported K	2,494,282	-	-	93,770
39. ESE PLACE Pre-K B	4,428,383	-	-	90,074
40. ESE PLACE Pre-K C	6,604,713	-	-	119,483
41. ESE Pre-K A (AM/PM)	416,980	-	-	-
42. ESE Pre-K D Integrated Fee Support	198,879	-	-	-
43. ESE Project Search & WOW Program	-	-	563,799	-
44. ESE Special Programs (Clusters)	7,014,711	253,776	252,627	200,335
45. ESE Specialist Allocation	5,990,855	2,040,129	1,781,065	453,362
46. ESE Specialized VE	-	2,675,880	5,052,007	426,996
47. ESE Speech Zones	1,416,593	379,356	325,475	92,043
48. Extended Day (SAI) - Low 300	3,000,000	-	-	-
49. Facility Rental	348,241	462,786	618,400	55,117
50. Fees	12,210,066	403,741	46,541	560,274
51. Florida School Recognition	3,765,693	1,665,095	2,416,423	208,010
52. High School Scheduling	-	-	-	248,004
53. Hollywood Central Performing Arts	16,909	-	-	-
54. Human Relations Council	-	18,000	14,500	4,000
55. Industry Certified Career - CAPE	6,090	192,676	6,129,785	186,136
56. Industry Certified Career - DIGITAL TOOLS	6,174	344,987	-	8,557
57. Innovation Zone	84,930	45,296	28,310	-
58. Innovation Zone Unequal Needs	-	32,465	-	-
59. Innovative & Magnet Programs	2,492,044	1,863,172	1,938,113	644,725
60. Instructional Materials Science Lab	104,585	50,467	71,317	10,073
61. Instructional Materials Textbooks	667,280	322,016	455,039	64,277
62. Intensive Reading Program	-	-	3,509,511	180,400
63. International Baccalaureate (IB)	-	-	495,334	-
64. Lost & Damaged Textbooks	-	-	128,844	-
65. Materials & Supplies, ESE Special Programs	353,233	40,439	65,549	12,832
66. Materials & Supplies, Instructional Allocation	2,392,218	903,661	1,219,147	184,966
67. Medicaid - Administrative Outreach	615,277	-	-	-
68. Medicaid 504	464,306	-	18,078	51,259
69. Old Dillard Museum	205,011	-	-	-
70. Pre-K Contracts	299,866	-	-	-
71. R.O.T.C.	-	-	1,706,221	56,404
72. Reading	31,862	17,128	20,857	4,972
73. Reading Coach	-	-	-	-
74. SECME/STEM	17,850	10,475	9,600	2,275
75. School Discretionary	94,732	-	63,876	5,751
76. School Resource Officer	(240,000)	(95,000)	(210,000)	(30,000)
77. Service Learning	-	-	142,512	4,757
78. Shared Savings Incentive Program	87,000	30,000	40,000	4,500
79. Small School Funding	846,060	-	-	225,616
80. Substitutes -Department Head Release Time	744,795	226,980	182,845	48,864

**SCHOOL ALLOCATION PLAN**

Behavior Change	Exceptional	Alternative/ Adult High	Technical	Community	DJJ Sites	TOTAL
-	-	-	-	-	218,695	218,695
-	-	132,256	-	-	-	132,256
-	-	471,058	-	-	-	471,058
-	-	149,090	-	-	-	149,090
-	-	-	-	-	-	(543,700)
-	-	-	-	-	-	8,572,903
-	42,135	-	-	-	-	257,825
-	3,337	138,113	24,348	-	9,869	5,565,588
-	-	632	51,799	-	556	3,143,575
56,262	-	-	-	-	-	2,644,314
-	14,000	-	-	-	-	4,532,457
-	111,284	-	-	-	-	6,835,480
-	-	-	-	-	-	416,980
-	-	-	-	-	-	198,879
-	-	-	113,814	-	-	677,613
-	-	-	-	-	-	7,721,449
97,149	323,830	161,915	97,149	-	-	10,945,454
-	-	-	829,766	-	-	8,984,649
-	45,711	21,798	-	-	-	2,280,976
-	-	-	-	-	-	3,000,000
-	8,518	6,938	-	-	-	1,500,000
-	-	50,000	1,883,007	100,000	-	15,253,629
-	-	55,195	162,092	-	-	8,272,508
-	-	-	-	-	-	248,004
-	-	-	-	-	-	16,909
1,500	-	2,000	1,500	-	-	41,500
-	17,255	7,578	218,122	-	-	6,757,642
-	-	-	-	-	-	359,718
-	-	-	-	-	-	158,536
-	-	-	-	-	-	32,465
-	-	-	264,717	-	-	7,202,771
423	810	4,441	2,045	-	180	244,341
2,703	5,168	28,336	13,044	-	1,149	1,559,012
24,825	-	77,235	16,550	-	-	3,808,521
-	-	-	-	-	-	495,334
-	-	-	-	-	-	128,844
-	-	-	5,290	-	-	477,343
-	65,878	77,987	32,535	-	-	4,876,392
-	30,210	-	112,808	-	-	758,295
-	-	-	-	-	-	533,643
-	-	-	-	-	-	205,011
-	-	-	-	-	-	299,866
-	-	-	-	-	-	1,762,625
-	353	43,172	189	-	-	118,533
169,212	112,808	-	169,212	-	-	451,232
-	-	-	400	-	-	40,600
1,500	2,500	4,120	1,809	-	1,500	175,788
(7,500)	(10,000)	(13,500)	(15,000)	-	-	(621,000)
386	835	7,987	4,106	-	-	160,583
-	3,750	3,000	6,000	-	-	174,250
-	-	-	-	-	-	1,071,676
26,010	43,350	34,680	18,915	-	2,421	1,328,860

## SCHOOL ALLOCATION PLAN

	Elementary	Middle	High	Multi-Level
81. Substitutes - ESE Staffing	164,582	77,108	79,089	12,403
82. Substitutes - Instructional Allocation	2,506,707	1,048,996	1,356,058	208,697
83. Substitutes - Pool	2,113,008	246,966	243,128	103,940
84. Substitutes - PSAT Proctors	-	-	46,536	1,848
85. Substitutes - TDA	450,413	168,793	206,243	37,325
86. Summer Programs	6,821,040	-	87,667	-
87. Supplemental Academic Instruction (SAI)	3,509,912	2,678,578	2,373,735	533,904
88. Training/Inservice	232,729	102,559	142,360	20,794
89. Training/Teacher	232,729	102,559	142,360	20,794
90. Transfers	-	-	11,219	-
91. Transition Funding	1,086,513	566,757	937,090	854,001
92. Vending Machines	-	-	784,000	16,000
93. Voluntary Pre-K (VPK)	205,000	-	-	-
94. Wallace Interim Director Program	40,169	139,065	21,000	-
95. Workforce Education (WFE) 504 Adults with Disabilities	-	-	-	-
96. Workforce Education (WFE) Broward Performance Ince	-	-	-	-
97. Workforce Education (WFE) FTE Adjustment	-	-	-	-
98. Workforce Education (WFE) GED Testing Supplement	-	-	-	-
99. Workforce Education (WFE) Marketing Funds	-	-	-	-
100. Workforce Education (WFE) Program Automation	-	-	-	-
101. Workforce Education (WFE) Reserve	-	-	-	-
102. Workforce Education (WFE) School Adjustment	-	-	-	-
103. World Language	733,252	-	-	28,202
<b>Total Categoricals</b>	<b>\$205,591,016</b>	<b>\$61,526,545</b>	<b>\$112,274,591</b>	<b>\$16,820,498</b>



## SCHOOL ALLOCATION PLAN

Behavior Change	Exceptional	Alternative/ Adult High	Technical	Community	DJJ Sites	TOTAL
745	-	4,339	2,925	-	186	341,377
-	131,756	112,647	39,928	-	-	5,404,789
102,630	-	42,694	114,017	-	-	2,966,383
168	336	1,008	1,260	-	-	51,156
-	4,413	10,480	23,229	-	-	900,896
-	-	-	-	-	-	6,908,707
14,750	26,062	2,348,932	12,982	-	1,614,625	13,113,480
449	6,351	8,838	4,187	-	187	518,454
449	6,351	8,838	4,187	-	187	518,454
-	-	-	-	-	-	11,219
-	-	-	(66,253)	66,253	-	3,444,361
-	-	-	-	-	-	800,000
-	-	-	-	-	-	205,000
-	-	-	-	-	-	200,234
-	-	1,750	214,250	30,250	-	246,250
-	-	-	646,309	-	-	646,309
-	-	-	500,000	-	-	500,000
-	-	-	45,160	-	-	45,160
-	-	(75,000)	775,000	(150,000)	-	550,000
-	-	-	1,034,144	-	-	1,034,144
-	-	747,336	6,961,999	-	-	7,709,335
-	-	(258,225)	(603,768)	(172,150)	-	(1,034,143)
-	-	-	-	-	-	761,454
<b>\$2,183,227</b>	<b>\$2,847,017</b>	<b>\$4,515,132</b>	<b>\$15,616,532</b>	<b>(\$350,123)</b>	<b>\$1,801,511</b>	<b>\$422,825,946</b>

## GENERAL FUND SCHOOL CATEGORICAL FUNDING DESCRIPTION

1. Accountability – Schools receive \$5 per Wtd FTE. State Legislature requires fund be used to meet school improvement goals.
2. Additional Support Funding – approved funding for items (submitted on Budget Request forms) due to special circumstances. See *School Funding Allocations and Guidelines*.
3. Administrative Cost – Adults with Disabilities – Whispering Pines and Seagull receive funds to assist with administering this program.
4. Adults with Disabilities (AWD) – Students participate in functional academics, pre-employability skills, and technology skills. Opportunities are provided to increase daily living, self-care, and communication skills, as well as participate in social and recreational activities. Students must be 18-years-old or older, officially withdrawn from high school, provide documentation of disability and personal transportation.
5. Advanced International Certificate of Education (AICE) – Add on FTE earned by students scoring 3 or higher on the assessment. Statute requires allocation be used for instructional staff, materials, and teacher bonus payments.
6. Advanced Placement – Add on FTE earned by students scoring 3 or higher on the assessment. Statute requires allocation be used for instructional staff, materials, and teacher bonus payments.
7. Alternative to External Suspension Program (AES) – Program at our Behavior Change Center that serves students who committed a serious Code of Conduct offense.
8. Armed Safe School Officer – Schools receive funding for the new Armed Safe School Officer-Marshall/Guardian Program.
9. Assistant Principal Summer Scheduling – Funds allocated to Middle, High, and Center schools for scheduling performed over the summer months.
10. Athletic Transportation & Equipment – Middle, High, and Multi-level 6-12 schools receive funds for athletic transportation & equipment.
11. Behavior Change – Funding for at-risk student intervention staffing at 3 Behavior Change Centers.
12. Behavior Change, ESE Centers – Funds an ESE Specialist and Behavior Technician at Bright Horizons, Cross Creek, The Quest, and Whispering Pines.
13. BOOST Payment – Funds that provide merit pay to principals that successfully operate an aftercare program at their school.
14. Broward Truancy Intervention Program (BTIP) – Funds to offset tracking/intervention cost to curb severe truancy at select elementary and K-8 schools.
15. Broward Virtual Education (BVS) – School Board run Virtual school.
16. Budget Reduction Adjustment - Prior Years – Center schools only. They were not part of the FY19 funding model revision.
17. Business Support Center (BSC) Package Fees – Charged to select schools for services rendered by the BSC.
18. Campus Monitor - Additional Support – Funds for select High Schools and Dillard 6-12.
19. Children's Services Council - Transportation – Select High Schools have been funded for transportation services to support the Children's Services Council Program.
20. Class Size Reduction – Local Critical Needs – Local funds allocated to schools that have implemented every strategy offered and still cannot meet school-wide average compliance.
21. Class Size Reduction – State – State categorical funds used for meeting the CSR requirements. The school allocation is based on the state CSR funding formula.

## GENERAL FUND SCHOOL CATEGORICAL FUNDING DESCRIPTION

22. Collegiate Academy – Funded the difference between the cost of the program and the revenue generated through the Middle school funding formula.
23. Community Foundation of Broward – Grant that supports the Reimagining Middle Grades initiative. The grant requires a full match from SBBC which will be provided in the form of personnel to assist at-risk students at select middle schools.
24. Cougar Path – Funds 4 teachers to implement program at Glades Middle.
25. Custodial Allocation – Funding based on the number of teachers and students, and the square footage of the facility.
26. Custodial Allocation - Additional Support – Larkdale, North Side, Walter C. Young, Stranahan, Cypress Run, Lanier James, Pine Ridge, Wingate Oaks, Atlantic Tech, McFatter Tech, and Sheridan Tech receive additional funding for Custodians.
27. Custodial - Community Schools – Select schools funded .50 of a Facility Serviceperson and \$1,000 for supplies for housing adult education classes.
28. Debate – Funding for extra periods and supplements to support the district-wide Debate initiative.
29. DJJ Supplemental Allocation – State categorical funding for DJJ sites.
30. DOP Contracts – Pace and AMI contracted DJJ programs.
31. DOP Off-Campus Programs – Whiddon Rogers provides instructional programs for at-risk students at off campus locations. Funds additional support staff.
32. Drew Resource Center – Dave Thomas Education Center manages the Center and receives funds to cover the cost of its operations.
33. Dual Enrollment – Schools with students dual-enrolled in a college reimburse the District a portion of the cost per FTE.
34. ESE Autism – Select schools are funded for programs to meet the needs of students with Autism Spectrum Disorder (ASD).
35. ESE Contracts – Outside agencies, (ARC, etc.)
36. ESE Cost Factor Adjustment - Program 251 – Funds the difference between the District's cost factor of 1.330 and 1.500.
37. 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.
38. ESE Inclusion - Supported K – Select schools funded for an inclusion paraprofessional.
39. ESE PLACE Pre-K B – Additional instructional support funding.
40. ESE PLACE Pre-K C – Additional instructional support funding.
41. ESE Pre-K A (AM/PM) – Additional instructional support funding for the half-day program.
42. ESE Pre-K D Integrated Fee Support – Additional instructional support funding.
43. 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.
44. ESE Special Programs (Clusters) – Sites established based on growth of target population.
45. ESE Specialist Allocation – Schools with less than 300 ESE weighted FTE students are funded 50% of the ESE Specialist position, and for schools with more than 300 ESE weighted FTE students, the position is funded at 100 percent.
46. ESE Specialized VE – Select schools funded for Specialized Varying Exceptionality (SVE) programs.
47. ESE Speech Zones – Innovation Zone funding for Speech/Language Pathologists, materials, etc.
48. Extended Day (SAI) - Low 300 – Funding for the additional half-hour of reading instruction for lowest performing 300 elementary schools based on the state reading assessment.
49. Facility Rental – Funds received from renting out facilities.

## GENERAL FUND SCHOOL CATEGORICAL FUNDING DESCRIPTION

50. Fees – Revenue schools receive to offset cost of various services provided (i.e. Before & Afterschool Care).
51. Florida School Recognition – Funds awarded to those schools that demonstrate sustained student performance, or that improve by one letter grade.
52. High School Scheduling – Lauderdale 6-12 implements a High School Block Scheduling model.
53. Hollywood Central Performing Arts – The costs associated with staffing and maintaining Hollywood Central Performing Arts Center.
54. Human Relations Council – Schools serving grades 6-12 receive a \$500 stipend for the Human Relations Council Advisor.
55. Industry Certified Career - CAPE – For each student who earned an industry certification on the Florida Department of Education Funding List within a State-Registered Career and Professional Education Academy and/or a State-Registered Career Theme Course will generate .4 bonus FTE.
56. Industry Certified Career – DIGITAL TOOLS - For each student who earned a Digital Tool Certificate on the Florida Department of Education Funding List, the certificate will generate .025 bonus FTE.
57. Innovation Zone – Funding for zone initiatives.
58. Innovation Zone Unequal Needs – McNicol Middle School receives funding for 1 Social Worker.
59. Innovation & Magnet Programs – Funding for unique programs. Program requirements reviewed annually.
60. Instructional Materials Science Lab – Lab materials funded through the State Instructional Materials allocation. The allocations are provided by the Innovative Learning Department.
61. Instruction Materials Textbooks – Funding is based on K-12 unwt'd FTE (UFTE).
62. Intensive Reading Program – Funding is for high schools, multi-level 6-12, alternative & behavior change centers based on the number of students that have not passed the Florida Standards Assessment (FSA).
63. International Baccalaureate – Add on FTE earned by students scoring 3 or higher on the assessment. Statute requires allocation be used for instructional staff, materials, bonus payments for IB teachers.
64. Lost & Damaged Textbooks – Funds remitted during the school year from students for lost and damaged textbooks.
65. Materials & Supplies ESE Special Programs – Funds for ESE Special Program materials and supplies.
66. Material & Supplies Instructional Allocation (IA) – Funds classroom materials and supplies.
67. Medicaid, Administrative Outreach – Medicaid funds 50% of the ESE Specialist position for elementary schools with less than 300 ESE weighted FTE students and have four or more ESE Special Programs. Also, additional funding of an ESE Support Facilitator and a Behavior Tech for Centers and Technical Colleges.
68. Medicaid 504 – Supplemental Medicaid funding for health services and trained support personnel.
69. Old Dillard Museum – Funding for a historical landmark and education 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.
70. Pre-K Contracts – Funding for outside Pre-K agency contracts. Harbordale Elementary receives the funds to manage the Pre-K agency contracts.
71. R.O.T.C – One R.O.T.C. instructor is funded per school. Schools with two or more R.O.T.C. instructors are funded 1.25 instructors.
72. Reading - State funds to be allocated at October FTE (FEFP Third Calculation).

## GENERAL FUND SCHOOL CATEGORICAL FUNDING DESCRIPTION

73. 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.
74. SECME/STEM – Funding for registration, materials and supplies and awards assemblies for elementary, middle, high and multi-level schools participating in the SECME/STEM Olympiad.
75. School Discretionary – Schools receive \$1 per unwt'd 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 it categorically.
76. School Resource Officer – The portion of the cost that a school funds. The funds are transferred into the Special Investigative Unit's (SIU) budget.
77. Service Learning – High and multi-level schools receive \$2.27 per unweighted FTE (UFTE) for grade 9-12 students to pay staff to monitor the Service Learning graduation requirement.
78. Shared Savings Incentive Program – Schools receive a utility savings incentive award for reducing the amount of electricity they use, saving the District money.
79. Small School Funding – Elementary schools with less than 450 unweighted FTE (UFTE) are funded 1 instructor. Multi-level K-8 schools with less than 450 UFTE in grades 6-8 are funded 1 instructor.
80. Substitutes, Department Head Release Time – Release time for Department Heads, Grade Level Chairpersons, and Team Leaders; funds 1 substitute per team leader a month for 10 months.
81. Substitutes, ESE Staffing – Funding for substitutes that cover ESE-related activities such as staff development, ESE IEP and Re-evaluation meetings, classroom observations or conducting alternate assessments in lieu of district/state assessments.
82. Substitutes, Instructional Allocation – Funding for daily substitutes for teachers that are absent.
83. Substitutes, Pool – Schools receive funds to offset the cost of hiring a pool substitute in lieu of a daily substitute to cover teachers that are absent.
84. Substitutes, PSAT Proctors – Funding for proctors and/or substitutes to assist with the administration of the PSAT.
85. Substitutes, TDA – Funding for substitutes to cover teachers on TDA assignments.
86. Summer Programs - Extended School Year (ESY) and Third Grade Reading. ESE students with a documented need (on the IEP) for service during the summer may attend ESY. Third Grade students scoring a Level 1 on the Florida Standards Assessment for English Language Arts and/or retained students are eligible for the Summer Academy for Third Grade.
87. Supplemental Academic Instruction (SAI) – Funds to provide additional instruction and support to enable students to meet grade-level standards.
88. Training/In-service – Schools receive \$2 per weighted FTE (WFTE) for training and in-service; \$1 is held in reserve for future allocation.
89. Training/Teacher – Schools receive \$2 per weighted FTE (WFTE) for teacher training from the State Reading Allocation; \$1 is held in reserve for future allocation.
90. Transfers – Transfers of funds from one location to another in the 00000 activity.
91. Transition Funding – Salary lapse funds realigned to mitigate the impact of the funding formula change in FY19.
92. Vending Machines – The District allocates funds to high schools to supplement revenue from vending machines because of loss in revenue from switching vending machines from regular snacks to healthy snacks.
93. Voluntary Pre-K (VPK) – The state funds three hours of VPK, plus an optional additional 3 hours of instructional enrichment funded through parent fees.
94. Wallace Interim Director Program – The District pays the salary of an Assistant Principal that's enrolled in the Leadership Academy to become a principal.

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## GENERAL FUND SCHOOL CATEGORICAL FUNDING DESCRIPTION

95. Workforce Education (WFE) 504 Adults with Disabilities - Funding provided to schools based on adult students reported by the Department of Education in the State Workforce allocations. Students served are funded according to the level of service required by their 504 plans.
96. Workforce Education (WFE) Broward Performance Incentive – Local funding from District Workforce allocated each year to Workforce Schools to provide local incentive to increase program performances.
97. Workforce Education (WFE) FTE Adjustment – FTE calculations utilize the FLDOE’s methodology. Calculations are based on student instructional hours for each course that a student is enrolled.
98. Workforce Education (WFE) GED Testing Supplement – State funding received to offset administrative costs associated with District GED testing operations.
99. Workforce Education (WFE) Marketing Funds – Marketing expenses incurred for Workforce schools paid through McFatter Technical College.
100. Workforce Education (WFE) Program Automation – Local funding from the District Workforce Reserve to improve program automation.
101. Workforce Education (WFE) Reserve – Unspent Workforce funds are returned to the Workforce budget at year-end.
102. Workforce Education (WFE) School Adjustment – Workforce schools are required to share the cost of expenses incurred on their behalf.
103. World Language – Funding for 24 elementary schools that offer programs to provide instruction in a target world language.

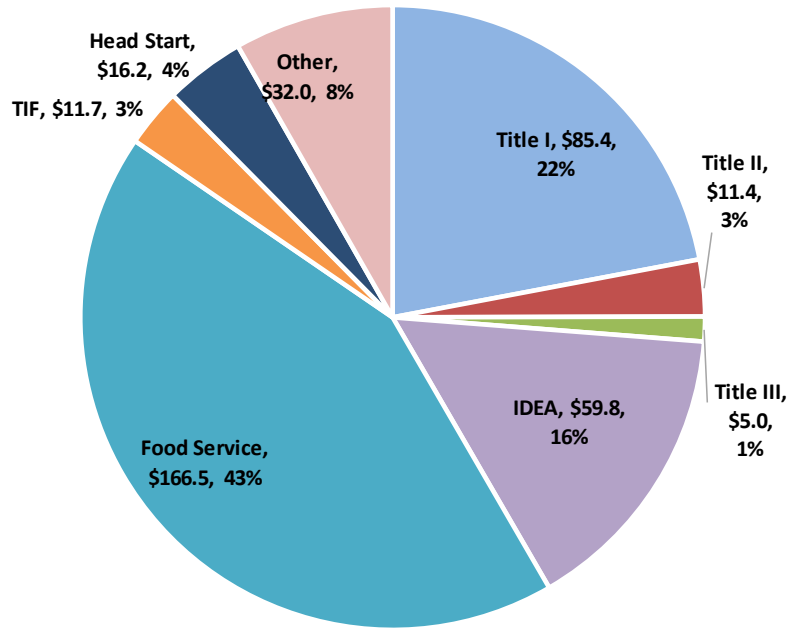


## SPECIAL REVENUE ESTIMATED REVENUE AND APPROPRIATIONS

**REVENUE CATEGORIES**

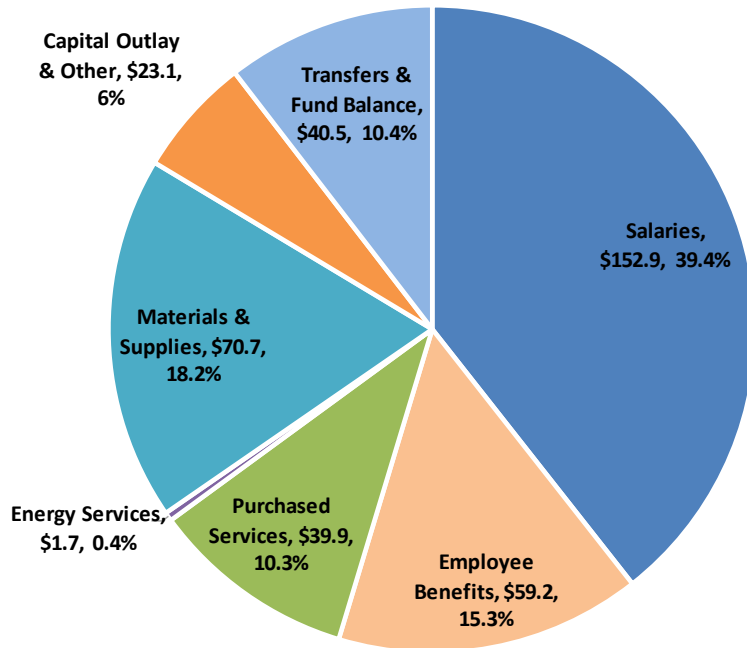
- Individuals with Disabilities Education Act (IDEA)
- Head Start / Early Head Start
- Title I
- Title II
- Title III
- Teacher Incentive Fund (TIF)
- Food Services
- Other

(in millions)

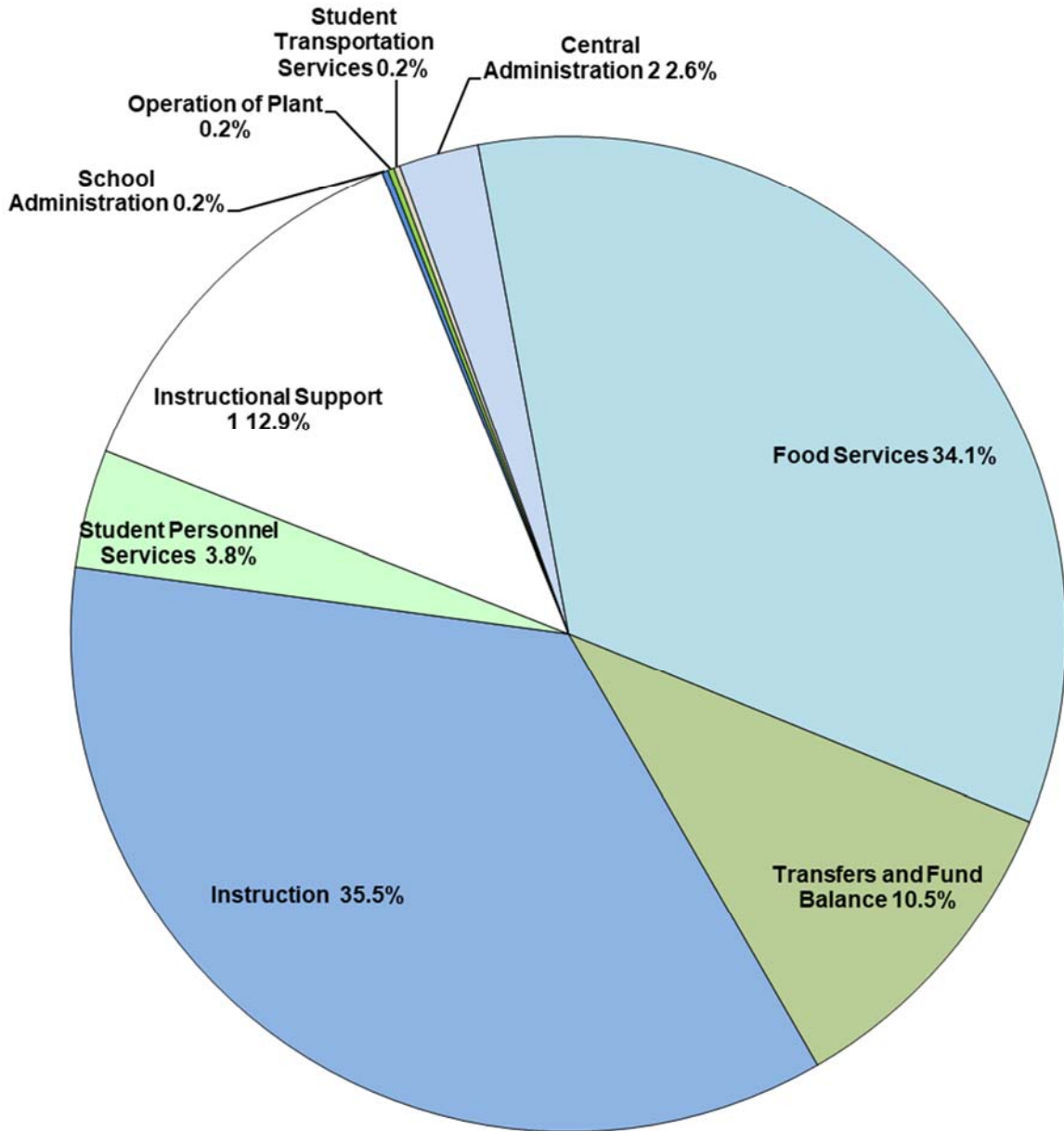


**APPROPRIATION CATEGORIES**

- 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)



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

<sup>2</sup> Includes General Administration and Central Services.



## SPECIAL REVENUE COMPARISON OF REVENUES

Revenues:	2019-20 First Hearing	2018-19 Adopted	Difference
Federal			
IDEA	\$ 59,761,226	\$ 57,987,992	\$ 1,773,234 (a)
Head Start / Early Head Start	16,163,323	16,163,323	-
Title I	85,466,473	84,029,507	1,436,966 (b)
Title II	11,454,195	10,423,230	1,030,965 (c)
Title III	4,970,126	5,036,909	(66,783)
Teacher Incentive Fund (TIF)	11,731,737	21,228,596	(9,496,859) (d)
Food Services	166,457,322	161,342,072	5,115,250 (e)
Other	31,987,919	25,142,505	6,845,414 (f)
<b>TOTAL</b>	<b>\$ 387,992,321</b>	<b>\$ 381,354,134</b>	<b>\$ 6,638,187</b>

### Comments:

- (a) The result of an increase in IDEA Grant Funding.
- (b) The result of an increase in Title I Grant Funding.
- (c) The result of an increase in Title II Grant Funding.
- (d) The result of the Teacher Incentive Fund Grant (TIF 4) ending.
- (e) The result of an increase in Food Services Fund Balance.
- (f) The result of new funding from Department of Justice: STOP and COPS \$1.3M; new funding from US Department of Education: ICAN \$3M; additional funding from Department of Education: Perkins \$0.5M, Title IV Student Support & Academic Enrichment \$1.7M, Hurricanes Homeless \$0.3M.

## SPECIAL REVENUE COMPARISON OF APPROPRIATIONS

Appropriation:	2019-20 First Hearing	2018-19 Adopted	Difference
Instruction	\$ 137,760,065	\$ 137,287,977	\$ 472,088
Student Support Services	15,290,713	15,103,286	187,427
Instructional Media Services	3,000	3,000	-
Instruction & Curriculum Dev.	30,259,237	29,724,324	534,913
Instructional Staff Training	15,802,688	14,087,776	1,714,912 (a)
General Administration	9,634,698	11,846,324	(2,211,626) (b)
School Administration	650,000	637,354	12,646
Food Services	166,457,322	161,342,072	5,115,250 (c)
Central Services	545,119	523,471	21,648
Student Transportation	803,459	787,632	15,827
Operation of Plant	581,853	116,179	465,674
Community Services / Misc.	10,204,167	9,894,739	309,428
<b>TOTAL</b>	<b>\$ 387,992,321</b>	<b>\$ 381,354,134</b>	<b>\$ 6,638,187</b>

### Comments:

- (a) The result of additional funding from DOE: Title IV Student Support & Academic Enrichment Grant.
- (b) The result of a decrease in the indirect cost rate for FY20 and Teacher Incentive Fund (TIF 4) ending.
- (c) The result of an increase in Food Services Fund Balance.

## SUMMARY – SPECIAL REVENUE COMPARISON OF APPROVED BUDGETS

Grant	Positions			Budget		
	2018-19	2019-20	Inc/(Dec)	2018-19	2019-20	Inc/(Dec)
SPECIAL REVENUE						
Other	2,636.83	2,772.53	135.70	\$213,193,573	\$214,490,841	\$1,297,268
Food Service	1,451.00	1,478.00	27.00	161,342,072	166,457,322	5,115,250
Capital Projects	186.65	186.65	0.00	17,007,224	18,164,670	1,157,446
GRAND TOTAL	4,274.48	4,437.18	162.70	\$391,542,869	\$399,112,833	\$7,569,964

## SPECIAL REVENUE COMPARISON OF APPROVED BUDGETS

Grant	Positions			Budget		
	2018-19	2019-20	Inc/(Dec)	2018-19	2019-20	Inc/(Dec)
SPECIAL REVENUE - OTHER						
AGE	26.11	26.11	(0.00)	\$2,226,354	\$2,226,354	\$0
BESTT	0.00	0.00	0.00	\$526,729	\$207,469	(319,260)
Carl Perkins DJJ	0.00	1.00	1.00	\$64,400	\$64,400	0
Carl Perkins Post Secondary	5.15	5.15	0.00	\$612,801	\$794,085	181,284
Carl Perkins Secondary	9.50	10.50	1.00	\$2,463,155	\$2,877,878	414,723
Chiefs for Change	0.00	0.00	0.00	\$98,400	\$0	(98,400)
Climate Control	9.25	0.00	(9.25)	\$750,000	\$0	(750,000)
COPS	0.00	0.00	0.00	\$0	\$465,994	465,994
Criminal Justice	0.33	0.00	(0.33)	\$52,568	\$0	(52,568)
District Instructional Leadership	0.00	0.00	0.00	\$610,641	\$610,641	0
Early Head Start	26.04	35.69	9.65	\$1,201,679	\$1,201,679	0
English Literacy & Civics Ed	6.29	6.29	0.00	\$661,696	\$661,696	0
Family Counseling	17.11	15.00	(2.11)	\$2,000,000	\$1,175,902	(824,098)
FDLRS - General Revenue	0.29	0.29	0.00	\$29,470	\$29,470	0
FDLRS - Part B	11.80	14.11	2.31	\$1,228,565	\$1,451,681	223,116
FDLRS - Preschool	2.31	0.00	(2.31)	\$163,220	\$0	(163,220)
Full Services	0.00	0.00	0.00	\$81,198	\$96,743	15,545
Grow Your Future	1.00	1.57	0.57	\$157,522	\$157,522	0
Head Start	278.53	322.63	44.11	\$14,961,644	\$14,961,644	0
Hurricane Homeless	0.00	0.00	0.00	\$0	\$281,407	281,407
ICAN	0.00	1.78	1.78	\$0	\$3,056,093	3,056,093
IDEA - Part B	1270.92	1274.66	3.73	\$55,197,314	\$56,760,723	1,563,409
IDEA - Preschool	14.00	16.00	2.00	\$1,284,763	\$1,431,566	146,803
Investing In Innovation	1.00	0.00	(1.00)	\$150,000	\$0	(150,000)
Jobs for Florida Graduates	0.30	0.30	0.00	\$255,000	\$225,000	(30,000)
Juvenile Justice	5.80	0.00	(5.80)	\$439,053	\$0	(439,053)
Out of School Youth	6.00	6.00	(0.00)	\$475,000	\$475,000	0
Principal Supervisor	0.00	0.00	0.00	\$400,000	\$0	(400,000)
Project SERV	9.71	0.00	(9.71)	\$1,000,000	\$0	(1,000,000)
Promoting Adolescent	0.00	7.00	7.00	\$0	\$360,000	360,000
Recently Arrived Immigrants	1.50	3.50	2.00	\$1,244,313	\$1,526,392	282,079
School is Cool	1.00	1.00	0.00	\$1,000,000	\$1,000,000	0
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	\$75,754	3,126
SEDNET - Trust	0.30	0.30	0.00	\$41,502	\$41,502	0
SIG	17.46	14.46	(3.00)	\$1,813,689	\$750,000	(1,063,689)
STOP	0.00	1.00	1.00	\$0	\$289,428	289,428
Teaching Incentive Fund	86.05	104.00	17.95	\$21,228,596	\$11,731,737	(9,496,859)
Title I Part A	728.57	775.33	46.76	\$81,504,492	\$84,043,284	2,538,792
Title I Part C	1.80	1.80	0.00	\$128,327	\$102,485	(25,842)
Title I Part D	5.00	5.00	0.00	\$582,999	\$570,704	(12,295)
Title II	51.48	58.74	7.26	\$10,423,230	\$11,454,195	1,030,965
Title III	38.53	37.34	(1.19)	\$5,036,909	\$4,970,126	(66,783)
Title IV - 21st Century	2.00	3.80	1.80	\$2,856,846	\$2,856,846	0
Title IV - Student Support & Academic	0.00	20.49	20.49	\$0	\$5,336,571	5,336,571
Title IX - Homeless	1.00	1.00	0.00	\$115,000	\$115,000	0
Transfer In	0.00	0.00	0.00	\$40,000	\$40,000	0
<b>TOTAL</b>	<b>2,636.83</b>	<b>2,772.53</b>	<b>135.70</b>	<b>\$213,193,573</b>	<b>\$214,490,841</b>	<b>\$1,297,268</b>

## SPECIAL REVENUE COMPARISON OF APPROVED BUDGETS

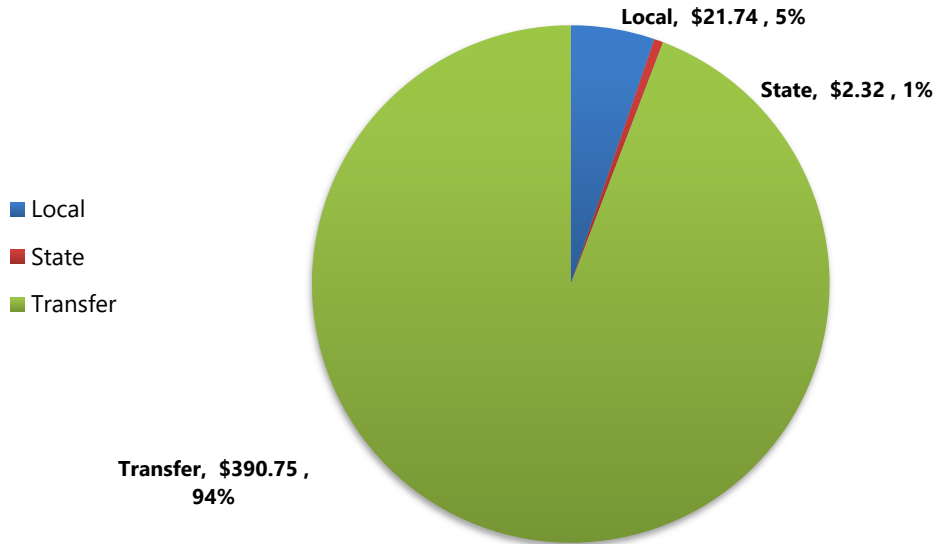
Grant	Positions			Budget		
	2018-19	2019-20	Inc/(Dec)	2018-19	2019-20	Inc/(Dec)
SPECIAL REVENUE - FOOD SERVICE						
Food Service	1,451.00	1,478.00	27.00	\$161,342,072	\$166,457,322	\$5,115,250
TOTAL	1,451.00	1,478.00	27.00	\$161,342,072	\$166,457,322	\$5,115,250
SPECIAL REVENUE - CAPITAL PROJECTS						
Capital Projects	186.65	186.65	0.00	\$17,007,224	\$18,164,670	\$1,157,446
TOTAL	186.65	186.65	0.00	\$17,007,224	\$18,164,670	\$1,157,446
GRAND TOTAL	4,274.48	4,437.18	162.70	\$391,542,869	\$399,112,833	\$7,569,964

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.

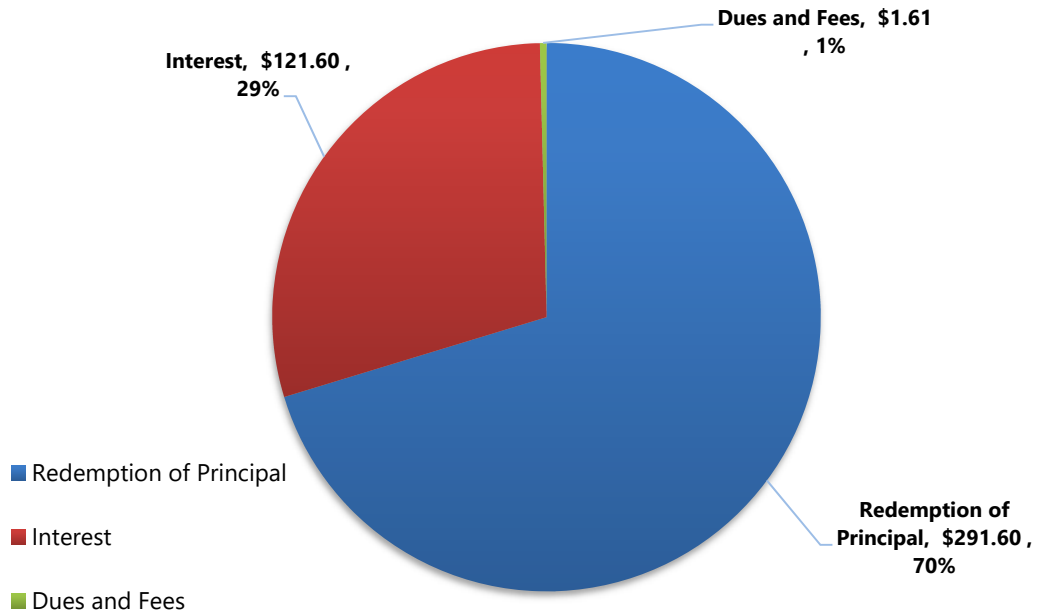
# DEBT SERVICE ESTIMATED REVENUE AND APPROPRIATIONS

(in millions)

## Revenue Categories



## Appropriation Categories



## DEBT SERVICE COMPARISON OF REVENUES

Revenues:	2019-20 First Hearing	2018-19 Adopted	Difference
State			
SBE/COBI Bonds	\$2,316,425	\$1,620,704	\$695,721 (a)
Local			
District Bonds	21,741,338	25,208,463	(3,467,126) (b)
Other Financing Sources	390,748,287	177,993,906	212,754,381 (c)
<b>TOTAL</b>	<b>\$414,806,050</b>	<b>\$204,823,073</b>	<b>\$209,982,976</b>

### Comments:

- (a) Attributed to the difference in payment schedule structures of various securities.
- (b) COI of issuance reduction relating to GO Bonds Series 2019. Principal and interest payments less for first fiscal year of scheduled payments.
- (c) COP Series 2012A matured resulting in \$4 million reduction in principal; COP Series 2014A, 2015A, and 2015B principal due as scheduled of \$3.9 million, \$1.8 million, and \$4.1 million, respectively. SWAP Series 2014A and 2015C were terminated and refunded by COP's Series 2019A and 2019 billion, respectively. Total revenue from refunding of SWAP Series \$215M.

## DEBT SERVICE: COMPARISON OF APPROPRIATIONS

Appropriation:	2019-20 First Hearing	2018-19 Adopted	Difference
Redemption of Principal	\$291,597,039	\$112,658,515	\$178,938,524 (a)
Interest	121,596,874	88,546,078	33,050,796 (b)
Dues and Fees	1,612,136	3,618,480	(2,006,344) (c)
<b>TOTAL</b>	<b>\$414,806,050</b>	<b>\$204,823,073</b>	<b>\$209,982,976</b>

### Comments:

- (a) COP Series 2012A matured resulting in \$4 million reduction in principal; COP Series 2014A, 2015A, and 2015B principal due as scheduled of \$3.9 million, \$1.8 million, and \$4.1 million, respectively. SWAP Series 2014A and 2015C were terminated and refunded by COP's Series 2019A and 2019B, respectively. AS it pertains to SWAP series, the detail is as follows: total principal expense of \$170 million; total interest expense of \$44.5 million; and total dues and fees for \$0.4 million.
- (b) 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 decreased slightly compared to last year.
- (c) Cost of issuance related to GOB Series 2019 plus other various maintenance related fees reductions.

## 2019-20 CAPITAL OUTLAY BUDGET ESTIMATED REVENUE AND FINANCING SOURCES

### REVENUE AND FINANCING (in millions):

	<i>Carryover FY 2019</i>	FY 2020	Total
Millage	\$117.2	\$312.7	\$429.9
Local	99.4	35.9	135.3
General Obligation Bond	300.1	315.8	615.9
State	53.1	38.0	91.1
Federal	-	2.7	2.7
<b>TOTAL REVENUE AND FINANCING</b>	<b>\$569.8</b>	<b>\$705.1</b>	<b>\$1,274.9</b>

## 2019-20 CAPITAL OUTLAY BUDGET ESTIMATED APPROPRIATIONS

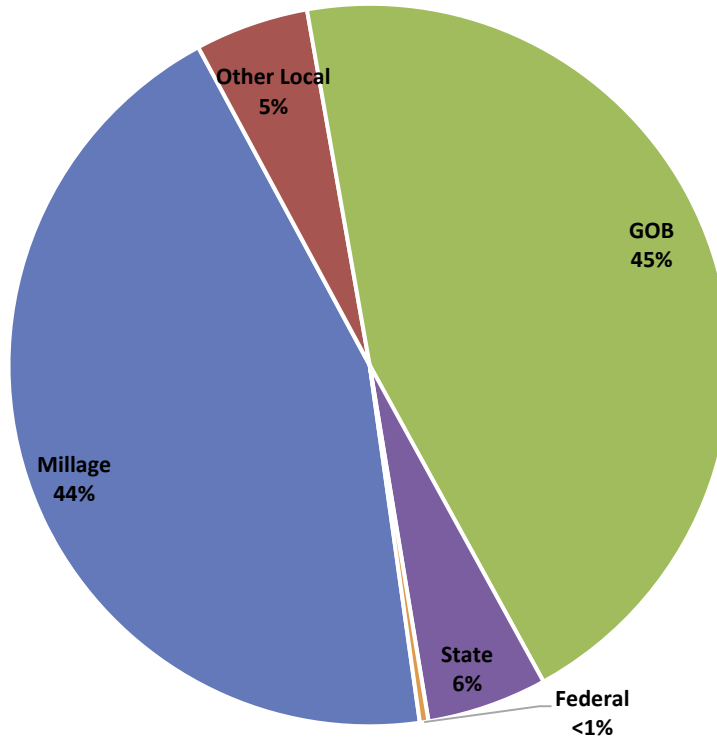
### APPROPRIATIONS (in millions):

	<i>Carryover FY 2019</i>	FY 2020	Total
COPs Debt Service	\$0.0	\$153.3	\$153.3
Equipment & Building Leases	-	20.2	20.2
Facilities / Capital Salaries	-	17.2	17.2
Quality Assurance	-	0.2	0.2
Maintenance	-	95.9	95.9
Facility Projects	35.1	-	35.1
SMART Program	495.1	322.4	817.5
SMART Program Reserve	2.1	54.8	56.9
Charter Schools - State PECO	-	25.0	25.0
Payroll Improvement / Hardware Upgrade	-	0.8	0.8
Magnet/Innovative Programs Equipment	-	0.7	0.7
Safety/Security			-
· Security Equipment Lease	19.4	-	19.4
· State Grant District Schools	5.6	4.0	9.6
· State Grant Charter Schools	0.1	0.8	0.9
Unallocated (FY20 - FY22)	12.4	9.8	22.2
<b>TOTAL APPROPRIATIONS</b>	<b>\$569.8</b>	<b>\$705.1</b>	<b>\$1,274.9</b>

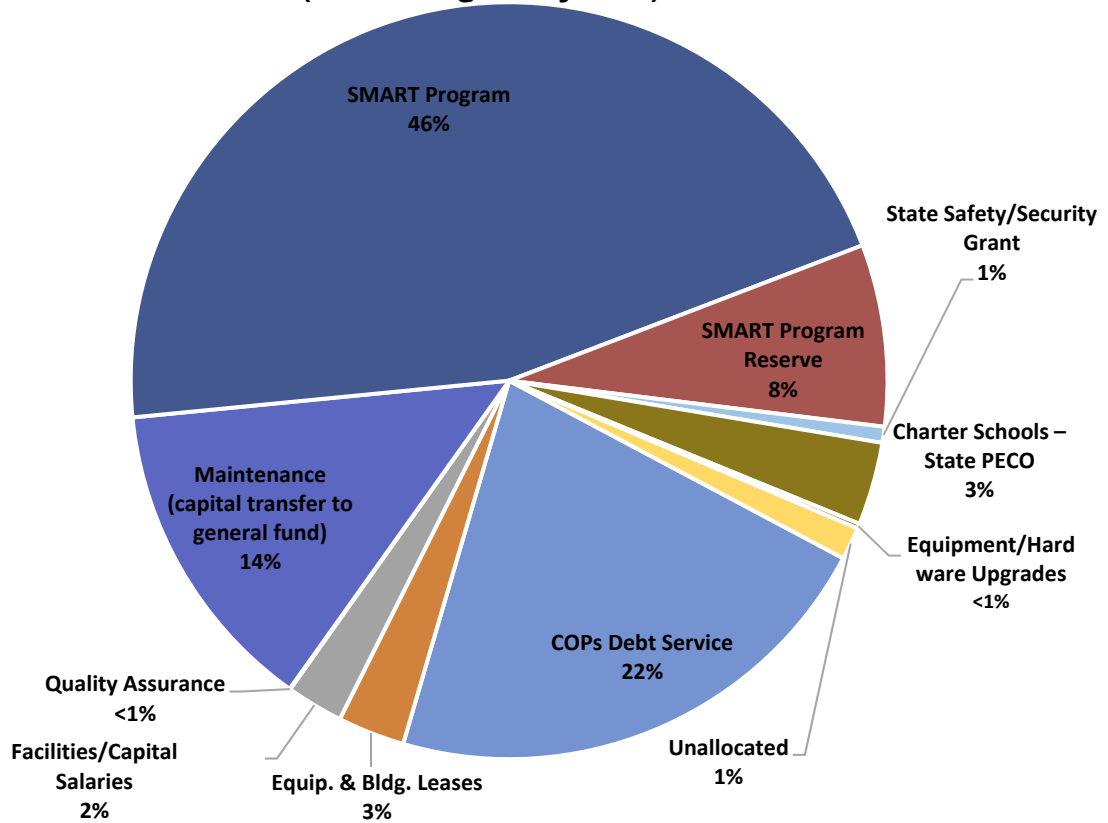


2019-20 CAPITAL OUTLAY BUDGET

FY 2020 Estimated Revenue and Financing  
(Excluding Carryover)



FY 2020 Estimated Appropriations  
(Excluding Carryover)



## CAPITAL FUNDS BUDGET: COMPARISON OF REVENUES

Revenues & Financing Sources:	2019-20 First Hearing	2018-19 Adopted	Difference	
Local				
Millage	\$ 312,675,032	\$ 295,642,655	\$ 17,032,377	(a)
Other <sup>1</sup>	35,855,000	12,155,000	23,700,000	(b)
General Obligation Bond	315,800,000	130,544,600	185,255,400	(c)
State <sup>2</sup>	38,090,000	61,062,714	(22,972,714)	(d)
Federal <sup>3</sup>	2,711,000	4,367,000	(1,656,000)	(e)
Carryover <sup>5</sup>	569,799,945	788,649,365	(218,849,420)	(f)
<b>TOTAL</b>	<b>\$ 1,274,930,977</b>	<b>\$ 1,292,421,334</b>	<b>\$ (17,490,357)</b>	

### Comments:

- (a) Increased revenue from millage is the result of continued increase in property values.
- (b) Increase in local revenue is based on anticipated proceeds from the sale of land.
- (c) SMART Appropriations are higher in FY20 based on re-aligned SMART Program project schedules. During FY19 the Board approved re-aligning the SMART Program project budgets to concur with the revised Facilities' project schedules. Total GOB issuances are limited to \$800 million par value as approved by the voter approved referendum.
- (d) Decreased revenue from State sources is primarily the result of the State funding during FY19 \$26M for the Marjory Stoneman Douglas(MSD) portable replacement project. The MSD funding provided in FY19 is not re-occurring.
- (e) Due to the refunding of portions of the ARRA approved construction financing, the IRS subsidies were reduced and the District benefits from lower annual debt service.
- (f) Carryover decreases are related to ongoing SMART Program construction projects. As projects continue to move from the design phase, into the construction phase and subsequent completion, the carryover in future years is expected to decrease accordingly.

<sup>1</sup> Local Other includes Impact/Mitigation Fees and sale of land.

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

<sup>3</sup> Federal includes IRS interest subsidies.

<sup>5</sup> For FY2019-20, Carryover includes \$117.2 million from Millage, \$99.4 million from other local sources, \$300.1 million from GOB, and \$53.1 million from State sources.

## CAPITAL FUNDS BUDGET: COMPARISON OF APPROPRIATIONS

Appropriation:	2019-20 First Hearing	2018-19 Adopted	Difference	
COPs Debt Service	\$ 153,316,551	\$ 160,230,000	\$ (6,913,449)	(a)
Equipment and Building Leases	20,238,684	15,698,969	4,539,715	(b)
Facilities/Capital Salaries	17,204,000	16,700,000	504,000	(c)
Quality Assurance	200,000	170,000	30,000	(d)
Capital Transfer to the General Fund (Maintenance)	95,849,331	83,439,450	12,409,881	(e)
Facility Projects	0	28,201,000	(28,201,000)	(f)
SMART Appropriations	322,399,000	163,917,715	158,481,285	(g)
SMART Program Reserve / Capital Reserve	54,825,465	18,353,600	36,471,865	(h)
Charter Schools - State PECO	25,050,000	22,000,000	3,050,000	(i)
Payroll Improvement / Hardware Upgrade	750,000	0	750,000	(j)
Magnet/Innovative Programs Equipment	653,000	0	653,000	(k)
State Ed Security Grant	4,840,000	0	4,840,000	(l)
Carryover <sup>1</sup>	569,799,946	783,710,600	(213,910,654)	(m)
Unallocated	9,805,000	0	9,805,000	(n)
<b>TOTAL</b>	<b>\$ 1,274,930,977</b>	<b>\$ 1,292,421,334</b>	<b>\$ (17,490,357)</b>	

### Comments:

- (a) Refinancing of COPS debt during FY19 reduced FY20 debt service.
- (b) The increase in FY20 equipment leases is for new security equipment, IT equipment and bus leases.
- (c) Salary increases previously approved.
- (d) Increased cost of quality assurances services.
- (e) Capital Transfer to the General Funds includes recurring maintenance and the property & casualty insurance premiums. During FY19 the Board approved \$11M in additional funding for maintenance. Additional funding deemed necessary for the completion of school-based safety projects along with critical building infrastructure repairs. The funding provided for FY20 maintenance sustains funding levels over the previous year to continue critical infrastructure repairs, safety repairs, remodeling, and adjusts for approved salary increases and rising property & casualty insurance premiums.
- (f) No new facilities projects were added in FY20.
- (g) SMART appropriations are higher in FY20 based on re-aligned SMART Program project schedules. During FY19 the Board approved re-aligning the SMART Program project budgets to concur with the revised Facilities' project schedules.
- (h) Additional funds added to the SMART Program/Capital Reserves based on the Board approved realignment of the SMART Program project budgets.
- (i) State funding increased for charter school capital outlay.
- (j) New program approved by the Board for FY 2020
- (k) New program approved by the Board for FY 2020. Funds for equipment for Magnet and Innovative Programs are anticipated to be recurring annual programs.
- (l) Security Grant funds provided by the State to improve physical security at school sites.
- (m) Carryover decreases are related to ongoing SMART Program construction projects. As projects continue to move from the design phase, into the construction phase and subsequent completion, the carryover in future years is expected to decrease accordingly.
- (n) Unallocated reserve. Use of the unallocated reserve requires School Board approval.

<sup>1</sup> For FY 2019-20, Carryover includes \$117.2 million from Millage, \$99.4 million from other local sources, \$300.1 million from GOB, and \$53.1 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:

General Fund Financial Impact 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): 35,712,035
- Total Facilities (excluding sites under construction): 255

### PHYSICAL PLANT OPERATIONS DEPARTMENT BUDGETS

	Positions	Labor	* Non-Labor	Total Budget
District Maintenance (Includes all District and Area Based Maintenance positions)	594	35,075,376.57	15,032,304.24	\$50,107,681
Vehicle Maintenance (Paint & Body, Grounds Equipment/Auto Truck Mechanic)	10	883,017	3,537,547	4,420,564
ETS Equipment Repair and Maintenance	14	1,135,430	894,715	2,030,145
Material Logistics	1	102,733	0	102,733
Physical Plant Operations Stockroom	20	1,309,345	38,219	1,347,564
<b>Total</b>	<b>639</b>	<b>38,505,901.26</b>	<b>\$19,502,785</b>	<b>\$58,008,687</b>

\* 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;"><b>GOBs</b> 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 Aa2 by Moody'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, and \$174,750,000 of GOB's, Series 2019 on January 29, 2019.</p>
<p style="text-align: center;"><b>RANs</b> 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 \$235 million.</p>
<p style="text-align: center;"><b>RANs</b> 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;"><b>COBI Bonds</b> 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><b>COPs</b>                      Sec 1001.42 (2) and (11), 1003.02(1)(f), 1013.15(2) and 1011.71(2),(3), (4) and (5); 1013.31,1013.62 and 1013.64 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 and A+ by Fitch. Impact fees can be used for lease payments on eligible capacity expansion projects. Sales surtax (see below) can also be used for lease payments on eligible projects. Capital outlay millage cannot be used to finance the cost of new construction of educational plant space with a total cost per student station that exceeds statutory maximums set forth in sec. 1013.64, unless architectural or construction contracts were entered into prior to July 1, 2017.</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 \$235 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 that were incurred as of March 1, 2017. The amount to be shared can be further reduced by legislative appropriations for charter school capital. Sec. 1013.62 provides that State appropriations for charter capital outlay are to be credited against the District's sharing obligation, with compliance to be verified by the Auditor General. 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><b>Local Govt. Infrastructure Surtax/Sales Tax Revenue Bonds</b>                      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, enter into bank loans or can use the sales tax to make lease payments for COP's, including for the incremental cost of student stations in excess of statutory maximums (see "COP's" above and sec. 1013.64)</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><b>School Capital Outlay Surtax/ Sales Tax Revenue Bonds</b>                      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 make lease payments for COP's, including for the incremental cost of student stations in excess of statutory maximums (see "COP's" above and sec. 1013.64.)</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). The planned GOB issues will complete the total \$800 million GOB funding that was approved by the voters of Broward County on November 4, 2014. The actual number of GOB tranches and the issuance dates will be determined based on the **S**afety, **M**usic, and **A**rts, **A**thletics, **R**enovation, and **T**echnology (SMART) Program construction needs. The total amount of GOB issuances will be in accordance with the voter approved referendum.

There is a \$437.4 million balance of GOB proceeds remaining to be issued. The remaining GOB amounts are included in the District's 5-year capital plan – the District Educational Facilities Plan – to accomplish the SMART Program projects. This capital outlay budget does not include any other forms of new debt issuance.

FY15	\$162,638,989	(Issued June 2015)
FY19	200,000,000	(Issued February 2019)
TBD	437,361,011	(Remaining)

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

Debt Type	Series	Original Principal	Debt Service FY20 to FY24
General Obligation Bond	TBD *	218,680,506	67,136,844
General Obligation Bond	TBD *	218,680,505	54,016,013
		437,361,011	121,152,857
<b>Total Debt Service from Voter Approved Millage</b>			<b>121,152,857</b>
<b>Total 5 Year Principal</b>		<b>\$ 437,361,011</b>	
<b>Total 5 Year Debt Service</b>			<b>\$ 121,152,857</b>

\* Debt Service on these GOB tranches assumes an issuance in FY20 and another in FY21. 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
<b>SERIES 2001A-2</b>			
District Wide	Energy Management Equipment	Complete	15,000,000
District Wide	Modular Buildings	Complete	4,440,000
<b>SERIES 2000-QZAB</b>			
Blanche Ely High School	Remodeling & Renovation	Complete	2,811,800
Stranahan High School	Remodeling & Renovation	Complete	3,499,111
<b>SERIES 2001-QZAB</b>			
Dillard High School	Remodeling & Renovation	Complete	1,201,450
<b>SERIES 2001B-1</b>			
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
<b>SERIES 2001B-2</b>			
West Central Bus/Maintenance Facility	Completion of Facility	Complete	3,333,980
<b>SERIES 2003A-1</b>			
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
<b>SERIES 2003A-1 (continued)</b>			
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
<b>SERIES 2003A-2</b>			
JP Taravella High School	Remodeling/Renovations	Complete	7,147,049
District Wide	Indoor Air Quality	Complete	12,000,000
District Wide	Modular Buildings	Complete	2,000,000
<b>SERIES 2004</b>			
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	Complete	15,000,000
Districtwide	Modular Buildings	Complete	15,000,000

## CERTIFICATES OF PARTICIPATION (COPs)

School	Project	Status	Amount
<b>SERIES 2005</b>			
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	Complete	8,000,000
Districtwide	Modular Buildings	Complete	7,500,000
Districtwide	Energy Management	Complete	10,000,000
Coral Springs High	Remodeling & Renovation	Complete	492,356
Districtwide	Playgrounds	Complete	6,000,000
District-Wide	Comprehensive Needs	Complete	23,136,648

## CERTIFICATES OF PARTICIPATION (COPs)

### 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
	New		
Palmview Elementary	Kitchen/Cafeteria/Parking & Drainage	Complete	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	Complete	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	Complete	4,500,000
	Comprehensive Needs	Ongoing	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)

### 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	Complete	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
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

## CERTIFICATES OF PARTICIPATION (COPs)

**SERIES 2008 (continued)**

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	Complete	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
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**SERIES 2012-A**

Debt Service Refinance	Reduce Debt Service	Complete	N/A
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**SERIES 2015-A**

Debt Service Refinance	Reduce Debt Service	Complete	N/A
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**SERIES 2015-B**

Debt Service Refinance	Reduce Debt Service	Complete	N/A
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**SERIES 2016-A**

Debt Service Refinance	Reduce Debt Service	Complete	N/A
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**SERIES 2016-B**

Debt Service Refinance	Reduce Debt Service	Complete	N/A
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**SERIES 2017-A**

Debt Service Refinance	Reduce Debt Service	Complete	N/A
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**SERIES 2017-B**

Debt Service Refinance	Reduce Debt Service	Complete	N/A
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**SERIES 2017-C**

Debt Service Refinance	Reduce Debt Service	Complete	N/A
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**SERIES 2019-A**

Debt Service Refinance	Reduce Debt Service	Complete	N/A
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**SERIES 2019-B**

Debt Service Refinance	Reduce Debt Service	Complete	N/A
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**COPs PROJECT TOTALS**

\$1,897,665,358

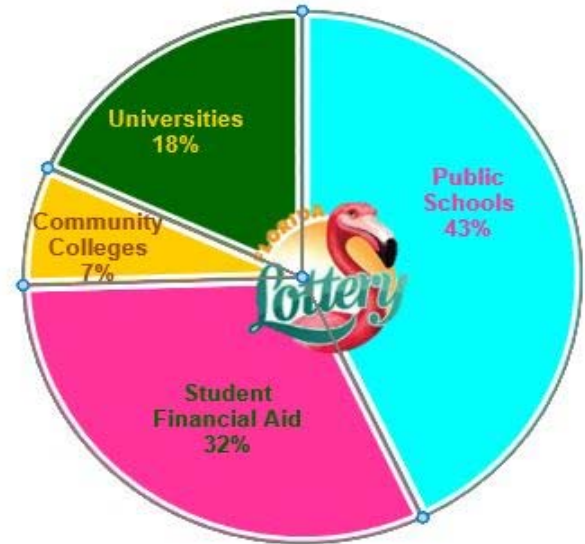
## **5. INFORMATION**

## 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.

2019-20 Legislative Appropriations from the Education Enhancement "Lottery" Trust Fund

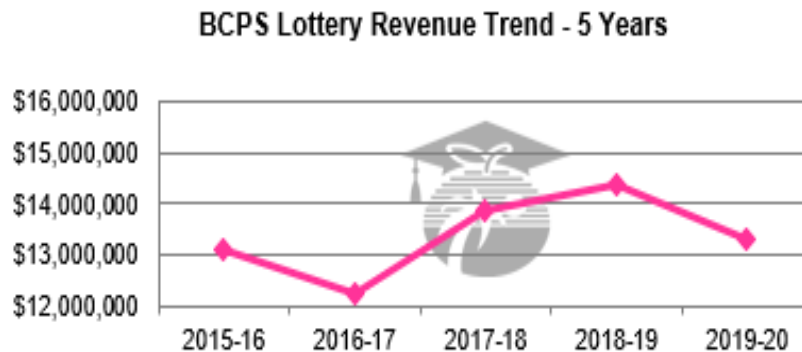
Fixed Capital Outlay	222,367,568
Class Size Reduction	103,776,356
<b>School Recognition</b>	<b>121,278,077</b>
<b>Discretionary Lottery</b>	<b>13,304,800</b>
Fla Education Finance Program	353,358,911
Workforce Education	81,353,010
<b>Public Schools Total</b>	<b>895,438,722</b>
Student Financial Aid	659,656,382
Community Colleges	150,218,929
Universities	381,276,085
<b>Grand Total</b>	<b>2,086,590,118</b>



In the 2019-20 Florida General Appropriations Act, \$2.0 billion has been appropriated from the EETF. Approximately 6.4 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 2019-20, the projected allocation for Broward County Public Schools (BCPS) for School Recognition rewards is \$13.3. 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	=	Funded Weighted FTE (WFTE)	x	Base Student Allocation determined by State	x	District Cost Differential Factor	=
266,367.34		1.0971		292.229.00		\$4,279.49		1.0197	
*									
BASE FUNDING	+	Declining Enrollment Allocation	+	Best and Brightest Teacher/Principal	+	Safe School	+	Supplemental Academic Instruction and Turnaround	+
\$1,275,227,727		\$1,817,527		\$26,516,506		\$16,180,920		\$60,602,840	
Reading Instruction	+	Teacher Classroom Supplies	+	Instructional Materials	+	ESE Guaranteed	+	Digital Classroom	+
\$11,696,889		\$5,131,415		\$21,490,866		\$102,996,541		\$427,381	
DJJ Supplemental	+	Student Transportation	+	Mental Health Assistance	+	Funding Compression	=	STATE AND LOCAL FEFP DOLLARS	
\$426,307		\$33,921,561		\$6,516,238		\$2,084,389		\$1,565,007,107	

**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	=	State FEFP Allocation	+
\$1,565,007,107		\$797,321,330		\$767,685,777		\$0		\$767,685,777	
						**			
						***			
Lottery and School Recognition	+	Class Size Reduction	=	Total State Funding	+	Total Local Funding (RLE plus Discretionary Millage)	=	TOTAL FLORIDA EDUCATION FINANCE PROGRAM	
\$13,304,800		\$302,023,964		\$1,083,014,541		\$953,241,946		\$2,036,256,487	

\* Includes \$59,193,124 in Supplemental Academic Instruction and \$1,409,716 in Turnaround Supplemental Services.

\*\* Includes (RLE) \$797,321,330 and Discretionary Millage \$155,920,616.

\*\*\* Will be reduced by an adjustment for McKay Scholarships, which was \$19,355,561 in 2018-19.



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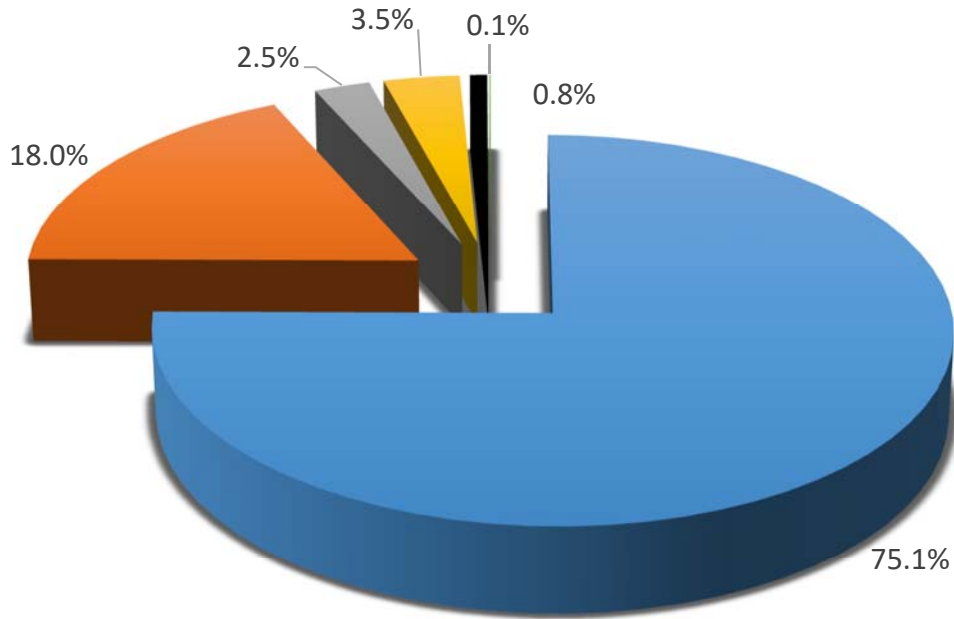
## WHERE DOES THE MONEY GO? 2019-20

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 2018-19 Adopted Budget		FY 2019-20 Tentative Budget	
	Totals	%	Totals	%
	(\$ Millions)		(\$ Millions)	
<b>School Level Services</b>				
Instruction	\$ 1,491.6	65.4%	\$ 1,593.0	65.3%
Student Support Services	125.4	5.5%	132.6	5.4%
Instructional Media Services	22.2	1.0%	21.7	0.9%
Student Transportation Services	83.6	3.7%	85.8	3.5%
<b>Sub-Total Direct Services to Students</b>	<b>\$ 1,722.8</b>	<b>75.6%</b>	<b>\$ 1,833.1</b>	<b>75.1%</b>
Operation of Plant	\$ 178.1	7.8%	\$ 208.7	8.5%
Maintenance of Plant	62.6	2.7%	65.8	2.7%
Facilities Acquisition and Construction	0.0	0.0%	10.1	0.4%
School Administration	137.9	6.1%	142.5	5.8%
Community Services	16.1	0.7%	15.7	0.6%
<b>Total School Level Services</b>	<b>\$ 2,117.5</b>	<b>92.9%</b>	<b>\$ 2,275.9</b>	<b>93.1%</b>
<b>Curriculum Support</b>				
Instr. and Curriculum Dev. Services	\$ 28.0	1.2%	\$ 27.7	1.1%
Instructional Staff Training Services	11.1	0.5%	8.8	0.4%
Instruction-Related Technology	24.6	1.1%	24.9	1.0%
<b>Total Curriculum Support</b>	<b>\$ 63.7</b>	<b>2.8%</b>	<b>\$ 61.4</b>	<b>2.5%</b>
<b>Support Services</b>				
Fiscal Services	\$ 10.2	0.4%	\$ 11.0	0.5%
Central Services	69.4	3.0%	72.5	3.0%
<b>Total Support Services</b>	<b>\$ 79.5</b>	<b>3.4%</b>	<b>\$ 83.5</b>	<b>3.5%</b>
<b>Central Administration</b>				
Board	\$ 4.5	0.2%	\$ 5.3	0.2%
General Administration	8.8	0.4%	9.1	0.4%
Administrative Technology Services	4.0	0.2%	4.3	0.2%
<b>Total Central Administration</b>	<b>\$ 17.3</b>	<b>0.8%</b>	<b>\$ 18.7</b>	<b>0.8%</b>
<b>Debt Service</b>	<b>\$ 1.5</b>	<b>0.1%</b>	<b>\$ 1.5</b>	<b>0.1%</b>
<b>Total Appropriations</b>	<b>\$ 2,279.6</b>	<b>100.0%</b>	<b>\$ 2,441.0</b>	<b>100.0%</b>
<b>Transfers to Other Funds</b>	<b>\$ 0.0</b>		<b>\$ 0.0</b>	
<b>Ending Fund Balance</b>	<b>\$ 147.7</b>		<b>\$ 170.5</b>	
<b>Total Appropriations, Transfers Out &amp; Ending Fund Balance</b>	<b>\$ 2,427.3</b>		<b>\$ 2,611.5</b>	



### WHERE DOES THE MONEY GO? 2019-20



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



**EXISTING DEBT SERVICE OBLIGATIONS  
AS OF JUNE 30, 2019**

Type	Series	Interest Rates	Final Maturity Date	Outstanding Principal
<b>Bonds Payable:</b>				
<b>Capital Outlay Bond Issues:</b>				
Capital Outlay Bond Issue - New Money	2009A	2.00 - 5.00%	1/1/2029	\$ 770,000
Capital Outlay Bond Issue - Refunding	2010A	4.00 - 5.00%	1/1/2022	2,590,000
Capital Outlay Bond Issue - Refunding	2011A	3.00 - 5.00%	1/1/2023	3,080,000
Capital Outlay Bond Issue - Refunding	2014B	2.00 - 5.00%	1/1/2020	59,000
Capital Outlay Bond Issue	2017A	2.50 - 5.00%	1/1/2028	3,119,000
<b>Total capital outlay bond issues</b>				<b>\$ 9,618,000</b>
<b>General Obligation Bond (GOB):</b>				
General obligation bonds	2015	5.00%	7/1/2040	\$ 140,445,000
General obligation bonds	2019	5.00%	7/1/2047	173,630,000
<b>Total general obligation bond issues</b>				<b>\$ 314,075,000</b>
<b>Lease Purchase Agreements:</b>				
Certificates of Participation	Series 2004 QZAB	(i)	7/1/2021	\$ 106,124
Certificates of Participation	Series 2009A	(ii)	7/1/2024	22,673,000
Certificates of Participation	Series 2010A Sinkir	6.45%	7/1/2027	41,316,000
Certificates of Participation - Refunding	Series 2011A	2.00 - 5.00%	7/1/2021	54,075,000
Certificates of Participation - Refunding	Series 2012A	4.00 - 5.00%	7/1/2028	109,350,000
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	242,805,000
Certificates of Participation - Refunding	Series 2015B	5.00%	7/1/2032	165,855,000
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	189,010,000
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	20,612,000
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
<b>Total certificates of participation</b>				<b>\$ 1,250,892,124</b>
<b>Total bonds and certificate of participation payable</b>				<b>\$ 1,574,585,124</b>
<b>Add: net premium/discount/deferred amount on refunding</b>				<b>DATA NOT AVAILABLE</b>
<b>Less: amount due with one year</b>				<b>DATA NOT AVAILABLE</b>
<b>Add: interest rate swap - fair value (GASB 53)</b>				<b>DATA NOT AVAILABLE</b>
<b>Total debt, net of premium and discounts</b>				<b>\$ 1,574,585,124</b>



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## EXISTING DEBT SERVICE OBLIGATIONS AS OF JUNE 30, 2019

- (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 are being 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.

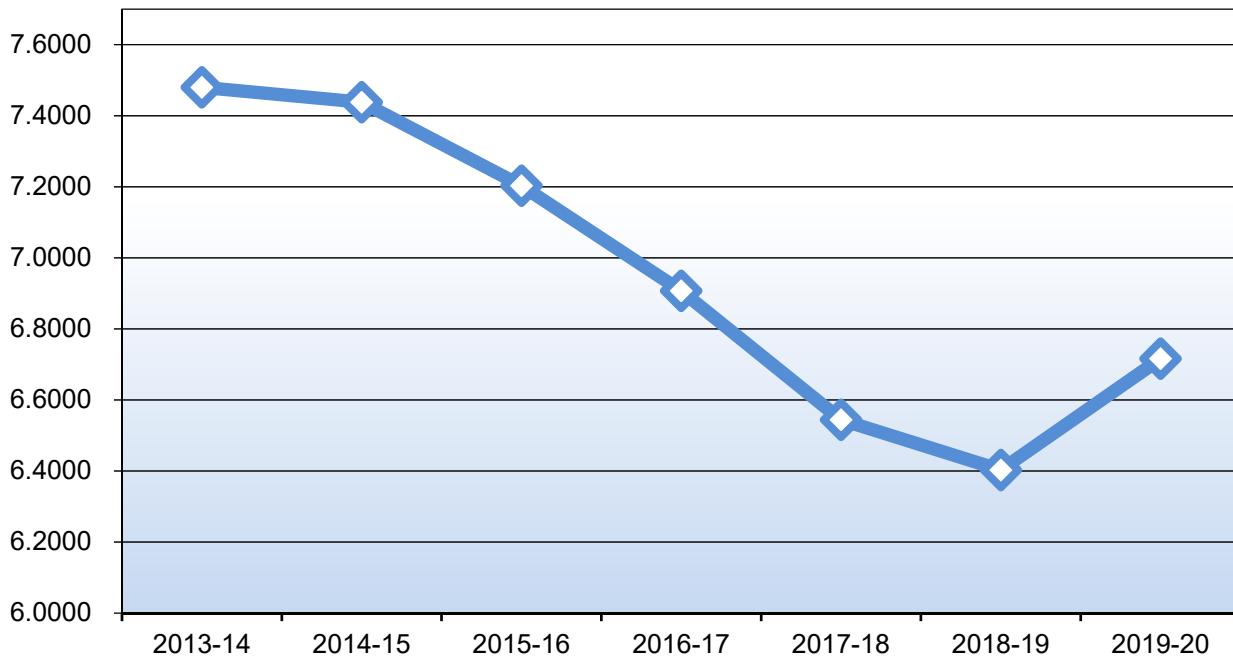


## COMPARISON OF MILLAGE RATES

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 2019-20, the RLE millage rate for The School Board of Broward County, Florida, has been established by the state at 3.8250.

An additional Required Local Effort (RLE) Prior Period Adjustment millage of 0.062 has been calculated by the state for RLE funds the District did not receive in 2017 and in 2018. When added to the current year RLE millage of 3.8250, the total RLE millage for 2019-20 is 3.8870. This is a decrease of 0.1400 mills from last year.

**Comparison of Total Millage Rates**

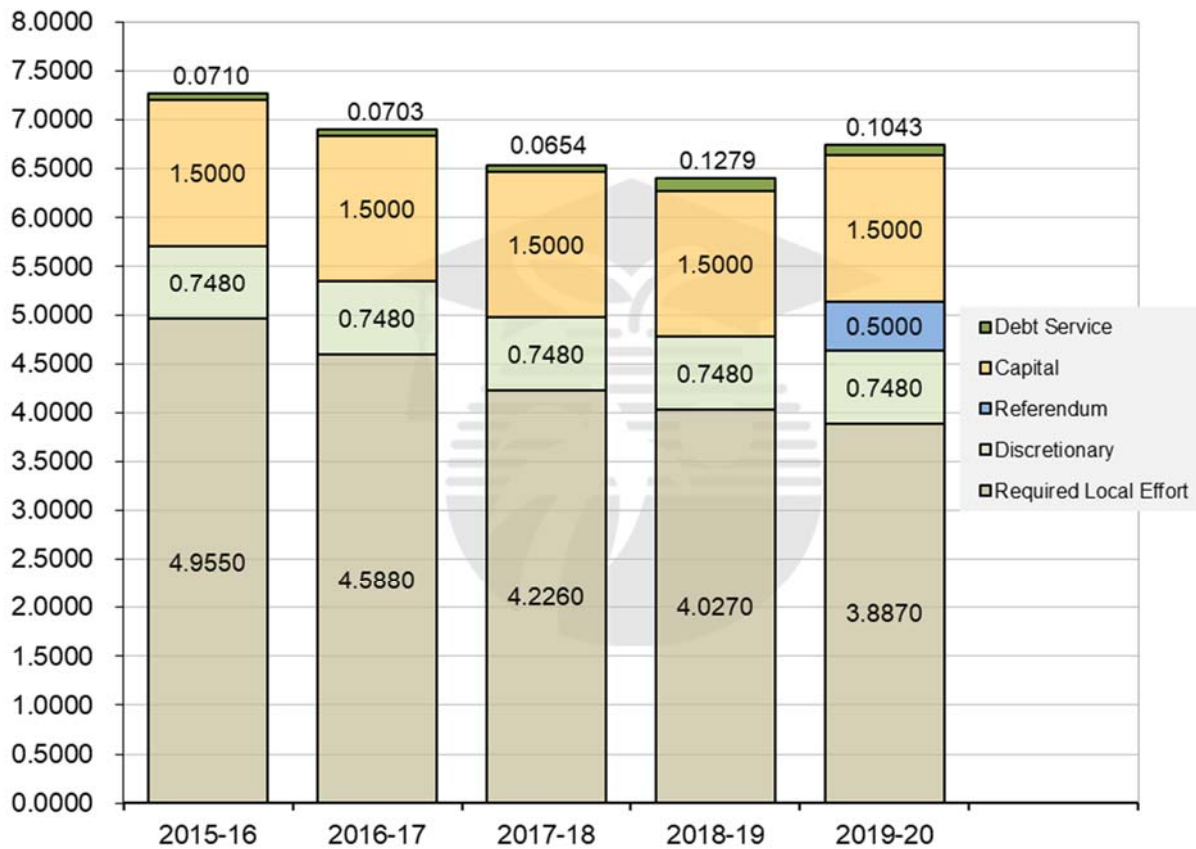


	Millage Rates					Millage Rates		
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	%Inc/(Dec)
<b>Non-Voted Millage:</b>								
Required Local Effort (RLE)	5.1210	5.0250	4.9250	4.5360	4.2120	3.9970	3.8250	(3.48%)
RLE Prior Period Adjustment	0.1110	0.1650	0.0300	0.0520	0.0140	0.0300	0.0620	
Discretionary 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	
<b>Sub-Total Non-Voted</b>	<b>7.4800</b>	<b>7.4380</b>	<b>7.2030</b>	<b>6.8360</b>	<b>6.4740</b>	<b>6.2750</b>	<b>6.1350</b>	<b>(2.23%)</b>
<b>Voted Millage:</b>								
Referendum							0.5000	
GOB Debt Service				0.0710	0.0703	0.1279	0.1043	(18.45%)
<b>TOTAL NON-VOTED AND VOTED MILLAGE</b>	<b>7.4800</b>	<b>7.4380</b>	<b>7.2030</b>	<b>6.9070</b>	<b>6.5443</b>	<b>6.4029</b>	<b>6.7393</b>	<b>5.25%</b>

## 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 2019-20, this Required Local Effort (RLE) levy is currently estimated to be 3.887 mills, which includes a Prior Period Adjustment millage rate of 0.062.

Comparison of Millage Rates



	2015-16 Millage Rate	2016-17 Millage Rate	2017-18 Millage Rate	2018-19 Millage Rate	2019-20 Millage Rate	%Inc/(Dec) 2018-19 to 2019-20
<b>Non-Voted Millage:</b>						
Required Local Effort (RLE)	4.9250	4.5360	4.2120	3.9970	3.8250	(3.48%)
RLE Prior Period Adjustment	0.0300	0.0520	0.0140	0.0300	0.0620	
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	7.2030	6.8360	6.4740	6.2750	6.1350	(2.23%)
<b>Voted Millage:</b>						
Referendum					0.5000	0.00%
Debt Service Millage	0.0710	0.0703	0.0654	0.1279	0.1043	(18.45%)
<b>TOTAL NON-VOTED</b>	<b>7.2740</b>	<b>6.9063</b>	<b>6.5394</b>	<b>6.4029</b>	<b>6.7393</b>	<b>5.25%</b>





## 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.

	2018-19 Final	2019-20 Adjusted      Gross		
Taxable Values: <sup>1</sup>	\$203,080,346,095	\$213,840,800,882	\$217,135,438,512	
	2018-19 Millage Rate	Rolled Back Millage Rate	2019-20 Millage Rate	% Incr/(Decr) as Compared to Rolled Back Millage Rate
<b>Non-Voted Millage</b>				
<u>State</u>				
Required Local Effort (RLE)	3.9970	3.8244	3.8250	
RLE Prior Period Adjustment	0.0300		0.0620	
<b>Sub-Total Non-Voted State</b>	<b>4.0270</b>	<b>3.8244</b>	<b>3.8870</b>	1.64%
<u>Local</u>				
Discretionary Millage	0.7480	0.7104	0.7480	
Capital Millage	1.5000	1.4245	1.5000	
<b>Sub-Total Non-Voted Local</b>	<b>2.2480</b>	<b>2.1349</b>	<b>2.2480</b>	5.30%
<b>Non-Voted Millage Total</b>	<b>6.2750</b>	<b>5.9593</b>	<b>6.1350</b>	2.95%
<b>Voted Millage</b>				
Referendum	0.0000	0.0000	0.5000	0.00%
GOB Debt Service	0.1279	0.1215	0.1043	(14.16%)
<b>TOTAL NON-VOTED AND VOTED MILLAGE</b>	<b>6.4029</b>	<b>6.0808</b>	<b>6.7393</b>	10.83% <sup>2</sup>

When comparing the 2019-20 millage rate of 3.8870 for the Required Local Effort to the 3.8244 Rolled Back millage rate, there is a 1.64 percent increase. When comparing the 2019-20 Non-Voted Millage total of 6.1350 to its corresponding Rolled Back millage rate, there is a 2.95 percent increase.

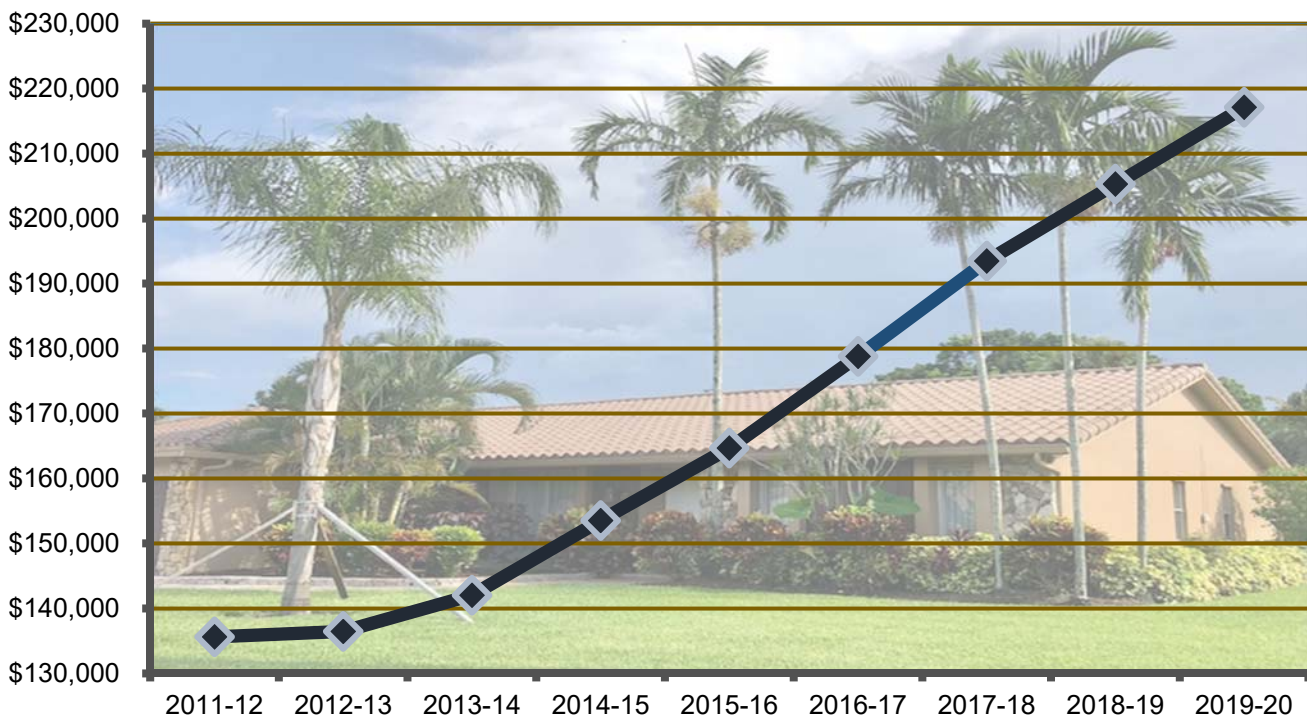
<sup>1</sup> Based on Property Appraiser's 2019 Certification of School Taxable Value (Form DR-420S).

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

## 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 2020, with Gross Taxable Value increases of 8.20 percent in 2017-18, 6.12 percent in 2018-19 and 5.76 percent in 2019-20.

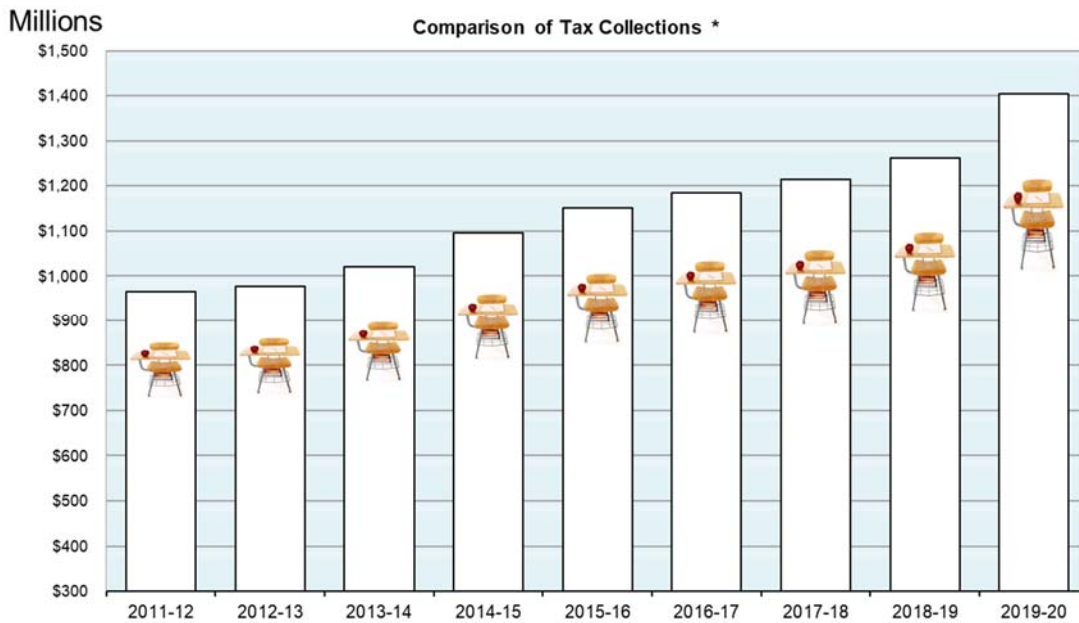


Year	Gross Taxable Value *	Incr/(Decr) As Compared To Prior Year	% Incr/(Decr) as Compared to Prior Year
2011-12	\$135,621,662,076	(\$3,573,105,860)	(2.57%)
2012-13	\$136,471,261,280	\$849,599,204	0.63%
2013-14	\$142,042,917,386	\$5,571,656,106	4.08%
2014-15	\$153,539,753,728	\$11,496,836,342	8.09%
2015-16	\$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%
2019-20	\$217,135,438,512	\$11,828,039,530	5.76%

\* Gross Taxable Value as of budget adoption (DOE certification of RLE rate deadline of July 19)

## 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 2019-20.

Year	School Board Proceeds	Incr/(Decr) as Compared to Prior Year	% Incr/(Decr) as Compared to Prior Year
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%
2019-20	\$1,404,807,229	\$142,826,993	11.32%

\* 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		This Year		Inc/(Dec)
Assessed Value	\$240,000	X	1.9%	\$244,560	\$4,560
Homestead Exemption <sup>1</sup>	25,000			25,000	0
<b>Taxable Value</b>	<b>\$215,000</b>			<b>\$219,560</b>	<b>\$4,560</b>
	Millage		Taxes		
<b>Non-Voted:</b>					
Required Local Effort	3.9970		3.8250		
RLE Prior Period Adjustment	0.0300	\$865.81	0.0620	\$853.43	(\$12.38)
Discretionary	0.7480	160.82	0.7480	164.23	3.41
Capital Projects	1.5000	322.50	1.5000	329.34	6.84
Non-Voted Taxes	6.2750	\$1,349	6.1350	\$1,347	(\$2)
<b>Voted:</b>					
Referendum	0.0000	\$0.00	0.5000	\$110	\$110
GOB Debt Service	0.1279	27.50	0.1043	22.90	(\$5)
<b>School Board Taxes</b>	<b>6.4029</b>	<b>\$1,377</b>	<b>6.7393</b>	<b>\$1,480</b>	<b>\$103</b>

### Average Condominium Value Property Tax

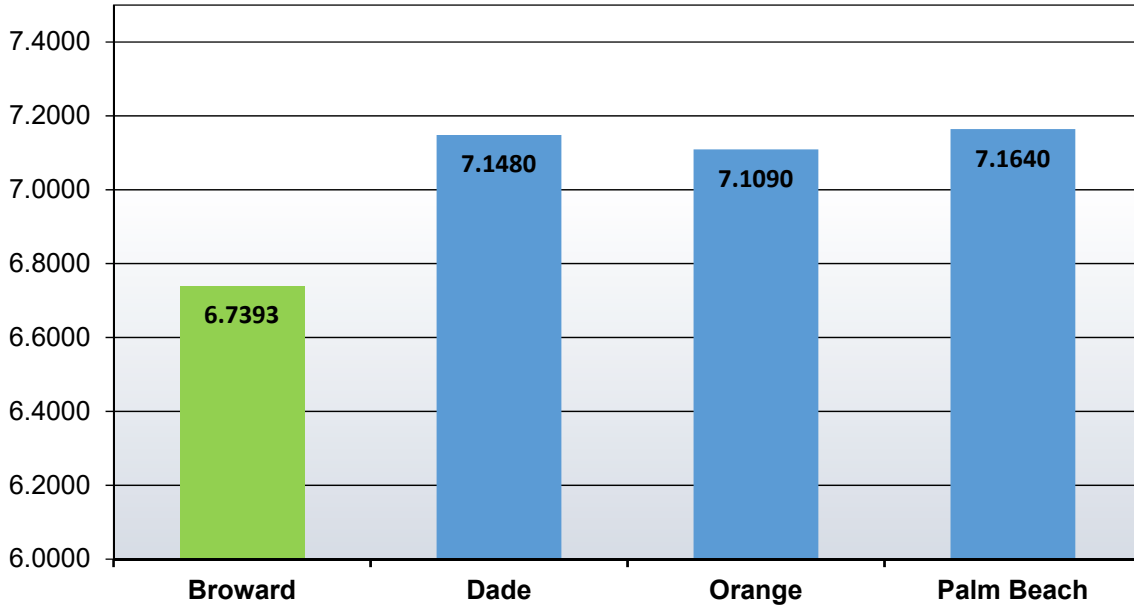
	Last Year		This Year		Inc/(Dec)
Assessed Value	\$130,000	X	1.9%	\$132,470	\$2,470
Homestead Exemption <sup>1</sup>	25,000			25,000	0
<b>Taxable Value</b>	<b>\$105,000</b>			<b>\$107,470</b>	<b>\$2,470</b>
	Millage		Taxes		
<b>Non-Voted:</b>					
Required Local Effort	3.9970		3.8250		
RLE Prior Period Adjustment	0.0300	\$422.84	0.0620	\$417.74	(\$5.10)
Discretionary	0.7480	78.54	0.7480	80.39	1.85
Capital Projects	1.5000	157.50	1.5000	161.21	3.71
Non-Voted Taxes	6.2750	\$659	6.1350	\$659	\$0
<b>Voted:</b>					
Referendum	0.0000	\$0	0.5000	\$54	\$54
GOB Debt Service	0.1279	\$13	0.1043	\$11	(\$2)
<b>School Board Taxes</b>	<b>6.4029</b>	<b>\$672</b>	<b>6.7393</b>	<b>\$724</b>	<b>\$52</b>

<sup>1</sup> 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.

**2019-20 Millage Rates**

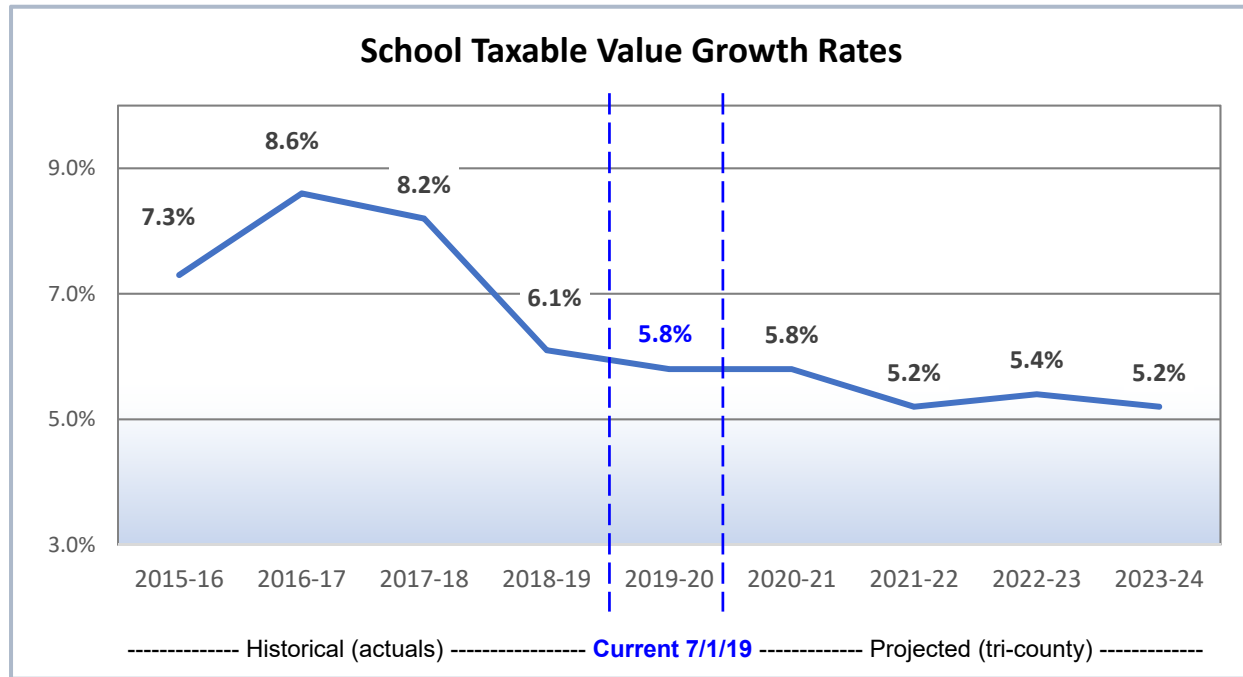


	<b>Broward</b>	<b>Dade</b>	<b>Orange</b>	<b>Palm Beach</b>
Required Local Effort (RLE)	3.8250	3.9240	3.8380	3.9080
RLE Prior Period Adjustment	0.0620	0.1030	0.0230	0.0080
<b>Total RLE</b>	<b>3.8870</b>	<b>4.0270</b>	<b>3.8610</b>	<b>3.9160</b>
Additional Operating/Critical	0.0000	0.0000	1.0000	1.0000
Discretionary Local Effort	0.7480	0.7480	0.7480	0.7480
Capital	1.5000	1.5000	1.5000	1.5000
Referendum	0.5000	0.7500	0.0000	0.0000
Voted Debt	0.1043	0.1230	0.0000	0.0000
<b>Total Millage</b>	<b>6.7393</b>	<b>7.1480</b>	<b>7.1090</b>	<b>7.1640</b>

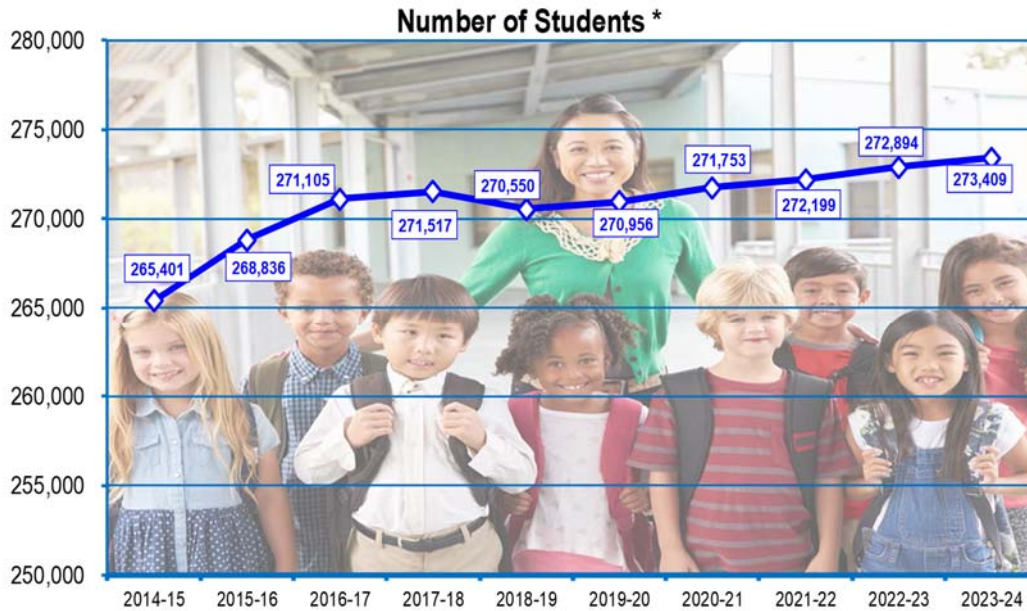
## SCHOOL TAXABLE VALUE GROWTH RATES

The July 1, 2019 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 for the 2019-20 budget result in a 5.8 percent increase over the 2018-19 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.

The chart below shows that the taxable value of property in Broward County is projected to continue increasing, but at a slower pace than the previous four-year period.



## 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 2020/21 through 2024/25 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. There is an enrollment decrease of 967 students in 2018-19. As of the October 2018 demographics publication, total enrollment over the next five years is projected to increase by 2,453 students to 273,409 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 Data<sup>1</sup>. 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)
	2014-15	2015-16	2016-17	2017-18	2018-19	
Elementary	98,804	98,737	99,149	98,501	97,245	(1,256)
Middle	44,623	43,596	43,485	44,498	45,026	528
High	66,091	66,930	66,699	66,847	66,345	(502)
Multi-Level	8,650	9,060	9,147	9,308	9,353	45
Disciplinary	201	261	259	291	216	(75)
Exceptional	729	634	677	686	715	29
Technical	1,472	1,594	1,704	1,825	1,853	28
Alternative/Adult HS	4,139	4,102	4,056	3,877	3,282	(595)
DJJ	261	278	202	236	234	(2)
PK Agencies	379	362	362	355	362	7
<b>238 District Schools</b>	<b>225,349</b>	<b>225,554</b>	<b>225,740</b>	<b>226,424</b>	<b>224,631</b>	<b>(1,793)</b>
88 Charter Schools	40,052	43,282	45,365	45,093	45,919	(272)
<b>326 GRAND TOTAL</b>	<b>265,401</b>	<b>268,836</b>	<b>271,105</b>	<b>271,517</b>	<b>270,550</b>	<b>(2,065)</b>

<sup>1</sup> The Five-Year Student Enrollment Projection for the 2020/21 through 2024/25 School Years is not yet available.



## STUDENT ENROLLMENT – DISTRICT SCHOOLS

Loc.	Elementary	Enrollment History			Actual	Actual	Inc/(Dec)
		2014-15	2015-16	2016-17	2017-18	2018-19	
2511	Atlantic West	671	675	690	694	712	18
2001	Banyan	705	678	663	641	612	(29)
0641	Bayview	624	630	585	585	578	(7)
0201	Bennett	427	475	424	416	366	(50)
0341	Bethune	711	689	664	523	436	(87)
0971	Boulevard Heights	718	719	715	665	669	4
0811	Broadview	1,002	940	869	855	806	(49)
0501	Broward Estates	446	437	370	424	388	(36)
3923	BVED Elementary	43	29	80	72	69	(3)
1461	Castle Hill	595	551	601	631	621	(10)
2641	Central Park	1,057	977	974	964	865	(99)
3771	Challenger	942	978	1,021	1,010	1,033	23
2961	Chapel Trail	742	777	824	819	808	(11)
1421	Coconut Creek	746	701	677	666	629	(37)
3741	Coconut Palm	908	877	855	770	737	(33)
0231	Colbert	673	658	694	705	700	(5)
0331	Collins	317	313	340	383	369	(14)
1211	Cooper City	716	743	800	770	738	(32)
2011	Coral Cove	860	951	856	718	666	(52)
3041	Coral Park	651	677	710	649	607	(42)
3111	Country Hills	862	855	847	852	845	(7)
2981	Country Isles	988	1,025	1,002	975	984	9
0901	Cresthaven	689	717	696	613	585	(28)
0221	Croissant Park	735	812	775	761	771	10
1781	Cypress	901	813	758	759	758	(1)
0101	Dania	517	509	528	501	461	(40)
2801	Davie	750	801	798	768	740	(28)
0011	Deerfield Beach	700	701	681	623	590	(33)
0391	Deerfield Park	575	556	571	594	628	34
0271	Dillard	814	850	821	810	854	44
3962	Discovery	963	1,010	1,002	979	972	(7)
3751	Dolphin Bay	650	695	771	770	697	(73)
3221	Drew	602	591	605	529	514	(15)
0721	Driftwood	568	547	526	606	640	34
3461	Eagle Point	1,291	1,363	1,378	1,423	1,420	(3)
3441	Eagle Ridge	883	843	842	883	862	(21)
3191	Embassy Creek	1,095	1,153	1,163	1,199	1,239	40
3301	Endeavour PLC	440	405	404	353	391	38
2942	Everglades	1,048	1,093	1,122	1,034	1,031	(3)
1641	Fairway	769	738	704	712	707	(5)
2541	Flamingo	654	662	680	671	666	(5)
0851	Floranada	757	728	717	721	754	33
2631	Forest Hills	602	642	694	732	726	(6)
0921	Foster	658	656	668	655	671	16
3531	Fox Trail	1,210	1,266	1,273	1,225	1,200	(25)
3642	Gator Run	1,252	1,294	1,285	1,291	1,313	22
2851	Griffin	562	599	622	605	623	18

## STUDENT ENROLLMENT – DISTRICT SCHOOLS

Loc.	Elementary	Enrollment History			Actual	Actual	Inc/(Dec)
		2014-15	2015-16	2016-17	2017-18	2018-19	
0491	Harbordale	451	445	466	453	497	44
3131	Hawkes Bluff	814	856	909	884	867	(17)
3961	Heron Heights	922	998	1,084	1,114	1,142	28
0121	Hollywood Central	551	460	488	450	433	(17)
0111	Hollywood Hills	771	721	735	818	755	(63)
1761	Hollywood Park	513	499	503	508	502	(6)
2531	Horizon	551	548	601	595	587	(8)
1971	Hunt	786	718	669	647	625	(22)
3181	Indian Trace	716	739	731	728	712	(16)
0831	Lake Forest	813	712	694	706	727	21
3591	Lakeside	685	754	776	760	749	(11)
0621	Larkdale	415	364	400	409	417	8
1381	Lauderhill	733	743	746	693	674	(19)
3821	Liberty	1,027	1,074	997	1,001	979	(22)
1091	Lloyd Estates	627	603	594	568	528	(40)
3841	Manatee Bay	1,148	1,180	1,151	1,198	1,210	12
2741	Maplewood	713	762	792	743	746	3
1161	Margate	990	1,010	1,049	1,034	1,024	(10)
1671	Markham	602	578	609	596	596	0
1611	Martin L. King	445	418	492	474	496	22
0841	McNab	664	610	592	636	620	(16)
0761	Meadowbrook	751	726	734	713	709	(4)
0531	Miramar	812	750	695	657	608	(49)
1841	Mirror Lake	543	611	631	674	671	(3)
2691	Morrow	484	437	481	533	532	(1)
0521	N. Andrews Gardens	879	908	913	903	875	(28)
2671	Nob Hill	620	543	555	651	635	(16)
0561	Norcrest	824	836	819	795	778	(17)
1191	North Fork	559	506	496	457	442	(15)
0041	North Side	464	449	485	439	363	(76)
1282	Nova Blanche Forman	771	769	773	771	769	(2)
1271	Nova Eisenhower	753	768	767	773	768	(5)
0031	Oakland Park	614	635	638	652	603	(49)
0461	Oakridge	554	461	444	493	526	33
0711	Orange Brook	741	739	674	688	697	9
1831	Oriole	643	620	619	656	657	1
3311	Palm Cove	742	711	674	654	596	(58)
1131	Palmview	610	619	606	633	609	(24)
3571	Panther Run	547	568	549	571	555	(16)
3761	Park Lakes	1,145	1,172	1,102	1,066	1,006	(60)
1951	Park Ridge	530	513	522	580	579	(1)
3171	Park Springs	939	1,027	981	958	1,011	53
3781	Park Trails	1,176	1,315	1,364	1,174	1,220	46
3631	Parkside	741	768	818	847	865	18
2071	Pasadena Lakes	569	543	545	526	539	13

## STUDENT ENROLLMENT – DISTRICT SCHOOLS

Loc.	Elementary	Enrollment History			Actual	Actual	Inc/(Dec)
		2014-15	2015-16	2016-17	2017-18	2018-19	
2661	Pembroke Lakes	550	596	655	677	718	41
1221	Pembroke Pines	551	559	594	589	592	3
0931	Peters	700	600	640	662	716	54
2861	Pines Lakes	554	577	565	595	549	(46)
2811	Pinewood	636	557	521	579	584	5
0941	Plantation	622	542	618	644	647	3
1251	Plantation Park	534	540	563	571	543	(28)
0751	Pompano Beach	523	526	507	492	502	10
3121	Quiet Waters	1,393	1,358	1,293	1,282	1,203	(79)
2721	Ramblewood	785	812	826	837	880	43
2891	Riverglades	650	662	715	987	1,061	74
0151	Riverland	634	629	602	554	557	3
3031	Riverside	744	767	758	710	732	22
3701	Rock Island	521	514	579	549	585	36
1851	Royal Palm	769	839	822	840	825	(15)
0891	Sanders Park	569	509	500	493	510	17
3061	Sandpiper	598	556	521	564	619	55
3401	Sawgrass	991	1,030	1,151	1,118	1,027	(91)
2871	Sea Castle	853	877	829	888	841	(47)
1811	Sheridan Hills	567	531	509	509	517	8
1321	Sheridan Park	662	673	683	706	690	(16)
3371	Silver Lakes	532	468	443	450	414	(36)
3491	Silver Palms	611	595	650	618	635	17
3081	Silver Ridge	1,034	1,108	1,168	1,110	1,032	(78)
3581	Silver Shores	491	496	476	474	433	(41)
0691	Stirling	618	604	629	618	602	(16)
0611	Sunland Park	472	530	481	492	434	(58)
3661	Sunset Lakes	857	799	850	913	897	(16)
1171	Sunshine	631	635	645	606	587	(19)
2621	Tamarac	840	863	901	801	740	(61)
0571	Tedder	645	704	639	625	583	(42)
3291	Thurgood Marshall	485	452	466	453	423	(30)
3481	Tradewinds	1,230	1,322	1,323	1,295	1,242	(53)
0731	Tropical	994	925	888	956	1,011	55
1621	Village	855	817	786	743	711	(32)
3321	Virginia S. Young	730	726	707	685	690	5
0321	Walker	696	629	741	773	818	45
0511	Watkins	705	665	605	554	528	(26)
2881	Welleby	732	748	806	819	802	(17)
0161	West Hollywood	638	615	572	549	535	(14)
2681	Westchester	1,191	1,228	1,188	1,188	1,135	(53)
0631	Westwood Heights	581	562	611	665	723	58
0191	Wilton Manors	618	603	616	614	616	2
3091	Winston Park	1,175	1,204	1,199	1,171	1,206	35
	136 Elem Schools	98,804	98,737	99,149	98,501	97,245	(1,256)

**STUDENT ENROLLMENT – DISTRICT SCHOOLS**

Loc.	Middle	Enrollment History			Actual	Actual	Inc/(Dec)
		2014-15	2015-16	2016-17	2017-18	2018-19	
1791	Apollo	1,226	1,245	1,279	1,253	1,400	147
0343	Attucks	676	639	640	700	814	114
2611	Bair	886	885	815	891	902	11
3922	BVEd Middle	87	81	102	95	105	10
2561	Coral Springs	1,188	1,168	1,115	1,159	1,147	(12)
1871	Crystal Lake	1,322	1,319	1,253	1,340	1,407	67
1071	Dandy, William E.	1,038	885	876	953	1,003	50
0911	Deerfield Beach	1,142	1,094	1,175	1,130	1,175	45
0861	Driftwood	1,488	1,437	1,365	1,413	1,388	(25)
3622	Falcon Cove	2,121	2,213	2,197	2,254	2,284	30
3051	Forest Glen	1,362	1,356	1,366	1,386	1,360	(26)
2021	Glades	1,374	1,306	1,257	1,344	1,396	52
3471	Indian Ridge	1,803	1,774	1,860	1,888	1,982	94
1701	Lauderdale Lakes	970	918	882	885	868	(17)
3101	Lyons Creek	1,811	1,897	1,893	1,985	1,945	(40)
0581	Margate	1,269	1,233	1,252	1,271	1,211	(60)
0481	McNicol	895	814	807	785	745	(40)
3911	New Renaissance	965	902	1,133	1,206	1,193	(13)
0881	New River	1,434	1,438	1,489	1,535	1,574	39
1311	Nova	1,258	1,281	1,252	1,303	1,296	(7)
0471	Olsen	769	681	708	656	655	(1)
0701	Parkway	1,607	1,491	1,543	1,548	1,502	(46)
1011	Perry	455	343	0	0	0	0
1881	Pines	1,305	1,130	964	884	846	(38)
2571	Pioneer	1,276	1,317	1,404	1,447	1,488	41
0551	Plantation	916	812	738	695	717	22
0021	Pompano Beach	1,039	985	1,054	1,084	1,106	22
2711	Ramblewood	1,158	1,179	1,245	1,261	1,235	(26)
2121	Rickards, James S.	986	934	900	871	882	11
3431	Sawgrass Springs	1,104	1,147	1,232	1,240	1,204	(36)
1891	Seminole	1,085	1,194	1,177	1,185	1,126	(59)
2971	Silver Lakes	817	682	687	706	706	0
3331	Silver Trail	1,428	1,466	1,489	1,507	1,470	(37)
0251	Sunrise	1,388	1,255	1,116	1,251	1,358	107
3151	Tequesta Trace	1,404	1,462	1,479	1,556	1,614	58
3871	Westglades	1,452	1,576	1,673	1,773	1,792	19
2052	Westpine	1,073	958	986	927	1,022	95
3001	Young, Walter C.	1,046	1,099	1,082	1,131	1,108	(23)
37 Middle Schools		44,623	43,596	43,485	44,498	45,026	528

## STUDENT ENROLLMENT – DISTRICT SCHOOLS

Loc.	High	Enrollment History			Actual	Actual	Inc/(Dec)
		2014-15	2015-16	2016-17	2017-18	2018-19	
1741	Anderson, Boyd	1,806	1,844	1,879	1,820	1,808	(12)
3921	Broward Virtual Ed.	158	160	154	182	252	70
1681	Coconut Creek	1,462	1,394	1,454	1,659	1,536	(123)
3851	College Acad at BCC	349	463	456	399	445	46
1931	Cooper City	2,212	2,298	2,279	2,358	2,368	10
3861	Coral Glades	2,379	2,500	2,441	2,466	2,485	19
1151	Coral Springs	2,609	2,884	2,934	2,845	2,816	(29)
3623	Cypress Bay	4,490	4,597	4,701	4,674	4,807	133
1711	Deerfield Beach	2,391	2,448	2,516	2,509	2,453	(56)
3011	Douglas, Stoneman	2,980	3,164	3,208	3,321	3,319	(2)
0361	Ely, Blanche	2,090	2,108	2,127	2,084	2,063	(21)
3731	Everglades	2,517	2,385	2,412	2,472	2,352	(120)
3391	Flanagan	2,912	2,835	2,762	2,590	2,526	(64)
0951	Ft Lauderdale	2,159	2,154	2,092	2,005	2,132	127
0403	Hallandale	1,379	1,391	1,403	1,340	1,236	(104)
1661	Hollywood Hills	2,098	2,002	1,921	1,990	1,916	(74)
0241	McArthur	2,268	2,209	2,177	2,228	2,066	(162)
1751	Miramar	2,585	2,637	2,513	2,447	2,432	(15)
3541	Monarch	2,409	2,383	2,362	2,365	2,445	80
1241	Northeast	1,901	1,867	1,842	1,804	1,693	(111)
1281	Nova	2,173	2,187	2,133	2,194	2,238	44
1901	Piper	2,414	2,499	2,428	2,436	2,439	3
1451	Plantation	2,361	2,344	2,253	2,178	2,054	(124)
0185	Pompano Institute	1,211	1,210	1,209	1,205	1,208	3
0171	South Broward	2,017	2,116	2,236	2,326	2,309	(17)
2351	South Plantation	2,383	2,372	2,292	2,330	2,290	(40)
0211	Stranahan	1,507	1,442	1,408	1,360	1,411	51
2751	Taravella	3,113	3,180	3,204	3,196	3,150	(46)
3971	West Broward	2,636	2,721	2,724	2,775	2,713	(62)
2831	Western	3,122	3,136	3,179	3,289	3,383	94
30 High Schools		66,091	66,930	66,699	66,847	66,345	(502)

Loc.	Combination	Enrollment History			Actual	Actual	Inc/(Dec)
		2014-15	2015-16	2016-17	2017-18	2018-19	
2041	Beachside Montessori Village	771	771	780	789	789	0
2551	Coral Springs PK-8	611	670	707	727	692	(35)
0371	Dillard 6-12	2,078	2,343	2,349	2,237	2,267	30
0131	Gulfstream Acad Hallandale	1,619	1,581	1,589	1,565	1,598	33
1391	Lauderhill 6-12	723	694	783	879	862	(17)
4772	Millennium 6-12 Collegiate Acad	1,385	1,492	1,461	1,606	1,648	42
2231	North Lauderdale PK-8	672	675	681	775	762	(13)
1631	Perry, Annabel C. PK-8	791	834	797	730	735	5
8 Combination Schools		8,650	9,060	9,147	9,308	9,353	45

**STUDENT ENROLLMENT – DISTRICT SCHOOLS**

Loc.	Disciplinary	Enrollment History			Actual	Actual	Incl/(Dec)
		2014-15	2015-16	2016-17	2017-18	2018-19	
2123	Cypress Run	84	118	113	128	83	(45)
0405	Lanier James	74	77	85	87	63	(24)
0653	Pine Ridge	43	66	61	76	70	(6)
	3 Disciplinary Ctrs	201	261	259	291	216	(75)

Loc.	Exceptional	Enrollment History			Actual	Actual	Incl/(Dec)
		2014-15	2015-16	2016-17	2017-18	2018-19	
0871	Bright Horizons	144	140	135	144	151	7
3222	Cross Creek	142	141	141	137	140	3
1021	The Quest Center	124	119	124	119	122	3
1752	Whispering Pines	212	182	238	221	205	(16)
0991	Wingate Oaks	107	52	39	65	97	32
	5 Exceptional Ctrs	729	634	677	686	715	29

Loc.	Technical	Enrollment History			Actual	Actual	Incl/(Dec)
		2014-15	2015-16	2016-17	2017-18	2018-19	
2221	Atlantic Technical	655	656	658	647	673	26
1291	McFatter Technical	613	602	606	610	612	2
1051	Sheridan Technical	204	336	440	568	568	0
	3 Technical Ctrs	1,472	1,594	1,704	1,825	1,853	28

Loc.	Altern/Adult High	Enrollment History			Actual	Actual	Incl/(Dec)
		2014-15	2015-16	2016-17	2017-18	2018-19	
3651	Dave Thomas Education	677	618	685	714	607	(107)
0592	Hallandale Adult	823	762	762	0	0	0
6501	Henry D. Perry Education Center	848	933	1,165	2,135	1,532	(603)
0601	Seagull Center	277	302	298	256	205	(51)
0452	Whiddon Rogers	1,514	1,487	1,146	772	938	166
	4 Alt/Adult High	4,139	4,102	4,056	3,877	3,282	(595)

Loc.	DJJ Sites	Enrollment History			Actual	Actual	Incl/(Dec)
		2014-15	2015-16	2016-17	2017-18	2018-19	
6051	AMIKids Greater Fort Lauderdale	41	39	36	43	44	1
6011	Broward Detention Center	62	78	39	55	55	0
6015	Broward Girls Acad	9	26	1	0	0	0
6017	Broward Youth Treatment Center	28	33	25	38	38	0
6091	PACE Center for Girls	93	79	78	78	76	(2)
6016	Pompano Youth Treatment Center	28	23	23	22	21	(1)
	5 DJJ Sites	261	278	202	236	234	(2)

**STUDENT ENROLLMENT – DISTRICT SCHOOLS**

Loc.	PK Agencies	Enrollment History			Actual	Actual	Inc/(Dec)
		2014-15	2015-16	2016-17	2017-18	2018-19	
5581	Alphabetland-Margate	36	17	20	18	15	(3)
5511	Ann Storck Center	27	30	24	36	24	(12)
5501	ARC Broward	58	63	65	62	73	11
5602	Baby Boomers	3	4	0	0	0	0
5521	Baudhuin Oral School-Nova University	116	128	134	136	144	8
5531	Broward Children's Center N	65	55	42	32	35	3
5541	Broward Children's Center S	55	45	53	45	47	2
5561	UCP Early Beginnings Preschool	19	20	24	26	24	(2)
	7 PK Agencies	379	362	362	355	362	7
<b>238 District Schools</b>		<b>225,349</b>	<b>225,554</b>	<b>225,740</b>	<b>226,424</b>	<b>224,631</b>	<b>(1,793)</b>

Charter Schools	Enrollment History			Actual	Actual	Inc/(Dec)
	2014-15	2015-16	2016-17	2017-18	2018-19	
88 Charter Schools	40,052	43,282	45,365	45,093	45,919	(272)

<b>326 GRAND TOTAL</b>	<b>265,401</b>	<b>268,836</b>	<b>271,105</b>	<b>271,517</b>	<b>270,550</b>	<b>(2,065)</b>
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PK-12 Schools	Historical Enrollment					Projected Enrollment				
	2014/15	2015/16	2016/17	2017/18	2018-19	2019-20	2020-21	2021-22	2022/23	2023/24
District Schools	225,349	225,554	225,740	226,424	224,631	224,543	225,063	225,232	225,650	225,888
Charter Schools	40,052	43,282	45,365	45,093	45,919	46,413	46,690	46,967	47,244	47,521
<b>Total District and Charter</b>	<b>265,401</b>	<b>268,836</b>	<b>271,105</b>	<b>271,517</b>	<b>270,550</b>	<b>270,956</b>	<b>271,753</b>	<b>272,199</b>	<b>272,894</b>	<b>273,409</b>

Note: The Five-Year Student Enrollment Projection for the 2020/21 through 2024/25 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 2017-18 and 2016-17.

## STUDENT EXPENDITURES

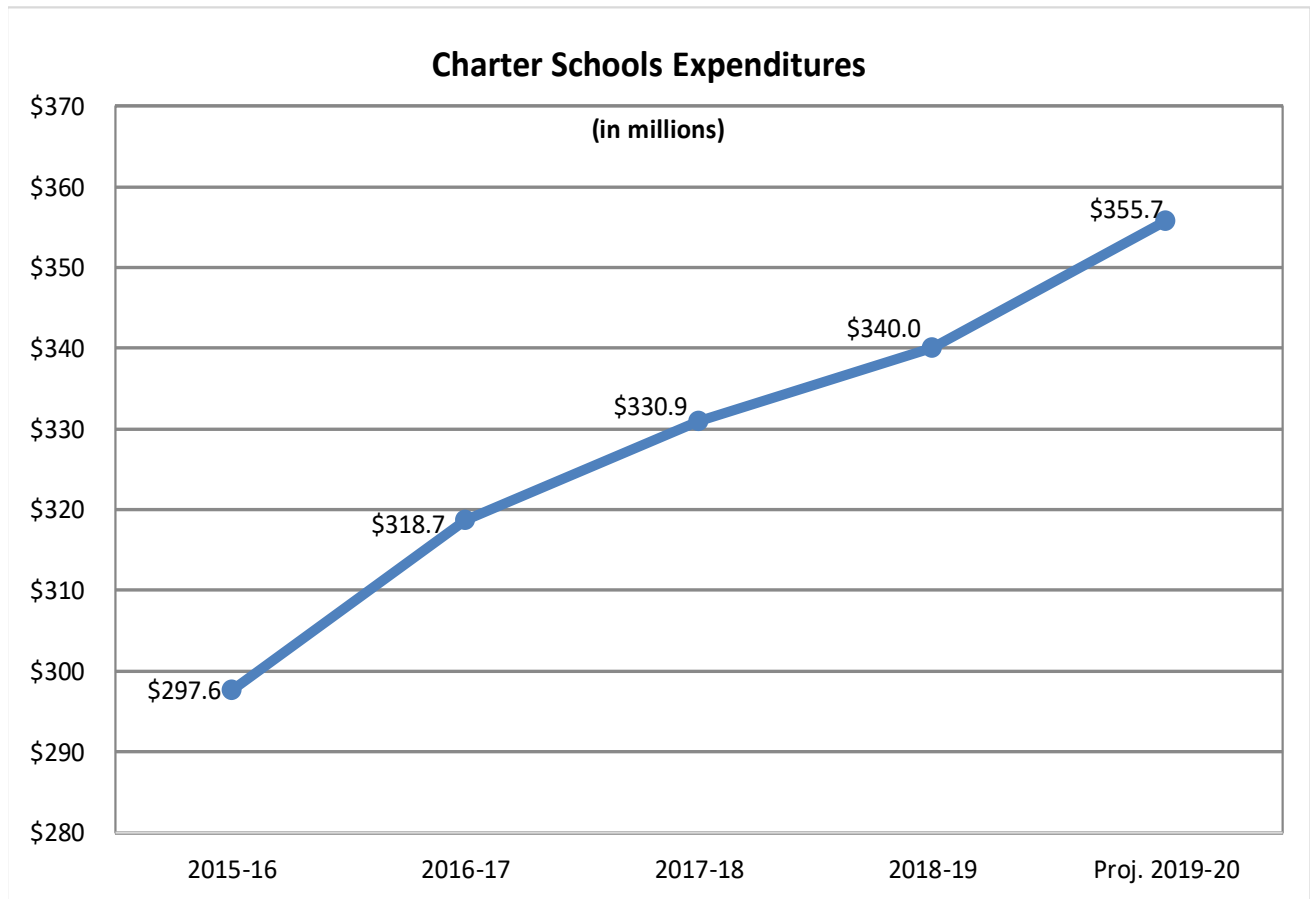
### Cost as a Percentage of Revenue (cont.)

An example of the CAPOR report showing the expenditure data for the 2017-18 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	2018	2017
<b>Basic Programs</b>									
152,443.75	\$772,016	\$618,680	\$976,825	\$1,004,421	80%	127%	130%	\$ 5,064	\$5,011
<b>ESOL Programs</b>									
19,251.91	112,210	86,017	133,967	137,694	77%	119%	123%	5,829	5,642
<b>Exceptional Student Programs</b>									
43,156.52	322,732	333,749	505,057	517,525	103%	156%	160%	7,478	7,462
<b>Vocational Programs 9-12</b>									
6,374.69	36,628	24,558	38,710	39,650	67%	106%	108%	5,746	5,291
<b>TOTAL K-12</b>									
221,226.87	\$1,243,586	\$1,063,004	\$1,654,559	\$1,699,290	85%	133%	137%	<b>\$7,681</b>	\$7,333

## CHARTER SCHOOLS SHARE FTE & EXPENDITURES

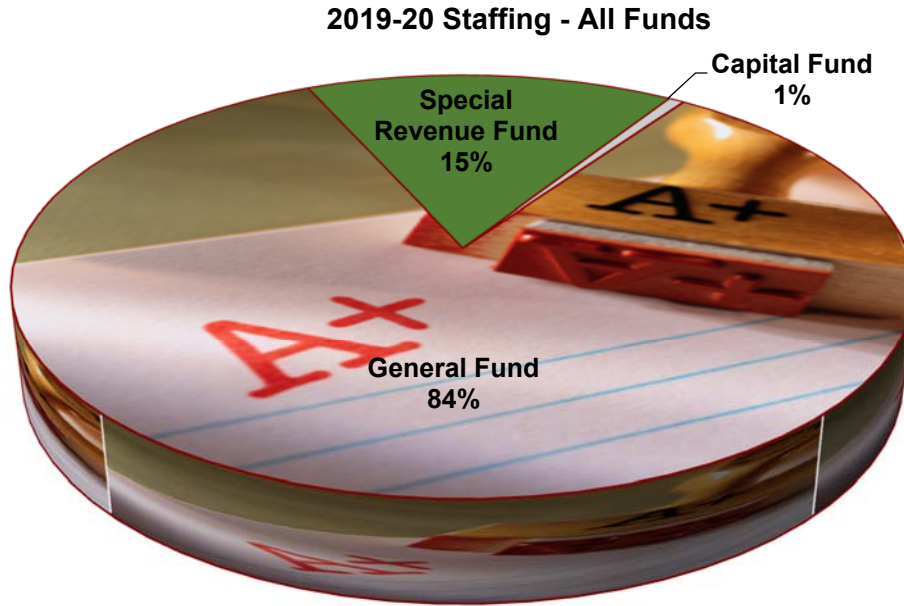
	2015-16	2016-17	2017-18	2018-19	Proj. 2019-20
Charter Schools Unweighted FTE	43,828.46	45,721.30	45,672.42	46,004.95	46,532.30



Note: Unweighted FTE for 2014-15 through 2017-18 as of FEFP final calculation.  
 Unweighted FTE for 2018-19 as of FEFP fourth calculation.  
 Projected unweighted FTE for 2019-20 based on 2019-20 DOE FTE Web Forecasting.  
 Expenditures include Charter School Capital Outlay Funds.

**STAFFING – ALL FUNDS**

The 2019-20 Staffing – All Funds analysis shows that General Fund positions are 84 percent of the budgeted full time equivalent positions in the District. Positions within the Special Revenue Funds make up 15 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>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	
General Fund	22,586	23,336	23,575	23,610	24,109	84%
Special Revenue Fund	3,699	3,461	4,232	4,088	4,251	15%
Debt Service Fund	0	0	0	0	0	0%
Capital Fund	182	183	187	187	187	1%
Internal Services Fund	9	9	8	9	9	0%
<b>TOTAL</b>	<b>26,476</b>	<b>26,988</b>	<b>28,001</b>	<b>27,894</b>	<b>28,555</b>	<b>100%</b>

Overall, staffing from 2018-19 to 2019-20 is projected to increase by 1.2 percent across all funds. Moderate staffing growth is projected in General Fund, which is expected to go up by 499 positions. A total of 163 Special Revenue Fund positions were created in 2019-20, which are primarily attributed to IDEA, Title I, and Food Services. Capital and Internal Service Fund had no change in the total number of positions in 2019-20.

## 2019-20 GENERAL FUND DETAILED PERSONNEL RESOURCE ALLOCATIONS

SCHOOL AND CENTER STAFF					Budgeted Full Time Equiv Pos 2019-20	Increase/ (Decrease)
POSITIONS	2015-16	2016-17	2017-18	2018-19		
<b>ADMINISTRATIVE PERSONNEL:</b>						
Principal	227.0	226.0	226.0	226.3	227.6	1.2
Assistant Principal	429.7	439.8	439.9	441.7	440.7	(1.0)
Supervisor, LPN, Nurse, & Specialist	44.8	48.6	46.2	49.2	55.2	6.0
<b>TOTAL</b>	<b>701.5</b>	<b>714.4</b>	<b>712.1</b>	<b>717.2</b>	<b>723.4</b>	<b>6.2</b>
<b>INSTRUCTIONAL PERSONNEL:</b>						
Classroom Teacher	11,678.0	11,888.5	12,011.0	11,793.3	11,617.1	(176.2)
<b>TOTAL</b>	<b>11,678.0</b>	<b>11,888.5</b>	<b>12,011.0</b>	<b>11,793.3</b>	<b>11,617.1</b>	<b>(176.2)</b>
<b>INSTRUCTIONAL SUPPORT/SPECIALISTS:</b>						
Media Specialist/Librarian	126.4	124.4	119.4	114.5	116.4	1.9
Counselor/Director	453.3	479.5	479.6	477.1	483.6	6.5
ESE Specialist	176.6	171.2	185.2	183.9	174.0	(9.8)
Other	995.7	1,058.5	1,042.4	1,054.7	1,170.8	116.1
<b>TOTAL</b>	<b>1,752.0</b>	<b>1,833.6</b>	<b>1,826.7</b>	<b>1,830.1</b>	<b>1,944.8</b>	<b>114.7</b>
<b>PARAPROFESSIONAL SUPPORT PERSONNEL:</b>						
All Programs	1,628.6	1,719.7	1,778.3	1,794.5	1,778.7	(15.9)
<b>TOTAL</b>	<b>1,628.6</b>	<b>1,719.7</b>	<b>1,778.3</b>	<b>1,794.5</b>	<b>1,778.7</b>	<b>(15.9)</b>
<b>SCHOOL SUPPORT PERSONNEL:</b>						
Clerical/Media Clerk	1,660.0	1,689.1	1,704.3	1,695.7	1,692.7	(3.0)
Head/Asst Facilities Serviceperson	450.0	448.0	446.1	445.5	445.0	(0.4)
Facilities Serviceperson	915.7	930.4	934.5	933.9	933.6	(0.3)
Yardman	22.0	22.0	20.4	18.0	18.0	0.0
Security/Campus Monitor	363.2	382.4	387.0	497.8	541.3	43.4
Other	43.4	49.6	49.1	49.5	46.5	(3.0)
<b>TOTAL</b>	<b>3,454.3</b>	<b>3,521.5</b>	<b>3,541.4</b>	<b>3,640.4</b>	<b>3,677.1</b>	<b>36.7</b>
<b>TOTAL SCHOOL AND CENTER</b>	<b>19,214.4</b>	<b>19,677.7</b>	<b>19,869.5</b>	<b>19,775.5</b>	<b>19,741.0</b>	<b>(34.5)</b>
<b>DIVISIONS</b>					<b>Budgeted Full Time Equiv Pos 2019-20</b>	<b>Increase/ (Decrease)</b>
POSITIONS	2015-16	2016-17	2017-18	2018-19		
Administration	97.0	102.2	103.2	109.8	113.6	3.8
Technical	471.9	593.4	579.1	620.2	641.8	21.6
Clerical	617.3	665.8	666.5	647.9	641.5	(6.4)
Instructional Specialist	418.8	456.4	485.0	550.9	547.6	(3.3)
Support*	1,767.0	1,840.4	1,871.4	1,905.4	1,908.0	2.6
Referendum - Security					521.0	521.0
<b>TOTAL DEPARTMENT</b>	<b>3,372.0</b>	<b>3,658.2</b>	<b>3,705.2</b>	<b>3,834.2</b>	<b>4,373.5</b>	<b>539.3</b>
<b>GRAND TOTAL ALL STAFF</b>	<b>22,586.4</b>	<b>23,335.9</b>	<b>23,574.8</b>	<b>23,609.6</b>	<b>24,114.5</b>	<b>504.8</b>

\* 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 &amp; Interest</u>
2019	\$ 86,203,249.47	\$ 61,009,039.06	\$ 147,212,288.53
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
<b>TOTAL</b>	<b>\$ 1,338,105,061.38</b>	<b>\$ 472,013,373.87</b>	<b>\$ 1,810,118,435.25</b>

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 &amp; Interest</u>
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
<b>TOTAL</b>	<u>\$ 11,686,000.00</u>	<u>\$ 2,031,347.50</u>	<u>\$ 13,717,347.50</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 &amp; Interest</u>
2019	\$ 5,105,000.00	\$ 9,438,137.50	\$ 14,543,137.50
2020	7,160,000.00	14,571,012.50	21,731,012.50
2021	7,515,000.00	14,213,012.50	21,728,012.50
2022	7,895,000.00	13,837,262.50	21,732,262.50
2023	8,285,000.00	13,442,512.50	21,727,512.50
2024	8,700,000.00	13,028,262.50	21,728,262.50
2025	9,135,000.00	12,593,262.50	21,728,262.50
2026	9,590,000.00	12,136,512.50	21,726,512.50
2027	9,990,000.00	11,741,087.50	21,731,087.50
2028	10,430,000.00	11,299,637.50	21,729,637.50
2029	10,900,000.00	10,823,400.00	21,723,400.00
2030	11,390,000.00	10,341,300.00	21,731,300.00
2031	11,890,000.00	9,837,250.00	21,727,250.00
2032	12,415,000.00	9,310,800.00	21,725,800.00
2033	12,965,000.00	8,760,800.00	21,725,800.00
2034	13,540,000.00	8,186,150.00	21,726,150.00
2035	14,140,000.00	7,585,700.00	21,725,700.00
2036	14,770,000.00	6,958,300.00	21,728,300.00
2037	15,425,000.00	6,302,600.00	21,727,600.00
2038	16,110,000.00	5,617,450.00	21,727,450.00
2039	16,825,000.00	4,901,500.00	21,726,500.00
2040	17,575,000.00	4,153,400.00	21,728,400.00
2041	8,280,000.00	3,371,500.00	11,651,500.00
2042	8,695,000.00	2,957,500.00	11,652,500.00
2043	9,130,000.00	2,522,750.00	11,652,750.00
2044	9,590,000.00	2,066,250.00	11,656,250.00
2045	10,065,000.00	1,586,750.00	11,651,750.00
2046	10,570,000.00	1,083,500.00	11,653,500.00
2047	11,100,000.00	555,000.00	11,655,000.00
<b>TOTAL</b>	<b>\$ 319,180,000.00</b>	<b>\$ 233,222,600.00</b>	<b>\$ 552,402,600.00</b>

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		
<b>A</b>	62%	Schools making excellent progress
<b>B</b>	54%-61%	Schools making above average progress
<b>C</b>	41%-53%	Schools making satisfactory progress
<b>D</b>	32%-40%	Schools making less than satisfactory progress
<b>F</b>	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 English Language Arts (ELA) and Mathematics (Math), Statewide Science Assessment, and End-of-Course exams in Algebra I, Algebra II, Geometry, Biology, Civics, and U.S. History. Administration of the Algebra II End-of-Course exam ceased in 2018. Learning gains are credited for students who make meaningful improvement between two administrations of the FSA in ELA and mathematics.

The 2015-16 school year was the first year that the FSAA was administered. Beginning with the 2017-18 school year, the FSAA-Performance Task for English Language Arts, Mathematics, and EOC assessments are included in the achievement and learning gains components. The FSAA-Performance Task for Science will be included in the achievement component. For 2017-18 the FSAA-Datafolio is only included for percent tested; when FSAA is referenced in the achievement and learning gains components, it is the FSAA-Performance Task.

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 5<sup>th</sup> grade statewide science assessment. The ELA component includes writing, and is based on scores in the 3<sup>rd</sup>, 4<sup>th</sup>, and 5<sup>th</sup> 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:

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

#### 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.

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 2017-18 and 2018-19 school years.

#### School Grade Distributions 2017-18 & 2018-19

##### Traditional and Charter Schools

Grade	Elementary				Middle				High				Combination				Total			
	2018		2019		2018		2019		2018		2019		2018		2019		2018		2019	
	n	%	n	%	n	%	n	%	n	%	n	%	n	%	n	%	n	%	n	%
A	44	26	57	34	17	34	17	35	15	37	16	43	11	33	15	44	87	30	105	36
B	44	26	45	27	14	28	13	27	5	12	4	11	8	24	6	18	71	24	68	24
C	66	39	54	32	17	34	19	39	19	46	16	43	12	36	12	35	114	39	101	35
D	13	8	12	7	2	4	0	0	2	5	0	0	2	6	1	3	19	7	13	5
F	1	1	0	0	--	--	0	0	--	--	1	3	--	--	0	0	1	0	1	0
Total	168		168		50		49		41		37		33		34		292		288	

##### Traditional Schools

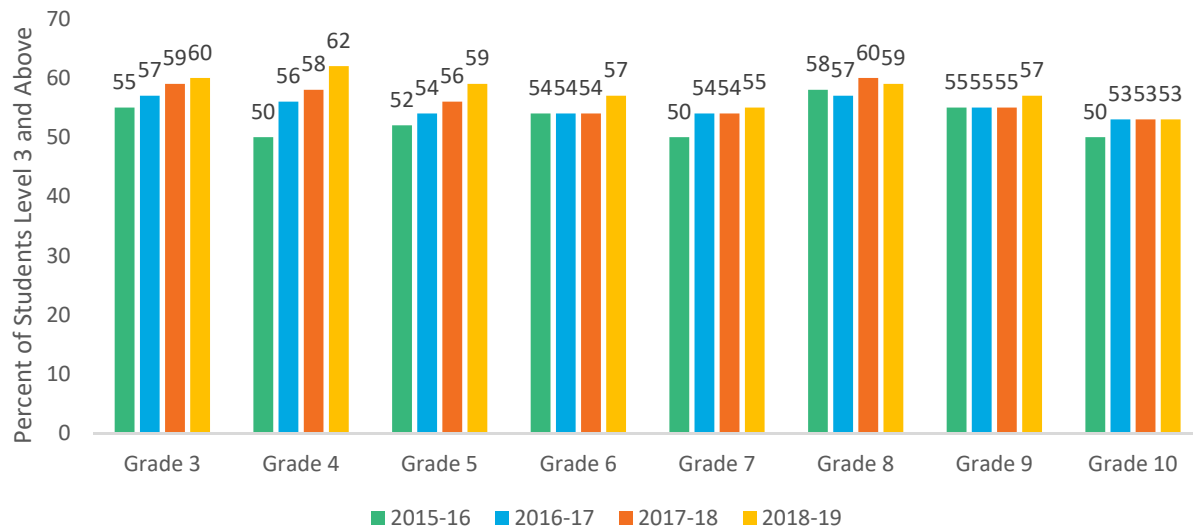
A	32	24	44	33	10	29	9	26	13	41	14	45	2	20	2	20	57	27	69	33
B	37	27	37	27	10	29	11	31	2	6	3	10	2	20	3	30	51	24	54	26
C	56	41	47	35	15	43	15	43	17	53	14	45	6	60	4	40	94	44	80	38
D	9	7	7	5	--	--	0	0	--	--	0	0	--	--	1	10	9	4	8	4
F	1	1	0	0	--	--	0	0	--	--	0	0	--	--	0	0	1	0	0	0
Total	135		135		35		35		32		31		10		10		212		211	

##### Charter Schools

A	12	36	13	39	7	47	8	57	2	22	2	33	9	39	13	54	30	38	36	47
B	7	21	8	24	4	27	2	14	3	33	1	17	6	26	3	13	20	25	14	18
C	10	30	7	21	2	13	4	29	2	22	2	33	6	26	8	33	20	25	21	27
D	4	12	5	15	2	13	0	0	2	22	0	0	2	9	0	0	10	13	5	6
F	--	--	0	0	--	--	0	0	--	--	1	17	--	--	0	0	--	--	1	1
Total	33		33		15		14		9		6		23		24		80		77	

### Student Performance – State Standardized Tests

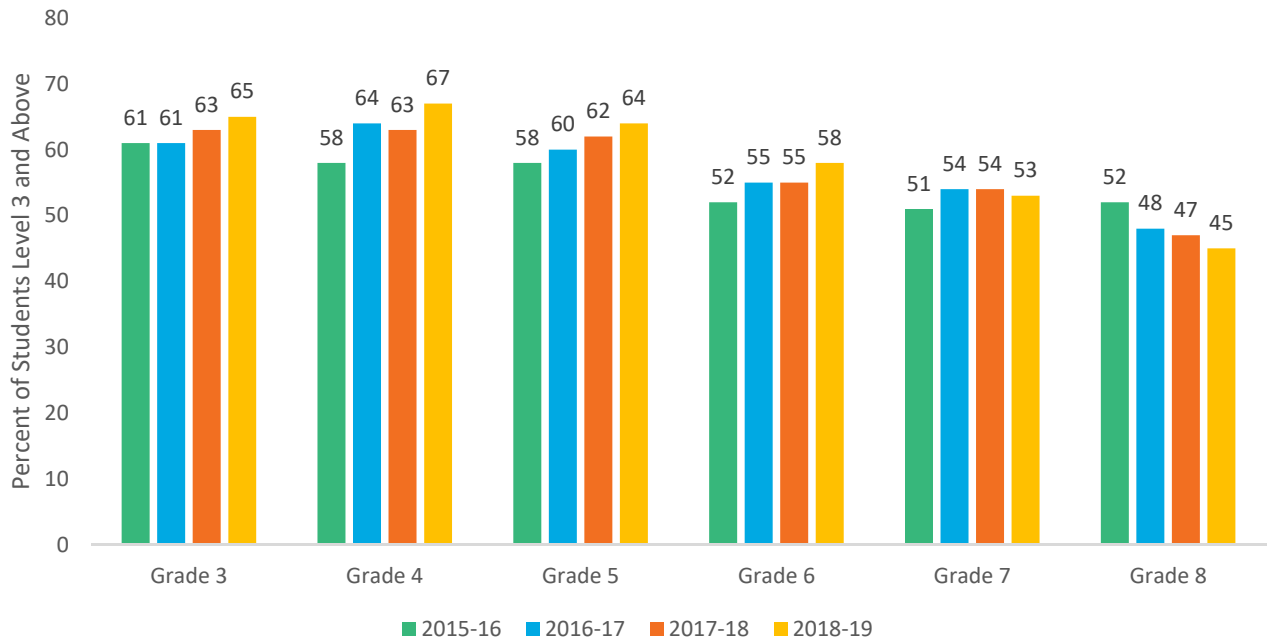
#### FSA ELA 2015-16 through 2018-19



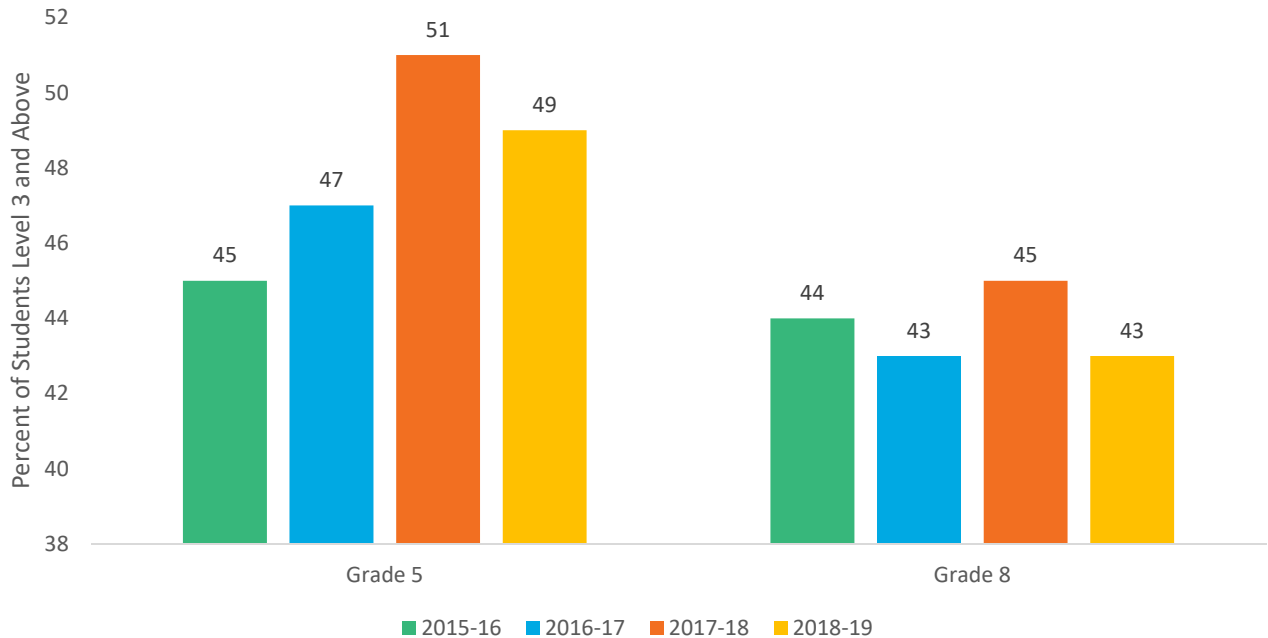
## PERFORMANCE ACCOMPLISHMENTS

### Student Performance – State Standardized Tests (continued)

#### FSA Math 2015-16 through 2018-19



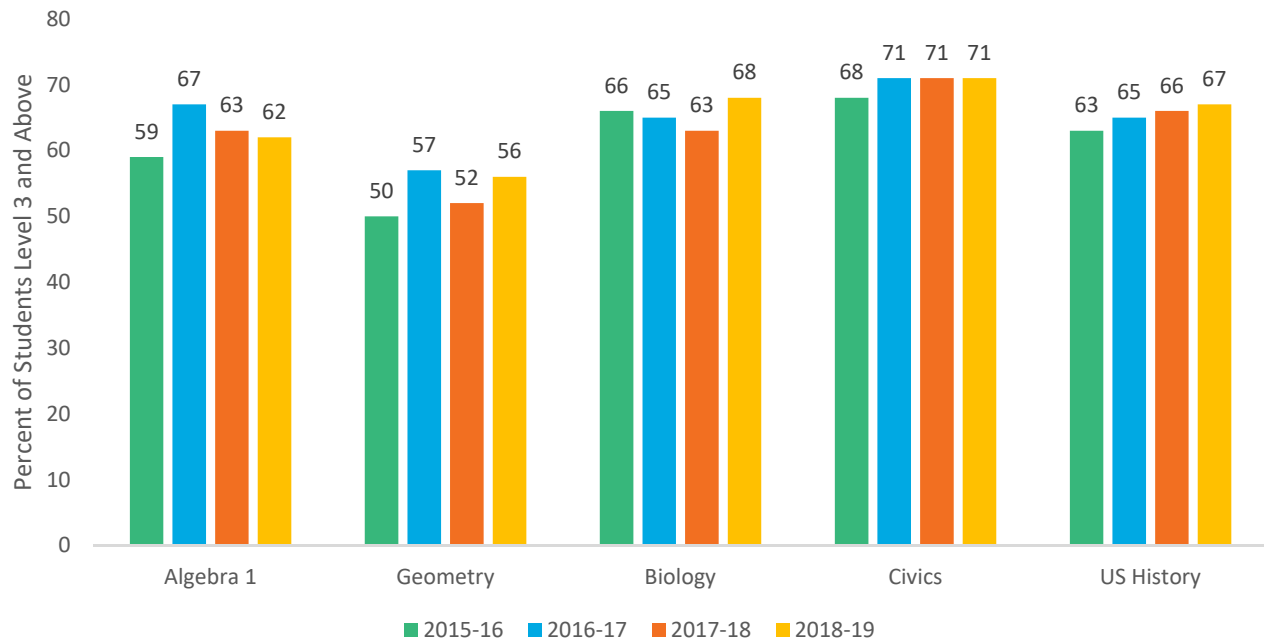
#### Statewide Science Assessment 2015-16 through 2018-19



## PERFORMANCE ACCOMPLISHMENTS

### Student Performance – State Standardized Tests (continued)

#### End of Course Exams 2015-16 through 2018-19



#### 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 2017-18, students needed to achieve a scale score of 350 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 19 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.

**PERFORMANCE ACCOMPLISHMENTS**

**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 for all subtests except English. The table below displays information on District-wide ACT participation and subtest mean scores for students in grade 12, 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.”

<b>College-Readiness Benchmark Scores, ACT</b>			
Reading	Mathematics	English	Science
22	22	18	23

Year	Grade	n	<b>Average ACT Scores, BCPS</b>			
			Reading	Mathematics	English	Science
2016	Grade 12	13,620	21.0	19.2	18.2	19.2
2017	Grade 12	4,571	19.7	18.2	17.2	17.8
2018	Grade 12	5,388	20.4	18.4	18.1	18.6
2019	Grade 12	4,880	20.5	18.3	18.3	18.4

**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 11<sup>th</sup> 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 11<sup>th</sup> grade students enrolled in the District’s traditional schools. BCPS held the fourth annual SAT School Day on March 6, 2019 and, like in the previous years, invited all 12<sup>th</sup> grade students who had not yet met the English Language Arts (ELA) graduation testing requirement to participate as well. Following a change in Algebra 1 concordance rules to include the SAT, twelfth graders who had not met the Algebra 1 End of Course graduation test requirements were offered the test for the first time in March 2019. The following data summarize 11<sup>th</sup> Grade student participation and scores (Evidence-Based Reading and Writing, or EBRW, and Math) from the 2016, 2017, 2018 and 2019 SAT School Day administrations.

**SAT Grade 11 – SAT School Day**

	Grade 11 Enrollment	n Scores	% Tested	Average Scores	
				EBRW	Math
2016	17,330	15,149	87.4%	492	477
2017	17,866	15,474	86.6%	503	481
2018	17,873	15,943	89.2%	496	471
2019	17,509	15,974	91.2%	496	469

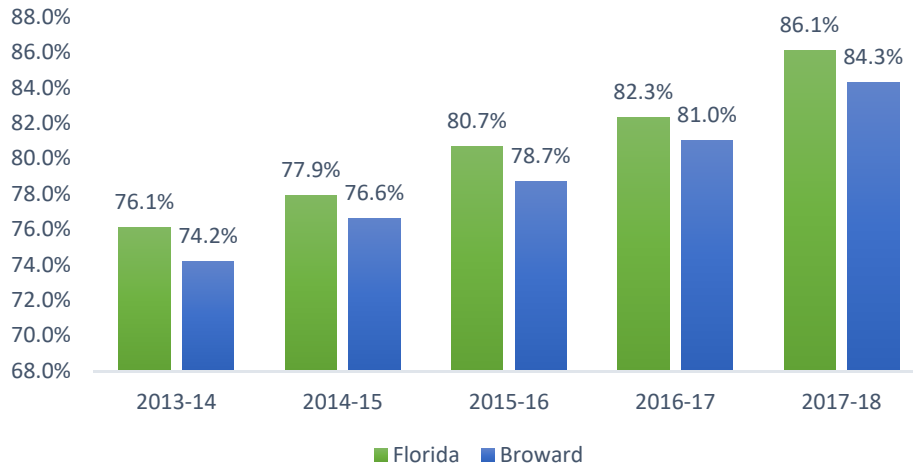
## PERFORMANCE ACCOMPLISHMENTS

### Graduation Rate

BCPS' 2017-18 graduation rate was 84.3 percent. The graduation rates for the past five years for both BCPS and the State is illustrated below. Graduation rates for 2018-19 are expected to be released by the Florida Department of Education in December of 2019. 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:

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

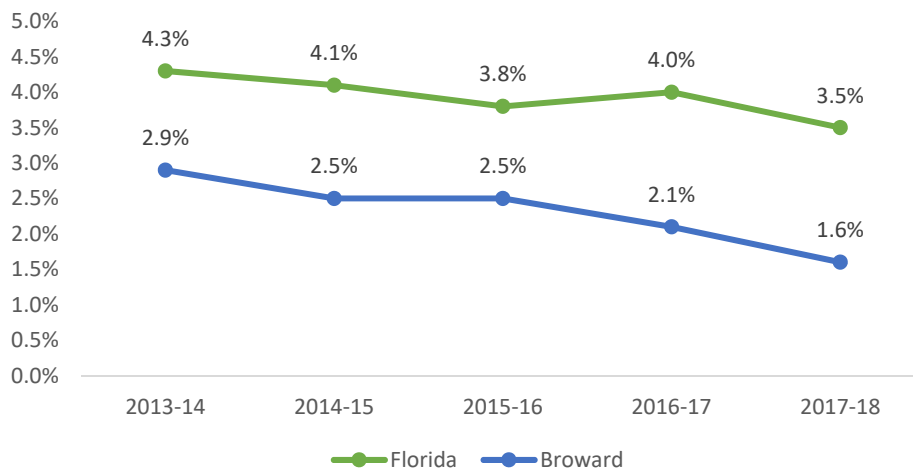
### Graduation Rate Comparison of District to State



### 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



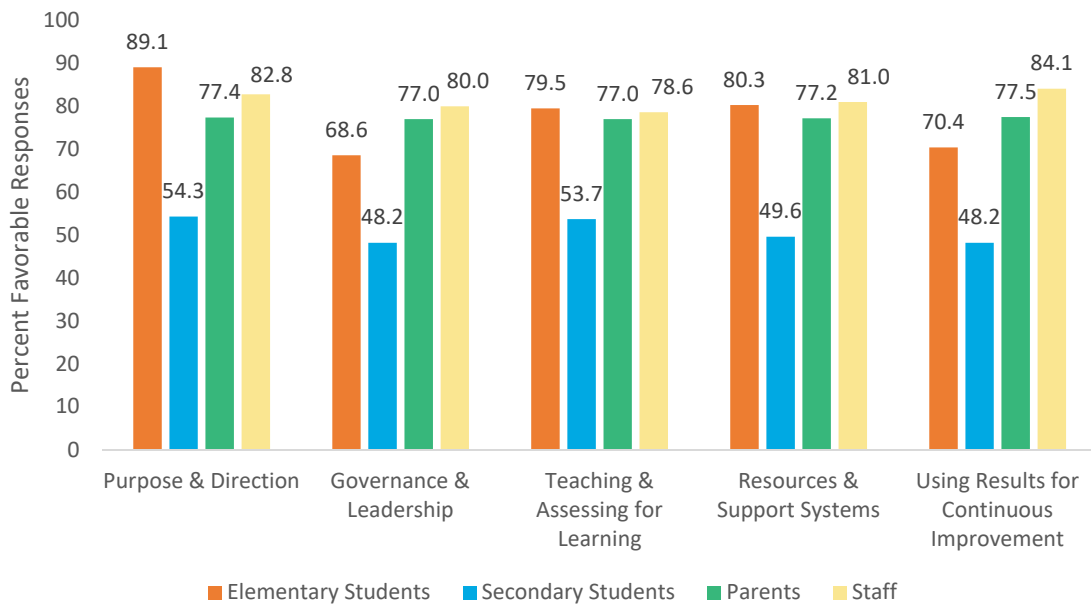


## PERFORMANCE ACCOMPLISHMENTS

### AdvancED eProve Survey

BCPS administered the AdvancED eProve survey to students, teachers, non-instructional staff, and parents in school year 2018-19 to gauge impressions of the BCPS school system. While each group of respondents received different questions on the survey, each group was queried on the same five domains about their school environment: Purpose and Direction, Governance and Leadership, Teaching and Assessing for Learning, Resources and Support Systems, and Using Results for Continuous Improvement. The following graph displays what percentage of each group agreed or strongly agreed with the positive statements made about each domain related to school environment. Satisfaction with BCPS was high among elementary school students, parents, and staff, with more than two-thirds of each group agreeing with positive statements made about each of the five school domains. Satisfaction was more mixed among middle and high school students (secondary students), with about half or just over half of these students agreeing with positive statements made about different aspects of their school.

**AdvancED eProve Survey, 2018-19**



## 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 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 that 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 1<sup>st</sup> and ends the following June 30<sup>th</sup>. 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)**

Florida state-administered retirement plan for those employed at all levels of government (state, counties, district school boards, universities, community colleges, cities, and special districts). Monthly employer-employee contributions are paid to a trust for all FRS members.

**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)**

Districts that participate in the state appropriations for the FEFP must operate all schools for a term of 180 actual teaching days, or the hourly equivalent of 180 actual teaching days. The hourly equivalent for kindergarten through 3<sup>rd</sup> grade is 720 instructional hours and 900 instructional hours for students in 4<sup>th</sup> through 12<sup>th</sup> grade

**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.

**Mental Health Assistance Allocation**

FEFP funds are allocated to establish or expand school-based mental health care. Each school district will receive a minimum of \$100,000, and the remaining balance will be distributed proportionally to districts based on their total unweighted student enrollment.

**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 Instruction 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).

**Recalibration**

All student FTE enrollment is capped at 1.0 FTE, including those students reported in virtual courses and other Florida school districts. Students with FTE enrollment in only one survey during the regular 180-day school year (survey 2 or survey 3) is capped at 0.50 FTE. DJJ FTE enrollment beyond the 180-day school year is not included in the recalibration to 1.0 FTE, nor is the FTE related to McKay Scholarships.

**Referendum**

A general vote by the electorate on a single political question that has been referred to them for a direct decision.

**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 Florida Legislature approved an increase to the minimum allocation of \$250,000 for the Safe School Allocation, with the remaining funds to be allocated based on one-third of the FLDE Crime Index and two-thirds of the district's share of the state's total unweighted student enrollment. Safe School funds are to be used by districts to help them comply with sections 1006.07 through 1006.4193, F.S., with priority given to establishing a School Resource Officer Program pursuant to section 1006.12, F.S.

**Safe-school officer (SSO)**

For the protection and safety of school personnel, property, students, and visitors, each district shall assign one more SSO to each school facility within the district. Florida SB 7030 defines four SSO options as a school resource officer, school safety officer, school guardian, and a school security guard.

**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**

Activities concerned with directing and managing the operation of a particular school. This function includes activities performed by the principal, assistant principal, and other assistants in the 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 the instructional activities of the school system. It includes clerical staff for the activities and bookkeeping associated with processing time reports for Title I personnel working additional hours in title I, Part A, School Improvement Grant Programs.

**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 (SPE)**

As a part of the District's SMART initiative safety and security enhancements, BCPS established SPE projects at all schools, which limit visitor access to a single entrance during the school day. All perimeter gates must be locked once the school day begins, and must be monitored at all times by a staff member.

**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 FEFP 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 2019-20 school year are as follows:

<u>Program</u>	<u>Grade</u>	<u>Cost Factor</u>
Basic Education	PK-3	1.120
Basic Education	4-8	1.000
Basic Education	9-12	1.005
Basic Education with ESE Services	PK-3	1.120
Basic Education with ESE Services	4-8	1.000
Basic Education with ESE Services	9-12	1.005
English for Speakers of Other Languages	KG-12	1.181
Exceptional Student Education, Level 4	PK-12	3.637
Exceptional Student Education, Level 5	PK-12	5.587
Career Education	9-12	1.005

**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

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





## LIST OF ACRONYMS

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

## LIST OF ACRONYMS

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





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

