



Established 1915

**BROWARD**  
County Public Schools



# 2020-21 District Budget Second Public Hearing September 9, 2020

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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# **BROWARD COUNTY PUBLIC SCHOOLS**

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for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2019–2020.

The budget adheres to the principles and standards  
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A handwritten signature in black ink that reads 'Claire Hertz'.

Claire Hertz, SFO  
President

A handwritten signature in black ink that reads 'David J. Lewis'.

David J. Lewis  
Executive Director

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# **EXECUTIVE SUMMARY**

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## THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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

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

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

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Dr. Rosalind Osgood, Vice Chair

Lori Alhadeff  
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Heather P. Brinkworth  
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Laurie Rich Levinson  
Ann Murray  
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### School Board Members:

The Fiscal Year 2020/21 budget reflects the School Board's continued commitment to student achievement, health and safety, and to support for a community of students and staff that embrace learning. The Tentative Fiscal Year 2020/21 Budget as presented, is based on the information currently available and as we finalize plans to reopen our schools in the face of a world-wide pandemic, adjustments are very likely to occur during development of the final Fiscal Year 2020/21, which will be presented to the School Board on September 9, 2020.

Over the past year, our District faced extraordinary challenges. Yet, together, we found ways to meet and overcome them – a testament to our resiliency, commitment to educating our students and ensuring the well-being of one another.

Near the start of the 2019/20 school year, our District prepared for Hurricane Dorian. Although South Florida was spared the worst, our friends and families in the Bahamas were devastated. Our school community opened its heart and welcomed hundreds of families into our schools with resources, school supplies, clothing, food and more, to help them recover and rebuild their lives.

Always at our foundation is our core mission of educating all students to reach their highest potential. Throughout the year, the District increased its emphasis on social and emotional learning and provided mental health supports, while continuing to focus on safety and security. We expanded innovative programs and earned our highest graduation rate of all time. In addition, we narrowed achievement gaps, expanded innovative programs, increased debate and computer science in schools, provided strong reading foundations for our youngest learners and worked to offer unique learning opportunities in all grade levels.

Then came the threat of the COVID-19 pandemic and the requirement for immediate transition to distance learning to keep our students and staff safe while we continued to provide education. Within a few weeks, our District supplied 100,000 computer devices to students, made certain families had access to low-cost or free internet services, secured hotspots for those who faced housing insecurity, and served more than two million meals to Broward families. These efforts reinforced our promise to the community in Broward County Public Schools (BCPS) learning never closes. Below are additional highlights from the 2019/20 school year:

- BCPS 2018/19 Federal Graduation Rate of 86.2% is the highest for our District since the Federal Uniform Graduation Rate was adopted in 2010/11 and marks an increase of nearly 2 percentage points from 2017/18 (84.3%). The 2018/19 graduation rate was released by the Florida Department of Education during the 2019/20 school year and is the most recent data available. The State has not released graduation rate data for the 2019/20 school year.
- Scores for 11th grade Broward students taking the PSAT/NMSQT outpaced scores statewide.
- Fifteen BCPS high schools were recognized among the best in the nation in the 2020 edition of U.S. News & World Report's Best High Schools, with four high schools ranking in the top 5%: Pompano Beach High School, William T. McFatter Technical High School, Cypress Bay

High School and Sheridan Technical High School. These four also made the list of the top 50 high schools in Florida.

- BCPS middle and high school students enrolled in career and technical pathways earned nearly 8,000 industry and digital tool certifications. This number will continue to rise as the state extends deadlines to accommodate students who qualified for certification testing during the 2019/20 school but were impacted by school closures due to the coronavirus pandemic.
- BCPS provided 48,000 book packs (five books per pack), for a total of approximately 240,000 books, to pre-K through second grade students from Title I schools to enrich their home libraries. The books were free for families as part of the District's continued focus on ensuring learning never closes during the coronavirus pandemic.
- For a fourth consecutive year, BCPS career and technical education students at Atlantic Technical College, McFatter Technical College and Sheridan Technical College were No. 1 in the state, earning the highest number of industry certifications for the 2018/19 school year. Students at the three Broward Technical Colleges outperformed their counterparts in the state by more than 15%, with 889 credentials earned.
- Six District high schools earned the Advanced Placement (AP) Computer Science Female Diversity Award. This award is presented by the College Board and recognizes schools for increasing participation among female students in rigorous AP computer science courses.
- There were 20 National Merit Scholarship winners from BCPS in 2020.
- 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.
- Through Child Find, BCPS facilitated and supported Pre-K evaluation teams in the early intervention efforts of more than 4,000 students at risk of developing disabilities. Almost 1,600 were eligible for Pre-K ESE programs.
- The District's *School is Cool: Reimagining Middle Grades* initiative continues to make great progress and is entering the third year of a \$3 million grant from the Community Foundation of Broward County.
- The District's bond ratings were reaffirmed by Fitch (GO: AA-; COPs A+) and Moody's (GO: Aa2; COPs Aa3).
- One-third of all SMART funded schools have renovations in progress, representing a total of 77 projects valued at \$486 million. An additional 80 schools have completed the design phase and will be advertising to hire contractors next. A total of 15 schools have completed all primary renovations and are in final closeout.

With the support of a dynamic School Board, effective leadership, dedicated staff and community support, we remain focused on ensuring our students and school communities have the resources they need. The 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 provide students with a world-class education to prepare them for their futures.

Sincerely,



Robert W. Runcie

## EXECUTIVE SUMMARY

### Broward County

Broward County was established in 1915 and is beautifully located in southeast Florida which boast 24 miles of white sandy beaches to the east, with 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.



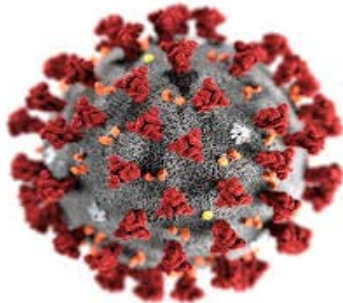
### Population

Today, Broward County is Florida's second largest populated county with over 1.9 million people residing in 31 municipalities. Broward County residents represent a diverse population of many racial and ethnic backgrounds. The Hispanic/Latino population is the most rapidly growing demographic in Broward County, nearly doubling in size since 2000. As of July 2019, 35.6 percent of Broward's population is Caucasian, followed by Hispanic at 30.4 percent, African American 30.1 percent, Asian 3.9 percent, two or more races 2.3 percent, and Native Hawaiian, Indian and Alaskan 0.5 percent.

The school-aged population (5 to 17 years) in Broward County has remained relatively consistent at 16 percent. The expansion of colleges locally may account for the relative increase of 15 to 29 year-olds. However, 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.

### Economy

Prior to the outbreak of the COVID-19 pandemic, Broward's economy was experiencing rapid growth in various industries and record low unemployment rate of 2.6 percent. As the pandemic continues to spread, Broward has the second highest number of confirmed cases in the State, followed by neighboring Miami-Dade County. On March 22<sup>nd</sup>, Broward County issued an Emergency Order closing all nonessential businesses and individuals were strongly urged to remain at home, except to the extent necessary to perform Minimum Basic Operations (MBO). The sudden spike of unemployment claims significantly impacted Broward's economy. In April 2020, Broward's record low unemployment rate spiked to 14.5 percent.



As the county's largest employer, Broward County Public Schools (BCPS) initiated several provisions to ensure the safety of students, teachers and staff members. The District enacted eLearning for the remainder of the school year and virtual graduation for seniors. In addition, the District provided most staff members the ability to telecommute from home, limited the number of employees on campuses and administrative buildings, required physical distancing and proper Personal Protection Equipment (PPE). As of May 21<sup>st</sup>, Broward entered into the initial phase of reopening nonessential businesses which must comply with capacity limitations and PPE requirements, maintain physical distancing, and all measures as advised by the Centers for Disease Control and Prevention (CDC).

### 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.

BCPS is 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, which includes 2 virtual schools. In addition, there are 92 charter schools in Broward County, for a total of 324 educational locations for Pre-K through 12<sup>th</sup> grade students.

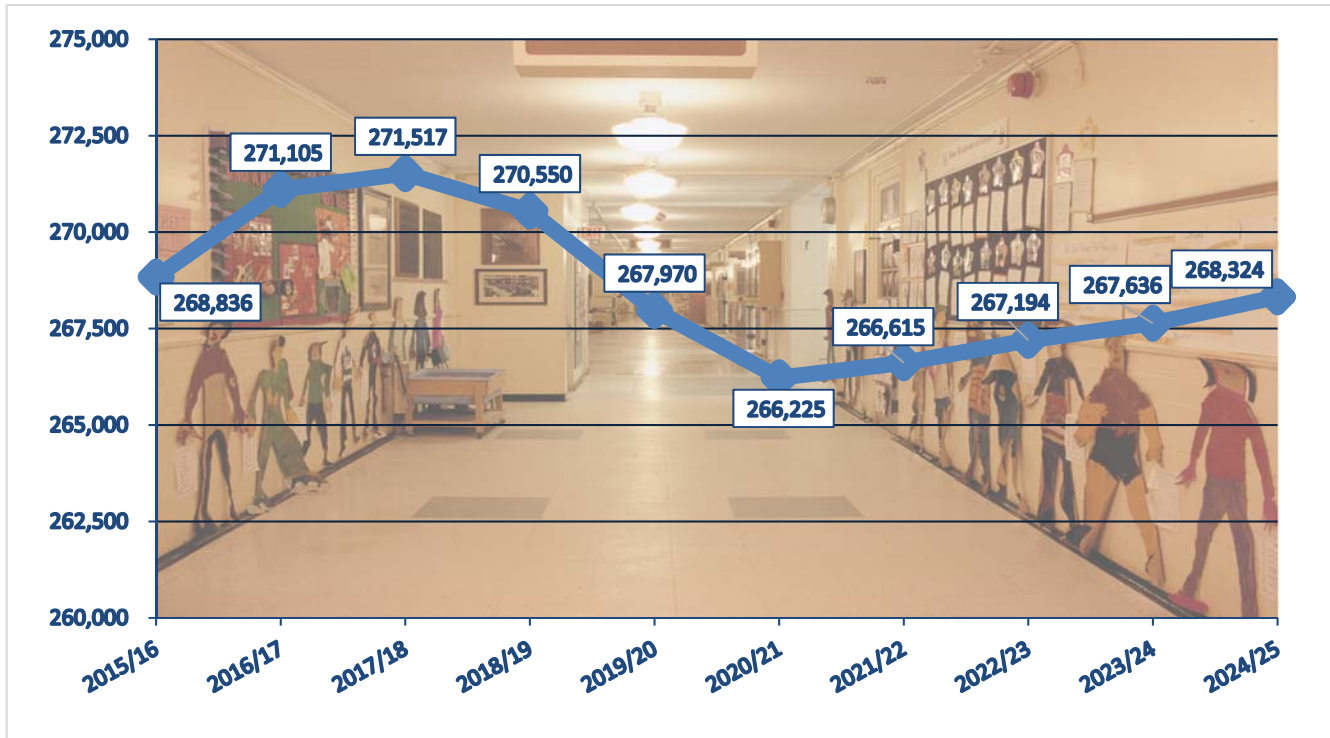
### Enrollment

2019-20 Benchmark Pre-Kindergarten to Grade 12	
Pre-Kindergarten	5,714
Elementary (K - 5)	92,473
Middle (6 - 8)	48,781
High (9 - 12)	69,841
Centers	4,457
<b>District Managed Schools</b>	<b>221,266</b>
Charter Schools	46,704
<b>Total 2019-20 Benchmark</b>	<b>267,970</b>

\* Includes non-ESE 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, a slight decline in District school enrollment is forecasted for all levels through 2024/25. Overall enrollment in kindergarten through twelfth grade is anticipated to decrease by 3,681 students by the end of the five-year period, with a decrease of 2,276 students kindergarten through fifth grade, 810 students in sixth through eighth grade, and 595 in ninth through twelfth grades. 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.

Demographics and enrollment planning staff employ a method for charter schools that identifies historic trends in the proportion of charter school enrollment to the total District enrollment and continue that trend for a five-year projection period, which back-calculates anticipated charter school enrollment from projected District school enrollment. The resulting enrollment projection is then distributed by elementary, middle, and high school levels, and is not disaggregated for individual charter schools. Total enrollment for charter schools is projected to increase by 4,035 students over the next five years to 50,739.

# 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
- Social-Emotional Learning



#### Student Experience

- Achievement & Equity
- College, Career, & Life Readiness (PreK-Adult)
- Personalized Pathways
- Enrollment Optimization

#### Retain, Develop, & Recruit

- Employee Retention & Recruitment
- Professional Learning for All
- Organizational Structure & Aligned Funding



#### Let's Connect

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



#### Our Data, Our Tools

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



#### Refresh, Redesign, & Reduce Risk

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



Published by the Office of Strategic Initiative Management (SIM).  
Access the full 2024 Strategic Plan at [www.browardschools.com/strategicplan](http://www.browardschools.com/strategicplan).



## 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**

**Florida's FIRST school district to earn accreditation from AdvancED, a global leader in advancing education excellence.**

- ❖ **BCPS** enrollment is approximately **268,000** school-age students, an additional 4,000 VPK and Head Start students, and **110,000** adult students in **232** District schools and **92** 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 that speak **151** different languages from **174** countries. Over **31,000** students receive services through the District's **English Language Learners (ELL)** program.
- ❖ **BCPS** High School Federal **Graduation Rate** rose to all time high of **86 percent**, and the graduation rate for **BCPS** District high schools maintained its highest level of **95.1 percent**. All **33 District high schools** made the list of the **nation's best high schools**, according to the U.S. News & World Report's 2019 Best High School national rankings.
- ❖ **BCPS** career and technical education students at **Atlantic Technical College**, **McFatter Technical College** and **Sheridan Technical College** earned the highest number of industry certifications for the fourth consecutive year, ranking them number one in the State of Florida. **BCPS** offers over **70 Career, Technical, Adult and Community Educational (CTACE)** programs in middle and high schools.
- ❖ **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**. The 2019 **Magnet School of Distinction** was awarded to eight BCBS schools, and four schools received the **Magnet Schools of Excellence Award**.
- ❖ **BCPS** offers one of the **largest debate programs** in the nation, providing approximately **15,000** students with the skillsets to reach their highest potential. The **BCPS Debate Initiative** is available in all **BCPS** middle and high schools, and quickly expanding to all elementary schools and centers.

## 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 included 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 decompressed 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, 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.



## 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>	<b>105</b>	<b>36%</b>	<b>68</b>	<b>24%</b>	<b>101</b>	<b>35%</b>	<b>13</b>	<b>5%</b>	<b>1</b>	<b>0%</b>

### 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>

\* There are no updates for School Grades or FSA scores because there was no statewide testing due to the pandemic.



## EXECUTIVE SUMMARY

### 2020-21 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-fifth consecutive year, BCPS received the Meritorious Budget Award from the Association of School Business Officials International (ASBO) for its 2019-20 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 2020-21 are \$9.7 billion, up \$487 million from 2019-20. On

June 29th, 2020, Governor Ron DeSantis vetoed the School Recognition line item from the HB 5001, General Appropriations Act. The Class Size Reduction (CSR) allocation for 2020-21 is \$3.15 billion, up \$34.7 million from 2019-20.

## EXECUTIVE SUMMARY

### Secure the Next Generation 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.

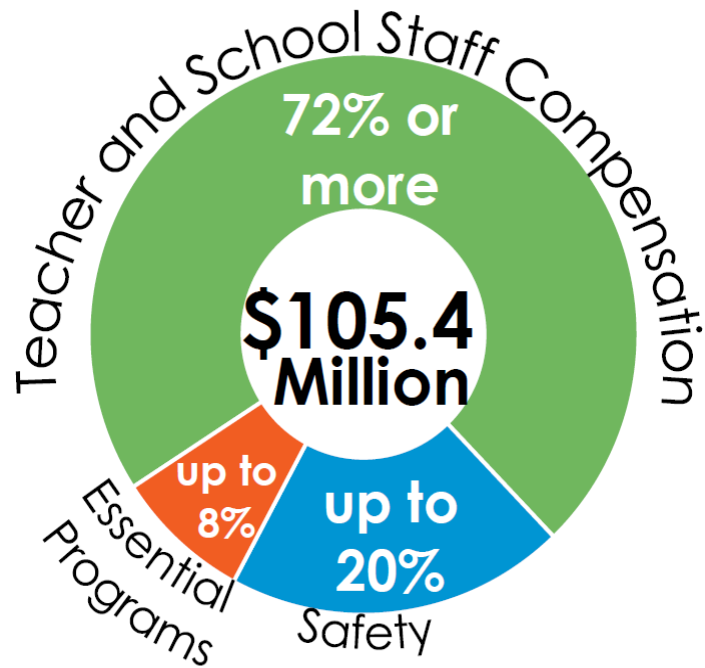
During the following months and all the way to the primary election on August 28, 2018, District's Board, Superintendent, and union groups worked tirelessly via many events in the community to clearly demonstrate and define to the public the need for this referendum and the benefits it would bring to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

Based on July 1<sup>st</sup>, 2020, Ad Valorem estimates, the Referendum revenue for the 2020-21 school year is calculated at \$105.4 million based on 93 percent collectivity rate.



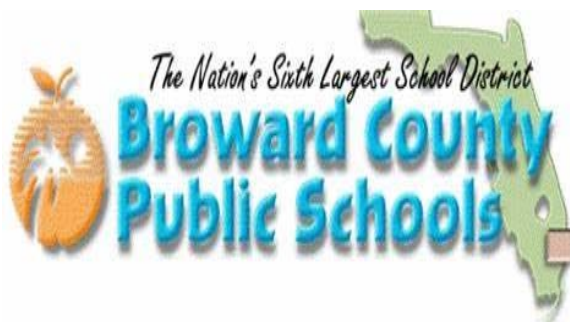
## EXECUTIVE SUMMARY

### 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 2020-21 is \$9.7 billion, up approximately \$255 million from 2019-20.

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.

2020-21 Budget Calendar	
✓	By July 1, 2020 Property Appraiser certifies tax roll.
✓	By July 19, 2020 District receives Required Local Effort from Florida Dept. of Education (FLDOE).
✓	July 24, 2020 Provide tentative budget to the Board.
✓	July 24, 2020 Advertise in the newspaper.
✓	July 28, 2020 First Public Hearing on proposed millage rate and tentative budget.
✓	August 4, 2020 Advise Property Appraiser of proposed millage rate.
✓	September 9, 2020 Second Public Hearing to adopt millage rate and final budget.
✓	September 11, 2020 Submit budget to FLDOE.  Notify Property Appraiser, Tax Collector, and Dept. of Revenue of adopted millage rate.



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.



## EXECUTIVE SUMMARY

### Budget Message

BCPS is committed to maintaining current educational programs for students. The 2020-21 Final Budget reflects the District's continued commitment to student achievement, school safety, and decision-making focused on students. At its core, the Final 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 2020-21; 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.

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, a 5.76

percent increase in 2019-20, and a 4.41 percent increase in 2020-21. 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 and in 2020-21, the increase in funding was projected at 2.38 percent and 2.71 percent respectively.

These are some of the highlights the 2020-21 Final Budget achieves:

- \$105.4 million revenue from the Next Generation Referendum
- \$75.9 million (or 72 percent) for compensation for teachers and school-related staff
- \$21.1 million (or 20 percent) for School Resource Officers & security staff
- \$8.4 million (or 8 percent) for other essential school programs
- The District paused programs (they will be reviewed next year and reinstated if necessary), reduced divisional budgets by \$6.8 million.
- Hard freeze of 123 administrative positions was implemented (currently identified 106 positions in General Fund in the amount of \$8.9 million in salary and benefits combined and 17 positions in Capital Fund in the amount of \$1.8 million in salary and benefits combined).
- Realignment of professional development appropriations in the amount of \$2.0 million to be funded by Grants in FY 2020-21.
- The District reduced departmental travel budgets by 95 percent for FY 2020-21.

## EXECUTIVE SUMMARY

**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 2020-21 school year, the State has required that BCPS contribute \$791.6 million in property tax dollars in order to receive \$2.1 billion in total State and Local FEFP funds. In order to generate the required portion, the District must levy 3.6370 mills, which includes the mills for the Prior Period Adjustment on \$217.1 billion of property value. The \$791.6 million will be appropriated by the State and it represents 96 percent collectability of Broward County's Gross Taxable Value for 2020.

	2019-20	2020-21*	% Inc/(Dec)
Property Value (billion)	\$217.1	\$226.7	4.41%
Millage	2019-20 Millage Rate	2020-21* Millage Rate	% Inc/(Dec)
Non-Voted:			
RLE	3.8250	3.6370	(4.92%)
RLE Prior Period Adj	0.0620	0.0290	
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	6.1350	5.9140	(3.60%)
Voted:			
Referendum	0.5000	0.5000	
GOB Debt Service	0.1043	0.0912	(12.56%)
Total	6.7393	6.5052	(3.47%)

The State mandated Required Local Effort (RLE) has increased to \$791.6 million in 2020-21. The RLE millage has decreased 4.92 percent and the overall non-voted millage has decreased by 3.60 percent. Inclusive of the voter approved General Obligation Bond (GOB), and the referendum, the total millage has decreased by 3.47 percent. The gross taxable value in Broward County as of budget adoption has increased \$9.6 billion, or 4.41 percent from \$217.1 billion to \$226.7 billion.

\*2020-21 Millage rates, and Taxable Value, based on 2<sup>nd</sup> Calculation, and 7/1/2020 Taxable Value Report

## EXECUTIVE SUMMARY

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 2020-21 school year is 1.5000, generating approximately \$326.5 million in revenue.
- **Current Operations:** the maximum discretionary current operation millage set by the Legislature for 2020-21 is 0.7480 mills, which will result in approximately \$162.8 million in revenue. There is no additional discretionary millage for 2020-21.

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 2020-21 school year is 0.0912 mills, which will result in approximately \$19.8 million. Finally, the 2018 Referendum ½ millage, which was estimated to levy approximately \$105.4 million.

### Governmental Funds

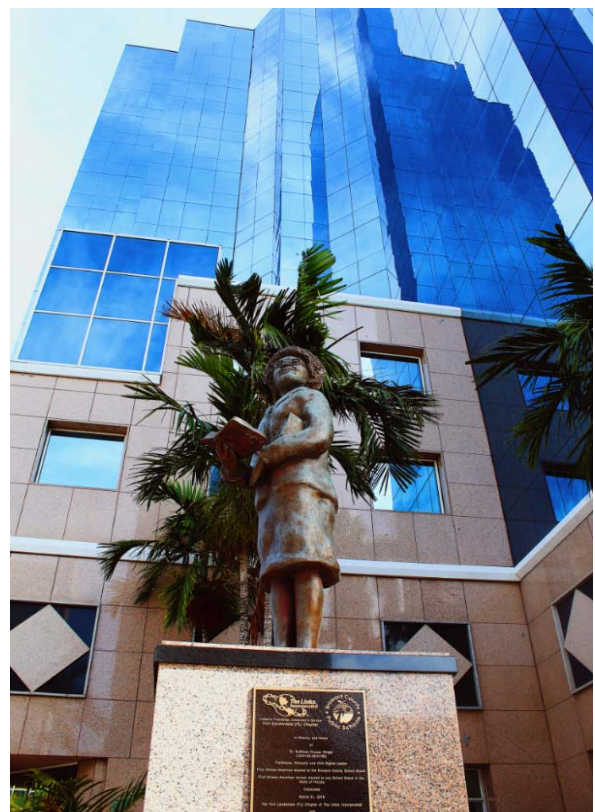
The accounts of the District are organized on the basis of funds and account groups. The individual funds account for the governmental resources allocated for the purpose of carrying out specific activities in accordance with special regulations, restrictions, or limitations. The funds are used to account 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:

#### Governmental

- General Fund
- Capital Funds
- Debt Service
- Special Revenue

#### Proprietary

- Other Internal Service



## 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 2020-21 school year is \$2,694.7 million, an increase of \$93.5 million, or 3.6 percent, from the 2019-20 final budget. State and Federal sources account for 45.9 percent of the total revenue, with Local sources comprising another 41.8 percent. The

FEFP portion, which includes FEFP, Workforce Development, Class Size Reduction, and Local Taxes, accounts for approximately 84.4 percent 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 Revenue	2019-20 Budget	2020-21 Budget	Inc/(Dec)
Federal Direct	\$2.5	\$9.0	\$6.5
Federal Through State	18.6	20.0	1.4
State:			
FEFP	741.3	823.2	81.9
Workforce Development	77.9	78.7	0.8
Class Size Reduction	303.0	303.0	0
School Recognition	13.7	0.0	(13.7)
Other State	5.1	3.0	(2.1)
Local:			
Local Taxes (incl. prior yr.)	1,062.1	1,069.5	7.4
Interest	17.0	9.0	(8.0)
Fees	42.5	23.3	(19.2)
Other Local	31.7	24.2	(7.5)
Transfers In and Other Financing Sources	124.6	134.5	9.9
Beginning Fund Balance	161.2	197.3	36.1
<b>Total</b>	<b>\$2,601.2</b>	<b>\$2,694.7</b>	<b>\$93.5</b>

General Fund Appropriations	2019-20 Budget	2020-21 Budget	Inc/(Dec)
Instruction	\$1,546.7	\$1,623.9	\$77.2
Pupil Personnel Services	140.7	144.4	3.7
Instructional Media Services, Instruction Related Technology, Instruction & Curriculum Dev., Instructional, Staff Training, Community Svcs	106.4	96.0	(10.4)
School Administration	148.6	145.4	(3.2)
Operation of Plant, Maintenance of Plant, Facilities Acquisition and Construction, Capital Outlay	278.1	280.2	2.1
Student Transportation Services	91.4	86.4	(5.0)
Board, General Administration, Administrative Technology Services, Fiscal Services, Central Services, Debt Service	108.1	105.3	(2.8)
Transfers and Ending Fund Balance	181.2	213.1	31.9
<b>Total</b>	<b>\$2,601.2</b>	<b>\$2,694.7</b>	<b>\$93.5</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 \$418.2 million and for various initiatives such as class size reduction at \$303.0 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 revenues that include ad valorem taxes (property taxes or capital millage) and local school impact fees. State Revenues include Public Education Capital Outlay (PECO), Capital Outlay and Debt Service (CO&DS) and State Hardening Grant. Other financing sources include local sale of capital assets and technology and vehicle leases. Committed project balances make up a significant source and are to complete the

Capital Outlay Budget Revenue	2019-20 Budget	2020-21 Budget	Incr/(Decr)
Federal	\$7.1	\$2.7	(\$4.4)
State:			
PECO	0.0	0.0	0.0
PECO - Charter Schools	24.4	25.1	0.7
Other	38.8	24.9	(13.9)
Local:			
Millage	310.3	326.5	16.2
Other	29.9	14.1	(15.8)
Transfers	2.7	1.7	(1.0)
Other Financing Sources	724.7	484.2	(240.5)
Committed Project Balances	447.4	588.7	141.3
Total	\$1,585.3	\$1,467.9	(\$117.4)

Safety, Music and Art, Athletics, Renovation, and Technology (SMART) projects, which include General Obligation Bond (GOB). As more SMART projects are completed, less capital projects funds will carry over each year resulting in decreases in the capital projects annual budget. The capital projects funds budget for the 2020-21 school year is \$1,467.9 million, a decrease of \$117.4 million, 7.4 percent lower than the previous year. In fiscal year 2019-20 the District issued \$250 million in new Certificate of Participation (COP) funding to support the SMART Program construction projects. There is no planned issuance of COPs in the fiscal year 2020-21 budget which is the

primary reason the 2020-21 budget is 7.4 percent lower. 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, local impact fees 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 2020-21 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 \$3,209.6 million in estimated capital projects funds through fiscal year 2024-25.

Capital Outlay Budget Appropriations	2019-20 Budget	2020-21 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	99.6	94.2	(5.4)
Furniture & Equipment	82.5	121.4	38.9
Motor Vehicles (incl. Buses)	14.2	28.6	14.4
Land	0.0	0.0	0.0
Improvements other than Buildings	10.1	8.6	(1.5)
Remodeling & Renovations	1,086.7	896.4	(190.3)
Computer Software	1.3	0.0	(1.3)
Transfers	290.9	318.7	27.8
Total	\$1,585.3	\$1,467.9	(\$117.4)

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 two major components to the Special Revenue Funds: Special Revenue, Food Service and Special Revenue, Other.

**Special Revenue, Food Service** is used to fund the district-wide school cafeteria program. The Food Service budget for the 2020-21 school year is \$159.3 million, an increase of \$19 million from the previous year.

Special Revenue, Food Service Revenue	2019-20 Budget	2020-21 Budget	Inc/(Dec)
Federal through State	\$78.0	102.4	\$24.4
State Sources	1.2	1.2	0.0
Local Sources	13.8	17.0	3.2
Fund Balances	47.3	38.7	(8.6)
<b>Total</b>	<b>\$140.3</b>	<b>\$159.3</b>	<b>\$19.0</b>

Special Revenue, Food Service Appropriations	2019-20 Budget	2020-21 Budget	Inc/(Dec)
Salaries & Fringe Benefits	\$46.8	\$50.5	\$3.7
Purchased Services	4.7	6.9	2.2
Energy Services	1.8	2.3	0.5
Materials & Supplies	42.2	61.1	18.9
Capital Outlay	3.3	4.5	1.2
Other Expense	4.3	4.1	(0.2)
Transfers	0.0	1.0	1.0
Fund Balance	37.2	28.9	(8.3)
<b>Total</b>	<b>\$140.3</b>	<b>\$159.3</b>	<b>\$19.0</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 61 percent of the total funding, are the Elementary and Secondary Education Act (ESEA), Title I Program at \$90.1 million, Individuals with Disabilities Education Act (IDEA) at \$62.4 million, Teacher and Principal Training and Recruiting, Title II, Part A at \$14.7 million, and Early Head Start and Head Start at \$17.3 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 2020-21 include staff development for academic improvement and improved teacher quality.

The **Special Revenue, Other** budget for the 2020-21 school year is \$305.3 million, an increase of \$64.8 million dollars. These types of dollars are only recognized when actually awarded by the funding agency.

Special Revenue, Other Revenue	2019-20 Budget	2020-21 Budget	Inc/(Dec)
Federal Direct	\$45.2	\$38.6	\$(6.6)
Federal through State	187.4	260.6	73.2
State Sources	3.7	2.4	(1.3)
Local Sources	4.2	3.7	(0.5)
Incoming Transfers			
<b>Total</b>	<b>\$240.5</b>	<b>\$305.3</b>	<b>\$64.8</b>

Special Revenue, Other Appropriations	2019-20 Budget	2020-21 Budget	Inc/(Dec)
Salaries & Fringe Benefits	\$173.9	\$203.3	\$29.4
Purchased Services	32.6	64.6	32.0
Energy Services	0.0	0.0	0.0
Materials & Supplies	11.9	17.5	5.6
Capital Outlay	2.8	3.2	0.4
Other Expense	19.3	16.7	(2.6)
<b>Total</b>	<b>\$240.5</b>	<b>\$305.3</b>	<b>\$64.8</b>

## EXECUTIVE SUMMARY

### 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 fiscal year 2020-21 is \$225.2 million. Overall result for the annual debt service is a net increase of \$30 million (\$195.2 in FY2020 vs \$225.2 in FY2021) attributed to payments to newly issued COPs Series 2020A and leases for a net effect of \$16.7 million and expected issuance of third tranche of GO Bonds of \$13.2 million. The changes in Other Financing Sources result from refunding of COPs Series for 2019A & 2019B of \$214.8 million and state COBI refunding of 2010-A by 2020-A of \$1.7 million, at this time there are no plans to refund COPs during FY2021 unless an advantageous market exists.

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, 2020, the District had \$1.76 billion in outstanding debt compared to \$1.64 billion last fiscal year. These outstanding debt issues included \$0.307 billion in General Obligation Bonds (GOBs), \$1.36 billion in Certificates of Participation (COP), \$.09 billion in financing leases and \$0.0087 billion in bonds to be retired by the State of Florida levying motor vehicle license taxes.

Debt Service Revenue	2019-20 Final	2020-21 Budget	Inc/(Dec)
State Sources	2.3	2.4	0.1
Local Sources	22.5	19.8	(2.6)
Transfers In	170.8	187.9	17.1
Other Financing Sources	216.6	-	(216.6)
Fund Balance	15.7	16.5	0.8
<b>Total</b>	<b>427.8</b>	<b>226.6</b>	<b>(201.2)</b>
Debt Service Appropriations	2019-20 Final	2020-21 Budget	Inc/(Dec)
SBE & COBI	2.3	2.4	0.1
District Bonds	21.7	34.9	13.2
Transfers Out	-	-	-
Other Debt Service	159.2	174.9	15.6
ARRA Economic Stimulus Debt Service	11.9	13.0	1.1
Other Financing Uses	216.1	-	(216.1)
Fund Balance	16.5	1.4	(15.1)
<b>Total</b>	<b>427.8</b>	<b>226.6</b>	<b>(201.2)</b>

**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	2019-20 Final	2020-21 Budget	Inc/(Dec)
Interest	\$0.0	\$0.0	\$0.0
Services Provided to Other	0.6	0.6	0.0
Transfers	0.0	0.0	0.0
Fund Balance	0.4	0.3	(0.1)
<b>Total</b>	<b>\$1.0</b>	<b>\$0.9</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 2020-21 are almost \$1.0 million.

Other Internal Services Appropriations	2019-20 Final	2020-21 Budget	Inc/(Dec)
Salaries & Fringe Benefits	\$0.3	\$0.3	\$0.0
Purchased Services	0.3	0.3	0.0
Materials & Supplies	0.0	0.0	0.0
Capital Outlay	0.0	0.0	0.0
Fund Balance	0.4	0.3	(0.1)
<b>Total</b>	<b>\$1.0</b>	<b>\$0.9</b>	<b>(\$0.1)</b>

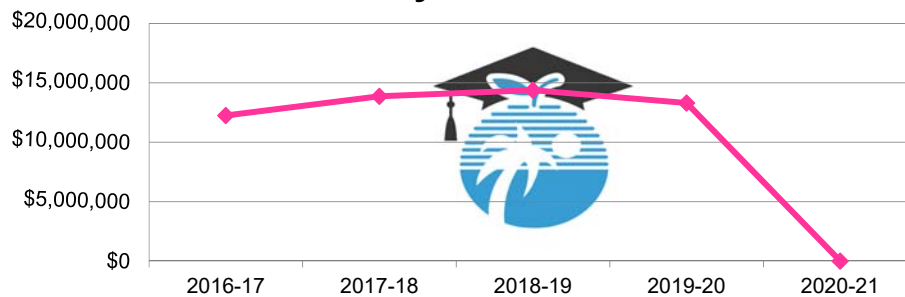


## EXECUTIVE SUMMARY

### Florida Lottery

On June 29<sup>th</sup>, 2020, Governor Ron DeSantis vetoed the District Lottery and School Recognition Program line item from House Bill 5001, General Appropriations Act. Therefore, the District Lottery and School Recognition funding source will be paused for fiscal year 2020-21 and no funds will be distributed. Historically, in the last four years the District Lottery and School Recognition share has been between \$13.9 million in 2016-17 to \$14.0 million in 2019-20.

**BCPS Lottery Revenue Trend - 5 Years**



### Three-Year Forecast – All Governmental Funds

Three Year Forecast Estimated Revenue	2021-22	2022-23	2023-24
Local Sources	\$1,913,267	\$1,933,992	\$1,957,370
State Sources	1,239,326	1,238,352	1,237,427
Federal Sources	428,227	429,666	431,127
Fund Balance	239,097	235,482	216,994
<b>Total</b>	<b>\$3,819,917</b>	<b>\$3,837,492</b>	<b>\$3,842,918</b>

The District's projection represents a forecast of estimated revenues and appropriations for the next three fiscal years. Forecasting allows the District to ensure sound financial planning. Estimated revenue in the 3-year forecast is developed using linear regression and 3-year averaging. The forecast values used in calculating projected revenue from local sources are from the Florida Office of Economic and Demographic Research. A voter approved Millage Referendum is included in the forecast.

Three Year Forecast Proposed Expenditures	2021-22	2022-23	2023-24
Salaries	\$1,549,118	\$1,563,413	\$1,577,856
Employee Benefits	492,000	496,561	501,170
Purchased Services	633,490	639,305	645,181
Energy Services	59,207	59,816	60,432
Materials & Supplies	148,238	150,095	151,982
Capital Outlay	142,633	136,659	146,743
Other Expenditures	559,749	574,649	576,085
Fund Balance	235,482	216,994	183,469
<b>Total</b>	<b>\$3,819,917</b>	<b>\$3,837,492</b>	<b>\$3,842,918</b>

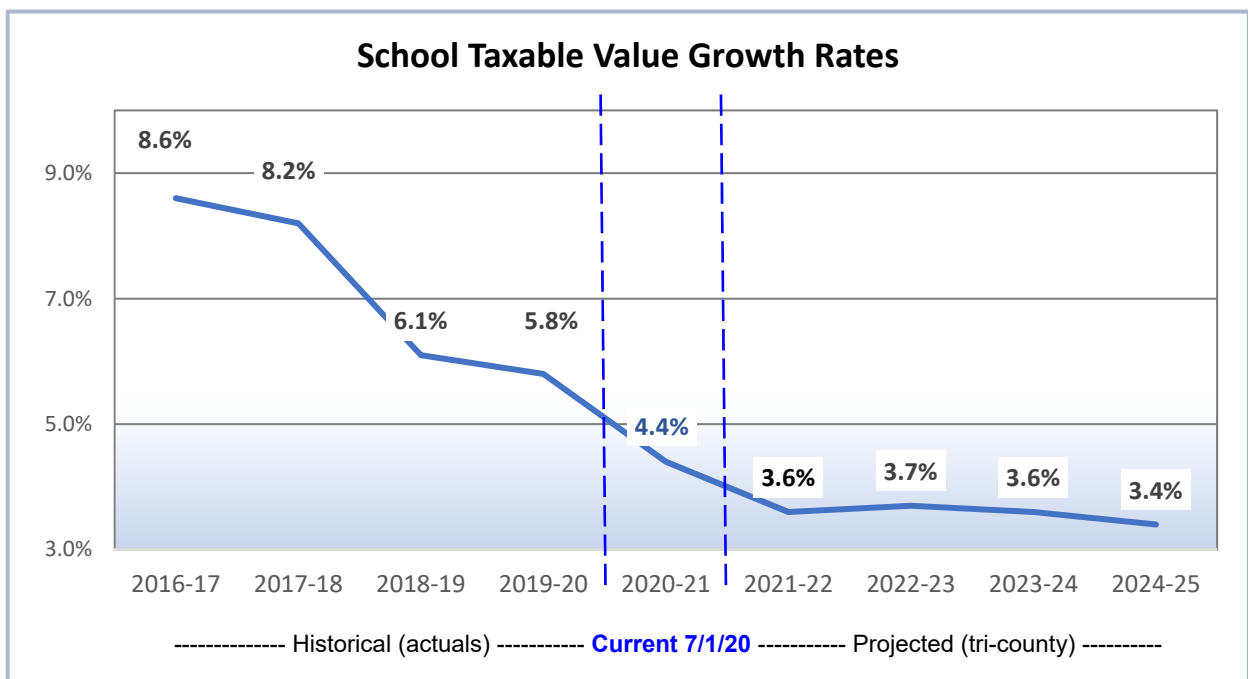
Proposed expenses are based on the percentages of the proportional share of expense items with the total of projected revenue.

## EXECUTIVE SUMMARY

### School Taxable Value Growth Rates

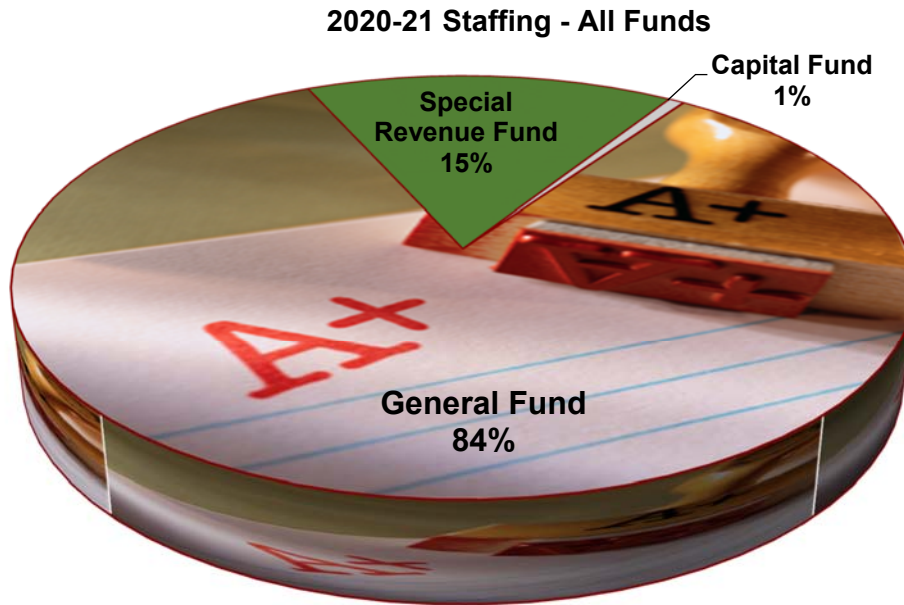
The July 1, 2020, Broward County Property Appraiser’s (BCPA) taxable value estimates are slightly lower than previous projections by the State’s Office of Economic and Demographic Research (EDR). This was anticipated due to recent economic impacts of the Coronavirus (COVID-19). To ensure a conservative approach during these unprecedented economic conditions, the local estimates include an additional reduction beyond what EDR last projected. BCPA taxable value estimates for the 2020-21 budget result in a 4.4 percent increase over the 2019-20 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 outlay millage (1.5 mills) or general fund 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.



## EXECUTIVE SUMMARY STAFFING – ALL FUNDS

The 2020-2021 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 1 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>					2020-21	% to Total
	2016-17	2017-18	2018-19	2019-20	2020-21		
General Fund	23,125	23,575	23,594	24,395	23,617	84%	
Special Revenue Fund	3,461	4,232	4,088	4,251	4,281	15%	
Debt Service Fund	0	0	0	0	0	0%	
Capital Fund	183	187	187	187	188	1%	
Internal Services Fund	9	8	9	9	9	0%	
<b>TOTAL</b>	<b>26,778</b>	<b>28,002</b>	<b>27,878</b>	<b>28,842</b>	<b>28,095</b>	<b>100%</b>	

Overall, staffing from 2019-20 to 2020-21 is projected to decrease by 1 percent across all funds. A total of 30 Special Revenue Fund positions were created in 2020-21, which are primarily attributed to IDEA and Title II. Capital Fund positions increased by 1 position in 2020-21. Internal Service Fund did not have any changes in total number of positions in 2020-21.

# EXECUTIVE SUMMARY

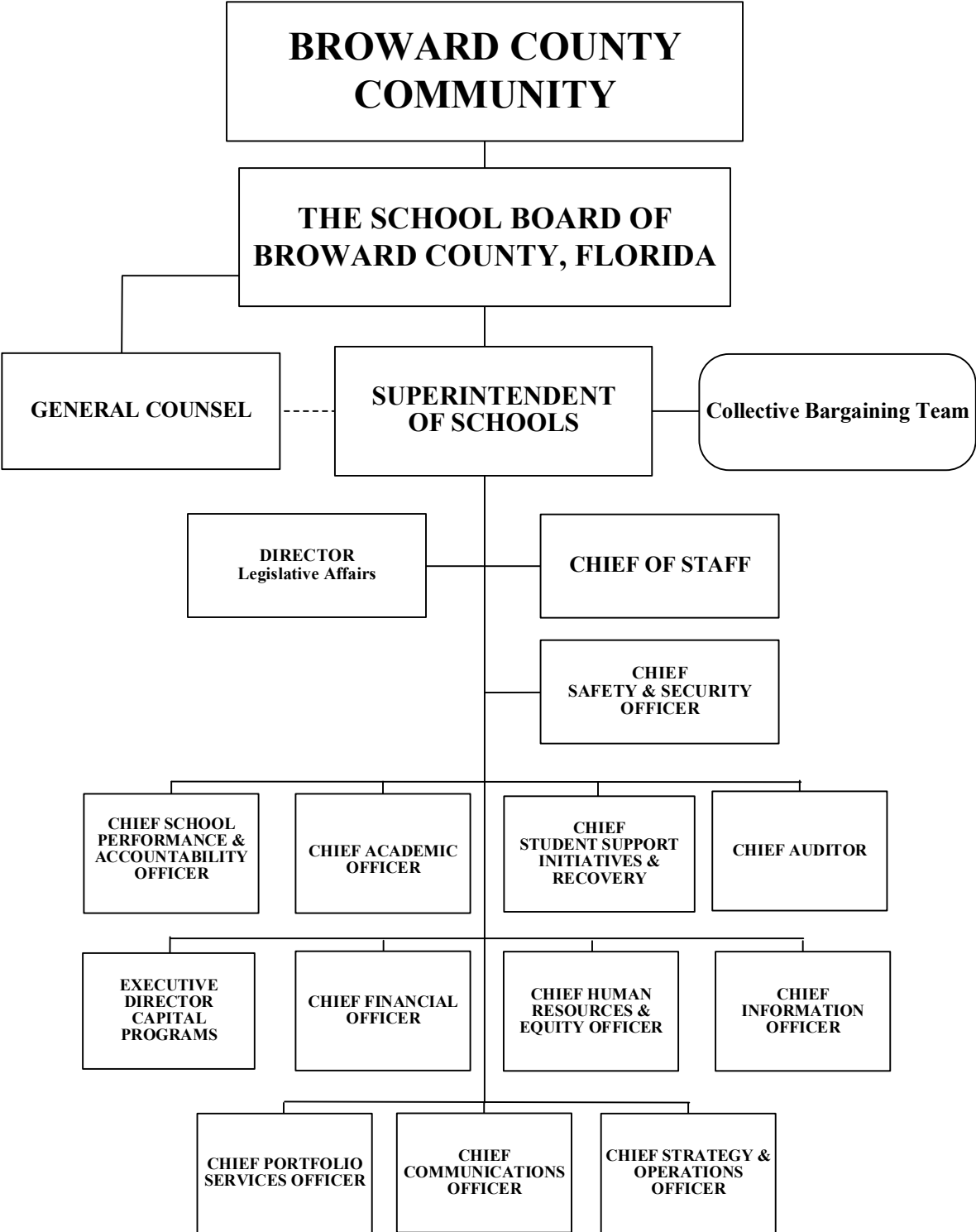
## Per Student Expenditure

2018-19 Per Pupil Expenditure (WFTE)					
District	Basic	ESOL	ESE	Career	Total
Broward	\$6,494	\$6,129	\$10,207	\$6,259	\$7,294
Miami Dade	6,681	7,308	10,477	8,459	7,791
Palm Beach	6,581	8,278	11,771	9,056	7,975
Florida	6,607	6,556	10,025	7,351	7,401

Source: FLDOE Program Cost Analysis Series Reports  
General Fund Only



**PRINCIPAL OFFICIALS  
DISTRICT ORGANIZATIONAL CHART**



## PRINCIPAL OFFICIALS SUPERINTENDENT'S CABINET



Name	Title
Robert W. Runcie	Superintendent of Schools
Jeffrey Moquin	Chief of Staff
Phillip H. Dunn	Chief Information Officer
Frank Girardi	Capital Programs Executive Director
Daniel Gohl	Chief Academic Officer
Dr. Antoine Hickman	Chief Student Support Initiatives & Recovery Division
Joris Jabouin	Chief Auditor
Brian Katz	Chief Safety & Security Officer
Katherine Koch	Chief Communications Officer
Judith M. Marte	Chief Financial Officer
Alan Strauss	Chief Human Resources & Equity Officer
John Sullivan	Task Assigned, Chief Portfolio Services Officer
Dr. Valerie Wanza	Chief School Performance & Accountability Officer
Maurice Woods	Chief Strategy & Operations Officer

**SAFETY**

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## 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 to increase the Safe School Allocation to \$180.0 million statewide, which includes a minimum allocation of \$250,000 per district. The funding is based on one-third of the FLDE Crime Index and two-thirds of the district's proportional share of the state's total unweighted FTE.

As of the 2020-21 Florida Education Finance Program (FEFP) Initial Calculation, the statewide total allocation for Safe Schools remained at \$180.0 million; however, the District's proportional share was reduced by \$81,892 as compared to the 2019-20 FEFP Fourth Calculation for a total allocation of \$15,976,610.



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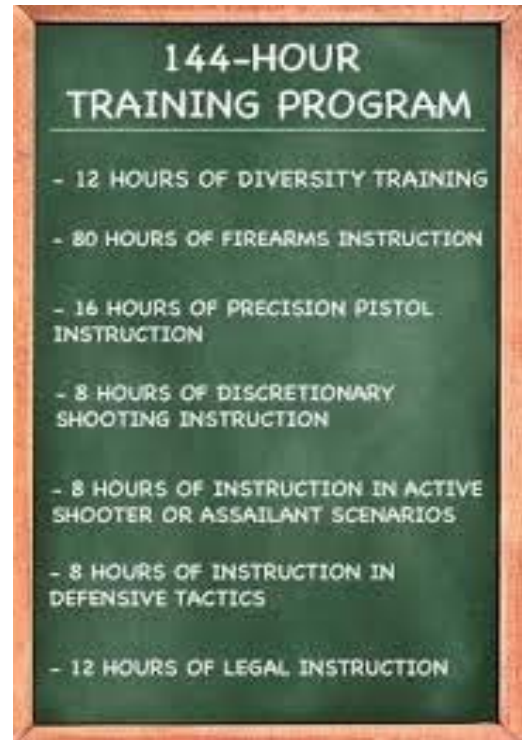
### Safety, Security & Emergency Preparedness Division Funding

Item	2019-20 Positions	2019-20 Adopted	2019-20 Amendments	2019-20 Amended Budget	2020-21 Positions	2020-21 Projected Budget
Administration	5.1	690,854	55,681	746,535	6.0	873,889
Technical	82.7	5,545,932	(991,890)	4,554,042	106.5	6,688,164
Clerical	34.2	1,503,483	(61,246)	1,442,237	39.3	1,664,819
Support	732.4	2,154,258	15,418,452	17,572,710	709.5	18,558,208
Supplies		616,494	22,004	638,498		592,965
Other Salary		122,970	(17,260)	105,710		131,081
Other Expenditures		39,948,541	3,307,499	43,256,040		38,793,277
<b>Total Division</b>	<b>854.4</b>	<b>\$50,582,532</b>	<b>\$17,733,240</b>	<b>\$68,315,772</b>	<b>861.3</b>	<b>\$67,302,403</b>

## 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 SB 7030 which enhances the school safety and security requirements established in SB 7026 as follows:

- Expands the Guardian Program
  - At school district's 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-thirds unweighted FTE (UFTE)

## LEGISLATION SUMMARY

### Alyssa's Law

In early March 2020, both the Florida House of Representatives and the Senate voted to unanimously pass Alyssa's Law SB 70. This bill creates "Alyssa's Law" and modifies the school safety statute to require each public school, including charter schools, beginning with the 2021-22 school year, to implement a mobile panic alert system, known as "Alyssa's Alert". The system must be capable of connecting diverse emergency services technologies to ensure real-time coordination between multiple first responder agencies.

The public school district may implement additional strategies or systems to any implemented mobile panic alert system to ensure real-time coordination between multiple first responder agencies in a school security emergency.



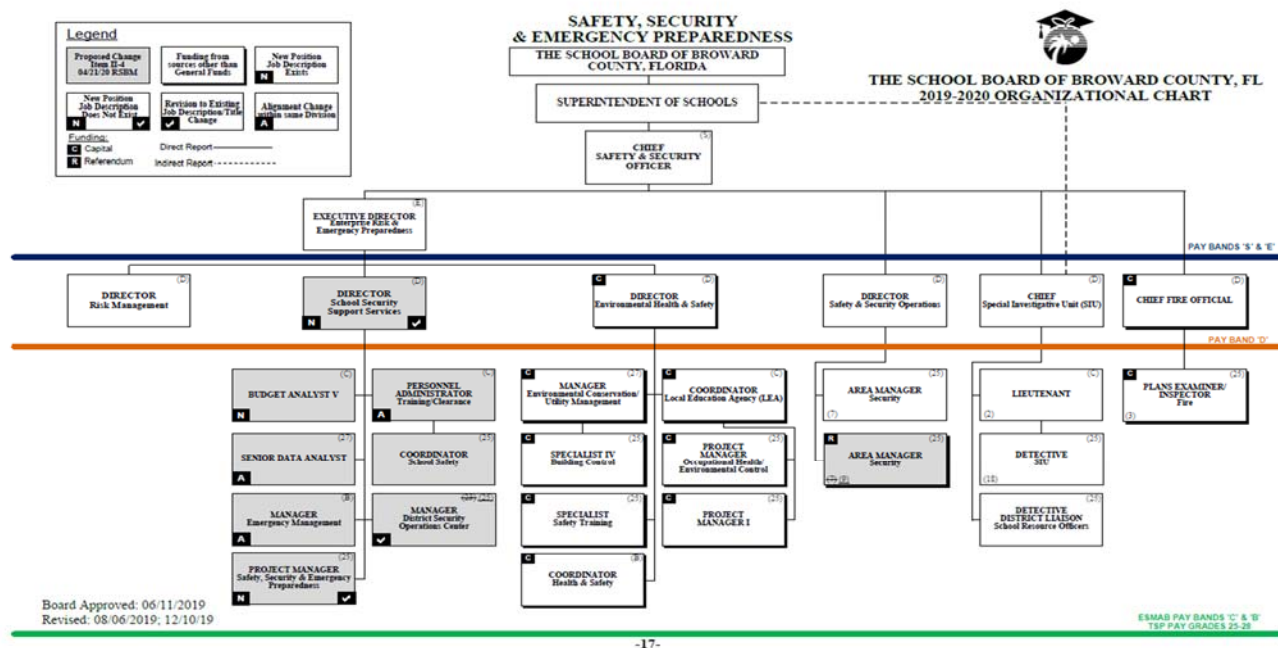
For the 2020-21 fiscal year and subject to the appropriation of funds in the General Appropriations Act, FLDOE shall develop a competitive solicitation to contract for a mobile panic alert system that may be used by each school district. Furthermore, FLDOE is required to consult with the MSDHS Public Safety Commission, the FLDE, and the Florida Division of Emergency Management (FDEM) in the development of the competitive solicitation for the mobile panic alert system.

On June 30<sup>th</sup>, 2020, Governor Ron DeSantis signed Alyssa's law and allocated \$8 million dollars in the State's budget to implement that law.

## SAFETY AND SECURITY UPDATES

### Development of the Division of Safety, Security and Emergency Preparedness

On February 14, 2019, Brian Katz joined the District as Chief Safety and Security Officer and was tasked with building the new Division of Safety, Security and Emergency Preparedness (SSEP). With assistance from a few temporary employees, Chief Katz identified more than 500 tasks related to the build out of the new Division including development of an organizational chart, creation of new job descriptions, identifying professional development requirements, allocation of referendum and safe schools spending and more.



Since the Board’s adoption of the organizational chart on July 1, 2019, the Division has hired more than 500 new security personnel comprised of Campus Monitors, Security Specialists, Guardians and Area Security Managers, as well as additional administrative personnel necessary to support the operation of a large Division.

Since that time, the Board has also approved the creation of a Campus Security Manager role. The Campus Security Manager will serve as the on-site supervisor of the security team at 43 of the District’s largest schools and will be a direct liaison between the school’s administration, Area Security Manager and security staff. This new role creates an additional opportunity for existing security staff to advance their careers and earn recognition for the management and mentoring work they do, all while allowing the Area Security Managers to better support the school-based teams.

With continued growth, the Division identified a need for additional support roles to carry out critical infrastructural tasks such as payroll, human resources and budget. Since the original organizational chart did not account for these additional support roles, the Division proposed a revision to migrate these roles under centralized direction. This revision includes the addition of a Director of School Security Support Services, which is responsible for overseeing emergency preparedness, communications, data and other critical support functions. The School Board adopted this revised organizational chart on April 21, 2020.

As work continues to fully staff the new Division, progress is also being made on a number of important safety and security related projects.

## SAFETY AND SECURITY UPDATES

### Safety and Security Administrative Building

Buildout of a centrally located space for the Division's personnel is now complete. This space houses the 24/7 District Security Operations Center in addition to serving as the primary workspace for administrative personnel supporting school-based security operations and floater pool positions. The building has also been designed to facilitate large training sessions and meetings.



### 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 2019, with the assistance of school-based teams, District personnel, and first responder agencies within the respective municipal jurisdictions. These assessments built on assessments completed in 2018 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.



### Expansion of Video Surveillance

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 Havens International. The District completed Phase II of the video surveillance expansion project in January 2020. In Phase II, current video surveillance coverage was improved by adding camera views and leveraging enhanced camera analytics based on site assessments performed at every school in the District. Additionally, since the completion of Phase I, the District has entered into formal agreements with the Broward Sheriff's Office (BSO) and 12 municipalities to provide live, real-time access to all of the District's cameras.

### Radio System Migration and Enhancement

The first phase of this project migrated the District's bus and other non-emergency radio traffic off of Broward County's existing public safety radio system and on to the newly developed local government radio system. The migration of the District's bus radios was completed in August 2019. The second phase of this project is to purchase additional radios and repeaters to enhance existing local radio networks at all schools. 1,100 radios were purchased by the District for wide distribution and an additional 300 radios were purchased by SSEP to pair with the additional security staff at schools. Phase II is scheduled to be completed before the start of the 2020-21 school year. In total, the School Board authorized \$4.5 million for this critical project.

### 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 focuses on 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**

**Implementation of New Enterprise Risk Management Framework**

The initial roll out of Enterprise Risk Management is complete and the District is now in Phase II of Implementation. This phase focuses on Infrastructure Build, which involves creating a Governance Structure and developing an Enterprise Risk Management Schedule.



**Navigate 360 Emergency Response Information Portal**

This District has procured an Emergency Response Information Portal (ERIP) which will allow for electronic school safety/security plan. ERIP is interactive at school and district level, and provides additional access to FISH plans and drill schedules.

This tool will be available to District staff through mobile applications, and in the future, will be shareable with law enforcement to aid in response. Work is now underway to customize the tool and it will should be ready for use by the start of the 2020-21 school year.

**Threat Reporting Applications**

The District continues to partner with SaferWatch and the Broward Sheriff’s Office 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.

State legislation also promotes the FortifyFL reporting app, which allows individuals to instantly report suspicious activity to a ppropriate 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 from the Apple App Store and Google Play.

The banner features two app advertisements. The top section is for 'SAFERWATCH' with the tagline 'Communicate with law enforcement seamlessly and report potential threats and suspicious activity.' It shows a hand holding a smartphone displaying a map interface. The bottom section is for 'FORTIFYFL' with the tagline 'Instantly report suspicious activity to appropriate law enforcement agencies and school officials.' It shows two smartphones displaying the app's reporting interface.

## SAFETY AND SECURITY UPDATES

### 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.
- **Classroom Doors** – All classroom doors must be locked at all times.
- **RAPTOR Visitor and Volunteer Management System** – The District is transitioning from the STAR Visitor Management System to RAPTOR. All visitors must be processed through the active volunteer and visitor management system at their school.
- **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.



### Single Point of Entry (SPE)

As a part of the District's SMART initiative safety and security enhancements, we continue to enhance our single points of entry to make them more secure and user friendly for visitors and the schools.

BCPS will receive \$4.8 million in School Hardening Grants from the Florida Department of Education to assist with these enhancements.

The grant money will be used to improve the physical security of school buildings based on the findings of annual School Security Risk Assessments (SSRA) that are completed by each school.

**SAFE-SCHOOLS OFFICER (SSO)**



Established 1915  
**BROWARD**  
 County Public Schools

**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.

During the 2019-20 school year significant progress has been made toward hiring 46 additional School Guardians, along with 413 Campus Monitors and 55 Security Specialists 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 (SRO)
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 SRO Program. For the 2019-20 school year, BPPS raised its contribution to SRO salaries by 5 percent, increasing from \$52,000 to \$54,600. For overall funding of both armed and unarmed school-based security staff, BCPS contributes 70.4 percent of funding as compared to 29.6 percent provided by city/municipalities.

**School-Based Security Staff (Armed and Unarmed) Salary Contributions**

Organization	Security Staff Armed School-Based		Security Staff Unarmed School-Based		Security Staff Total School-Based	
	Cost	% of Contribution	Cost	% of Contribution	Cost	% of Contribution
<b>BCPS</b>	\$15,778,206	43.4%	\$33,213,366	100.0%	\$48,991,572	70.4%
<b>Cities/Municipalities</b>	\$20,600,000	56.6%	-	0.0%	\$20,600,000	29.6%
<b>TOTALS</b>	<b>\$36,378,206</b>	<b>100.0%</b>	<b>\$33,213,366</b>	<b>100.0%</b>	<b>\$69,591,572</b>	<b>100.0%</b>

However, it became necessary to participate in the Guardian Program to ensure a Safe-School Officer (SSO) is at every campus. In 2019-20, 56 School Guardians successfully completed all facets of training and have been assigned to school campuses.

For the beginning of the 2020-21 school year, the District assigned a Safe-School Officer (SSO) at every District-managed school throughout the County.



## SAFETY AND SECURITY POSITIONS

### Current and Proposed Safety and Security Positions

Safety/Security Positions	2019-20 Positions General Fund	2019-20 Positions Referendum <sup>(1)</sup>	2019-20 Total Positions	2020-21 Additional Positions <sup>(3)</sup>	2020-21 Positions
Armed Safe School Officer	47	36	83	TBD	83
Campus Monitor	286	377	663	TBD	663
Security Specialist	142	54	196	TBD	196
School Resource Officers (SRO) <sup>(2)</sup>	204	-	204	TBD	204
Campus Security Managers	-	43	43	TBD	43
Area Security Managers	7	9	16	TBD	16
<b>Total Staffing Levels</b>	<b>686</b>	<b>519</b>	<b>1,205</b>	<b>-</b>	<b>1,205</b>

<sup>(1)</sup> 2019-20 Armed SSO Referendum positions includes 15 Guardian contract positions

<sup>(2)</sup> 2020-21 SRO additional positions is contingent on SRO contract negotiations

<sup>(3)</sup> Due to the pandemic and reduced student presence on campus, staffing decisions will be made later in the school year. Any new school-based position will be referendum funded and will be determined based on risk-analysis.

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# MENTAL HEALTH

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**MENTAL HEALTH ASSISTANCE FUNDING**



**Legislation Background**

Senate Bill (SB) 7026 was passed in 2019 by the Florida Legislature to address school safety, in part, through a Mental Health Assistance Allocation (MHAA), which provides funding to school districts to establish or expand school-based mental health care. Funds are to be allocated each year in the General Appropriations Act (GAA) or through other laws, with each school district receiving a minimum of \$100,000 and the remaining balance to be distributed proportionately based on a district’s total unweighted full-time equivalent (UFTE) student enrolment.

In 2019 the Florida Legislature passed SB 7030, implementing legislation recommendations from the Marjory Stoneman Douglas High School Public Safety Commission, which comprehensively addresses school safety. SB 7030 amended the MHAA, in part, to ensure that each Florida public school student has access to a mental health professional at school by the 2019-20 school year. This will be accomplished through the training of both educators and school staff to be able to detect and respond to mental health issues, and to provide follow through by connecting children, youth and families who experience behavioral health issues with appropriate services.

**Mental Health Assistance Allocation Plan (MHAA Plan)**

School districts are required to develop and submit a plan annually outlining the local program and planned expenditures to their district’s school boards for approval, as specified by SB 7030. Plans approved by the district school boards are to be submitted to the Commissioner of Education by August 1<sup>st</sup> of each fiscal year. The district’s MHAA Plan must include all district schools, including charter schools, unless a charter school submits a MHAA Plan independent of the school district.

Each district’s MHAA Plan (S. 1011.62(16)(a) and (b), F.S.) must include:

- A Multi-Tiered System of Supports to deliver mental health care assessment, diagnosis, intervention, treatment and recovery services to students with one or more substance abuse diagnoses or those students at high-risk, and must be coordinated with the student’s primary mental health care provider or other mental health providers involved in the student’s care.
- Direct employment of school-based mental health service providers to reduce the ratio of students to staff to better align with nationally recommended ratio models.
- Strategies to increase the amount of time that school-based student services personnel spend providing direct services to students.
- Contracts or interagency agreements with one or more local community behavioral health providers or providers of Community Action Team services to provide services and a behavioral health staff presence at district schools. Behavioral health services may be provided on or off school campus and may be supplemented by telehealth.



## MENTAL HEALTH ASSISTANCE FUNDING

- Policy and procedures to ensure students who are referred to mental health services providers for mental health screening occur within 15 days of referral. School-based mental health services must be initiated within 15 days after identification and assessment. Students referred to community-based mental health service providers must be initiated within 30 days after the school or district makes a referral.
- Strategies or programs to reduce the likelihood of at-risk students developing social, emotional or behavioral health problems.
- Strategies to improve the early identification of social, emotional or behavioral problems or substance abuse/misuse disorders.

In addition, SB 7030 specifies that charter schools that submit a MHAA Plan separate from the school district are entitled to a proportionate share of the district Mental Health Allocation funding. Each school district must work with charter schools to ensure the school district submits all approved MHAA Plans to the Commissioner of Education by August 1<sup>st</sup>.

### District MHAA Expenditures Funded by FEFP MHAA for 2020-21

The 2020-21 FEFP total District funding for the MHAA is 8.8 million, and the charter schools proportionate share is 1.6 million. The District solely allocates the MHAA state funds to expand school-based mental health services; train educators and other school staff in detecting and responding to mental health issues; and connect children, youth and families with appropriate behavioral health services.

#### Mental Health Providers

The District school’s FEFP allocation is 7.2 million of the FY 2020-21 MHAA for the following school-based mental health providers, along with related training and materials.

Job Title	Allocated
5 Clinical Nurses	\$497,028
10 Family Therapist	\$646,237
10 School Counselors	\$808,501
10 School Psychologist	\$830,345
10 School Social Workers	\$636,538
10 Behavior Specialist	\$1,050,389
5 Counselors EAP	\$432,308
<b>Total Personnel</b>	<b>\$4,901,346</b>
Training & Materials	\$2,338,509
<b>Total Program Cost</b>	<b>\$7,239,855</b>

#### Mental Health Plan Regions

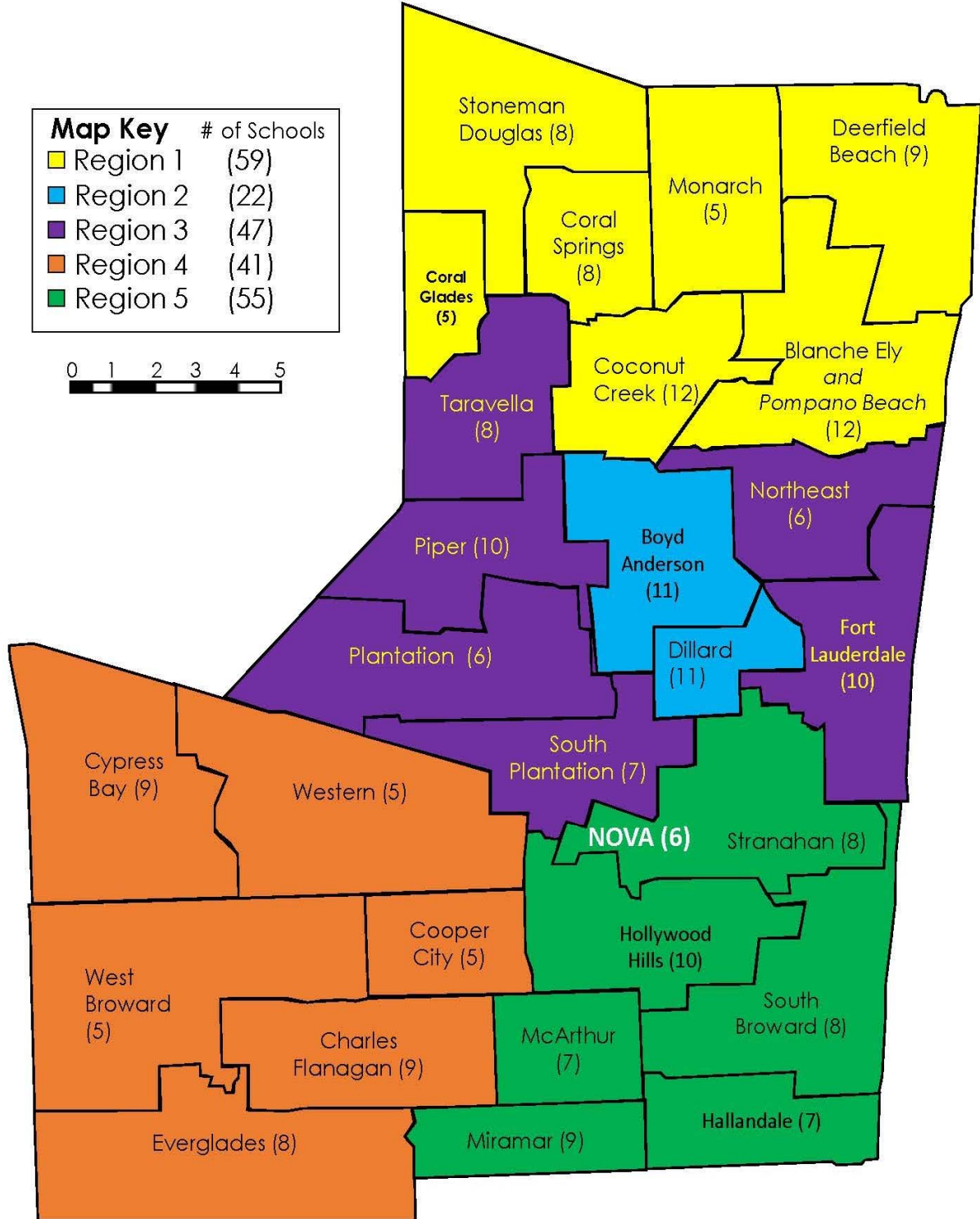
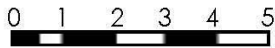
In order to expand the delivery of direct mental health services in a timely manner to all schools throughout the District, the mental health staff to be funded by this allocation will be strategically assigned to locations throughout the District. This regional configuration will allow for an immediate response from a highly qualified team of mental health professionals to address a crisis or acute mental health needs.

# MENTAL HEALTH ASSISTANCE FUNDING



## Mental Health Assistance Allocation Regional Teams

Map Key	# of Schools
Region 1	(59)
Region 2	(22)
Region 3	(47)
Region 4	(41)
Region 5	(55)



Mental Health Assistance Allocation Regional Teams, updated map 3/20/2020

## MENTAL HEALTH ASSISTANCE FUNDING

### Contract-Based Mental Health Providers and Agencies

The District’s expenditures for services provided by contract-based collaborative efforts or partnerships with community mental health program agencies and providers are as follows:

- The District schools have a contract with a Child & Adolescent Psychiatrist (M.D.)
- The District’s Psychological Services has consultative agreements with a Child & Adolescent Psychiatrist (M.D.) and a Pediatric Neurologist (M.D.)
- Two-thirds of the District’s current nursing staff (ARNP, RN, and LPN) are provided through contractual agreements with community agencies.

### Training and Certification

- Training and national certification in Trauma-Focused Cognitive Behavioral Therapy (TF-CBT), \$250 per certificate, up to 25 individuals.
- Introduction to Neurosequential Model Therapeutics, as an assessment tool, \$250 per individual.

MHAA funds do not supplant other funding sources, increase salaries, or provide staff bonuses. The BCPS MHAA Plan addresses service limitations and enhances the quality and fidelity of program implementation. Targeted and/or intensive interventions will be provided based on unique school needs. The BCPS MHAA Plan does not replace current service delivery, nor will it be used for salaries or staff bonuses. All staff in the BCPS MHAA Plan will be newly hired.

### Maximizing Other Funding Sources

The District continues to seek reimbursement for services through Medicaid reimbursement, third-party payments and grants. A significant portion of the funds allocated for mental health services in BCPS is sourced by grants. The table below provides details on each of the funding sources.

#### 2019-20 Mental Health Grant Funding

- **Table 1.** Mental Health Other Funding Sources. This table includes **\$12,954,346** in grant funding with **102** staff and other training expenditures.

Name of Grant (Broward’s Name)	Funding Source	Allocation Amount	Duration of Grant	Staff	Descriptor	Department Management
Family Counseling Grant (FCP)	Broward County Children’s Services Administration Section	\$1.5M	3 years Renewed annually	24	Funding to support programs and services for individual and family counseling in school settings. FCP is available to all students and families in Broward. Services include individual and family counseling utilizing evidence-based treatment modalities including cognitive behavior therapy. Family therapist also provides crises intervention management, particularly in the areas of suicidal, self-destructive, and bullying behaviors.	Student Services



**MENTAL HEALTH ASSISTANCE FUNDING**

Name of Grant (Broward's Name)	Funding Source	Allocation Amount	Duration of Grant	Staff	Descriptor	Department Management
School Emergency Response to Violence (SERV 1.0)	USDOE	\$1M	1 Year; Sunset Sept 2019 (no cost extension received)	10	Funds provided to District for emergency response focusing on restoring the learning environment in the District, specifically at Marjory Stoneman Douglas High School (MSDHS).	Student Support Initiatives & Recovery
School Emergency Response to Violence (SERV 2.0)	USDOE	\$2.4M	Dec 2019 to Dec 2020	26	Funds provided to District for emergency response focusing on restoring the learning environment in the District, specifically at MSDHS.	Student Support Initiatives & Recovery
BJA Stop School Violence: Prevention & Mental Health Training Broward Staff, Teachers, Organizations, Parents & Students (STOPS) Violence!	US Department of Justice (USDOJ)	\$500,000	3 years; Sunset Sept 30, 2021	1	Enables the "Start with Hello" and "Say Something" curricula to be delivered to three cohorts of schools. "Start with Hello" teaches students about social isolation and how to make connections to bridge those gaps. "Say Something" teaches students the signs and signals of potential violence, especially within social media, and how to take the information and report it to a trusted adult. Both programs are sustained through the establishment of Students Against Violence Everywhere (SAVE) clubs.	Student Services
BJA Stop School Violence: Threat Assessment & Technology Reporting Program	USDOJ	\$379,346	3 years; sunset Sept 30, 2022 (1 year extension granted)	1	This grant is utilized to train law enforcement and others on Threat Assessment and Reporting options.	Psychological Services

**MENTAL HEALTH ASSISTANCE FUNDING**

Name of Grant (Broward's Name)	Funding Source	Allocation Amount	Duration of Grant	Staff	Descriptor	Department Management
<p>Broward STOPS Violence!  Elementary Schools Grant</p>	<p>USDOJ Juvenile Division</p>	<p>\$500,000</p>	<p>3 years; Sunset Sept 30, 2021</p>	<p>1</p>	<p>BCPS proposes to provide training to teachers and family members along with peer-to-peer education to students with the intent to prevent student violence.</p> <p>The FY 2018-19 STOP Violence grant will expand district-wide support for "Start with Hello" and SAVE Promise Clubs at the elementary level and with school feeder patterns. The program plan ties together current peer counseling programs, prosocial clubs, evidence-based violence prevention programming, and universal response to intervention practices across the District.</p>	<p>School Climate &amp; Discipline</p>
<p>Comprehensive Universal Reduction of Violence (BCURV) Grant</p>	<p>USDOJ Juvenile Division</p>	<p>\$775,000</p>	<p>3 years; sunset Sept 30, 2021</p>	<p>2</p>	<p>BCURV will enhance efforts to prevent and reduce youth violence and victimization district-wide for students in grades K-12 through the provision of MTSS. The anticipated major deliverables to ascertain BCURV success include:</p> <ol style="list-style-type: none"> <li>1. Statistically significant reduction in Acts Against Persons (AAP) discipline district-wide.</li> <li>2. Significant increase in the number of violence related to MTSS Tier 2 and Tier 3 curriculum, programs and services available and utilized.</li> <li>3. A significant reduction in the number of BCPS middle school students who report being electronically bullied.</li> </ol>	<p>School Climate &amp; Discipline</p>

**MENTAL HEALTH ASSISTANCE FUNDING**

Name of Grant (Broward's Name)	Funding Source	Allocation Amount	Duration of Grant	Staff	Descriptor	Department Management
Mental Health Service Professional Demonstration Collaborative Internship for All (CIA)	USDOE National Center on Safe Supportive Learning Environment (NCSSLE)	\$2.3M	3 years; Sunset Sept 30, 2022	1	Through the Collaborative Model of School-Based Mental Health Internship, BCPS will increase the pipeline of school-based mental health practitioners in order to increase access to mental health services for students, employees, and families in its high-need schools.	Student Services

**Secure the Next Generation Referendum**

- **Table 2.** Secure the Next Generation Referendum Staff Utilization. The referendum provided funding for 90 full time staff as depicted in the table below.

Referendum Position Titles	Number of Positions	Average Salary	Total Cost
School Psychologists	20	87,291	\$1,745,821
School Social Workers	17	65,597	\$1,115,150
School Counselors (Guidance)	25	77,976	\$1,949,391
Family Therapists	12	73,861	\$886,335
ESLS Counselors	10	74,232	\$742,315
Teachers on Special Assignment (Suicide Prevention)	5	73,228	\$366,141
Hospital Homebound Teachers (MSD)	1	60,398	\$60,398
<b>Total</b>	<b>90</b>	<b>FTE Staff Total</b>	<b>\$6,865,551</b>
Mental Health Screening Project, Professional Services, Assessments, and Supplies			<b>\$614,400</b>
<b>Total Referendum Mental Health</b>			<b>\$7,479,951</b>

## MENTAL HEALTH ASSISTANCE FUNDING

### Program Implementation and Outcomes

The table below identifies the number of FLDOE certified or licensed, school-based mental health services providers currently employed by the District, and does not include unfilled positions. The certified and licensed positions include school psychologist, school social workers, school counselors and other mental health services providers by licensure type.

Professionals	Number of Staff
Counselor, EAP (Staff)	<b>4</b>
School Counselors (Guidance Counselors)	<b>490</b>
Exceptional Student Education (ESE) Counselors	<b>44</b>
School Psychologists	<b>120</b>
Family Therapists	<b>47</b>
School Social Workers	<b>155</b>
Health Services <sup>(1)</sup> (Nurses)	<b>23</b>

*<sup>(1)</sup>An additional 99 nurses are contracted to serve the District.*

### BCPS Tracking Systems of High Risk Students

In accordance with the MHAA, districts are required to establish systems for tracking the number of students at high-risk for mental health or co-occurring substance abuse disorders who received mental health screenings or assessments; number of students referred to school-based mental health service providers; number of students referred to community-based mental health services providers; number of students who received school-based interventions, services or assistance; and number of students who received community-based interventions, services or assistance.

Below are the tracking systems utilized by the District for services and programs provided:

- **Family Counseling Program:** Student demographic information is entered into a local database and the total number of referrals is reported annually.
- **School Social Work Program:** Student referrals are documented in the Behavior and Academic Support Intervention System (BASIS) database. The BASIS database also includes the number and types of interventions provided to each student.
- **Psychological Services:** For a psychoeducational evaluation, referrals are created in BASIS and sent to the District office to be opened and assigned to a school psychologist. The database includes types of referrals, consent received dates, and evaluation completion dates. When a student is referred to a school psychologist for mental health counseling, the services are documented by the individual practitioner in Accelify. This includes student names, type of services provided, frequency/duration, and date/time of service.

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## MENTAL HEALTH ASSISTANCE FUNDING

- **Exceptional Student Education (ESE) Counseling:** When it is determined through data collection (i.e., observations, prior interventions) that a student with an Individualized Education Plan (IEP) may benefit from counseling, the IEP team convenes to determine if the service is needed. Counseling is then added as a related service to the IEP and documented in Accelify as it occurs.
- **School Counseling (Guidance):** Formal and informal referrals for school counseling services are made by staff, students, or stakeholders via school-based systems. Interventions are documented in the student information system based on the services delivery model and American School Counselor Association (ASCA) standards.
- **Nursing (Student Health):** Students with chronic health conditions requiring counseling services are referred to the school social worker as is appropriate. The total number of referrals are entered on a monthly summary log and reported to the Florida Department of Health (FLDOH).
- **Positive Behavior Interventions and Support:** Students accruing 10 or more behavioral incidents are supported by Specialists to ensure fidelity of implementation of school-based interventions to reduce subsequent behavioral incidents.
- **Community Providers:** Referrals through BASIS to community providers are tracked to identify the number and status of referrals.



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**SMART**

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# Safety, Music & Art, Athletics, Renovation and Technology



## About the SMART Program

In November 2014, Broward County voters approved an \$800 million bond referendum that provides critically needed funding for students and schools. Broward County Public Schools has committed to investing the funding in **S**afety, **M**usic & art, **A**thletics, **R**enovations, and **T**echnology (SMART) at every school.

The Office of Facilities and Construction is tasked with renovations to schools based on the SMART program needs assessment.

Improvements to school facilities include:

- Technology equipment
- Indoor air quality
- School safety systems
- Music and athletic equipment
- Renovations to more than 30 million square feet of school buildings to provide the students with state of the art facilities

## SMART Highlights by the Numbers



**\$128 M** in fire alarms, fire systems & other safety measures  
**\$28 M** Single Point of Entry upgrades completed Summer 2019



**59,000** instruments delivered  
**128** kilns delivered  
**\$1.3 M** budget for theatre equipment



**All 15** tracks complete  
**29 of 30** weight rooms complete



**203** campuses receiving roofing repairs  
**1,433** SCEP items delivered to **132** schools



**83,362** computing devices delivered to 209 schools  
**2:1** student to computer ratio



## Safety, Music & Art, Athletics, Renovation and Technology

### Current SMART Program Appropriations



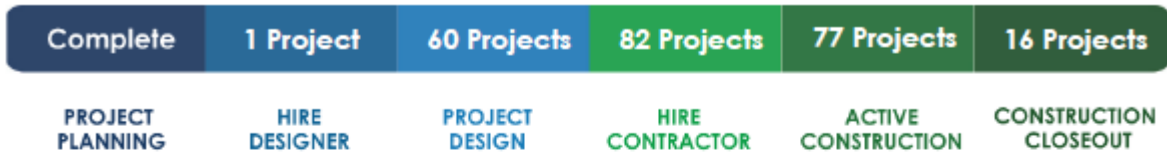
SMART APPROPRIATIONS	PROGRAM YEARS 1-5	PROGRAM YEAR 6	PROGRAM YEAR 7	PROGRAM YEAR 8	TOTAL
<b>SAFETY</b>	\$87.6	\$57.1	\$7.6	\$1.5	<b>\$153.8</b>
<b>MUSIC &amp; ART</b>	\$32.0	\$9.5	\$0.4	\$1.1	<b>\$43.0</b>
<b>ATHLETICS</b>	\$7.2	\$0.4			<b>\$7.6</b>
<b>RENOVATION</b>	\$555.6	\$379.1	\$40.8	\$11.7	<b>\$987.2</b>
<b>TECHNOLOGY</b>					
Computers and Hardware (District-Owned Schools)	\$56.5				<b>\$56.5</b>
Charter School Technology	\$12.0				<b>\$12.0</b>
<b>TOTAL</b>	<b>\$750.9</b>	<b>\$446.1</b>	<b>\$48.8</b>	<b>\$14.3</b>	<b>\$1,260.1</b>

 **SMART INVESTMENTS LEAD TO SMART STUDENTS.**

# Safety, Music & Art, Athletics, Renovation and Technology

## Completed SMART Program Renovations (as of June 30, 2020)

### PRIMARY RENOVATIONS PROCESS CHART



16 SCHOOLS WITH ALL RENOVATIONS COMPLETE	
Charles W. Flanagan High School	Manatee Bay Elementary School
Coconut Creek Elementary School	McNicol Middle School
Coral Cove Elementary School	Miramar Elementary School
Cypress Elementary School	Palm Cove Elementary School
Cypress Run Education Center	Pine Ridge Education Center
Discovery Elementary School	Plantation Elementary School
Dr. Martin Luther King Jr. Montessori Academy	Silver Shores Elementary School
Indian Ridge Middle School	Tamarac Elementary School (Media Center)



# Safety, Music & Art, Athletics, Renovation and Technology

## SMART Program Active Construction (as of June 30, 2020)

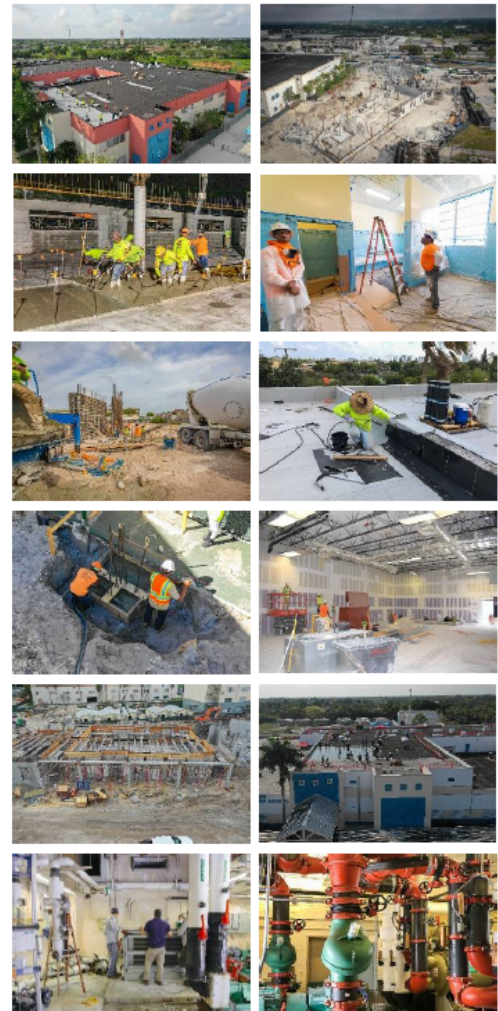
### PRIMARY RENOVATIONS PROCESS CHART



### 77 PROJECTS AT 75 SCHOOLS IN ACTIVE CONSTRUCTION

Annabel C. Perry Pre K - 8  
 Atlantic Technical, Arthur Ashe, Jr Campus  
 Banyan Elementary School  
 Bayview Elementary School  
 Blanche Ely High School  
 Bright Horizons Center  
 Castle Hill Elementary School  
 Chapel Trail Elementary School  
 Colbert Museum Magnet  
 Cypress Bay High School\*\*  
 Dave Thomas Education Center - East  
 Davie Elementary School  
 Dillard 6-12 School  
 Eagle Point Elementary School  
 Eagle Ridge Elementary School  
 Embassy Creek Elementary School  
 Everglades Elementary School  
 Everglades High School  
 Fairway Elementary School  
 Falcon Cove Middle School  
 Forest Glen Middle School  
 Forest Hills Elementary School  
 Fort Lauderdale High School  
 Gator Run Elementary School  
 Griffin Elementary School  
 Gulfstream Academy of Hallandale Beach K-8  
 (f.k.a. Hallandale Adult & Community Center)  
 Hawkes Bluff Elementary School  
 Hollywood Hills High School  
 Hollywood Park Elementary School  
 James S. Rickards Middle School  
 Lake Forest Elementary School  
 Lauderdale Lakes Middle School  
 Liberty Elementary School  
 Maplewood Elementary School\*\*  
 Marjory Stoneman Douglas HS -  
 Classroom Addition (not SMART funded)  
 McNab Elementary School  
 Mirror Lake Elementary School

Morrow Elementary School  
 New River Middle School  
 Norcrest Elementary School  
 North Side Elementary School  
 Nova High School  
 Oakland Park Elementary School  
 Oakridge Elementary School  
 Pembroke Pines Elementary School  
 Pinewood Elementary School  
 Pioneer Middle School  
 Piper High School  
 Pompano Beach Elementary School  
 Pompano Beach Middle School  
 Quiet Waters Elementary School  
 Ramblewood Elementary School  
 Ramblewood Middle School  
 Riverglades Elementary School  
 Riverland Elementary School  
 Rock Island Elementary School  
 Sandpiper Elementary School  
 Sea Castle Elementary School  
 Seagull Alternative High School  
 Silver Lakes Elementary School  
 Silver Ridge Elementary School  
 Silver Trail Middle School  
 Stirling Elementary School  
 Stranahan High School  
 Sunland Park Academy  
 Sunrise Middle School  
 Sunset Lakes Elementary School  
 Tamarac Elementary School – Phase 1  
 The Quest Center  
 Walker Elementary School  
 West Broward High School  
 West Hollywood Elementary School  
 Westchester Elementary School  
 Westwood Heights Elementary School  
 William E. Dandy Middle School



**KEEP UP WITH SMART**

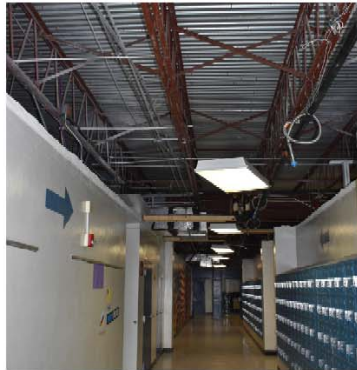
FOLLOW THE ENHANCEMENTS AT 232 BCPS SCHOOLS ON YOUR FAVORITE PLATFORMS

[@BCPS\\_SMART](#)
[@BCPS\\_SMART](#)
[BCPS SMART FUTURES](#)
[/BCPSSMART](#)



# Safety, Music & Art, Athletics, Renovation and Technology

## SMART Program Projects in Construction



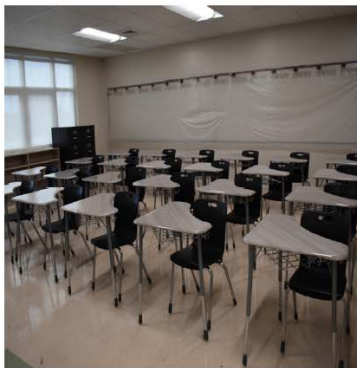
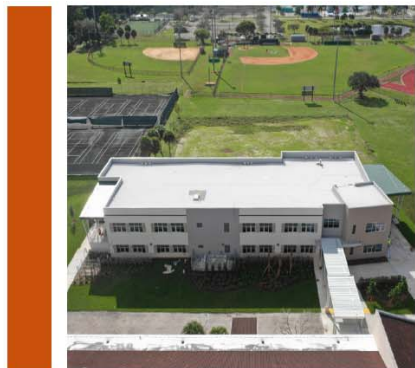
### PIONEER MIDDLE SCHOOL

- Roofing underway
- Starting HVAC after Winter Break
- Fire alarm and fire sprinkler work is underway



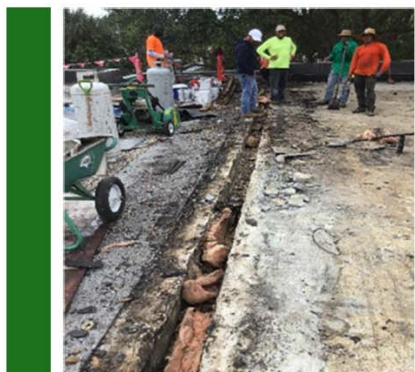
### SUNLAND PARK ACADEMY

- Roofing is complete
- Pending receipt of fire alarm shop drawings



### CHARLES W. FLANAGAN HIGH SCHOOL

- New classroom building will be complete for students to start school on January 6
- New HVAC system installed, except for duct work and air handling units
- Roofing is complete



### QUIET WATERS ELEMENTARY SCHOOL

- Roofing work in progress
- Music room improvements complete
- HVAC upgrades almost done



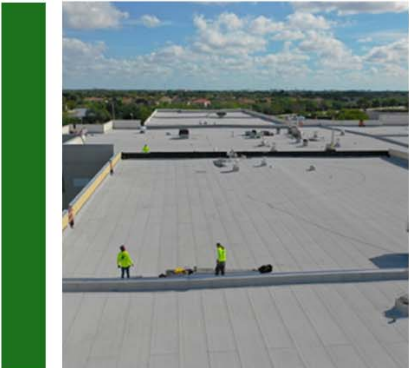
# Safety, Music & Art, Athletics, Renovation and Technology

## SMART Program Projects in Construction



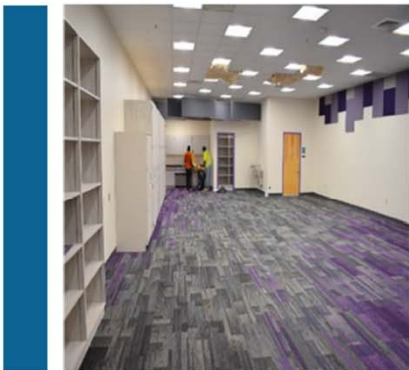
### **RAMBLEWOOD ELEMENTARY SCHOOL**

- Media center renovations almost complete
- Installation of new chiller, air handling units, and duct work in progress



### **EVERGLADES HIGH SCHOOL**

- Roofing work in progress for Buildings 1-3
- Preparations being made for chiller replacement



### **GATOR RUN ELEMENTARY SCHOOL**

- Art lab renovation almost complete, pending final fire alarm upgrades
- Music room renovation almost complete
- Roofing demolition & temporary layer underway in Building 1



### **FORT LAUDERDALE HIGH SCHOOL**

- Roofing repairs in progress
- 600 light fixtures being replaced



# ORGANIZATIONAL

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## 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. There are 2,098 separate sites consisting of 232 District schools, and numerous ancillary facilities totaling over 35 million square feet.

BCPS is an independent school district that provides educational opportunities to students from infants through adults. Pre-kindergarten through grade 12 students are representative of a diverse multicultural/multi-ethnic population from over 174 countries speaking 151 languages, and over 32,000 of those students are identified as English Language Learners (ELL’s). Exceptional Student Learning Support (ESLS) is provided to over 52,011 – 39,175 students with special needs as well as over 12,836 gifted students. There are more than 110,000 adult and continuing education students.

There are 232 District schools in Broward County offering a wealth of opportunities for education: 136 elementary, 36 middle, 30 high, 8 multi-level, 3 technical colleges, and 19 centers, which includes 2 virtual schools. In addition, there are 92 charter schools in Broward County.

For the 2020-21 school year, students are scheduled to start school on August 19, 2020 and their last day is scheduled for on June 9, 2021. 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.

<b>2019-20 Benchmark Pre-Kindergarten to Grade 12</b>	
Pre-Kindergarten	5,714
Elementary (K - 5)	92,473
Middle (6 - 8)	48,781
High (9 - 12)	69,841
Centers	4,457
<b>District Managed Schools</b>	<b>221,266</b>
Charter Schools	46,704
<b>Total 2019-20 Benchmark</b>	<b>267,970</b>

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

GOVERNANCE STRUCTURE



# MEET THE BOARD MEMBERS

School Board of Broward County, Florida



**Donna P. Korn**  
**Chair**  
Countywide At-Large, Seat 8



**Dr. Rosalind Osgood**  
**Vice Chair**  
District 5



**Robin Bartleman**  
Countywide At-Large  
Seat 9



**Ann Murray**  
District 1



**Patricia Good**  
District 2



**Heather P. Brinkworth**  
District 3



**Lori Alhadeff**  
District 4



**Laurie Rich Levinson**  
District 6



**Nora Rupert**  
District 7



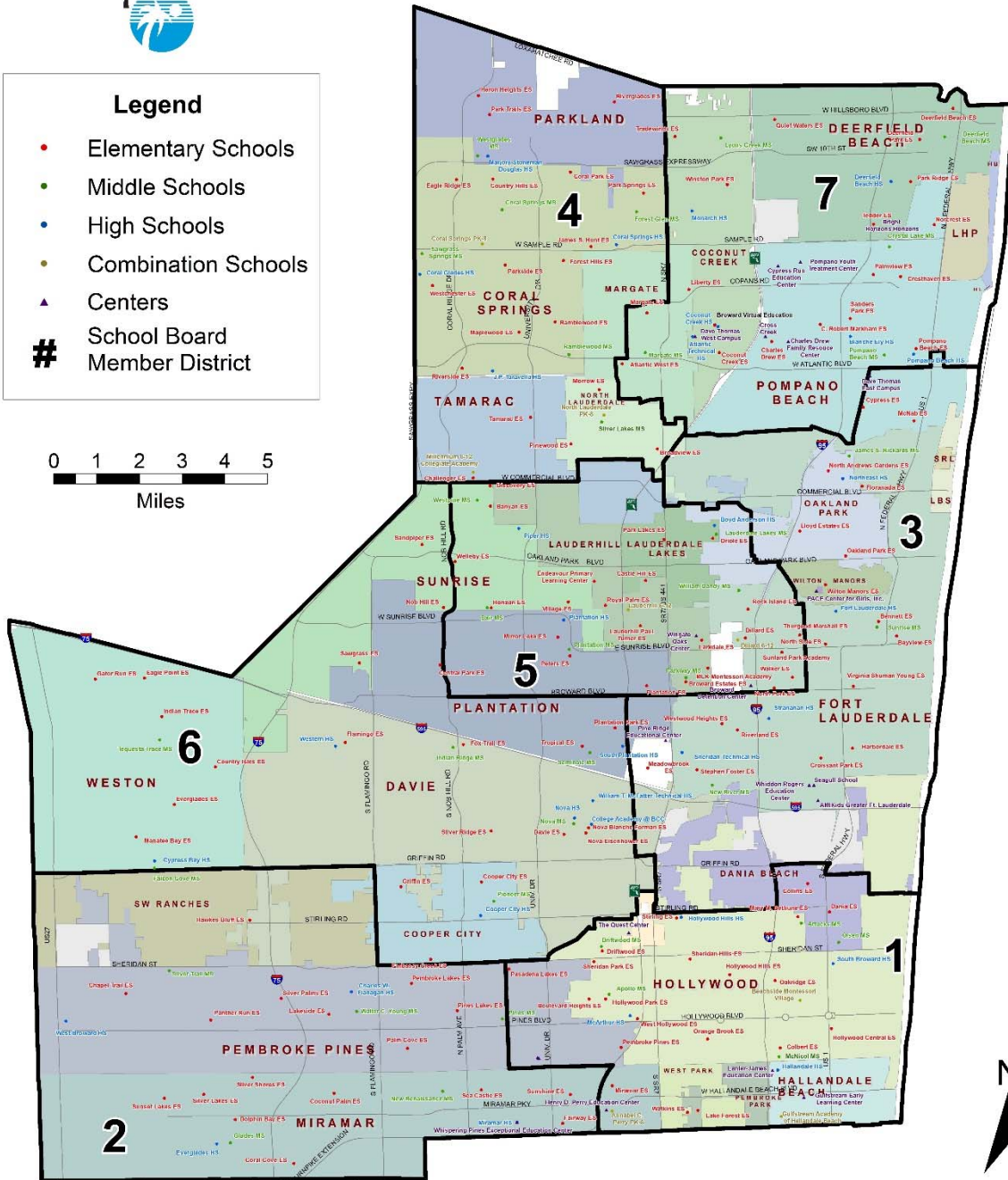
# BROWARD COUNTY SCHOOL BOARD MEMBER DISTRICT

## Broward County Public Schools With School Board Member Districts and Municipalities



### Legend

- Elementary Schools
- Middle Schools
- High Schools
- Combination Schools
- ▲ Centers
- # School Board Member District



Updated 01/07/2020

Demographics & Enrollment Planning

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

This map is for display purposes only.



## DISTRICT'S VALUES

## OUR VALUES

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



## DISTRICT'S STRATEGIC PLAN

### Structure of the Strategic Plan

The District's Strategic Plan is built in layers and cascades from our Vision, Mission, and Core Values. These guiding principles are supported and realized through Strategic Goals, which translate ideas into action.



Our three Strategic Goals are High-Quality Instruction, Safe & Supportive Environment, and Effective Communication. The Goals are monitored via defined quantitative Metrics, and are supported through the six Campaigns. Each Campaign includes multiple Initiatives bundled beneath it. These Campaigns underscore the collaborative and cross-functional approach required to achieve the District's Strategic Goals.

Progress for each Initiative, and hence the associated Campaign, is monitored based on the completion of defined Tactics as leading activities. Embedded within the lists of Tactics for each Initiative are Continuous Improvement Ideas.

*NOTE: The Key Tactics included for each Initiative are only a subset of the full list of leading activities and tasks identified, which can be found within the detailed Project Plans housed separately.*

#### The District's Six Campaigns:

1. Student Experience
2. Support Services for All
3. Retain, Develop, & Recruit
4. Refresh, Redesign, & Reduce Risk
5. Let's Connect
6. Our Data, Our Tools



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**DISTRICT'S STRATEGIC PLAN****Vision, Mission, & Core Values**

Broward County Public Schools continues to be guided by the essential Vision and Mission statements:

**OUR VISION:**

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

**OUR MISSION:**

*Educating all students to reach their highest potential.*

While the above Vision and Mission statements continue to guide our work through the 2024 school year, our Core Values have been critically reviewed, updated, and streamlined by the Strategic Plan Committee with extensive feedback from stakeholders. Streamlining the Core Values from 16 complex statements to five short phrases comprising the "STARS" acronym has helped to more effectively guide our current and planned work.

**OUR CORE VALUES:**

**S**tudent Focus  
**T**eaching Excellence  
**A**ccountability  
**R**espect  
**S**afety



All District Initiatives and activities should be aligned with and guided by these Core Values.



## DISTRICT'S STRATEGIC PLAN

### Strategic Goals

The District is focused on three Strategic Goals of High-Quality Instruction, Safe & Supportive Environment, and Effective Communication. This plan articulates these specific Goals and describes the Key Tactics and opportunities for continuous improvement identified to accomplish them.

This plan will serve as both a guiding document for the District, as well as a platform for communicating performance and change management to our stakeholders. It should be considered a dynamic, living document, which will be reviewed and revised as needed annually so that as an organization, we remain flexible and responsive to the evolving needs of our community.

#### High-Quality Instruction



Teaching and learning is our core business.

Learning includes mastering academic standards, undergoing social-emotional development, and applying knowledge and skills in new situations. We continuously focus on providing high-quality instruction from pre-kindergarten through adult.

Our benchmarking of progress, achievement, and growth will ensure all students' needs are met along their personalized educational pathways toward college, career, and life readiness.

#### Safe & Supportive Environment



We recognize that students and staff need to feel safe and supported in order to perform and achieve at their maximum potential.

Therefore, we strive to develop approaches which foster safer schools and buildings, adequate social and emotional supports for students and staff, innovative and efficient systems and processes, and quality professional learning opportunities for all.

#### Effective Communication



We strive to increase the effectiveness of both our internal and external communications with stakeholders, to convey and accomplish our District's Vision, Mission, Core Values, and Goals, as well as to leverage feedback to continually improve our services.

Additionally, we work diligently to implement effective marketing strategies to enhance public perception of BCPS and the value we provide to our community.


## DISTRICT'S STRATEGIC PLAN

### Metrics & Targets

The Strategic Plan Initiatives are each designed so that when fully implemented in concert, they will move the District forward towards meeting the three Strategic Goals. **Key Performance Indicators (KPIs)** have been operationalized as Metrics to align with the Strategic Goals, as outlined on the following page. Baseline information as of the 2018-19 school year or three-year averages where appropriate are provided, as well as Targets for future year(s).








The District has adopted the **SMARTER goal-setting and budget-alignment framework** prescribed by the Government Finance Officers Association (GFOA). Targets are set based on a methodology including historical trend analysis; peer District comparisons; statistical analysis; best practices identified at the national, state, and local levels; relevant compliance standards; projections based on both external and internal factors influencing future direction; resource availability; and stakeholder input as consideration toward refinement. Progress will be carefully monitored and regularly reviewed. Targets will be recalibrated annually as needed based on those reviews.

We also ensure alignment of our Metrics and Targets to the Council of the Great City Schools (CGCS) for **national benchmarking of KPIs across both Academics and Operations areas** where appropriate; Cognia (formerly AdvancEd) for **meeting standards of accreditation**; the Florida Department of Education (FL DOE) for **compliance with State statutory requirements**; and the US Department of Education for compliance with such requirements as the **Every Student Succeeds Act (ESSA)**.

 Government Finance Officers Association

# SMARTER Goals

Specific    Measurable    Attainable    Relevant    Time-bound    Engaging    Resourced



Council of the Great City Schools





## DISTRICT'S STRATEGIC PLAN

### 2024 Strategic Plan Metrics



#### Strategic Goal: High-Quality Instruction

- School Academic Performance
- Student Academic Performance
- Graduation Rate
- Connection to School
- College and Career Exploration
- Personalized Educational Pathways



#### Strategic Goal: Safe & Supportive Environment

- Safety Preparedness
- Perceptions of Safety and Supports
- Student Attendance
- Teacher Retention
- Professional Learning
- Student Behavior Supports
- Social-Emotional Learning
- Operational Efficiency



#### Strategic Goal: Effective Communication

- Perceptions of Communication
- Community Partnerships
- Communications Ambassadors
- Family Connection
- Positive Media Coverage
- Social Media Usage

#### **NOTES:**

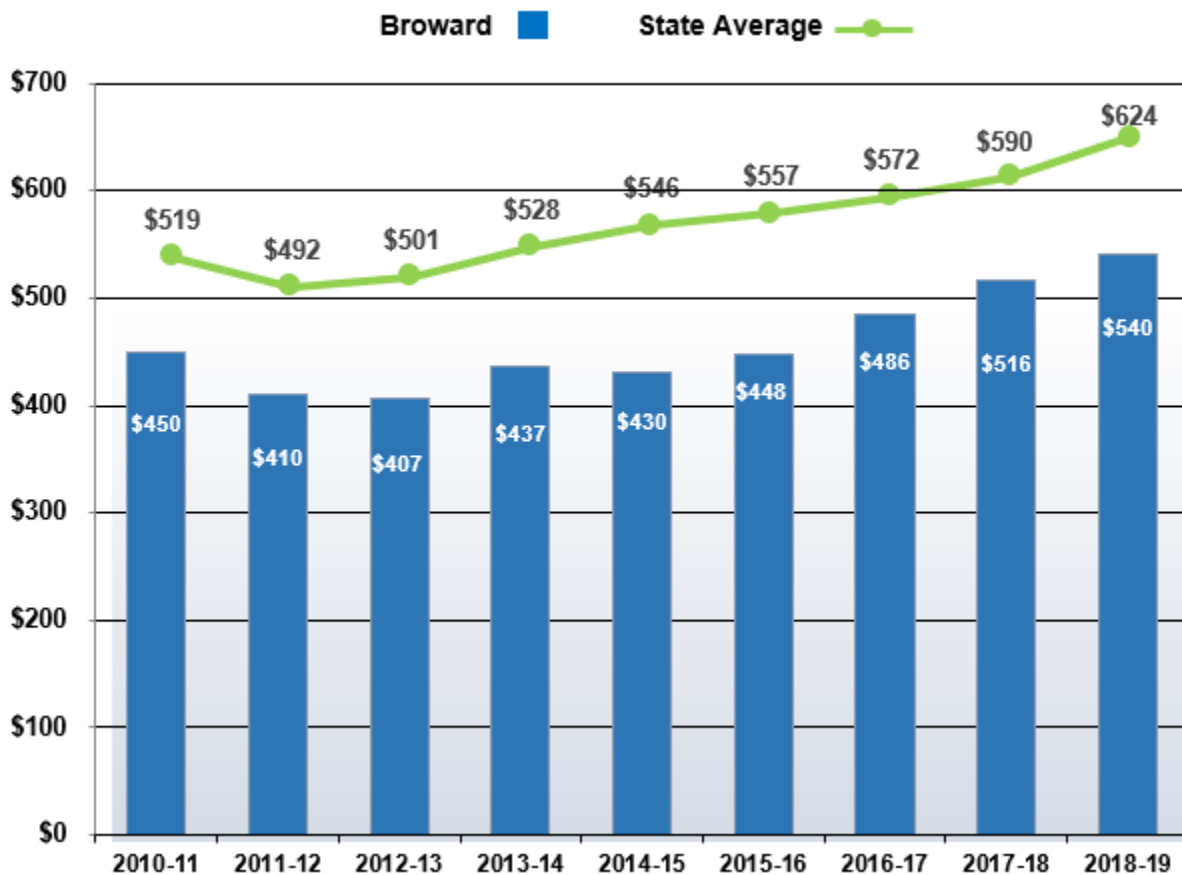
1. In some cases, data needs to be gathered to establish baselines and Targets. ⚠️
2. Targets will be based on the Ghosh statistical model where appropriate, using three-year averages for baselines when available, and a 90 percent or 95 percent confidence interval applied as indicated.
3. Specific Targets and progress on the Primary Metrics as outlined in the [2024 Strategic Plan](#) will be available through the Strategic Plan Dashboards and Annual Outcomes Reports published by the Office of Strategic Initiative Management.
4. See separate [Metrics Appendix](#) in the 2024 Strategic Plan for complete data definitions.

## 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 5-12 that funding levels reflect a slow upper trend. It is also indicated in the chart on page 7-14 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

The 2020-21 Final Budget achieves the following:

- \$105.4 million revenue from the Referendum:
  - \$75.9 million (or 72 percent) for compensation for teachers and school-related staff
  - \$21.1 million (or 20 percent) for School Resource Officers & security staff
  - \$8.4 million (or 8 percent) for other essential school programs
- The District paused programs (they will be reviewed next year and reinstated if necessary), reduced divisional budgets by \$6.8 million.
- Hard freeze of 123 administrative positions was implemented (currently identified 106 positions in General Fund in the amount of \$8.9 million in salary and benefits combined and 17 positions in Capital Fund in the amount of \$1.8 million in salary and benefits combined).
- Realignment of Professional Development appropriations in the amount of \$2.0 million to be funded by Grants in FY 2020-21.
- The District reduced departmental travel budgets by 95 percent for FY 2020-21.
- The cost of Health insurance was kept cost neutral for FY 2020-21.
- Includes the increase of FRS rates from the State for FY 2020-21 in the amount of \$23.0 million, as well as cost increases in property & casualty insurance.
- In anticipation of the costs related to the reopening of schools and a potential mid-year holdback from the State, the District set aside estimated nonrecurring resources from Cares Act Funding of \$42.8 million, as well as a reduction in salary costs as a result of a shift to distance learning and related cost avoidance savings from FY 2019-20 of \$30.0 million.



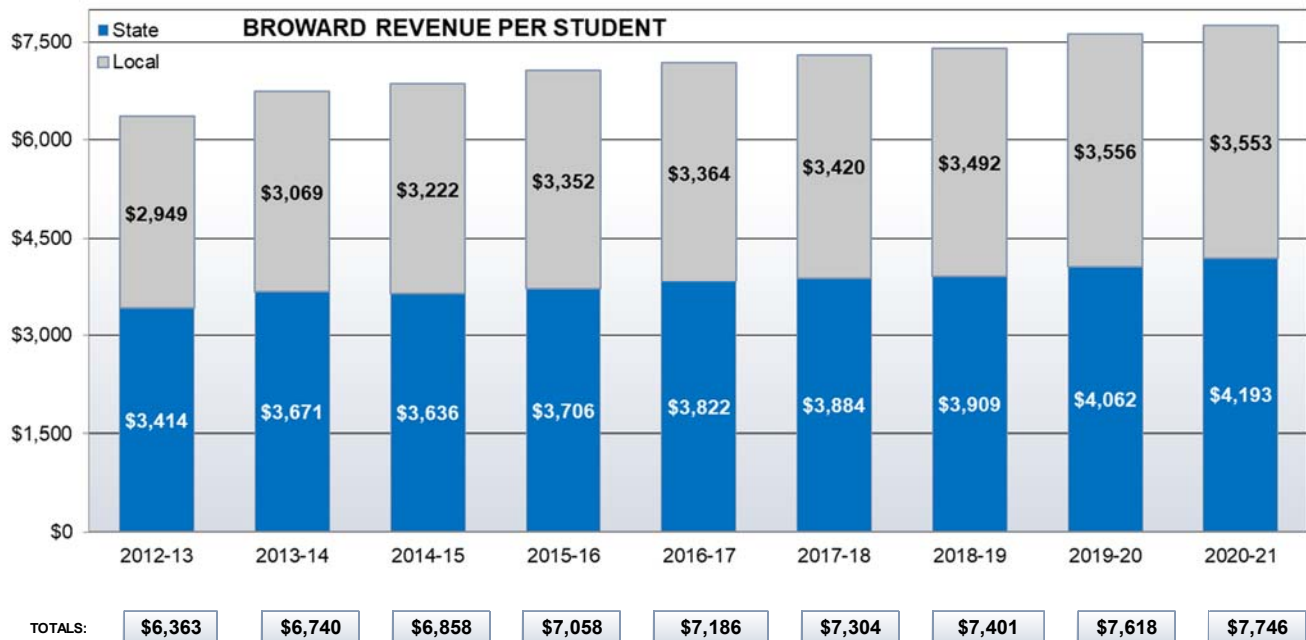
## BUDGET MESSAGE PRIORITIES AND ISSUES

### Revenue per Student

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

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

The chart below shows per student funding from the Florida Education Finance Program (FEFP) for school years 2012-13 through 2020-21.



Note: Projected data is as of the 2020-21 FEFP Second Calculation

On June 29<sup>th</sup>, 2020, Governor Ron DeSantis vetoed the District Lottery and School Recognition Program line item from House Bill 5001, General Appropriations Act. This action reduced the 2020-21 funding per student by \$52.

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## CAPITAL OUTLAY BUDGET FUNDING PRIORITIES

The District's five-year capital plan provides the School Board and the public a detailed and financially feasible capital outlay plan that appropriates \$3.2 billion in estimated capital revenues over the next five-year period ending June 30, 2025.

This plan identifies the following elements in capital planning:

### **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 our emotional and difficult recovery process. In FY 2018-19, 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
- Build a new permanent building
- Demolish the 1200 Building (State F.I.S.H. 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 FY 2019-20 update that will be used to implement additional school security upgrades. In DEFP FY 2020-21 the District is expected to get an additional \$3.4 million in funding for security items from the funds allocated in the State grant. In addition, the District is using Federal funding in the E-rate program to further improve its infrastructure to support security cameras.

### **Funding for Capital Outlay Needs**

The DEFP FY 2020-21 presented sustains funding for district-wide maintenance, student and staff computers, school buses and white fleet vehicles. The plan also funds the District's debt service for past and current financings as well as funding for building leases, capital outlay staff and charter school capital outlay.

New allocations in this plan include funding to support student information system, technology infrastructure and VOIP upgrade, as well as covered walkways and upgrades to BECON's infrastructure.

### **SMART Program**

The SMART Program is currently \$1,260.1 million and is supported with funding from the \$800 million General Obligation Bond (GOB) and other capital outlay funding. The scope of the SMART Program is mostly unchanged from the DEFP FY 2019-20. When the School Board approves budget amendments to projects as the construction contracts are awarded those amendments are incorporated into the individual school-by-school pages in the DEFP that outline the funding plan for each school.



## CAPITAL OUTLAY BUDGET FUNDING PRIORITIES

More information about the SMART Program is available on a quarterly basis when the District prepares the quarterly Bond Oversight Committee reports. The website where this information can be found is:

- <http://www.broward.k12.fl.us/boc/index.html>

Each quarter after the Bond Oversight Committee meets, a representative from the Committee presents an update to the School Board at a workshop.

### **Reserves**

The District sustains reserves to stabilize the SMART Program and other projects in the DEFP. These reserves protect ongoing projects over the duration of the SMART Program so that changes in the economic environment and other risks are mitigated. There are SMART reserve funds the Board previously identified to be set aside for the SMART Program and additional funds are added in FY 2020-21. These reserves are shown on the Capital Outlay Appropriations, and details of the approved transactions that impact the reserve funds are shown in the DEFP Appendix.

#### Total SMART Reserve

\$225 million	SMART Reserve established FY 2017-18
<u>\$211 million</u>	COPs Series 2020A
<b>\$436 million</b>	

At the July 21, 2020 School Board meeting, a new Project Management Owner's Representative (PMOR) contract was approved for an additional three (3) years with a financial impact of \$64.9 million. The agenda item approved \$17.7 million from the existing SMART project budgets and \$47.2 million from the capital budget unallocated reserve. The unallocated reserve is also available for future SMART Program budget impacts. Additional allocations into the SMART Program require the Board's approval, and all future amounts are subject to change based on economic conditions and the results of annual legislative action.



**2021 LEGISLATIVE SESSION  
FISCAL IMPACT**

Budget	
<b>Florida Education Finance Program (FEFP)</b>	\$128 increase in per-student funding for BCPS FTE: \$7,746 per-student funding for BCPS
<b>Base Student Allocation</b>	\$40 Per student
<b>Safe Schools Allocation</b>	\$180 million state-wide (level funding) (no increase from prior year)
<b>Mental Health Assistance Allocation</b>	\$100 million state-wide (33 percent increase) state-wide
<b>Teacher Salary Increase Allocation</b>	\$500 million state-wide (\$47 million for BCPS): 80 percent of the total allocation is provided to increase the minimum base salary for full-time classroom teachers plus certified prekindergarten teachers funded in the FEFP to at least \$47,500, or to the maximum amount achievable. 20 percent of the total allocation, plus any remaining funds from the district's share of the 80 percent allocation can be used for other teachers.
<b>Digital Classrooms Allocation</b>	\$8 million (\$12 million decrease) state-wide
<b>Florida Retirement System</b>	HB 5007 increases the employer contribution rate. Financial Negative Impact to BCPS \$21 million.
<b>Special Session</b>	A Special Session will likely be held to adjust the 2020-21 budget due to COVID-19's impact on state revenue.
<b>PECO</b> Public: NO FUNDING Charter: \$169 million *	<b>School Hardening Grant</b> \$42 million state-wide has been allocated to the Department of Education for school hardening grants.
<b>Additional Funding</b> \$800,000 for BCPS Adults with Disabilities	<b>Workforce</b> BCPS received an increase of \$781,000 (second largest amount in the State)
House Bill 70: Alert System in Public Schools	
<ul style="list-style-type: none"> <li>Requires each public school beginning with the 2021-22 school year, to implement a mobile panic alert system known as "Alyssa's Alert", capable of connecting diverse emergency services technologies to ensure real-time coordination between multiple first responders.</li> <li>For the 2020-21 fiscal year and subject to legislative appropriation, the Department of Education in consultation with the Marjory Stoneman Douglas High School Public Safety Commission, the Florida Department of Law Enforcement, and the Division of Emergency Management is required to develop a competitive solicitation to contract for a mobile panic alert system, that maybe used by each school district.</li> <li>\$8 million appropriations for FLDOE to Implement.</li> </ul>	
House Bill 7067: Voucher Program	
<p><b>K-12 Scholarship Programs</b> (Family Empowerment Scholarship Program):</p> <ul style="list-style-type: none"> <li>Revises initial scholarship eligibility criteria for the Family Empowerment Scholarship Program.</li> <li>Requires that priority be given to students whose household income levels do not exceed a specified amount or who are in foster care or out-of-home.</li> <li>Requires a scholarship-funding organization to refer students who did not receive a scholarship because of lack of funds to another scholarship-funding organization.</li> <li>Potential financial impact ranges From \$10 million in 2019-20 to possibility of \$20 million for the 2020-21 fiscal year.</li> </ul>	



**2021 LEGISLATIVE SESSION  
FISCAL IMPACT**

**House Bill 7097: Taxation**

- Senate Bill 7097 Requires sharing capital outlay surtaxes with eligible charter schools for referendums approved after July 1, 2020.
- Establishes a back-to-school sales tax holiday from August 7 to August 9, 2020.

**House Bill 641: Articulated Acceleration Mechanisms In Education**

- Removes a limitation on the number of semester credit hours a student may be awarded in certain programs.
- Revising the annual allocation to school districts to include an additional calculation of full-time equivalent membership for students who earn a College Board Advanced Placement Capstone Diploma beginning in a specified fiscal year.
- Creates the **Teacher Salary Allocation**.
- Deletes the **Best and Brightest Program**.
- Allows a delay of the ELA authorizing instructional materials adoption.

**Congress' Response to COVID-19**

<b>Phase 1</b>	<u>H.R. 6074- Coronavirus Preparedness and Response Supplemental Appropriations Acts, 2020</u> : \$8 billion to address research and public health strategies for the coronavirus.
<b>Phase 2</b>	<u>H.R. 6201- Families First Coronavirus Response Act</u> : includes provisions addressing emergency food assistance including waiver and funding authority for school meal programs, free coronavirus testing, expanded Family and Medical protected leave and paid leave including tax credits for some employers (school districts are not eligible), extended unemployment insurance, and increased Medicaid reimbursement for states.
<b>Phase 3(a)</b>	<u>Coronavirus Aid, Relief, and Economic Security Act (the "CARES Act)</u> : \$2 trillion, includes an Education Stabilization Fund of \$30 billion of which \$13 billion is provided for K-12 education, \$14 billion for higher education, and \$3 billion for each governor's discretionary use.
<b>Phase 3(b)</b>	Additional funds were passed for the CARES Act to fund Paycheck Protection Program (\$310 billion), Hospitals (\$75 billion), and COVID-19 Testing (\$25 billion).
<b>Phase 4</b>	Pending: BCPS is working with the congressional delegation to include additional funds for K-12.

\*Since the State is properly funding charter schools, school districts are not required to share millage funding.

## DISTRICT FINANCES

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

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

## FINANCIAL POLICIES

### State Statutes

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

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

### School Board Policies

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

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

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

## DISTRICT BUDGET

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

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

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

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

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

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

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

### Budgetary Goals

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

## BASIS OF ACCOUNTING

### Legal Entity

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

### Basis of Accounting

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

### Revenue Sources

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

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

## GOVERNMENTAL GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

### Fund Financial Statements

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

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

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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.



## BASIS OF BUDGETING

### 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.

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, and various exceptional education programs, to name a few.



## THE BUDGET PROCESS

### Fiscal Year

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

### Statutory Requirements

The District participates in the Florida Education Finance Program (FEFP), which entitles the District to receive State revenues along with the funds raised from Broward County property taxes. Florida Statute dictates budget adoption requirements and participation in the FEFP program. The Fiscal Year (FY) 2020-21 budget adoption calendar is detailed on page 5-28.

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 2020-21 tentative budget and millage rates on July 28, 2020. The hearing provides the public the opportunity for input to the budget process and for the School Board to tentatively approve the 2020 millage rates and approve the FY 2020-21 proposed budget. (Note: Local property taxes are assessed for November 2020 collection; hence, 2020 tax collections fund the FY 2020-21 budget). The second and final public hearing will be held on September 9, 2020, 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 FY 2020-21.

### 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 2020-21 budget process began after the adoption of the FY 2019-20 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.

Every year, the Finance division coordinates and presents to the Board three to four Budget Workshops prior to the First Public Hearing.

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.

## 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 2020-21 budget process with a clear understanding of the continuing challenges it faces in current economic conditions.

Property Tax Collections: By July 1, 2020, the Property Appraiser certified the tax roll for Broward County at \$226.7 billion, up \$9.6 billion, or 4.41 percent increase over July 1, 2019. This is the eighth 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. In 2020-21, revenue increased by 2.64 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 2019-20, 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	Wednesday, 7/1/2020	Property Appraiser certifies tax roll.	July 1 or date of certification, whichever is later.	200.065(1) 193.023(1)
	Sunday, 7/19/2020	Receive "Required Local Effort" from Department of Education.	Not later than 7/19/20, the Commissioner of Education shall certify Required Local Effort.	1011.62(4)(a)
D + 23	<b>Wednesday, July 24, 2020 *</b>	Within 24 days of the Certification of Value.  Superintendent presents tentative 2020-21 budget to the School Board.	Superintendent submits tentative budget to The School Board of Broward County, Florida.  School Board shall approve tentative budget for advertising.	200.065(2)(a)3 1011.02  1011.03
D + 28	Friday, 7/24/2020	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>Tuesday July 28, 2020**</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	Tuesday 8/4/2020	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. 9, 2020**</b>	65-80 days after Certification of Value. (Between 9/3/2020 and 9/18/2020)	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, 9/11/2020	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, 9/11/2020	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	Friday, 10/9/2020	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.	200.065(4)

\* Indicates School Board Meeting

\*\* Indicates School Board Public Hearing

## 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 March 31, 2020, the Board approved a resolution to issue \$250 million in Certificate of Participation (COP) to increase funding for the **S**afety, **M**usic and Art, **A**thletics, **R**enovation, and **T**echnology (**SMART**) program reserve.

On November 4, 2014, Broward County voters gave their overwhelming support of the District's request to pass an \$800 Million GOB with a 74 percent approval margin. The bond provides critically needed funding for Broward's students. The School Board asked voters for this approval in direct response to years of unsuccessful advocacy requesting 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 (**SMART**). When the GOB is combined with other capital outlay funds, the SMART program is currently \$1,260 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 (COPs) 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 Adopted District Educational Facilities Plan (DEFP) was approved on September 1, 2020. 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.

On March 31, 2020, the Board approved a resolution to issue \$250 million in Certificates of Participation (COPs) to increase funding for the SMART Program. This approval will allow the program to be completed with successful delivery of the project scopes included in the SMART Program.

### **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 \$3.2 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. The SMART Program currently includes \$1,260 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 approved the DEFP on September 1, 2020. The first year of the DEFP constitutes the 2020-21 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</b> <b>2/11/2020</b>	The School Board holds a workshop to discuss the preliminary capital budget revenue and appropriations		
<b>Tuesday</b> <b>5/12/2020</b>	The School Board holds a workshop to discuss the 2021 preliminary budget		
<b>Tuesday</b> <b>6/16/2020</b>	The School Board holds a workshop to discuss the 2021 preliminary budget		
<b>Tuesday</b> <b>7/14/2020</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</b> <b>7/14/2020</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</b> <b>7/21/2020</b>	The School Board holds the first meeting on the Tentative District Educational Facilities Plan, fiscal years 2020-21 to 2024-25	Provision shall be made for public comment concerning the Tentative District Educational Facilities Plan	1013.35 (2)(d)
<b>Tuesday</b> <b>7/28/2020</b>	The School Board holds the first public hearing on the 2021 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>Tuesday</b> <b>9/1/2020</b>	The School Board holds a second meeting and adopts the District Educational Facilities Plan, fiscal years 2020-21 to 2024-25.	Annually, the District School Board shall consider and adopt the Tentative District Educational Facilities Plan	1013.35 (4)
<b>Wednesday</b> <b>9/9/2020</b>	The School Board holds the second public hearing to adopt the 2021 annual budget	The School Board holds a public hearing to adopt the final budget and to adopt millage rates	200.065(2)( c) 200.065(2)(f)3
<b>Thursday</b> <b>10/1/2020</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)

# ORGANIZATIONAL CHART



**SUPERINTENDENT  
BROWARD COUNTY  
COMMUNITY**

Funding from sources other than General Funds: **C** Capital **ES** Food Service **GS** Grant **G** General **R** Referendum

**THE SCHOOL BOARD OF  
BROWARD COUNTY, FLORIDA**

Collective Bargaining Team

**SUPERINTENDENT  
OF SCHOOLS**

**GENERAL COUNSEL**  
Page 3

**CHIEF OF STAFF**  
Page 16  
(S)

**DIRECTOR  
Legislative Affairs**  
(D)

**COORDINATOR  
Governmental Affairs**  
(27)

**CHIEF HUMAN  
SAFETY & SECURITY  
OFFICER**  
Page 17  
(S)

**CHIEF STRATEGY &  
OPERATIONS OFFICER**  
Pages 18-19

**CHIEF  
COMMUNICATIONS  
OFFICER**  
Page 15

**CHIEF PORTFOLIO  
SERVICES OFFICER**  
Page 14

**CHIEF  
INFORMATION  
OFFICER**  
Page 13

**CHIEF HUMAN  
RESOURCES & EQUITY  
OFFICER**  
Page 12

**CHIEF FINANCIAL  
OFFICER**  
Page 11

**EXECUTIVE  
DIRECTOR  
CAPITAL PROGRAMS**  
Page 10

**CHIEF AUDITOR**  
Page 9

**CHIEF  
STUDENT SUPPORT  
INITIATIVES**  
Page 8

**CHIEF ACADEMIC  
OFFICER**  
Page 5-7

**CHIEF SCHOOL  
PERFORMANCE &  
ACCOUNTABILITY  
OFFICER**  
Page 4

Recovery Team

Board Approved: 06/09/20

Note: Each box represents an employee unless otherwise specified on the bottom-left side of the respective box.





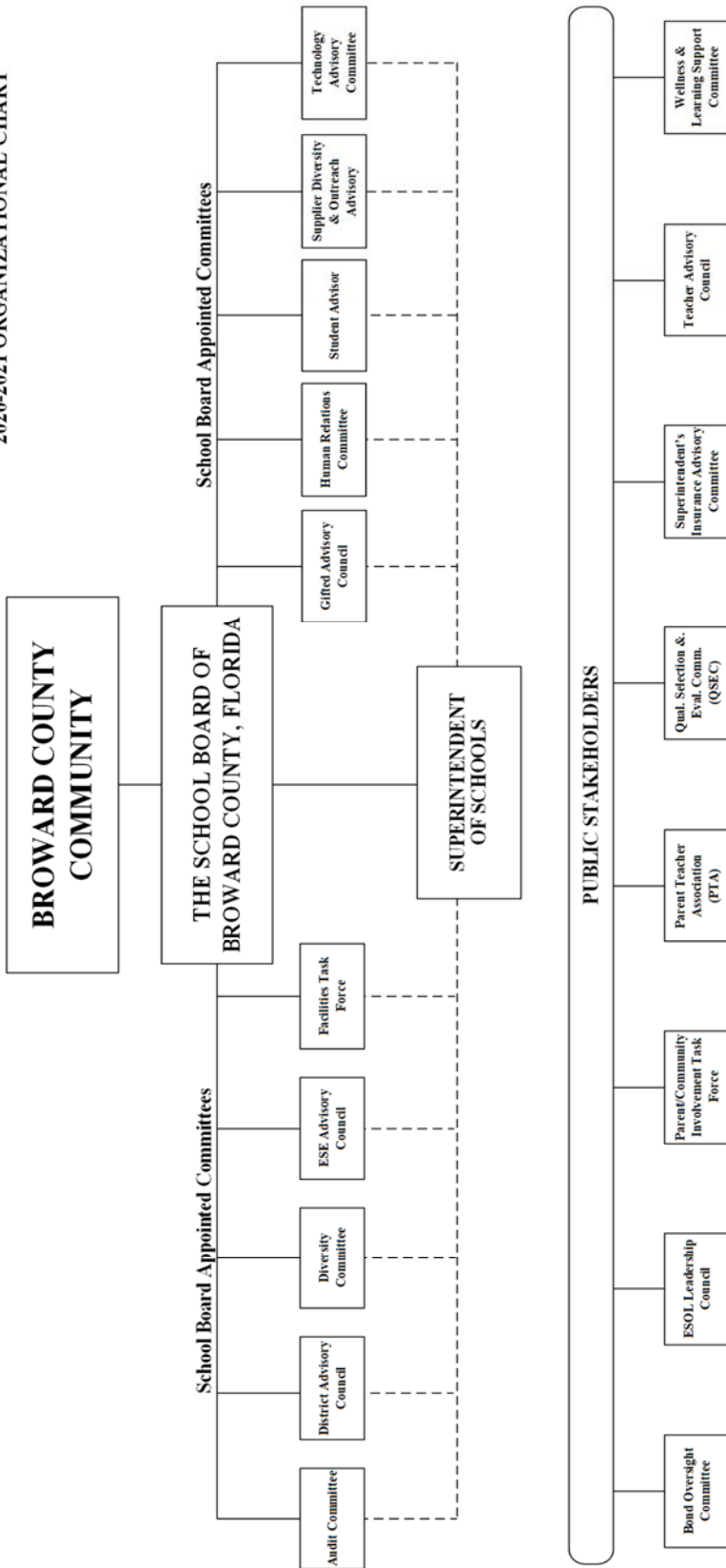
ORGANIZATIONAL CHART

SUPERINTENDENT



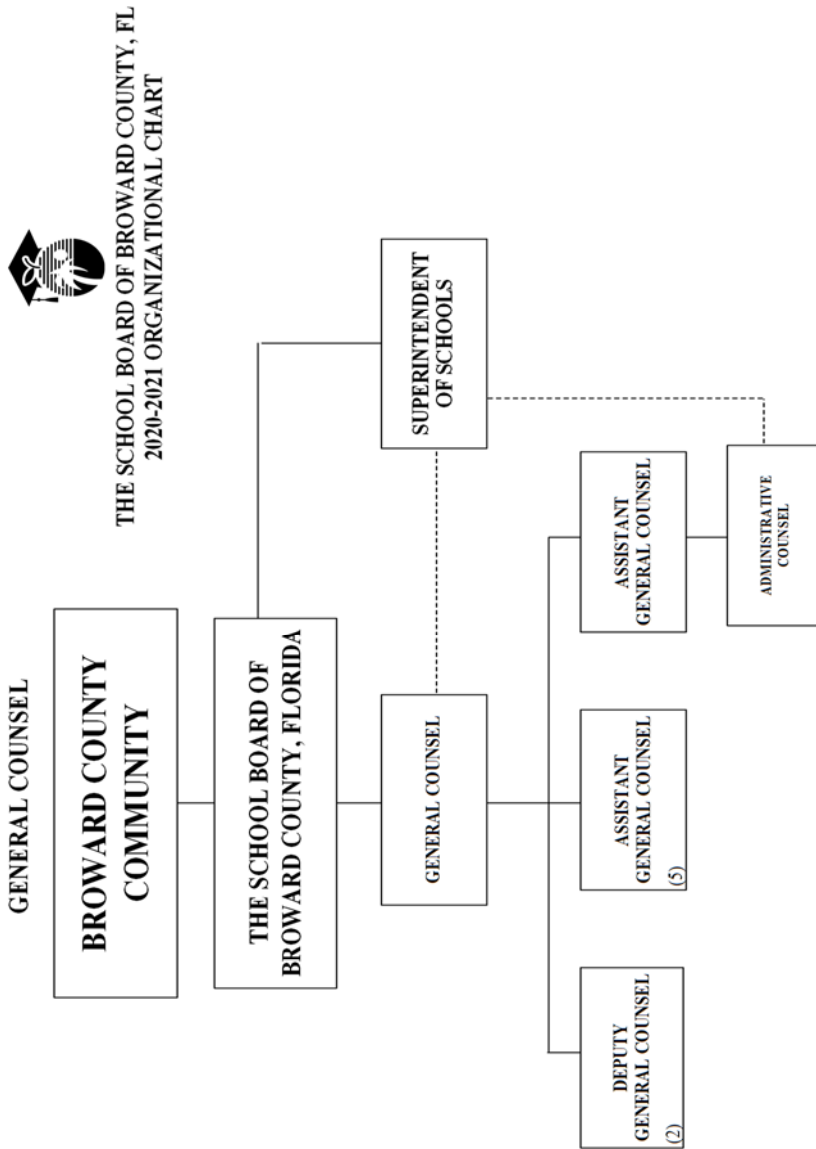
**SCHOOL BOARD APPOINTED COMMITTEES & PUBLIC STAKEHOLDERS**

Funding:  
F Funding from sources other than General Funds  
C Capital  
G General  
R Referendum  
FS Food Service  
Gr Grant



Board Approved: 06/09/20

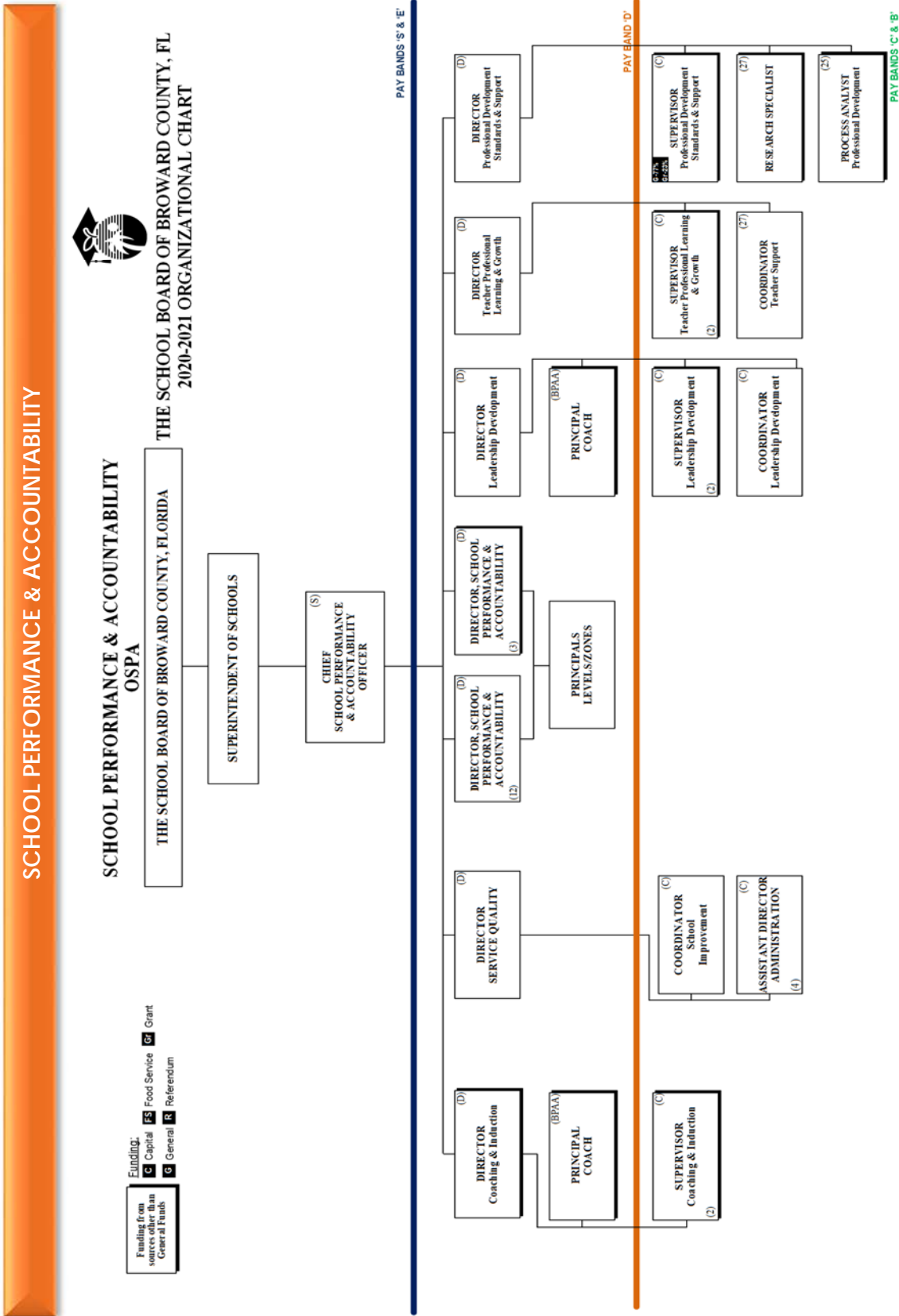
# ORGANIZATIONAL CHART



Funding from sources other than General Funds: **C** Capital **FS** Food Service **GR** Grant **G** General **R** Referendum

Note: Each box represents an employee unless otherwise specified on the bottom-left side of the respective box.

# ORGANIZATIONAL CHART



Note: Each box represents an employee unless otherwise specified on the bottom-left side of the respective box.

# ORGANIZATIONAL CHART

ACADEMICS – LEARNING & DEVELOPMENT SUPPORT

  
**ACADEMICS  
LEARNING & DEVELOPMENT SUPPORT**  
 THE SCHOOL BOARD OF BROWARD COUNTY, FL  
 2020-2021 ORGANIZATIONAL CHART

**ACADEMICS  
LEARNING & DEVELOPMENT SUPPORT**

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Funding:  
ES Capital  
G General  
FS Food Service  
GR Grant  
R Referendum

SUPERINTENDENT OF SCHOOLS

CHIEF ACADEMIC OFFICER

EXECUTIVE DIRECTOR  
Early Learning & Language Acquisition

PAY BANDS 'S' & 'E'

(D) DIRECTOR  
Head Start/Early Intervention

(D) DIRECTOR  
Literacy

(D) DIRECTOR  
Student Assessment & Research

(D) DIRECTOR  
Title I, Migrant & Special Programs

PAY BAND 'D'

(C) CURRICULUM SUPERVISOR  
Head Start/Early Head Start

(C) CURRICULUM SUPERVISOR  
YPK Programs

(C) CURRICULUM SUPERVISOR  
School Readiness

(C) CURRICULUM SUPERVISOR  
School Readiness

(B) SPECIALIST  
Head Start/Family Services

(B) SPECIALIST  
Head Start/Early Head Start

(2) RESEARCH SPECIALIST

(2) RESEARCH SPECIALIST

(2) RESEARCH SPECIALIST

(5) SPECIALIST  
Title I

(2) SPECIALIST  
Testing

(2) RESEARCH SPECIALIST

(2) RESEARCH SPECIALIST

(2) RESEARCH SPECIALIST

(2) RESEARCH SPECIALIST

(2) SPECIALIST  
Title I

PAY BANDS 'C' & 'B'

Board Approved: 06/09/20

Note: Each box represents an employee unless otherwise specified on the bottom-left side of the respective box.

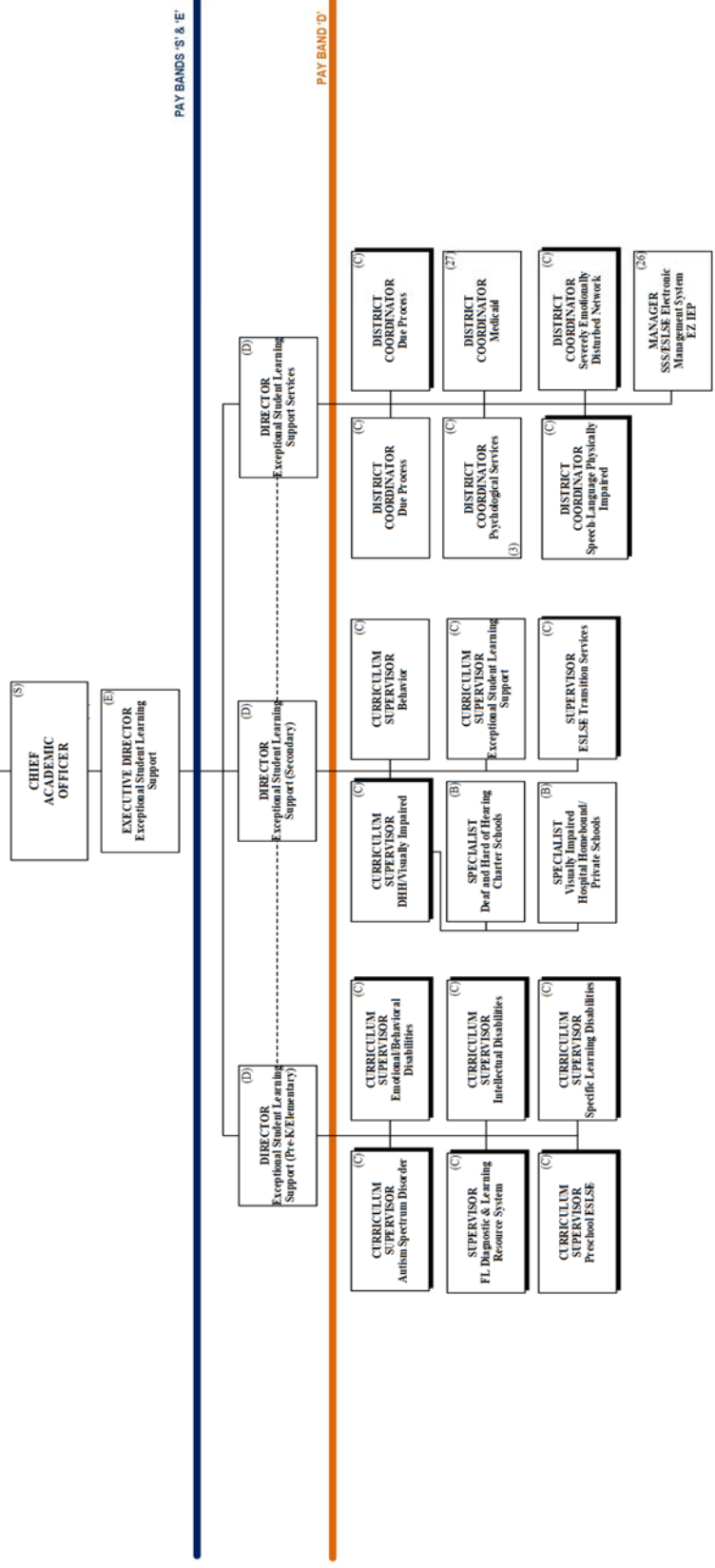


# ORGANIZATIONAL CHART

ACADEMICS – EXCEPTIONAL STUDENT LEARNING SUPPORT

  
**ACADEMICS**  
**EXCEPTIONAL STUDENT LEARNING SUPPORT**  
 THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA  
 SUPERINTENDENT OF SCHOOLS  
 THE SCHOOL BOARD OF BROWARD COUNTY, FL  
 2020-2021 ORGANIZATIONAL CHART

Funding from sources other than General Funds  
 Funding: **C** Capital **FS** Food Service **G** Grant  
**G** General **R** Referendum



PAY BANDS 'S' & 'E'

PAY BAND 'D'

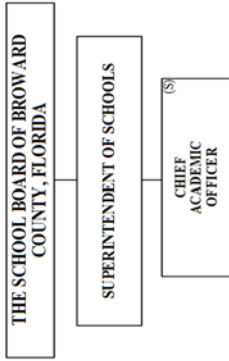
PAY BANDS 'C' & 'B'

Note: Each box represents an employee unless otherwise specified on the bottom-left side of the respective box.

# ORGANIZATIONAL CHART

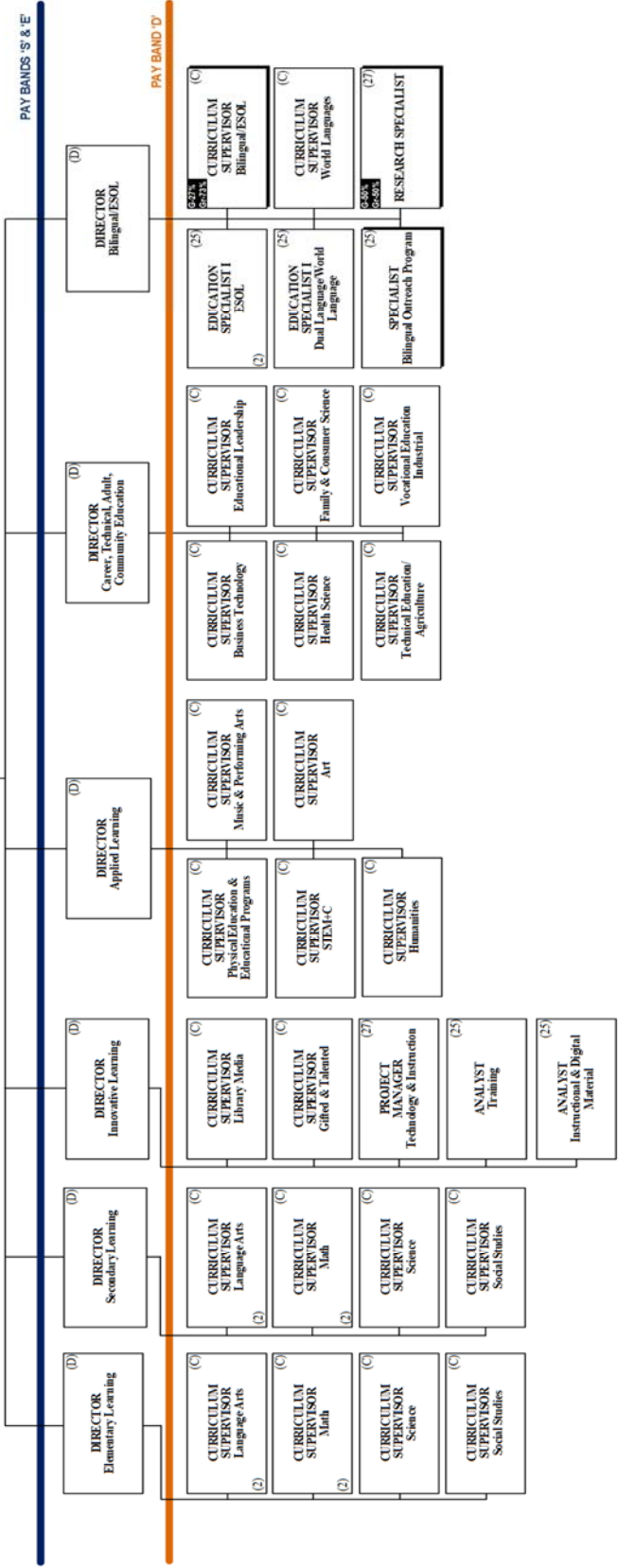
ACADEMICS – STUDENT LEARNING

  
**ACADEMICS  
STUDENT LEARNING**  
 THE SCHOOL BOARD OF BROWARD  
 COUNTY, FLORIDA  
 THE SCHOOL BOARD OF BROWARD COUNTY, FL  
 2020-2021 ORGANIZATIONAL CHART



Funding from sources other than General Fund:

- C** Capital
- ES** Food Service
- G** Grant
- G** General
- R** Referendum



PAY BANDS 'S' & 'E'

PAY BAND 'D'

PAY BANDS 'C' & 'B'

Board Approved: 06/09/20

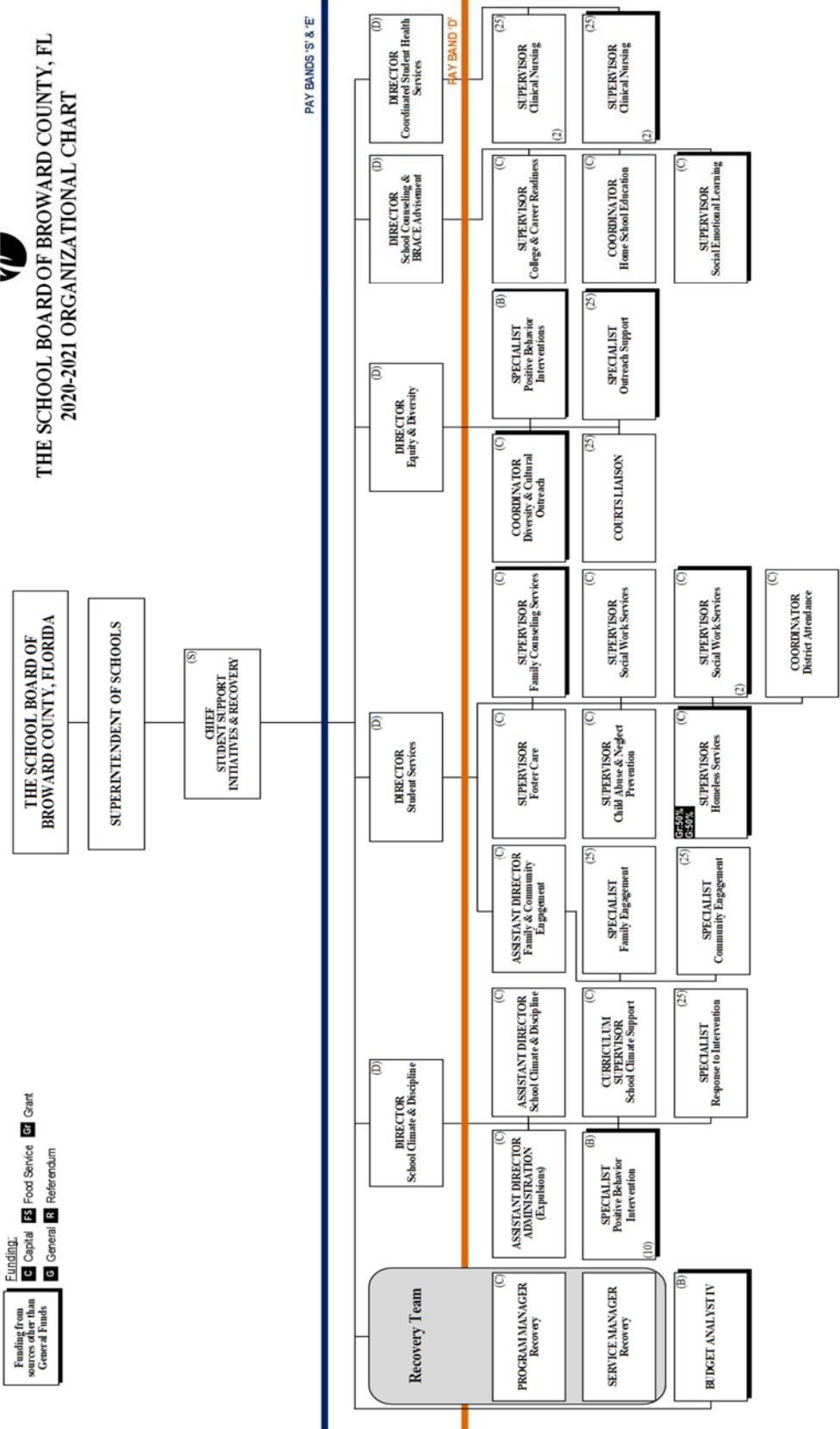
Note: Each box represents an employee unless otherwise specified on the bottom-left side of the respective box.

# ORGANIZATIONAL CHART

## STUDENT SUPPORT INITIATIVES & RECOVERY

THE SCHOOL BOARD OF BROWARD COUNTY, FL  
2020-2021 ORGANIZATIONAL CHART

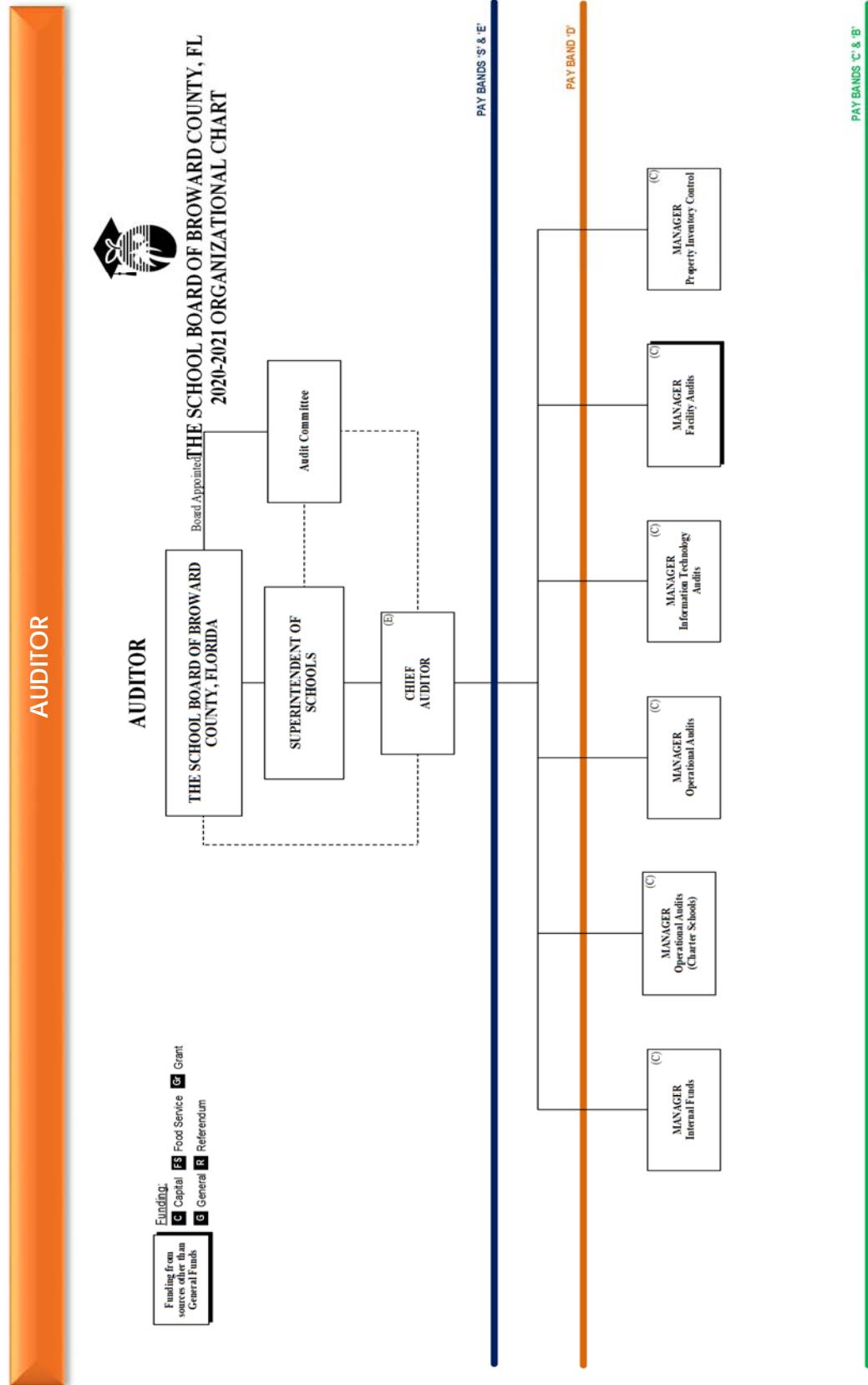
### STUDENT SUPPORT INITIATIVES & RECOVERY



Board Approved: 06/09/20

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# ORGANIZATIONAL CHART



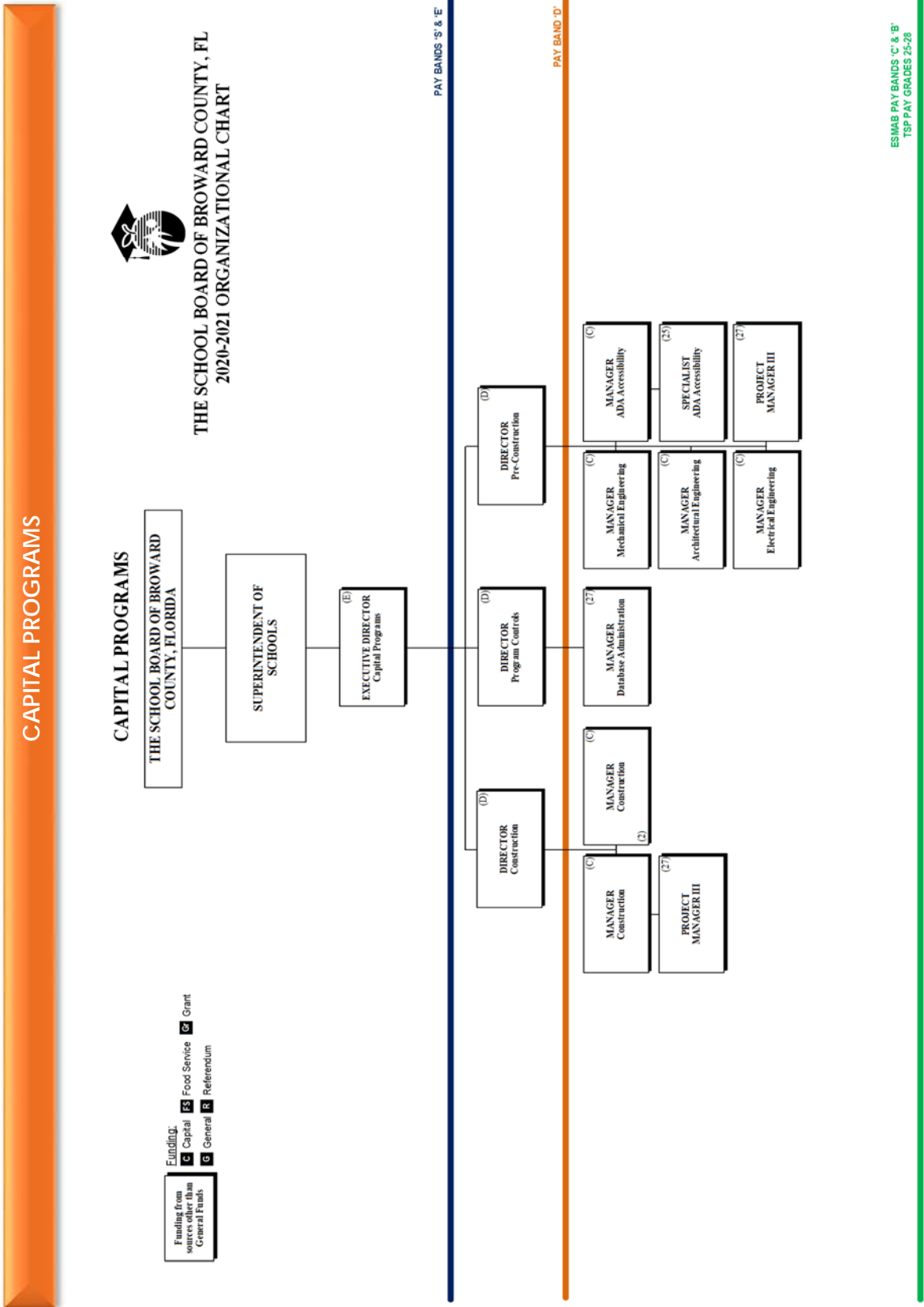
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Board Approved: 06/09/20





ORGANIZATIONAL CHART



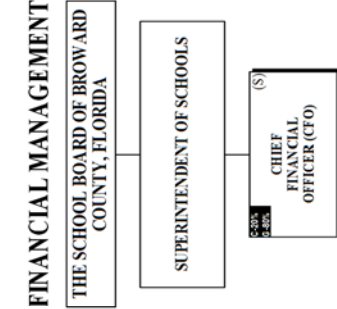
Board Approved: 06/09/20

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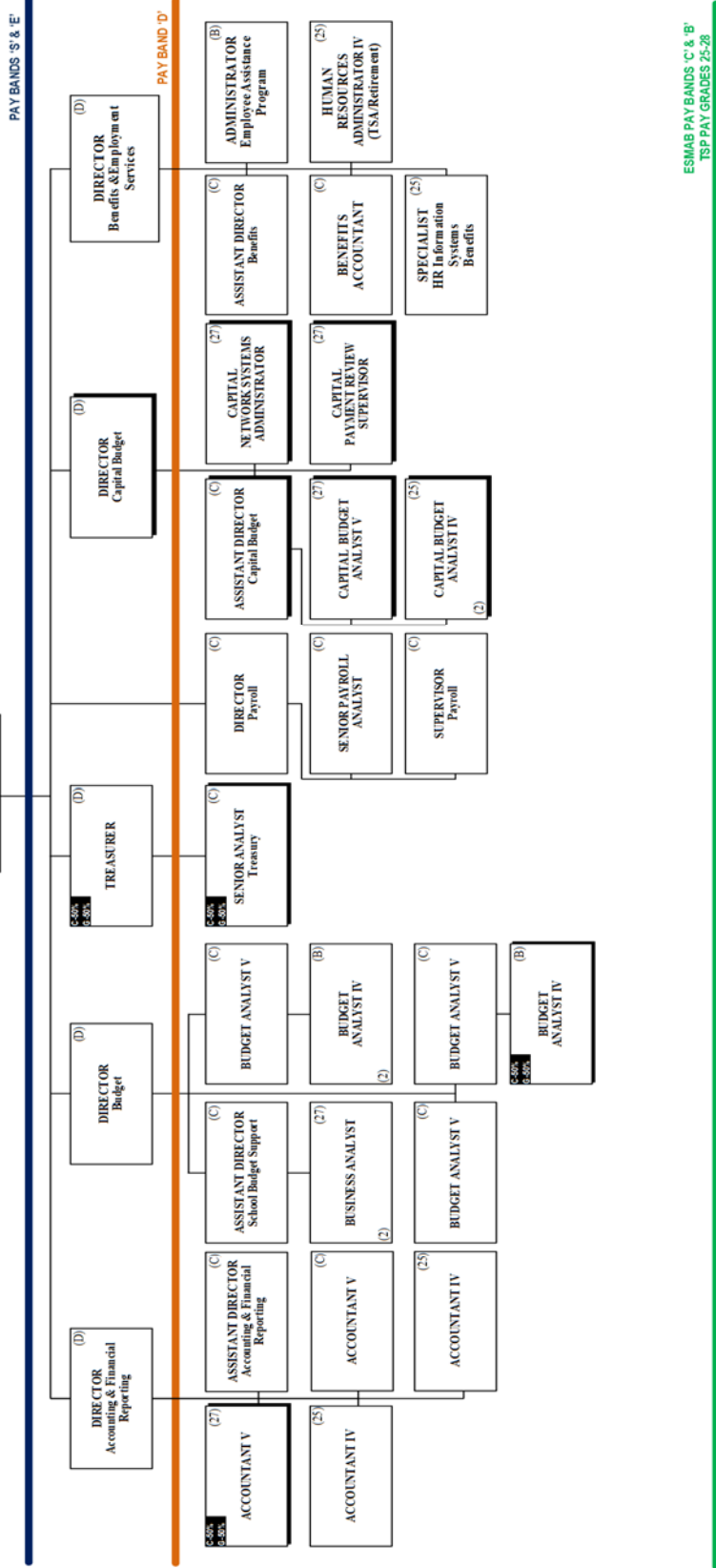
# ORGANIZATIONAL CHART

FINANCIAL MANAGEMENT

**FINANCIAL MANAGEMENT**  
 THE SCHOOL BOARD OF BROWARD COUNTY, FL  
 2020-2021 ORGANIZATIONAL CHART



Funding from sources other than General Funds: **C** Capital **FS** Food Service **Gr** Grant **G** General **R** Referendum

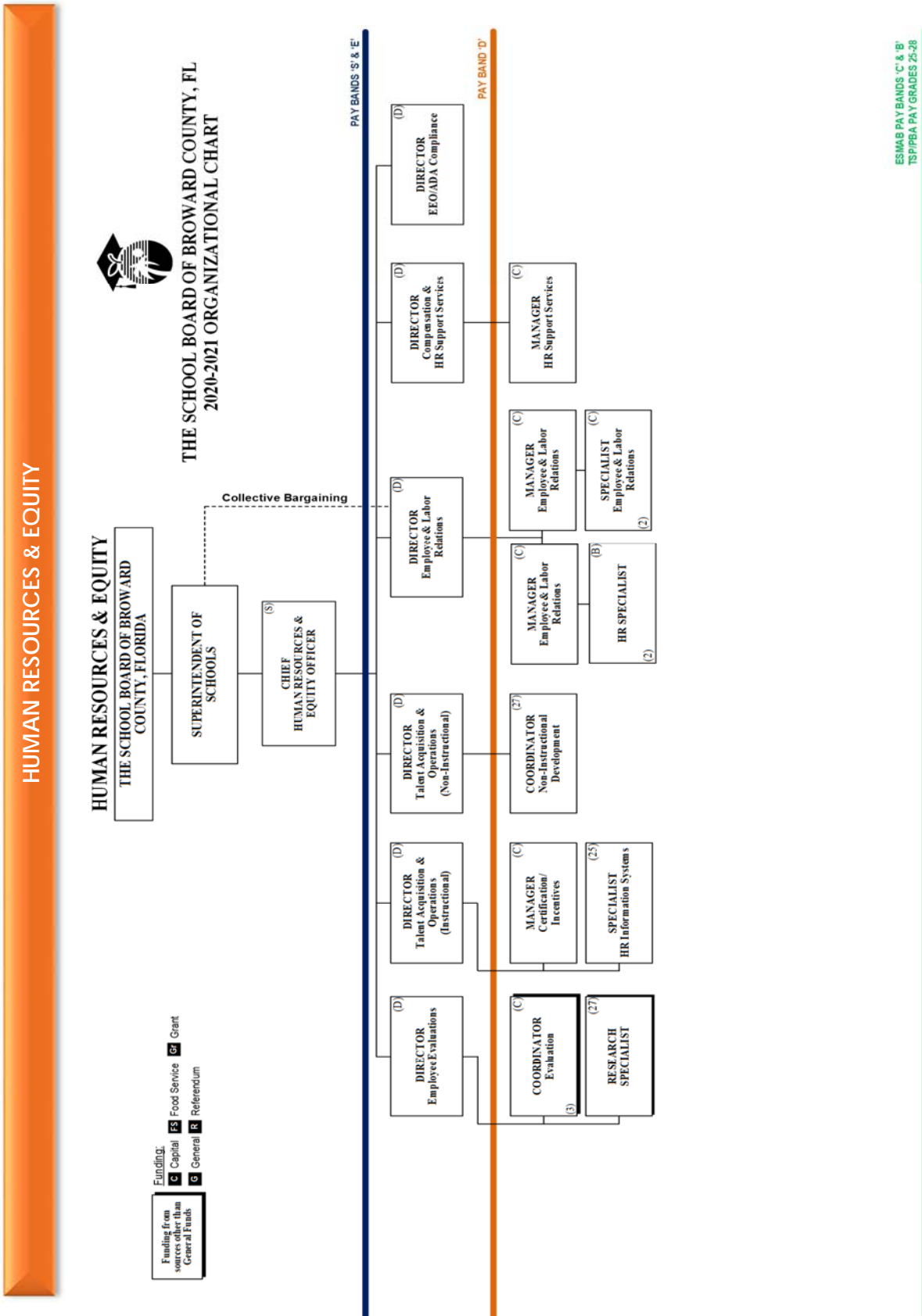


ESMAB PAY BANDS 'C' & 'B'  
 TSP PAY GRADES 25-28

Board Approved: 06/09/20

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# ORGANIZATIONAL CHART



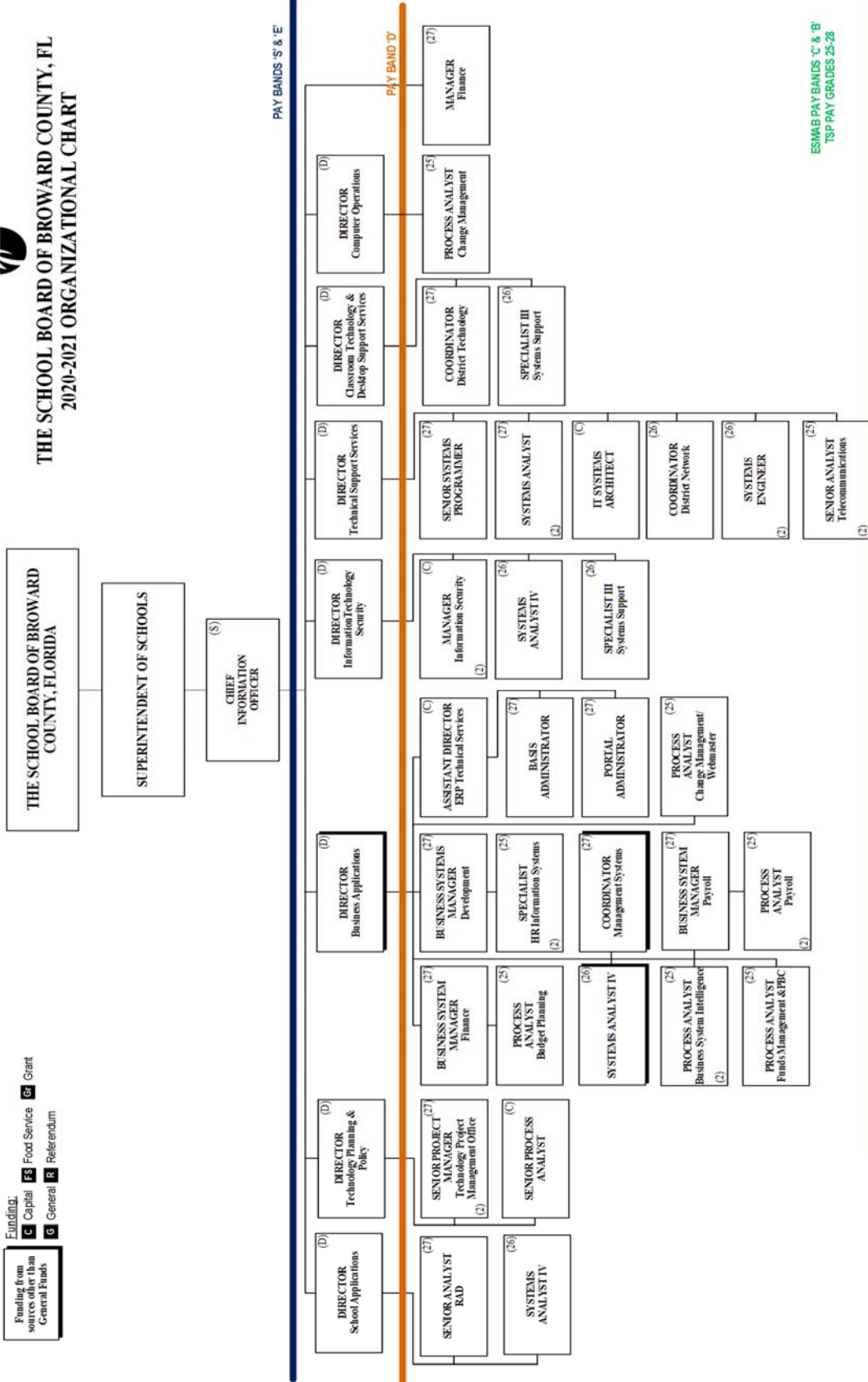
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# ORGANIZATIONAL CHART

## INFORMATION & TECHNOLOGY



### INFORMATION & TECHNOLOGY



Funding from sources other than General Funds: **C** Capital **FS** Food Service **G** Grant **R** Referendum

ESMBE PAY BANDS 'C' & 'B'  
TSP PAY GRADES 25-28

Board Approved: 06/09/20

Note: Each box represents an employee unless otherwise specified on the bottom-left side of the respective box.

ORGANIZATIONAL CHART

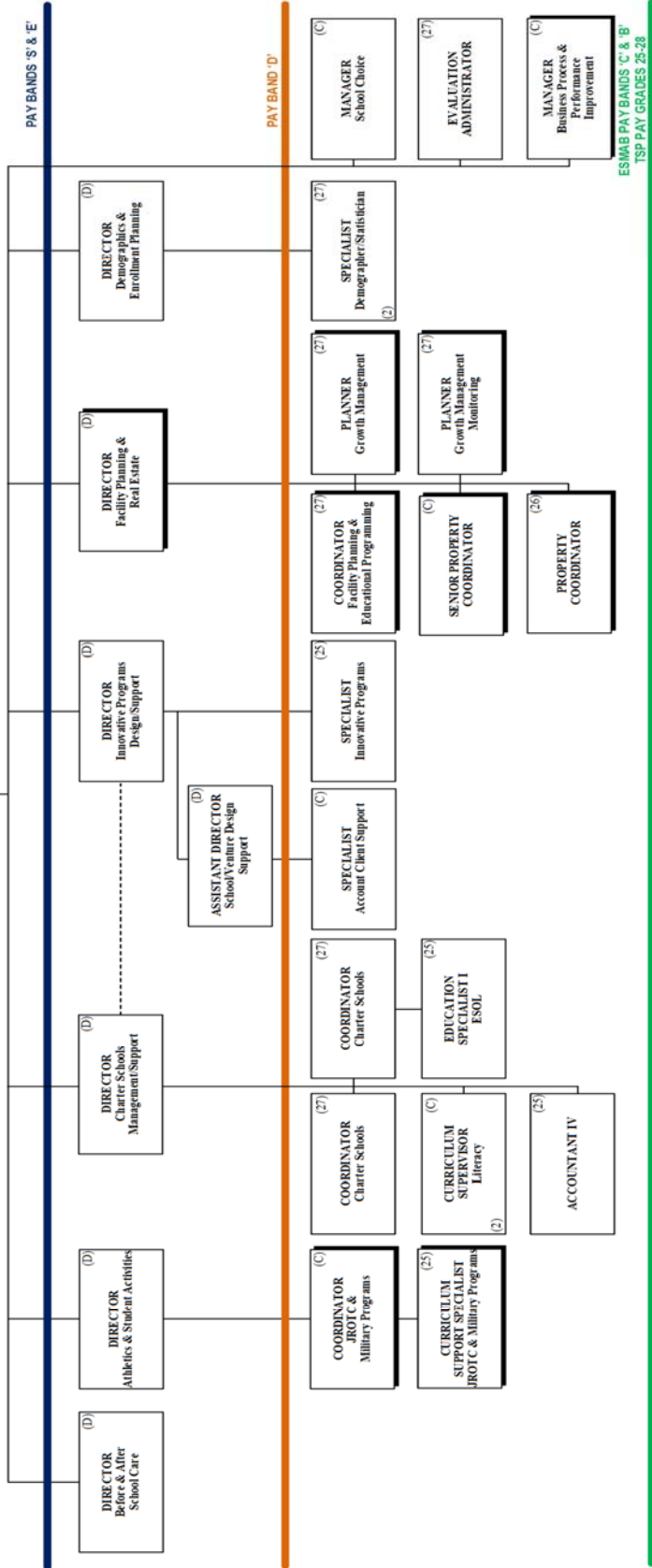
PORTFOLIO SERVICES

THE SCHOOL BOARD OF BROWARD COUNTY, FL  
2020-2021 ORGANIZATIONAL CHART

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA  
SUPERINTENDENT OF SCHOOLS

Funding from sources other than General Funds: C Capital, CS Food Service, G Grant, GS General, R Referendum

CHIEF PORTFOLIO SERVICES OFFICER

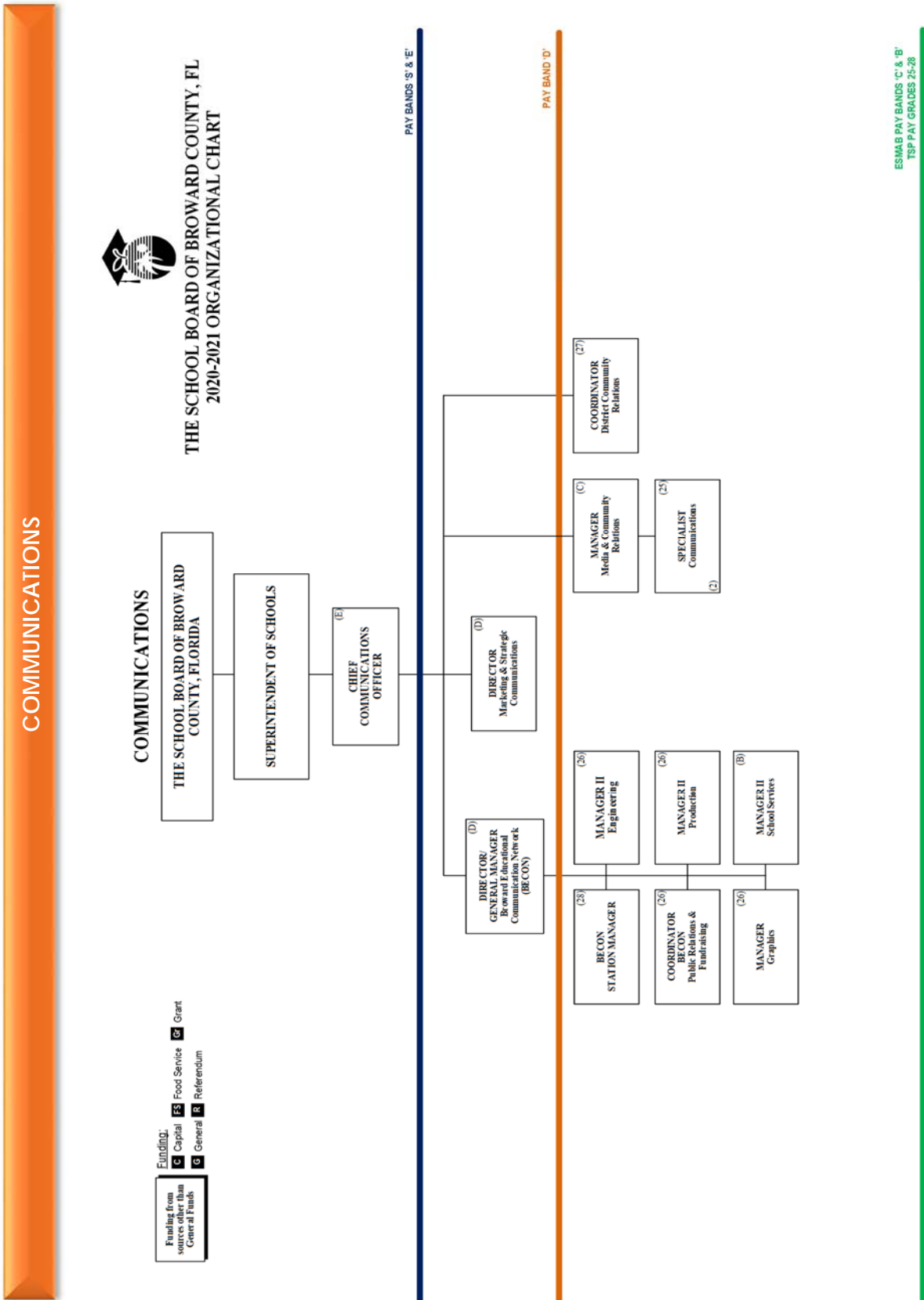


ESMAB PAY BANDS 'C' & 'B'  
TSP PAY GRADES ZS-Z8

Board Approved: 06/09/20

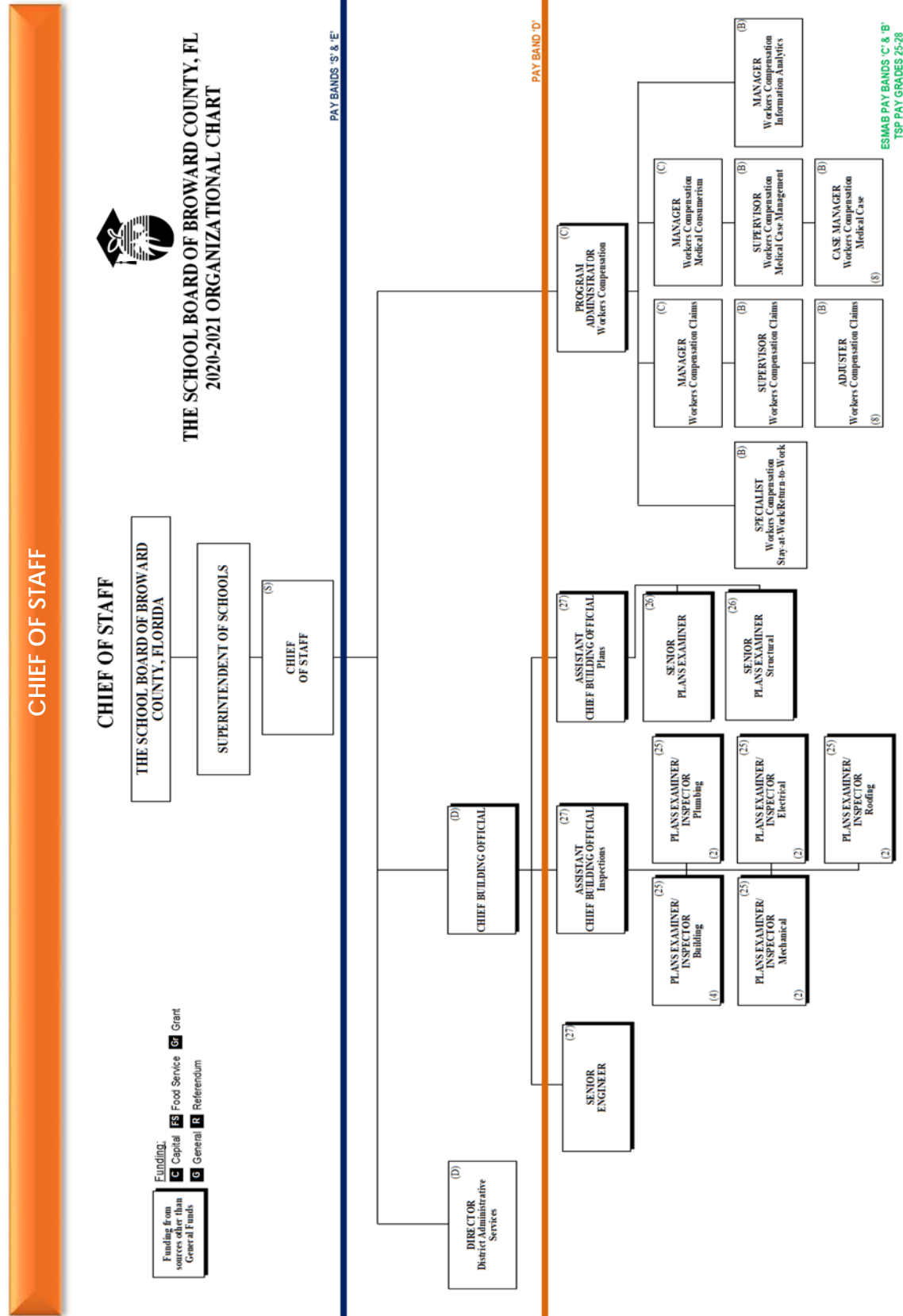
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# ORGANIZATIONAL CHART



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ORGANIZATIONAL CHART

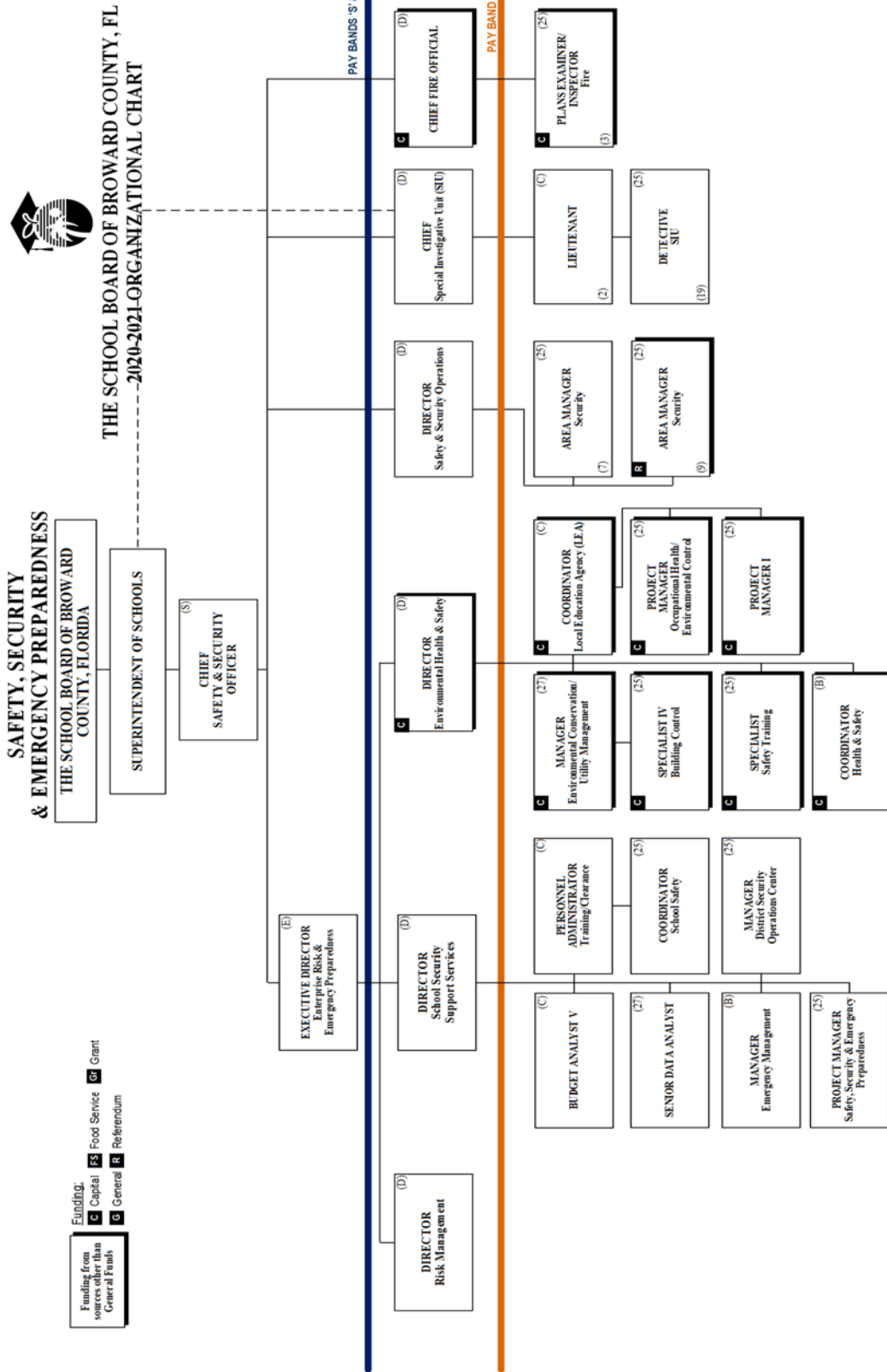


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Board Approved: 06/09/20

# ORGANIZATIONAL CHART

**SAFETY, SECURITY & EMERGENCY PREPAREDNESS**



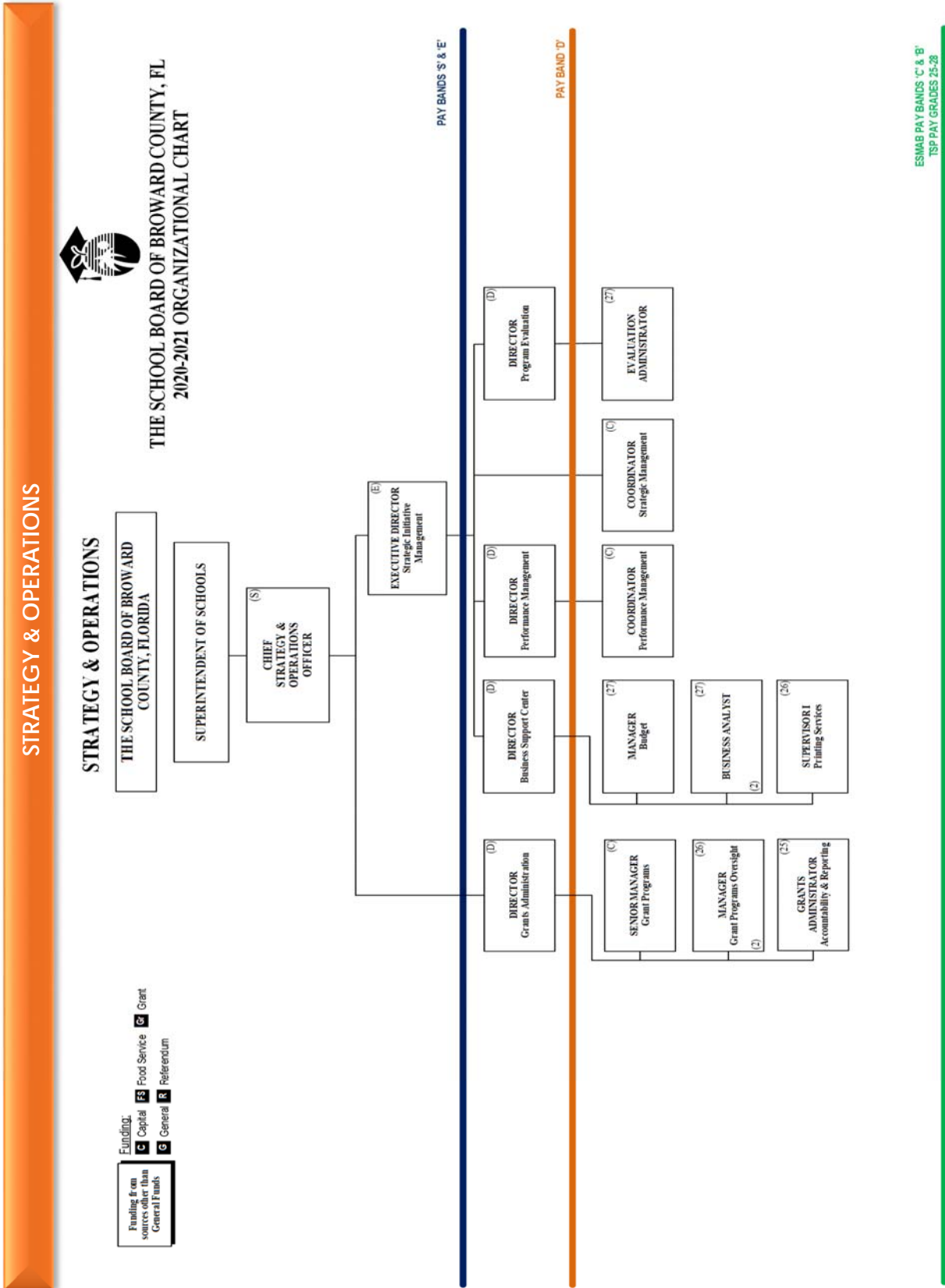
Board Approved: 06/09/20

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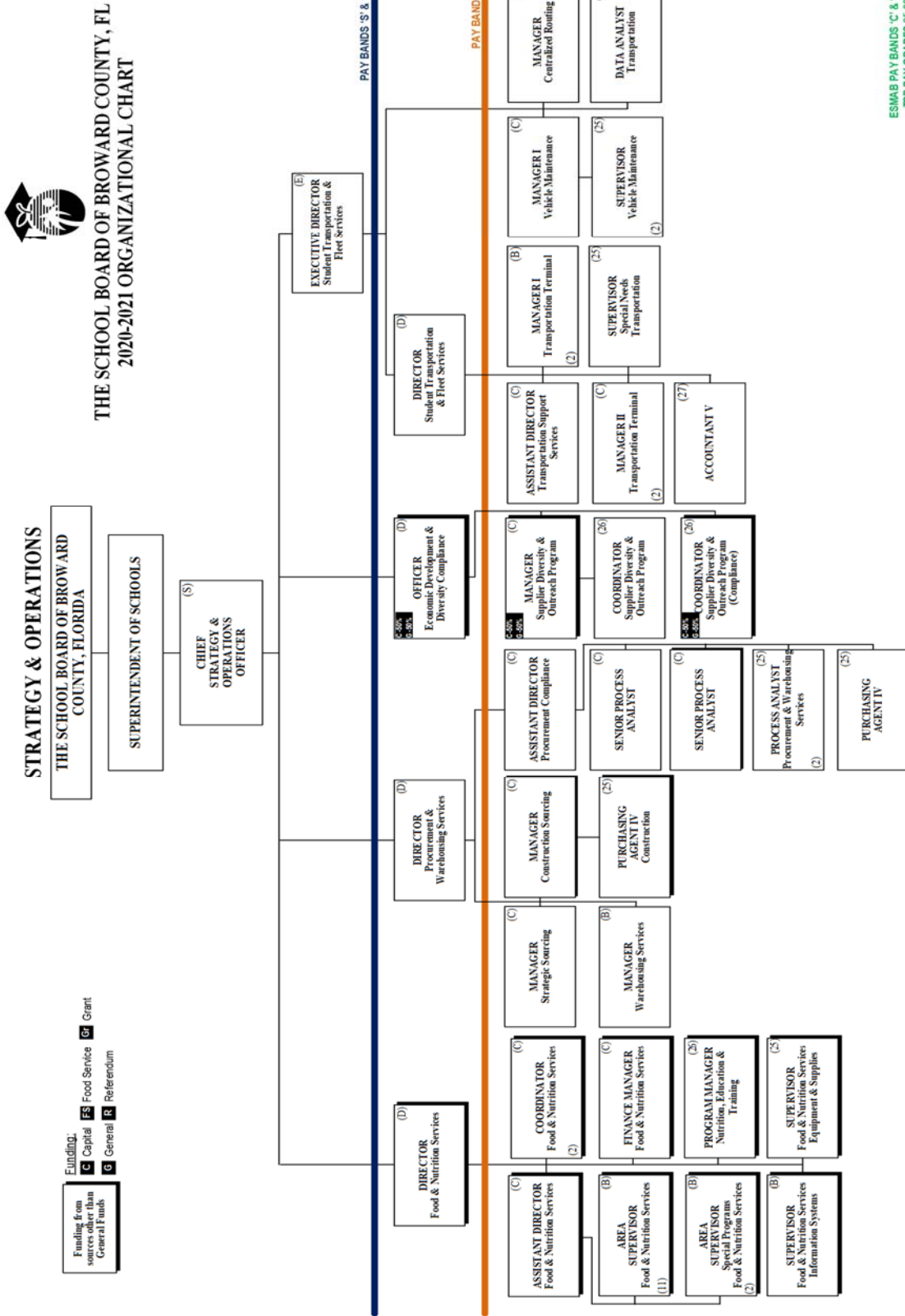
# ORGANIZATIONAL CHART



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# ORGANIZATIONAL CHART

STRATEGY & OPERATIONS



ESMAB PAY BANDS 'C' & 'B'  
 TSP PAY GRADES 25-28

Board Approved: 06/09/20

Note: Each box represents an employee unless otherwise specified on the bottom-left side of the respective box.

ORGANIZATIONAL CHART

STRATEGY & OPERATIONS

THE SCHOOL BOARD OF BROWARD COUNTY, FL  
2020-2021 ORGANIZATIONAL CHART

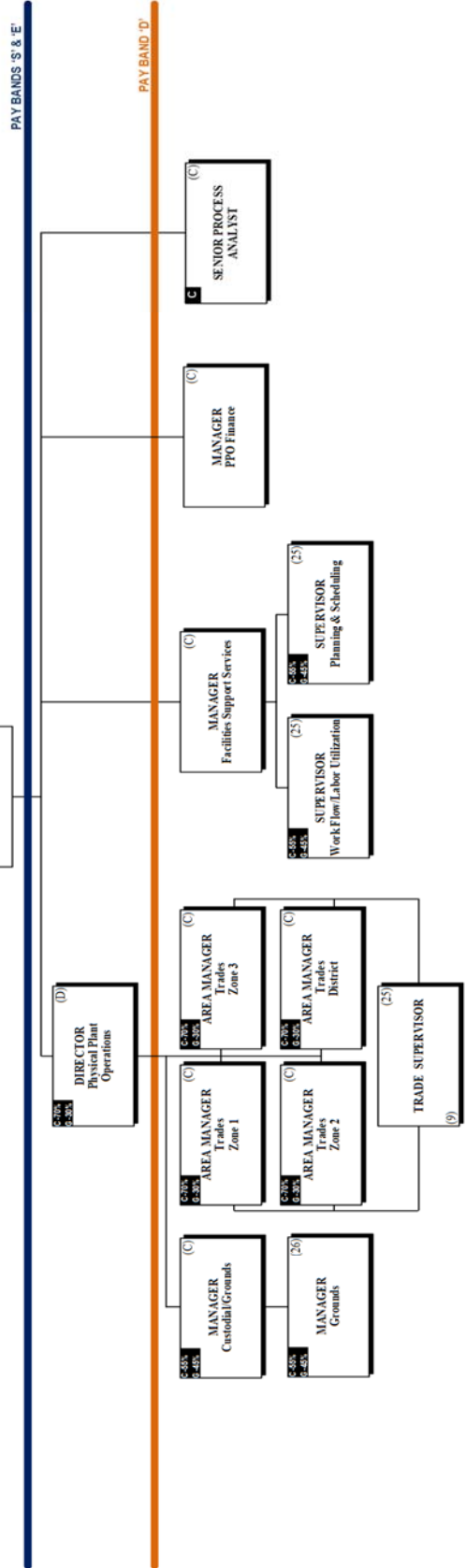
STRATEGY & OPERATIONS  
THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

SUPERINTENDENT OF SCHOOLS

CHIEF STRATEGY & OPERATIONS OFFICER (S)

EXECUTIVE DIRECTOR Physical Plant Operations (E)

Funding:  
 [C] Capital [FS] Food Service [Gr] Grant  
 [G] General [R] Referendum  
 [ ] Funding from sources other than General Funds



ESMAB PAY BANDS 'C' & 'B'  
TSP PAY GRADES 25-28

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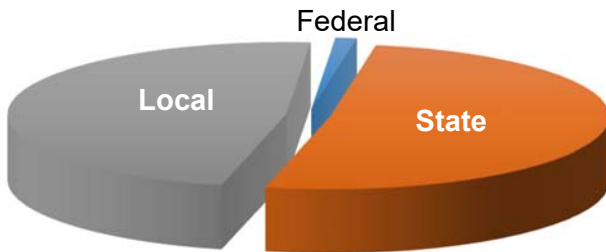
FINANCIAL

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## 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.



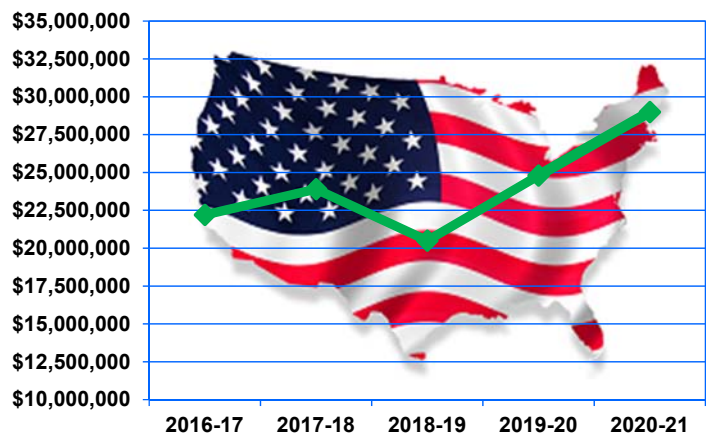
From the three major revenue sources in 2020-21, the District expected to receive 1.1 percent of General Fund financial support from Federal sources, 44.8 percent from State sources, and 41.8 percent from Local sources. The remaining 12.3 percent is comprised of transfers from other funds and fund balance.

### 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 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 2020-21 were \$9.7 billion, plus \$3.1 billion in state categorical 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 (BSA) and by a district cost differential (DCD) in the major calculation to determine state and local FEFP funds.

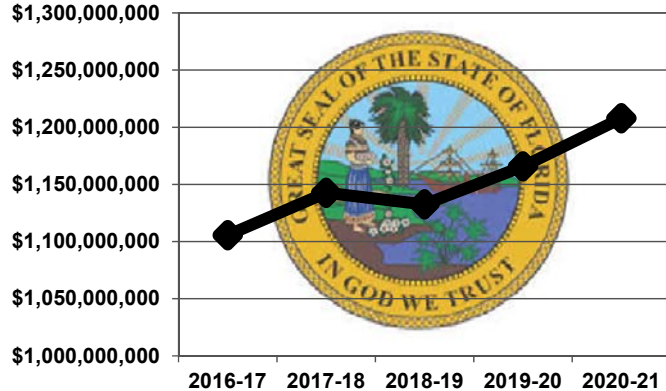


## MAJOR REVENUE SOURCES

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.

On June 29th, 2020, Governor Ron DeSantis vetoed the District Lottery and School Recognition Program line item from House Bill 5001, General Appropriations Act. Therefore, the District Lottery and School Recognition funding source will be paused for fiscal year 2020-21 and no funds will be distributed.

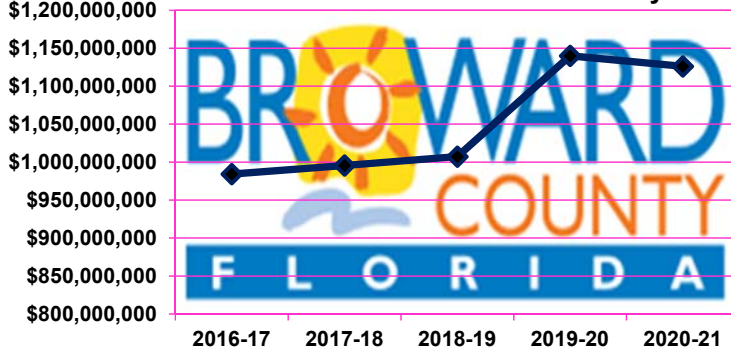
**State Revenue Trend - 5 Year History**



### 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 the current operation of schools must levy the millage set for its Required Local Effort (RLE). The Legislature set the statewide amount of \$8 billion as the RLE contribution from counties for 2020-21. Each district's share of the state total of RLE is determined by a statutory procedure initiated by certification of each district's property tax valuations by the Department of Revenue.

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 2020-21. The statewide average millage rate is 3.720. The total combined millage levied by the School Board of Broward County is set at 6.5052, which includes the following:

- (a) Required Local Effort 3.6370
- (b) Prior-Period Funding Adjustment Millage 0.0290
- (c) Discretionary Operating 0.7480
- (d) Local Capital Improvement 1.5000
- (e) Referendum 0.5000 (voter-approved)
- (f) Debt Service 0.0912 (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.



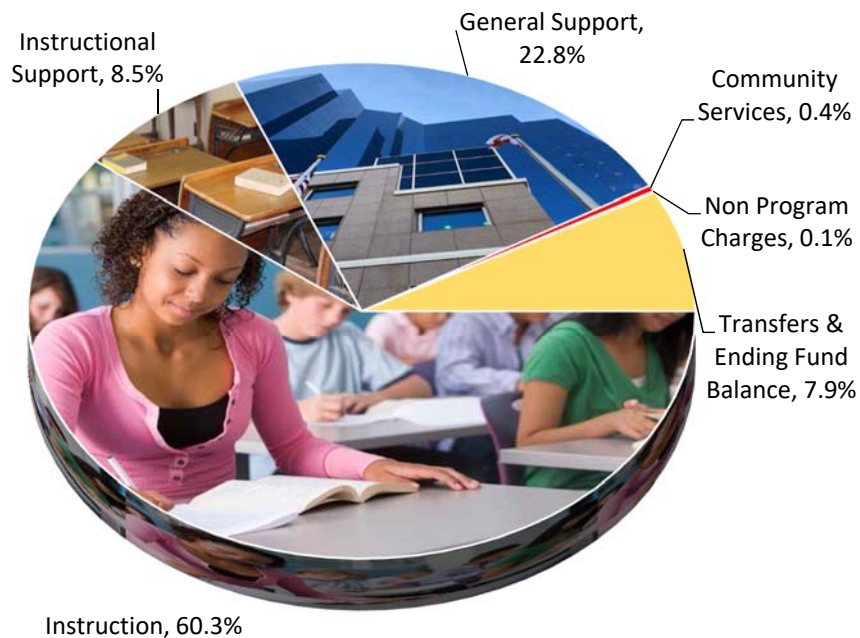
## MAJOR EXPENDITURES

### General Fund

For 2020-21, the projected expenditures by function within the General Fund show that the greatest expense will fall under Instruction at 60.3 percent, followed by General Support at 22.8 percent. Within General Support, 10.02 percent is for operation and maintenance of plant, 5.4 percent is for school administration, 3.2 percent is for student transportation, and the remaining 4.18 percent covers general administration and fiscal and central services. Instructional Support is 8.5 percent of projected expenditures. Community Services and Non-program Charges combined are 0.5 percent of the projected General Fund expenditures. This is a total of 92.1 percent. The remaining 7.9 percent is Reserves and Ending Fund Balance.

General Fund Function	Projected Expenditures (in thousands)
Instruction	\$ 1,623,914,651
Instructional Support	229,361,578
General Support	615,081,164
Community Services	11,123,779
Non-program Charges	2,135,000
Transfers and Ending Fund Balance	213,092,834
<b>TOTAL</b>	<b>\$ 2,694,709,006</b>

2020-21 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

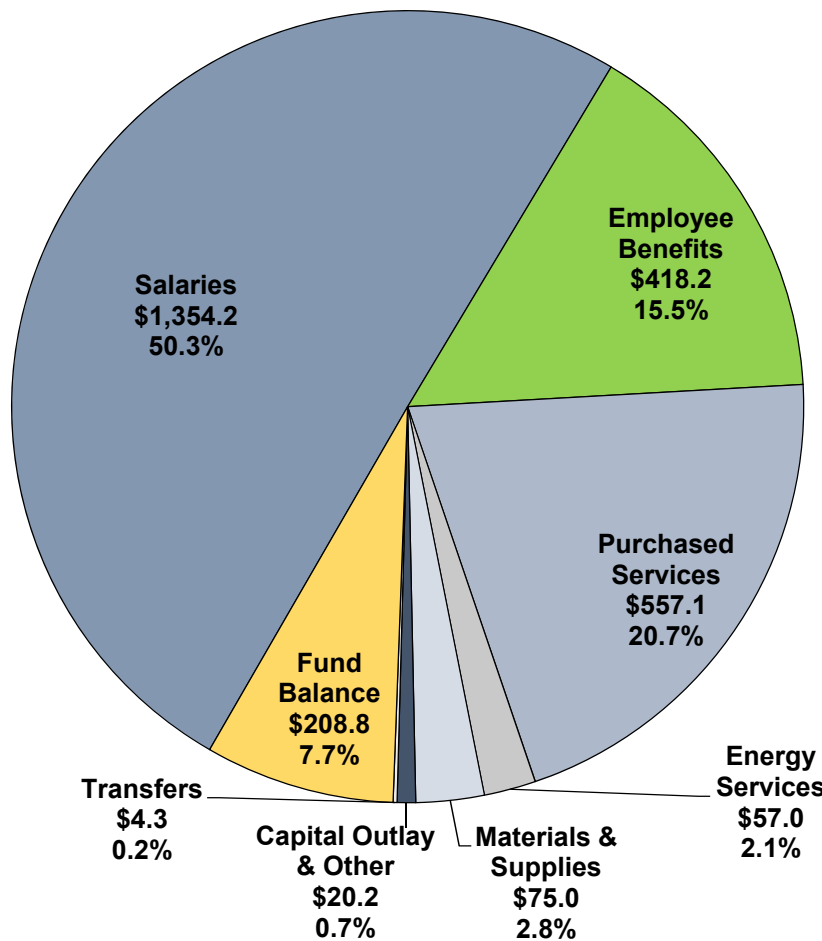
**Salaries** - Amounts paid to employees of the school system who are considered to be in positions of a permanent nature, including personnel under written contract substituting for individuals in permanent positions. This includes gross salary for personal services rendered while on the payroll of 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 are 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 various types of energy used by the school district. Examples include electricity, gasoline, diesel fuel, heating oil, natural and bottled gas.

Categories	Expenditures
Salaries	1,354,247,586
Employee Benefits	418,171,002
Purchased Services	557,065,509
Energy Services	56,951,664
Materials & Supplies	75,020,262
Capital Outlay & Other	20,160,149
Transfers	4,337,850
Fund Balance	208,754,984
<b>TOTAL</b>	<b>2,694,709,006</b>



**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 District to another fund without an equivalent return and without a requirement for repayment.

**Fund Balance** - Governmental

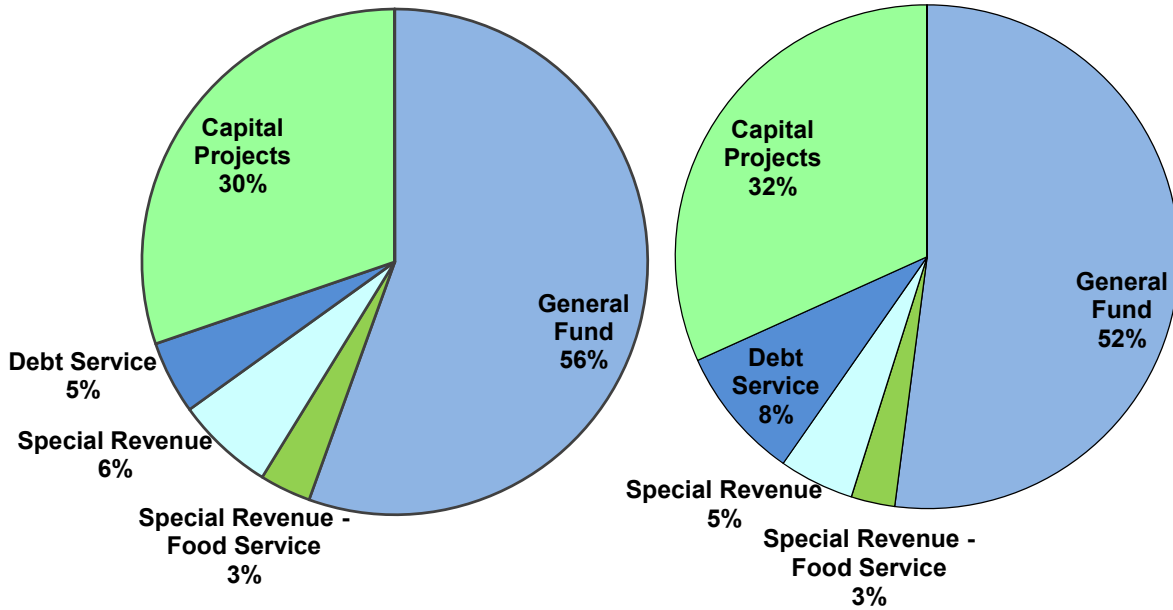
Funds report the difference between their assets and liabilities as fund balance. Under Generally Accepted Accounting Principles (GAAP), fund balance is divided into reserved and unreserved portions.



## ALL FUNDS COMPARISON OF BUDGETED REVENUE SOURCES

**2020-21 FINAL BUDGET**

**2019-20 AMENDED BUDGET**



Fund Title:	2020-21 Projected Revenues	2019-20 * Amended Revenues
General Fund	\$2,694,709,006	\$2,601,257,720
Special Revenue - Food Service	159,285,295	140,281,380
Special Revenue	305,283,398	240,522,878
Debt Service	226,590,215	427,783,708
Capital Projects	1,467,901,825	1,585,345,528
Internal Services	855,584	974,196
<b>Sub-Total</b>	\$4,854,625,323	\$4,996,165,410
Less Transfers Out:	(324,084,918)	(293,555,969)
<b>TOTAL ALL FUNDS</b>	\$4,530,540,405	\$4,702,609,441

Amounts include Fund Balance

NOTE: Information for fiscal year 2019-20 is projected year-end results and is subject to change based on final FY20 SAFR.



## BUDGET SUMMARY

BUDGET SUMMARY  
THE PROPOSED OPERATING BUDGET EXPENDITURES OF  
THE SCHOOL BOARD OF BROWARD COUNTY ARE 2.5%  
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

FISCAL YEAR  
2020-2021

PROPOSED MILLAGE LEVY	
OPERATING	
LOCAL EFFORT	3.6660
DISCRETIONARY	0.7480
ADDITIONAL OPERATING	0.5000
DEBT SERVICE	0.0912
CAPITAL OUTLAY	1.5000
TOTAL	6.5052

BUDGET

REVENUES	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Total All Funds
Federal Sources	\$ 29,000,000	\$ 401,620,986	\$ -	\$ 2,711,000	\$ -	\$ 433,331,986
State Sources	1,207,891,522	3,422,921	2,354,552	49,993,556		1,263,662,551
Local Sources	1,126,055,168	20,752,461	19,849,268	340,623,209	550,000	1,507,830,106
TOTAL REVENUES	\$ 2,362,946,690	\$ 425,796,368	\$ 22,203,820	\$ 393,327,765	\$ 550,000	\$ 3,204,824,643
Transfers In	134,480,761	40,000	187,914,157	1,650,000.00		324,084,918
Nonrevenue Sources			0	484,193,486		484,193,486
Fund Balances/Net Assets-July 1, 2020	197,281,555	38,732,325	16,472,238	588,730,574	305,584	841,522,276
TOTAL REVENUES, TRANSFERS AND BALANCES	\$ 2,694,709,006	\$ 464,568,693	\$ 226,590,215	\$ 1,467,901,825	\$ 855,584	\$ 4,854,625,323

EXPENDITURES

Instruction	\$ 1,623,914,651	\$ 158,462,080				\$ 1,782,376,731
Student Support Services	144,445,657	47,903,506				192,349,163
Instructional Media Services	19,732,700	3,000.00				19,735,700
Instruction & Curriculum		0				
Development Services	34,254,744	30,989,068				65,243,812
Instructional Staff Training Services	5,997,479	35,661,785				41,659,264
Instructional-Related Technology	24,930,998					24,930,998
Board	5,482,349					5,482,349
General Administration	8,772,916	12,342,999				21,115,915
School Administration	145,395,498	1,065,718				146,461,216
Facilities Acquisition & Construction	10,121,230	300,000		1,149,154,757		1,159,575,987
Fiscal Services	9,692,195	0				9,692,195
Food Service		129,368,786				129,368,786
Central Services	74,069,956	1,333,903			580,995	75,984,854
Student Transportation Services	86,362,222	920,586				87,282,808
Operation of Plant	201,806,074	5,451,935				207,258,009
Maintenance of Plant	68,275,634					68,275,634
Administrative Technology Services	5,103,090					5,103,090
Community Services	11,123,779	10,848,818				21,972,597
Debt Service	2,135,000		225,165,072			227,300,072
TOTAL EXPENDITURES	\$ 2,481,616,172	\$ 434,652,184	\$ 225,165,072	\$ 1,149,154,757	\$ 580,995	\$ 4,291,169,180
Other Financing Uses	0	0	0	0		0
Transfers Out	4,337,850	1,000,000	0	318,747,068		324,084,918
Fund Balances/Net Assets-June 30, 2021	208,754,984	28,916,509	1,425,143		274,589	239,371,225
TOTAL EXPENDITURES, TRANSFERS AND BALANCES	\$ 2,694,709,006	\$ 464,568,693	\$ 226,590,215	\$ 1,467,901,825	\$ 855,584	\$ 4,854,625,323

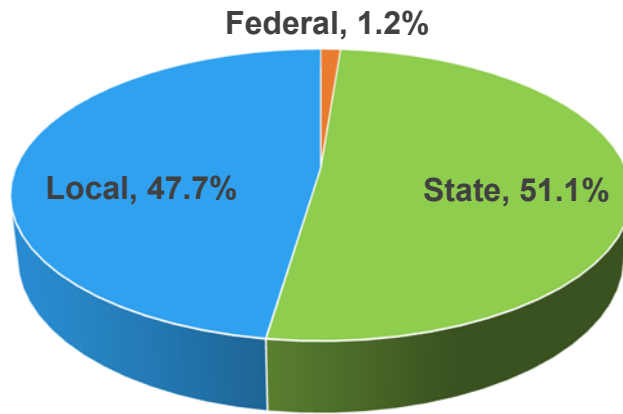
THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE  
OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.

NOTE: The Budget Summary has been revised for the Second Public Budget Hearing.



**REVENUE TREND**

**2020-21 Operating Budget**  
(in millions)

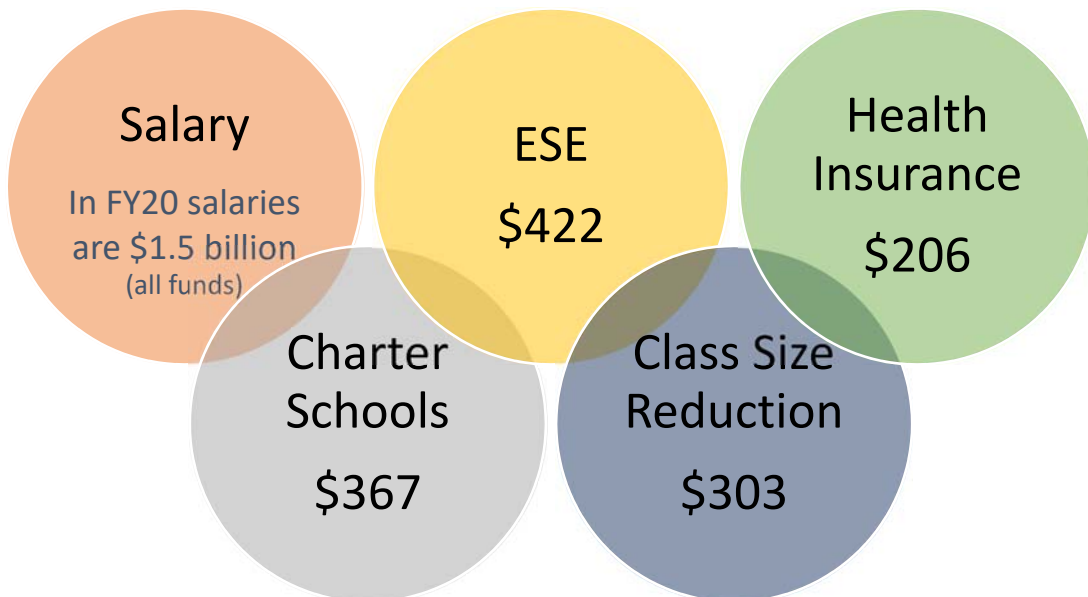


Revenues	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 *	FY 2021 **
Federal	\$ 15.0	\$ 13.5	\$ 15.8	\$ 17.2	\$ 22.2	\$ 23.9	\$ 29.1	\$ 21.1	\$ 29.0
State	939.1	1,012.8	1,017.5	1,047.0	1,087.5	1,103.5	1,107.9	1,141.0	1,207.9
Local	830.4	889.8	949.3	959.0	984.2	995.6	1,034.8	1,153.3	1,126.1
<b>Total</b>	<b>\$ 1,784.5</b>	<b>\$ 1,916.1</b>	<b>\$ 1,982.6</b>	<b>\$ 2,023.2</b>	<b>\$ 2,093.9</b>	<b>\$ 2,123.0</b>	<b>\$ 2,171.8</b>	<b>\$ 2,315.4</b>	<b>\$ 2,363.0</b>

\* FY 2020 from General Fund Final Budget Amendment.

\*\* FY 2021 Total Projected Revenues.

**MAJOR APPROPRIATIONS**  
(in millions)



## GENERAL FUND ESTIMATED REVENUE AND APPROPRIATIONS

### REVENUE CATEGORIES

Federal  
Includes Medicaid and ROTC

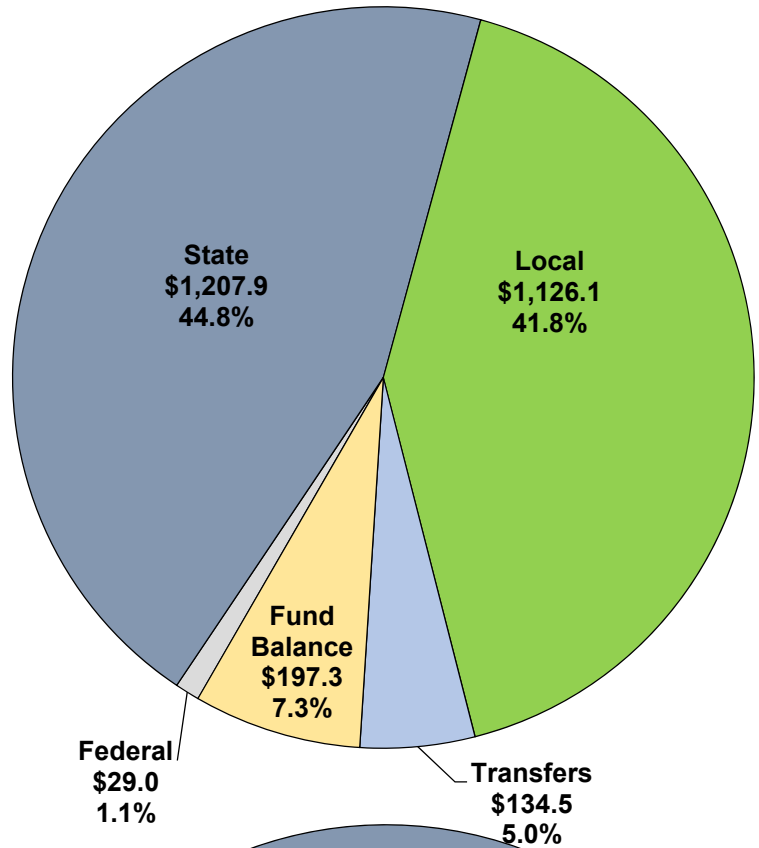
State  
Includes FEFP, Workforce Education, and Class Size Reduction \*

Local  
Includes taxes and various fees paid to the District

Transfers In

Fund Balance

\*FEFP First Calculation



### APPROPRIATION CATEGORIES

Salaries

Employee Benefits

Purchased Services  
Includes \$366.6 million for charter schools

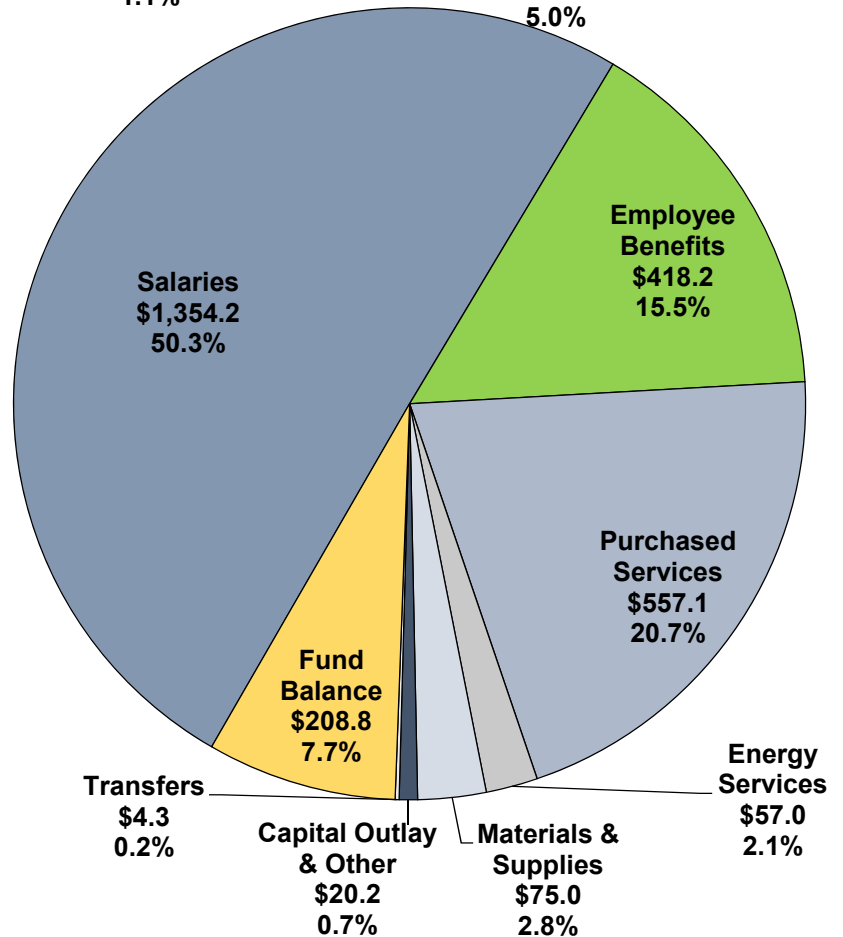
Energy Services

Materials and Supplies

Capital Outlay and Other

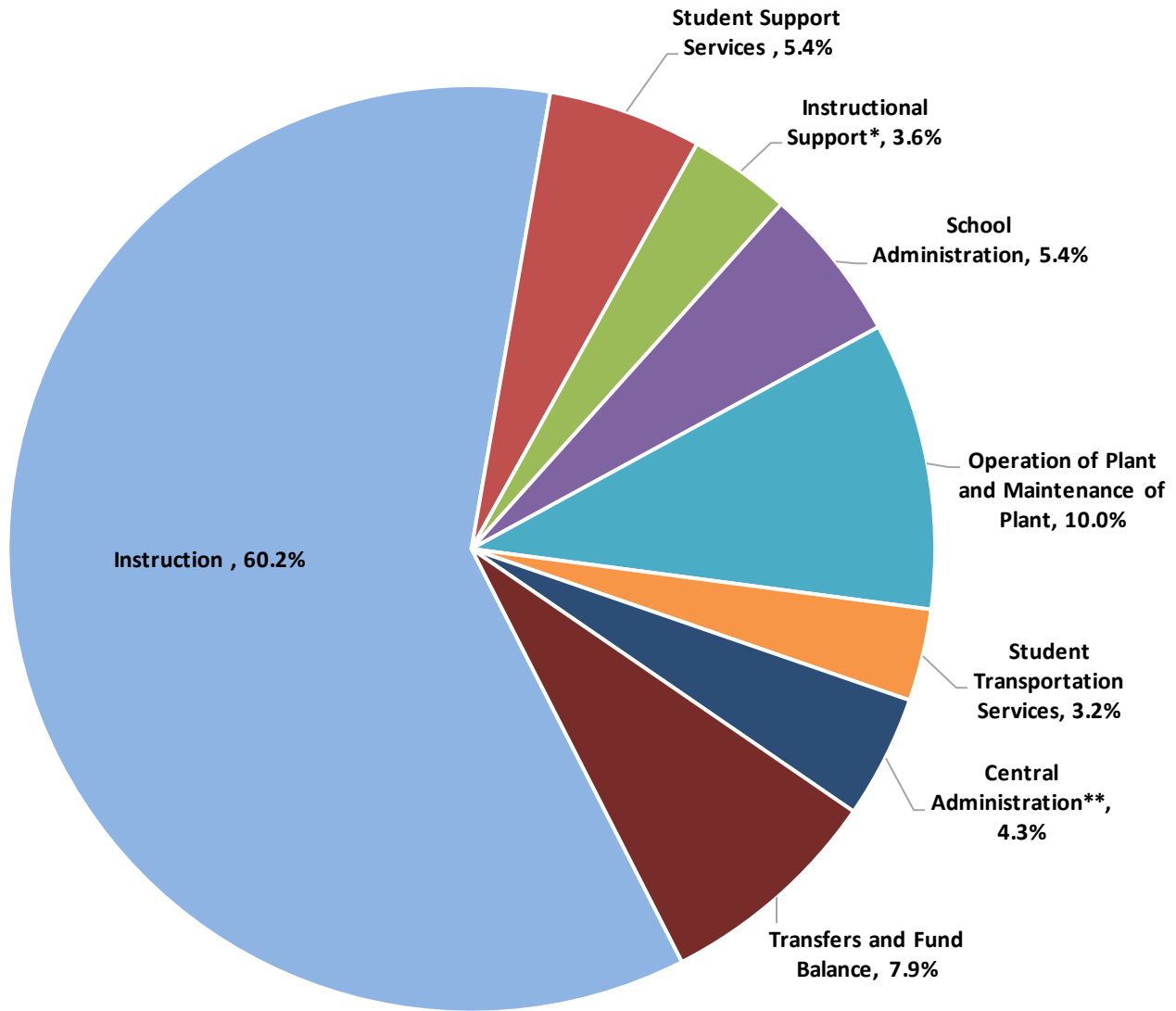
Transfers Out

Fund Balance





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



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

\*\* Includes Board, General Administration, Fiscal Services, Central Services, Facilities Acquisition & Construction, Administrative and Technology Services.



## GENERAL FUND COMPARISON OF REVENUES

Revenues:	2020-21 Revenues	2019-20 Amended	Difference	
Federal				
Medicaid and ROTC	\$29,000,000	\$21,125,391	\$7,874,609	(a)
State				
FEFP	823,153,615	741,322,095	81,831,520	(b)
Workforce	78,665,513	77,885,513	780,000	
Class Size	303,025,894	302,952,154	73,740	
Other <sup>1</sup>	3,046,500	18,813,458	(15,766,958)	(c)
Local				
Ad Valorem Taxes	1,069,509,852	1,062,139,423	7,370,429	(d)
Other <sup>2</sup>	56,545,316	91,202,204	(34,656,888)	(e)
Other Financing Sources	134,480,761	124,620,081	9,860,680	(f)
<b>TOTAL</b>	<b>\$2,497,427,451</b>	<b>\$2,440,060,319</b>	<b>\$57,367,132</b>	

### Comments:

- (a) The increase is primarily due to additional Federal funding for Personal Protective Equipment.
- (b) The increase is primarily due to the new Teacher Salary Increase Allocation as part of the FEFP formula in FY 2020-21. The increase is also due to the way the State allocates FEFP funding for the McKay Scholarship program, which includes funding for McKay at the beginning of the year and removed in the FEFP third calculation.
- (c) The decrease is primarily due to the Governor's veto of School Recognition funding as well as a decrease in Voluntary Pre-kindergarten (VPK) revenue.
- (d) The increase is primarily due to the State's estimated increase in 2020 Taxable Values.
- (e) The decrease is primarily due to less anticipated revenue collections from investments, Before and After Care, commercial food program, certification fees, p-card rebates, and other child care fees in FY 2020-21.
- (f) The increase is primarily due to increases in the maintenance and repairs transfer from Capital funds.

<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, and certification.

NOTE: Information for fiscal year 2019-20 is projected year-end results and is subject to change based on final FY20 SAFR.



**GENERAL FUND  
COMPARISON OF APPROPRIATIONS**

<b>Appropriation:</b>	<b>2020-21 Appropriations</b>	<b>2019-20 Amended</b>	<b>Difference</b>
Instruction	\$1,623,914,651	\$1,546,690,075	\$77,224,576 (a)
Student Support Services	144,445,657	140,738,104	3,707,553 (b)
Instructional Media Services	19,732,700	22,994,992	(3,262,292) (c)
Instruction & Curriculum Dev.	34,254,744	30,028,392	4,226,352 (d)
Instructional Staff Training	5,997,479	6,331,306	(333,827)
Instruction-Related Technology	24,930,998	27,094,206	(2,163,208) (e)
Board	5,482,349	5,871,670	(389,321)
General Administration	8,772,916	8,582,745	190,171
School Administration	145,395,498	148,576,407	(3,180,909) (f)
Facilities Acquisition & Construction	10,121,230	7,272,205	2,849,025 (g)
Fiscal Services	9,692,195	11,008,077	(1,315,882) (h)
Central Services	74,069,956	75,247,096	(1,177,140) (i)
Student Transportation	86,362,222	91,359,918	(4,997,696) (j)
Operation of Plant	201,806,074	196,202,401	5,603,673 (k)
Maintenance of Plant	68,275,634	74,616,394	(6,340,760) (l)
Administrative Technology	5,103,090	5,571,412	(468,322)
Community Services	11,123,779	19,992,925	(8,869,146) (m)
Debt Service	2,135,000	1,876,317	258,683
Other Financing Uses	4,337,850	2,690,000	1,647,850 (n)
<b>TOTAL</b>	<b>\$2,485,954,022</b>	<b>\$2,422,744,642</b>	<b>\$63,209,380</b>

**Comments:**

- (a) The increase is primarily due to the new FY 2020-21 Teacher Salary Increase Allocation funding from the State for teachers' minimum salary increase, as well as increases in FRS rates from the State.
- (b) The increase is primarily due to Mental Health support positions funded via the voter-approved Referendum, as well as increases in FRS rates from the State.
- (c) The decrease is primarily the result of funding reductions and paused programs implemented in FY 2020-21.
- (d) The increase is primarily due to additional funding for ESE related services, as well as increases in FRS rates from the State.
- (e) The decrease is primarily the result of funding reductions and paused programs implemented in FY 2020-21.



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## GENERAL FUND COMPARISON OF APPROPRIATIONS

- (f) The decrease is primarily the result of funding reductions and paused programs implemented in FY 2020-21.
- (g) The increase is the result of PPO responding to fewer workorders for routine minor capital outlay projects and more workorders in the maintenance and repair category, resulting in realignment of budget from the Facilities Acquisition & Construction function into the Maintenance of Plant function in FY 2019-20. The full amount of the funding for the routine minor capital outlay projects is allocated in the Facilities Acquisition & Construction function at the beginning of FY 2020-21.
- (h) The decrease is primarily the result of funding reductions and paused programs implemented in FY 2020-21.
- (i) The decrease is primarily the result of funding reductions and paused programs implemented in FY 2020-21. The decrease is also due to one-time funds in FY 2019-20, such as emergency funding for COVID-19 pandemic.
- (j) The decrease is primarily the result of funding reductions implemented in FY 2020-21, such as in fuel and overtime costs.
- (k) The increase is primarily due to Safety-related positions funded via the voter-approved Referendum portion of Safety and Security, increase in the property and casualty insurance premiums, as well as increases in FRS rates from the State.
- (l) The decrease is primarily the result of funding reductions and paused programs implemented in FY 2020-21. The decrease is also due to the realignment of budget from the Facilities Acquisition & Construction to the Maintenance of Plant function due to PPO responding to more workorders in the maintenance and repair category and fewer workorders for minor capital outlay in FY 2019-20.
- (m) The decrease is primarily the result of funding reductions and paused programs implemented in FY 2020-21, as well as decrease of Before and After School Care program revenues, resulting in an offsetting decrease in related appropriations.
- (n) The increase is due to the transfer from General Fund to Debt Service Funds as a result of the Energy Master Equipment Lease/Purchase Agreement, per resolution No. 20-111, approved by the Board on May 19, 2020.

NOTE: Information for FY2020 is from the Final General Fund Amendment.



## GENERAL FUND REVENUE

Revenue Account Description	2017-18 Revenue	2018-19 Revenue	2019-20 Adopted Budget	2019-20 Amendments	2019-20 Budget	2020-21 Proj. Revenue
Federal Direct:						
Federal Impact, Current Operations						-
Reserve Officers Training Corps (ROTC)	2,166,295	2,522,523	2,300,000	189,775	2,489,775	2,300,000
Miscellaneous Federal Direct	14,138	14,164		14,367	14,367	6,700,000
<b>Total Federal Direct</b>	<b>2,180,433</b>	<b>2,536,687</b>	<b>2,300,000</b>	<b>204,142</b>	<b>2,504,142</b>	<b>9,000,000</b>
Federal Through State and Local:						
Medicaid	21,710,177	22,192,141	22,450,000	(4,144,782)	18,305,218	20,000,000
National Forest Funds						-
Federal Through Local						-
Miscellaneous Federal Through State		4,405,081		316,031	316,031	-
<b>Total Federal Through State and Local</b>	<b>21,710,177</b>	<b>26,597,222</b>	<b>22,450,000</b>	<b>(3,828,751)</b>	<b>18,621,249</b>	<b>20,000,000</b>
State:						
Florida Education Finance Program (FEFP)	703,547,059	710,182,208	767,685,777	(26,363,682)	741,322,095	823,153,615
Workforce Development	73,370,726	73,976,965	76,995,513	-	76,995,513	77,776,513
Workforce Development Capitalization Incentive Grant						-
Workforce Reserves & Reimbursements						-
Workforce Education Performance Incentive		647,286	647,286	242,714	890,000	889,000
Adults with Disabilities	510,000	1,039,998	800,000	(145,633)	654,367	800,000
CO&DS Withheld for Administrative Expenditure	169,337	169,337		169,337	169,337	
Diagnostic and Learning Resources Centers						-
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	446,500	446,500	446,500	-	446,500	446,500
State Forest Funds						-
State License Tax	281,689	292,645	300,000	(7,881)	292,119	300,000
District Discretionary Lottery Funds	497,338	952,723	939,800	(657,149)	282,651	-
Categorical Programs:						
Class Size Reduction Operating Funds	307,560,110	304,324,169	302,023,964	928,190	302,952,154	303,025,894
Florida School Recognition Funds	13,887,539	12,365,000	12,365,000	1,365,903	13,730,903	-
Voluntary Prekindergarten Program	2,821,850	3,017,946	3,000,000	96,674	3,096,674	1,000,000
Preschool Projects						-
Other State:						
Reading Programs						-
Full-Service Schools Program						-
State Through Local						-
Other Miscellaneous State Revenues	361,755	465,211	500,000	(359,093)	140,907	500,000
<b>Total State</b>	<b>1,103,453,904</b>	<b>1,107,879,988</b>	<b>1,165,703,840</b>	<b>(24,730,620)</b>	<b>1,140,973,220</b>	<b>1,207,891,522</b>
Local:						
District School Taxes	918,653,020	936,365,356	1,062,665,848	(526,425)	1,062,139,423	1,069,509,852
Tax Redemptions						-
Payment in Lieu of Taxes						-
Excess Fees						-
Tuition						-
Rent	1,868,168	1,812,562	1,500,000	(42,268)	1,457,732	500,000
Investment Income	7,691,958	8,432,431	11,000,000	5,969,398	16,969,398	9,000,000
Gain on Sale of Investments		413,646				-
Net Increase (Decrease) in Fair Value of Investments	(1,196,462)	3,160,306				-
Gifts, Grants and Bequests	14,853	13,887		13,239	13,239	-
Student Fees:						
Adult General Education Course Fees	984,765	896,739	1,000,000	(438,492)	561,508	650,000
Postsec Career Cert-Appl Tech Diploma Course Fees	5,851,876	5,806,589	6,000,000	(483,410)	5,516,590	6,000,000
Continuing Workforce Education Course Fees						-
Capital Improvement Fees	331,504	331,658	331,504	(14,600)	316,904	331,658
Postsecondary Lab Fees						-
Lifelong Learning Fees	258,071	223,144	250,000	(122,965)	127,035	150,000
GED® Testing Fees						-
Financial Aid Fees			650,000	(16,193)	633,807	650,000
Other Student Fees	1,636,966	1,624,053	1,437,504	(346,009)	1,091,495	963,658
Other Fees:						
Preschool Program Fees	1,454,816	1,595,119	1,500,000	44,049	1,544,049	500,000
Prekindergarten Early Intervention Fees						-
School-Age Child Care Fees	16,989,070	18,847,191	16,500,000	2,750,426	19,250,426	11,600,000
Other Schools, Courses and Classes Fees	3,339,782	4,618,974	4,500,000	(4,500,000)	-	2,500,000
Miscellaneous Local:						
Miscellaneous Local Sources	37,745,565	50,644,775	32,589,000	11,131,021	43,720,021	23,700,000
<b>Total Local</b>	<b>995,623,952</b>	<b>1,034,786,432</b>	<b>1,139,923,856</b>	<b>13,071,762</b>	<b>1,153,341,627</b>	<b>1,126,055,168</b>
<b>Total Revenue</b>	<b>\$ 2,122,968,465</b>	<b>\$ 2,171,800,330</b>	<b>\$ 2,330,377,696</b>	<b>\$ (15,283,467)</b>	<b>\$ 2,315,440,238</b>	<b>\$ 2,362,946,690</b>
Transfers In	94,702,031	123,500,967	122,099,161	2,520,920	124,620,081	134,480,761
<b>Subtotal Revenue &amp; Transfer In</b>	<b>\$ 2,217,670,496</b>	<b>\$ 2,295,301,297</b>	<b>\$ 2,452,476,857</b>	<b>\$ (12,762,547)</b>	<b>\$ 2,440,060,319</b>	<b>\$ 2,497,427,451</b>
Fund Balance	190,025,243	160,568,339	161,197,400		161,197,400	197,281,555
<b>Total Revenue &amp; Fund Balance</b>	<b>\$ 2,407,695,739</b>	<b>\$ 2,455,869,636</b>	<b>\$ 2,613,674,257</b>	<b>\$ (12,762,547)</b>	<b>\$ 2,601,257,719</b>	<b>\$ 2,694,709,006</b>

NOTE: 2020-21 if based on the FEFP Second Calculation



GENERAL FUND SCHOOL APPROPRIATIONS

	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20	2019-20	2019-20	2020-21	2020-21
	Expenditures	Expenditures	Positions	Adopted	Amendments	Amended Budget	Positions	Projected Budget	Positions	Projected Budget
<b>ELEMENTARY</b>										
Administration	29,727,808	29,457,184	322.1	323.6	31,157,237	27,644	318.0	31,184,881	318.0	31,260,903
Teachers	301,572,789	294,542,537	5,698.3	5,501.4	314,357,621	(3,392,812)	5,354.9	310,964,809	5,354.9	309,095,982
Support Teachers	42,486,587	42,069,167	750.0	749.4	47,437,432	(3,488,413)	884.7	43,949,019	884.7	52,668,680
Paraprofessionals	16,517,338	16,237,672	936.6	905.6	17,088,868	(798,704)	929.2	16,290,164	929.2	17,844,483
Clerical	21,060,092	21,453,893	667.1	660.7	22,086,440	(290,362)	660.2	21,796,078	660.2	22,573,115
Operational	21,917,058	23,075,777	670.8	660.0	24,631,214	(624,202)	651.2	24,007,012	651.2	24,187,670
Supplies	14,436,387	16,543,063			10,396,893	3,653,416		14,050,309		10,397,681
Other Salary	33,133,478	33,650,548			23,387,316	22,806,319		46,193,635		44,367,527
Other Expenditures	7,144,891	9,527,737			6,655,582	1,338,905		7,994,487		5,937,850
<b>ELEMENTARY Total</b>	<b>487,996,427</b>	<b>486,557,578</b>	<b>9,044.8</b>	<b>8,800.8</b>	<b>497,198,603</b>	<b>19,231,791</b>	<b>8,798.1</b>	<b>516,430,394</b>	<b>8,798.1</b>	<b>518,333,892</b>
<b>MIDDLE</b>										
Administration	13,761,690	13,769,016	144.1	144.6	13,998,309	(83,765)	144.0	13,914,544	144.0	14,226,120
Teachers	105,616,022	105,879,319	2,048.7	2,023.2	114,709,079	(798,034)	1,979.6	113,911,045	1,979.6	113,907,996
Support Teachers	20,602,616	21,083,742	377.5	369.5	23,164,837	(1,552,719)	373.3	21,612,118	373.3	22,432,670
Paraprofessionals	2,881,905	3,238,841	172.4	180.2	3,419,314	3,854	189.7	3,423,168	189.7	3,754,842
Clerical	8,516,680	8,614,243	287.0	286.5	8,919,183	80,369	278.8	8,999,552	278.8	8,909,000
Operational	11,437,643	11,659,883	376.9	318.3	12,410,011	(1,846,180)	315.0	10,563,831	315.0	10,399,568
Supplies	6,650,728	6,153,823			3,835,930	2,831,881		6,667,811		3,548,222
Other Salary	13,238,109	14,334,654			11,250,954	8,646,628		19,897,582		17,260,714
Other Expenditures	3,446,736	3,956,347			1,948,293	1,527,192		3,475,485		1,696,200
<b>MIDDLE Total</b>	<b>186,152,129</b>	<b>188,689,867</b>	<b>3,406.5</b>	<b>3,322.3</b>	<b>193,655,910</b>	<b>8,809,226</b>	<b>3,280.5</b>	<b>202,465,136</b>	<b>3,280.5</b>	<b>196,135,332</b>
<b>HIGH</b>										
Administration	14,581,296	14,801,520	152.4	155.9	15,379,465	72,944	155.1	15,452,409	155.1	15,857,226
Teachers	157,733,675	156,123,652	2,873.6	2,796.7	160,725,770	(2,843,448)	2,779.6	157,882,322	2,779.6	159,929,302
Support Teachers	23,134,615	23,010,310	406.5	424.7	25,859,000	(1,172,155)	443.2	24,686,845	443.2	26,541,784
Paraprofessionals	5,663,145	6,117,430	334.9	326.2	6,266,319	114,809	330.5	6,381,128	330.5	6,761,285
Clerical	11,495,862	11,508,049	386.1	389.8	11,997,307	(165,282)	384.1	11,832,025	384.1	12,139,980
Operational	15,733,211	16,404,062	558.6	395.1	18,122,600	(4,717,953)	390.4	13,404,647	390.4	13,306,001
Supplies	15,112,539	13,116,781			14,421,340	5,863,689		20,285,029		10,125,143
Other Salary	29,665,226	30,469,551			26,254,437	14,347,763		40,602,200		35,845,806
Other Expenditures	9,278,414	17,321,228			6,270,400	7,344,884		13,615,284		4,718,823
<b>HIGH Total</b>	<b>282,397,982</b>	<b>288,872,583</b>	<b>4,712.1</b>	<b>4,488.4</b>	<b>285,296,638</b>	<b>18,845,252</b>	<b>4,482.9</b>	<b>304,141,890</b>	<b>4,482.9</b>	<b>285,225,350</b>



GENERAL FUND SCHOOL APPROPRIATIONS

	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20	2019-20	2019-20	2020-21	2020-21
	Expenditures	Expenditures	Positions	Adopted	Amendments	Amended Budget	Positions	Projected Budget		
MULTI-LEVEL										
Administration	2,682,035	2,736,332	29.4	28.9	2,811,418	2,811,418	27.9	2,819,425		
Teachers	24,080,907	24,009,394	481.2	471.2	26,936,521	(541,606)	454.7	26,171,354		
Support Teachers	4,103,857	4,042,931	75.2	77.4	4,845,867	(236,626)	80.0	4,793,257		
Paraprofessionals	1,053,932	1,058,662	60.2	57.8	1,087,912	7,712	55.3	1,057,900		
Clerical	1,643,064	1,680,776	52.9	51.8	1,705,028	(19,173)	51.1	1,686,337		
Operational	2,556,731	2,457,842	80.5	74.5	2,653,838	(280,074)	74.5	2,427,327		
Supplies	1,401,397	1,656,403			1,146,814	825,629		1,972,443		
Other Salary	2,607,525	3,350,588			1,967,220	2,357,708		4,324,928		
Other Expenditures	719,009	1,854,148			582,176	745,367		1,327,543		
MULTI-LEVEL Total	40,848,457	42,847,078	779.3	761.6	43,736,794	2,858,939	743.5	44,137,694		
CENTERS										
Administration	2,105,124	2,120,728	24.9	26.0	2,291,423		27.0	2,337,345		
Teachers	6,454,610	7,032,223	143.1	141.4	8,144,703	129,446	140.9	8,115,418		
Support Teachers	5,207,902	5,092,300	90.4	93.9	5,527,158	(57,095)	97.9	5,843,874		
Paraprofessionals	3,652,513	3,867,410	187.0	193.7	4,087,689	118,523	190.0	4,273,679		
Clerical	1,673,553	1,735,413	51.5	53.9	1,755,835	(40,093)	53.0	1,828,384		
Operational	1,494,030	1,676,926	43.7	32.6	1,808,883	(603,232)	31.9	1,212,556		
Supplies	550,314	936,338			561,207	338,521		899,728		
Other Salary	2,009,000	1,942,582			1,138,830	1,922,947		3,061,777		
Other Expenditures	1,781,520	2,471,422			2,533,791	210,708		2,744,499		
CENTERS Total	24,928,565	26,875,342	540.5	541.5	27,849,519	2,019,724	540.7	28,933,231		
ADULT HIGH										
Administration	1,365,440	1,407,500	14.1	13.0	1,339,156		13.0	1,375,831		
Teachers	7,011,780	6,456,790	123.0	112.0	7,561,160	(1,169,801)	112.3	6,464,342		
Support Teachers	4,106,655	3,978,787	70.1	74.0	4,387,807	(52,727)	69.0	4,169,378		
Paraprofessionals	1,097,887	1,048,827	56.0	53.2	960,395	(16,782)	50.2	964,247		
Clerical	1,680,948	1,474,235	50.9	50.1	1,574,063	(11,041)	50.2	1,640,300		
Operational	2,158,264	2,240,979	69.1	47.0	2,373,660	(592,899)	47.2	1,823,440		
Supplies	655,234	733,360			643,685	(290,424)		409,662		
Other Salary	3,310,340	3,192,466			2,933,097	1,133,045		4,066,142		
Other Expenditures	1,278,945	881,190			982,250	234,260		1,216,510		
ADULT HIGH Total	22,665,493	21,414,134	383.2	349.2	22,755,273	(766,369)	341.9	20,645,817		



GENERAL FUND SCHOOL APPROPRIATIONS

	2017-18	2018-19	2018-19	2018-19	2019-20	2019-20	2019-20	2019-20	2019-20	2020-21	2020-21
	Expenditures	Expenditures	Positions	Positions	Adopted	Amendments	Amended Budget	Positions	Projected Budget	Projected Budget	Projected Budget
TECH COLLEGES & COMM SCHOOLS											
Administration	2,864,567	2,890,024	30.3	31.8	3,004,940		3,004,940	31.7	3,175,447		3,175,447
Teachers	26,034,994	25,276,687	425.4	412.6	23,263,896	351,323	23,615,219	406.0	23,360,556		23,360,556
Support Teachers	3,698,857	3,766,861	60.5	60.8	3,694,288	33,713	3,728,001	63.3	3,855,508		3,855,508
Paraprofessionals	1,072,253	1,045,663	47.4	46.2	1,099,652		1,099,652	45.1	1,073,611		1,073,611
Clerical	6,524,365	6,606,423	200.1	202.8	6,998,403		6,998,403	199.3	7,057,375		7,057,375
Operational	4,098,000	4,248,996	145.2	144.6	4,516,636	(150,503)	4,366,133	147.4	4,631,744		4,631,744
Supplies	1,935,686	2,100,860			6,409,737	(3,044,285)	3,365,452		4,720,585		4,720,585
Other Salary	11,688,447	11,746,859			10,489,006	1,595,474	12,084,480		11,898,096		11,898,096
Other Expenditures	10,124,137	10,583,827			9,222,166	1,516,022	10,738,188		9,307,500		9,307,500
TECH COLLEGES & COMM SCHOOLS Total	68,041,306	68,266,200	909.0	898.8	68,698,724	301,744	69,000,468	892.9	69,080,422		69,080,422
	<b>1,113,030,360</b>	<b>1,123,522,782</b>	<b>19,775.5</b>	<b>19,162.5</b>	<b>1,139,191,461</b>	<b>51,300,306</b>	<b>1,190,491,767</b>	<b>19,080.5</b>	<b>1,162,491,738</b>		<b>1,162,491,738</b>





GENERAL FUND DIVISION APPROPRIATIONS

	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20	2019-20	2019-20	2020-21	2020-21	2020-21
	Expenditures	Expenditures	Positions	Positions	Adopted	Amendments	Amended Budget	Positions	Projected Budget	Projected Budget	Projected Budget
BOARD	399,987	402,741	9.0	9.0	402,741	(31,644)	371,097	9.0	371,097	371,097	371,097
Administration	512,725	506,995	8.7	9.0	524,713	8,906	533,619	9.0	533,619	533,619	533,557
Clerical	8,928	12,694			9,697	-	9,697		9,697	9,697	9,697
Supplies	766,007	492,634			183,540	24,000	207,540		183,540	183,540	183,540
Other Expenditures	1,687,647	1,415,064	17.7	18.0	1,120,691	1,262	1,121,953	18.0	1,097,891	1,097,891	1,097,891
BOARD Total											
SUPT/COUNSEL/LEGISLATIVE/AUDIT	1,780,792	1,958,356	12.6	14.0	2,091,678	97,137	2,188,815	13.0	2,061,469	2,061,469	2,061,469
Administration	1,004,458	984,191	13.1	20.0	1,356,446	140,499	1,496,945	19.0	1,422,511	1,422,511	1,422,511
Technical	937,843	941,566	19.1	23.0	1,139,654	15,663	1,155,317	21.0	1,040,017	1,040,017	1,040,017
Clerical	29,703	29,789			33,069	(7,795)	25,274		33,249	33,249	33,249
Supplies	25,378	28,790			2,296		2,296		2,296	2,296	2,296
Other Salary	1,443,552	1,499,081			1,898,674	1,118,832	3,017,506		1,682,567	1,682,567	1,682,567
Other Expenditures	5,221,726	5,441,773	44.9	57.0	6,521,817	1,364,337	7,886,153	53.0	6,242,108	6,242,108	6,242,108
SUPT/COUNSEL/LEGISLATIVE/AUDIT Total											
INFORMATION & TECHNOLOGY	959,671	955,617	7.5	8.0	1,000,598	41,388	1,041,986	8.0	1,046,250	1,046,250	1,046,250
Administration	7,433,216	7,726,551	94.2	99.7	8,226,686	69,363	8,296,050	88.2	7,360,730	7,360,730	7,360,730
Technical	2,370,856	2,279,908	48.8	50.0	2,347,089	43,057	2,390,146	50.0	2,391,843	2,391,843	2,391,843
Clerical	718,513	754,405			923,040	(544,715)	378,325		535,375	535,375	535,375
Supplies	7,420	14,322									
Other Salary	20,196,023	16,748,337			12,684,340	5,386,073	18,070,413		12,493,652	12,493,652	12,493,652
Other Expenditures	31,685,699	28,479,140	150.6	157.7	25,181,754	4,995,166	30,176,920	146.2	23,827,850	23,827,850	23,827,850
INFORMATION & TECHNOLOGY Total											
STRATEGY & OPERATIONS	861,567	943,728	7.0	8.5	948,959	218,360	1,167,320	6.8	938,107	938,107	938,107
Administration	2,332,315	2,501,267	32.4	52.8	3,188,671	1,046,089	4,234,760	40.5	3,310,499	3,310,499	3,310,499
Technical	4,984,688	4,782,263	112.9	152.1	5,224,422	1,319,277	6,543,699	144.3	6,201,459	6,201,459	6,201,459
Clerical	3,483,974	3,332,063	62.7	125.2	3,474,764	2,571,428	6,046,192	119.9	5,815,935	5,815,935	5,815,935
Support	1,230,123	470,821			868,299	85,386	953,685		18,650,040	18,650,040	18,650,040
Supplies	321,662	105,924			41,993	700,781	742,774		1,023,592	1,023,592	1,023,592
Other Salary	646,981	1,616,019			606,024	7,201,147	7,807,171		53,521,066	53,521,066	53,521,066
Other Expenditures	13,861,309	13,752,084	215.0	338.7	14,353,132	13,142,469	27,495,601	311.5	89,460,698	89,460,698	89,460,698
STRATEGY & OPERATIONS Total											
SAFETY, SECURITY & EMERGENCY PREP Administration	375,017	375,017	2.9	5.1	690,854	55,681	746,535	6.0	873,889	873,889	873,889
Administration	1,826,346	1,826,346	25.8	82.7	5,545,932	(991,890)	4,554,042	106.5	6,688,164	6,688,164	6,688,164
Technical	894,269	894,269	24.9	34.2	1,503,483	(61,246)	1,442,237	39.3	1,664,819	1,664,819	1,664,819
Clerical	683,719	683,719	14.8	732.4	2,154,258	15,418,452	17,572,710	709.5	18,558,208	18,558,208	18,558,208
Support	109,819	109,819			616,494	22,004	638,498		592,965	592,965	592,965
Supplies	383,248	383,248			122,970	(17,260)	105,710		131,081	131,081	131,081
Other Salary	35,751,576	35,751,576			39,948,541	3,307,499	43,256,040		38,793,277	38,793,277	38,793,277
Other Expenditures	40,023,995	40,023,995	68.4	854.4	50,582,532	17,733,241	68,315,772	861.3	67,302,403	67,302,403	67,302,403
SAFETY, SECURITY & EMERGENCY PREP Total											



GENERAL FUND DIVISION APPROPRIATIONS

	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20	2019-20	2019-20	2019-20	2020-21	2020-21	2020-21
	Expenditures	Expenditures	Positions	Positions	Adopted	Amendments	Amendments	Amendments	Amendments	Positions	Positions	Projected Budget
ACADEMICS	1,906,808	1,794,846	15.1	15.0	1,815,758	51,925	1,867,683	15.0	1,879,229	107.6	107.6	7,067,706
Administration	7,012,760	6,816,027	106.5	110.7	7,557,799	(276,715)	7,281,084	107.6	7,067,706	65.7	65.7	2,763,565
Technical	3,211,166	2,959,353	72.1	71.1	3,086,986	(123,095)	2,963,891	371.1	2,763,565	8.8	8.8	22,560,988
Clerical	19,777,230	20,281,703	341.0	383.1	21,214,623	877,590	22,092,213	417,422	20,517,844	568.2	568.2	95,433,560
Instructional Specialist	338,315	397,186	8.6	8.8	409,263	8,158	417,422	8.8	417,422	6.0	6.0	766,510
Support	6,462,111	5,027,014			17,747,437	(10,485,214)	7,262,223	52.9	3,912,228	46.3	46.3	1,847,616
Supplies	4,319,742	2,689,773			2,295,428	2,594,837	4,890,265	236.3	12,919,688	1.0	1.0	59,914
Other Salary	23,962,936	24,745,143			22,155,611	8,158,015	30,313,626	1.0	242,815	2.0	2.0	337,080
Other Expenditures	66,991,067	64,711,045	543.2	588.7	76,282,905	805,502	77,088,407	29.0	1,823,608	2.0	2.0	150,311
ACADEMICS Total												
STUDENT SUPPORT INITIATIVES	624,590	602,817	4.7	7.0	898,666	(6,751)	891,915	6.0	766,510	52.9	52.9	3,912,228
Administration	1,692,893	3,073,149	31.6	53.5	4,109,975	(68,103)	4,041,872	52.9	3,912,228	46.3	46.3	1,847,616
Technical	1,510,965	1,503,301	40.0	47.6	1,864,614	28,391	1,893,005	236.3	12,919,688	1.0	1.0	59,914
Clerical	7,793,296	9,309,212	168.1	235.9	9,648,914	3,676,774	13,325,688	342.5	26,574,731	2.0	2.0	337,080
Instructional Specialist	57,588	58,173	1.0	1.0	58,739	1,175	59,914	1.0	59,914	2.0	2.0	150,311
Support	130,628	162,436			212,815	40,150	252,965	2.0	242,815	6.0	6.0	333,144
Supplies	264,892	293,963			144,372	1,063,118	1,207,490	1,268,605	5,557,356	342.5	342.5	26,574,731
Other Salary	818,143	1,048,387			1,321,426	1,442,637	2,764,063	6,177,391	24,436,912	2.0	2.0	337,080
Other Expenditures	12,892,994	16,051,437	245.5	344.9	18,259,521	6,177,391	24,436,912	2.0	337,080	2.0	2.0	150,311
STUDENT SUPPORT INITIATIVES Total												
CHIEF OF STAFF	529,308	302,016	1.8	2.0	330,470	6,609	337,080	2.0	337,080	2.0	2.0	150,311
Administration	3,379,718	151,312	2.1	2.0	147,364	2,947	150,311	2.0	150,311	6.0	6.0	333,144
Technical	1,358,645	345,263	6.2	6.0	326,612	6,532	333,144	19.0	841,568	1.0	1.0	59,914
Clerical	2,140,035	907,982	18.5	20.0	913,231	(18,370)	894,861	325,152	108,872	29.0	29.0	1,823,608
Support	121,463	37,034			136,222	188,930	325,152	38,151	41,136	11,447,078	16,027	16,027
Supplies	189,756	49,998			46,080	(7,929)	38,151	14,860	11,497	384,482	20,827	20,827
Other Salary	31,647,482	854,894			12,809	2,051	14,860	2,093,559	59,789,608	2.0	2.0	150,311
Other Expenditures	39,366,408	2,648,500	28.6	30.0	1,912,788	180,771	2,093,559	2.0	1,823,608	2.0	2.0	150,311
CHIEF OF STAFF Total												
FACILITIES	33,493	33,834	0.3		34,163	(34,163)	-	-	-	-	-	-
Administration	1,271,599	1,085,696	13.3		1,125,812	(1,125,812)	-	-	-	-	-	-
Technical	1,295,732	1,202,275	32.4		1,230,526	(1,230,526)	-	-	-	-	-	-
Clerical	2,281,786	2,382,887	54.8		2,432,392	(2,432,392)	-	-	-	-	-	-
Support	18,190,202	12,073,574			11,400,091	46,987	11,447,078	384,482	20,827	36,854	36,854	36,854
Supplies	97,108	86,688			385,644	(1,162)	384,482	47,958,048	20,827	20,827	20,827	20,827
Other Salary	38,445,972	45,736,734			48,067,802	(109,754)	47,958,048	59,789,608	36,854	36,854	36,854	36,854
Other Expenditures	61,615,892	62,601,688	100.8		64,676,430	(4,886,822)	59,789,608					
FACILITIES Total												



**GENERAL FUND DIVISION APPROPRIATIONS**

	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20	2019-20	2019-20	2020-21	2020-21	2020-21
	Expenditures	Expenditures	Positions	Positions	Adopted	Amendments	Amended Budget	Positions	Projected Budget	Projected Budget	Projected Budget
<b>PORTFOLIO SERVICES</b>											
Administration	835,962	846,444	7.0	7.0	851,329	48,567	899,896	7.0	904,594	904,594	
Technical	1,870,289	1,959,722	24.3	25.0	2,208,707	(129,033)	2,079,674	24.0	1,988,450	1,988,450	
Clerical	1,062,896	1,068,861	25.3	25.2	1,063,573	38,222	1,101,794	25.0	1,092,439	1,092,439	
Instructional Specialist	504,114	566,404	8.0	8.0	573,389	8,239	581,629	8.0	581,629	581,629	
Support	91,318	92,221	2.0	2.0	93,144	1,863	95,007	2.0	95,007	95,007	
Supplies	578,949	619,731			633,971	1,230,660	1,864,631		501,188	501,188	
Other Salary	452,761	545,263			557,102	289,099	846,201		557,271	557,271	
Other Expenditures	4,758,213	4,845,504			5,588,572	598,633	6,187,205		4,913,178	4,913,178	
<b>PORTFOLIO SERVICES Total</b>	10,154,502	10,544,150	66.6	67.2	11,569,787	2,086,250	13,656,037	66.0	10,633,757	10,633,757	
<b>FINANCIAL MANAGEMENT</b>											
Administration	706,423	888,349	6.9	8.3	1,028,325	24,360	1,052,685	7.3	950,022	950,022	
Technical	2,756,656	3,270,642	48.7	54.9	3,861,979	19,059	3,881,038	50.0	3,547,714	3,547,714	
Clerical	1,623,561	2,240,995	56.4	59.7	2,344,933	79,179	2,424,112	53.8	2,212,814	2,212,814	
Instructional Specialist		46,332	1.0	1.0	46,332	819	47,151	1.0	47,151	47,151	
Supplies	47,840	65,529			115,274	983,934	1,099,208		112,996	112,996	
Other Salary	(67,208)	20,210			9,270	7,858	17,128		10,190	10,190	
Other Expenditures	915,723	790,312			2,276,043	1,114,117	3,390,160		2,029,209	2,029,209	
<b>FINANCIAL MANAGEMENT Total</b>	5,982,996	7,322,369	113.1	123.9	9,682,156	2,229,326	11,911,482	112.1	8,910,095	8,910,095	
<b>HUMAN RESOURCES &amp; EQUITY</b>											
Administration	1,105,978	830,166	6.4	7.0	900,838	7,625	908,463	6.0	784,801	784,801	
Technical	3,105,027	2,454,360	32.6	34.8	2,619,668	60,122	2,679,789	30.8	2,355,059	2,355,059	
Clerical	2,745,264	2,254,965	52.0	57.6	2,324,882	64,089	2,388,971	51.7	2,154,310	2,154,310	
Instructional Specialist		-	0.0	1.2	56,404	10,285	66,689		44,576	44,576	
Supplies	180,155	121,622			45,344	92,470	137,814		120,277	120,277	
Other Salary	603,954	177,402			87,972	1,130,097	1,218,069		525,158	525,158	
Other Expenditures	778,425	655,156			1,082,048	844,306	1,926,354		1,202,777	1,202,777	
<b>HUMAN RESOURCES &amp; EQUITY Total</b>	8,518,803	6,493,670	91.0	100.6	7,117,155	2,208,995	9,326,150	88.5	5,984,182	5,984,182	
<b>OSPA</b>											
Administration	2,222,257	2,416,900	17.4	18.8	2,654,946	38,367	2,693,313	18.0	2,585,586	2,585,586	
Technical	643,197	1,324,919	14.8	15.8	1,551,962	(70,241)	1,481,721	15.8	1,486,158	1,486,158	
Clerical	810,237	1,183,031	27.7	30.1	1,251,909	63,167	1,315,076	30.0	1,299,446	1,299,446	
Instructional Specialist	44,819	667,666	11.7	11.9	687,752	9,874	697,626	10.0	580,109	580,109	
Support		-	0.0				-				
Supplies	18,522	57,352			101,558	70,159	171,717		89,038	89,038	
Other Salary	743,294	1,312,573			1,263,940	507,392	1,771,332		811,431	811,431	
Other Expenditures	322,912	997,249			2,321,774	(818,820)	1,502,954		2,114,283	2,114,283	
<b>OSPA Total</b>	4,805,239	7,959,690	71.6	76.5	9,833,841	(200,103)	9,633,739	73.8	8,966,052	8,966,052	



**GENERAL FUND DIVISION APPROPRIATIONS**

	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20	2019-20	2019-20	2019-20	2020-21	2020-21	2020-21
	Expenditures	Expenditures	Positions	Adopted	Amendments	Amended Budget	Positions	Projected Budget	Positions	Projected Budget	Positions	Projected Budget
<b>PUBLIC INFORMATION</b>												
Administration	314,991	336,760	2.4	406,390	(7,514)	398,876	3.0	396,749	3.0	396,749	3.0	396,749
Technical	2,994,664	2,994,840	45.4	3,384,998	58,328	3,443,326	44.0	2,988,101	44.0	2,988,101	44.0	2,988,101
Clerical	706,300	794,098	18.6	897,273	14,723	911,996	18.0	796,841	18.0	796,841	18.0	796,841
Instructional Specialist	52,536	53,082	1.0	109,989	1,377	111,367						
Support	623,348	584,581	9.5	621,028	12,293	633,321	10.0	633,321	10.0	633,321	10.0	633,321
Supplies	138,495	141,668		122,974	19,448	142,422						
Other Salary	65,410	71,720		82,694	4,757	87,451						
Other Expenditures	3,208,722	2,680,261		1,116,534	695,022	1,811,556						
	8,104,466	7,657,010	76.9	6,741,880	798,434	7,540,314	75.0	5,837,727	75.0	5,837,727	75.0	5,837,727
<b>PUBLIC INFORMATION Total</b>	<b>270,888,748</b>	<b>275,101,615</b>	<b>1,833.9</b>	<b>303,836,389</b>	<b>46,636,219</b>	<b>350,472,608</b>	<b>2,745.0</b>	<b>352,131,515</b>	<b>2,745.0</b>	<b>352,131,515</b>	<b>2,745.0</b>	<b>352,131,515</b>



**GENERAL FUND OTHER APPROPRIATIONS**

	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20	2019-20	2019-20	2020-21	2020-21
	Expenditures	Expenditures	Positions	Positions	Adopted	Amendments	Amended Budget	Positions	Projected Budget	Projected Budget
TRANSPORTATION COST										
Administration	218,620	170,095	1.6	2.0	249,830	931	250,761	2.0	231,568	231,568
Technical	2,331,830	2,410,097	32.1	35.0	2,571,394	91,477	2,662,870	34.0	2,591,146	2,591,146
Clerical	1,843,292	1,809,712	50.6	52.0	1,875,850	20,985	1,896,835	50.0	1,819,846	1,819,846
Support	39,918,058	40,343,191	1,598.2	1,720.6	43,823,661	1,098,806	44,922,467	1,705.0	44,548,480	44,548,480
Supplies	4,616,789	3,770,905			2,454,659	2,155,200	4,609,859		2,454,659	2,454,659
Other Salary	9,804,171	9,672,422			7,290,698		7,290,698		7,290,698	7,290,698
Other Expenditures	1,160,652	1,512,091			4,047,402	681,297	4,728,699		3,488,085	3,488,085
District-Fuel	7,704,326	8,824,019			8,065,533	(1,940,000)	6,125,533		8,065,533	8,065,533
TRANSPORTATION COST Total	67,597,738	68,512,531	1,682.4	1,809.6	70,379,026	2,108,695	72,487,721	1,791.0	70,490,015	70,490,015
UTILITIES										
Communication	9,988,711	9,765,243			8,703,937	2,915	8,706,852		8,277,504	8,277,504
Electric	46,786,988	46,071,504			48,142,348		48,142,348		48,142,348	48,142,348
Water/Sewer	12,773,923	12,239,091			12,172,080		12,172,080		12,172,080	12,172,080
Gas/Oil	487,033	466,863			520,515		520,515		520,515	520,515
Refuse	5,014,017	5,146,624			5,798,701		5,798,701		5,798,701	5,798,701
UTILITIES Total	75,050,672	73,689,326			75,337,581	2,915	75,340,496		74,911,148	74,911,148
FRINGE										
Health Ins	161,650,060	169,865,218			161,614,200	4,940,502	166,554,702		159,754,687	159,754,687
Dental	-	-			2,800,000		2,800,000		2,875,641	2,875,641
Vision	4,026,044	3,905,610			1,300,000		1,300,000		1,335,736	1,335,736
Flex Account	-	-			100,000		100,000		100,000	100,000
Life	1,729,633	1,864,178			2,000,000		2,000,000		2,054,200	2,054,200
Disability	2,793,050	2,955,382			3,200,000		3,200,000		3,286,958	3,286,958
Unemployment	22,500	13,500			400,000		400,000		540,453	540,453
Workers Comp	10,055,009	11,909,720			19,500,000	(4,000,000)	15,500,000		16,326,742	16,326,742
FICA	91,424,223	90,946,002			93,200,000	3,027,547	96,227,547		99,239,249	99,239,249
Retirement	97,122,967	101,745,215			101,600,000	6,333,272	107,933,272		132,657,336	132,657,336
FRINGE Total	368,823,486	383,204,825			385,714,200	10,301,321	396,015,521		418,171,002	418,171,002
CHARTER SCHOOLS										
Other Expenditures	317,661,625	339,150,754			355,737,890	3,616,851	359,354,741		366,575,014	366,575,014
CHARTER SCHOOLS Total	317,661,625	339,150,754			355,737,890	3,616,851	359,354,741		366,575,014	366,575,014
OTHER FINANCIAL USES										
Transfers Out to Capital						2,650,000	2,650,000		1,650,000	1,650,000
Transfers Out to Debt Svc - COPs									2,647,850	2,647,850
Transfers Out to Debt Svc - TAN	951,922	1,802,033			1,480,417		1,480,417		40,000	40,000
Transfers Out to Special Revenue	40,000	40,000			4,399,200		4,399,200		8,529,617	8,529,617
OTHER FINANCIAL USES Total	991,922	1,842,033			5,879,617	2,650,000	8,529,617		4,337,850	4,337,850



GENERAL FUND OTHER APPROPRIATIONS

	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20	2019-20	2019-20	2020-21	2020-21
	Expenditures	Expenditures	Positions	Positions	Adopted	Amendments	Amended Budget	Positions	Projected Budget	Projected Budget
DISTRICT WIDE										
Best & Brightest (excl. charters)										
FTE Not Rolled Out	1,044,481	1,047,914			22,061,047	(2,149,706)	19,911,341		17,500,872	
Supplement Adv. Degree	4,322,658				5,049,100	(5,049,100)			1,085,576	
6th Period Settlement	5,534,310				1,085,576		1,085,576			1,085,576
Sick/Vacation Payout	1,056,080	6,463,771			6,131,415		6,131,415			5,500,000
RAP	2,397,596									
Sick Leave Incentive	5,358,304	2,656,018			2,373,036	245,903	2,618,939		2,373,036	
DROP Sick Pay	640,491	6,724,246			6,754,874		6,754,874		5,500,000	
Federation Incentive	99,500	639,063			659,115		659,115		659,115	
Early Retire/Resig Reward	72,486	100,500			103,324		103,324		103,324	
Extended Sick Leave	1,184,994	61,485			184,745		184,745		184,745	
Longevity	866,500	1,113,100			1,144,406		1,144,406		1,144,406	
CAP Adjustment	4,144,031	741,400			760,844		760,844		760,897	
Contracted Supplements	2,605,991	3,917,554			4,029,644		4,029,644		4,029,644	
Nat'l Teacher Cert Supp	3,755,427	1,741,785			1,790,722		1,790,722		1,790,722	
Lead Program		4,441,533			4,384,909		4,384,909		5,099,037	
Expected Salary Lapse					(45,000,000)	(7,000,000)	(52,000,000)		(45,000,000)	
Budget Reductions in Amendment						(30,000,000)	(30,000,000)			
Referendum - Supplements					69,500,000	(69,500,000)				
Referendum - Security					19,300,000	(19,300,000)				
Referendum - Mental Health Support					7,700,000	(7,700,000)				
Legislative Sal Inc (Salary, Exc charters)					2,492,314		2,492,314		31,487,051	
GF Contribution to Referendum Supplements									2,492,314	
Debt Svc for TAN and Energy Lease	33,082,849	29,648,369			110,505,071	(140,452,903)	(29,947,832)		2,135,000	
DISTRICT WIDE Total	863,208,292	896,047,838	1,682.4	1,809.6	1,003,553,385	(121,773,120)	881,780,265	1,791.0	971,330,768	



**GENERAL FUND SUMMARY & FUND BALANCE**

	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20	2019-20	2019-20	2020-21	2020-21	2020-21
	Expenditures	Expenditures	Positions	Positions	Adopted	Amendments	Amended Budget	Positions	Projected Budget	Projected Budget	
<b>SCHOOLS</b>	1,113,030,360	1,123,522,782	19,775.5	19,162.5	1,139,191,461	51,300,306	1,190,491,767	19,080.5	1,162,491,738		
<b>DIVISIONS</b>	270,888,748	275,101,615	1,833.9	2,844.5	303,836,389	46,636,219	350,472,608	2,745.0	352,131,515		
<b>OTHER</b>	863,208,292	896,047,838	1,682.4	1,809.6	1,003,553,385	(121,773,120)	881,780,265	1,791.0	971,330,768		
	<b>2,247,127,401</b>	<b>2,294,672,235</b>	<b>23,291.8</b>	<b>23,816.6</b>	<b>2,446,581,235</b>	<b>(23,836,595)</b>	<b>2,422,744,640</b>	<b>23,616.5</b>	<b>2,485,954,021</b>		
<b>FUND BALANCE</b>											
Fund Balance - Nonspendable	20,049,113	21,099,348			21,100,000	2,722,132	23,822,132		23,822,132		
Fund Balance - Restricted	8,490,466	9,512,324			14,200,000	(3,211,589)	10,988,411		9,338,411		
Fund Balance - Committed	54,327,295	54,327,295			54,330,000	(2,705)	54,327,295		54,327,295		
Fund Balance - Assigned	20,333,539	19,115,946			23,700,000	555,152	24,255,152		43,023,628		
Schools Paused Items									12,722,116		
Divisions Paused Items									4,534,035		
Frozen Positions (106.83) - Sal & Ben									8,878,709		
Fund Balance - Unassigned	57,367,927	57,142,488			53,763,022	11,357,067	65,120,089		52,108,658		
	<b>160,568,340</b>	<b>161,197,401</b>			<b>167,093,022</b>	<b>11,420,057</b>	<b>178,513,079</b>		<b>208,754,984</b>		
	<b>2,407,695,740</b>	<b>2,455,869,636</b>	<b>23,291.8</b>	<b>23,816.6</b>	<b>2,613,674,257</b>	<b>(12,416,538)</b>	<b>2,601,257,719</b>	<b>23,616.5</b>	<b>2,694,709,005</b>		



## SCHOOL ALLOCATION PLAN

	Elementary	Middle	High	Multi-Level
UNWTD FTE: K-12	90,724.86	44,332.11	63,155.07	8,628.83
UNWTD FTE: Workforce Education	-	-	-	-
<b>TOTAL</b>	<b>90,724.86</b>	<b>44,332.11</b>	<b>63,155.07</b>	<b>8,628.83</b>
WTD FTE: K-12	104,034.52	47,054.21	66,748.17	9,207.71
WTD FTE: Workforce Education	-	-	-	-
<b>TOTAL</b>	<b>104,034.52</b>	<b>47,054.21</b>	<b>66,748.17</b>	<b>9,207.71</b>
INSTR ALLOCATION: K-12	\$161,047,637	\$79,218,276	\$107,845,924	\$15,114,100
INSTR ALLOCATION: Workforce Education	-	-	-	-
<b>TOTAL</b>	<b>\$161,047,637</b>	<b>\$79,218,276</b>	<b>\$107,845,924</b>	<b>\$15,114,100</b>
SUPPORT ALLOCATION: K-12	\$87,854,032	\$41,751,688	\$51,524,330	\$8,979,074
CATEGORICAL	\$269,432,223	\$75,165,368	\$125,855,096	\$20,044,520
<b>TOTAL SCHOOL GENERAL FUND</b>	<b>\$518,333,892</b>	<b>\$196,135,332</b>	<b>\$285,225,350</b>	<b>\$44,137,694</b>

CATEGORICALS	Elementary	Middle	High	Multi-Level
1. Additional Support Funding	781,044	293,870	186,520	477,964
2. Administrative costs - Adults with Disabilities	-	-	-	-
3. Adults with Disabilities	-	-	-	-
4. Advanced Int. Cert. of Education (AICE)	-	-	4,293,226	29,573
5. Advanced Placement	-	363	5,646,775	88,543
6. Alternative to External Suspension Program	-	-	-	-
7. Armed Safe School Officer	1,093,640	-	-	-
8. Assistant Principal Summer Scheduling	-	-	136,500	-
9. Athletics	-	-	790,356	56,454
10. Behavior Change	-	-	-	-
11. Boost	414,000	30,000	-	20,000
12. Broward Truancy Intervention Program (BTIP)	291,819	-	-	-
13. Broward Virtual Education	910,024	-	6,309,327	-
14. Budget Reduction Adjustment - Prior Years	-	-	-	-
15. Business Support Center Package Fees	(2,420,000)	(615,250)	(562,000)	(246,500)
16. Campus Monitors - Additional Support	-	20,299	345,083	20,299
17. Children Service Council - Transportation	-	-	323,360	32,336
18. Class Size Reduction - Local Critical Needs	6,627,328	142,528	57,536	172,608
19. Class Size Reduction - State	88,135,904	29,921,679	42,774,028	6,668,166
20. Community Foundation of Broward	-	843,596	-	-
21. Custodial - Community School	-	81,685	130,696	16,337
22. Custodial Allocation	23,289,342	10,044,461	12,563,796	2,320,745
23. DJJ Supplemental Allocation	-	-	-	-
24. DOP Contracts	-	-	-	-
25. Drew Resource Center	-	-	-	-
26. Dual Enrollment	-	-	(341,316)	(6,804)
27. ESE	88,002,896	17,101,437	21,772,569	4,552,320
28. Extended Day (SAI) - Low 300	3,210,500	-	-	-
29. Facility Rental	115,000	210,000	160,000	15,000
30. Federal Aid Fund Trust (FAFT)	-	-	-	-





**SCHOOL ALLOCATION PLAN**

Behavior Change	Exceptional	Alternative/ Adult High	Technical	Community	DJJ Sites	TOTAL
403.99	743.61	3,615.71	1,863.70	-	275.83	213,743.70
-	-	879.68	11,554.60	4,030.19	-	16,464.47
403.99	743.61	4,495.39	13,418.30	4,030.19	275.83	230,208.17
410.97	2,755.47	3,720.88	1,964.18	0.00	280.62	236,176.73
-	-	1,319.53	13,335.69	6,058.38	-	20,713.60
410.97	2,755.47	5,040.41	15,299.87	6,058.38	280.62	256,890.33
\$1,638,666	\$9,001,988	\$6,920,806	\$1,780,216	\$0	\$1,154,796	\$383,722,409
-	-	2,028,118	40,607,167	8,451,440	-	51,086,725
\$1,638,666	\$9,001,988	\$8,948,924	\$42,387,383	\$8,451,440	\$1,154,796	\$434,809,134
\$1,633,473	\$5,375,030	\$7,665,818	\$1,686,156	\$0	\$0	\$206,469,601
\$3,312,945	\$5,034,435	\$4,031,075	\$16,822,005	(\$266,562)	\$1,781,898	\$521,213,003
\$6,585,084	\$19,411,453	\$20,645,817	\$60,895,544	\$8,184,878	\$2,936,694	\$1,162,491,738

Behavior Change	Exceptional	Alternative/ Adult High	Technical	Community	DJJ Sites	TOTAL
233,731	282,291	61,284	606,099	-	-	\$2,922,803
-	218,434	177,504	-	-	-	395,938
-	630,058	17,384	-	-	-	647,442
-	-	-	-	-	-	4,322,799
-	-	-	206,841	-	-	5,942,522
956,453	-	-	-	-	-	956,453
24,790	82,023	54,682	82,023	-	-	1,337,158
-	-	-	-	-	-	136,500
-	-	-	-	-	-	846,810
1,145,536	396,617	-	-	-	-	1,542,153
-	-	-	-	-	-	464,000
-	-	-	-	-	-	291,819
-	-	-	-	-	-	7,219,351
-	(281,000)	(2,373,571)	-	-	(48,044)	(2,702,615)
(41,000)	(61,500)	(20,500)	-	-	-	(3,966,750)
-	-	-	-	-	-	385,681
-	-	-	-	-	-	355,696
-	-	-	-	-	-	7,000,000
-	-	1,382,638	1,248,632	-	-	170,131,047
-	-	-	-	-	-	843,596
-	-	-	-	(214,718)	-	14,000
306,222	708,223	937,690	1,329,845	-	-	51,500,324
-	-	-	-	-	185,215	185,215
-	-	618,778	-	-	-	618,778
-	-	152,076	-	-	-	152,076
-	-	-	-	-	-	(348,120)
339,304	1,488,015	479,170	1,768,157	-	-	135,503,868
-	-	-	-	-	-	3,210,500
-	-	-	-	-	-	500,000
-	-	-	650,000	-	-	650,000

## SCHOOL ALLOCATION PLAN

CATEGORICALS	Elementary	Middle	High	Multi-Level
31. Fees	8,571,594	254,203	48,658	517,536
32. High School Scheduling	-	-	-	248,004
33. Industry Certified Career - CAPE	-	193,810	4,972,614	149,511
34. Industry Certified Career - DIGITAL TOOLS	-	144,889	-	2,957
35. Innovative & Magnet Programs	2,494,905	1,893,406	2,130,564	706,436
36. Instructional Materials	753,338	369,738	526,716	71,968
37. International Baccalaureate	-	-	408,247	-
38. Intensive Reading Program	-	-	3,424,190	176,541
39. Materials & Supplies Instructional Allocation	2,340,321	899,036	1,232,562	179,012
40. Medicaid	705,911	-	18,625	-
41. Other	338,278	48,000	168,464	14,188
42. Pre-K Contracts	301,996	-	-	-
43. R.O.T.C.	-	-	1,754,848	57,536
44. Reading Coach	-	-	-	-
45. Referendum	28,219,091	10,086,023	13,054,746	2,314,233
46. S.E.C.M.E.	17,850	10,475	9,600	2,275
47. School Resource Officer	(247,500)	(97,500)	(225,000)	(30,000)
48. Service Learning	-	-	160,895	-
49. Small School Funding	1,035,648	-	-	230,144
50. Substitutes	6,126,488	1,360,918	1,728,168	321,246
51. Summer Programs	3,801,913	-	-	-
52. Supplemental Academic Instruction (SAI)	2,078,450	1,734,287	1,353,316	321,726
53. Supplemental Ed. Opportunity Grant (SEOG)	-	-	-	-
54. Transition Funding	354,480	193,415	501,427	515,398
55. Turnaround School Supplemental Services (TSSSA)	339,995	-	-	-
56. Voluntary Pre-k	1,000,000	-	-	-
57. World Language	747,968	-	-	28,768
58. Workforce Education (WFE)	-	-	-	-
<b>Total School General Fund Allocations</b>	<b>\$269,432,223</b>	<b>\$75,165,368</b>	<b>\$125,855,096</b>	<b>\$20,044,520</b>



**SCHOOL ALLOCATION PLAN**

Behavior Change	Exceptional	Alternative/ Adult High	Technical	Community	DJJ Sites	TOTAL
-	-	40,000	1,499,489	80,000	-	11,011,480
-	-	-	-	-	-	248,004
-	11,075	5,537	204,885	-	-	5,537,432
-	-	-	-	-	-	147,846
-	-	-	268,332	-	-	7,493,643
1,686	8,227	30,154	15,542	-	613	1,777,982
-	-	-	-	-	-	408,247
56,688	-	151,166	-	-	-	3,808,585
-	59,118	73,050	33,530	-	-	4,816,629
-	30,813	-	115,072	-	-	870,421
1,500	8,500	8,832	9,366	-	750	597,878
-	-	-	-	-	-	301,996
-	-	-	-	-	-	1,812,384
172,608	115,072	-	172,608	-	-	460,288
-	1,204,380	855,364	1,855,276	-	-	57,589,113
-	-	-	400	-	-	40,600
(7,500)	(15,000)	(13,500)	(15,000)	-	-	(651,000)
-	-	-	-	-	-	160,895
-	-	-	-	-	-	1,265,792
103,146	132,450	159,962	156,069	-	178	10,088,625
-	-	-	-	-	-	3,801,913
19,781	16,639	966,557	4,633	-	1,643,186	8,138,575
-	-	-	40,000	-	-	40,000
-	-	173,962	(314,623)	143,154	-	1,567,213
-	-	-	-	-	-	339,995
-	-	-	-	-	-	1,000,000
-	-	-	-	-	-	776,736
-	-	92,856	6,884,829	(274,998)	-	6,702,687
<b>\$3,312,945</b>	<b>\$5,034,435</b>	<b>\$4,031,075</b>	<b>\$16,822,005</b>	<b>(\$266,562)</b>	<b>\$1,781,898</b>	<b>\$521,213,003</b>



## GENERAL FUND SCHOOL CATEGORICAL FUNDING DESCRIPTION

1. Additional Support Funding – Approved funding for items (submitted on Budget Request forms) due to special circumstances. See *School Funding Allocations and Guidelines*.
2. Administrative Cost – Adults with Disabilities (AWD) – Whispering Pines and Seagull receive funds to assist with administering this program.
3. Adults with Disabilities (AWD) – A program for adults with disabilities that offers pre-employability and technology skills, social and recreational activities, daily living, self-care and communication skills.
4. Advanced International Certificate of Education (AICE) – Additional FTE is earned by students enrolled in an AICE course and receive a score of E or higher on a subject exam. The AICE teacher bonus payments are distributed from these funds.
5. Advanced Placement (AP) – Additional FTE is earned by students enrolled in an AP course and receive a score of 3 or higher on the AP exam. The AP teacher bonus payments are distributed from these funds.
6. Alternative to External Suspension Program (AES) – Program offered to students for a period comparable to the anticipated length of suspension, as per the District's discipline matrix.
7. Armed Safe School Officer (ASSO) – Schools receive funding for the new Armed Safe School Officer-Marshal/Guardian Program.
8. Assistant Principal Summer Scheduling – Secondary schools will receive funding to compensate Assistant Principals not on calendar to perform master scheduling during the summer for the upcoming school year.
9. Athletics – Middle, high, and multi-level (grades 6-12 only) schools receive funds for athletics.
10. Behavior Change – Behavior Change Centers receive funds to cover positions which supplement at-risk intervention for students. Also, funds an ESE Specialist and Behavior Technician at Bright Horizons, Cross Creek, The Quest, and Whispering Pines.
11. Boost – Fees collected by Before & Afterschool programs for Principals' bonus payment for running a fiscally and educationally sound program.
12. Broward Truancy Intervention Program (BTIP) – Funds to offset tracking and intervention costs to decrease severe truancy at elementary and select multi-level (grades K-8 only) schools.
13. Broward Virtual Education (BVS) – The BCPS virtual schools.
14. Budget Reduction Adjustment - Prior Years – Only pertains to centers, as they were not part of the FY19 funding model revision.
15. Business Support Center (BSC) Package Fees – A fee charged to select schools that receive services through the District's Business Support Center.
16. Campus Monitor - Additional Support – Funds for select high schools, including Dillard 6-12.
17. Children's Services Council - Transportation – Select high schools receive funding for transportation services to support the Children's Services Council Program.
18. Class Size Reduction (CSR) - Local Critical Needs – Local funds allocated to schools that have implemented every strategy to meet CSR requirements but are still unable to meet schoolwide average compliance.
19. Class Size Reduction (CSR) - State – The state categorical funds used for meeting CSR requirements. The school allocations are based on the state CSR funding formula.
20. Community Foundation of Broward – A grant that supports the Reimagining Middle Grades initiative. The grant requires a full match from BCPS which will be provided in the form of personnel to assist at-risk students at select middle schools.
21. Custodial - Community Schools – Select community schools are funded one-half of a Facility Serviceperson and \$1,000 for supplies for providing adult education classes.



## GENERAL FUND SCHOOL CATEGORICAL FUNDING DESCRIPTION

22. Custodial Allocation – Funding based on the number of teachers, students and the square footage of the facility. 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.
23. DJJ Supplemental Allocation – state categorical funding for DJJ sites.
24. DOP Contracts – Pace and AMI contracted DJJ programs and additional support staff at Whiddon Rogers Education Center which provides instructional programs for at-risk students at off campus locations.
25. Drew Resource Center – Funds to cover the cost of operations at Dave Thomas Education Center for the management of the Drew Resource Center.
26. Dual Enrollment – High schools reimburse the District a portion of the cost for those students dual-enrolled in colleges that have an Articulation Agreement with the District.
27. ESE – Schools receive ESE funds for various positions and programs such as; ESE Support Facilitator, Speech Language Pathologist, ESE Pre-K, ESE Speech Material & Supplies, ESE Special Programs, ESE Vocational Rehab, ESE Specialist Allocation, etc.
28. 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.
29. Facility Rental – Revenue schools receive from renting its facilities for unrelated school functions.
30. Financial Aid Fund Trust (FAFT) – Districts are authorized in section 1009.22, F.S., to assess financial aid fees for students enrolled in career certificate and applied technology diploma programs (up to 10 percent of the standard tuition rate and out-of-state fee). Districts currently collect this fee locally and distribute the funds in financial aid awards to students with financial need who are enrolled in their post-secondary programs.
31. Fees – Revenue schools receive to cover the cost of various services provided (i.e. Before & Afterschool Care).
32. High School Scheduling – Funds that offset the cost to move Lauderhill 6-12, a multi-level school, to a High School Straight Block Scheduling model.
33. Industry Certification - CAPE – Additional FTE is earned by students who successfully complete a career-themed course and are issued an industry certification identified on the *CAPE Industry Certification Funding List*. The CAPE teacher bonus payments are distributed from these funds.
34. Industry Certified Career – DIGITAL TOOLS – Elementary and middle school students who successfully complete an embedded CAPE Digital Tools course and issued a CAPE Digital Tools certification earned 0.025 FTE. Additional FTE for elementary and middle school students cannot exceed .1 FTE. The CAPE Digital Tools teacher bonus payments are distributed from these funds.
35. Innovative & Magnet Programs – Funding for unique programs. The program requirements are reviewed annually.
36. Instructional Materials and Science Labs – Instructional materials funded through the State Instructional Materials allocation.
37. International Baccalaureate (IB) – Additional FTE is earned by students enrolled in an IB course and receive a score of 4 or higher on a subject exam, or receive an IB diploma. The IB teacher bonus payments are distributed from these funds.
38. 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).



## GENERAL FUND SCHOOL CATEGORICAL FUNDING DESCRIPTION

39. Material & Supplies Instructional Allocation (IA) – Funds classroom materials and supplies.
40. Medicaid – Medicaid funds 50 percent of the ESE Specialist position for elementary schools with less than 300 ESE weighted FTE students and have four or more ESE Special Programs. Provides funds for an ESE Support Facilitator and a Behavior Technician in centers and technical colleges. Medicaid 504 provides supplemental Medicaid funding for health services and medically trained support personnel. The Fee for Service program provides reimbursement to schools for services, therapies and interventions which are identified on an Individual Educational Plan (IEP).
41. Other – Human Relations Council, Innovation Zone, Lost and Damaged Textbook remittances, School Discretionary and Shared Savings Incentive Funds.
42. Pre-K Contracts – Funding for outside Pre-K agency contracts. Harbordale Elementary receives the funds to manage the Pre-K agency contracts.
43. R.O.T.C – The Federal Government reimburses the District for 50% of each ROTC program instructor's salary and benefits. The FTE the students generate funds the difference.
44. Reading Coach – Funds one reading coach position at each school, except Bright Horizons, The Quest, and Wingate Oaks.
45. Referendum - Broward County residents voted to approve the *Secure the Next Generation Referendum* on the August 28, 2018 primary ballot. The *Secure the Next Generation* initiative provides a ½ mill that will be used to secure school resource officers (SROs), high-quality teachers and staff, as well as secure important programs in District schools and expand educational opportunities for our students. Seventy-two percent or more of all available funds are earmarked to compensate teachers and school-related staff (including all educational professionals, educational support professionals, bus drivers, assistants, and food service workers); up to 20 percent for security (school resource officers and security staff); and up to 8 percent for essential programs in our schools, such as additional guidance counselors, social workers, and behavioral staff.
46. SECME/STEM – Funding for registration, materials, supplies and award assemblies for elementary, middle, high and multi-level schools participating in the SECME/STEM Olympiad.
47. School Resource Officer (SRO) – Funds are transferred into the Special Investigative Unit's (SIU) budget for the portion of the cost that schools fund.
48. Service Learning – High and multi-level schools receive \$2.27 per unweighted FTE for grade 9-12 students to pay staff to monitor the Service Learning graduation requirement.
49. Small School Funding – Elementary schools with less than 450 unweighted FTE are funded one instructor. Multi-level K-8 schools with less than 450 unweighted FTE in grades 6-8 are funded one instructor.
50. Substitutes – Schools receive funds for substitutes to cover teachers for ESE Staffing, Pool Sub, PSAT Proctors, TDAs, Department Head Release Time, ESE Special Programs, and Instructional Allocation.
51. Summer Programs – Funds allocated for a Summer Reading program for 3<sup>rd</sup> Grade students and an Extended School Year (ESY) for exceptional education students.
52. Supplemental Academic Instruction (SAI) – Funds to provide additional instruction and support to enable students to meet grade-level standards.
53. Supplemental Educational Opportunity Grant (SEOG) - A federal assistance grant reserved for technical college students with the greatest need for financial aid to attend school.
54. Transition Funding – Salary lapse funds realigned to mitigate the impact of the funding formula change in FY19.



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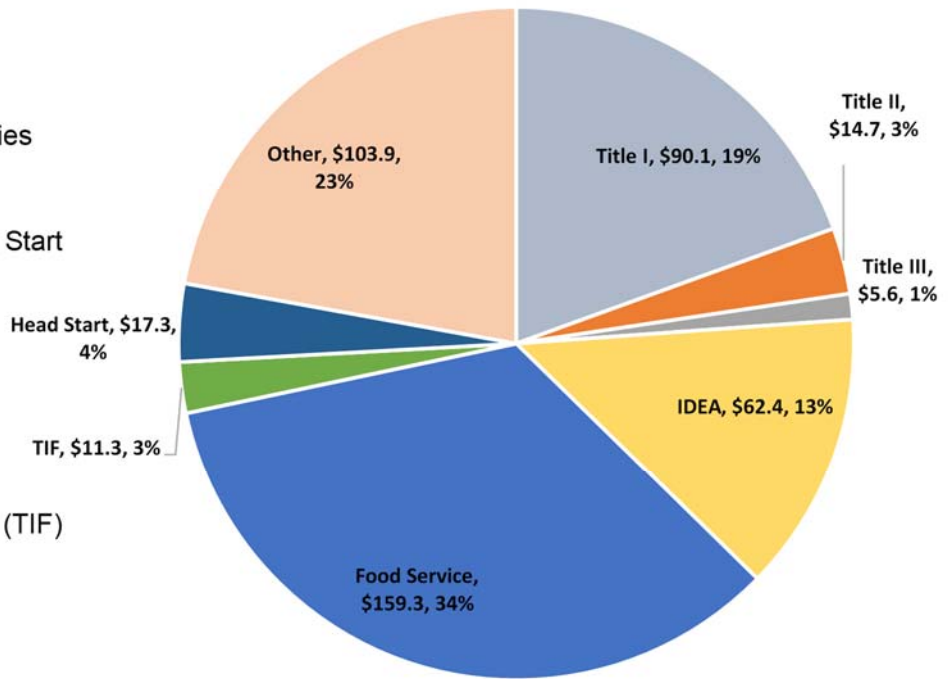
## GENERAL FUND SCHOOL CATEGORICAL FUNDING DESCRIPTION

55. Turnaround School Supplemental Services Allocation (TSSSA) – Additional funding provided to schools that consistently receive below average school grades.
56. Voluntary Pre-K (VPK) – The state funds three hours of VPK, plus an optional additional three hours of instructional enrichment are funded through parent fees.
57. Workforce Education (WFE) - Workforce Education funds are used to provide services/programs to our Career & Technical and Adult Education students and to improve or enhance instructional programs based upon specific criteria and/or approval from the Director's Forum.
58. World Language - Twenty-four (24) schools offering programs designed to provide instruction in a target world language will receive a categorical supplement. This supplement is based on the average salary for a teacher.

## SPECIAL REVENUE ESTIMATED REVENUE AND APPROPRIATIONS

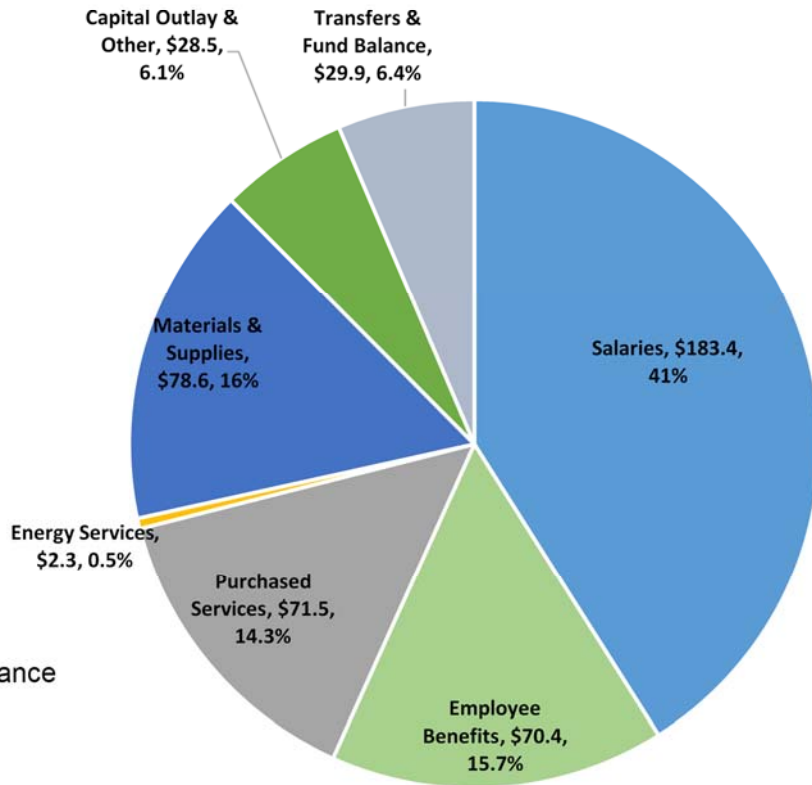
### REVENUE CATEGORIES

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



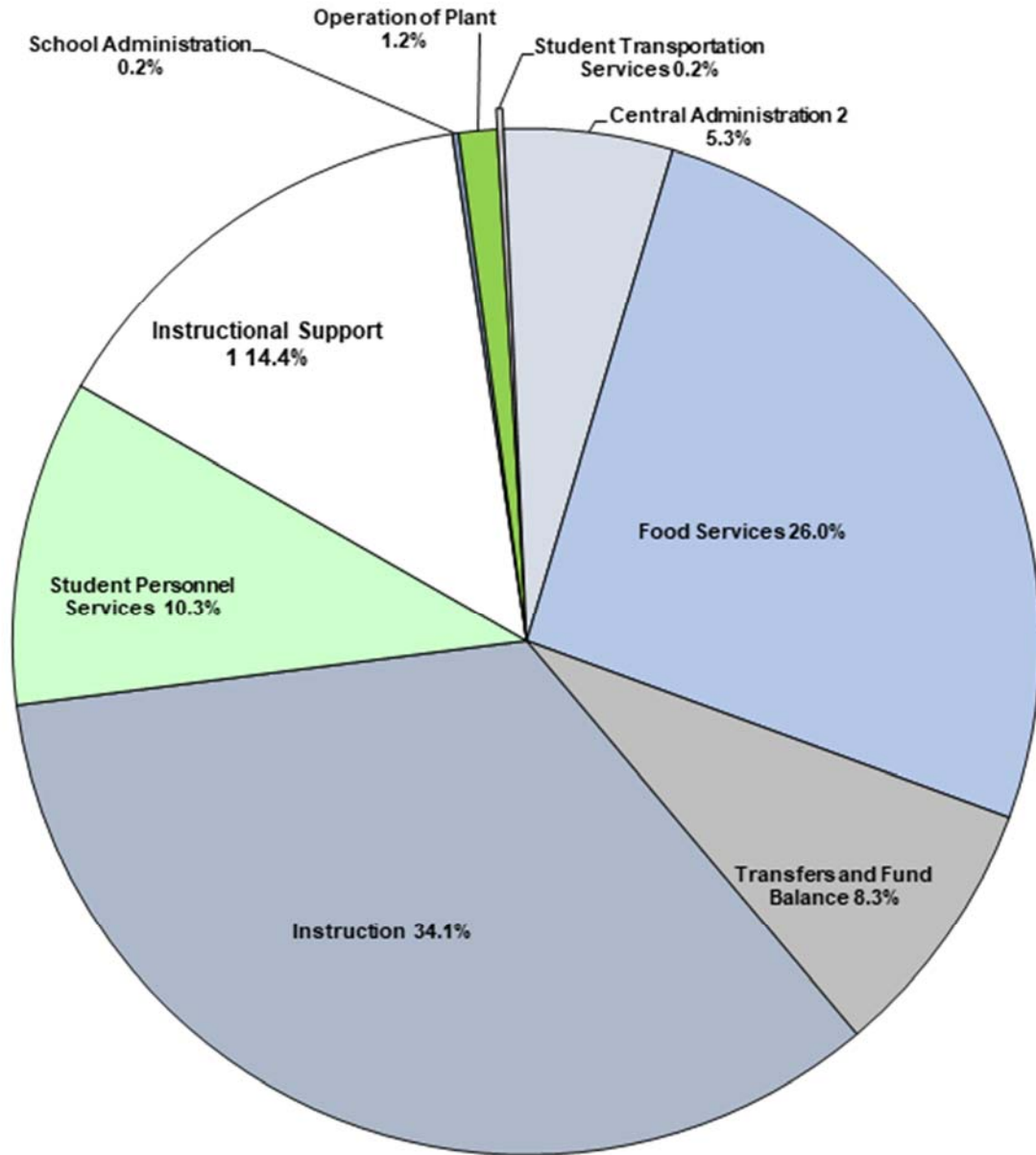
### APPROPRIATION CATEGORIES

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





## SPECIAL REVENUE APPROPRIATIONS BY CATEGORY (BY FUNCTION)



<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:	2020-21 Budget	2019-20 Amended	<u>Difference</u>
Federal			
IDEA	\$ 62,432,210	\$ 59,761,226	\$ 2,670,984 (a)
Head Start / Early Head Start	17,342,551	18,144,903	(802,352) (b)
Title I	90,117,444	89,067,419	1,050,025 (c)
Title II	14,729,984	12,809,118	1,920,866 (d)
Title III	5,645,680	4,940,126	705,554 (e)
Teacher Incentive Fund 5	11,341,215	11,731,737	(390,522)
Food Services	159,285,295	140,281,380	19,003,915 (f)
Other	103,674,314	44,068,349	59,605,965 (g)
<b>TOTAL</b>	<b>\$464,568,693</b>	<b>\$380,804,258</b>	<b>\$83,764,435</b>

### Comments:

- (a) The result of an increase in IDEA Grant funding.
- (b) The result of an increase in FY20 Head Start / Early Head Start Grant funding.
- (c) The result of Title I carryforward funds from FY 2019-2020.
- (d) The result of Title II carryforward funds from FY 2019-2020.
- (e) The result of an increase in Title III Grant funding.
- (f) The result of an increase in Food Services Federal through State funding.
- (g) The result of new funding for FY 2020-21: Coronavirus Aid Relief and Economic Security Act (CARES ACT).

NOTE: Information for fiscal year 2019-20 is projected year-end results and is subject to change based on final FY20 SAFR.



## SPECIAL REVENUE COMPARISON OF APPROPRIATIONS

<b>Appropriation:</b>	<b>2020-21 Budget</b>	<b>2019-20 Amended</b>	<b>Difference</b>	
Instruction	\$158,462,080	\$144,267,073	\$14,195,007	(a)
Student Support Services	47,903,506	18,363,391	29,540,115	(b)
Instructional Media Services	3,000	3,000	-	
Instruction & Curriculum Dev.	30,989,068	30,966,071	22,997	
Instructional Staff Training	35,661,785	21,705,921	13,955,864	(c)
General Administration	12,342,999	9,939,301	2,403,698	(d)
School Administration	1,065,718	973,670	92,048	
Facilities Services	300,000	154,900	145,100	
Fiscal Services	-	39,763	(39,763)	
Food Services	159,285,295	140,281,380	19,003,915	(e)
Central Services	1,333,903	1,203,804	130,099	
Student Transportation	920,586	878,999	41,587	
Operation of Plant	5,451,935	853,703	4,598,232	(f)
Maintenance of Plant	-	300,000	(300,000)	
Community Services / Misc.	10,848,818	10,873,282	(24,464)	
<b>TOTAL</b>	<b>\$464,568,693</b>	<b>\$380,804,258</b>	<b>\$83,764,435</b>	

- (a) The result of new funding for FY 2020-21: Coronavirus Aid Relief and Economic Security Act (CARES ACT). Funds will support Charter Schools and Non-Public Schools.
- (b) The result of new funding for FY 2020-21: Coronavirus Aid Relief and Economic Security Act (CARES ACT). Funds will provide personnel to support the unique needs of low-income children and students, children with disabilities, English learners, children experiencing homelessness and foster care youth.
- (c) The result of new PD funding for FY 2020-21: Coronavirus Aid Relief and Economic Security Act (CARES ACT). Funds will provide site licenses for distant learning and training for ipersonnel on sanitation and minimizing the spread of infectious diseases.
- (d) The result of new funding for FY 2020-21: increase in indirect cost projection.
- (e) The result of an increase in Food Services Federal through State and Local funding.
- (f) The result of new PD funding for FY 2020-21: Coronavirus Aid Relief and Economic Security Act (CARES ACT). Funds will provide assistance to the district with purchasing Personal Protection Equipment (PPE) to prevent, prepare and response to COVID-19.



**SUMMARY – SPECIAL REVENUE  
COMPARISON OF APPROVED BUDGETS**

Grant	Positions			Budget		
	2019-20	2020-21	Inc/(Dec)	2019-20	2020-21	Inc/(Dec)
SPECIAL REVENUE						
Other	2,797.68	2,847.49	49.81	\$240,522,878	\$305,283,398	\$64,760,520
Food Service	1,478.00	1,434.00	(44.00)	140,281,380	159,285,295	19,003,915
Capital Projects	186.65	187.65	1.00	18,164,670	18,794,094	629,424
GRAND TOTAL	4,462.33	4,469.14	6.81	\$398,968,928	\$483,362,787	\$84,393,859



## SPECIAL REVENUE COMPARISON OF APPROVED BUDGETS

	Positions			Budget		
	2019-20	2020-21	Inc/(Dec)	2019-20	2020-21	Inc/(Dec)
<b>SPECIAL REVENUE - OTHER</b>						
Adult General Education	26.11	26.11	0.00	\$2,226,354	\$2,226,354	\$ -
Apprentice Program	0.82	0.00	(0.82)	151,728	-	(151,728)
BESTT	1.51	1.51	0.00	207,469	207,469	-
BCURV	0.00	0.00	0.00	258,246	255,718	(2,528)
CARES ACT	0.00	0.00	0.00	2,425,230	71,216,438	68,791,208
Carl Perkins DJJ	1.00	1.00	0.00	64,400	64,400	-
Carl Perkins Postsecondary	5.15	5.15	0.00	855,492	747,419	(108,073)
Carl Perkins Secondary	10.50	7.50	(3.00)	3,100,426	2,868,567	(231,859)
Community Oriented Policing Services	0.00	0.00	0.00	737,844	271,850	(465,994)
Computer Science	1.59	0.00	(1.59)	1,170,176	-	(1,170,176)
District Instructional Leadership	0.00	0.00	0.00	600,955	600,550	(405)
Early Head Start	35.69	35.35	(0.34)	1,201,679	1,235,044	33,365
English Literacy & Civics	6.29	6.29	0.00	661,696	661,696	-
Family Counseling Program	15.00	20.69	5.69	1,500,000	1,670,000	170,000
FDLRS	14.11	16.11	2.00	1,451,681	1,391,785	(59,896)
FDLRS General Revenue	0.29	0.29	0.00	29,470	29,470	-
Full Services	0.00	0.00	0.00	96,743	-	(96,743)
Grow your Future	1.57	1.57	0.00	259,514	259,514	-
Head Start	322.63	314.78	(7.85)	16,943,224	16,107,507	(835,717)
Hurricanes Homeless	0.00	0.00	0.00	281,407	-	(281,407)
ICAN	1.78	10.94	9.16	3,056,093	3,056,093	-
IDEA Part B	1274.66	1340.98	66.32	56,760,723	59,360,723	2,600,000
IDEA Part B- PreK	16.00	13.00	(3.00)	1,431,566	1,565,572	134,006
Incumbent Worker Training	0.00	0.00	0.00	143,766	-	(143,766)
Internship	0.00	0.00	0.00	211,793	495,722	283,929
Jobs for FL Graduates	0.30	0.00	(0.30)	225,000	225,000	-
Other Local	0.00	0.00	0.00	305,983	-	(305,983)
Out of School Youth	6.00	5.85	(0.15)	475,000	550,000	75,000
Pathways to Career Opportunities	0.00	0.00	0.00	584,106	629,480	45,374
PELL	0.00	0.00	0.00	5,253,375	-	(5,253,375)
Project SERV	19.40	24.40	5.00	2,483,273	2,483,273	-
Promoting Adolescent	7.00	3.00	(4.00)	360,000	360,000	-
Public Charter School	0.00	0.00	0.00	475,630	-	(475,630)
Recently Arrived Immigrants	3.50	1.50	(2.00)	1,526,392	2,657,120	1,130,728
Restart School Operation	0.00	0.00	0.00	671,624	-	(671,624)
School is Cool	1.00	2.00	1.00	1,000,000	1,000,000	-
SEDNET Administration	0.00	0.00	0.00	810,655	810,655	-
SEDNET General Revenue	0.10	0.00	(0.10)	13,870	-	(13,870)
SEDNET IDEA Part B	0.60	0.70	0.10	75,754	72,628	(3,126)
SEDNET IDEA Part B Trust	0.30	0.30	0.00	41,502	41,502	-
STOP	1.00	1.00	0.00	615,423	649,207	33,784
Teacher Incentive Fund (TIF)	104.00	100.10	(3.90)	11,731,737	11,341,215	(390,522)
Title I - School Improvement 1003(g)	14.46	5.04	(9.42)	750,000	500,000	(250,000)
Title I - Supplemental Teacher Allocation	0.00	0.00	0.00	397,500	-	(397,500)
Title I - UNISIG	9.00	9.00	0.00	2,982,767	2,489,635	(493,132)
Title I Part A	775.33	745.19	(30.14)	84,269,969	86,384,309	2,114,340
Title I Part C Migrant	1.80	1.80	0.00	101,012	104,113	3,101
Title I Part D	5.00	6.00	1.00	566,171	639,387	73,216
Title II - Teacher & Principal Training	58.74	78.99	20.25	12,809,118	14,729,984	1,920,866
Title III - English Language Learners	37.34	38.27	0.93	4,940,126	5,645,680	705,554
Title IV - SSAE	13.32	13.32	0.00	6,153,975	5,751,885	(402,090)
Title IV - Twenty First Century	3.80	3.80	0.00	4,304,751	3,390,000	(914,751)
Title IX: Homeless Education	1.00	1.00	0.00	115,000	178,184	63,184
TPrep	0.00	0.00	0.00	143,250	143,250	-
Verizon Innovation Learning	0.00	4.97	4.97	175,000	175,000	-
Youth Mental Health Awareness Training	0.00	0.00	0.00	297,240	-	(297,240)
Transfer In	0.00	0.00	0.00	40,000	40,000	-
<b>TOTAL</b>	<b>2,797.68</b>	<b>2,847.49</b>	<b>49.81</b>	<b>\$240,522,878</b>	<b>\$305,283,398</b>	<b>\$ 64,760,520</b>



**SPECIAL REVENUE  
COMPARISON OF APPROVED BUDGETS**

	Positions			Budget		
	2019-20	2020-21	Inc/(Dec)	2019-20	2020-21	Inc/(Dec)
<b>SPECIAL REVENUE - FOOD SERVICE</b>						
Food Service	1,478.00	1,434.00	(44.00)	\$140,281,380	\$159,285,295	19,003,915
<b>TOTAL</b>	<b>1,478.00</b>	<b>1,434.00</b>	<b>(44.00)</b>	<b>\$140,281,380</b>	<b>\$159,285,295</b>	<b>19,003,915</b>
<b>SPECIAL REVENUE - CAPITAL PROJECTS</b>						
Capital Projects	186.65	187.65	1.00	\$18,164,670	\$18,794,094	629,424
<b>TOTAL</b>	<b>186.65</b>	<b>187.65</b>	<b>1.00</b>	<b>\$18,164,670</b>	<b>\$18,794,094</b>	<b>629,424</b>
<b>GRAND TOTAL</b>	<b>4,462.33</b>	<b>4,469.14</b>	<b>6.81</b>	<b>\$398,968,928</b>	<b>\$483,362,787</b>	<b>84,393,859</b>

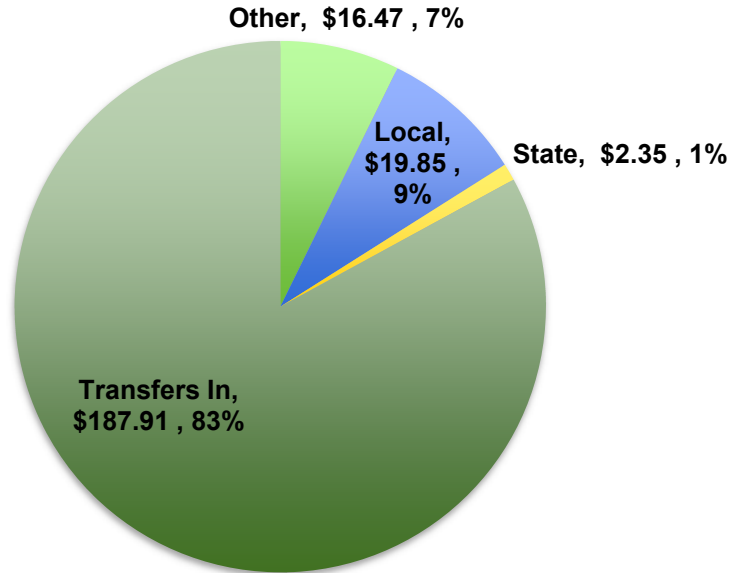
Note: An increase or decrease in the budgeted amounts may not necessarily reflect the increase or decrease in staff because there may have been funding changes in non-salary items. Also, type and number of Competitive Grants may differ each year.



## DEBT SERVICE ESTIMATED REVENUE AND APPROPRIATIONS

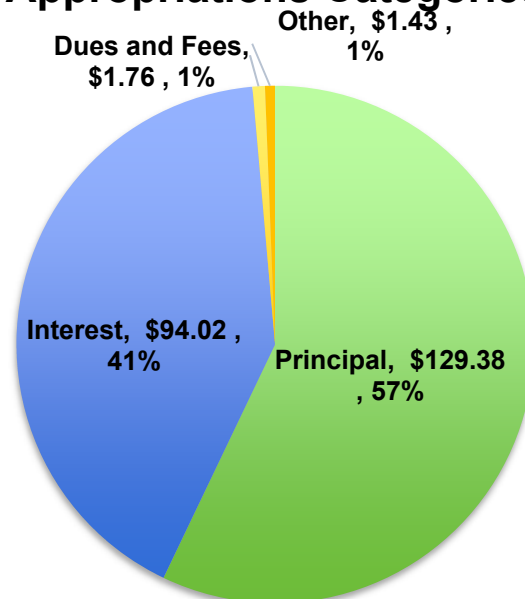
(in millions)

### Revenue Categories



■ Other   
 ■ Local   
 ■ State   
 ■ Transfers In

### Appropriations Categories



■ Principal   
 ■ Interest   
 ■ Dues and Fees   
 ■ Other



## DEBT SERVICE: COMPARISON OF REVENUES

Revenues:	2020-21 Revenues	2019-20 Amended	Difference
State			
SBE/COBI Bonds	\$ 2,354,552	\$ 2,259,372	\$ 95,181 (a)
Local			
District Bonds	19,849,268	22,290,896	\$ (2,441,628) (b)
Interest	-	167,738	\$ (167,738) (c)
Other Financing Sources			
Transfers In	187,914,157	170,788,988	\$ 17,125,170 (d)
Miscellaneous	-	216,582,410	\$(216,582,410) (e)
Other	16,472,236	15,694,305	\$ 777,931 (f)
<b>TOTAL</b>	<b>\$ 226,590,215</b>	<b>\$ 427,783,708</b>	<b>\$(201,193,493)</b>

### Comments:

- (a) Due to the uniqueness of each bonds' payment schedule yearly payments will vary.
- (b) FY21 is lower since there is a planned utilization of fund balance of approximately \$15 million.
- (c) For FY21 - represents actual investment income earned. Since there are no actual numbers for FY21, they remain blank.
- (d) Increase due to upcoming interest payments related to new COP Series 2020A and principal and interest payments for recently new leases.
- (e) Bond proceeds associated with the termination of SWAP Series 2014A and 2015C, which were refunded by COPs Series 2019A and 2019B, respectively of \$214.8 million and COBI 2010-A refunded by 2020-A of \$1.7 million.
- (f) Represents the beginning fund balances for each fiscal year.

NOTE: Information for fiscal year 2019-20 is projected year-end results and is subject to change based on final FY20 SAFR.





## DEBT SERVICE: COMPARISON OF APPROPRIATIONS

Appropriation:	2020-21 Appropriations	2019-20 Amended	Difference
Redemption of Principal	\$ 129,384,905	\$ 114,676,019	\$ 14,708,886 (a)
Interest	94,023,267	78,610,106	\$ 15,413,161 (b)
Dues and Fees	1,756,900	1,951,044	\$ (194,144) (c)
Other Financing Sources	-	216,074,302	\$(216,074,302) (d)
Other	1,425,143	16,472,236	\$ (15,047,093) (e)
<b>TOTAL</b>	<b>\$ 226,590,215</b>	<b>\$ 427,783,708</b>	<b>\$(201,193,492)</b>

**Comments:**

- (a) Principal payments for anticipated third tranche of General Obligation Bonds of approximately \$3.1 million coupled with new lease payments for technology, vehicles, and energy of approximately \$8.8million; increase of COPs by \$1.2 million and changes in amortization payment schedule of an increase of \$1.5 million.
- (b) Interest payments for anticipated third tranche of General Obligation Bonds \$8.1 million; COPs Series 2020A \$8.2 million, and decrease of leases \$1.2 million.
- (c) Result of termination of SWAP Series 2014A and 2015C, several accounts and services (e.g., Remarketing Accounts, Paying Agents, etc.) were eliminated at a cost-saving to the district.
- (d) Bond proceeds utilized for the termination of SWAP Series 2014A & 2015C of approximately \$214 million and COBI 2010-A refunded by 2020-A of \$1.7 million.
- (e) Represents the ending fund balances for each fiscal year. For FY21 Fund Balance will be utilized for debt service payments for General Obligation Bonds (GOB):

Total Debt Service for GOB	\$34M
Local Revenues (Voted Debt)	\$19M
Fund Balance	\$15M
Total Debt Service	<u>\$34M</u>
Variance	\$0M

NOTE: Information for fiscal year 2019-20 is projected year-end results and is subject to change based on final FY20 SAFR.



**CAPITAL OUTLAY BUDGET  
ESTIMATED REVENUE AND FINANCING SOURCES**

**REVENUE AND FINANCING (in millions):**

	<i>Carryover FY 2020</i>	FY 2021	Total
<b>New Revenue &amp; Financing</b>			
Millage	\$0.0	\$326.5	\$326.5
Local		26.3	26.3
Technology Refresh Lease		16.6	16.6
New/Replacement Bus & White Fleet Lease		14.4	14.4
State		37.7	37.7
Federal		2.7	2.7
<b>Carryover Sources</b>			
Carryover Allocated to Capital Projects & Programs	947.8	-	947.8
Unallocated Carryover		95.9	95.9
<b>TOTAL REVENUE AND FINANCING</b>	<b>\$947.8</b>	<b>\$520.1</b>	<b>\$1,467.9</b>

**CAPITAL OUTLAY BUDGET  
ESTIMATED APPROPRIATIONS**

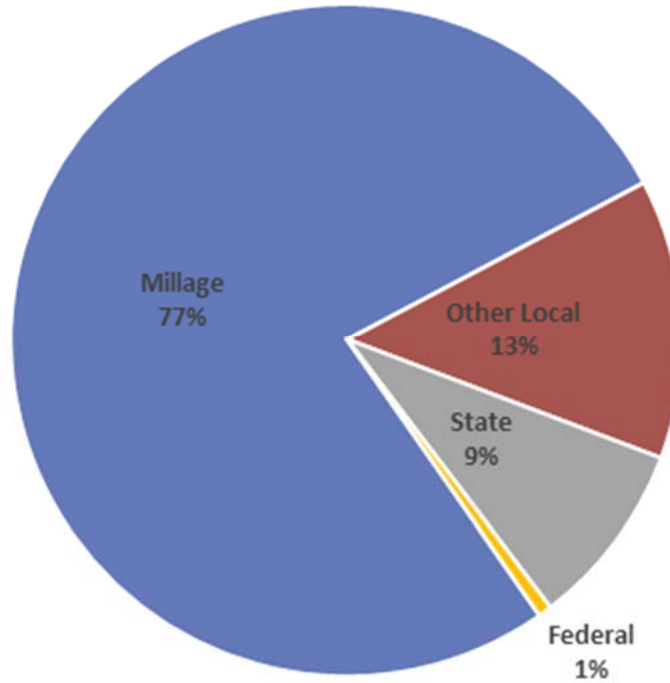
**APPROPRIATIONS (in millions):**

	<i>Carryover FY 2020</i>	FY 2021	Total
COPs Debt Service	\$0.0	\$159.5	\$159.5
Equipment & Building Lease Payments	-	26.4	26.4
Technology Refresh	11.9	16.6	28.5
Technology Student Information System		3.0	3.0
New/Replacement Buses	10.7	10.9	21.6
New/Replacement White Fleet	3.5	3.6	7.1
Facilities / Capital Salaries		17.5	17.5
Quality Assurance		0.2	0.2
Capital Transfer/Maintenance	0.8	108.4	109.2
Facility Projects	21.3	5.1	26.4
SMART Program	733.2	53.2	786.4
SMART Program Reserve	138.8	16.6	155.4
SMART Program PMOR (Project Mgmt Owner's Representative)		4.0	4.0
Charter Schools - State PECO		25.0	25.0
IT Projects (E-Rate, VOIP & Radio Coverage)	4.7	7.9	12.6
Magnet/Innovative Programs Equipment	-	0.7	0.7
BECON - Tower Repairs & VC Endpoints	-	0.8	0.8
Safety/Security			-
· Security Equipment Lease	16.2	-	16.2
· State Grant District Schools	5.9	3.4	9.3
· State Grant Charter Schools	0.8	0.7	1.5
· Build-Out Safety Office		1.2	1.2
Unallocated		55.4	55.4
<b>TOTAL APPROPRIATIONS</b>	<b>\$947.8</b>	<b>\$520.1</b>	<b>\$1,467.9</b>

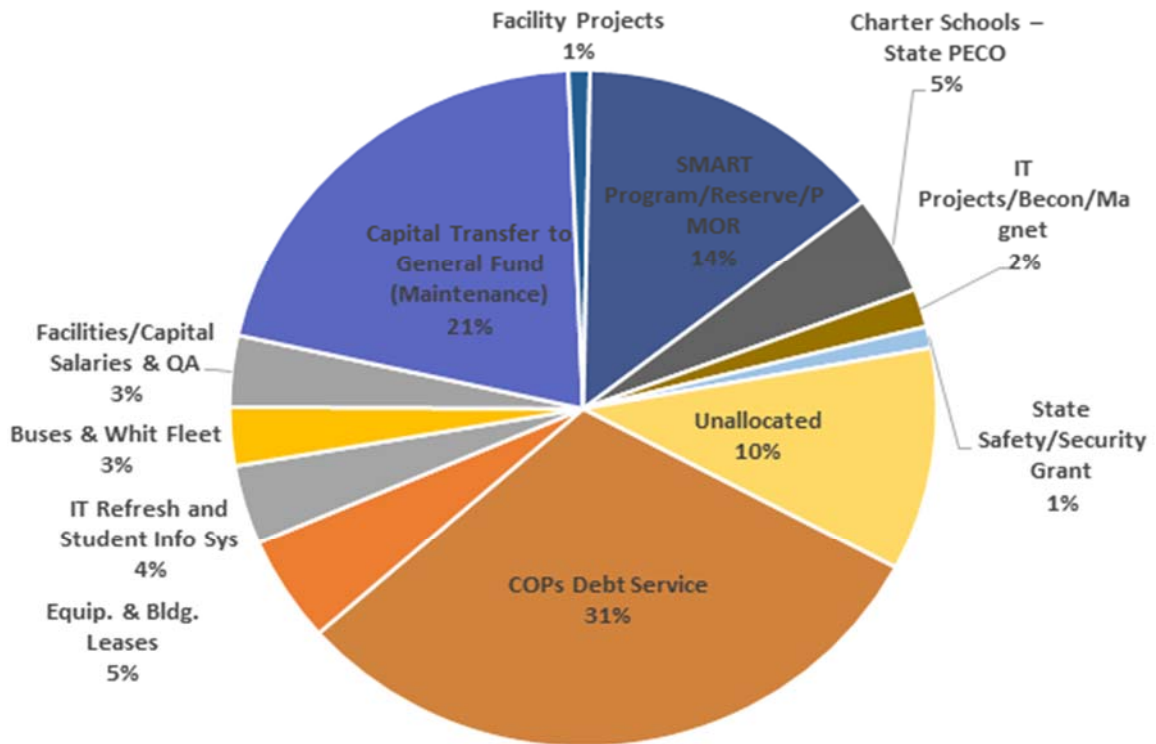


**CAPITAL OUTLAY BUDGET**

**FY 2020-21 Estimated Revenue and Financing  
(Excluding Carryover)**



**FY 2020-21 Estimated Appropriations  
(Excluding Carryover)**



## CAPITAL FUNDS BUDGET: COMPARISON OF REVENUES

Revenues & Financing Sources:	2020-21 Second Hearing	2019-20 Amended	Difference
Local			
Millage	\$ 326,468,000	\$ 310,280,000	\$ 16,188,000 (a)
Other <sup>1</sup>	55,639,000	81,463,000	(25,824,000) (b)
COPs	0	250,914,000	(250,914,000) (c)
General Obligation Bond	0	422,311,000	(422,311,000) (d)
	0	0	
State <sup>2</sup>	37,682,000	63,196,000	(25,514,000) (e)
	0	0	
Federal <sup>3</sup>	2,711,000	7,119,000	4,408,000 (f)
	0	0	
Transfer from the General Fund	1,650,000	2,650,000	1,000,000 (g)
	0	0	
Carryover <sup>4</sup>	1,043,753,000	447,413,000	596,340,000 (h)
<b>TOTAL</b>	<b>\$ 1,467,903,000</b>	<b>\$ 1,585,346,000</b>	<b>\$ (117,443,000)</b>

### Comments:

- (a) Increased revenue from millage is the result of increases in local property values.
- (b) Final FY20 local revenue included more estimated revenue from the sale of land and interest earnings. Sale of land in both fiscal years is based on pending sales that are under contract. As capital fund balances decrease during the SMART Program construction, future interest earnings are expected to decline since there will be fewer dollars invested.
- (c) In FY20 the Board approved a new COPs issue. New COPs issuance is not planned for FY21.
- (d) Total GOB issuances are limited to \$800 million par value as approved by the voter approved referendum. FY21 does not have any new appropriations for GOB. The issuance of GOB approved in prior years will continue to be aligned with the updated Facilities schedules and expenditure projections so that funds are available as the projects progress into the construction phase.
- (e) Decreased revenue from State sources is primarily the result of the deferred State funding originally appropriated in the FY19 State Budget; \$26M for the Marjory Stoneman Douglas (MSD) 1200 building replacement project (State F.I.S.H. Building 12). The MSD State funding is not reoccurring.
- (f) FY20 includes hurricane reimbursement received from federal sources.
- (g) FY 2020 includes a one-time capital equipment payment from Sprint lease. FY20 & FY21 include a transfer from Workforce Education funding for a Mcfatter Technical College construction project.
- (h) The FY20 Carryover is the capital budget fund balance from the previous year. The FY21 Carryover increase is related to ongoing SMART Program construction projects and is made up substantially by the GOB and COPs fund balances carried over at the end of FY20. As more SMART Program projects 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 charter school capital outlay (PECO), state approved security funding, and funds from motor vehicle license revenue (CO&DS).

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

<sup>4</sup> For FY 2021, Carryover funds from prior years includes capital outlay millage, other local sources, GOB, State sources.



## CAPITAL FUNDS BUDGET: COMPARISON OF APPROPRIATIONS

Appropriation:	2020-21 Second Hearing	2019-20 Amended	Difference	
COPs Debt Service	\$ 159,464,000	\$ 155,879,000	\$ 3,585,000	(a)
Equipment and Building Leases	26,412,000	14,904,000	11,508,000	(b)
Technology Refresh	28,429,000	16,570,000	11,859,000	(c)
Technology Student Information System	3,000,000	0	3,000,000	(d)
New/Replacement Buses	21,561,000	10,700,000	10,861,000	(e)
New/Replacement White Fleet	7,004,000	3,500,000	3,504,000	(f)
Facilities/Capital Salaries	17,548,000	17,610,000	(62,000)	
Quality Assurance	230,000	200,000	30,000	
Capital Transfer to the General Fund (Maintenance)	109,197,000	95,696,000	13,501,000	(g)
Facility Projects	26,494,000	36,773,000	(10,279,000)	(h)
SMART Appropriations	786,381,000	934,606,000	(148,225,000)	(i)
SMART Program Reserve	155,405,000	138,790,000	16,615,000	(j)
SMART Program PMOR (Project Mgmt./Owner's Rep)	4,017,000	0	4,017,000	(k)
Charter Schools - State PECO	25,050,000	24,381,000	669,000	
IT Projects	12,632,000	6,450,000	6,182,000	(l)
Payroll Improvement/Hardware Upgrade	0	750,000	(750,000)	
Magnet/Innovative Programs Equipment	653,000	653,000	0	
BECON Equipment (Sprint Lease)	0	1,000,000	(1,000,000)	(m)
BECON Tower Repair and VC Endpoints	830,000	0	830,000	
Safety/Security				
Security Equipment Lease	16,239,000	19,366,000	(3,127,000)	(n)
State Grant District Schools	9,300,000	9,692,000	(392,000)	
State Grant Charter Schools	1,507,000	1,009,000	498,000	
Safety/Security Projects	0	900,000	(900,000)	
Build-Out Security Operations Center	1,200,000	0	1,200,000	(o)
Unallocated	55,350,000	95,917,000	(40,567,000)	(p)
<b>TOTAL</b>	<b>\$ 1,467,903,000</b>	<b>\$ 1,585,346,000</b>	<b>\$ (117,443,000)</b>	

### Comments:

- (a) New Issuance of COPs during FY20 increased debt service for FY21.
- (b) The increase in equipment leases is for payments on the new IT equipment and bus/white fleet leases.
- (c) The budget for FY21 IT refresh includes an \$11.9 million carryover for equipment that was ordered, but has not been delivered to the District as of year-end FY20. The new appropriation for FY21 is the same as FY20.
- (d) New funding for IT-Student Information System upgrade.



**CAPITAL FUNDS BUDGET: COMPARISON OF APPROPRIATIONS****Comments (continued):**

- (e) The budget for FY21 new buses includes an \$10.7 million carryover for buses that were ordered but not delivered to the District as of year-end FY20. The new appropriation for FY21 is consistent with FY20.
- (f) The budget for FY 21 New white-fleet vehicles includes a \$3.5 million carryover for vehicles that were ordered but not delivered to the District as of year-end FY20. The new appropriation for FY21 is consistent with FY20.
- (g) Increased premium for property and casualty insurance and additional transfer for the overhead costs of the Physical Plant Operations fleet vehicles.
- (h) The majority of these Facilities projects were appropriated in prior fiscal years. As the projects continue toward completion future appropriations will decrease.
- (i) The majority of the SMART Program projects were appropriated in prior fiscal years. As the SMART Program continues toward completion future appropriations will decrease.
- (j) This \$16.6 million is the last previously approved SMART Program reserve amount authorized by the School Board. The SMART Program reserve is used if new construction contract awards that require additional funding and are approved by the Board. When SMART Program projects are completed, savings are returned to this reserve. All new appropriations into this reserve and the usage of this reserve for contract awards require Board approval.
- (k) Funding for new PMOR - AECOM Technical Services - approved July 21, 2020 item EE-9.
- (l) Additional IT project funding for E-Rate, VOIP and radio communication upgrades.
- (m) Sprint lease funding is not reoccurring.
- (n) The security equipment lease was approved in fiscal year 2019. As IT completes the program future appropriations will decrease.
- (o) New funding to build-out the Security Operations Center.
- (p) Unallocated reserve balance after funding DEFP requests

NOTE: Information for fiscal year 2019-20 is projected year-end results and is subject to change based on final FY20 SAFR.



## FORECAST ASSUMPTIONS

### General Fund

The District's projection represents a forecast of estimated revenues and appropriations for the next three fiscal years. Forecasting allows the District to ensure sound financial planning. At this time, states' fiscal analysts are having a difficult time making projections given the uncertainty surrounding the pandemic and the turnaround in revenues as state economies reopen.

The District receives 85 percent of General Fund revenue from Total Potential State and Local FEFP funds, which is set annually by the Florida Legislature. Therefore, projecting the District's budget is highly dependent on the annual State legislative process. The District aggressively pursues new grants and explores other revenue generating opportunities. However, due to the manner in which Florida Districts' funding formula is set up, the District is dependent on the State's allocation and State's set millage rates.

Property taxes are projected to fund approximately 47 percent of the FEFP in Broward. The property tax and millage rates utilized for the forecast were obtained through the School Taxable Value from EDR Ad Valorem Estimating Conference of January 6, 2020. The millage rate assumes no increase in the Required Local Effort (RLE), and the RLE Prior Period Adjustment is expected to remain steady at 0.0300 mills. In addition, no change was assumed in other millage rates: Discretionary Millage (0.7480 mills), and Capital Millage (1.5000 mills). A voter approved Millage Referendum beginning in 2019 (0.5000 mills) is expected to be renewed in 2023; and lastly, the GOB Debt Service reflects small decreases to adjust for increasing property values in the following three years (0.1388 in 2021, 0.1448 in 2022, and 0.1852 in 2023).

### Capital Projects Fund

The forecast for capital outlay revenues is based on continued growth in the local property values, which translates into continued growth in the Local Option Millage Levy (LOML) revenue. The District projects an average growth in the (LOML) of 3.6 percent per year for the next three years. The District is not required to share LOML with charter schools in fiscal year 2021 because the State Legislature fully funded the charter school capital outlay. However, the future of State appropriations for charter schools

is uncertain. To account for this uncertainty the District set aside future planned appropriations over the next three years. If the State fully funds charter schools, this \$61 million set aside will be used to fund other District capital outlay needs. Finally, the District has some vacant properties available in the real estate market. Some of these properties are under contract for sale, and there is a total \$31 million in estimated revenues from pending sales in the current fiscal year. Because of the volatility in real estate, proceeds from the sale of other vacant properties are not included in the District Educational



Facilities Plan (DEFP) during the next three years. If any of these properties are sold, the revenue will create flexibility in funding additional capital outlay needs.

As annual safety and security assessments are completed, staff reviews the priorities with the School Board to determine the next steps. The District is funding additional facilities safety and security measures at our schools with the State's Educational Facilities Security Grant and a local capital equipment lease. The District also sustains capital reserves to stabilize the SMART Program and other capital projects in the DEFP. Capital reserves protect ongoing projects over the duration of the SMART Program so that changes in the economic environment and other financial risks can be mitigated.

## FORECAST ASSUMPTIONS

### Debt Service Fund

Revenue and appropriation projections are based on the following assumptions:

- Debt amortization schedules for COBI, COPS, General Obligations Bonds (voted debt) and bus, vehicles, equipment, and energy leases.
- Third tranche of GO Bonds expected to be issued during FY 21.
- Fourth tranche of GO Bonds expected to be issued during FY 22.
- Fifth tranche of GO Bonds expected to be issued during FY 23.

Our management team will continue to seek refunding strategies to reduce the overall borrowing costs of our fixed rate bonds to provide savings to the district.

### Special Revenue Fund – Food Service

Revenue projections are based on the following:

#### Federal thru State

- Increase in federal reimbursement rates, growth of the program and increase in F&R percentage has resulted in an average of 2.96 percent increase in Federal Sources over 5 years.
- With a decrease in student enrollment and F&R percentage, growth in Federal Sources is expected to level off, therefore a 1.48 percent increase in Federal Sources will be projected.
- FY19/20 is not being used in the forecasting as COVID-19 has negatively impacted the program's traditional operation.

#### State Sources

- State matching revenue has decreased on average of 2.47 percent over 5 years.
- State Sources are expected to continue to decrease over the next three years, therefore a 1.24 percent decrease in State Sources will be projected.

#### Local Sources

- A decrease in local sources is attributed to Universal Free breakfast to all students, Free Supper program in qualifying schools and an increasing F&R percentage.
- It is expected that local sources will begin leveling off in the decline as the F&R percentage levels off. Therefore, a 1.08 percent decrease in local sources is projected.
- FY19/20 is not being used in the forecasting as COVID-19 has negatively impacted the program's traditional operation.

**Appropriation** projections are based on the following:

NOTE: FY19/20 is not being used in the forecasting as COVID-19 has negatively impacted the program's traditional operation.

- Salaries and Benefits have increased on average 4 percent over 5 years. They are projected to increase of 2 percent each year based on current contract negotiations and increasing benefit costs.
- Purchase Services have increased on average 2.36 percent over 5 years. These services are projected to increase 3 percent with Maximo.
- Energy Services have decreased on average 2.9 percent as the district has initiated ways to decrease utility costs throughout the district; therefore, a 1 percent decrease is projected.
- Material and Supplies have increased on average 2.82 percent over 5 years. As a priority to find new and quality food products for students along with increasing food and supply costs, a 2 percent increase is projected for food and supplies as COVID-19 has impacted the food available and price of food to school districts.

#### Capital Outlay

- Has increased on average 29 percent over 5 years. FNS has been working on Walk-in Refrigerators/Freezers replacement project, and replacement of aged cafeteria equipment.
- As the majority of projects come to completion, the increased spending in Capital will decrease; therefore, a 2 percent increase is projected.
- \$1 Million of the Capital Outlay has been budgeted for high school renovation projects.





## FORECAST ASSUMPTIONS

### Special Revenue Fund – Other

The District expects grant funds to be consistent with prior years. The budget will grow throughout the years as additional grants are received.

### Internal Service Fund

The District is projecting an increase in revenues of 3 percent per year for the next three years. The District is also projecting an increase in salaries and fringe benefits of 1 percent per year for the next three years, as well as an estimated 5 percent decrease in operating appropriations over the next three years.

### Declining Fund Balances

- Capital Funds are not required to carry a Fund Balance and does not forecast one as all capital funds are appropriated to construction projects, equipment/vehicle purchases, debt service and maintenance.
- The declining fund balance in the Food Service Fund forecast is attributed to reinvesting funds into the program. There is a projection of a two percent annual increase in salary and benefits costs, a three percent increase in purchased services, one million dollars for high school renovations, along with scheduled equipment replacement in cafeterias, as needed. There is also an increase in food and supply costs due to current market conditions. The fund balance has also declined as a result of lost revenue in FY2019-20 due to COVID-19.
- The District is anticipating to spend \$15 million to pay for Debt Service in FY 2020-21.



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

**REVENUES:**

	2016-17	2017-18	2018-19	Final 2019-20
Total Federal Revenue	\$22,189	\$23,891	\$29,134	\$21,125
Total State Revenue	1,087,456	1,103,454	1,107,880	1,140,973
Total Local Revenue	984,244	995,624	1,034,786	1,153,343
Total Other Financing Sources	0	0	0	4,543
Total Incoming Transfers	85,402	94,702	123,502	120,077
Beginning Fund Balance <sup>1</sup>	179,183	190,025	160,568	161,197
<b>TOTAL REVENUE, TRANSFERS, &amp; FUND BALANCE</b>	<b>\$2,358,474</b>	<b>\$2,407,696</b>	<b>\$2,455,870</b>	<b>\$2,601,258</b>

**EXPENDITURES:**

	Account	2016-17	2017-18	2018-19	2019-20
Salaries	100	\$1,207,248	\$1,242,516	\$1,236,018	\$1,312,582
Employee Benefits	200	345,393	368,824	383,205	407,930
Purchased Services	300	480,177	487,956	500,950	534,462
Energy Services	400	52,485	55,416	54,954	47,933
Materials & Supplies	500	54,840	72,970	65,283	66,957
Capital Outlay	600	19,057	16,190	22,912	20,170
Other Expenses	700	3,713	3,216	31,311	30,021
<b>Total</b>		<b>\$2,162,913</b>	<b>\$2,247,088</b>	<b>\$2,294,633</b>	<b>\$2,420,055</b>
<b>Total Transfers <sup>2</sup></b>		<b>5,065</b>	<b>40</b>	<b>40</b>	<b>2,690</b>
<b>Reserves &amp; Ending Fund Balance <sup>1</sup></b>		<b>190,496</b>	<b>160,568</b>	<b>161,197</b>	<b>178,513</b>
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>		<b>\$2,358,474</b>	<b>\$2,407,696</b>	<b>\$2,455,870</b>	<b>\$2,601,258</b>

Note: 2016-17 through 2018-19 is Actual Information from the Superintendent's Annual Financial Report (SAFR).

1. Differences between 2019-20 Ending Fund Balance and 2020-21 Beginning Fund Balance is due to Expenditures reported as Expenses and not Appropriations, the 2019-20 SAFR has not been finalized.
2. Adjustments to Fund Balances/Residual Equity Transfers are included in Total Transfers Out.



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

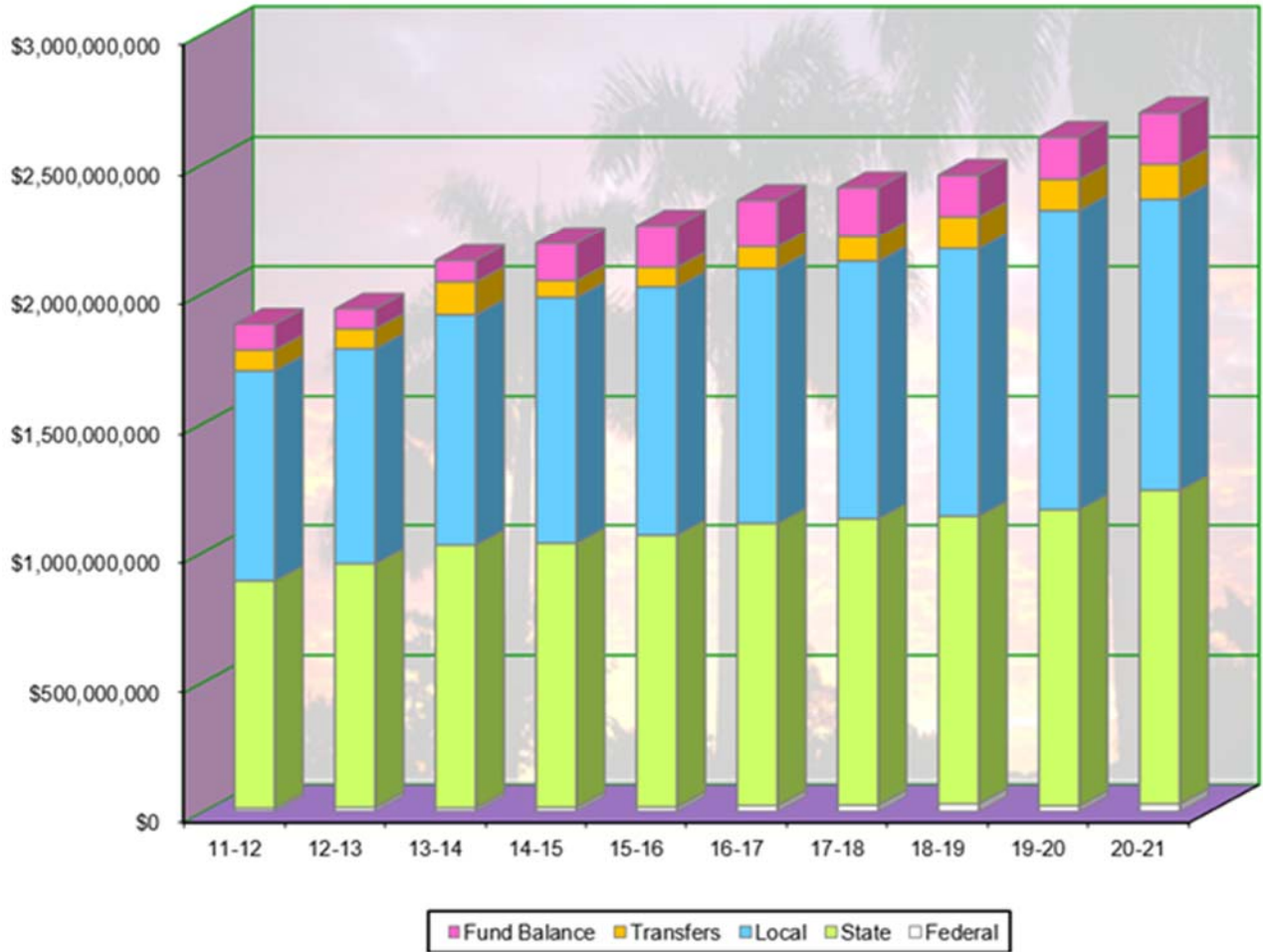
<b>REVENUES:</b>	<b>Budget</b>			
	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
<b>Total Federal Revenue</b>	\$29,000	\$29,000	\$29,000	\$29,000
<b>Total State Revenue</b>	1,207,892	1,207,892	1,207,892	1,207,892
<b>Total Local Revenue</b>	1,126,054	1,137,315	1,148,688	1,160,176
<b>Total Other Financing Sources</b>	0	0	0	0
<b>Total Incoming Transfers</b>	134,481	134,481	134,481	134,481
<b>Beginning Fund Balance</b>	197,282	208,755	208,323	194,199
<b>TOTAL REVENUE, TRANSFERS, &amp; FUND BALANCE</b>	<b>\$2,694,709</b>	<b>\$2,717,443</b>	<b>\$2,728,384</b>	<b>\$2,725,748</b>

<b>EXPENDITURES:</b>		<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
Salaries	100	\$1,354,248	\$1,367,790	\$1,381,468	\$1,395,283
Employee Benefits	200	418,171	422,353	426,577	430,842
Purchased Services	300	557,065	562,636	568,263	573,945
Energy Services	400	56,952	57,521	58,096	58,677
Materials & Supplies	500	75,020	75,770	76,528	77,294
Capital Outlay	600	14,901	15,050	15,200	15,352
Other Expenses	700	5,259	5,312	5,365	5,420
<b>Total Instr. &amp; Support Services</b>		<b>\$2,481,616</b>	<b>\$2,506,432</b>	<b>\$2,531,497</b>	<b>\$2,556,813</b>
<b>Total Transfers</b>		<b>4,338</b>	<b>2,688</b>	<b>2,688</b>	<b>2,688</b>
<b>Reserves &amp; Ending Fund Balance</b>		<b>208,755</b>	<b>208,323</b>	<b>194,199</b>	<b>166,247</b>
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>		<b>\$2,694,709</b>	<b>\$2,717,443</b>	<b>\$2,728,384</b>	<b>\$2,725,748</b>

Note: Information for fiscal year 2020-21 is from the District Summary Budget.



### 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.



## GENERAL FUND BUDGET CHANGES IN FUND BALANCE

**Governmental Funds** - As of June 30, 2020, the District's governmental funds reported a combined fund balance of \$841.2 million, an increase of \$169.6 million, or 25.3 percent from the prior year. The increase in fund balance is due to the following funds: \$233.6 million in Other Capital Projects Fund, \$36.1 million in the General Fund, \$34.2 million in the Local Millage Capital Improvement Fund, \$1.0 million in the Other Governmental Funds, and \$21.3 thousand in the COP Series Debt Service Fund offset by a decrease of \$135.3 million in the District Bonds (Capital Projects Fund).

**General Fund** - The fund balance for the General Fund increased by \$36.1 million, mainly due to increases in the state sources including Florida Education Finance Program (FEFP) and local sources including revenue from ad valorem taxes including referendum. The assigned and unassigned portion of the fund balance increased by \$31.9 million compared to the prior year from, \$76.3 million as of June 30, 2019 to \$108.1 million as of June 30, 2020.

### Other Major Funds:

**District Bonds (Capital Projects Fund)** - The fund balance of the Major District Bonds (Capital Projects) Fund decreased by \$135.3 million. The General Obligation Bond Series 2019 were issued on February 13, 2019 in the amount of \$174.7 million as part of the District's \$800 million bond referendum for the SMART Program. The District continues to complete approved projects funded by the accumulated capital reserves of the General Obligation Bond.

**COP Series Debt Service Funds** - The fund balance of the Major COP Series Debt Service Fund decreased by \$21.3 thousand.

**Local Millage Capital Improvement Fund** – The fund balance of the Major Local Millage Capital Improvement Fund increased by \$34.2 million compared to the prior year mainly due to an increase in the revenues received from local sources, including ad valorem taxes.

### Other Capital Projects Fund:

The fund balance of the Other Capital Projects Fund increased by \$233.6 million compared to the prior year mainly due to an increase in the revenues received from the issuance of COP Series 2020.



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

**REVENUE**

	2016-17	2017-18	2018-19	2019-20
<b>Federal Through State</b>	\$95,603	\$97,550	\$95,831	\$78,029
<b>State Sources</b>	1,282	1,240	1,197	1,174
<b>Local Sources</b>	15,628	12,820	16,793	13,779
<b>Total Incoming Transfers</b>	0	0	0	0
<b>Beginning Fund Balance</b>	49,603	49,222	49,232	47,299
<b>TOTAL REVENUES, TRANSFERS, &amp; FUND BALANCE</b>	<b>\$162,116</b>	<b>\$160,832</b>	<b>\$163,053</b>	<b>\$140,281</b>

**EXPENDITURES**

	Account Number	2016-17	2017-18	2018-19	2019-20
<b>(Function 7600)</b>					
Salaries	100	\$28,952	\$28,986	\$30,155	\$30,200
Employee Benefits	200	14,344	15,479	16,491	16,624
Purchased Services	300	5,401	5,634	6,090	4,682
Energy Services	400	1,415	1,643	1,653	1,771
Materials and Supplies	500	56,174	52,807	53,909	42,166
Capital Outlay	600	4,638	4,622	4,519	3,326
Other Expenses	700	1,970	2,429	2,937	2,780
<b>Total Expenditures</b>		<b>\$112,894</b>	<b>\$111,600</b>	<b>\$115,754</b>	<b>\$101,549</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>49,222</b>	<b>49,232</b>	<b>47,299</b>	<b>38,732</b>
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>		<b>\$162,116</b>	<b>\$160,832</b>	<b>\$163,053</b>	<b>\$140,281</b>

NOTE: Actual information for fiscal year 2016-17 through fiscal year 2018-19 is from the Superintendent's Annual Financial Report. Information for fiscal year 2019-20 is based on the Final Amendment. Information for fiscal year 2020-21 is based on the District Summary Budget.



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

**ESTIMATED REVENUES:**

	<b>Budget</b>			
	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
<b>Federal Through State</b>	\$102,354	\$97,249	\$98,688	\$100,149
<b>State Sources</b>	1,175	1,181	1,167	1,153
<b>Local Sources</b>	17,024	16,612	16,433	16,255
<b>Total Incoming Transfers</b>	0	0	0	0
<b>Beginning Fund Balance</b>	38,732	28,917	25,734	21,369
<b>TOTAL REVENUES, TRANSFERS, &amp; FUND BALANCE</b>	<b>\$159,285</b>	<b>\$143,959</b>	<b>\$142,022</b>	<b>\$138,926</b>

**ESTIMATED EXPENDITURES:**

	<b>Account Number</b>	<b>Budget</b>			
		<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
<b>(Function 7600)</b>					
Salaries	100	\$32,921	\$30,823	\$31,440	\$32,068
Employee Benefits	200	17,599	16,859	17,196	17,540
Purchased Services	300	6,877	6,270	6,459	6,652
Energy Services	400	2,269	1,686	1,720	1,754
Materials and Supplies	500	61,109	54,987	56,087	57,209
Capital Outlay	600	4,529	4,604	4,696	4,790
Other Expenses	700	4,064	2,996	3,055	3,117
<b>Total Expenditures</b>		<b>\$129,368</b>	<b>\$118,225</b>	<b>\$120,653</b>	<b>\$123,130</b>
<b>Other Capital Outlay</b>	9300	0	0	0	0
<b>Transfers Out: (Function 9700)</b>					
To General Fund	910	1,000	0	0	0
To Capital Projects	930	0	0	0	0
<b>Total Transfers Out</b>		<b>\$1,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance</b>		<b>28,917</b>	<b>25,734</b>	<b>21,369</b>	<b>15,796</b>
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>		<b>\$159,285</b>	<b>\$143,959</b>	<b>\$142,022</b>	<b>\$138,926</b>

NOTE: Actual information for fiscal year 2016-17 through fiscal year 2018-19 is from the Superintendent's Annual Financial Report. Information for fiscal year 2019-20 is based on the Final Amendment. Information for fiscal year 2020-21 is based on the District Summary Budget.



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

**REVENUE**

	2016-17	2017-18	2018-19	2019-20
Federal Direct	\$39,604	\$42,748	\$41,638	\$45,227
Federal Through State	150,614	162,496	174,534	187,375
State Sources	4,411	15,847	15,746	3,718
Local Sources	5,653	4,695	4,824	4,162
Total Incoming Transfers	40	40	40	40
Beginning Fund Balance	0	0	0	0
<b>TOTAL REVENUES, TRANSFERS, &amp; FUND BALANCE</b>	<b>\$200,322</b>	<b>\$225,826</b>	<b>\$236,782</b>	<b>\$240,522</b>

**EXPENDITURES**

	Account Number	2016-17	2017-18	2018-19	2019-20
Salaries	100	\$109,279	\$124,772	\$128,621	\$126,922
Employee Benefits	200	34,633	39,785	42,486	46,990
Purchased Services	300	32,511	33,124	36,146	32,574
Energy Services	400	0	0	0	0
Materials and Supplies	500	8,105	10,932	8,993	11,927
Capital Outlay	600	2,111	2,139	5,207	2,793
Other Expenses	700	12,857	14,270	13,934	19,316
<b>Total Expenditures</b>		<b>\$199,496</b>	<b>\$225,022</b>	<b>\$235,387</b>	<b>\$240,522</b>
<b>Other Capital Outlay</b>	9300	826	804	1,395	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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>		<b>\$200,322</b>	<b>\$225,826</b>	<b>\$236,782</b>	<b>\$240,522</b>

NOTE: Actual information for fiscal year 2016-17 through fiscal year 2018-19 is from the Superintendent's Annual Financial Report. Information for fiscal year 2019-20 is from the Final Amendment and 2020-21 is based on the District Summary Budget.





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

**ESTIMATED REVENUES:**

	<b>Budget</b>			
	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
<b>Federal Direct</b>	\$38,633	\$38,633	\$38,633	\$38,633
<b>Federal Through State</b>	260,634	260,634	260,634	260,634
<b>State Sources</b>	2,248	2,248	2,248	2,248
<b>Local Sources</b>	3,728	3,728	3,728	3,728
<b>Total Incoming Transfers</b>	40	40	40	40
<b>Beginning Fund Balance</b>	0	0	0	0
<b>TOTAL REVENUES, TRANSFERS, &amp; FUND BALANCE</b>	<u>\$305,283</u>	<u>\$305,283</u>	<u>\$305,283</u>	<u>\$305,283</u>

**ESTIMATED EXPENDITURES:**

	<b>Account</b>	<b>Budget</b>			
	<b>Number</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
Salaries	100	\$150,505	\$150,505	\$150,505	\$150,505
Employee Benefits	200	52,788	52,788	52,788	52,788
Purchased Services	300	64,583	64,583	64,583	64,583
Energy Services	400	0	0	0	0
Materials and Supplies	500	17,480	17,480	17,480	17,480
Capital Outlay	600	3,233	3,233	3,233	3,233
Other Expenses	700	16,694	16,694	16,694	16,694
<b>Total Expenditures</b>		<u>\$305,283</u>	<u>\$305,283</u>	<u>\$305,283</u>	<u>\$305,283</u>
<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>		<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>\$305,283</u>	<u>\$305,283</u>	<u>\$305,283</u>	<u>\$305,283</u>

NOTE: Actual information for fiscal year 2016-17 through fiscal year 2018-19 is from the Superintendent's Annual Financial Report. Information for fiscal year 2019-20 is from the Final Amendment and 2020-21 is based on the District Summary Budget.



## DEBT SERVICE

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

REVENUES:	2016-17	2017-18	2018-19	Final 2019-20
State Sources	\$5,000	\$2,932	\$2,536	\$4,001
Local Sources	11,973	12,479	26,737	22,459
Total Incoming Transfers	155,054	154,977	167,255	170,789
Other Financing Sources:				
Sale of Bonds	3,355	-	-	-
Premium on Sale of Bonds	512	-	-	-
Refunding Bonds Face Value	-	-	678	-
Proceeds of LPAs	39,575	-	-	214,841
Proceeds of Refunding Bonds	-	211,441	-	-
Proceeds of COPs	-	-	107	-
Premium on COPs	-	36,074	-	-
Beginning Fund Balance	4,548	10,027	8,115	15,694
<b>TOTAL REVENUE, TRANSFERS, &amp; FUND BALANCE</b>	<b>\$220,017</b>	<b>\$427,930</b>	<b>\$205,427</b>	<b>\$427,784</b>

EXPENDITURES:		2016-17	2017-18	2018-19	Final 2019-20
	Account Number				
<b>(Function 9200)</b>					
Redemption of Principal	710	\$89,779	\$91,072	\$107,085	\$114,676
Interest	720	80,285	77,280	77,967	78,610
Dues and Fees	730	461	1,358	1,532	1,951
Payments to Refunded Bonds	760	39,465	246,337	0	214,337
Miscellaneous Expense	790	0	3,768	778	1,738
<b>Total Expenditures</b>		<b>\$209,990</b>	<b>\$419,815</b>	<b>\$187,362</b>	<b>\$411,312</b>
<b>Transfers Out (Function 9700)</b>					
To General Fund	910	-	-	-	-
To Capital Projects	930	-	-	2,370	-
Interfund (Debt Service Only)	950	-	-	-	-
<b>Total Transfers Out</b>		<b>\$0</b>	<b>\$0</b>	<b>\$2,370</b>	<b>\$0</b>
<b>Ending Fund Balance</b>		<b>10,027</b>	<b>8,115</b>	<b>15,694</b>	<b>16,472</b>
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>		<b>\$220,017</b>	<b>\$427,930</b>	<b>\$205,427</b>	<b>\$427,784</b>

NOTE: Actual information for fiscal year 2015 -19 is from the Superintendent's Annual Financial Report. Information for fiscal year 2019-20 is based on Final Amendment and 2021-24 is based on the District Summary Budget. In FY2020-21 the School Board is expected to issue the third tranche of GO Bonds resulting in expected yearly additional expenditures of approximately \$13M. Beginning restricted fund balance will be utilized for this year's increase.



## DEBT SERVICE

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

<b>ESTIMATED REVENUES:</b>	Budget			
	2020-21	2021-22	2022-23	2023-24
State Sources	\$2,355	\$2,211	\$1,405	\$527
Local Sources	19,849	46,567	58,212	56,721
Total Incoming Transfers	187,914	178,042	176,609	174,584
Other Financing Sources:				
Sale of Bonds	-	-	-	-
Premium on Sale of Bonds	-	-	-	-
Refunding Bonds Face Value	-	-	-	-
Proceeds of LPAs	-	-	-	-
Proceeds of Refunding Bonds	-	-	-	-
Proceeds of COPs	-	-	-	-
Premium on COPs	-	-	-	-
Beginning Fund Balance	16,472	1,425	1,425	1,425
<b>TOTAL REVENUE, TRANSFERS, &amp; FUND BALANCE</b>	<b>\$226,590</b>	<b>\$228,245</b>	<b>\$237,651</b>	<b>\$233,257</b>

<b>PROPOSED EXPENDITURES:</b>	Account Number	Budget			
		2020-21	2021-22	2022-23	2023-24
<b>(Function 9200)</b>					
Redemption of Principal	710	\$ 129,385	\$ 129,406	\$ 135,946	\$ 138,761
Interest	720	94,023	95,769	98,632	92,927
Dues and Fees	730	1,757	1,645	1,647	145
Payments to Refunded Bonds	760	-	-	-	-
Miscellaneous Expense	790	-	-	-	-
<b>Total Expenditures</b>		<b>\$225,165</b>	<b>\$226,820</b>	<b>\$236,225</b>	<b>\$231,833</b>
<b>Transfers Out (Function 9700)</b>					
To General Fund	910	-	-	-	-
To Capital Projects	930	-	-	-	-
Interfund (Debt Service Only)	950	-	-	-	-
<b>Total Transfers Out</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance</b>		<b>1,425</b>	<b>1,425</b>	<b>1,425</b>	<b>1,425</b>
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>		<b>\$226,590</b>	<b>\$228,245</b>	<b>237,651</b>	<b>233,257</b>

NOTE: Information for fiscal year 2021-24 is based on the District Summary Budget. In FY2020-21 the School Board is expected to issue third tranche of GO Bonds resulting in expected yearly additional expenditures of approximately \$13M. Beginning restricted fund balance will be utilized for this year's increase.

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

**REVENUES:**

	2016-17	2017-18	2018-19	Final 2019-20
	\$			
<b>Total Federal Revenue</b>	0	\$ 0	\$ 57	\$ 7,119
<b>Total State Revenue</b>	26,431	21,787	49,068	63,197
<b>Total Local Revenue</b>	286,479	306,463	321,620	340,214
<b>Total Other Financing Sources</b>	29,405	35,306	224,027	724,753
<b>Total Incoming Transfers</b>	8	0	2,370	2,650
<b>Beginning - Committed Project Balances</b>	326,344	315,343	281,209	447,413
<b>TOTAL REVENUE, TRANSFERS, &amp; COMMITTED PROJECT BALANCES</b>	\$ 668,667	\$ 678,899	\$ 878,351	\$ 1,585,346

**EXPENDITURES:**

	Account Number	2016-17	2017-18	2018-19	Final 2019-20
<b>Function 7400</b>					
Library Books (New Libraries)	610	\$ 49	\$ 29	\$ 0	\$ 0
Audio Visual Materials	620	14	0	6	0
Buildings and Fixed Equipment	630	7,011	1,061	1,650	99,686
Furniture, Fixtures, and Equip.	640	48,655	28,662	14,602	82,461
Motor Vehicles (Including Buses)	650	1,997	19,551	10,574	14,200
Land	660	15	47	0	0
Improve. Other Than Buildings	670	5,703	9,646	9,675	10,131
Remodeling and Renovations	680	55,227	78,743	107,275	1,086,702
Computer Software	690	197	0	0	1,300
<b>Function 9200</b>					
Dues and Fees	730	26	12	11	0
Miscellaneous Expense	790	0	11,501	2,773	0
<b>Total Expenditures</b>		\$ 118,894	\$ 149,252	\$ 146,566	1,294,480
<b>Transfers Out (Function 9700)</b>					
To General Fund	910	84,393	93,460	117,117	120,077
To Debt Service Funds	920	150,037	154,978	167,255	170,789
Interfund (Capital Projects Only)	950	0	0	0	0
<b>Total Transfers Out<sup>1</sup></b>		\$234,430	\$248,438	\$284,372	\$290,866
<b>Ongoing - Committed Project Balances</b>		315,343	281,209	447,413	0
<b>TOTAL EXPENDITURES, TRANSFERS &amp; COMMITTED PROJECT BALANCES</b>		\$668,667	\$678,899	\$878,351	\$1,585,346

NOTE: Actual information for fiscal year 2016-17 through fiscal year 2018-19 is from the Superintendent's Annual Financial Report (SAFR). Information for fiscal year 2019-20 is budgeted year-end results based on the final 2019-20 amended capital outlay budget.

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



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

**REVENUES:**

	Adopted 2020-21	2021-22	2022-23	2023-24
<b>Total Federal Revenue</b>	\$ 2,711	\$ 2,711	\$ 2,711	\$ 2,711
<b>Total State Revenue</b>	49,994	25,794	25,640	25,608
<b>Total Local Revenue</b>	340,623	345,970	357,381	369,742
<b>Total Other Financing Sources</b>	484,194	50,511	38,419	41,642
<b>Total Incoming Transfers Beginning - Committed Project Balances</b>	1,650	0	0	0
<b>Total Incoming Transfers Beginning - Committed Project Balances</b>	588,731	0	0	0
<b>TOTAL REVENUE, TRANSFERS, &amp; COMMITTED PROJECT BALANCES</b>	<u>\$ 1,467,903</u>	<u>\$ 424,986</u>	<u>\$ 424,151</u>	<u>\$ 439,703</u>

**EXPENDITURES:**

	Account Number	Adopted 2020-21	2021-22	2022-23	2023-24
<b>Function 7400</b>					
Library Books (New Libraries)	610	\$0	\$0	\$0	\$0
Audio Visual Materials	620	0	0	0	0
Buildings and Fixed Equipment	630	94,193	11,951	8,884	8,884
Furniture, Fixtures, and Equip.	640	121,383	34,473	34,338	34,338
Motor Vehicles (Including Buses)	650	28,566	14,629	14,849	14,849
Land	660	0	0	0	0
Improve. Other Than Buildings	670	8,561	2,558	2,538	2,538
Remodeling and Renovations	680	896,453	56,135	52,921	62,759
Computer Software	690	0	0	0	0
<b>Function 9200</b>					
Dues and Fees	730	0	0	0	0
Charter School Indirect Capital	793	0	1,279	1,269	1,269
<b>Total Expenditures</b>		<b>\$1,149,156</b>	<b>\$121,025</b>	<b>\$114,799</b>	<b>\$124,637</b>
<b>Transfers Out (Function 9700)</b>					
To General Fund	910	133,481	114,424	113,870	113,838
To Debt Service Funds	920	185,266	189,537	195,482	201,228
Interfund (Capital Projects Only)	950	0	0	0	0
<b>Total Transfers Out Ongoing - Committed Project Balances</b>		<b>\$318,747</b>	<b>\$303,961</b>	<b>\$309,352</b>	<b>\$315,066</b>
<b>TOTAL EXPENDITURES, TRANSFERS &amp; COMMITTED PROJECT BALANCES</b>		<u><b>\$1,467,903</b></u>	<u><b>\$424,986</b></u>	<u><b>\$424,151</b></u>	<u><b>\$439,703</b></u>

NOTE: Information for fiscal year 2020-21 is based on the District Summary Budget. Forecast information for fiscal year 2021-22 through 2023-24 is based on the 2020-21 Adopted District Educational Facilities Plan.

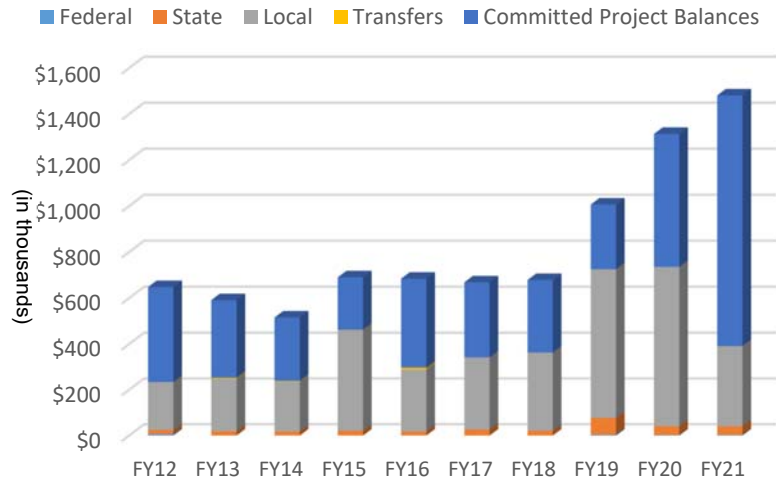


## CAPITAL OUTLAY BUDGET TEN-YEAR REVENUE TREND

### SMART Program

The SMART Program is currently more than \$1.2 billion and is supported with funding from the \$800 million General Obligation Bond (GOB) and other capital outlay funding. The SMART Program is mostly unchanged from the FY 2019-20 District Educational Facilities Plan (DEFP).

On March 31, 2020, the Board approved a resolution to issue \$250 million in Certificates of Participation (COPs) to increase funding for the SMART Program reserve.



### 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 FY 2018-19, 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:

- (a) Provide portables (opened at the start of the 2018-19 school year)
- (b) Build a new permanent building (construction contract approved June 11, 2019)
- (c) Demolish the 1200 Building (State F.I.S.H. Building 12)
- (d) Construct a memorial

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 an additional \$4 million in State security grant funding was appropriated to implement additional school security upgrades. In the FY 2020-21 DEFP, the District is receiving an additional \$3.4 million in funding for security items from the funds allocated in the State grant.

### COVID-19 Impact

At this point the District does not anticipate a significant financial impact from the COVID-19 crisis on capital outlay funding. The primary source of capital revenues is derived from property taxes that is based on the taxable portion of the assessed property values, and the impacts of the COVID-19 crisis on those values are expected to be minimal.

### 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 FY 2017-18, 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 2020 Florida Legislature approved enough funding in their FY 2020-21 appropriations for charter school capital outlay such that the District is not required to share local capital outlay millage funding with charter schools in FY 2020-21.



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## INTERNAL SERVICE FUND

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

**REVENUES:**

	Account Number	2016-17	2017-18	2018-19	Final 2019-20
<b>Operating Revenues:</b>					
Charges for Services	3481	\$61,310	\$63,169	\$68,447	\$0
Charges for Sales	3482	909	888	858	614
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	4	8	0
Gain on Sale of Investments		0	0	1	11
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	12	0	0	0
Total Incoming Transfers	3610	0	0	0	0
Beginning Fund Balance <sup>1</sup>		159	208	380	349
<b>TOTAL REVENUES, TRANSFERS &amp; FUND BALANCE</b>		<b>\$62,391</b>	<b>\$64,269</b>	<b>\$69,694</b>	<b>\$974</b>

**EXPENDITURES:**

	Account Number	2016-17	2017-18	2018-19	2019-20
<b>Operating Expenses:</b>					
Salaries	100	\$45,874	\$47,573	\$47,860	\$218
Employee Benefits	200	13,218	14,526	15,409	85
Purchased Services	300	2,859	1,571	5,852	305
Energy Services	400	0	0	0	0
Materials and Supplies	500	93	91	113	18
Capital Outlay	600	138	129	152	0
Other Expenses	700	1	6	1	4
<b>Sub Total Expenditures</b>		<b>\$62,183</b>	<b>\$63,896</b>	<b>\$69,387</b>	<b>\$630</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>0</b>	<b>0</b>		
<b>Transfers Out</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Ending Fund Balance <sup>1</sup>		208	373	307	344
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>		<b>\$62,391</b>	<b>\$64,269</b>	<b>\$69,694</b>	<b>\$974</b>

Note: Actual information for fiscal year 2015-16 through fiscal year 2018-19 is from the Superintendent's Annual Financial Report (SAFR).

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.





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

**ESTIMATED REVENUES:**

	Account Number	Budget 2020-21	2021-22	2022-23	2023-24
<b>Operating Revenues:</b>					
Charges for Services	3481	\$0	\$0	\$0	\$0
Charges for Sales	3482	550	550	550	550
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 <sup>1</sup>		306	275	241	204
<b>TOTAL REVENUES, TRANSFERS &amp; FUND BALANCE</b>		<b>\$856</b>	<b>\$825</b>	<b>\$791</b>	<b>\$754</b>

**PROPOSED EXPENDITURES:**

	Account Number	2020-21	2021-22	2022-23	2023-24
<b>Operating Expenses:</b>					
Salaries	100	\$205	\$207	\$209	\$211
Employee Benefits	200	84	85	86	87
Purchased Services	300	274	274	274	274
Energy Services	400	0	0	0	0
Materials and Supplies	500	14	14	14	14
Capital Outlay	600	0	0	0	0
Other Expenses	700	4	4	4	4
<b>Total Expenditures</b>		<b>\$581</b>	<b>\$584</b>	<b>\$587</b>	<b>\$590</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>		275	241	204	164
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>		<b>\$856</b>	<b>\$825</b>	<b>\$791</b>	<b>\$754</b>

Note: Information for fiscal year 2019-20 is from 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.



## SUMMARY – ALL DISTRICT FUNDS EIGHT-YEAR HISTORY & FORECAST BY FUND (in thousands)

**REVENUES:**

	2016-17	2017-18	2018-19	2019-20
General Fund	\$ 2,093,889	\$ 2,122,968	\$ 2,171,800	\$ 2,319,983
Capital Outlay	342,315	363,556	594,773	1,135,283
Debt Service	60,415	262,926	30,057	241,301
Food Service	112,513	111,610	113,821	92,982
Special Revenue Misc	2,168	2,025	2,205	0
Special Revenue Other	200,281	225,785	236,742	240,483
Special Revenue Stimulus	0	0	0	0
Internal Service Funds	62,232	64,061	69,314	625
Total Incoming Transfers	240,504	249,720	293,166	293,556
Beginning Fund Balance <sup>1</sup>	563,887	569,376	504,343	671,954
<b>Total Funds Available</b>	<b>\$ 3,678,204</b>	<b>\$ 3,972,027</b>	<b>\$ 4,016,221</b>	<b>\$ 4,996,167</b>

**EXPENDITURES:**

General Fund	\$ 2,162,913	\$ 2,247,087	\$ 2,294,632	\$ 2,420,055
Capital Outlay	118,894	149,253	146,567	1,294,480
Debt Service	209,990	419,815	187,363	411,312
Food Service	112,894	111,600	115,754	101,549
Special Revenue Misc	658	495	659	0
Special Revenue Other	200,321	225,825	236,782	240,523
Special Revenue Stimulus	0	0	0	0
Internal Service Funds	62,184	63,896	69,388	631
Transfers Out	240,504	249,720	293,166	293,556
Ending Fund Balance <sup>1</sup>	569,846	504,336	671,910	234,061
<b>Total Expenditures</b>	<b>\$ 3,678,204</b>	<b>\$ 3,972,027</b>	<b>\$ 4,016,221</b>	<b>\$ 4,996,167</b>

Note: Actual information for fiscal year 2016-17 through fiscal year 2018-19 is from the Superintendent's Annual Financial Report (SAFR).

1. 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).



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

<b>ESTIMATED REVENUES:</b>	<b>Budget</b>			
	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
General Fund	\$ 2,362,947	\$ 2,374,207	\$ 2,385,580	\$ 2,397,067
Capital Outlay	877,521	424,986	424,151	439,703
Debt Service	22,204	48,778	59,616	57,248
Food Service	120,553	115,043	116,288	117,557
Special Revenue Misc	0	0	0	0
Special Revenue Other	305,243	305,243	305,243	305,243
Special Revenue Stimulus	0	0	0	0
Internal Service Funds	550	550	550	550
Total Incoming Transfers	324,085	312,563	311,130	309,105
Beginning Fund Balance <sup>1</sup>	841,524	239,372	235,723	217,198
<b>Total Funds Available</b>	<b>\$ 4,854,627</b>	<b>\$ 3,820,742</b>	<b>\$ 3,838,281</b>	<b>\$ 3,843,671</b>

<b>PROPOSED EXPENDITURES:</b>				
General Fund	\$ 2,481,616	\$ 2,506,432	\$ 2,531,497	\$ 2,556,812
Capital Outlay	1,149,155	121,025	114,799	124,637
Debt Service	225,165	226,820	236,225	231,832
Food Service	129,369	118,225	120,653	123,130
Special Revenue Misc	0	0	0	0
Special Revenue Other	305,283	305,283	305,283	305,283
Special Revenue Stimulus	0	0	0	0
Internal Service Funds	581	584	587	590
Transfers Out	324,085	306,649	312,040	317,754
Ending Fund Balance <sup>1</sup>	239,373	235,724	217,197	183,633
<b>Total Expenditures</b>	<b>\$ 4,854,627</b>	<b>\$ 3,820,742</b>	<b>\$ 3,838,281</b>	<b>\$ 3,843,671</b>

Note: Information for fiscal year 2019-20 and 2020-21 is from the District Summary Budget.

- (a) 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).

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

<b>REVENUES:</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>Final 2019-20</b>
Federal Revenue	\$41,883	\$44,928	\$44,231	\$54,850
Federal Through State	266,127	281,757	296,962	284,025
State Revenue	1,124,580	1,145,260	1,176,426	1,213,063
Local Revenue	1,306,144	1,334,105	1,406,965	1,533,956
Other Financing Sources	72,847	282,821	224,814	944,137
Operating Revenue	62,219	64,058	69,305	614
Non-Operating Revenue	13	3	9	11
Incoming Transfers	240,504	249,720	293,166	293,556
Beginning Fund Balance <sup>1</sup>	563,887	569,375	504,343	671,955
<b>TOTAL REVENUE, TRANSFERS, &amp; FUND BALANCE</b>	<b>\$3,678,204</b>	<b>\$3,972,027</b>	<b>\$4,016,221</b>	<b>\$4,996,167</b>

<b>EXPENDITURES:</b>	<b>Account</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
Salaries	100	\$1,391,352	\$1,443,849	\$1,442,662	\$1,469,922
Employee Benefits	200	\$407,588	\$438,613	\$457,592	\$471,629
Purchased Services	300	\$521,383	\$528,530	\$549,410	\$572,024
Energy Services	400	53,900	57,059	56,607	49,704
Materials & Supplies	500	119,414	137,029	128,571	121,068
Capital Outlay	600	145,651	161,643	177,973	1,320,769
Other Expenses	700	228,566	451,248	238,330	463,434
<b>Total Instr. &amp; Support Services</b>		<b>\$2,867,854</b>	<b>\$3,217,971</b>	<b>\$3,051,145</b>	<b>\$4,468,550</b>
<b>Total Transfers Out <sup>2</sup></b>		<b>240,504</b>	<b>249,720</b>	<b>293,166</b>	<b>293,556</b>
<b>Reserves &amp; Ending Fund Balance <sup>1</sup></b>		<b>569,846</b>	<b>504,336</b>	<b>671,910</b>	<b>234,061</b>
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>		<b>\$3,678,204</b>	<b>\$3,972,027</b>	<b>\$4,016,221</b>	<b>\$4,996,167</b>

Note: Actual information for fiscal year 2016-17 through fiscal year 2018-19 is from the Superintendent's Annual Financial Report (SAFR).

- (a) 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).
- (b) Adjustments to Fund Balances/Residual Equity Transfers are included in Total Transfers Out.



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

<b>REVENUES:</b>	<b>Budget</b>			
	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
<b>Federal Revenue</b>	\$50,344	\$50,344	\$50,344	\$50,344
<b>Federal Through State</b>	382,988	377,883	379,322	380,783
<b>State Revenue</b>	1,263,663	1,239,327	1,238,352	1,237,427
<b>Local Revenue</b>	1,507,280	1,550,193	1,584,443	1,606,623
<b>Other Financing Sources</b>	484,193	50,511	38,419	41,642
<b>Operating Revenue</b>	550	550	550	550
<b>Non-Operating Revenue</b>	0	0	0	0
<b>Incoming Transfers</b>	324,085	312,563	311,130	309,105
<b>Beginning Fund Balance <sup>1</sup></b>	841,524	239,371	235,721	217,197
<b>TOTAL REVENUE, TRANSFERS, &amp; FUND BALANCE</b>	<b>\$4,854,627</b>	<b>\$3,820,742</b>	<b>\$3,838,281</b>	<b>\$3,843,671</b>

<b>EXPENDITURES:</b>	<b>Account</b>	<b>Budget</b>			
		<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
Salaries	100	\$1,537,879	\$1,549,325	\$1,563,622	\$1,578,067
Employee Benefits	200	\$488,642	\$492,085	\$496,646	\$501,257
Purchased Services	300	\$628,800	\$633,765	\$639,578	\$645,455
Energy Services	400	59,221	59,207	59,816	60,432
Materials & Supplies	500	153,623	148,251	150,109	151,996
Capital Outlay	600	1,171,818	142,633	136,659	146,743
Other Expenses	700	251,188	253,104	262,613	258,334
<b>Total Instr. &amp; Support Services</b>		<b>\$4,291,171</b>	<b>\$3,278,370</b>	<b>\$3,309,043</b>	<b>\$3,342,284</b>
<b>Total Transfers Out</b>		<b>324,085</b>	<b>306,649</b>	<b>312,040</b>	<b>317,754</b>
<b>Reserves &amp; Ending Fund Balance</b>		<b>239,371</b>	<b>235,723</b>	<b>217,198</b>	<b>183,633</b>
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>		<b>\$4,854,627</b>	<b>\$3,820,742</b>	<b>\$3,838,281</b>	<b>\$3,843,671</b>

Note: Information for fiscal year 2020-21 is from the District Summary Budget.

- (a) 2020-21 Beginning Fund Balance is different from 2019-20 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 OBJECT (in thousands)

<b>REVENUES:</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>Final 2019-20</b>
<b>Federal Sources:</b>				
Food Service	\$95,603	\$97,550	95,831	78,029
Grants and Other	212,408	229,135	245,362	260,847
<b>FEDERAL</b>	<b>\$308,011</b>	<b>\$326,685</b>	<b>341,193</b>	<b>338,876</b>
<b>State Sources:</b>				
Florida Education Finance Prog.	759,857	776,918	784,159	456,676
Discretionary Lottery Funds	4,698	498	953	283
Public Education Capital Outlay	19,672	13,015	27,830	24,381
Categorical Programs and Other	340,353	354,829	363,484	731,723
<b>STATE</b>	<b>\$1,124,580</b>	<b>\$1,145,260</b>	<b>1,176,426</b>	<b>1,213,063</b>
<b>Local Sources:</b>				
Ad Valorem Taxes	\$1,185,546	\$1,207,754	1,255,567	1,394,878
Food Sales	15,302	12,076	15,893	13,779
Interest Income	6,126	10,272	20,407	16,969
Other *	172,017	386,823	339,911	1,055,117
<b>LOCAL</b>	<b>\$1,378,991</b>	<b>\$1,616,925</b>	<b>\$1,631,778</b>	<b>\$2,480,743</b>
<b>TOTAL REVENUE S</b>	<b>2,811,581</b>	<b>3,088,870</b>	<b>3,149,397</b>	<b>4,032,682</b>
Transfers In	240,504	249,720	293,166	290,906
Beginning Fund Balance	563,727	569,168	503,963	671,604
<b>TOTAL REVENUE S, TRANSFERS &amp; FUND BALANCE S</b>	<b>3,615,812</b>	<b>3,907,758</b>	<b>3,946,526</b>	<b>4,995,192</b>
<b>EXPENDITURE S:</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>Final 2019-20</b>
Salaries	1,345,478	1,396,276	1,394,802	1,469,705
Employee Benefits	394,370	424,087	442,182	471,544
Purchased Services	518,524	526,959	543,558	571,718
Energy Services	53,900	57,059	56,607	49,704
Materials and Supplies	119,322	136,938	128,458	121,049
Capital Outlay	145,512	173,014	177,821	1,320,769
Other Expenditures	228,564	439,742	238,329	754,295
<b>TOTAL EXPENDITURE S</b>	<b>2,805,670</b>	<b>3,154,075</b>	<b>2,981,757</b>	<b>4,758,784</b>
Transfers Out	240,504	249,720	293,166	2,690
Ending Fund Balances	569,638	503,963	671,603	233,718
<b>TOTAL EXPENDITURE S, TRANSFERS &amp; FUND BALANCE</b>	<b>3,615,812</b>	<b>3,907,758</b>	<b>3,946,526</b>	<b>4,995,192</b>

NOTE: All Governmental Funds include General, Special Revenue, Debt Service, Capital Projects, and Permanent Funds. Information for fiscal year 2015-16 through 2018-19 is from the Superintendent's Annual Financial Report (SAFR).



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

<b>ESTIMATED REVENUES:</b>	Budget			
	2020-21	2021-22	2022-23	2023-24
<b>Federal Sources:</b>				
Food Service	99,467	97,249	98,688	100,149
Grants and Other	327,054	330,978	330,978	330,978
<b>FEDERAL</b>	<b>\$426,521</b>	<b>\$428,227</b>	<b>\$429,666</b>	<b>\$431,127</b>
<b>State Sources:</b>				
Florida Education Finance Prog.	901,819	901,819	901,819	901,819
Discretionary Lottery Funds	0	0	0	0
Public Education Capital Outlay	25,050	25,794	25,640	25,608
Categorical Programs and Other	336,793	311,713	310,893	310,000
<b>STATE</b>	<b>\$1,263,662</b>	<b>\$1,239,326</b>	<b>\$1,238,352</b>	<b>\$1,237,427</b>
<b>Local Sources:</b>				
Ad Valorem Taxes	1,395,978	\$1,415,480	\$1,426,891	\$1,439,252
Food Sales	16,493	16,612	16,433	16,255
Interest Income	9,384	9,000	9,000	9,000
Other	576,430	159,612	170,538	183,758
<b>LOCAL</b>	<b>\$1,998,285</b>	<b>\$1,600,704</b>	<b>\$1,622,862</b>	<b>\$1,648,265</b>
<b>TOTAL REVENUE S</b>	<b>3,688,468</b>	<b>3,268,257</b>	<b>3,290,880</b>	<b>3,316,819</b>
Transfers In	324,085	312,563	311,130	309,105
Beginning Fund Balance	841,217	239,097	235,482	216,994
<b>TOTAL REVENUE S, TRANSFERS &amp; FUND BALANCE S</b>	<b>4,853,770</b>	<b>3,819,917</b>	<b>3,837,492</b>	<b>3,842,918</b>
<b>PROPOSED EXPENDITURES:</b>				
	Budget			
	2020-21	2021-22	2022-23	2023-24
Salaries	1,537,674	\$1,549,118	\$1,563,413	\$1,577,856
Employee Benefits	488,556	492,000	496,561	501,170
Purchased Services	628,526	633,490	639,305	645,181
Energy Services	59,221	59,207	59,816	60,432
Materials and Supplies	153,609	148,238	150,095	151,982
Capital Outlay	1,171,818	142,633	136,659	146,743
Other Expenditures	251,184	253,100	262,609	258,331
<b>TOTAL EXPENDITURE S</b>	<b>4,290,588</b>	<b>3,277,786</b>	<b>3,308,458</b>	<b>3,341,695</b>
Transfers Out	324,085	306,649	312,040	317,754
Ending Fund Balances	239,097	235,482	216,994	183,469
<b>TOTAL EXPENDITURE S, TRANSFERS &amp; FUND BALANCE</b>	<b>4,853,770</b>	<b>3,819,917</b>	<b>3,837,492</b>	<b>3,842,918</b>

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



## **DISTRICT EDUCATIONAL FACILITIES PLAN OVERVIEW FISCAL YEARS 2020-21 THROUGH 2024-25**

The District Educational Facilities Plan (DEFP FY 2020-21) covers the five-year period beginning July 1, 2020 and ending June 30, 2025. The plan sustains funding for the SMART Program and other projects that were approved in the DEFP adopted on September 4, 2019.

### **COVID-19 Impact**

At this point the District does not anticipate a significant financial impact from the COVID-19 crisis on capital outlay funding. The primary source of capital revenues is derived from property taxes that is based on the taxable portion of the assessed property values; and the impacts of the COVID-19 crisis on those values are minimal. The District does, however, expect that operating funds will be impacted as a result of the economic impacts to sales tax revenues, which is a primary source of funding to the operating budget.

It is also important to point out that the capital investments that were made in the SMART Program to improve technology infrastructure and lower the student-to-device ratio played a critical role in the District's capability to provide educational services virtually to students during this crisis.

### **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 our emotional and difficult recovery process. In FY 2018-19, 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:

1. Provide portables
2. Build a new permanent building
3. Demolish the 1200 Building (State F.I.S.H. Building 12)
4. 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 FY 2019-20 update that will be used to implement additional school security upgrades. In DEFP FY 2020-21 the District is expected to get an additional \$3.4 million in funding for security items from the funds allocated in the State grant. In addition, the District is using Federal funding in the E-rate program to further improve its infrastructure to support security cameras.

### **Funding for Capital Outlay Needs**

The DEFP FY 2020-21 presented sustains funding for district-wide maintenance, student and staff computers, school buses and white fleet vehicles. The plan also funds the District's debt service for past and current financings as well as funding for building leases, capital outlay staff and charter school capital outlay.

New allocations in this plan include funding to support student information system, technology infrastructure and VOIP upgrade, as well as covered walkways and upgrades to BECON's infrastructure.





## DISTRICT EDUCATIONAL FACILITIES PLAN OVERVIEW FISCAL YEARS 2020-21 THROUGH 2024-25

### SMART Program

The SMART Program is currently \$1,260.1 million and is supported with funding from the \$800 million General Obligation Bond (GOB) and other capital outlay funding. The scope of the SMART Program is mostly unchanged from the DEFP FY 2019-20. When the School Board approves budget amendments to projects as the construction contracts were awarded those amendments are incorporated into the individual school-by-school pages that outline the funding plan for each school.



More information about the SMART Program is available on a quarterly basis when the District prepares the quarterly Bond Oversight Committee reports. The website where this information can be found is:

1. <http://www.broward.k12.fl.us/boc/index.html>

Each quarter after the Bond Oversight Committee meets, a representative from the Committee presents an update to the School Board at a workshop.

### Reserves

The District sustains reserves to stabilize the SMART Program and other projects in the DEFP. These reserves protect ongoing projects over the duration of the SMART Program so that changes in the economic environment and other risks are mitigated. There are SMART reserve funds the Board previously identified to be set aside for the SMART Program and additional funds are added in FY 2020-21. These reserves are shown on the Appropriations page, and details of the approved transactions that impact the reserve funds are shown in the Appendix.

Total SMART Reserve

\$225 million	SMART Reserve established FY 2017-18
<u>\$211 million</u>	COPs Series 2020A
<b>\$436 million</b>	

At the July 21, 2020 School Board meeting, a new Project Management Owner's Representative (PMOR) contract was approved for an additional three (3) years with a financial impact of \$64.9 million. The agenda item approved \$17.7 million from the existing SMART project budgets and \$47.2 million from the capital budget unallocated reserve. The unallocated reserve is also available for future SMART Program budget impacts. Additional allocations into the SMART Program require the Board's approval, and all future amounts are subject to change based on economic conditions and the results of annual legislative action.

### COPs 2020

At the March 31, 2020, School Board of Broward County Emergency Meeting, the District authorized the issuance of Certificates of Participation (COPs), Series 2020A in an aggregate principal amount not to exceed \$250 million. The 2020A COPs issuance provides the supplemental funding for the additional costs for the SMART Program associated with the August 2019 updated SMART Program Risk Assessment/Market Conditions report from Atkins North America, Inc. (Atkins). Two hundred eleven million dollars of the \$250 million was added to the SMART reserve.

### Completed Projects

A list of completed projects are shown in the school-by-school listing. Completed projects are projects that have had financial activity and the scope of the projects is done. There may be some additional financial activity on these projects as the final payments are made and all the purchase orders are closed out. Any remaining balances for SMART Program projects will be returned to the SMART Program reserve so that when the Board awards projects these funds will be used to supplement the program. Remaining balances for completed projects that are not in the SMART Program will be returned to the unallocated reserve until the Board takes action to re-prioritize the funds for other District needs.



## DISTRICT EDUCATIONAL FACILITIES PLAN OVERVIEW FISCAL YEARS 2020-21 THROUGH 2024-25

### Appendices






The Appendix section includes other information that is required by Section 1013.35, Florida Statutes, and the Citizens Concerned about our Children (CCC) Settlement Agreement to be included in the DEFP. The appendix schedules include: the Portable Transition Plan, the Public School Concurrency Plan (including the Level of Service Plan), the Allocation of Resources -10 and 20 Year Plan, and the Reserve Activity Report.

### Smarter School Spending Framework



Where applicable to the District’s Capital Outlay Plan, the District engages principles from GFOA Smarter School Spending Framework. Implementing elements of this framework is a part of the Finance Division’s objectives to continually improve how allocation of financial resources are in alignment with the District’s strategic objectives.

<https://smarterschoolspending.org/>

 <p style="text-align: center;">Plan and Prepare</p>	 <p style="text-align: center;">Set Instructional Priorities</p>	 <p style="text-align: center;">Pay for Priorities</p>	 <p style="text-align: center;">Implement Plan</p>	 <p style="text-align: center;">Ensure Stability</p>
<p>The planning and budgeting process begins with mobilizing key stakeholders, gathering information on academic performance and cost structure, and establishing principles and policies to guide the budget process</p>	<p>The budget needs to be rooted in the priorities of the district. Intentionally created instructional priorities provide a strong basis for developing a district’s budget and strategic financial plan, as well as presenting a budget document.</p>	<p>Current resources and expenditures must be thoroughly analyzed in order to find capacity to pay for top instructional priorities.</p>	<p>The “strategic financial plan” is the long-term road map for implementing the district’s instructional priorities. A “plan of action” describes how the strategic financial plan will be translated into coherent actionable steps.</p>	<p>The planning and budgeting process should be one that can be replicated in the future in order to ensure the district remains focused and plans accordingly for reaching its student achievement goals.</p>

### Supporting the District’s Strategic Plan

The main strategic goal achieved by publishing the District Educational Facilities Plan (DEFP) is Effective Communication. The DEFP is the District’s five-year capital improvement plan. The purpose of the District Educational Facilities Plan is to keep the School Board and the public fully informed on the District’s capital funding plan to meet the essential needs of students. The DEFP contains a detailed funding plan for each of the District schools and shows how the capital funds support the detailed plan as well as other district-wide funding that supports the District’s goals. Funding for the SMART Program, other capital construction projects, technology equipment, buses and support vehicles provides the means to create and maintain a Safe & Supportive Environment and allows the District’s educational professionals to have the appropriate classroom environments to provide High Quality Instruction to over 270,000 students.



## 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, 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.
- Start-up 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	Student 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 fund budget when there is such a great need on the capital side?

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

**FACILITIES INFORMATION**

- Total square feet of Facilities (including portables & covered walkways): 37,272,559
- 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)	579	36,261,355.53	15,540,580.94	\$51,801,936
Vehicle Maintenance (Paint & Body, Grounds Equipment/Auto Truck Mechanic)	10	931,208	2,537,547	3,468,755
ETS Equipment Repair and Maintenance	15	200,000	500,000	700,000
Material Logistics	1	104,386	0	104,386
Physical Plant Operations Stockroom	16	1,102,871	33,761	1,136,632
<b>Total</b>	<b>621</b>	<b>38,599,821.56</b>	<b>\$18,611,889</b>	<b>\$57,211,711</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 (i) pursuant to Section 212.055(2) , which may be issued by the District or the County and secured by a "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 (ii) 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, require that the referendum question be placed on the ballot by the County Commission and under circumstances described below, may have to be structured as COP's when used to finance construction of new student stations. (See "COP's" below and sec. 1013.64)

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 the 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 term 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 \$239 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, as adjusted annually by FDOE, unless architectural or construction contracts were entered into prior to July 1, 2017. Further, a School Board cannot use funds <b>from any source</b> to finance the cost of new construction of educational plant space exceeding such limits, unless such financing is structured as a lease purchase agreement, which would include a COP issue. Thus under current law, a school board with sales surtax bonding authority must structure its financing as a COP, rather than a sales tax revenue bond, if its CIP includes construction of new classroom space that might exceed statutory cost maximums.</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 \$244 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. 2019 and 2020 appropriations for charter capital have been sufficient such that the District has not had to share any of its capital outlay millage with charter schools. In May 2020 District issued a new money COP for the first time in 10 years.</p>
<p><b>Local Government 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 interactive devices, 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 COPs, including for the incremental cost of student stations in excess of statutory maximums (see "COPs" 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 a resolution, placement on the ballot by the County and approval by the voters. The 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 COPs, including for the incremental cost of student stations in excess of statutory maximums (see "COPs" 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>



## OTHER POST-EMPLOYMENT BENEFITS (OPEB)

### **Plan Description**

The District administers a single-employer defined benefit OPEB plan (Plan) for certain postemployment benefits, including continued coverage for retirees and dependents in the medical/prescription plans, as well as participation in the employer-sponsored dental group plan. In addition, retirees are eligible to continue the employer-sponsored term life insurance policy provided by the District. The benefits of the Plan conform to Florida Statutes, which are the legal authority for the Plan. Eligible retirees may choose among the same medical plan options available for active employees of the District. Prescription drug coverage is automatically extended to retirees and their dependents who continue coverage under any one of the medical plan options. Covered retirees and their dependents are subject to all the same medical, prescription and life insurance benefits and rules for coverage as are active employees. Retirees and their dependents are permitted to remain covered under the District's respective medical plans as long as they pay the premium for the plan and coverage elected. This conforms to the requirement for Florida governmental employers' provision of Section 112.0801, Florida Statutes. The premiums charged are based on a blending of the experience among younger active employees and older retired employees. Since the older retirees actually have higher costs, that means that the District is actually subsidizing the cost of the retiree coverage because it pays all or a significant portion of that premium on behalf of the active employees, providing an implicit rate subsidy. Additionally, certain retirees receive insurance coverage at a lower (explicitly subsidized) premium rate under the District's Retirement Assistance Program. The District, therefore, has assumed an obligation to pay for that implicit subsidy for the covered lifetime of the current retirees and their dependents, as well as the covered lifetime of the current employees after they retire in the future. The District does not prepare a standalone financial report for the Plan, and the Plan is not included in the report of a Public Entity Retirement System or another entity. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. For the governmental activities, other postemployment benefits are generally liquidated with resources of the General Fund.

### **Benefit Terms and Employees Covered**

The authority for establishing and amending the Plan funding policy and benefit terms rests with the Board. The District has not advanced funded or established a funding methodology for the annual OPEB costs or the net OPEB obligation and plans to fund this postemployment benefit on a pay-as-you-go basis. As of the valuation date, June 30, 2018, there were approximately 26,745 active participants and 827 inactive participants (retirees and beneficiaries) receiving postemployment benefits. The District provided required employer contributions toward the annual OPEB cost in the amount of \$7.1 million, comprised of benefit payments made on behalf of retirees for claims expense and retention costs.

### **Total OPEB Liability**

The District's total OPEB liability of \$216.3 million was based on the measurement date of June 30, 2019 and was determined using an actuarial roll-forward on the results of a full actuarial valuation as of June 30, 2018.

### **Actuarial Assumptions and Other Inputs**

The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the actuarial assumptions and other inputs, applied to all periods included in the measurement unless otherwise specified:

**OTHER POST-EMPLOYMENT BENEFITS (OPEB)**

Discount Rate	3.13%
20-Year Municipal Bond Rate	3.13%
Municipal Bond Rate Basis	Fidelity 20-Year Municipal GO AA Index
Assumed Rate of Payroll Growth	3.6% - 8.0% (including inflation)
General Inflation	2.50%
Mortality Rates - Active Members	RP-2000 Combined Healthy Participant Mortality Table, with mortality improvement projected to all future years from the year 2000 using Projection Scale BB. Rates have been adjusted to be a blend of 50% White Collar and 50% Blue Collar (male) and 100% White Collar (female).
Mortality Rates - Nondisabled Inactive Members	RP-2000 Mortality Table for Annuitants, with mortality improvement projected to all future years from the year 2000 using Projection Scale BB. Rates have been adjusted to be a blend of 50% White Collar and 50% Blue Collar (male) and 100% White Collar (female).
Mortality Rates - Impaired (from Disability) Members	RP-2000 Disabled Retiree tables and Healthy White Collar tables for males and females. Rates have been adjusted to be 100% Disabled Retiree with setback four years (male) and set forward two years (female).
Healthcare Cost Trend Rates	Based on the Getzen Model, with a trend of 6.75% for the 2019 calendar year, 6.50% for 2020, and gradually decreasing to an ultimate trend rate of 4.24% over 20 years plus 0.48% increase for excise tax beginning in 2024.
Projected Retiree Premium Contributions	\$633.00 (Medicare and Non-Medicare)
Projected Spouse Premium Contributions	\$711.00 (Medicare and Non-Medicare)
Administrative Expenses	Included in the per capita health costs
Actuarial Cost Method	Entry Age Normal
Measurement Date	June 30, 2019
Measurement Period	July 1, 2018 to June 30, 2019
Valuation Date	June 30, 2018
Census Data	As of June 30, 2019





## OTHER POST-EMPLOYMENT BENEFITS (OPEB)

The District selected the participant data, economic, demographic, health care trend and mortality assumptions, and benefit provisions used in the June 30, 2018 valuation. The demographic assumptions were based on those employed in the July 1, 2019 actuarial valuation of the FRS, which were developed by the FRS from a statewide experience study covering the period 2013 through 2018. These include assumed rates of future termination, mortality, disability, and retirement. In addition, salary increase assumptions for development of the pattern of the normal cost increases were the same as those used by the FRS.

There were no benefit changes during the measurement period. The Schedule of Changes to the Total OPEB Liability for fiscal year ending June 30, 2019 is as follows:

### **Changes to the Total OPEB Liability**

Below are the details regarding the total OPEB liability from June 30, 2018 to June 30, 2019 (in thousands):

	Total OPEB Liability
Balance at June 30, 2019	\$ 196,837
Changes for the fiscal year:	
Service cost	10,736
Interest on the Total OPEB Liability	7,385
Difference between expected and actual experience of the Total OPEB Liability	-
Changes in assumptions and other inputs	8,497
Benefit payments	(7,133)
Net change in Total OPEB Liability	19,485
Balance at June 30, 2020	\$ 216,322

Changes of assumptions and other inputs include the change in the discount rate from 3.62 percent as of the beginning of the measurement period to 3.13 percent as of June 30, 2019.

### **Sensitivity of the Total OPEB Liability to Changes in the Discount Rate**

The following presents the total OPEB liability of the District (in thousands), as well as what the District's total OPEB liability would be (in thousands) if it were calculated using a discount rate that is 1 percentage point lower (2.13 percent) or 1 percentage point higher (4.13 percent):

	1% Decrease (2.13%)	Current Discount Rate (3.13%)	1% Increase (4.13%)
Total OPEB Liability	\$ 244,768	\$ 216,322	\$ 192,098

**OTHER POST-EMPLOYMENT BENEFITS (OPEB)**

**Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend**

The following presents the total OPEB liability of the District (in thousands), as well as what the District’s total OPEB liability would be (in thousands) if it were calculated using healthcare cost trend rates that are 1 percentage point lower (5.50 percent to 3.72 percent) or 1 percentage point higher (7.50 percent to 5.72 percent) than the current healthcare cost trend rates (6.50 percent to 4.72 percent):

	1% Decrease 5.50% to 3.72%	Healthcare Cost Trend Rates 6.50% to 4.72%	1% Increase 7.50% to 5.72%
Total OPEB Liability	\$ 180,577	\$ 216,322	\$ 262,275

**Expenses, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the fiscal year ended June 30, 2020, the District recognized OPEB expense of \$18.9 million. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources (in thousands):

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 12,480
Changes in assumptions or other inputs	31,304	10,489
Benefits paid after the measurement date	7,033	-
<b>Total</b>	<b>\$ 38,337</b>	<b>\$ 22,969</b>

The deferred outflows of resources related to OPEB, totaling \$7 million resulting from District contributions subsequent to the measurement date of June 30, 2019 are recognized as a reduction of total OPEB liability in the fiscal year ended June 30, 2020. Amounts recognized in the deferred inflow of resources related to OPEB will be recognized in the OPEB expense as follows:

Fiscal Year Ending June 30,	Amount (in thousands)
2021	\$ 738
2022	738
2023	738
2024	739
2025	739
Thereafter	4,642
<b>Total</b>	<b>\$ 8,334</b>



**PROPOSED NEW DEBT SERVICE**

Proposed new debt included in the Capital Outlay Budget are for General Obligation Bonds (GOB's). 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 \$435.0 million balance of GOB proceeds remaining to be issued. The remaining GOB amounts are included in the District's DEFP five-year capital plan to accomplish the SMART Program projects. This Capital Outlay Budget does not include any other forms of new debt issuance.

<u><b>GOB Proceeds</b></u>			
	FY 2014-15	\$163,786,942	(Issued June 2015)
	FY 2018-19	201,207,350	(Issued February 2019)
	TBD	435,005,708	(Remaining)
<b>Total</b>		<b><u>\$800,000,000</u></b>	

Debt Type	Series	Original Principal	Debt Service FY21 to FY25
General Obligation Bond	TBD *	217,502,854	67,136,844
General Obligation Bond	TBD *	217,502,854	54,016,013
		435,005,708	121,152,857
<b>Total Debt Service from Voter Approved Millage</b>			<b>121,152,857</b>
<b>Total 5 Year Principal</b>		<b>\$ 435,005,708</b>	
<b>Total 5 Year Debt Service</b>			<b>\$ 121,152,857</b>

1. Debt Service on these GOB tranches assumes an issuance in FY 2020-21 and another in FY 2020-22. 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)

School	Project	Status	Amount
<b>SERIES 2006</b>			
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 New	Complete	26,750,000
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 Comprehensive Needs	Complete	4,500,000 44,312,500
<b>SERIES 2007</b>			
Elementary School "C" (Area G #1)	New Elementary School	Complete	29,280,000
Bennett Elementary	Kitchen/Cafeteria Replacement	Complete	9,195,500
Bethune Elementary	Kitchen/Cafeteria Replacement & Classroom Addition	Complete	15,948,388
Blanche Ely High	Classroom Addition	Complete	14,640,000
Colbert Elementary	Concurrent Replacement/ Remodeling/Renovation	Complete	25,620,000
Cypress Elementary	Kitchen/Cafeteria Replacement	Complete	10,253,380
Dania Elementary	Kitchen/Cafeteria Replacement	Complete	7,571,299
Deerfield Beach Elementary	Kitchen/Cafeteria Replacement	Complete	8,988,944
Hollywood Hills Elementary	Kitchen/Cafeteria Replacement	Complete	8,705,780
Lanier-James Education Center	Concurrent Replacement	Complete	30,093,333



## CERTIFICATES OF PARTICIPATION (COPs)

School	Project	Status	Amount
<b>SERIES 2007 (continued)</b>			
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 Reroofing, Covered	Complete	7,320,000
Flamingo Elementary	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	Complete	10,000,000
District-Wide	Indoor Air Quality (IAQ) Projects	Complete	10,000,000
District-Wide	BRITE Project- Financial Software System -Enterprise Resource Planning (ERP)	Complete	20,000,000
District-Wide	Modular Buildings	Complete	5,000,000
District-Wide	Americans with Disabilities Act (ADA) Restrooms	Complete	5,000,000
<b>SERIES 2008</b>			
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)

School	Project	Status	Amount
<b>SERIES 2008 (continued)</b>			
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
<b>SERIES 2009</b>			
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	Complete	59,558,754
<b>SERIES 2010</b>			
Cooper City HS	Phase Replacement	Complete	27,667,500
Fort Lauderdale HS	Phase Replacement	Complete	23,332,500
<b>SERIES 2011-A</b>			
Debt Service Refinance	Reduce Debt Service	Complete	N/A
<b>SERIES 2012-A</b>			
Debt Service Refinance	Reduce Debt Service	Complete	N/A
<b>SERIES 2015-A</b>			
Debt Service Refinance	Reduce Debt Service	Complete	N/A
<b>SERIES 2015-B</b>			
Debt Service Refinance	Reduce Debt Service	Complete	N/A
<b>SERIES 2016-A</b>			
Debt Service Refinance	Reduce Debt Service	Complete	N/A
<b>SERIES 2016-B</b>			
Debt Service Refinance	Reduce Debt Service	Complete	N/A
<b>SERIES 2017-A</b>			
Debt Service Refinance	Reduce Debt Service	Complete	N/A
<b>SERIES 2017-B</b>			
Debt Service Refinance	Reduce Debt Service	Complete	N/A
<b>SERIES 2017-C</b>			
Debt Service Refinance	Reduce Debt Service	Complete	N/A
<b>SERIES 2019-A</b>			
Debt Service Refinance	Reduce Debt Service	Complete	N/A
<b>SERIES 2019-B</b>			
Debt Service Refinance	Reduce Debt Service	Complete	N/A



## CERTIFICATES OF PARTICIPATION (COPs)

School	Project	Status	Amount
<b>SERIES 2020</b>			
Cypress Bay High	61 classroom addition	On Going	27,180,540
Falcon Cove Middle	47 classroom addition	On Going	21,795,207
Margate Elementary	6 classroom addition	On Going	8,626,884
McArthur High	18 classroom addition	On Going	30,043,992
Olsen MS	Major renovations	On Going	14,016,856
Plantation High	Major renovations	On Going	18,605,953
Stranahan High	Major renovations	On Going	28,146,667
William T. McFatter Technical College	Major renovations	On Going	18,061,105
District-Wide	Districtwide Roofing Projects	On Going	27,000,000
District-Wide	Districtwide HVAC Projects	On Going	27,000,000
District-Wide	Districtwide Comprehensive Need Projects	On Going	29,522,796
<b>COPs PROJECT TOTALS</b>			<b>\$2,147,665,358</b>



# INFORMATION

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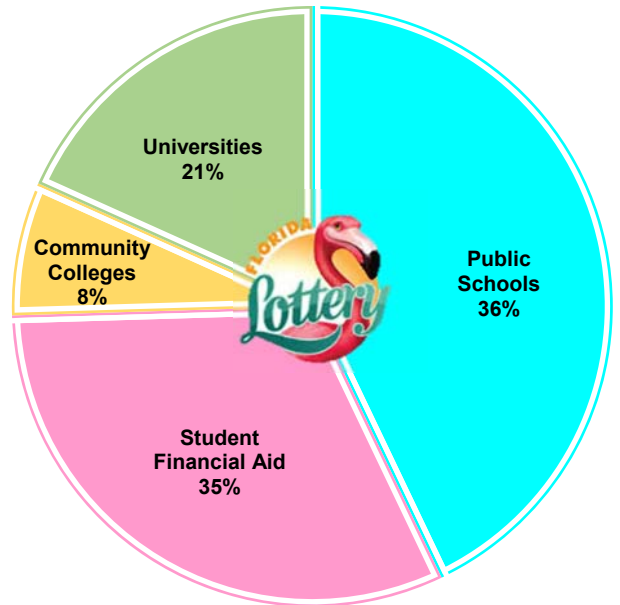


## FLORIDA LOTTERY

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.

2020-21 Legislative Appropriations from the Education Enhancement "Lottery" Trust Fund

Fixed Capital Outlay	175,916,981
Class Size Reduction	103,776,356
FL Education Finance Program	387,832,395
Workforce Education	91,116,464
Public Schools Total	758,642,196
Student Financial Aid	724,032,438
Community Colleges	168,247,219
Universities	429,786,056
<b>Grand Total</b>	<b>2,080,707,909</b>

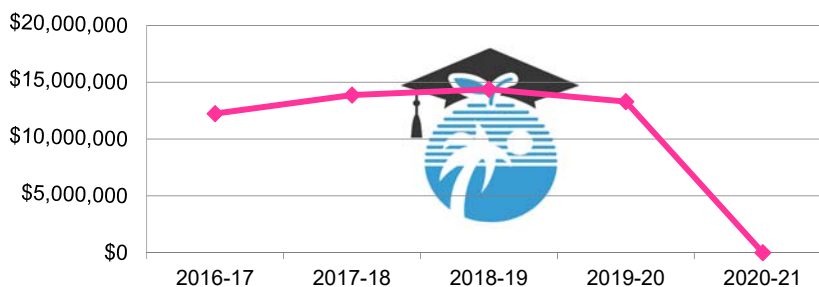


In the 2020-21 Florida General Appropriations Act, \$2.0 billion has been appropriated from the EETF.

On June 29<sup>th</sup>, 2020, Governor Ron DeSantis vetoed the District Lottery and School Recognition Program line item from House Bill 5001, General Appropriations Act. Therefore, the District Lottery and School Recognition funding source will be paused for fiscal year 2020-21 and no funds will be distributed. Historically, in the last four years the District Lottery and School Recognition share has been between \$13.9 million in 2016-17 to \$14.0 million in 2019-20.

### BCPS School Recognition and Discretionary Lottery Revenue Trend

#### BCPS Lottery Revenue Trend - 5 Years



## 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 (1)	=	Funded Weighted FTE (WFTE)	x	Base Student Allocation determined by State	x	District Cost Differential Factor	=
268,588.65		1.1037		296,452.57		\$4,319.49		1.0179	
BASE FUNDING	+	Teacher Salary Increase	+	Safe School	+	Supplemental Academic Instruction	+	Turnaround Supplemental Services (2)	+
\$1,303,445,290		\$47,321,019		\$16,113,860		\$59,437,327		\$339,995	
Reading Instruction	+	Instructional Materials	+	Teacher Classroom Supplies	+	ESE Guaranteed	+	Digital Classroom	+
\$11,613,061		\$21,395,977		\$5,099,037		\$105,876,203		\$165,924	
DJJ Supplemental	+	Student Transportation	+	Mental Health Assistance	+	Adjusted Compression and Hold Harmless	+	STATE AND LOCAL FEFP DOLLARS	=
\$346,426		\$33,394,655		\$8,830,168		\$1,315,256		\$1,614,730,198	

**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 Sparsity Adjustment	=	State FEFP Allocation	+
\$1,614,730,198		\$791,576,583		\$823,153,615		\$0		\$815,153,615	
Lottery and School Recognition (3)	+	Class Size Reduction	=	Total State Funding	+	Total Local Funding (Required Local Effort (RLE) plus Discretionary Millage) (4)	=	TOTAL FLORIDA EDUCATION FINANCE PROGRAM (5)	
\$0		\$303,025,894		\$1,126,179,509		\$954,375,396		\$2,050,301,301	

- (1) Average Cost Factor is rounded to fourth decimal place.
- (2) Turnaround Supplemental Services reduced from 2019-20 \$1,382,640, reflects decrease of 6 schools to 2.
- (3) Governor, on June 29, 2020, signed into law the 2020-21 budget (HB 5001) with vetoes which included \$275,588 in Lottery and \$13,730,903 in School Recognition Allocation.
- (4) Includes \$791,576,583 in Required Local Effort (RLE) and \$162,798,813 in Discretionary Millage.
- (5) Reduced by 2019-20 McKay Scholarships \$19,522,777 and Family Empowerment Scholarships \$10,700,827.



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## WHERE DOES THE MONEY GO? 2020-21

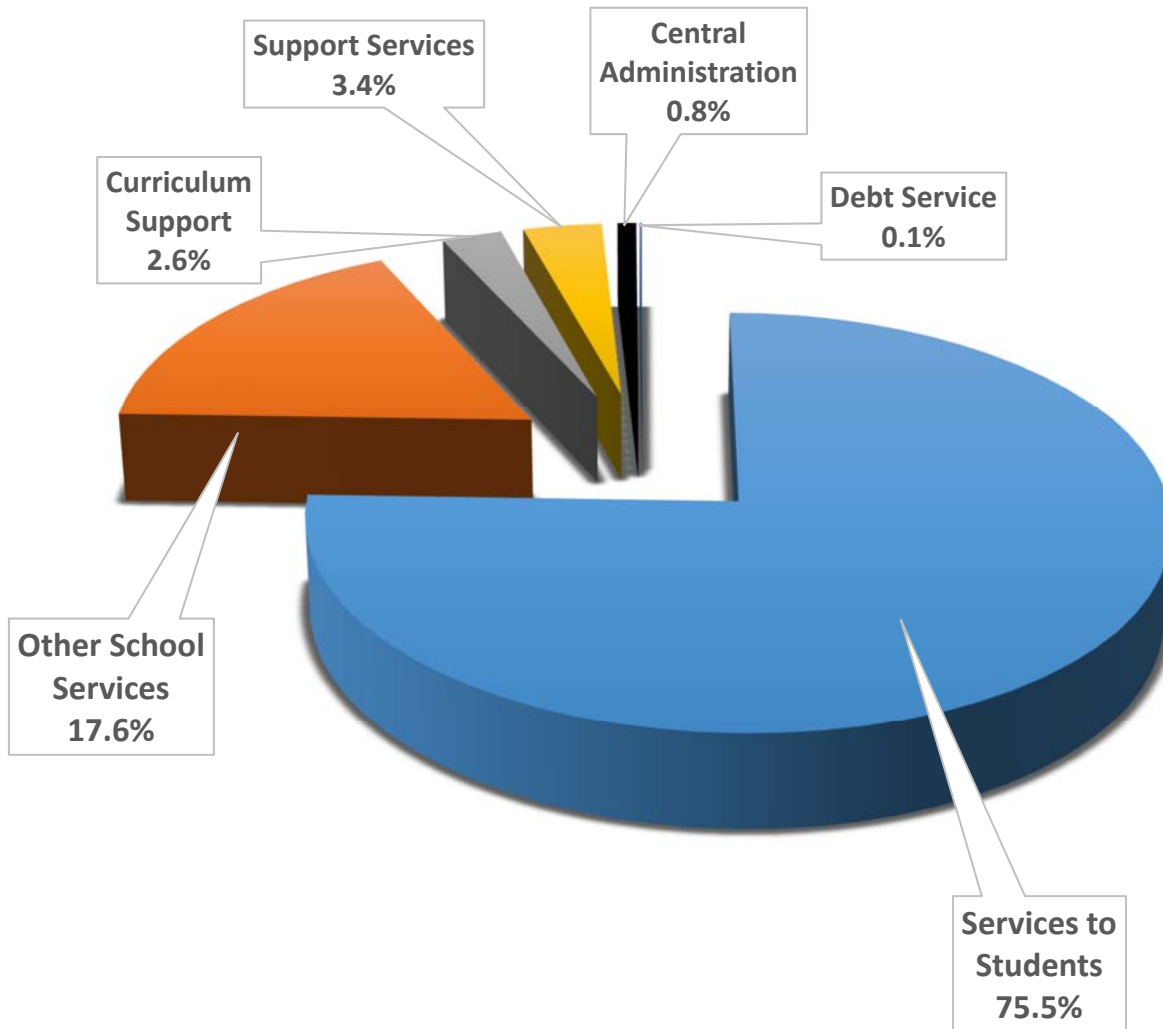
The District's spending decisions have been focused on student achievement while maintaining fiscal solvency and protecting an effective workforce, as well as taxpayer interest. In keeping with those principles, 93.1 percent of the District's resources are spent on school level services.

	FY 2019-20*		FY 2020-21	
	Final Budget		Budget	
	Totals	%	Totals	%
	(\$ Millions)		(\$ Millions)	
<b>School Level Services</b>				
Instruction	\$ 1,546.7	63.9%	\$ 1,623.9	65.4%
Student Support Services	140.7	5.8%	144.4	5.8%
Instructional Media Services	23.0	1.0%	19.7	0.8%
Student Transportation Services	91.4	3.8%	86.4	3.5%
<b>Sub-Total Direct Services to Students</b>	<b>\$ 1,801.8</b>	<b>74.5%</b>	<b>\$ 1,874.4</b>	<b>75.5%</b>
Operation of Plant	\$ 196.2	8.1%	\$ 201.8	8.1%
Maintenance of Plant	74.6	3.1%	68.3	2.8%
Facilities Acquisition and Construction	7.3	0.3%	10.1	0.4%
School Administration	148.6	6.1%	145.4	5.9%
Community Services	20.0	0.8%	11.1	0.4%
<b>Total School Level Services</b>	<b>\$ 2,248.4</b>	<b>92.9%</b>	<b>\$ 2,311.2</b>	<b>93.1%</b>
<b>Curriculum Support</b>				
Instr. and Curriculum Dev. Services	\$ 30.0	1.2%	\$ 34.3	1.4%
Instructional Staff Training Services	6.3	0.3%	6.0	0.2%
Instruction-Related Technology	27.1	1.1%	24.9	1.0%
<b>Total Curriculum Support</b>	<b>\$ 63.5</b>	<b>2.6%</b>	<b>\$ 65.2</b>	<b>2.6%</b>
<b>Support Services</b>				
Fiscal Services	\$ 11.0	0.5%	\$ 9.7	0.4%
Central Services	75.2	3.1%	74.1	3.0%
<b>Total Support Services</b>	<b>\$ 86.3</b>	<b>3.6%</b>	<b>\$ 83.8</b>	<b>3.4%</b>
<b>Central Administration</b>				
Board	\$ 5.8	0.2%	\$ 5.5	0.2%
General Administration	8.6	0.4%	8.8	0.4%
Administrative Technology Services	5.6	0.2%	5.1	0.2%
<b>Total Central Administration</b>	<b>\$ 20.0</b>	<b>0.8%</b>	<b>\$ 19.4</b>	<b>0.8%</b>
<b>Debt Service</b>	<b>\$ 1.9</b>	<b>0.1%</b>	<b>\$ 2.1</b>	<b>0.1%</b>
<b>Total Appropriations</b>	<b>\$ 2,420.0</b>	<b>100.0%</b>	<b>\$ 2,481.6</b>	<b>100.0%</b>
<b>Transfers to Other Funds</b>	<b>\$ 2.7</b>		<b>\$ 4.3</b>	
<b>Ending Fund Balance</b>	<b>\$ 178.5</b>		<b>\$ 208.8</b>	
<b>Total Appropriations, Transfers Out &amp; Ending Fund Balance</b>	<b>\$ 2,601.2</b>		<b>\$ 2,694.7</b>	

\* Information for FY 2019-20 is from the General Fund Amendment as of 6/30/20.



# WHERE DOES THE MONEY GO? 2020-21



**EXISTING DEBT SERVICE OBLIGATIONS  
AS OF JUNE 30, 2020**

Type	Series	Interest Rates	Final Maturity Date	Outstanding Principal
<b>Bonds Payable:</b>				
<b>Capital Outlay Bond Issues:</b>				
2010-A	2010-A	2.00 - 5.00%	1/1/2022	\$ -
2011-A	2011-A	4.00 - 5.00%	1/1/2023	2,410,000
2014-B	2014-B	3.00 - 5.00%	1/1/2020	-
2017-A	2017-A	2.00 - 5.00%	1/1/2028	2,871,000
2019-A	2019-A	5.00%	1/1/2029	635,000
2020-A	2020-A	5.00%	1/1/2022	1,652,000
<b>Total capital outlay bond issues</b>				<b>\$ 7,568,000</b>
<b>General Obligation Bond (GOB):</b>				
General obligation bonds	2015	5.00%	7/1/2040	\$ 136,260,000
General obligation bonds	2019	5.00%	7/1/2047	170,655,000
<b>Total general obligation bond issues</b>				<b>\$ 306,915,000</b>
<b>Lease Purchase Agreements:</b>				
Certificates of Participation	Series 2004 QZAB	(i)	7/1/2021	\$ 53,062
Certificates of Participation	Series 2009A	(ii)	7/1/2024	20,207,000
Certificates of Participation	Series 2010A Sinki	6.45%	7/1/2027	36,561,000
Certificates of Participation - Refunding	Series 2011A	5.000%	7/1/2021	27,700,000
Certificates of Participation - Refunding	Series 2012A	4.00 - 5.00%	7/1/2028	94,280,000
Certificates of Participation - Refunding	Series 2014A	4.33 - 4.38%	7/1/2029	0
Certificates of Participation - Refunding	Series 2015A	5.000%	7/1/2030	230,930,000
Certificates of Participation - Refunding	Series 2015B	5.00%	7/1/2032	156,490,000
Certificates of Participation - Refunding	Series 2015C	4.51%	7/1/2031	0
Certificates of Participation - Refunding	Series 2016A	3.25 - 5.00%	7/1/2033	179,350,000
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	10,519,000
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
Certificates of Participation - Refunding	Series 2019A	5.000%	7/1/2029	105,240,000
Certificates of Participation - Refunding	Series 2019B	5.000%	7/1/2029	65,085,000
Certificates of Participation	Series 2020A	5.000%	7/1/2034	202,590,000
<b>Total certificates of participation</b>				<b>\$ 1,355,270,062</b>
<b>Total bonds and certificate of participation payable</b>				<b>\$ 1,669,753,062</b>
<b>Add: net premium/discount/deferred amount on refunding</b>				<b>212,613,000</b>
<b>Less: amount due with one year</b>				<b>(126,622,000)</b>
<b>Total long-term debt, net of premium and discounts</b>				<b>\$ 1,755,744,062</b>



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## EXISTING DEBT SERVICE OBLIGATIONS AS OF JUNE 30, 2020

- (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 other financial institution that holds 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-QSCBs (Qualified School Construction Bonds) 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 are being made for eleven consecutive years, being deposited in an escrow account held by a fiscal agent. The annual payment, however, may be reduced through the purchase of Treasury Strips by the 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 QSCB in full at maturity on July 1, 2024.

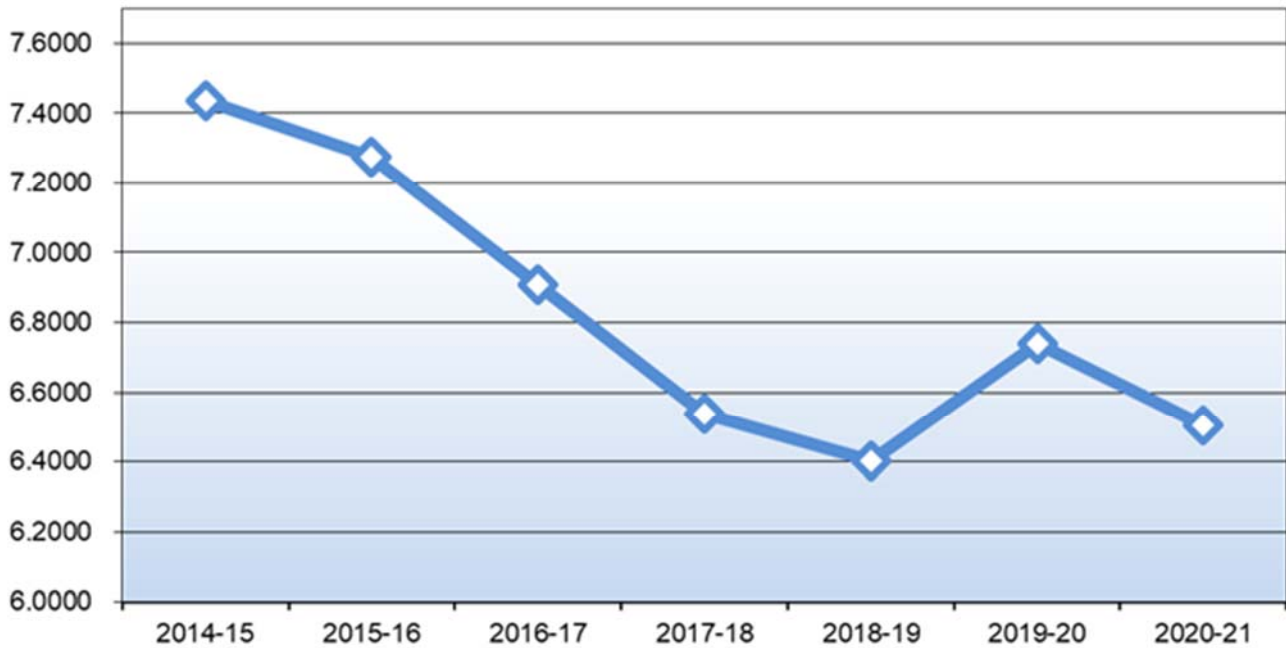


## COMPARISON OF MILLAGE RATES

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 2020-21, the RLE millage rate for The School Board of Broward County, Florida, has been established by the state at 3.6370.

The additional Required Local Effort (RLE) Prior Period Funding Adjustment Millage (PPFAM) is calculated by the state for RLE funds the District did not receive in previous years. The PPFAM rate for 2020-21 is 0.0290.

**Comparison of Total Millage Rates**



	Millage Rates					Millage Rates		
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	% Inc/(Dec)
<b>Non-Voted Millage:</b>								
Required Local Effort (RLE)	5.0250	4.9250	4.5360	4.2120	3.9970	3.8250	3.6370	(5.69%)
RLE Prior Period Adjustment	0.1650	0.0300	0.0520	0.0140	0.0300	0.0620	0.0290	
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>7.4380</b>	<b>7.2030</b>	<b>6.8360</b>	<b>6.4740</b>	<b>6.2750</b>	<b>6.1350</b>	<b>5.9140</b>	<b>(3.60%)</b>
<b>Voted Millage:</b>								
Referendum						0.5000	0.5000	
GOB Debt Service		0.0710	0.0703	0.0654	0.1279	0.1043	0.0912	(12.56%)
<b>TOTAL NON-VOTED AND VOTED MILLAGE</b>	<b>7.4380</b>	<b>7.2740</b>	<b>6.9063</b>	<b>6.5394</b>	<b>6.4029</b>	<b>6.7393</b>	<b>6.5052</b>	<b>(3.47%)</b>



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**PROPERTY TAX RATES, LEVIES AND**

Property Tax

	Millage Rates		
	2016	2017	2018
<b>Non-Voted Millage:</b>			
Required Local Effort (RLE)	4.5360	4.2120	3.9970
RLE Prior Period Adjustment	0.0520	0.0140	0.0300
Discretionary Millage	0.7480	0.7480	0.7480
Critical Need Operating Millage			
Capital Millage	1.5000	1.5000	1.5000
Sub-Total Non-Voted	6.8360	6.4740	6.2750
<b>Voted Millage:</b>			
Referendum			
GOB Debt Service	0.0703	0.0654	0.1279
<b>TOTAL NON-VOTED AND VOTED MILLAGE</b>	<b>6.9063</b>	<b>6.5394</b>	<b>6.4029</b>

Note: Each mill of the Millage Rate is equivalent to \$100 per \$100,000 of taxable valuation. The year atop the column headers represent calendar year, and not fiscal year.

Property Tax

	Property Tax Levies and Collections		
	2016	2017	2018
<b>Total Broward County Gross Taxable Value *</b>	\$178,803,811,309	\$193,471,849,512	\$205,307,398,982
<b>Property Tax Levied</b>	\$ 1,234,872,762	\$ 1,265,189,812	\$ 1,314,562,744
<b>Tax Collections **</b>			
Required Local Effort (RLE) and RLE Prior Period Adjustment	\$ 787,537,811	\$ 784,907,555	\$ 793,701,980
Discretionary Millage	128,395,441	138,928,266	147,427,137
Capital Millage	257,477,488	278,599,463	295,642,655
Referendum			
GOB Debt Service	12,067,112	12,146,937	25,208,464
<b>Total Collections</b>	<b>\$ 1,185,477,852</b>	<b>\$ 1,214,582,221</b>	<b>\$ 1,261,980,236</b>

\* Gross Taxable Value as of budget adoption for years 2016 through 2020.

\*\* Based on 96 percent collectability of Broward County's Gross Taxable Value.

Source: Forecast Property Values from Revenue Estimating Conference Ad Valorem Assessment 8/7/20

**COLLECTIONS – HISTORY & FORECAST**

Millage Rates

2019	Estimated 2020	Forecast 2021	Forecast 2022	Forecast 2023
3.8250	3.6370	3.5945	3.5106	3.3939
0.0620	0.0290	0.0300	0.0300	0.0300
0.7480	0.7480	0.7480	0.7480	0.7480
1.5000	1.5000	1.5000	1.5000	1.5000
6.1350	5.9140	5.8725	5.7886	5.6719
0.5000	0.5000	0.5000	0.5000	0.5000
0.1043	0.0912	0.2115	0.2583	0.2434
6.7393	6.5052	6.5840	6.5469	6.4153

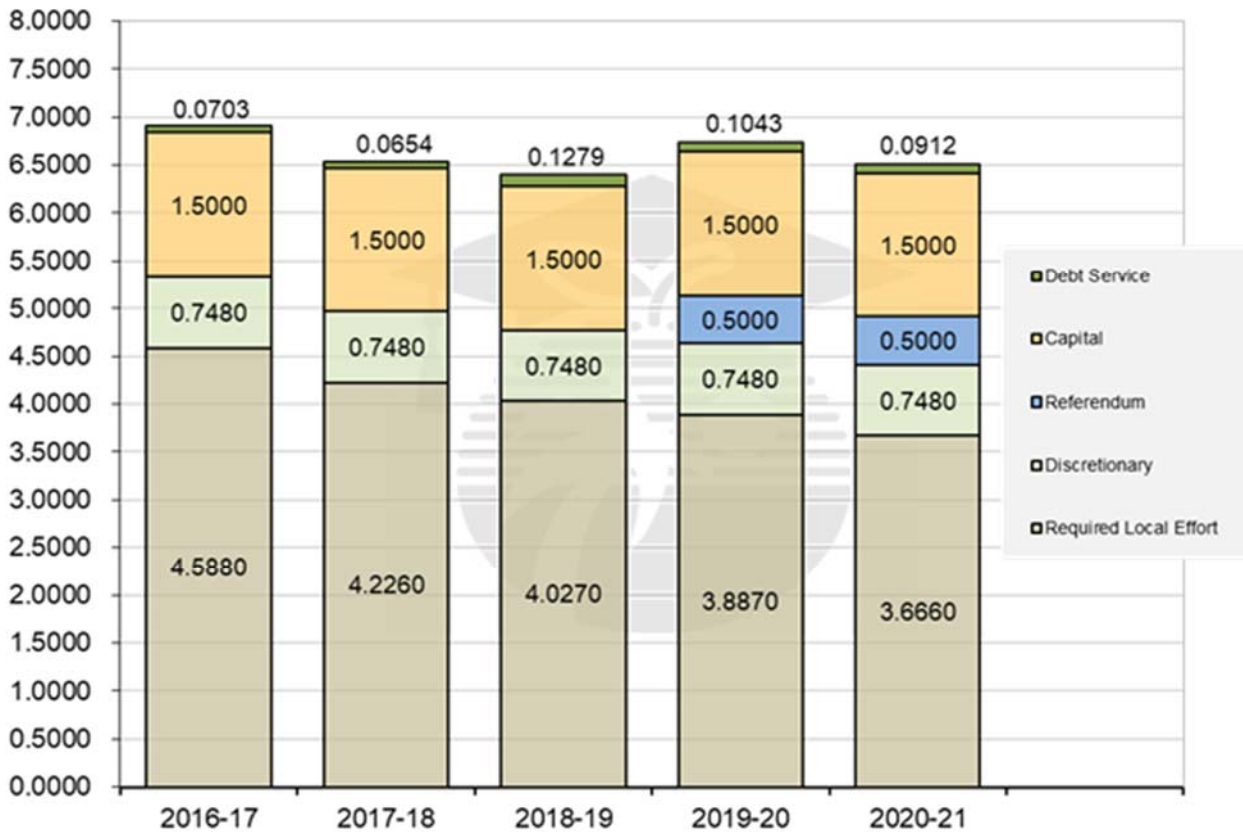
Levies and Collections

2019	Estimated 2020	Forecast 2021	Forecast 2022	Forecast 2023
\$ 217,135,438,512	\$226,714,033,617	\$ 229,312,600,000	\$ 234,743,800,000	\$ 242,750,600,000
\$ 1,463,340,861	\$ 1,474,820,131	\$ 1,509,794,158	\$ 1,536,844,184	\$ 1,557,317,924
\$ 810,245,232	\$ 797,888,302	\$ 797,897,778	\$ 797,888,543	\$ 797,907,629
155,920,616	162,798,814	164,664,792	168,564,828	174,314,351
312,675,032	326,468,209	330,210,144	338,031,072	349,560,864
104,225,011	108,822,737	110,070,048	112,677,024	116,520,288
21,741,338	19,849,268	46,559,631	58,208,951	56,722,077
\$ 1,404,807,229	\$ 1,415,827,330	\$ 1,449,402,393	\$ 1,475,370,418	\$ 1,495,025,209

## 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 2020-21, this Required Local Effort (RLE) levy is currently estimated to be 3.6660 mills, which includes a Prior Period Funding Adjustment Millage rate (PPFAM).

Comparison of Millage Rates



	2016-17 Millage Rate	2017-18 Millage Rate	2018-19 Millage Rate	2019-20 Millage Rate	2020-21 Millage Rate	% Inc/(Dec) 2019-20 to 2020-21
<b>Non-Voted Millage:</b>						
Required Local Effort (RLE)	4.5360	4.2120	3.9970	3.8250	3.6370	
RLE Prior Period Adjustment	0.0520	0.0140	0.0300	0.0620	0.0290	(5.69%)
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	6.8360	6.4740	6.2750	6.1350	5.9140	(3.60%)
<b>Voted Millage:</b>						
Referendum				0.5000	0.5000	0.00%
Debt Service Millage	0.0703	0.0654	0.1279	0.1043	0.0912	(12.56%)
<b>TOTAL NON-VOTED</b>	<b>6.9063</b>	<b>6.5394</b>	<b>6.4029</b>	<b>6.7393</b>	<b>6.5052</b>	<b>(3.47%)</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.

	2019-20 Final	2020-21 Adjusted      Gross		
Taxable Values:	\$214,727,676,622	\$223,978,180,197	\$226,714,033,617	
	2019-20 Millage Rate	Rolled Back Millage Rate	2020-21 Millage Rate	% Incr/(Decr) as Compared to Rolled Back Millage Rate
<u>State Millage</u> <sup>1</sup>				
Required Local Effort (RLE)	3.8250	3.7265	3.6370	
RLE Prior Period Adjustment	0.0620		0.0290	
<b>Sub-Total State Millage</b>	<b>3.8870</b>	<b>3.7265</b>	<b>3.6660</b>	<b>(1.62%)</b>
<u>Local Millage</u>				
Discretionary Millage	0.7480	0.7171	0.7480	
Referendum	0.5000	0.4793	0.5000	
Capital Millage	1.5000	1.4380	1.5000	
<b>Sub-Total Local Millage</b>	<b>2.7480</b>	<b>2.6345</b>	<b>2.7480</b>	<b>4.31%</b>
<b>Total State and Local Millage</b>	<b>6.6350</b>	<b>6.3610</b>	<b>6.4140</b>	<b>0.83%</b>
<u>Debt Service Millage</u>				
GOB Debt Service	0.1043	0.1000	0.0912	(8.80%)
<b>TOTAL STATE, LOCAL, AND DEBT SERVICE MILLAGE</b>	<b>6.7393</b>	<b>6.4610</b>	<b>6.5052</b>	<b>0.68%</b>

When comparing the 2020-21 State millage rate of 3.6370 to the 3.7265 Rolled Back millage rate, there is a 1.62 percent decrease. The combined total State and Local millage rate to be levied exceeds the rolled back rate computed pursuant to section 200.065(1), F.S., by 0.68 percent.

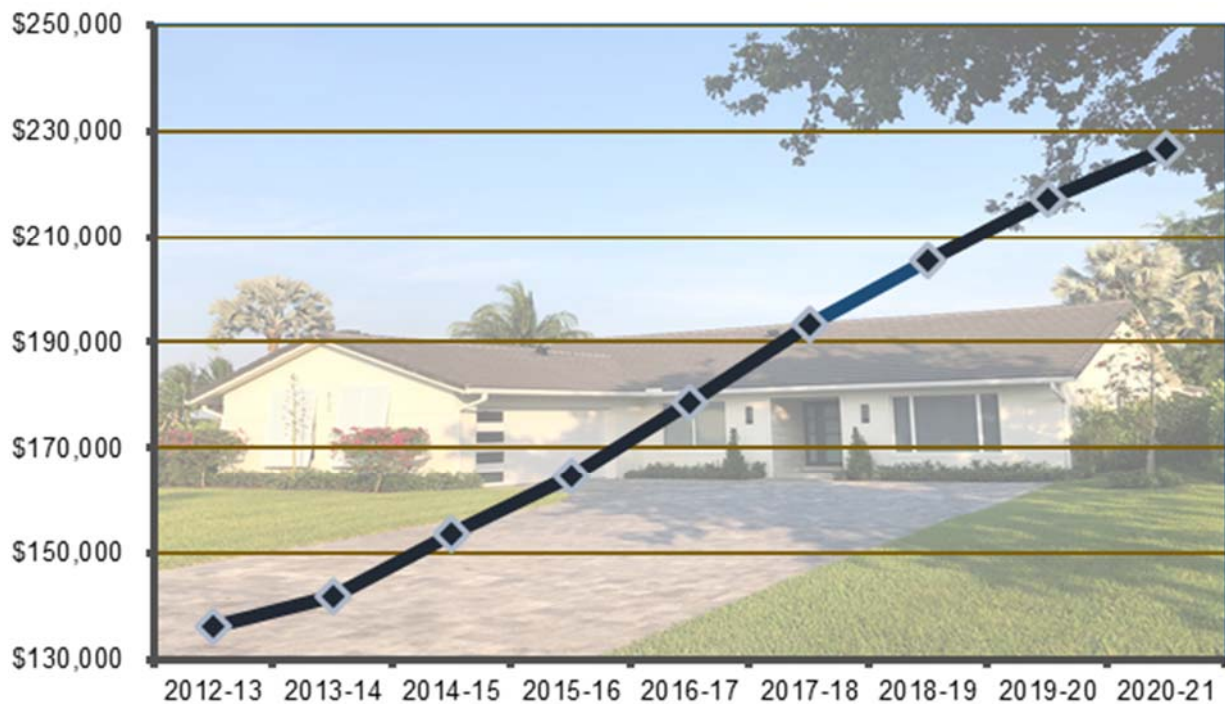
<sup>1</sup> 2020-21 RLE Millage provided on the FEPF Second Calculation.

<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 2021, with Gross Taxable Value increases of 8.20 percent in 2017-18, 6.12 percent in 2018-19, 5.76 percent in 2019-20 and 4.41 percent in 2020-21.

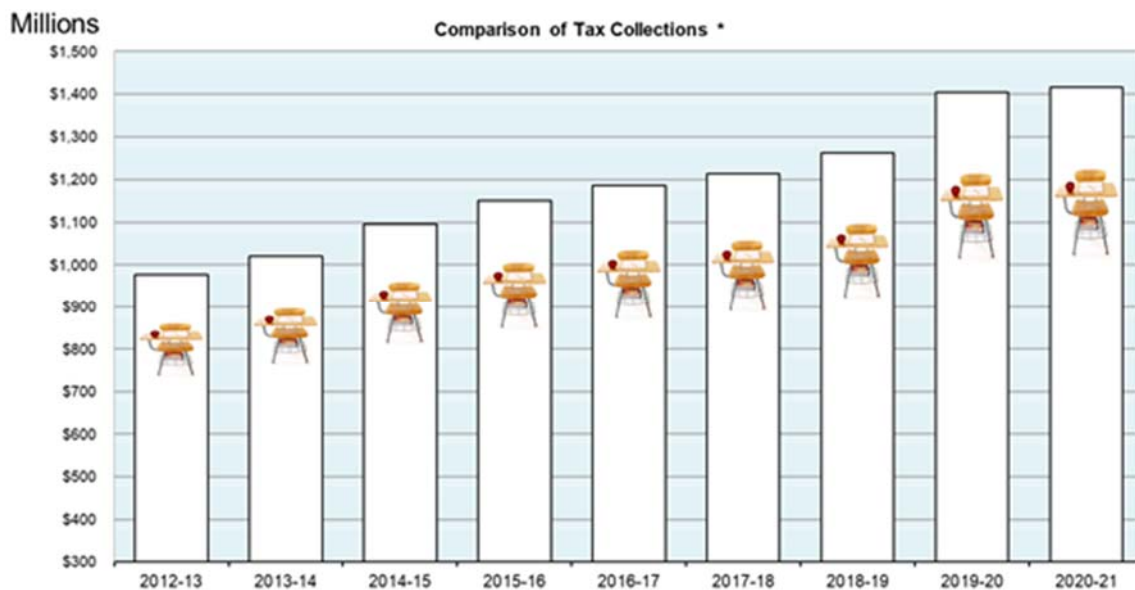


Year	Gross Taxable Value *	Incr/(Decr) As Compared To Prior Year	% Incr/(Decr) as Compared to Prior Year
2012-13	\$136,471,261,280	\$849,599,204	0.63%
2013-14	\$142,042,917,386	\$5,571,656,106	4.08%
2014-15	\$153,539,753,728	\$11,496,836,342	8.09%
2015-16	\$164,682,766,157	\$11,143,012,429	7.26%
2016-17	\$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%
2020-21	\$226,714,033,617	\$9,578,595,105	4.41%

\*Gross Taxable Value as of budget adoption using July 1<sup>st</sup> Certified Taxable values

## 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 2020-21.

Year	School Board Proceeds *	Incr/(Decr) as Compared to Prior Year	% Incr/(Decr) as Compared to Prior Year
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%
2020-21	\$1,415,827,330	\$11,020,101	0.78%

\* Based on 96 percent collectability. The proceeds are as of budget adoption.  
Note: Based on the 2020-21 2nd Calculation, and 7/1/2020 Taxable Value Report

## 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	2.3%	\$245,520	\$5,520
Homestead Exemption <sup>1</sup>	25,000			25,000	0
<b>Taxable Value</b>	<b>\$215,000</b>			<b>\$220,520</b>	<b>\$5,520</b>
	Millage	Taxes	Millage	Taxes	
<b>Non-Voted:</b>					
Required Local Effort <sup>2</sup>	3.8250		3.6370		(\$27)
RLE Prior Period Adjustment	0.0620	\$836	0.0290	\$808	
Discretionary	0.7480	161	0.7480	165	4
Capital Projects	1.5000	323	1.5000	331	8
<b>Non-Voted Taxes</b>	<b>6.1350</b>	<b>\$1,319</b>	<b>5.9140</b>	<b>\$1,304</b>	<b>(\$15)</b>
<b>Voted:</b>					
Referendum	0.5000	\$108	0.5000	\$110	\$3
GOB Debt Service	0.1043	22	0.0912	20	(2)
<b>School Board Taxes</b>	<b>6.7393</b>	<b>\$1,449</b>	<b>6.5052</b>	<b>\$1,435</b>	<b>(\$14)</b>

### Average Condominium Value Property Tax

	Last Year		This Year		Inc/(Dec)
Assessed Value	\$130,000	X	2.3%	\$132,990	\$2,990
Homestead Exemption <sup>1</sup>	25,000			25,000	0
<b>Taxable Value</b>	<b>\$105,000</b>			<b>\$107,990</b>	<b>\$2,990</b>
	Millage	Taxes	Millage	Taxes	
<b>Non-Voted:</b>					
Required Local Effort <sup>2</sup>	3.8250		3.6370		(\$12)
RLE Prior Period Adjustment	0.0620	\$408	0.0290	\$396	
Discretionary	0.7480	79	0.7480	81	2
Capital Projects	1.5000	158	1.5000	162	4
<b>Non-Voted Taxes</b>	<b>6.1350</b>	<b>\$644</b>	<b>5.9140</b>	<b>\$639</b>	<b>(\$6)</b>
<b>Voted:</b>					
Referendum	0.5000	\$108	0.5000	\$54	(\$54)
GOB Debt Service	0.1043	11	0.0912	10	(1)
<b>School Board Taxes</b>	<b>6.7393</b>	<b>\$763</b>	<b>6.5052</b>	<b>\$703</b>	<b>(\$60)</b>

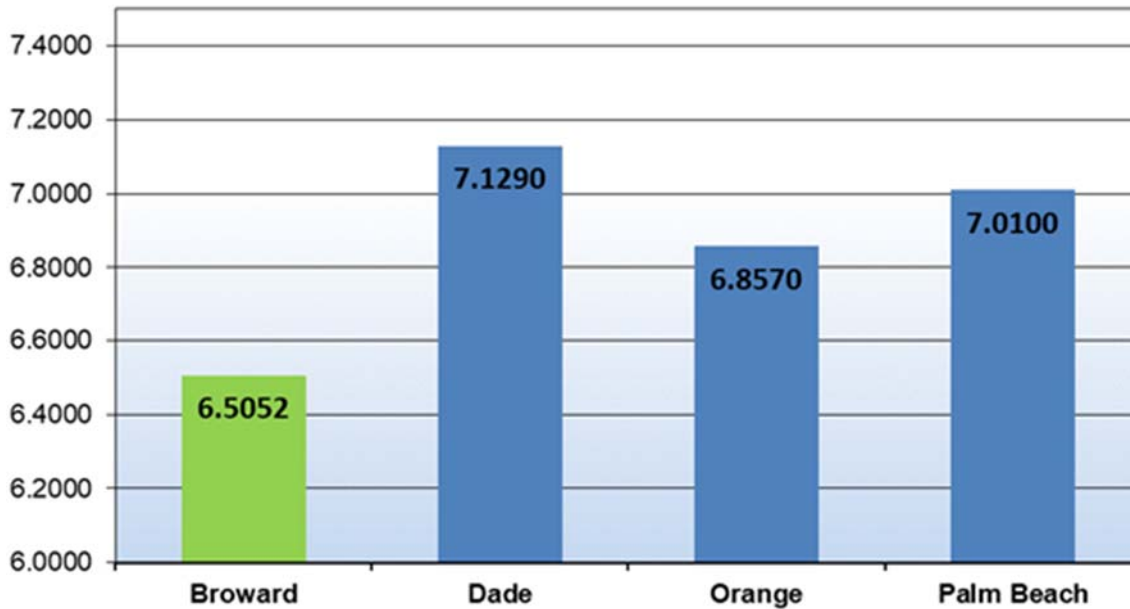
<sup>1</sup> Additional exemptions exist but do not apply to the calculation of the School Board taxes.

<sup>2</sup> The Required Local Effort is as of the FEFP Second Calculation.

## COMPARISON OF MILLAGE RATES FLORIDA'S 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.

**2020-21 Millage Rates\***



	Broward	Dade	Orange	Palm Beach
Required Local Effort (RLE)	3.6370	3.8400	3.5970	3.7550
RLE Prior Period Adjustment	0.0290	0.0980	0.0120	0.0070
<b>Total RLE</b>	<b>3.6660</b>	<b>3.9380</b>	<b>3.6090</b>	<b>3.7620</b>
Additional Operating	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	0.0912	0.1930	0.0000	0.0000
<b>Total Millage</b>	<b>6.5052</b>	<b>7.1290</b>	<b>6.8570</b>	<b>7.0100</b>

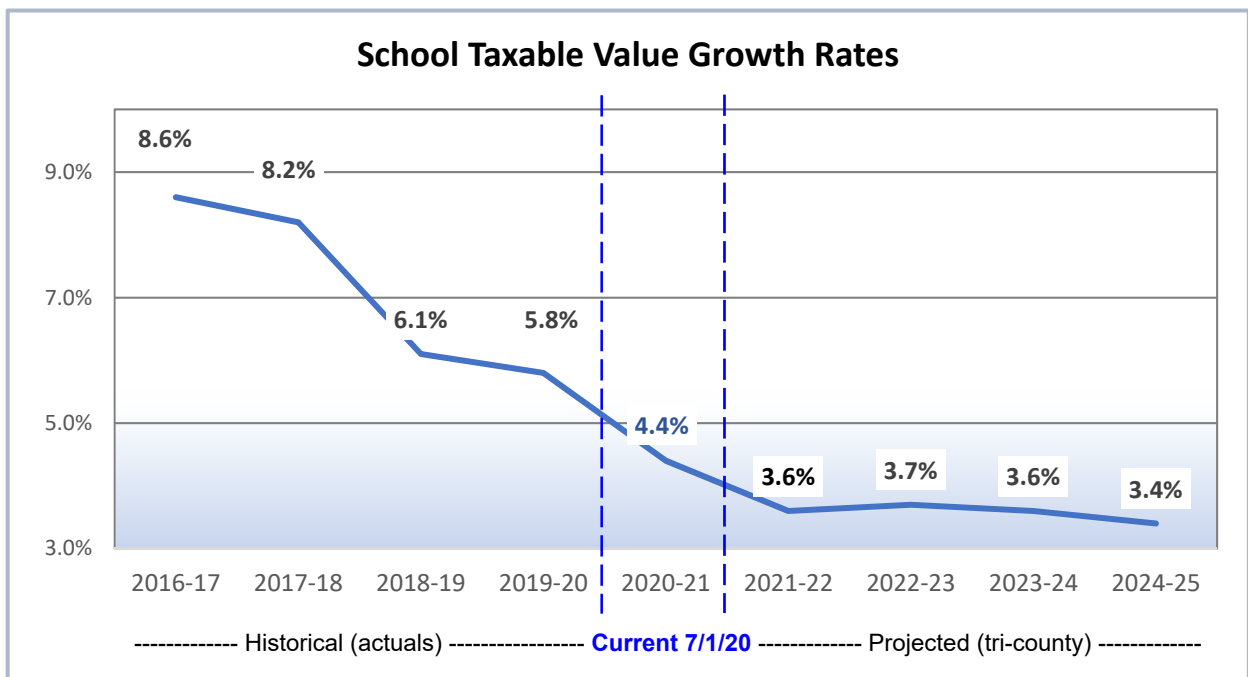
\*The 2020-21 Required Local Effort millage rate is based on the FEFP 2<sup>nd</sup> Calculation.

## SCHOOL TAXABLE VALUE GROWTH RATES

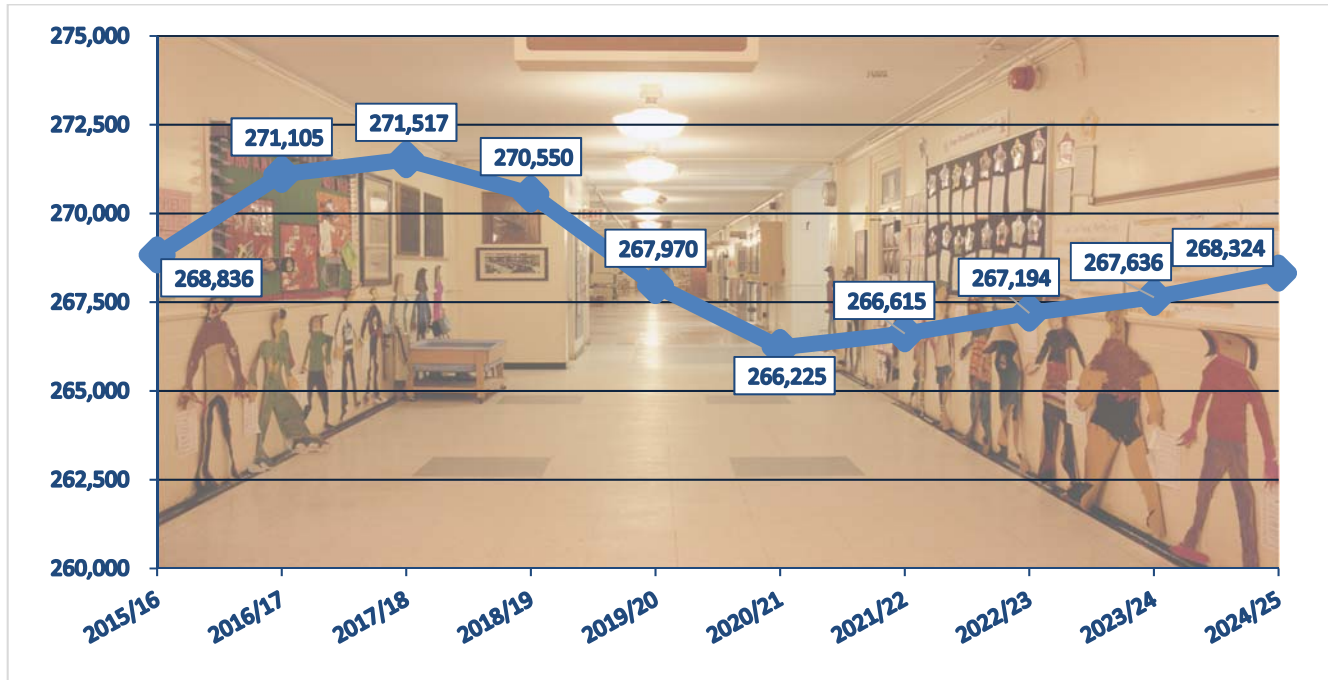
### School Taxable Value Growth Rates

The July 1, 2020, Broward County Property Appraiser's (BCPA) taxable value estimates are slightly lower than previous projections by the State's Office of Economic and Demographic Research (EDR). This was anticipated due to recent economic impacts of the Coronavirus (COVID-19). To ensure a conservative approach during these unprecedented economic conditions, the local estimates include an additional reduction beyond what EDR last projected. BCPA taxable value estimates for the 2020-21 budget result in a 4.4 percent increase over the 2019-20 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 outlay millage (1.5 mills) or general fund 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.

### 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. The number of students remained stable from 2008-09 to 2009-10. From 2010-11 to 2014-15, the enrollment increased by approximately 10,800 students. For 2015-16 and 2016-17, enrollment kept growing, for a total increase of 5,700 students. In 2017-18, enrollment showed a slight increase of 412 students and then began to decline. In 2018-19 and 2019-20 the enrollment decrease was 967 and 2,580 students respectively. As of the October 2019 demographics publication, total enrollment over the next five years is projected to increase by 354 students to 268,324 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.

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## 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. 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 through 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)
	2015-16	2016-17	2017-18	2018-19	2019-20	
Elementary	98,708	99,069	98,429	97,176	94,809	(2,367)
Middle	42,024	41,840	42,855	43,419	43,600	181
High	66,770	66,545	66,665	66,093	65,525	(568)
Multi-Level	10,821	11,026	11,205	11,281	10,984	(297)
Disciplinary	261	259	291	216	304	88
Exceptional	634	677	686	715	720	5
Technical	1,594	1,704	1,825	1,853	1,891	38
Alternative/Adult HS	4,102	4,056	3,877	3,282	2,834	(448)
DJJ	278	202	236	234	200	(34)
PK Agencies	362	362	355	362	399	37
<b>238 District Schools</b>	<b>225,554</b>	<b>225,740</b>	<b>226,424</b>	<b>224,631</b>	<b>221,266</b>	<b>(3,365)</b>
89 Charter Schools	43,282	45,365	45,093	45,919	46,704	785
<b>327 GRAND TOTAL</b>	<b>268,836</b>	<b>271,105</b>	<b>271,517</b>	<b>270,550</b>	<b>267,970</b>	<b>(2,580)</b>



## STUDENT ENROLLMENT – DISTRICT SCHOOLS

Loc.	Elementary	Enrollment History			Actual	Actual	Inc/(Dec)
		2015-16	2016-17	2017-18	2018-19	2019-20	
2511 Atlantic West		675	690	694	712	690	(22)
2001 Banyan		678	663	641	612	565	(47)
0641 Bayview		630	585	585	578	551	(27)
0201 Bennett		475	424	416	366	327	(39)
0971 Boulevard Heights		719	715	665	669	668	(1)
0811 Broadview		940	869	855	806	746	(60)
0501 Broward Estates		437	370	424	388	327	(61)
1671 Markham, C. Robert		578	609	596	596	580	(16)
1461 Castle Hill		551	601	631	621	590	(31)
2641 Central Park		977	974	964	865	815	(50)
3771 Challenger		978	1,021	1,010	1,033	948	(85)
2961 Chapel Trail		777	824	819	808	846	38
3221 Drew, Charles		591	605	529	514	504	(10)
1421 Coconut Creek		701	677	666	629	606	(23)
3741 Coconut Palm		877	855	770	737	675	(62)
0231 Colbert Museum Magnet		658	694	705	700	701	1
0331 Collins		313	340	383	369	346	(23)
1211 Cooper City		743	800	770	738	753	15
2011 Coral Cove		951	856	718	666	638	(28)
3041 Coral Park		677	710	649	607	603	(4)
3111 Country Hills		855	847	852	845	870	25
2981 Country Isles		1,025	1,002	975	984	933	(51)
0901 Cresthaven		717	696	613	585	568	(17)
0221 Croissant Park		812	775	761	771	757	(14)
1781 Cypress		813	758	759	758	752	(6)
0101 Dania		509	528	501	461	481	20
2801 Davie		801	798	768	740	749	9
0011 Deerfield Beach		701	681	623	590	592	2
0391 Deerfield Park		556	571	594	628	616	(12)
0271 Dillard		850	821	810	854	803	(51)
3962 Discovery		1,010	1,002	979	972	942	(30)
3751 Dolphin Bay		695	771	770	697	670	(27)
0721 Driftwood		547	526	606	640	601	(39)
1611 Dr. MLK Montessori		418	492	474	496	501	5
3461 Eagle Point		1,363	1,378	1,423	1,420	1,349	(71)
3441 Eagle Ridge		843	842	883	862	895	33
3191 Embassy Creek		1,153	1,163	1,199	1,239	1,252	13
3301 Endeavour Primary		405	404	353	391	379	(12)
2942 Everglades		1,093	1,122	1,034	1,031	1,027	(4)
1641 Fairway		738	704	712	707	699	(8)
2541 Flamingo		662	680	671	666	675	9
0851 Floranada		728	717	721	754	729	(25)
2631 Forest Hills		642	694	732	726	686	(40)
3531 Fox Trail		1,266	1,273	1,225	1,200	1,176	(24)
3642 Gator Run		1,294	1,285	1,291	1,313	1,259	(54)
2851 Griffin		599	622	605	623	659	36

## STUDENT ENROLLMENT – DISTRICT SCHOOLS

Loc.	Elementary	Enrollment History			Actual	Actual	Inc/(Dec)
		2015-16	2016-17	2017-18	2018-19	2019-20	
0491 Harbordale		445	466	453	497	509	12
3131 Hawkes Bluff		856	909	884	867	800	(67)
3961 Heron Heights		998	1,084	1,114	1,142	1,139	(3)
0121 Hollywood Central		460	488	450	433	416	(17)
0111 Hollywood Hills		721	735	818	755	731	(24)
1761 Hollywood Park		499	503	508	502	491	(11)
2531 Horizon		548	601	595	587	574	(13)
3181 Indian Trace		739	731	728	712	731	19
1971 James S. Hunter		718	669	647	625	597	(28)
0831 Lake Forest		712	694	706	727	661	(66)
3591 Lakeside		754	776	760	749	697	(52)
0621 Larkdale		364	400	409	417	409	(8)
1381 Lauderhill Paul Turner		743	746	693	674	620	(54)
3821 Liberty		1,074	997	1,001	979	968	(11)
1091 Lloyd Estates		603	594	568	528	555	27
3841 Manatee Bay		1,180	1,151	1,198	1,210	1,196	(14)
2741 Maplewood		762	792	743	746	724	(22)
1161 Margate		1,010	1,049	1,034	1,024	1,042	18
0341 Bethune		689	664	523	436	413	(23)
0841 McNab		610	592	636	620	665	45
0761 Meadowbrook		726	734	713	709	745	36
0531 Miramar		750	695	657	608	557	(51)
1841 Mirror Lake		611	631	674	671	658	(13)
2691 Morrow		437	481	533	532	502	(30)
2671 Nob Hill		543	555	651	635	650	15
0561 Norcrest		836	819	795	778	741	(37)
0521 North Andrews Gardens		908	913	903	875	846	(29)
1191 North Fork		506	496	457	442	422	(20)
0041 North Side		449	485	439	363	347	(16)
1282 Nova Blanche Forman		769	773	771	769	770	1
1271 Nova D Eisenhower		768	767	773	768	768	0
0031 Oakland Park		635	638	652	603	635	32
0461 Oakridge		461	444	493	526	510	(16)
0711 Orange Brook		739	674	688	697	713	16
1831 Oriole		620	619	656	657	667	10
3311 Palm Cove		711	674	654	596	496	(100)
1131 Palmview		619	606	633	609	616	7
3571 Panther Run		568	549	571	555	493	(62)
3761 Park Lakes		1,172	1,102	1,066	1,006	958	(48)
1951 Park Ridge		513	522	580	579	594	15
3171 Park Springs		1,027	981	958	1,011	1,000	(11)
3781 Park Trails		1,315	1,364	1,174	1,220	1,114	(106)
3631 Parkside		768	818	847	865	898	33
2071 Pasadena Lakes		543	545	526	539	532	(7)

## STUDENT ENROLLMENT – DISTRICT SCHOOLS

Loc.	Elementary	Enrollment History			Actual	Actual	Inc/(Dec)
		2015-16	2016-17	2017-18	2018-19	2019-20	
2661	Pembroke Lakes	596	655	677	718	754	36
1221	Pembroke Pines	559	594	589	592	624	32
0931	Peters	600	640	662	716	688	(28)
2861	Pines Lakes	577	565	595	549	525	(24)
2811	Pinewood	557	521	579	584	669	85
0941	Plantation	542	618	644	647	607	(40)
1251	Plantation Park	540	563	571	543	550	7
0751	Pompano Beach	526	507	492	502	497	(5)
3121	Quiet Waters	1,358	1,293	1,282	1,203	1,153	(50)
2721	Ramblewood	812	826	837	880	797	(83)
2891	Riverglades	662	715	987	1,061	1,111	50
0151	Riverland	629	602	554	557	573	16
3031	Riverside	767	758	710	732	735	3
3701	Rock Island	514	579	549	585	561	(24)
1851	Royal Palm STEM	839	822	840	825	831	6
0891	Sanders Park	509	500	493	510	495	(15)
3061	Sandpiper	556	521	564	619	636	17
3401	Sawgrass	1,030	1,151	1,118	1,027	1,017	(10)
2871	Sea Castle	877	829	888	841	806	(35)
1811	Sheridan Hills	531	509	509	517	534	17
1321	Sheridan Park	673	683	706	690	644	(46)
3371	Silver Lakes	468	443	450	414	410	(4)
3491	Silver Palms	595	650	618	635	582	(53)
3081	Silver Ridge	1,108	1,168	1,110	1,032	1,044	12
3581	Silver Shores	496	476	474	433	372	(61)
0921	Stephen Foster	656	668	655	671	679	8
0691	Stirling	604	629	618	602	567	(35)
0611	Sunland Park Academy	530	481	492	434	386	(48)
3661	Sunset Lakes	799	850	913	897	835	(62)
1171	Sunshine	635	645	606	587	535	(52)
2621	Tamarac	863	901	801	740	672	(68)
0571	Tedder	704	639	625	583	555	(28)
3291	Thurgood Marshall	452	466	453	423	431	8
3481	Tradewinds	1,322	1,323	1,295	1,242	1,201	(41)
0731	Tropical	925	888	956	1,011	980	(31)
1621	Village	817	786	743	711	663	(48)
3321	Virginia Shuman Young	726	707	685	690	698	8
0321	Walker	629	741	773	818	818	0
0511	Watkins	665	605	554	528	493	(35)
2881	Welleby	748	806	819	802	756	(46)
0161	West Hollywood	615	572	549	535	531	(4)
2681	Westchester	1,228	1,188	1,188	1,135	1,142	7
0631	Westwood Heights	562	611	665	723	659	(64)
0191	Wilton Manors	603	616	614	616	601	(15)
3091	Winston Park	1,204	1,199	1,171	1,206	1,123	(83)
	135 Elem Schools	98,708	99,069	98,429	97,176	94,809	(2,367)

## STUDENT ENROLLMENT – DISTRICT SCHOOLS

Loc.	Middle	Enrollment History			Actual	Actual	Inc/(Dec)
		2015-16	2016-17	2017-18	2018-19	2019-20	
1791	Apollo	1,245	1,279	1,253	1,400	1,419	19
0343	Attucks	639	640	700	814	823	9
2611	Bair	885	815	891	902	913	11
2561	Coral Springs	1,168	1,115	1,159	1,147	1,185	38
1871	Crystal Lake	1,319	1,253	1,340	1,407	1,339	(68)
0911	Deerfield Beach	1,094	1,175	1,130	1,175	1,178	3
0861	Driftwood	1,437	1,365	1,413	1,388	1,395	7
3622	Falcon Cove	2,213	2,197	2,254	2,284	2,322	38
3051	Forest Glen	1,356	1,366	1,386	1,360	1,313	(47)
2021	Glades	1,306	1,257	1,344	1,396	1,492	96
1011	Henry D. Perry	343	0	0	0	0	0
3471	Indian Ridge	1,774	1,860	1,888	1,982	1,979	(3)
1701	Lauderdale Lakes	918	882	885	868	884	16
3101	Lyons Creek	1,897	1,893	1,985	1,945	1,931	(14)
0581	Margate	1,233	1,252	1,271	1,211	1,256	45
0481	McNicol	814	807	785	745	816	71
3911	New Renaissance	902	1,133	1,206	1,193	1,166	(27)
0881	New River	1,438	1,489	1,535	1,574	1,621	47
1311	Nova	1,281	1,252	1,303	1,296	1,292	(4)
0471	Olsen	681	708	656	655	657	2
1881	Pines	1,130	964	884	846	830	(16)
2571	Pioneer	1,317	1,404	1,447	1,488	1,519	31
0551	Plantation	812	738	695	717	688	(29)
0021	Pompano Beach	985	1,054	1,084	1,106	1,048	(58)
2711	Ramblewood	1,179	1,245	1,261	1,235	1,166	(69)
2121	Rickards, James S.	934	900	871	882	974	92
3431	Sawgrass Springs	1,147	1,232	1,240	1,204	1,236	32
1891	Seminole	1,194	1,177	1,185	1,126	1,150	24
2971	Silver Lakes	682	687	706	706	679	(27)
3331	Silver Trail	1,466	1,489	1,507	1,470	1,521	51
0251	Sunrise	1,255	1,116	1,251	1,358	1,338	(20)
3151	Tequesta Trace	1,462	1,479	1,556	1,614	1,585	(29)
3001	Walter C. Young	1,099	1,082	1,131	1,108	1,071	(37)
3871	Westglades	1,576	1,673	1,773	1,792	1,851	59
2052	Westpine	958	986	927	1,022	1,054	32
1071	William Dandy	885	876	953	1,003	909	(94)
35 Middle Schools		42,024	41,840	42,855	43,419	43,600	181

## STUDENT ENROLLMENT – DISTRICT SCHOOLS

Loc.	High	Enrollment History			Actual	Actual	Inc/(Dec)
		2015-16	2016-17	2017-18	2018-19	2019-20	
0361	Blanche Ely	2,108	2,127	2,084	2,063	2,069	6
1741	Boy d H. Anderson	1,844	1,879	1,820	1,808	1,730	(78)
1681	Coconut Creek	1,394	1,454	1,659	1,536	1,716	180
3851	College Acad at BC	463	456	399	445	442	(3)
1931	Cooper City	2,298	2,279	2,358	2,368	2,358	(10)
3861	Coral Glades	2,500	2,441	2,466	2,485	2,502	17
1151	Coral Springs	2,884	2,934	2,845	2,816	2,723	(93)
3623	Cypress Bay	4,597	4,701	4,674	4,807	4,788	(19)
1711	Deerfield Beach	2,448	2,516	2,509	2,453	2,531	78
3731	Everglades	2,385	2,412	2,472	2,352	2,267	(85)
3391	Flanagan, Charles W.	2,835	2,762	2,590	2,526	2,498	(28)
0951	Fort Lauderdale	2,154	2,092	2,005	2,132	2,248	116
0403	Hallandale Magnet	1,391	1,403	1,340	1,236	1,186	(50)
1661	Hollywood Hills	2,002	1,921	1,990	1,916	1,967	51
3011	Marjory Stoneman	3,164	3,208	3,321	3,319	3,244	(75)
0241	McArthur	2,209	2,177	2,228	2,066	2,047	(19)
1751	Miramar	2,637	2,513	2,447	2,432	2,296	(136)
3541	Monarch	2,383	2,362	2,365	2,445	2,409	(36)
1241	Northeast	1,867	1,842	1,804	1,693	1,627	(66)
1281	Nova	2,187	2,133	2,194	2,238	2,248	10
1901	Piper	2,499	2,428	2,436	2,439	2,287	(152)
1451	Plantation	2,344	2,253	2,178	2,054	1,983	(71)
0185	Pompano Beach	1,210	1,209	1,205	1,208	1,210	2
0171	South Broward	2,116	2,236	2,326	2,309	2,354	45
2351	South Plantation	2,372	2,292	2,330	2,290	2,291	1
0211	Stranahan	1,442	1,408	1,360	1,411	1,452	41
2751	Taravella, J.P.	3,180	3,204	3,196	3,150	2,901	(249)
3971	West Broward	2,721	2,724	2,775	2,713	2,655	(58)
2831	Western	3,136	3,179	3,289	3,383	3,496	113
29 High Schools		66,770	66,545	66,665	66,093	65,525	(568)

Loc.	Combination	Enrollment History			Actual	Actual	Inc/(Dec)
		2015-16	2016-17	2017-18	2018-19	2019-20	
2041	Beachside Montessori	771	780	789	789	795	6
3923	Broward Virtual (7001)	29	80	72	69	67	(2)
3921	Broward Virtual (7004)	241	256	277	357	405	48
2551	Coral Springs Pre K-8	670	707	727	692	671	(21)
0371	Dillard 6-12	2,343	2,349	2,237	2,267	2,256	(11)
0131	Gulfstream Acad Hlnd	1,581	1,589	1,565	1,598	1,527	(71)
1391	Lauderhill 6-12	694	783	879	862	820	(42)
4772	Millennium 6-12	1,492	1,461	1,606	1,648	1,562	(86)
2231	North Lauderdale PK-8	675	681	775	762	774	12
0701	Parkway	1,491	1,543	1,548	1,502	1,398	(104)
1631	Perry, Annabel Pre K-8	834	797	730	735	709	(26)
11 Combination Schools		10,821	11,026	11,205	11,281	10,984	(297)

## STUDENT ENROLLMENT – DISTRICT SCHOOLS

Loc.	Disciplinary	Enrollment History			Actual	Actual	Inc/(Dec)
		2015-16	2016-17	2017-18	2018-19	2019-20	
2123	Cypress Run Ed Ctr	118	113	128	83	160	77
0405	Lanier James Ed Ctr	77	85	87	63	85	22
0653	Pine Ridge Ed Ctr	66	61	76	70	59	(11)
	3 Disciplinary Ctrs	261	259	291	216	304	88

Loc.	Exceptional	Enrollment History			Actual	Actual	Inc/(Dec)
		2015-16	2016-17	2017-18	2018-19	2019-20	
0871	Bright Horizons	140	135	144	151	152	1
3222	Cross Creek	141	141	137	140	141	1
1021	The Quest	119	124	119	122	121	(1)
1752	Whispering Pines	182	238	221	205	212	7
0991	Wingate Oaks	52	39	65	97	94	(3)
	5 Exceptional Ctrs	634	677	686	715	720	5

Loc.	Technical	Enrollment History			Actual	Actual	Inc/(Dec)
		2015-16	2016-17	2017-18	2018-19	2019-20	
2221	Atlantic Tech College	656	658	647	673	683	10
1291	McFatter Tech College	602	606	610	612	613	1
1051	Sheridan Tech College	336	440	568	568	595	27
	3 Technical Ctrs	1,594	1,704	1,825	1,853	1,891	38

Loc.	Altem/Adult High	Enrollment History			Actual	Actual	Inc/(Dec)
		2015-16	2016-17	2017-18	2018-19	2019-20	
3651	Dave Thomas Ed Ctr	618	685	714	607	585	(22)
6501	Henry D. Perry Ed Ctr	1,695	1,927	2,135	1,532	1,196	(336)
0601	Seagull Alternative High	302	298	256	205	255	50
0452	Whiddon-Rogers Ed Ctr	1,487	1,146	772	938	798	(140)
	4 Alt/Adult High	4,102	4,056	3,877	3,282	2,834	(448)

Loc.	DJJ Sites	Enrollment History			Actual	Actual	Inc/(Dec)
		2015-16	2016-17	2017-18	2018-19	2019-20	
6051	AMIkids (Contract)	39	36	43	44	16	(28)
6011	Broward Detention Ctr	78	39	55	55	50	(5)
6015	Broward Girls' Academy	26	1	0	0	0	0
6017	Broward Youth Trt Ctr	33	25	38	38	31	(7)
6091	PACE (Contract)	79	78	78	76	82	6
6016	Pompano Youth Trt Ctr	23	23	22	21	21	0
	5 DJJ Sites	278	202	236	234	200	(34)

## STUDENT ENROLLMENT – DISTRICT SCHOOLS

Loc.	PK Agencies	Enrollment History			Actual	Actual	Inc/(Dec)
		2015-16	2016-17	2017-18	2018-19	2019-20	
5581	Alphabetland-Margate	17	20	18	15	11	(4)
5511	Ann Storck Center	30	24	36	24	21	(3)
5501	ARC Broward	63	65	62	73	71	(2)
5602	Baby Boomers	4	0	0	0	0	0
5521	Baudhuin Oral - Nova	128	134	136	144	140	(4)
5531	Brow Chldrn's Cntr No	55	42	32	35	36	1
5541	Brow Chldrn's Cntr So	45	53	45	47	44	(3)
5641	Gulfstream Early Child	0	0	0	0	53	53
5561	UCP Early Beginnings	20	24	26	24	23	(1)
8 PK Agencies		362	362	355	362	399	37
238 District Schools		225,554	225,740	226,424	224,631	221,266	(3,365)

Charter Schools	Enrollment History			Actual	Actual	Inc/(Dec)
	2015-16	2016-17	2017-18	2018-19	2019-20	
89 Charter Schools	43,282	45,365	45,093	45,919	46,704	785
327 GRAND TOTAL	268,836	271,105	271,517	270,550	267,970	(2,580)

PK-12 Schools	Historical Enrollment					Projected Enrollment				
	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
District Schools	225,554	225,740	226,424	224,631	221,266	218,708	218,293	218,066	217,703	217,585
Charter Schools	43,282	45,365	45,093	45,919	46,704	47,517	48,322	49,128	49,933	50,739
<b>Total District and Charter Schools</b>	<b>268,836</b>	<b>271,105</b>	<b>271,517</b>	<b>270,550</b>	<b>267,970</b>	<b>266,225</b>	<b>266,615</b>	<b>267,194</b>	<b>267,636</b>	<b>268,324</b>





## 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 (UFTE) columns compare cost for school years 2018 -19 and 2017-18.



## STUDENT EXPENDITURES

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

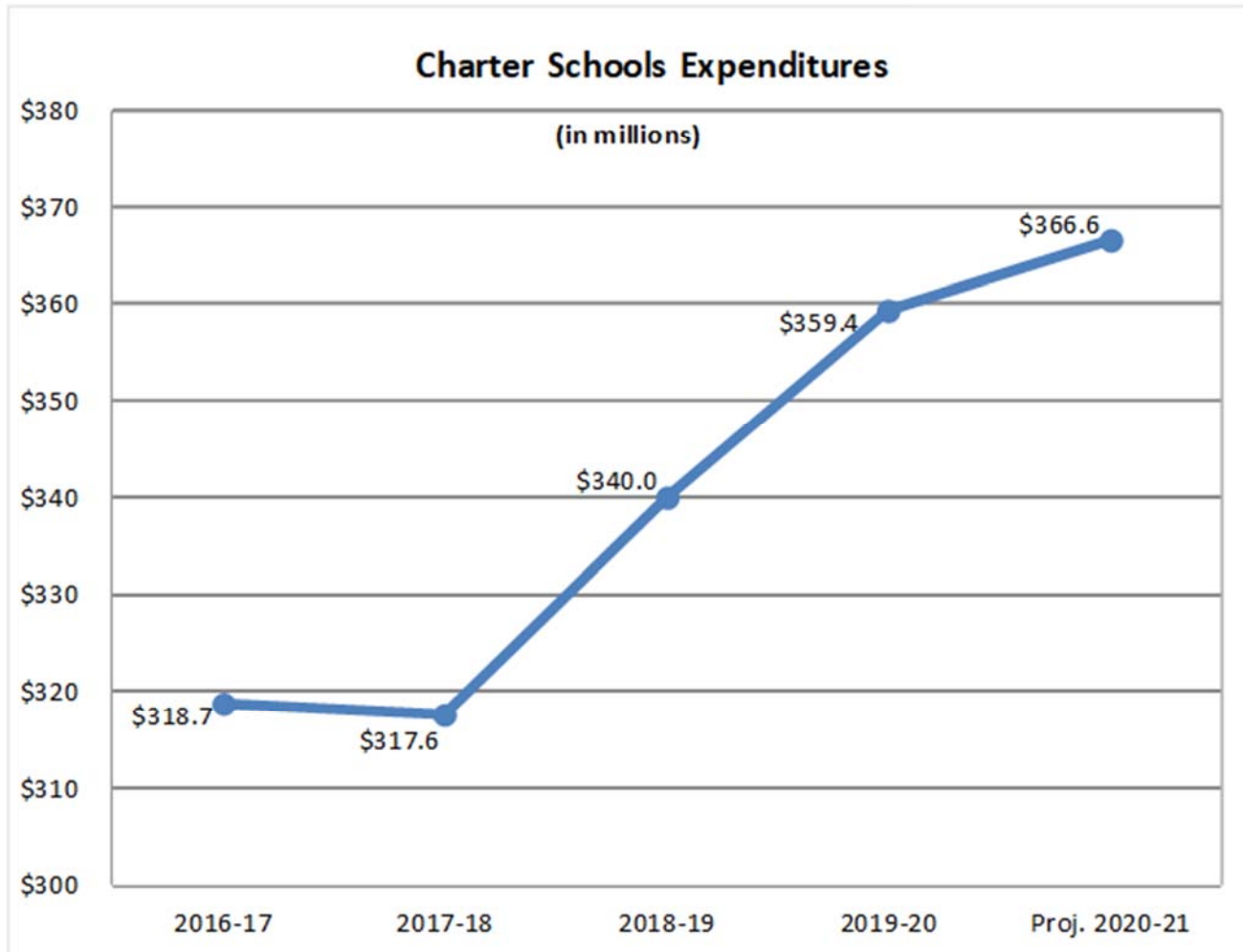
An example of the CAPOR report showing the expenditure data for the 2018-19 school year is shown below:

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	2019	2018
<b>Basic Programs</b>									
150,339.98	\$769,571	\$614,465	\$978,348	\$1,005,976	80%	127%	131%	\$ 5,119	\$5,064
<b>E SOL Programs</b>									
17,751.05	102,106	78,654	125,015	128,932	77%	122%	126%	5,752	5,829
<b>Exceptional Student Programs</b>									
45,010.68	341,784	344,941	527,833	543,079	101%	154%	159%	7,593	7,478
<b>Vocational Programs 9-12</b>									
6,369.26	37,977	24,375	38,916	39,867	64%	102%	105%	5,963	5,746
<b>TOTAL K-12</b>									
219,470.97	\$1,251,438	\$1,062,435	\$1,670,112	\$1,717,854	85%	133%	137%	<b>\$7,827</b>	<b>\$7,333</b>



## CHARTER SCHOOLS' SHARE FTE & EXPENDITURES

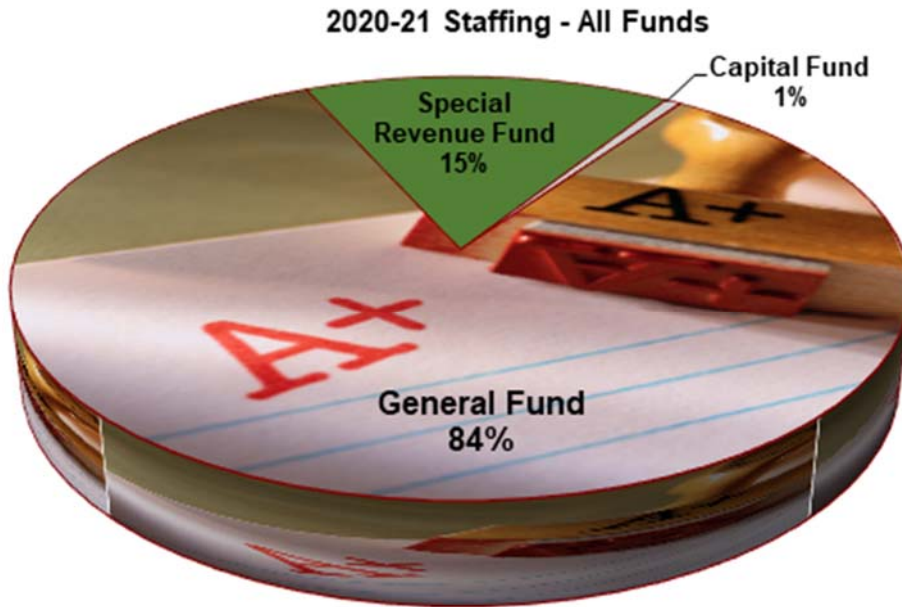
	2016-17	2017-18	2018-19	2019-20	Proj. 2020-21
Charter Schools Unweighted FTE	45,721.30	45,672.42	46,000.32	47,262.81	48,373.21



Note: Unweighted FTE for 2016-17 through 2018-19 as of FEFP final calculation.  
 Unweighted FTE for 2019-20 as of FEFP fourth calculation.  
 Projected unweighted FTE for 2020-21 based on 2020-21 DOE FTE Web Forecasting.  
 Expenditures include Charter School Capital Outlay Funds.

## STAFFING – ALL FUNDS

The 2020-21 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 1 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>				2020-21	% to Total
	2016-17	2017-18	2018-19	2019-20		
General Fund	23,125	23,575	23,594	24,395	23,617	84%
Special Revenue Fund	3,461	4,232	4,088	4,251	4,281	15%
Debt Service Fund	0	0	0	0	0	0%
Capital Fund	183	187	187	187	188	1%
Internal Services Fund	9	8	9	9	9	0%
<b>TOTAL</b>	<b>26,778</b>	<b>28,002</b>	<b>27,878</b>	<b>28,842</b>	<b>28,095</b>	<b>100%</b>

Overall, staffing from 2019-20 to 2020-21 is projected to decrease by 1 percent across all funds. A total of 30 Special Revenue Fund positions were created in 2020-21, which are primarily attributed to IDEA and Title II. Capital Fund positions increased by 1 position in 2020-21. Internal Service Fund did not have any changes in total number of positions in 2020-21.

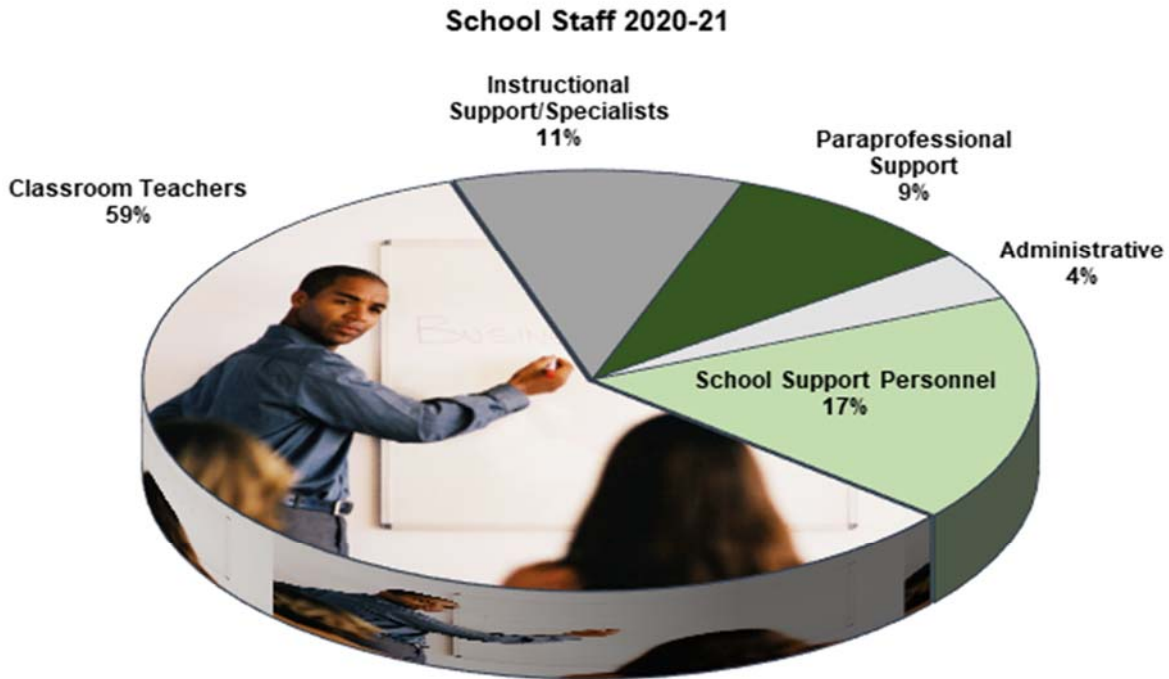
**2020-21 GENERAL FUND  
DETAILED PERSONNEL RESOURCE ALLOCATIONS**

SCHOOL AND CENTER STAFF					Budgeted F/T	Increase/ (Decrease)
POSITIONS	2016-17	2017-18	2018-19	2019-20	Equiv Positions 2020-21	
<b>ADMINISTRATIVE PERSONNEL:</b>						
Principal	226.0	226.0	226.3	227.6	226.0	(1.6)
Assistant Principal	439.8	439.9	441.7	440.7	441.8	1.1
Supervisor, LPN, Nurse, & Specialists	48.6	46.2	49.2	55.2	48.9	(6.3)
<b>TOTAL</b>	<b>714.4</b>	<b>712.1</b>	<b>717.2</b>	<b>723.4</b>	<b>716.7</b>	<b>(6.7)</b>
<b>INSTRUCTIONAL PERSONNEL:</b>						
Classroom Teacher	11,678.0	12,011.0	11,793.3	11,617.1	11,228.0	(389.0)
<b>TOTAL</b>	<b>11,678.0</b>	<b>12,011.0</b>	<b>11,793.3</b>	<b>11,617.1</b>	<b>11,228.0</b>	<b>(389.0)</b>
<b>INSTRUCTIONAL SUPPORT/SPECIALISTS:</b>						
Media Specialist/Librarian	124.4	119.4	114.5	116.4	109.0	(7.4)
Counselor/Director	479.5	479.6	477.1	483.6	479.4	(4.2)
ESE Specialist	171.2	185.2	183.9	174.0	180.2	6.1
Other	1,058.5	1,042.4	1,054.7	1,170.8	1,242.8	72.0
<b>TOTAL</b>	<b>1,833.6</b>	<b>1,826.7</b>	<b>1,830.1</b>	<b>1,944.8</b>	<b>2,011.3</b>	<b>66.5</b>
<b>PARAPROFESSIONAL SUPPORT PERSONNEL:</b>						
All Programs	1,719.7	1,778.3	1,778.3	1,778.7	1,790.1	11.4
<b>TOTAL</b>	<b>1,719.7</b>	<b>1,778.3</b>	<b>1,778.3</b>	<b>1,778.7</b>	<b>1,790.1</b>	<b>11.4</b>
<b>SCHOOL SUPPORT PERSONNEL:</b>						
Clerical/Media Clerk	1,689.1	1,704.3	1,695.7	1,692.7	1,676.8	(16.0)
Head/Asst. Facilities Serviceperson	448.0	446.1	445.5	445.0	446.0	1.0
Facilities Serviceperson	930.4	934.5	933.9	933.6	918.5	(15.1)
Yardman	22.0	20.4	18.0	18.0	17.0	(1.0)
Security/Campus Monitor	382.4	387.0	497.8	541.3	224.3	(317.0)
Other	49.6	49.1	49.5	46.5	51.8	5.3
<b>TOTAL</b>	<b>3,521.5</b>	<b>3,541.4</b>	<b>3,640.4</b>	<b>3,677.1</b>	<b>3,334.4</b>	<b>(342.7)</b>
<b>TOTAL SCHOOL AND CENTER</b>	<b>19,467.2</b>	<b>19,869.5</b>	<b>19,759.3</b>	<b>19,741.0</b>	<b>19,080.5</b>	<b>(660.5)</b>
<b>DIVISIONS</b>					<b>Budgeted F/T</b>	<b>Increase/ (Decrease)</b>
<b>POSITIONS</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>Equiv Positions 2020-21</b>	
Administration	102.2	103.2	109.8	114.7	109.1	(5.6)
Technical	593.4	579.1	620.2	637.9	615.2	(22.7)
Clerical	665.8	666.5	647.9	638.5	610.1	(28.4)
Instructional Specialists	456.4	485.0	550.9	643.0	626.4	(16.6)
Support*	1,840.4	1,871.4	1,905.4	2,620.0	2,575.2	(44.8)
Referendum - Security						0.0
<b>TOTAL DEPARTMENT</b>	<b>3,658.2</b>	<b>3,705.2</b>	<b>3,834.2</b>	<b>4,654.1</b>	<b>4,536.0</b>	<b>(118.1)</b>
<b>GRAND TOTAL ALL STAFF</b>	<b>23,125.4</b>	<b>23,574.8</b>	<b>23,593.5</b>	<b>24,395.0</b>	<b>23,616.5</b>	<b>(778.6)</b>

\* Includes Bus Drivers and Bus Attendants.

## SCHOOL STAFFING – GENERAL FUND

The 2020-21 School Staff analysis shows that teaching positions are 59 percent of the General Fund budgeted full time equivalent positions in schools. The remaining 41 percent are administrative and support positions, which include instructional support, instructional specialists, clerical and maintenance. Full-time equivalent positions are determined by dividing the total of all average salaries in a position by the average salary for that position.



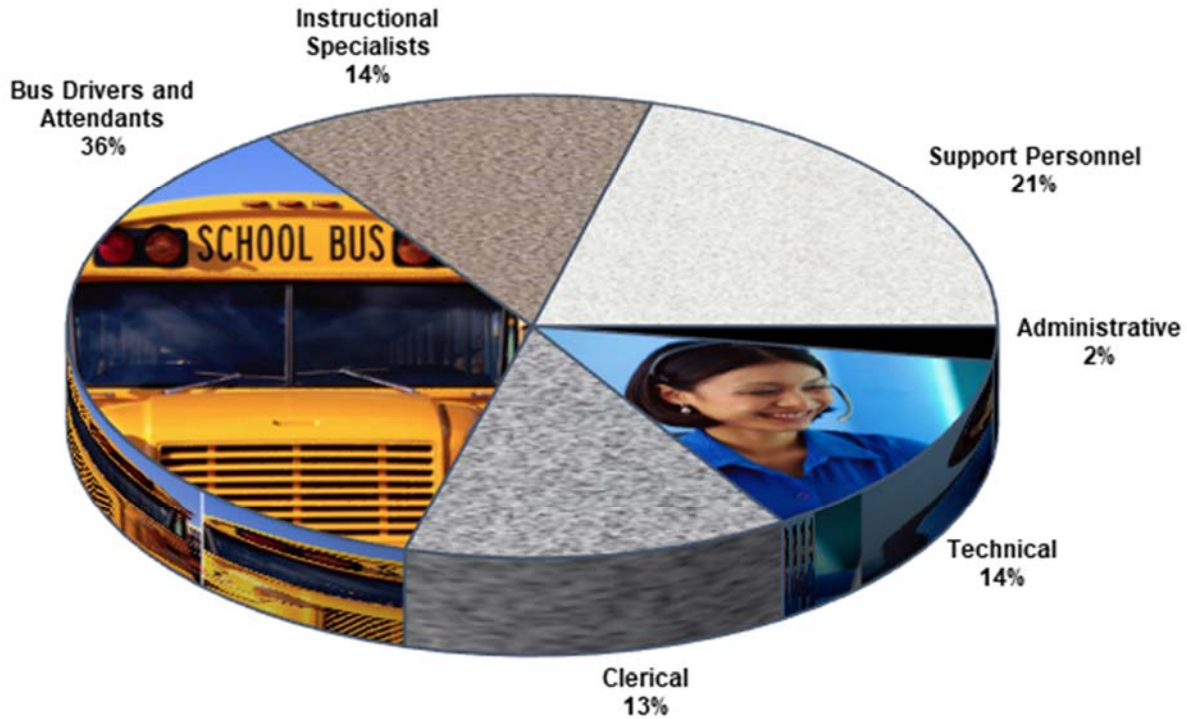
**SCHOOL STAFFING:**

Position:	General Fund	
	<u>Budgeted Full Time Equiv. Positions</u>	
	<u>2020-21</u>	<u>% to Total</u>
Classroom Teachers	11,228.0	59%
Instructional Support/Specialists	2,011.3	11%
Paraprofessional Support	1,790.1	9%
Administrative	716.7	4%
School Support Personnel	3,334.4	17%
<b>TOTAL</b>	<b>19,080.5</b>	<b>100%</b>

## DEPARTMENT STAFFING – GENERAL FUND

The 2020-21 Department Staff analysis indicates that Bus Drivers and Attendant positions make up 36 percent of the General Fund budgeted full time equivalent positions in departments, while Clerical positions make up 13 percent. Instructional Specialists, Technical, Support personnel, and Administrators make up the remaining 51 percent. Full-time equivalent positions are determined by dividing the total of all average salaries in a position by the average salary for that position.

**Department Staff 2020-21**



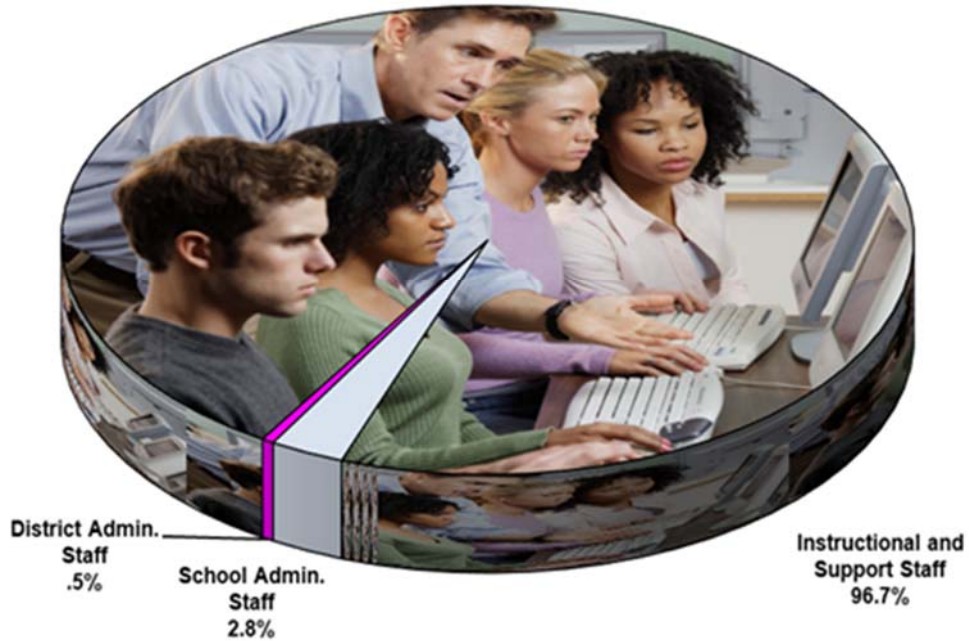
**DEPARTMENT STAFFING:**

Position:	General Fund	
	<u>Budgeted Full Time Equiv. Positions</u>	
	<u>2020-21</u>	<u>% to Total</u>
Administrative	110	2%
Technical	615	14%
Clerical	610	13%
Bus Drivers and Attendants	1,630	36%
Instructional Specialists	626	14%
Support Personnel	946	21%
<b>TOTAL</b>	<b>4,536</b>	<b>100%</b>

## ADMINISTRATIVE STAFFING – GENERAL FUND

School and District administrative budgeted full time equivalent positions make up 3.3 percent of the total budgeted full time equivalent positions. The remainder of the 22,839 budgeted full time equivalent positions are Instructional and Support staff. Full time equivalent positions are determined by dividing the total of all standard salaries in a position by the standard salary for that position.

**Administrative Staff Comparison**



	General Fund	
	Budgeted Full Time Equiv. Position 2020-21	% to Total
<b>School Administrative Staff:</b>		
Principals	226.0	1.0%
Assistant Principals	441.8	1.8%
<b>Sub-Total</b>	667.8	2.8%
<b>District Administrative Staff:</b>		
District Offices	109.1	0.5%
<b>Sub-Total</b>	109.1	0.5%
<b>Total Administrative Staff</b>	776.9	3.3%
<b>Instructional and Support Staff</b>	22,839.6	96.7%
<b>TOTAL</b>	23,616.5	100.0%



**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>
2021	\$ 90,044,846.17	\$ 67,259,543.86	\$ 157,304,390.03
2022	93,736,096.50	63,591,922.90	157,328,019.40
2023	97,894,508.33	59,377,422.90	157,271,931.23
2024	104,614,171.33	54,954,672.90	159,568,844.23
2025	107,229,500.00	50,309,422.90	157,538,922.90
2026	112,334,500.00	45,206,172.90	157,540,672.90
2027	117,639,500.00	39,898,122.90	157,537,622.90
2028	123,840,000.00	30,942,237.50	154,782,237.50
2029	129,425,000.00	24,888,787.50	154,313,787.50
2030	90,920,000.00	18,417,537.50	109,337,537.50
2031	78,980,000.00	13,871,537.50	92,851,537.50
2032	83,040,000.00	10,052,937.50	93,092,937.50
2033	69,785,000.00	5,900,937.50	75,685,937.50
2034	54,560,000.00	2,728,000.00	57,288,000.00
2035			
<b>TOTAL</b>	<u>\$ 1,354,043,122.33</u>	<u>\$ 487,399,256.26</u>	<u>\$ 1,841,442,378.59</u>
Totals not including FY20	<u>\$ 1,354,043,122.33</u>	<u>\$ 487,399,256.26</u>	<u>\$ 1,841,442,378.59</u>

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

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

<u>Fiscal Year</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Principal &amp; Interest</u>
2021	\$ 2,003,000.00	\$ 332,929.88	\$ 2,335,929.88
2022	1,855,000.00	235,770.00	2,090,770.00
2023	1,238,000.00	159,220.00	1,397,220.00
2024	407,000.00	114,620.00	521,620.00
2025	442,000.00	94,270.00	536,270.00
2026	479,000.00	72,170.00	551,170.00
2027	499,000.00	48,220.00	547,220.00
2028	543,000.00	23,270.00	566,270.00
2029	102,000.00	5,100.00	107,100.00
2030			
<b>TOTAL</b>	<u>\$ 7,568,000.00</u>	<u>\$ 1,085,569.88</u>	<u>\$ 8,653,569.88</u>

Totals not including FY20	<u>\$ 7,568,000.00</u>	<u>\$ 1,085,569.88</u>	<u>\$ 8,653,569.88</u>
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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>
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
2048			
<b>TOTAL</b>	<u>\$ 314,075,000.00</u>	<u>\$ 223,784,462.50</u>	<u>\$ 537,859,462.50</u>

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).

## PROJECTS FUNDED BY OUTSTANDING BOND ISSUES

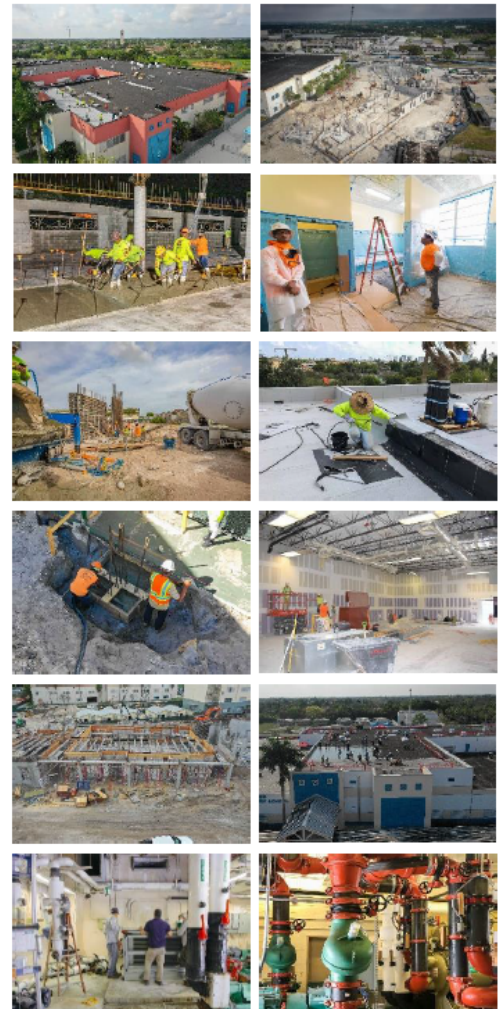
### SMART Program Active Construction (as of June 30, 2020)

#### PRIMARY RENOVATIONS PROCESS CHART



Annabel C. Perry Pre K - 8  
 Atlantic Technical, Arthur Ashe, Jr Campus  
 Banyan Elementary School  
 Bayview Elementary School  
 Blanche Ely High School  
 Bright Horizons Center  
 Castle Hill Elementary School  
 Chapel Trail Elementary School  
 Colbert Museum Magnet  
 Cypress Bay High School\*\*  
 Dave Thomas Education Center - East  
 Davie Elementary School  
 Dillard 6-12 School  
 Eagle Point Elementary School  
 Eagle Ridge Elementary School  
 Embassy Creek Elementary School  
 Everglades Elementary School  
 Everglades High School  
 Fairway Elementary School  
 Falcon Cove Middle School  
 Forest Glen Middle School  
 Forest Hills Elementary School  
 Fort Lauderdale High School  
 Gator Run Elementary School  
 Griffin Elementary School  
 Gulfstream Academy of Hallandale Beach K-8  
 (f.k.a. Hallandale Adult & Community Center)  
 Hawkes Bluff Elementary School  
 Hollywood Hills High School  
 Hollywood Park Elementary School  
 James S. Rickards Middle School  
 Lake Forest Elementary School  
 Lauderdale Lakes Middle School  
 Liberty Elementary School  
 Maplewood Elementary School\*\*  
 Marjory Stoneman Douglas HS -  
 Classroom Addition (not SMART funded)  
 McNab Elementary School  
 Mirror Lake Elementary School

Morrow Elementary School  
 New River Middle School  
 Norcrest Elementary School  
 North Side Elementary School  
 Nova High School  
 Oakland Park Elementary School  
 Oakridge Elementary School  
 Pembroke Pines Elementary School  
 Pinewood Elementary School  
 Pioneer Middle School  
 Piper High School  
 Pompano Beach Elementary School  
 Pompano Beach Middle School  
 Quiet Waters Elementary School  
 Ramblewood Elementary School  
 Ramblewood Middle School  
 Riverglades Elementary School  
 Riverland Elementary School  
 Rock Island Elementary School  
 Sandpiper Elementary School  
 Sea Castle Elementary School  
 Seagull Alternative High School  
 Silver Lakes Elementary School  
 Silver Ridge Elementary School  
 Silver Trail Middle School  
 Stirling Elementary School  
 Stranahan High School  
 Sunland Park Academy  
 Sunrise Middle School  
 Sunset Lakes Elementary School  
 Tamarac Elementary School – Phase 1  
 The Quest Center  
 Walker Elementary School  
 West Broward High School  
 West Hollywood Elementary School  
 Westchester Elementary School  
 Westwood Heights Elementary School  
 William E. Dandy Middle School



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**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 2019, 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, 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 were included in the achievement and learning gains components. The FSAA-Performance Task for Science is included in the achievement component. For 2018-19, 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**

<b>ELA Grades 9,10</b>	<b>Math (EOCs)</b>	<b>Science (Biology 1 EOC)</b>	<b>Social Studies (US History EOC)</b>	<b>Graduation Rate</b>	<b>Acceleration Success</b>
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. 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

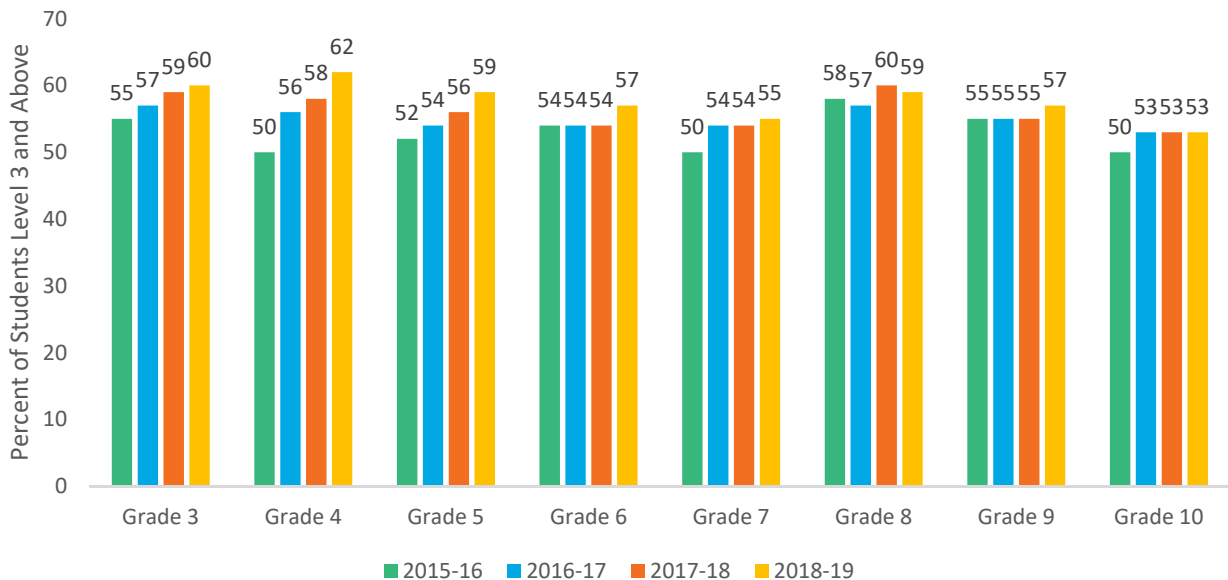
The table below shows school grade distributions for the 2017-18 and 2018-19 school years.

**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
<b>Total</b>	<b>168</b>		<b>16</b>		<b>50</b>		<b>49</b>		<b>41</b>		<b>37</b>		<b>33</b>		<b>34</b>		<b>292</b>		<b>288</b>	
<b>Traditional Schools</b>																				
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
<b>Total</b>	<b>135</b>		<b>135</b>		<b>35</b>		<b>35</b>		<b>32</b>		<b>31</b>		<b>10</b>		<b>10</b>		<b>212</b>		<b>211</b>	
<b>Charter Schools</b>																				
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
<b>Total</b>	<b>33</b>		<b>33</b>		<b>15</b>		<b>14</b>		<b>9</b>		<b>6</b>		<b>23</b>		<b>24</b>		<b>80</b>		<b>77</b>	

### Student Performance – State Standardized Tests

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



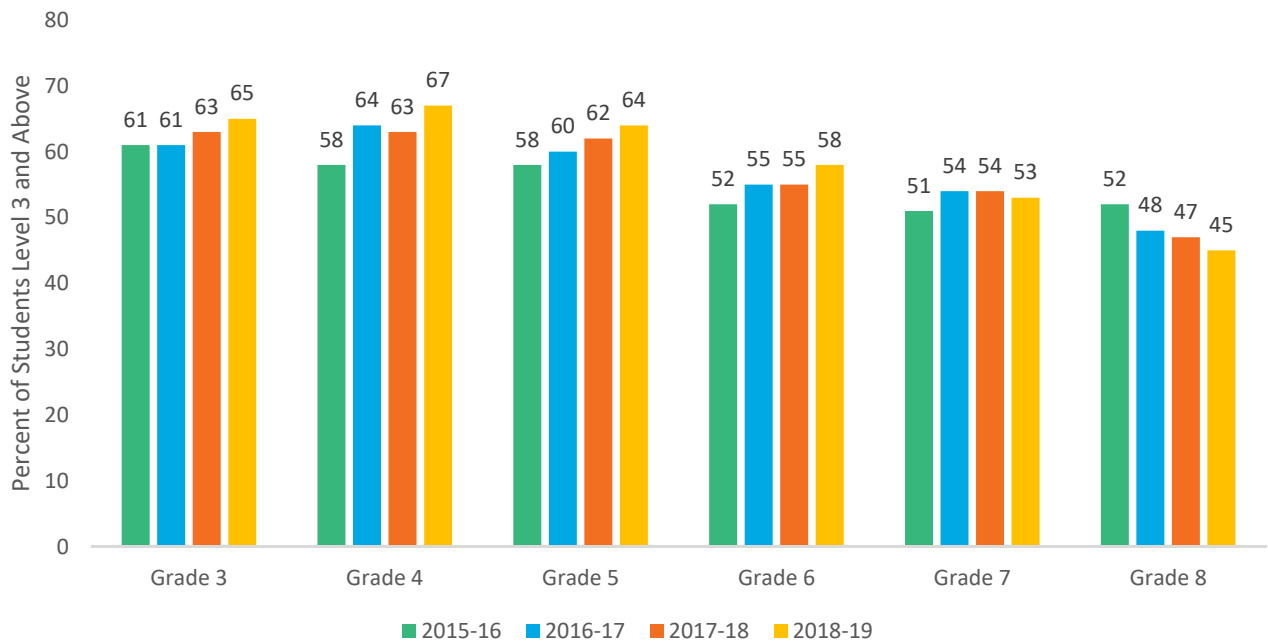
\* There are no updates for School Grades or FSA scores because there was no statewide testing due to the pandemic.



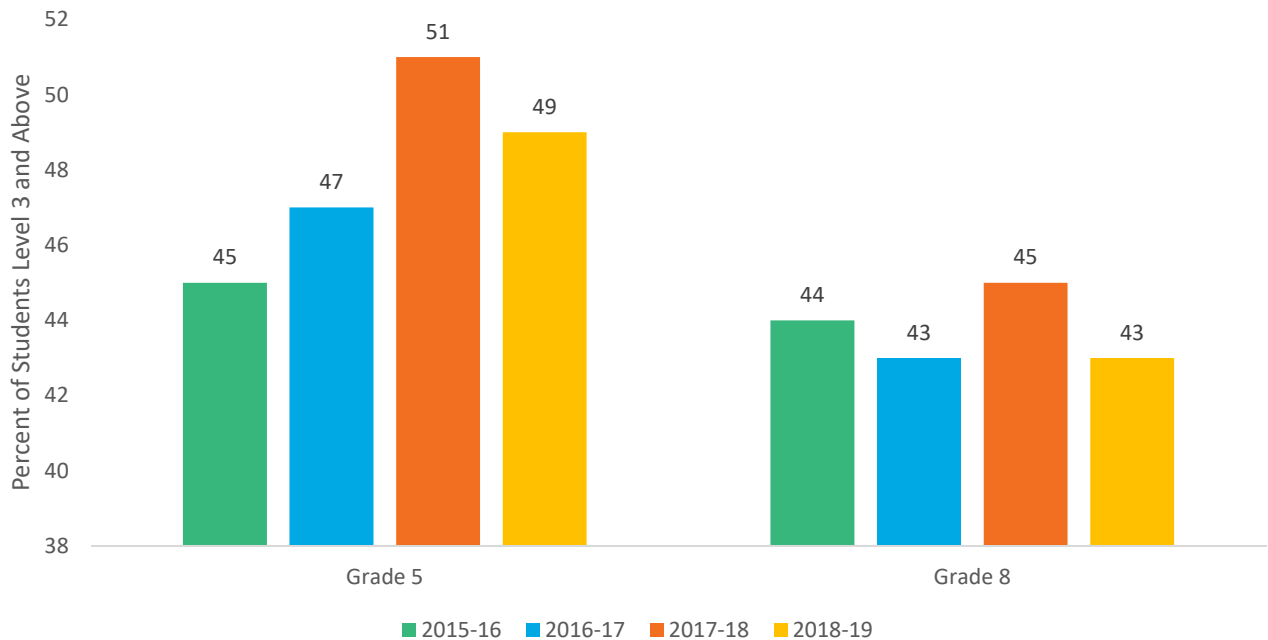
**PERFORMANCE ACCOMPLISHMENTS**

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

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



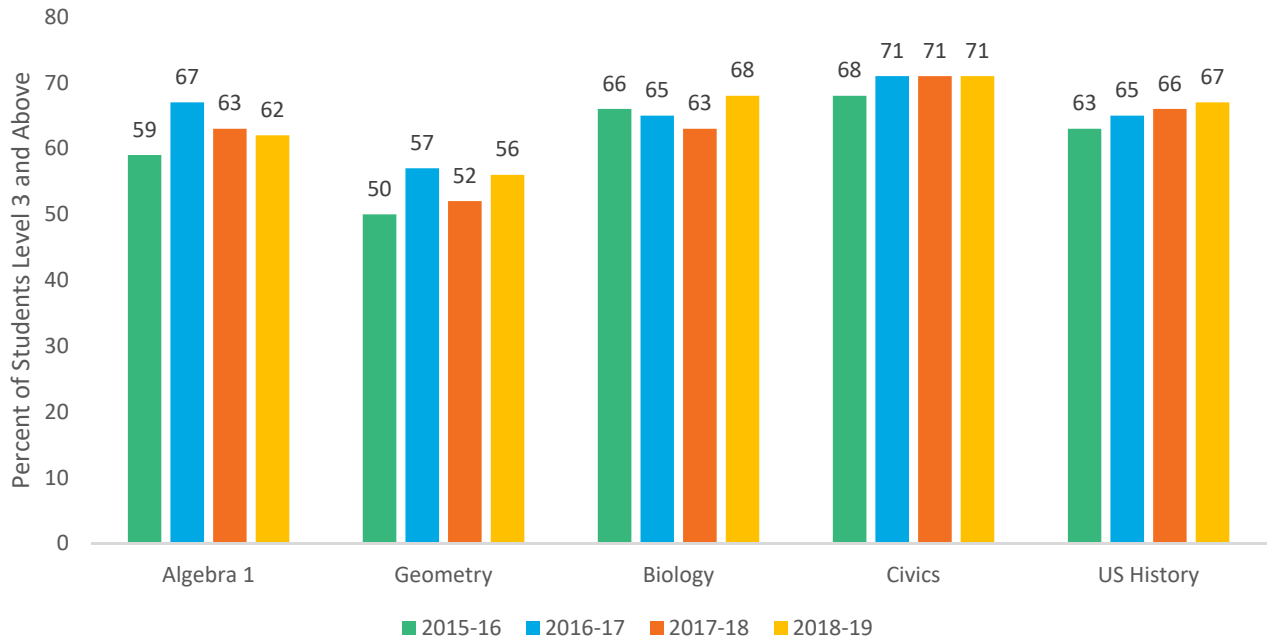
**Statewide Science Assessment 2015-16 through 2018-19**



## 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 or the Algebra I EOC. For school year 2019-20, 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 satisfy the Algebra I EOC graduation requirement by scoring a 97 on the Postsecondary Education Readiness Test (PERT). Beginning with the school year 2018-19, students were also able to satisfy the Algebra I requirement by earning a score of 420 or higher on the SAT Math section. 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	12	13,620	21.0	19.2	18.2	19.2
2017	12	4,571	19.7	18.2	17.2	17.8
2018	12	5,388	20.4	18.4	18.1	18.6
2019	12	4,880	20.5	18.3	18.3	18.4
2020	12	4,796	19.9	18.0	18.1	18.4

n = count

**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 the 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 fifth annual SAT School Day on March 4, 2020 and, like in 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, 12<sup>th</sup> 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, 2019, and 2020 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
2020	16,876	15,075	89.3%	492	465

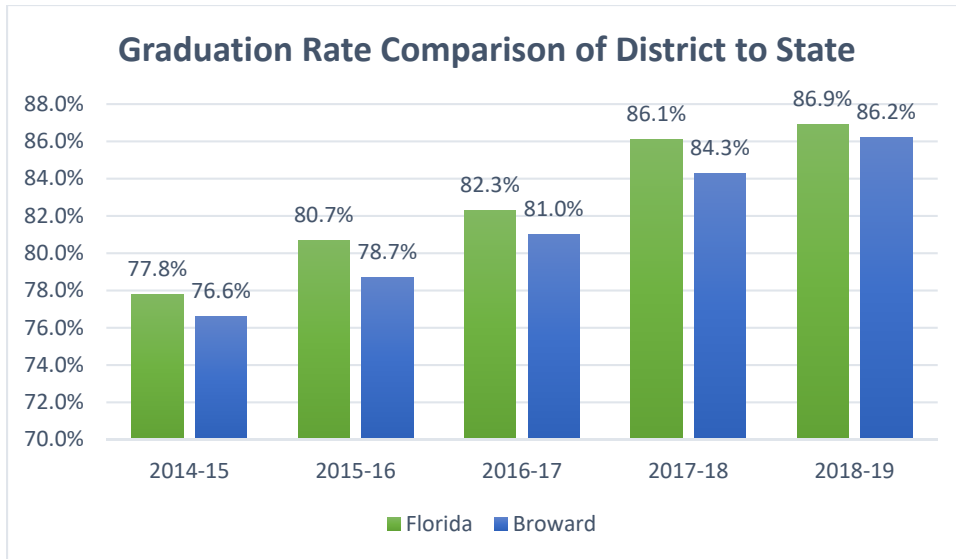
n = count

## PERFORMANCE ACCOMPLISHMENTS

### Graduation Rate

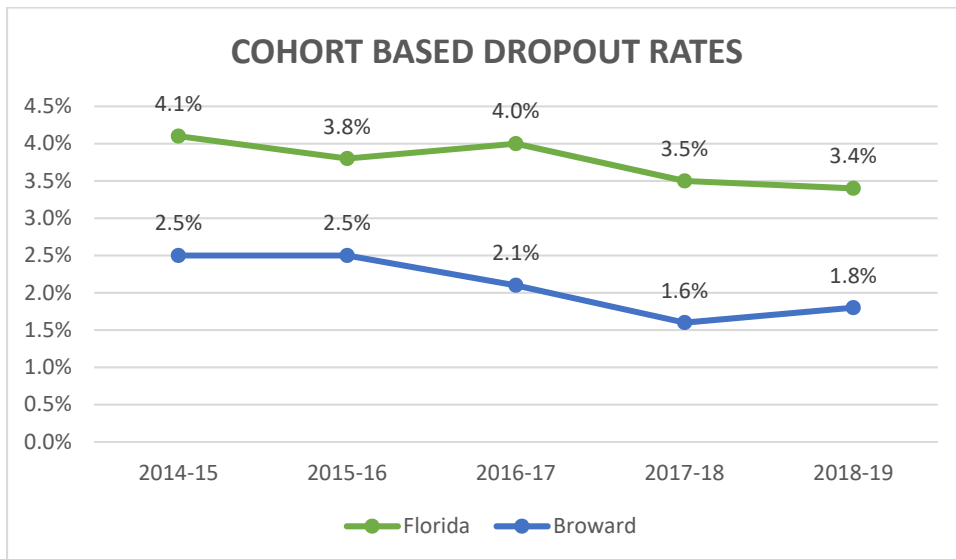
BCPS' 2018-19 graduation rate was 86.2 percent. The graduation rates for the past five years for both BCPS and the State are illustrated below. The graduation rate is calculated using the Federal Graduation Rate, which includes all on-time graduates who earn a standard diploma and excludes both special diplomas and GEDs. The graduation rate calculation is as follows:

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



### 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.

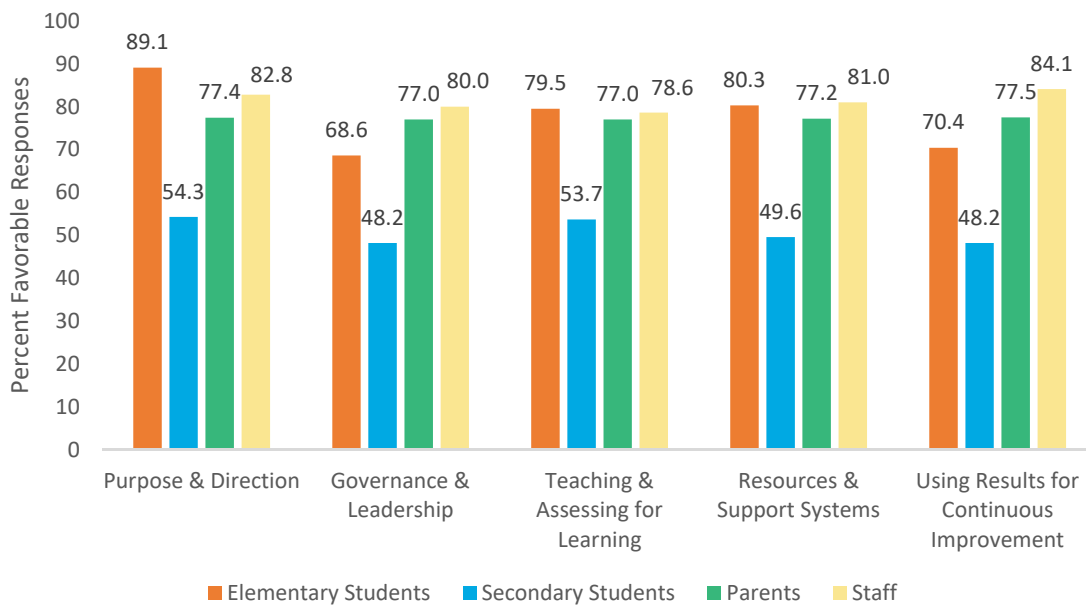


## PERFORMANCE ACCOMPLISHMENTS

### 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**



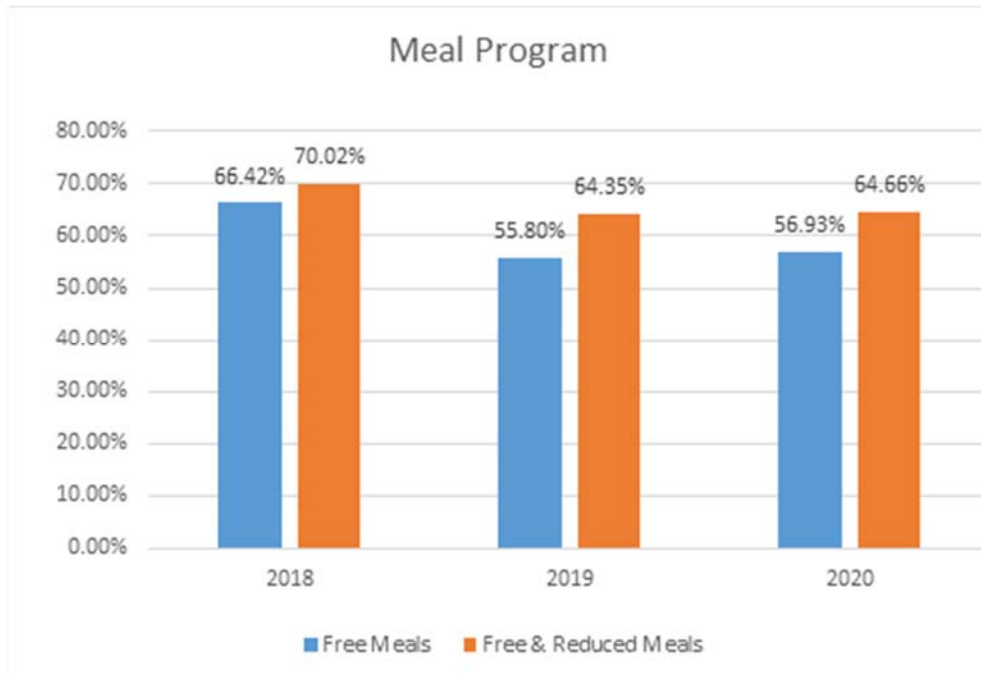
## PERFORMANCE ACCOMPLISHMENTS

### School Lunch Program

The Free & Reduced Lunch Program is offered to those families earning at or below Income Eligibility Guidelines or on Direct Certification. In the last several years, the percent of students in Broward County Public Schools have steadily risen for both, Free school meals and Free & Reduced school meals with a notation of an increase in FY 2017-18 was impacted by Hurricane Irma and government assistance provided to families that qualified households for free meals with FY 2018-19 having a return to a more accurate percentage during a good economy.



COVID-19 impacted the District and households in March 2020. USDA allowed the implementation of Summer Feeding meal program to begin in March 2020 through July 2020. Under the Summer Feeding meal program, students were able to obtain FREE breakfast and lunch meals at any of the qualifying schools, regardless of their individual meal eligibility status. This limited the need for households to apply for meal benefits due to a decrease in income or an increase in household size. Due the impact of COVID-19 on the economy, raise in unemployment, PEBT Cards, food insecurity, eLearning, it is expected to impact FY 2020-21 free and reduced percentages.



## GLOSSARY

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**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 (BSA)**

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 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.

**Coronavirus Aide, Relief, and Economic Security (CARES) Act**

A bill passed by Congress and signed into law by President Trump on March 27, 2020, which provides over \$2 trillion in economic relief to individuals, businesses, and states to address the economic fallout of the COVID-19 pandemic in the United States. The CARES Act allocates \$30.75 billion to the Education Stabilization Fund (ESF) to assist early learning, K-12, and post-secondary institutions.

**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 Programs**

Government programs 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 Empowerment Scholarship (FES)**

A scholarship program eligible to students whose families have limited financial resources the option to attend a participating private school. To be eligible to receive a scholarship, the student's household income level must not exceed 300 percent of the federal poverty. The scholarships will average between \$6,775 and \$7,250 depending on grade level and county of the student.

**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 (MHAA)**

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.

**Minimum Basic Operations (MBO)**

The minimum activities necessary to maintain the value of inventory, preserve plant and equipment condition, ensure security, process payroll and employee benefits, and facilitate employees working remotely, provided such businesses shall practice, and ensure persons interacting with and within such businesses practice, physical distancing and all other measures as advised by the CDC.

**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 section 1011.14, F.S.

**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 Council (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 FEFP and SAI categorical funds. 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:

- ✓ After-school instruction
- ✓ Class Size Reduction (CSR)
- ✓ Extended school year
- ✓ Mentoring
- ✓ Modified curriculum
- ✓ Reading Instruction
- ✓ Summer school intensive skills development
- ✓ 300 lowest performing elementary schools extended day
- ✓ Tutoring

**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.

**Teacher Salary Increase Allocation**

During the 2020 Legislative Session House Bill (HB) 641 and 5001 was passed to create and fund a new allocation within the FEFP focused on increasing compensation for full-time classroom teachers, assisting school districts in their recruitment and retention of classroom teachers and instructional personnel.

**Turnaround School Supplemental Services Allocation (TSSSA)**

The State of Florida appropriates to provide eligible schools with the funds to improve the overall academic and community welfare of students and their families, pursuant to s. 1001.62(21), F.S. Eligible schools will receive up to \$500 per FTE student.

**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)**

Pursuant to 200.065, F.S. sets the 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 2020-21 school year are as follows:

<u>Program</u>	<u>Grade</u>	<u>Cost Factor</u>
Basic Education	PK-3	1.124
Basic Education	4-8	1.000
Basic Education	9-12	1.012
Basic Education with ESE Services	PK-3	1.124
Basic Education with ESE Services	4-8	1.000
Basic Education with ESE Services	9-12	1.012
English for Speakers of Other Languages	KG-12	1.184
Exceptional Student Education, Level 4	PK-12	3.644
Exceptional Student Education, Level 5	PK-12	5.462
Career Education	9-12	1.012

**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 of 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>BASIS</b>	Behavior and Academic Support Information System
<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>CDC</b>	Centers for Disease Control and Prevention
<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 Improvement Element
<b>CIP</b>	Capital Improvement Plan
<b>COBI</b>	Capital Outlay Bound Issue
<b>CO&amp;DS</b>	Capital Outlay and Debt Services
<b>COO</b>	Chief Operations Officer
<b>COP</b>	Certificate of Participation
<b>CSA</b>	Concurrency Service Area
<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>DOH</b>	Department of Health
<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>EEFT</b>	Education Enhancement Trust Fund
<b>ELL</b>	English Language Learners
<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>ESLS</b>	Exceptional Student Learning Support
<b>ESOL</b>	English Speakers of Other Languages
<b>ESS</b>	Employee Self Service
<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>FEEA</b>	Florida Education Equity Act
<b>FEFP</b>	Florida Education Finance Program
<b>FEMA</b>	Federal Emergency Management Agency
<b>FES</b>	Family Empowerment Scholarship
<b>FIPER</b>	Florida Institute of Peace Education and Research
<b>FISH</b>	Florida Inventory of School Houses
<b>FLDOE</b>	Florida Department of Education
<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>HIPAA</b>	Health Insurance Portability and Accountability Act
<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 Department
<b>LEED</b>	Leadership in Energy and Environment Design
<b>LEP</b>	Limited English Proficiency
<b>LINGO</b>	Leading the Ninth Grade as One
<b>LPN</b>	Licensed Practical Nurse
<b>MBO</b>	Minimum Basic Operation
<b>MSID</b>	Master School Identification



## LIST OF ACRONYMS

<b>NBPTS</b>	National Board for Professional Teaching Standards
<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>PPE</b>	Personal Protection Equipment
<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>Rti</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
<b>SEDNET</b>	Multiagency Network for Students with Severe Emotional Disturbance
<b>SES</b>	Supplemental Education 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 and Arts, Athletics, Renovations and 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>TERMS</b>	Total Education Resource Management System
<b>TRIM</b>	Truth in Millage
<b>TSA</b>	Tax Shelter Annuity
<b>TSSA</b>	Turnaround School Supplemental Allocation
<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





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

