

2016-17 Tentative District Budget First Public Hearing August 2, 2016



Robert W. Runcie
Superintendent of Schools

600 Southeast Third Avenue
Fort Lauderdale, FL 33301

browardschools.com



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

The School Board of Broward County, Florida



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

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6th

Largest Public
School System in the
Nation

2nd

Largest Public
School System in
Florida

1st

Fully Accredited
School System in
Florida Since 1962

236

Schools, Centers
and Technical
Colleges

209

Different Countries
Represented by
BCPS Students

Broward County Public Schools (BCPS) is the sixth largest public school system in the United States and the second largest in the state of Florida. BCPS is Florida's first fully accredited school system since 1962, meeting the rigorous accreditation standards established by AdvancED (SACS/CASI), a global leader in advancing educational excellence.

Vision Statement:

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

Mission Statement:

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

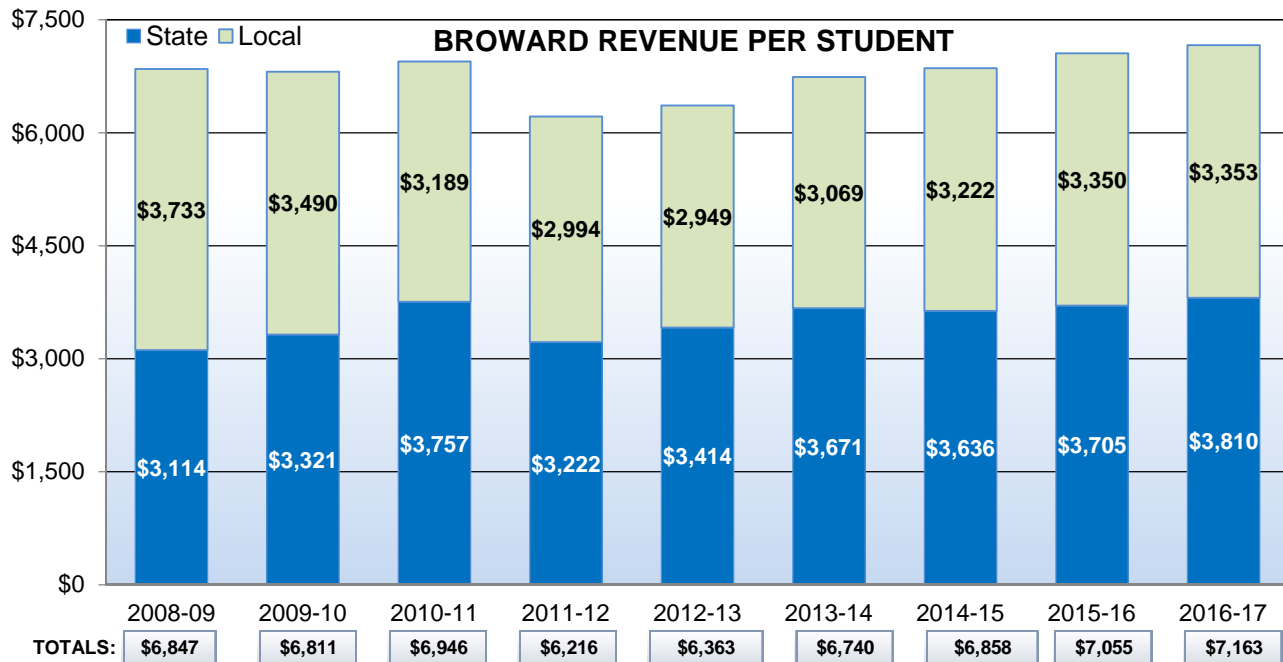
- **BCPS** has over **267,000** students and approximately **175,000** adult students in **236** schools, centers and technical colleges, and 101 charter schools. The award winning Broward Virtual School offers full- and part-time enrollment to grades K-12.
- **BCPS** serves a diverse student population. Students are from **209** countries and speak **179** different languages. Approximately **31,000** students are identified as English Language Learners.
- Exceptional Student Education (ESE) is provided to approximately **48,000** children – **36,000** with special needs and **12,000** gifted students.
- **Sixteen high schools** received gold or silver medals in the U.S. News and World Report's Best High Schools 2016 national ranking.
- The Washington Post ranked **26 BCPS** high schools among "America's Most Challenging High Schools" **2016**.
- The District offers a full range of magnet programs, from arts and drama to science, technology, engineering and mathematics to Cambridge-AICE and International Baccalaureate. **Nine BCPS** schools received Magnet Schools of America 2016 National Merit Awards including **four** schools honored with the Magnet Schools of Excellence award, and **five** schools and programs honored with the Magnet Schools of Distinction award.
- **BCPS** has the largest JROTC cadet program in the nation with more than **7,500** students participating.
- National Board Certification is an advanced teaching credential designed to recognize effective and accomplished teachers. **BCPS** leads the state in the number of National Board Certified teachers.
- The **Class of 2016** received more than \$90 million in scholarships to prestigious universities throughout the nation.

BROWARD REVENUE PER STUDENT ¹

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

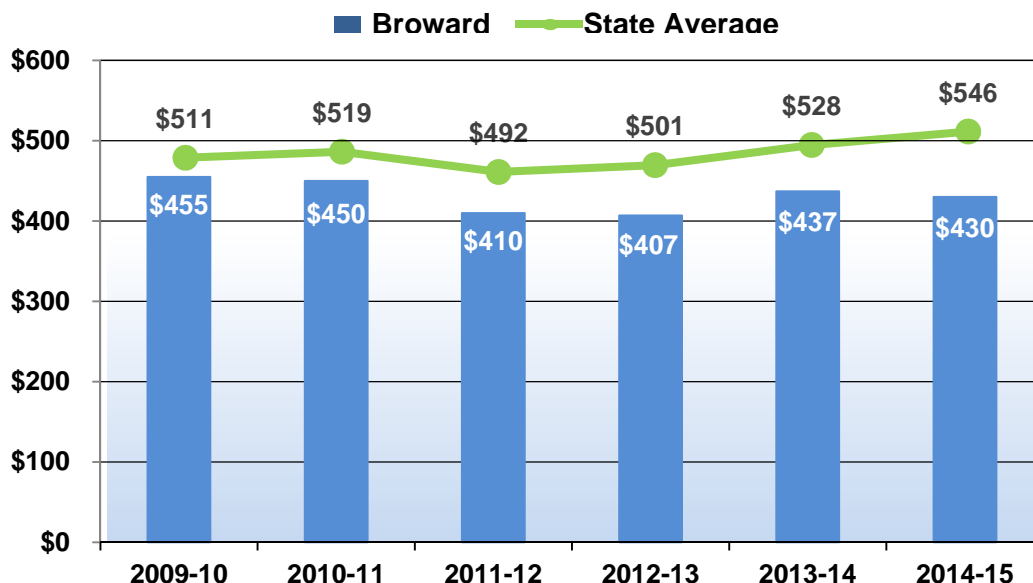
Local revenue in the FEFP (Florida Education Finance Program) comes from property taxes levied by the school district on the taxable value of real and personal property located within the county.

The chart below shows per student funding from the FEFP for school years 2008-09 through 2016-17.



¹ Latest available information provided by Florida Department of Education.

ONE OF THE LOWEST ADMINISTRATIVE COST IN THE STATE



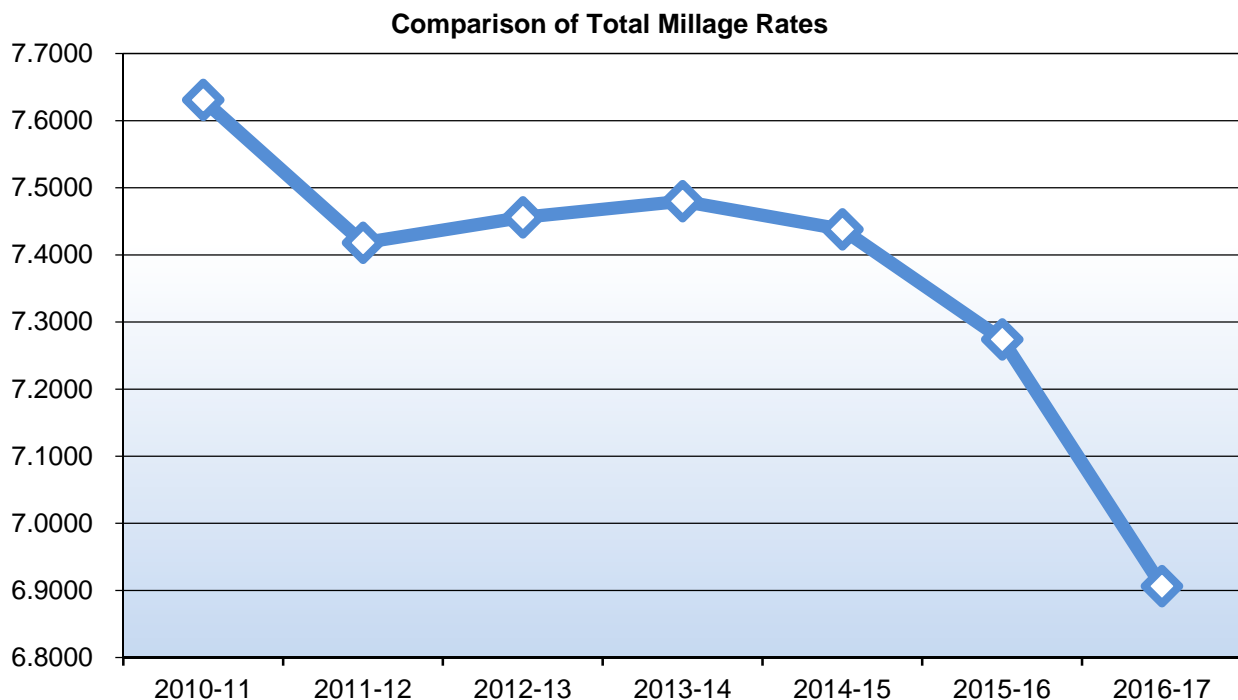
Note: 2015-16 administrative cost data is not yet available.

MILLAGE AND TAXES

COMPARISON OF MILLAGE RATES

The Florida Department of Revenue certifies to the Commissioner of Education its most recent estimate of the current year taxable value for each school district based on the latest available data obtained from the local property appraisers. The Commissioner of Education then certifies to each district school board the current year millage rate necessary to provide the school district's Required Local Effort (RLE) for that year. For 2016-17, the RLE millage rate for the School Board of Broward County has been established by the state as 4.5360.

An additional Required Local Effort (RLE) Prior Period Adjustment millage of 0.0520 has been calculated by the state for RLE funds that the District did not receive between 2014 and 2015. When added to the current year RLE millage of 4.5360, the total RLE millage for 2016-17 is 4.5880. This is a decrease of 0.3670 mills from last year.



	Millage Rates					Millage Rates		
	2010-11	2011-12	2012-13	2013-14	2015-15	2015-16	2016-17	% Inc/(Dec)
Non-Voted Millage:								
Required Local Effort (RLE)	5.1040	5.1700	5.0910	5.1210	5.0250	4.9250	4.5360	(7.41%)
RLE Prior Period Adjustment	0.0290		0.1170	0.1110	0.1650	0.0300	0.0520	
Discretionary Millage	0.7480	0.7480	0.7480	0.7480	0.7480	0.7480	0.7480	
Critical Need Operating Millage	0.2500							
Capital Millage	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	
Sub-Total Non-Voted	7.6310	7.4180	7.4560	7.4800	7.4380	7.2030	6.8360	(5.10%)
Voted Millage:								
GOB Debt Service						0.0710	0.0703	(0.99%)
TOTAL NON-VOTED AND VOTED MILLAGE	7.6310	7.4180	7.4560	7.4800	7.4380	7.2740	6.9063	(5.05%)

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.

	2015-16 Final	2016-17 Adjusted Gross	
Taxable Values: ¹	\$163,633,633,794	\$176,794,554,406	\$178,803,811,309
	2015-16 Millage Rate	Rolled Back Millage Rate	2016-17 Millage Rate
Non-Voted Millage			
<u>State</u>			
Required Local Effort (RLE)	4.9250	4.5861	4.5360
RLE Prior Period Adjustment	0.0300		0.0520
Sub-Total Non-Voted State	4.9550	4.5861	4.5880
<u>Local</u>			
Discretionary Millage	0.7480	0.6923	0.7480
Capital Millage	1.5000	1.3883	1.5000
Sub-Total Non-Voted Local	2.2480	2.0807	2.2480
Non-Voted Millage Total	7.2030	6.6668	6.8360
Voted Millage			
GOB Debt Service	0.0710	0.0657	0.0703
TOTAL NON-VOTED AND VOTED MILLAGE	7.2740	6.7325	6.9063

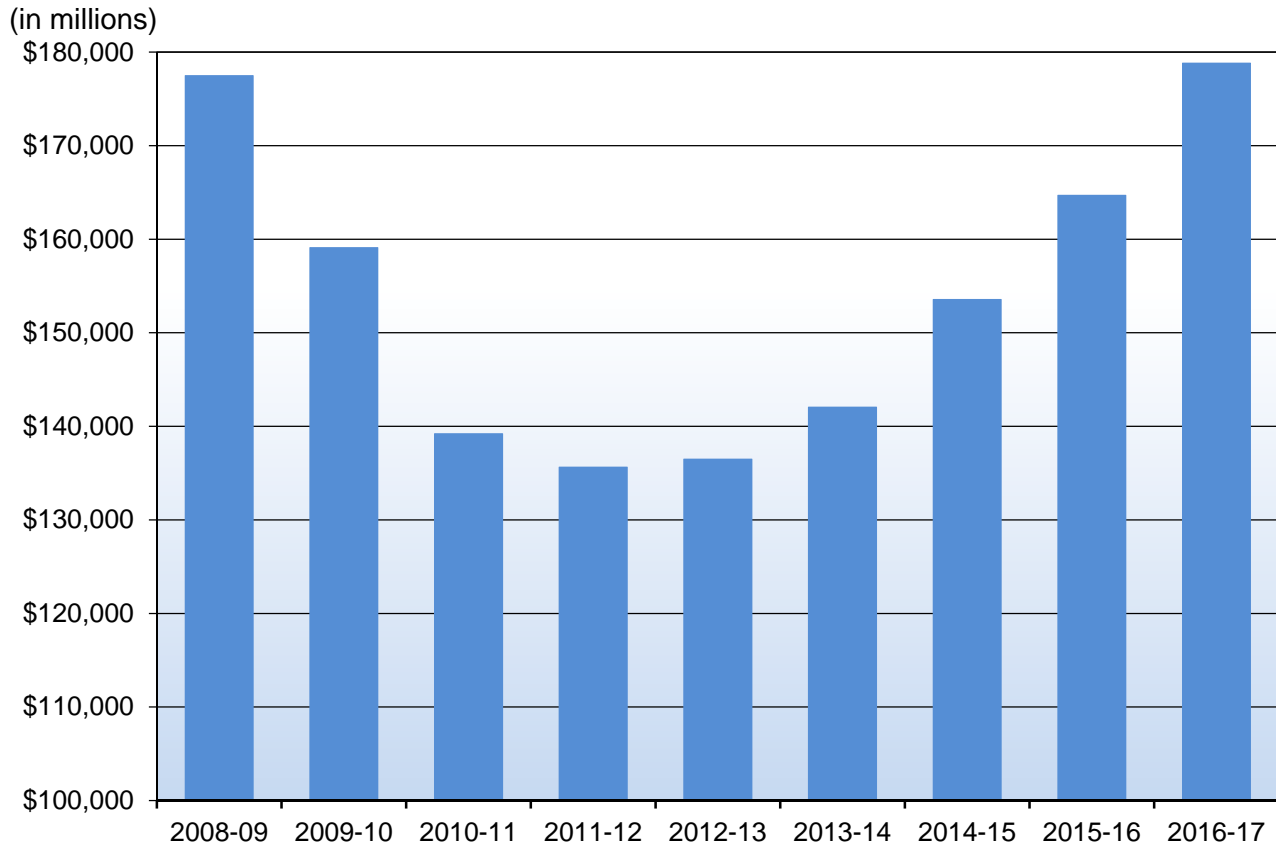
When comparing the 2016-17 millage rate of 4.5880 for the Required Local Effort to the 4.5861 Rolled Back millage rate, there is a 0.04% increase.

¹ Based on Property Appraiser's 2016 Certification of School Taxable Value (Form DR-420S).

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

GROSS TAXABLE VALUE

The Broward County Property Appraiser values all property at its market value as of January 1 of each year. Market value is the Property Appraiser's professional opinion of what a willing buyer would pay a willing seller for a property. Tax bills are based on a property's assessed value, less any qualifying exemptions, such as Homestead.

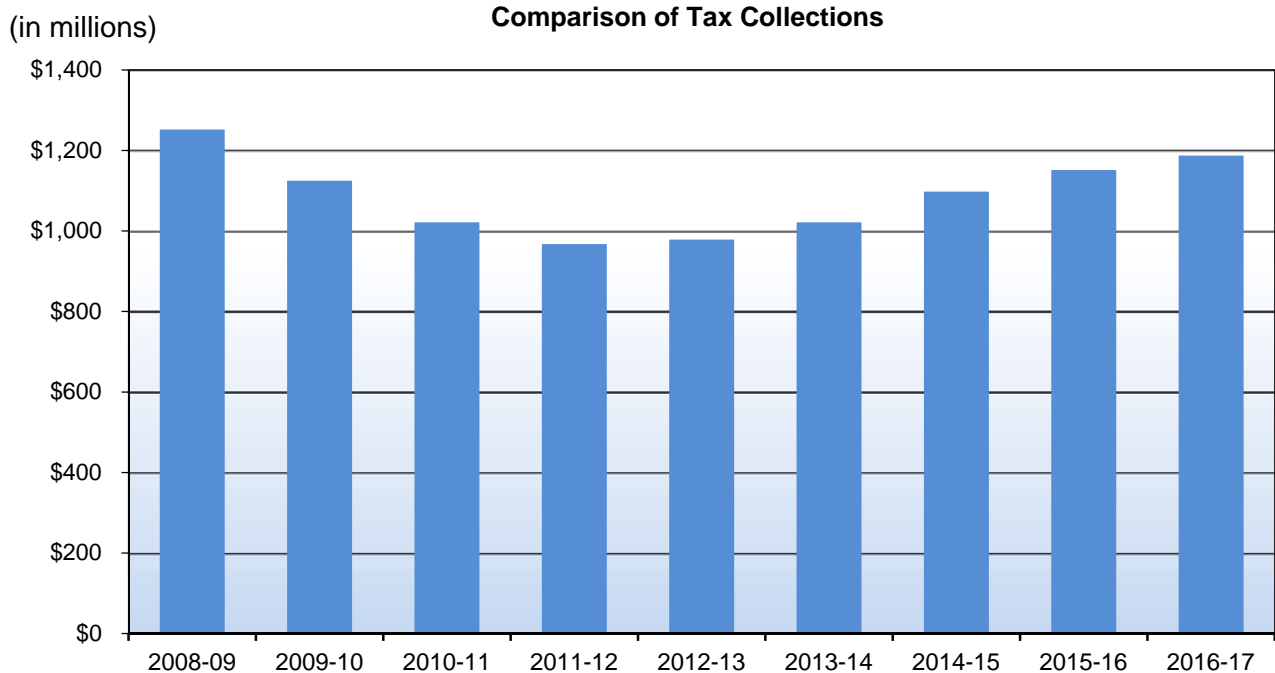


Year	Gross Taxable Value ¹	Incr/(Decr) as Compared to Prior Year	% Incr/(Decr) as Compared to Prior Year
2008-09	\$177,477,824,546	\$432,470,883	0.24%
2009-10	\$159,086,130,336	(\$18,391,694,210)	(10.36%)
2010-11	\$139,194,767,936	(\$19,891,362,400)	(12.50%)
2011-12	\$135,621,662,076	(\$3,573,105,860)	(2.57%)
2012-13	\$136,471,261,280	\$849,599,204	0.63%
2013-14	\$142,042,917,386	\$5,571,656,106	4.08%
2014-15	\$153,539,753,728	\$11,496,836,342	8.09%
2015-16	\$164,682,766,157	\$11,143,012,429	7.26%
2016-17	\$178,803,811,309	\$14,121,045,152	8.57%

¹ Gross Taxable Value as of budget adoption.

SCHOOL BOARD PROCEEDS

Local funding, mainly from property taxes, is required from each school district in order to participate in the Florida Education Finance Program (FEFP). Each school board participating in the state allocation of funds for current operation of schools must levy the Required Local Effort (RLE) millage for its required local funding. Each district's share of the state total of Required Local Effort is determined by a statutory procedure, beginning with certification of the property tax valuations of each district by the Department of Revenue.



Year	School Board Proceeds ¹	Incr/(Decr) as Compared to Prior Year	% Incr/(Decr) as Compared to Prior Year
2008-09	\$1,250,535,373	(\$35,872,626)	(2.79%)
2009-10	\$1,123,060,583	(\$127,474,790)	(10.19%)
2010-11	\$1,019,707,463	(\$103,353,120)	(9.20%)
2011-12	\$965,799,830	(\$53,907,633)	(5.29%)
2012-13	\$977,704,364	\$11,904,534	1.23%
2013-14	\$1,019,981,781	\$42,277,417	4.32%
2014-15	\$1,096,347,540	\$76,365,759	7.49%
2015-16	\$1,149,986,343	\$53,638,803	4.89%
2016-17	\$1,185,477,852	\$35,491,509	3.09%

¹ Based upon 95% collectability of Broward County's Gross Taxable Value for years 2008-09 through 2009-10 and 96% collectability for years 2010-11 through 2016-17. The amounts for 2016-17 are estimated as of the date of publication and may change.

HOMEOWNER'S PROPERTY TAXES

Single Family Home



	Last Year		This Year		Inc/(Dec)
Assessed Value	\$225,000		\$226,575		\$1,575
Homestead Exemption	25,000		25,000		0
Taxable Value	\$200,000		\$201,575		\$1,575
	Millage	Taxes	Millage	Taxes	
Non-Voted Taxes	7.2030	\$1,441	6.8360	\$1,378	(\$63)
GOB Debt Service	0.0710	\$14	0.0703	\$14	(\$0)
School Board Taxes	7.2740	\$1,455	6.9063	\$1,392	(\$63)

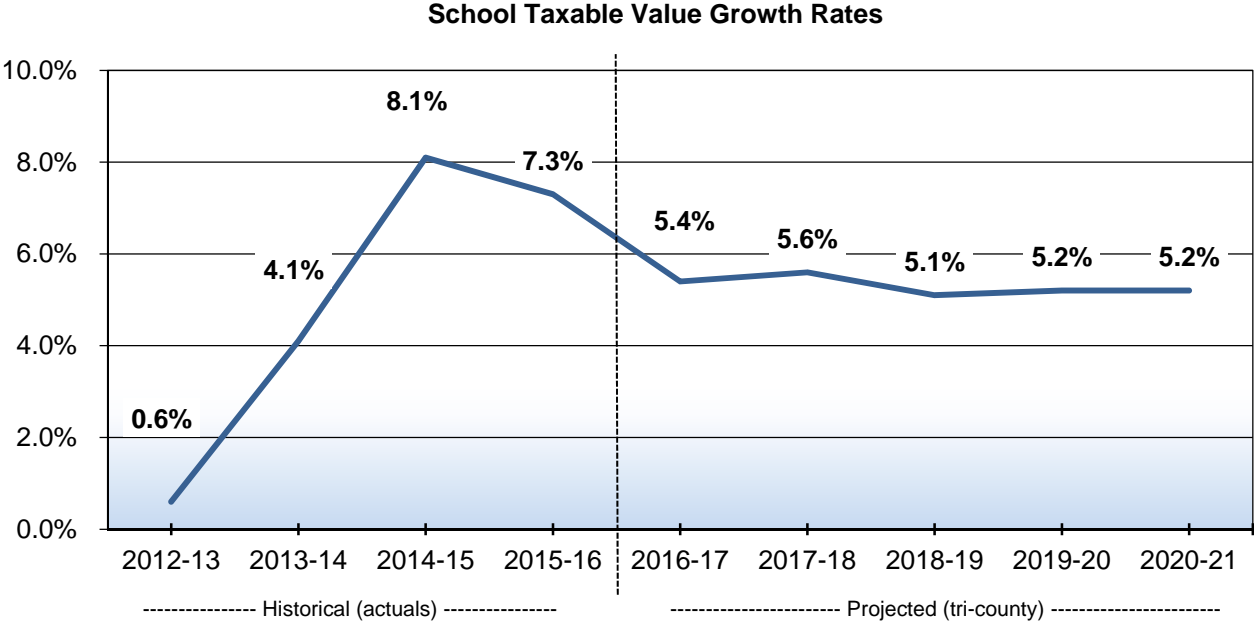
Condominium



	Last Year		This Year		Inc/(Dec)
Assessed Value	\$125,000		\$125,875		\$875
Homestead Exemption	25,000		25,000		0
Taxable Value	\$100,000		\$100,875		\$875
	Millage	Taxes	Millage	Taxes	
Non-Voted Taxes	7.2030	\$720	6.8360	\$690	(\$30)
GOB Debt Service	0.0710	\$7	0.0703	\$7	(\$0)
School Board Taxes	7.2740	\$727	6.9063	\$697	(\$30)

TAX ESTIMATES

The District has made great progress in its estimation and planning for future revenues. It is through successful planning and forecasting that the District was able to sustain severe cuts in funding sources started in 2008. Below are the estimates for the next five years.

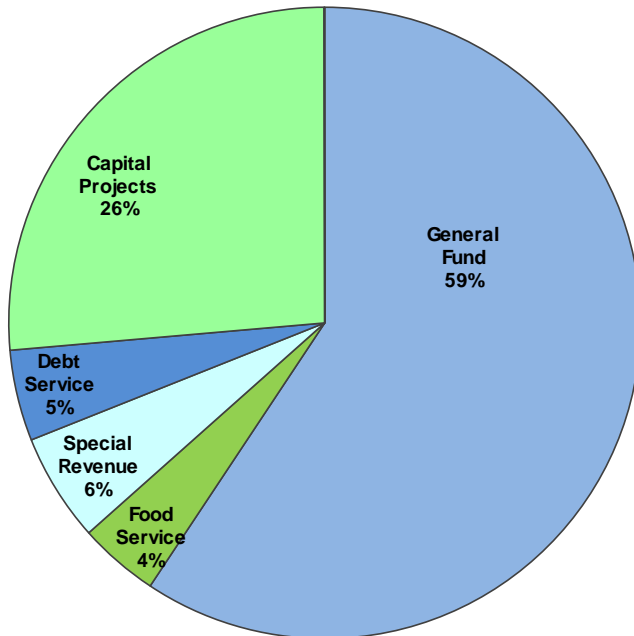




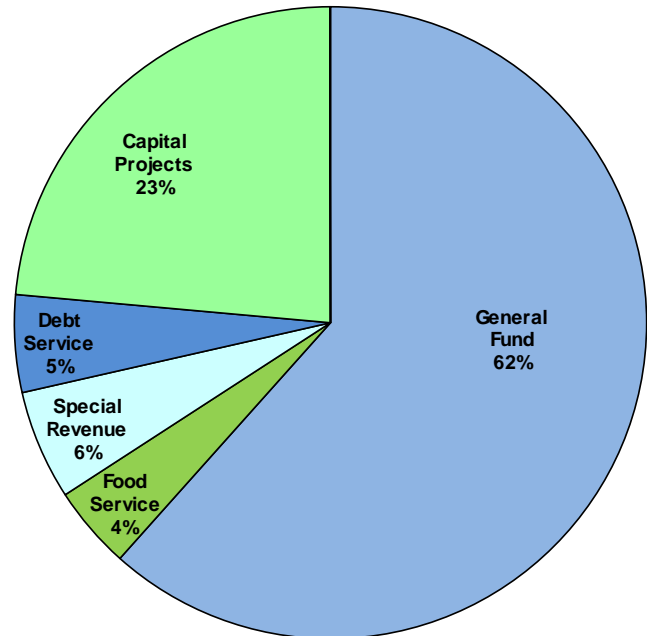
TENTATIVE BUDGET 2016-17

ALL FUNDS: COMPARISON OF BUDGETED REVENUE SOURCES

2016-17 TENTATIVE BUDGET



2015-16 BUDGET



Fund Title:	2016-17 Tentative Budget	2015-16 Budget
General Fund	\$ 2,349,452,848	\$2,272,057,691
Special Revenue - Food Service	162,509,103	156,398,101
Special Revenue	219,103,179	206,857,439
Debt Service	184,557,600	183,631,341
Capital Projects	1,043,765,229	868,315,080
Internal Services	1,230,782	1,053,733
Sub-Total	\$3,960,618,741	\$3,688,313,385
Less Transfers Out:	(251,742,511)	(233,895,240)
TOTAL ALL FUNDS	\$3,708,876,230	\$3,454,418,145

Note: Budgeted amounts include fund balance.

BUDGET SUMMARY NOTICE

BUDGET SUMMARY NOTICE
 THE PROPOSED OPERATING BUDGET EXPENDITURES OF
 THE SCHOOL BOARD OF BROWARD COUNTY ARE 3.2%
 MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

FISCAL YEAR
2016-2017

PROPOSED MILLAGE LEVY		
OPERATING		
LOCAL EFFORT	4.5880	
DISCRETIONARY	0.7480	
DEBT SERVICE	0.0703	
CAPITAL OUTLAY	1.5000	
TOTAL	<u>6.9063</u>	

BUDGET

REVENUES	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Total All Funds
Federal Sources	\$ 12,405,655	\$ 300,605,403	\$ -	\$ 9,367,000	\$ -	\$ 322,378,058
State Sources	1,105,591,989	3,295,267	5,106,212	23,950,000		1,137,943,468
Local Sources	969,036,969	22,422,914	12,067,112	267,632,488	967,790	1,272,127,273
TOTAL REVENUES	<u>\$ 2,087,034,613</u>	<u>\$ 326,323,584</u>	<u>\$ 17,173,324</u>	<u>\$ 300,949,488</u>	<u>\$ 967,790</u>	<u>\$ 2,732,448,799</u>
Transfers In	84,318,235	40,000	167,384,276			251,742,511
Nonrevenue Sources				210,174,000		210,174,000
Fund Balances/Net Assets-July 1, 2016	178,100,000	55,248,698		532,641,741	262,992	766,253,431
TOTAL REVENUES, TRANSFERS AND BALANCES	<u>\$ 2,349,452,848</u>	<u>\$ 381,612,282</u>	<u>\$ 184,557,600</u>	<u>\$ 1,043,765,229</u>	<u>\$ 1,230,782</u>	<u>\$ 3,960,618,741</u>
EXPENDITURES						
Instruction	\$ 1,432,876,851	\$ 140,375,856				\$ 1,573,252,707
Student Support Services	110,040,020	14,806,328				124,846,348
Instructional Media Services	21,912,544	3,000.00				21,915,544
Instruction & Curriculum						
Development Services	19,243,346	30,910,819				50,154,165
Instructional Staff Training Services	4,640,100	14,036,679				18,676,779
Instructional-Related Technology	22,005,545					22,005,545
Board	4,578,192					4,578,192
General Administration	5,869,648	10,716,960				16,586,608
School Administration	131,700,825	528,258				132,229,083
Facilities Acquisition & Construction				797,879,356		797,879,356
Fiscal Services	8,522,676	144,250				8,666,926
Food Service		120,042,118				120,042,118
Central Services	58,610,200	587,869			1,031,081	60,229,150
Student Transportation Services	81,885,121	423,134				82,308,255
Operation of Plant	176,230,861	58,464				176,289,325
Maintenance of Plant	64,600,704					64,600,704
Administrative Technology Services	2,644,852					2,644,852
Community Services	19,018,029	1,060,596				20,078,625
Debt Service	376,507		184,557,600			184,934,107
TOTAL EXPENDITURES	<u>\$ 2,164,756,021</u>	<u>\$ 333,694,331</u>	<u>\$ 184,557,600</u>	<u>\$ 797,879,356</u>	<u>\$ 1,031,081</u>	<u>\$ 3,481,918,389</u>
Transfers Out	5,056,638	800,000		245,885,873		251,742,511
Fund Balances/Net Assets-June 30, 2017	179,640,189	47,117,951			199,701	226,957,841
TOTAL EXPENDITURES, TRANSFERS AND BALANCES	<u>\$ 2,349,452,848</u>	<u>\$ 381,612,282</u>	<u>\$ 184,557,600</u>	<u>\$ 1,043,765,229</u>	<u>\$ 1,230,782</u>	<u>\$ 3,960,618,741</u>

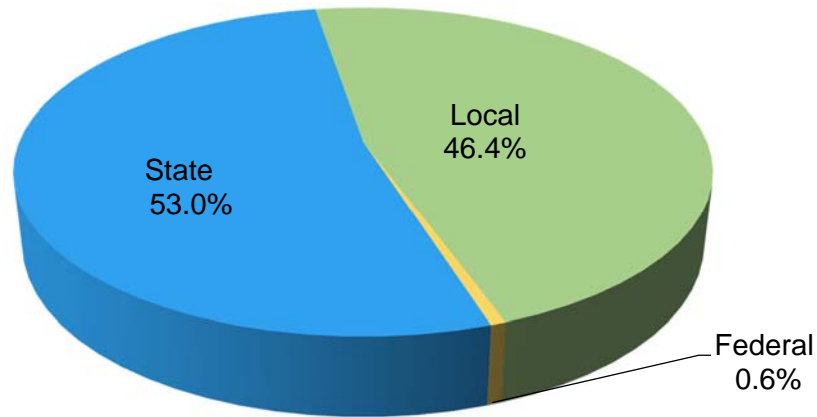
THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE
OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.



GENERAL FUND

REVENUE TREND

2016-17 Tentative Operating Budget
(in millions)

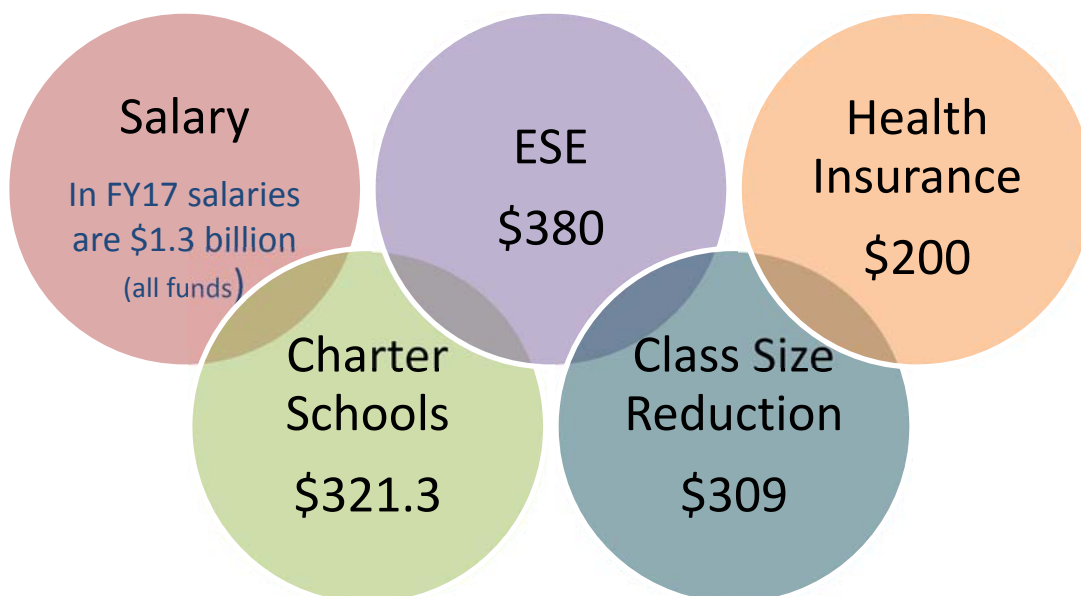


Revenues	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016 *	FY 2017 **
Federal	12.0	15.4	13.5	15.8	12.4	12.4
State	876.5	939.1	1,012.8	1,017.5	1,046.8	1,105.6
Local	811.5	830.4	889.8	949.3	964.2	969.0
Total Revenues	\$ 1,700.0	\$ 1,784.9	\$ 1,916.0	\$ 1,982.6	\$ 2,023.4	\$ 2,087.0

* FY2016 Projected Revenues

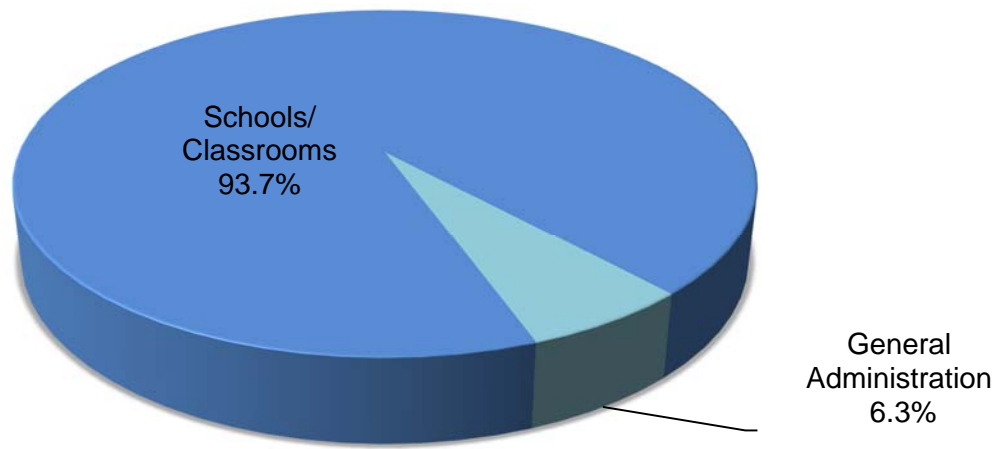
** FY2017 Tentative Budget

MAJOR COST DRIVERS
(in millions)



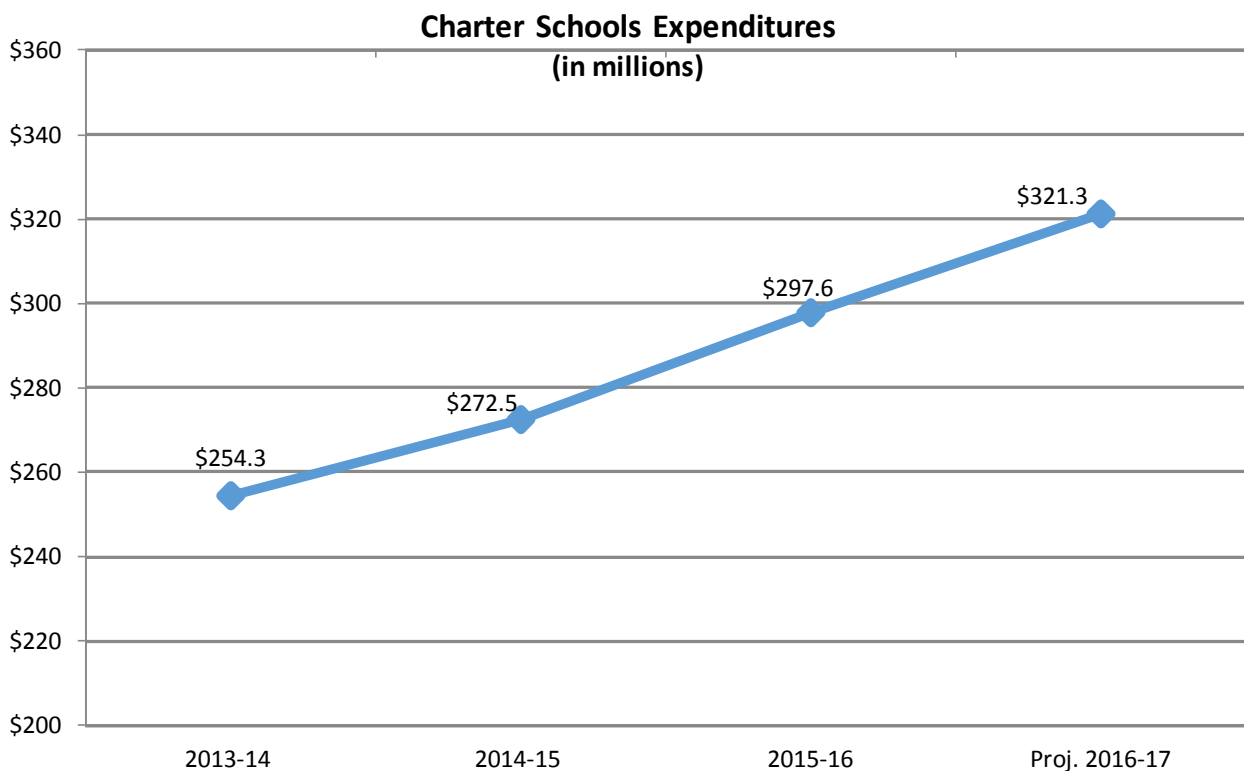
2016-17 TENTATIVE OPERATING BUDGET

Schools Appropriations Compared to General Administration Appropriations



CHARTER SCHOOLS' SHARE
FTE & Expenditures

	2012-13	2013-14	2014-15	2015-16	Proj. 2016-17
Charter Schools Unweighted FTE	33,512.84	38,031.56	40,656.38	43,848.14	46,166.00



Note: Projected Unweighted FTE by Demographics & Student Assignment Department. Amounts includes PECO funds.

GENERAL FUND BUDGET: ESTIMATED REVENUE AND APPROPRIATIONS

REVENUE CATEGORIES

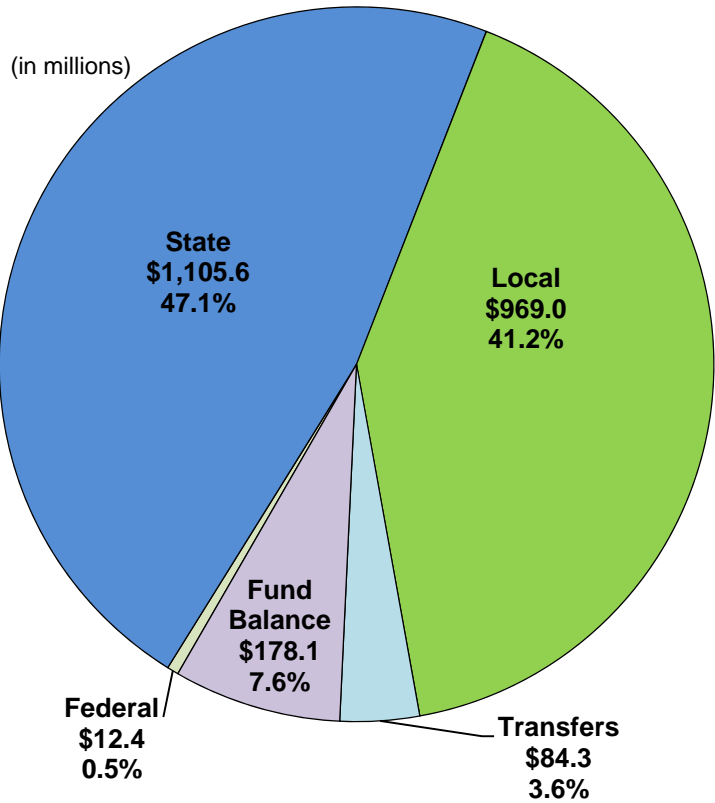
Federal
Includes Medicaid and ROTC

State
Includes FEFP, Workforce Education, and Class Size Reduction

Local
Includes taxes and various fees paid to the District

Transfers In

Fund Balance



APPROPRIATION CATEGORIES

Salaries

Employee Benefits

Purchased Services
Includes \$321.3 million for charter schools

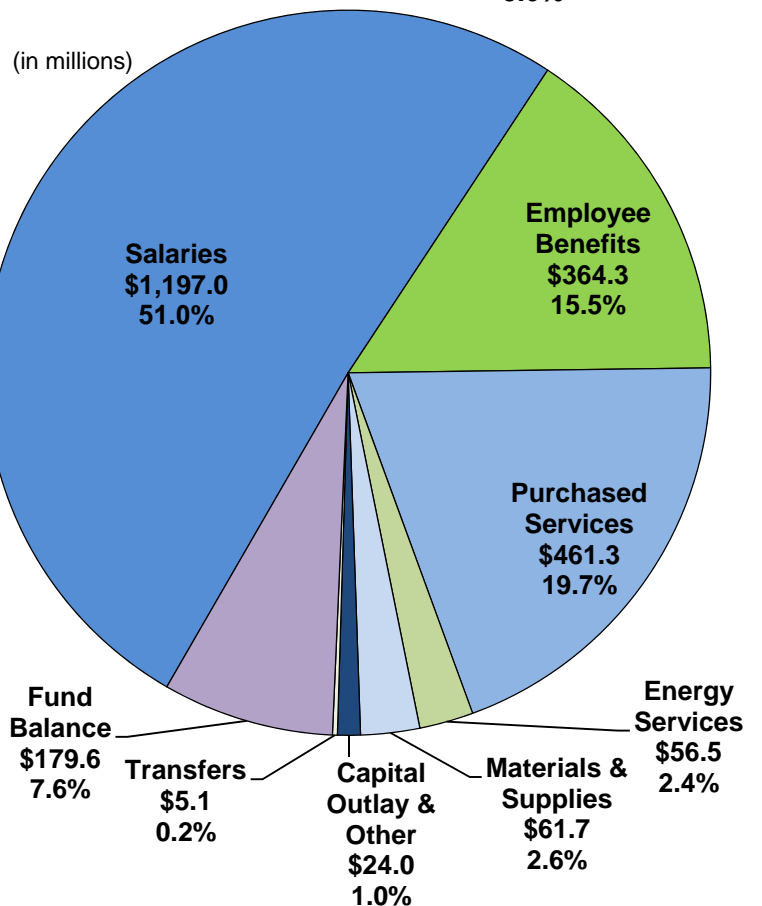
Energy Services

Materials and Supplies

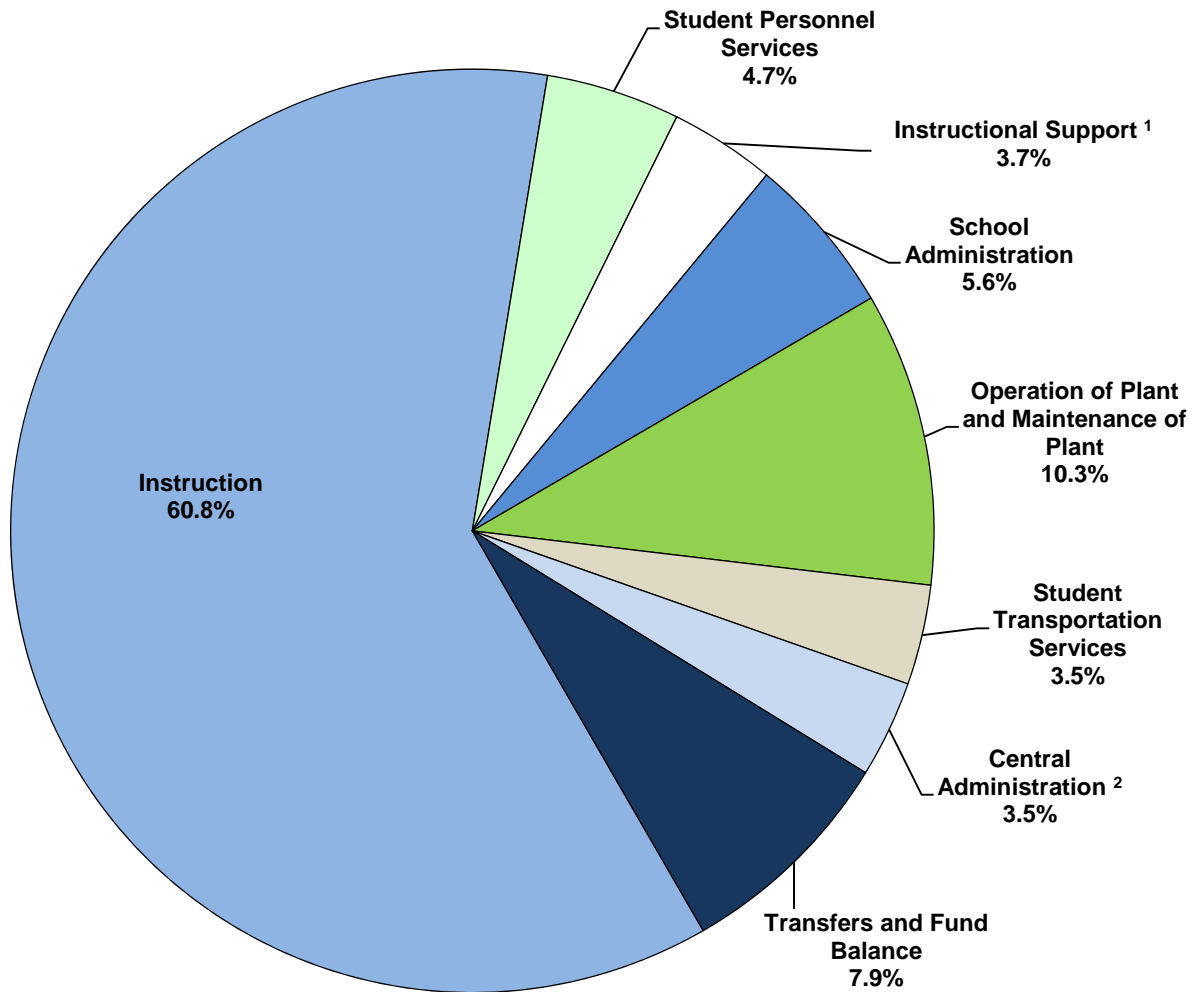
Capital Outlay and Other

Transfers Out

Fund Balance



GENERAL FUND BUDGET: APPROPRIATIONS CATEGORIES (by function)



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

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

GENERAL FUND BUDGET: COMPARISON OF REVENUE

Revenues:	2016-17 First Hearing	2015-16 Revenues	Difference	
Federal				
Medicaid and ROTC	\$12,405,655	\$12,405,655	\$0	
State				
FEFP	709,348,226	655,072,577	54,275,649	(a)
Workforce	70,846,690	71,568,179	(721,489)	
Class Size	308,954,184	303,745,093	5,209,091	(b)
Other ¹	16,442,889	16,366,844	76,045	
Local				
Ad Valorem Taxes	915,933,252	901,618,384	14,314,868	(c)
Other ²	53,103,717	62,622,045	(9,518,328)	(d)
Other Financing Sources	84,318,235	76,230,615	8,087,620	(e)
TOTAL	\$2,171,352,848	\$2,099,629,392	\$71,723,456	

Comments:

- (a) For FY 2016-17, the Legislature provided additional funds for K-12 education.
- (b) For FY 2016-17, Class Size Reduction categorical funding increased from the State.
- (c) The increase is due to the State's certified higher estimated current year taxable value.
- (d) The District does not anticipate health insurance savings for 2016-17.
- (e) Capital outlay pass-through PECO funds for charter schools increased and an increase in the maintenance transfer.

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

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

GENERAL FUND BUDGET: COMPARISON OF APPROPRIATIONS

Appropriation:	2016-17 First Hearing	2015-16 Appropriations	Difference	
Instruction	\$1,432,876,851	\$1,361,457,234	\$71,419,617	(a)
Student Personnel Services	110,040,020	109,547,070	492,950	
Instructional Media Services	21,912,544	21,645,137	267,407	
Instruction & Curriculum Dev.	19,243,346	19,165,326	78,020	
Instructional Staff Training	4,640,100	4,559,264	80,836	
Instructional-Related Technology	22,005,545	21,764,780	240,765	
Board	4,578,192	4,080,047	498,145	
General Administration	5,869,648	5,765,773	103,875	
School Administration	131,700,825	131,202,270	498,555	
Fiscal Services	8,522,676	8,522,199	477	
Central Services	58,610,200	58,607,599	2,601	
Student Transportation	81,885,121	79,486,019	2,399,102	(b)
Operation of Plant	176,230,861	174,758,987	1,471,874	(c)
Maintenance of Plant	64,600,704	64,472,707	127,997	
Administrative Technology	2,644,852	2,616,889	27,963	
Community Services	19,018,029	18,949,169	68,860	
Debt Service	376,507	376,507	0	
Other Financing Sources	5,056,638	5,286,421	(229,783)	
TOTAL	\$2,169,812,659	\$2,092,263,399	\$77,549,260	

Comments:

- (a) The increase is a result of additional funds for projected charter schools' enrollment, high school schedule changes, and an increase in fringe benefits costs, such as the Florida Retirement System (FRS).
- (b) The increase resulting from contractual changes by increasing entry level salary steps of Bus Operators and Bus Attendants, and an increase in fringe benefits costs, such as the Florida Retirement System (FRS).
- (c) The increase is primarily due to funds set aside for utilities, such as FPL and water.

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



CAPITAL PROJECTS BUDGET



CAPITAL PROJECTS BUDGET: ESTIMATED REVENUE AND APPROPRIATIONS

REVENUE AND FINANCING (in millions):

	Carryover FY 2016	FY 2017	Total
Millage	\$94.0	\$257.5	\$351.5
Local	97.6	10.2	107.8
GOB	331.3	180.8	512.1
State	9.7	23.9	33.6
Federal	-	9.4	9.4
TOTAL REVENUE AND FINANCING	\$532.6	\$481.8	\$1,014.4

APPROPRIATIONS (in millions):

	Carryover FY 2016	FY 2017	Total
Equipment & Building Leases	\$0.0	\$11.9	\$11.9
Facilities/Capital Salaries	-	15.2	15.2
Quality Assurance	-	0.2	0.2
Maintenance	5.0	64.4	69.4
Workforce Education	4.9	-	4.9
Charter Schools Capital Outlay	-	14.2	14.2
COPs Debt Service	8.9	137.1	146.0
Non-Facility Projects	7.8	-	7.8
Facility Projects	38.9	-	38.9
Superintendent & Cabinet Recommendations	9.7	20.8	30.5
Capital Reserve	61.0	14.0	75.0
SMART Appropriations	396.4	204.0	600.4
TOTAL APPROPRIATIONS	\$532.6	\$481.8	\$1,014.4

CAPITAL FUNDS BUDGET: COMPARISON OF REVENUES

Revenue & Financing Sources:	2016-17 Tentative	2015-16 Revenues	Difference	
Local				
Millage	\$257,477,488	\$237,143,184	\$20,334,304	(a)
Other ¹	10,155,000	24,705,000	(\$14,550,000)	(b)
General Obligation Bond	180,774,000	193,772,000	(\$12,998,000)	(c)
State ²	23,950,000	14,141,000	\$9,809,000	(d)
Federal ³	9,367,000	11,367,000	(\$2,000,000)	(e)
Carryover ⁴	532,642,000	391,580,316	\$141,061,684	(f)
TOTAL	\$1,014,365,488	\$872,708,500	\$141,656,988	

(a) The increase is due to the County's higher certified estimated taxable value.

(b) For FY 2016-17, the leasing for technology and buses will not be shown until the lease transactions are completed.

(c) For FY 2016-17, the general obligation bond (GOB) is planned to be \$13.0 million lower than in 2015-16.

(d) For FY 2016-17, total PECO funding increased from the State.

(e) For FY 2016-17, less E-Rate funding will be received for approved technology equipment purchases.

(f) The increase is the result of most SMART projects being in the planning and/or design phases that do not typically have large expenditures. As the SMART projects move into the construction phase the expenditures will increase and carryover will change accordingly.

¹ Other includes Impact/Mitigation Fees, Equipment Lease Financing and interlocal agreements.

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

³ Federal includes IRS interest subsidies and E-Rate funding for approved technology equipment purchases.

⁴ For FY 2016-17, Carryover includes \$94 million from Millage, \$97.6 million from other local sources, \$331.3 million from GOB, and \$9.7 million from State sources.

CAPITAL FUNDS BUDGET: COMPARISON OF APPROPRIATIONS

Appropriation:	2016-17 Tentative	2015-16 Appropriations	Difference
Equipment and Building Leases	\$11,913,943	\$13,248,750	(\$1,334,807) (a)
Facilities/Capital Salaries	15,200,000	13,500,000	\$1,700,000
Program Management (URS) & Quality Assurance	170,000	1,920,000	(\$1,750,000)
Maintenance	64,368,000	57,025,000	\$7,343,000 (b)
Charter Schools Capital Outlay	14,150,000	12,775,000	\$1,375,000 (c)
COPs Debt Service	137,108,000	144,513,833	(\$7,405,833) (d)
Facility Projects	0	7,724,000	(\$7,724,000) (e)
New Projects	20,803,000	1,857,231	\$18,945,769 (f)
Unassigned Reserve	0	12,142,679	(\$12,142,679) (g)
Capital Reserve	14,000,000	0	\$14,000,000 (h)
SMART Appropriations	204,010,000	216,421,691	(\$12,411,691) (i)
Carryover ¹	532,642,000	391,580,316	\$141,061,684 (j)
TOTAL	\$1,014,364,943	\$872,708,500	\$141,656,443

(a) An existing equipment lease was paid off.

(b) Maintenance work done in the general fund and supported by the capital budget maintenance transfer is expected to increase. Capital outlay funds can only be transferred to the general fund for expenditures that are allowed to be funded from capital outlay budget sources.

(c) For FY 2016-17, Charter School Capital Outlay increased from the State.

(d) The decrease is due to refinancing Certificates of Participation (COPs).

(e) For FY 2015-16, the classroom addition agreement with the City of Parkland was included. There is no comparable agreement for FY 2016-17, therefore there is no new facility project being added.

(f) For FY 2015-16 new projects were funded from unassigned carryover reserves. In FY 2016-17 the equivalent category "Superintendent and Cabinet Recommendations" is funded from new revenues.

Comments Continued on the Next Page →

Comments (continued):

- (g) For FY 2015-16, Funds were put into an unassigned reserve at the Tentative District Educational Facilities Plan Hearing.
- (h) For FY 2016-17 \$14 million is being added to the capital reserve balance. The updated total Capital Reserve is \$75 million.
- (i) The difference in SMART funds is related to the underlying projects included in each of the 5-years of the SMART program.
- (j) The increase is the result of most SMART projects being in the planning and/or design phases that do not typically have large expenditures. As the SMART projects move into the construction phase the expenditures will increase and carryover will change accordingly.

¹ See page 25 for a complete list of the carryover appropriations.

ADDITIONAL INFORMATION

**SUPERINTENDENT &
CABINET'S 2016-17
RECOMMENDED
PRIORITIES/NEW
INITIATIVES**

**SUPERINTENDENT & CABINET'S 2016-17
RECOMMENDED PRIORITIES/NEW INITIATIVES**

GENERAL FUND			
#	Project Description	Funding (\$)	Remarks
1	Additional Needs - Athletics	\$ 19,757	Request includes \$5,228 for reconditioning of helmets and \$14,529 for new helmets, replacing 910 helmets.
2	Additional Needs - Pool	45,713	Rental and transportation for Coral Springs Aquatic Center. Additional needs: pool supplies.
3	Hardware/Software	150,854	Intel Security-McAfee Endpoint/Data Loss Prevention.
4	Hardware/Software	124,050	Fortinex Next Generation Firewall Maint.
5	Hardware/Software	68,340	Sunguard Disaster Recovery/Monitoring.
6	Junior Achievement World	205,000	To support implementation and logistics of the 5th grade BizTown Curriculum and 8th grade JA Finance Park Curriculum. Funding supports the cost of buses and instructional materials. \$5 per student and \$40,000 of materials.
7	Additional Nurses	490,000	To meet State requirements (F.S. 381.0056) for compliance, monitoring, quality improvement & data collection. To provide support to schools, parents and students, including, health services, health consultations, and case management. To provide professional development to school staff on emergency and safety procedures for students with chronic health conditions, nursing assessments and oversight of healthcare staff, provide state required CPR/AED certification to identified staff at every school and management of communicable diseases. Additional nurses, performing double duties, will be assigned to schools. Each position will supervise a cluster of schools. Currently, districtwide, there are forty-five (45) Health Support Technicians and ninety (90) agency nurses. These additional nurses will reduce the supervisor ratio from 1/50 to 1/15.
Subtotal (continued on the next page)		\$ 1,103,714	

**SUPERINTENDENT & CABINET’S 2016-17
RECOMMENDED PRIORITIES/NEW INITIATIVES**

GENERAL FUND			
#	Project Description	Funding (\$)	Remarks
8	RTI	500,000	Funds requested to implement the BEST & CARE initiatives outlined in the District Strategic Plan. Schools and the Office of School Performance & Accountability have requested additional supports to better meet the needs (academic, behavioral, social-emotional) of all schools/students within the district. Additionally, state law and local policies (6004 and 6000.1) require RTI implementation with fidelity to ensure students receive the appropriate foundation to be college and career ready. Currently, the District has fifteen (15) RTI funded by grants. This additional funding will seven (7) RTI coaches.
9	SEAS Program (Approved at the 6/21/16 RSBM Item LL-5)	304,500	Funding for Student Enrichment in the Arts (SEAS) program including production costs, overhead/backstage and transportation costs (District pays 50% of transportation costs).
10	HERO Project	542,568	The HERO program is an innovative web-based behavior management system, that allows teachers and administrators to address school climate and respond at the tier 1 and tier 2 levels to all behaviors. The program allows for collection of RTI:B data for progress monitoring. These funds would be used to purchase the HERO system for forty-one (41) middle and two (2) high schools.
11	Debate Program (Pending Board approval at the 7/26/16 RSBM Item FF-8)	162,569	Funding for thirty-two (32) new schools, additional resources for three centers, and increase the number of tournaments by 6.
2016-17 Recommended Priorities/New Initiatives¹		\$ 2,613,351	

¹ Although a request is not being formally made for the 2016-17 school year, based on an end-of-year analysis, the Transportation department has identified a future need of approximately \$400,000-\$600,000 to reduce the department’s vehicle-to-mechanic ratio to move the ratio towards the peer group average. A formal funding request will be made during the 2017-18 school year.



UNFUNDED MANDATES/PROGRAMS



UNFUNDED MANDATES/PROGRAMS

Over the years, the Department of Education and/or the legislature has mandated that school districts meet certain requirements and/or provide certain services for which the districts are not given sufficient funding. These are referred to as unfunded or underfunded mandates. In addition, the District has opted to continue certain programs that are no longer mandated but are deemed too critical to discontinue.

- In 2016-17 the State allocated \$308 million to the District for General Fund Class Size Reduction; however, in order to work toward meeting the state mandated class size requirements, the District will need an additional \$61.7 million from local funding.
- It is estimated that the District will receive \$31 million in state funding in 2016-17 for student transportation. The estimated 2016-17 cost for transporting students (including students who participate in the Opportunity Scholarship Program), vehicle maintenance, and administration is \$82 million, leaving an estimated deficit of \$51 million.
- In 2014-15, the measure that requires a longer academic day in the state's lowest performing elementary schools was expanded from 100 to 300 schools. The 300 elementary schools with the lowest reading scores on their standardized testing are required to extend their day by an hour and use that time for reading instruction. Meeting this mandate for the District schools that fall into the Lowest 300 will continue to cost approximately \$9.2 million; however, the State allocated \$7.2 million, resulting in a 2016-17 estimated financial impact of \$2 million.
- Beginning in 2013-14, school districts must pay the colleges an amount equal to student tuition for dual enrollment courses taught on their campuses. For 2016-17, this requirement is estimated to result in a financial impact of \$4.0 million. In addition, the District must provide, free of charge, all instructional materials for students' dual enrollment courses. The cost is estimated to be \$1.1 million for 2016-17. Funding from the State for instructional materials is approximately \$0.9 million, causing a financial impact of \$0.2 million to the District. The total financial impact of tuition and instructional material combined is \$4.2 million.
- A daytime Alternative to External Suspension education program has been developed, staffed, and is administered by the District at a cost of approximately \$1.2 million. Supplemental Academic Instruction and Safe School funding have not increased to pay for this mandate.
- Bus drivers must complete 40 hours of pre-service training, consisting of at least 20 hours of classroom instruction and eight hours of behind-the-wheel training based on the Department of Education's Basic School Bus Driver Curriculum. For 2016-17, the cost to the District is estimated to be \$0.6 million.
- Pursuant to House Bill 7029 regarding Charter Schools, beginning in 2016-17, the bill prohibits Districts from requiring charter schools to adopt the school District's reading curriculum as a condition of receiving the research-based reading allocation. This requirement is estimated to result in a financial impact to the District of approximately \$1.8 million.



SSOS & WORKFORCE YEAR END RESERVES



YEAR END RESERVES

	(in millions)
<u>Student Success Opportunity Schools (SSOS)</u>	<u>Amount</u>
SSOS Prior Year's remaining balance	\$0.9
Current Year Savings	1.6
Less: Transition Summer Program	(0.2)
Total SSOS Reserves	\$2.3

<u>Workforce</u>	<u>Amount</u>
Workforce Prior year's remaining balance	\$1.9
Total Workforce Reserves	\$1.9





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

