



School Board Workshop – October 31, 2017

# The FY 17-18 Budget and Planning for the FY 18-19 Budget

Prepared by Financial Management



# Workshop Agenda

## Overview of all Funds

- Capital Outlay
- Debt Service
- Internal Service
- Special Revenue
- General Fund
- Interim Budget Review during FY 17-18
- Overview of Budget Development Process for FY18-19
- GFOA Smart School Spending
- Questions and Answers



## 2017-18 Budget Revenues (All Funds) (in thousands)

Revenues	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Total
Federal	\$19,700	\$300,072	\$0	\$4,367	\$0	\$324,139
State	1,142,637	1,939	2,997	15,212		1,162,785
Local	983,766	22,876	12,147	288,810	950	1,308,549
<b>Total Revenues</b>	<b>\$2,146,103</b>	<b>\$324,887</b>	<b>\$15,144</b>	<b>\$308,389</b>	<b>\$950</b>	<b>\$2,795,473</b>
Transfers In	87,830	40	166,080			253,950
General Obligation Bond, Loans, and Sale of Capital Assets				504,430		504,430
Beginning Fund Balance 7/1/17	190,496	53,772	10,027	315,343	208	569,846
<b>Total</b>	<b>\$2,424,429</b>	<b>\$378,699</b>	<b>\$191,251</b>	<b>\$1,128,162</b>	<b>\$1,158</b>	<b>\$4,123,699</b>



## 2017-18 Budget Appropriations (All Funds) (in thousands)

Function	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Total
Instruction	\$1,462,009	\$137,354				\$1,599,363
Student Support Services	115,790	14,998				130,788
Instructional Media Services	22,156	3				22,159
Inst. & Curriculum Dev. Services	23,354	29,722				53,076
Inst. Staff Training Services	5,017	14,094				19,111
Inst-Related Technology	24,525					24,525
Board	4,667					4,667
General Administration	6,550	11,623				18,173
School Administration	135,695	528				136,223
Facilities Acq. & Construction				877,614		877,614
Fiscal Services	9,312					9,312

## 2017-18 Budget Appropriations (All Funds) (in thousands)

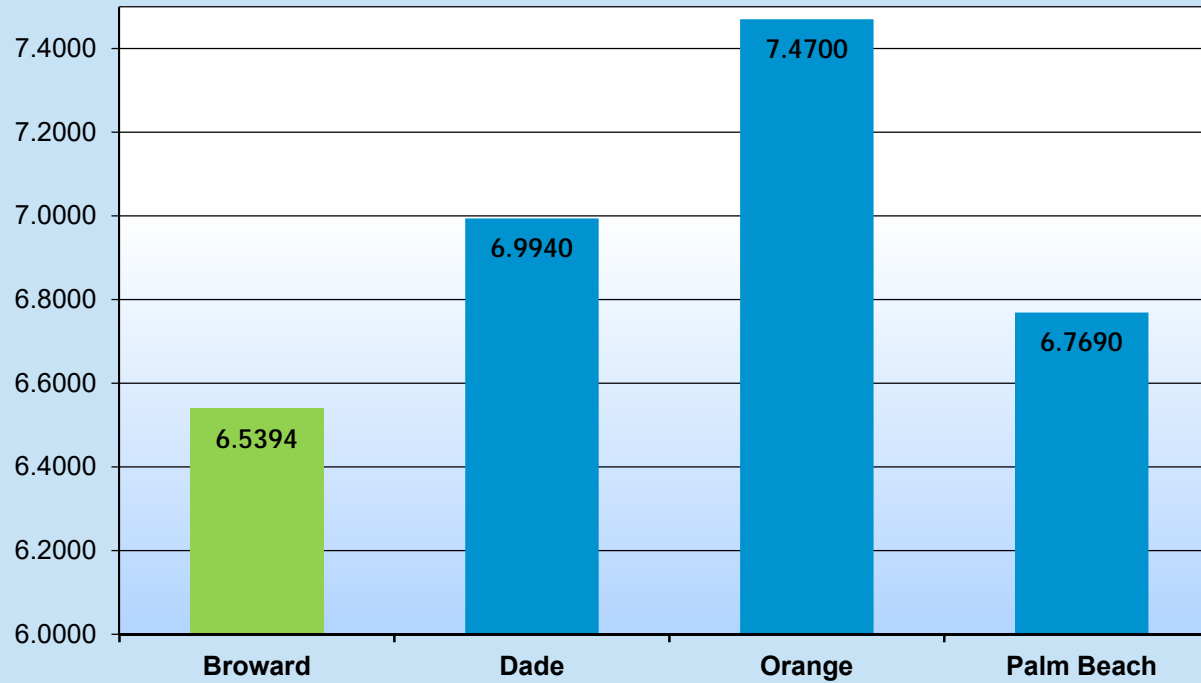
Function	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Total
Food Services		\$121,969				\$121,969
Central Services	59,948	523			1,111	61,582
Student Transportation	87,397	443				87,840
Operation of Plant	182,088	58				182,146
Maintenance of Plant	65,095					65,095
Adm. Technology Services	5,347					5,347
Community Services	20,976	1,273				22,249
Debt Service	1,480		181,224			182,704
<b>Total Expenditures</b>	<b>\$2,231,406</b>	<b>\$332,588</b>	<b>\$181,224</b>	<b>\$877,614</b>	<b>\$1,111</b>	<b>\$3,623,943</b>
Transfers Out	2,602	800		250,548		253,950
Ending Fund Balance 6/30/18	190,421	45,311	10,027		47	245,806
<b>Total Exp., Transfers Out &amp; Balances</b>	<b>\$2,424,429</b>	<b>\$378,699</b>	<b>\$191,251</b>	<b>\$1,128,162</b>	<b>\$1,158</b>	<b>\$4,123,699</b>

## Public School Revenue Per Student

	Ranking by State (including D.C.)	\$ Per Student
1	Vermont	27,962
2	New York	22,106
6	Pennsylvania	20,218
12	Maryland	16,853
	<b>United States</b>	<b>12,578</b>
26	Virginia	12,176
39	California	10,566
<b>44</b>	<b>Florida</b>	<b>9,881</b>
51	Nevada	7,557



# Comparison Among Large Districts 2017-18 Millage Rates

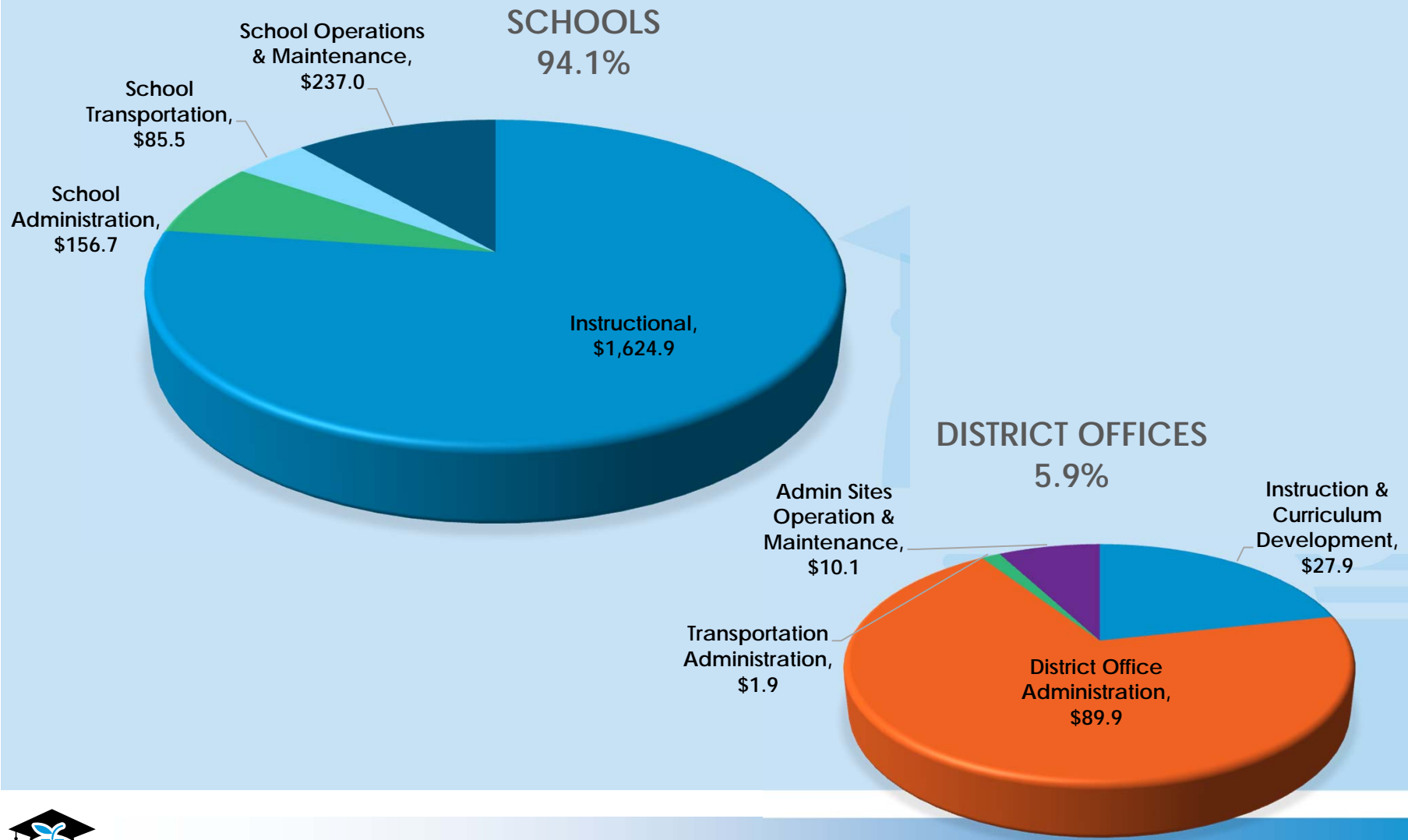


## Broward's 2017-18 Millage Rate:

Required Local Effort (RLE)	4.2120
RLE/Prior Period	0.0140
Discretionary Local Effort	0.7480
Capital	1.5000
Voted Debt	0.0654
<b>Total Millage</b>	<b><u>6.5394</u></b>



# Instructional vs. Administrative (in millions)





# Capital Fund

- **Primary source of capital revenue is millage levied under FL Statute 1011.71 (1.5 mills)**
- Funds can only be used for new construction, remodeling, site and site improvement, and athletic facilities as included in the District's educational plant survey under FL Statute 1013.31; maintenance, renovation and repair of existing facilities; purchase or lease of new equipment, buses, computers and hardware devices that have a useful life in accordance with GAAP/GASB.
- Funds can be used for the payment of property insurance at a rate not to exceed \$100 per pupil.
- Funding for charter schools is required as a result of HB 7069.



# Capital Fund

- Five year capital plan must be voted on as part of budget adoption annually and then submitted to state for approval.
- Proceeds of all debt (COPs, leases, etc.) reside in Capital as well as the proceeds from Bonds issued as a result of voted debt service millage (SMART PROGRAM) and impact fees.
- Capital funds CANNOT be used for operating costs except for certain categories of maintenance and property insurance.
- The Capital Fund is the major revenue source for the Debt Service Fund.



## Capital Fund – Revenue Three-Year History (in thousands)

Revenue & Financing Sources:	2015-16	2016-17	2017-18
Local Millage	\$237,143	\$257,477	\$278,599
Other	24,705	10,155	15,211
General Obligation Bond	193,772	180,774	107,086
State	14,141	23,950	15,212
Federal	11,367	9,367	4,367
Reserve used to Support Appropriations	20,000		14,910
Carryover	371,580	518,103	692,777
<b>Total Revenue</b>	<b>\$872,708</b>	<b>\$999,826</b>	<b>\$1,128,162</b>



## Capital Fund – Appropriations Three-Year History (in thousands)

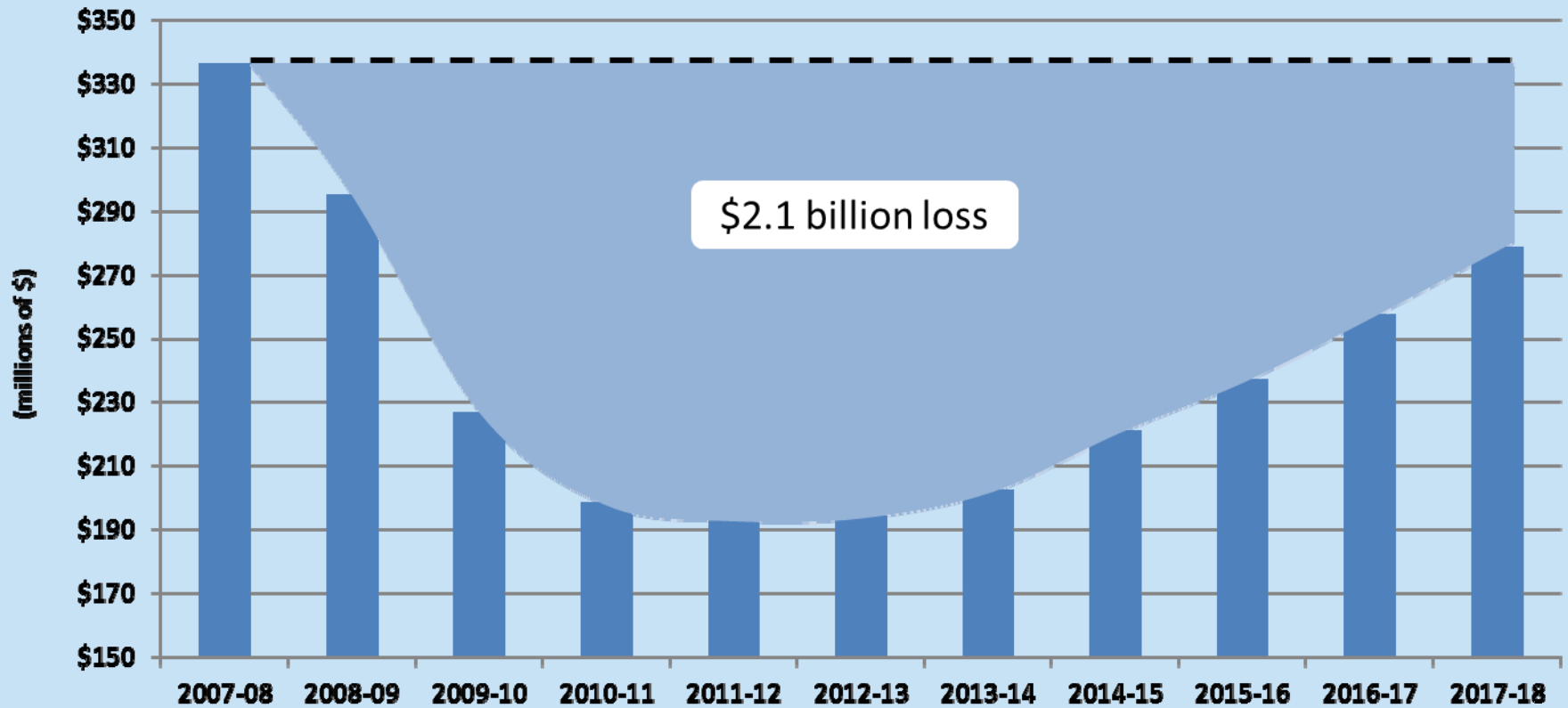
Appropriations:	2015-16	2016-17	2017-18
COPs Debt Service	\$144,514	\$137,108	\$146,881
Equipment and Building Leases	13,249	11,936	17,119
Facilities/Capital Salaries	13,500	15,200	15,200
Quality Assurance *	1,920	170	170
Maintenance Transfer	57,025	64,368	66,000
Facility Projects	7,724		7,300
District Priorities	21,857	20,364	22,339
SMART Appropriations	216,422	204,010	138,688
SMART Program Reserve / Capital Reserve	12,142	14,417	658
Charter Schools-State PECO	12,775	14,150	8,319
Charter Schools-Local Millage			12,711
Carryover	371,580	518,103	692,777
<b>Total Appropriations</b>	<b>\$872,708</b>	<b>\$999,826</b>	<b>\$1,128,162</b>



\* For FY16 Quality Assurance included the URS Program Management Fees. Program Management Fees for the SMART Program are now included in the project budgets.

# Cumulative Capital Millage Revenue Loss Due to Millage Reduction

Capital Millage Rate: 2.0      1.75      1.5      1.5      1.5      1.5      1.5      1.5      1.5      1.5      1.5



Note: Capital revenue loss includes lost bonding capacity (COPs)

## Debt Service Fund

- Primary source of revenue for the Debt Service Fund is millage levied under Florida Statute 1011.71(2) (1.5 mills) which is transferred from the Capital Outlay Fund.
- Another source of revenue is the voted debt service millage authorized by Florida Statute 1010.40.
- Other sources of funds include SBE/COBI Bonds issued as authorized by Florida Constitution, Article XII, Section 9(d).



## Debt Service Fund – Revenue Three-Year History (in thousands)

Revenue Sources:	2015-16	2016-17	2017-18
State	\$7,437	\$5,106	\$2,997
Local	11,225	12,067	12,147
Transfers In: General Fund	5,022	5,017	2,562
Transfers In: Capital Projects Funds	157,233	162,367	163,518
Fund Balance	2,714	4,548	10,027
<b>Total Revenue</b>	<b>\$183,631</b>	<b>\$189,105</b>	<b>\$191,251</b>



## Debt Service Fund – Appropriations Three-Year History (in thousands)

Appropriations:	2015-16	2016-17	2017-18
Redemption of Principal	\$93,626	\$95,243	\$93,822
Interest	85,776	87,111	83,711
Dues & Fees	1,515	2,203	3,691
Fund Balance	2,714	4,548	10,027
<b>Total Appropriations</b>	<b>\$183,631</b>	<b>\$189,105</b>	<b>\$191,251</b>





## Internal Service Fund

- Internal Service Funds are used to report activity that provides services to other funds, departments or agencies of the primary government.
- Primary funding sources are the General and Special Revenue Funds. This internal services fund is for printing services for all offices within the School District.



## Internal Services Fund Revenue & Appropriations (in thousands)

Revenue Sources:	2015-16	2016-17	2017-18
Revenues	\$948	\$968	\$950
Beginning Fund Balance	106	168	208
<b>Total Revenue</b>	<b>\$1,054</b>	<b>\$1,136</b>	<b>\$1,158</b>
Appropriations	\$1,029	\$1,031	\$1,111
Transfers Out			
Ending Fund Balance	25	105	47
<b>Total Appropriations</b>	<b>\$1,054</b>	<b>\$1,136</b>	<b>\$1,158</b>



# Special Revenue

- Primary source of revenue in this fund is Federal Direct, Federal through State Entitlement Grants (Title I, II, III, IDEA), Federal Programs (Head Start), Food Services funded through the National School Lunch Program (NSLP)(US Department of Agriculture), and competitive grants at the Federal, State and Local levels.
- Use of the majority of these funds (except Food Services) must adhere to the Federal Guidelines under the Education Department General Administrative Regulations (EDGAR).



## Special Revenue

- All grants must comply with terms and conditions beyond EGDAR as included in the award notice and as a condition of accepting the funding.
- Assets purchased with Federal grant revenue must be disposed of in compliance with Federal Regulations.
- Revenue received under the Food Services Program must fully comply with NLSP, which limits the use of funds to services related to the providing of meals for students. These services include food purchases, cost of staff providing meals and indirect costs.



# Special Revenue

- All funds are required to supplement dollars in the General Fund. They cannot replace them. The majority of funds are used for supplemental positions to expand services to our students over and above what the FEFP formula provides.
- Other major expenditure areas in grants include professional development, instructional materials, transportation (field trips), computer hardware, software, contractual services, etc.



## Special Revenue Grants, Food Services, and Other (in thousands)

Category	Amount
Grants	\$209,970
Food Services	112,819
Other	2,137
Fund Balance (Food Service & Other)	53,772
<b>Total Special Revenue</b>	<b>\$378,699</b>



## Special Revenue 2017-18 Staffing & Expenditures (in thousands)

Revenue:	School Staffing	Dept. Staffing	Salary & Fringe	Non-Salary	Total
<b>GRANTS</b>					
<b>FEDERAL</b>					
Head Start	262	81	\$13,440	\$2,054	\$15,494
IDEA	1,099	222	43,999	14,892	58,891
TIF		82	15,347	6,907	22,254
Title I	778	94	66,420	15,282	81,702
Title II	9	47	6,411	1,846	8,257
Title III	9	24	3,200	1,822	5,022
Other	55	45	7,857	4,805	12,662
<b>STATE</b>	6	2	528	129	657
<b>LOCAL</b>	2	70	4,348	683	5,031
<b>Sub-Total Grants</b>	<b>2,220</b>	<b>667</b>	<b>161,550</b>	<b>48,420</b>	<b>209,970</b>
Food Service	1,021	49	43,968	78,001	121,969
Miscellaneous				1,449	1,449
Fund Balance				45,311	45,311
<b>Total</b>	<b>3,241</b>	<b>716</b>	<b>\$205,518</b>	<b>\$173,181</b>	<b>\$378,699</b>



## Special Revenue - Grants

### Three-Year History (in thousands)

	2015-16	2016-17	2017-18
<b>FEDERAL</b>			
Head Start	\$15,074	\$15,342	\$15,494
IDEA	58,891	57,806	58,891
TIF	20,613	23,611	22,254
Title I	73,867	81,405	81,702
Title II	10,281	8,693	8,257
Title III	3,276	4,869	5,022
Other Federal	13,475	14,842	12,662
<b>STATE</b>	163	1,995	657
<b>LOCAL</b>	6,620	4,531	5,031
<b>Total Grants</b>	<b>\$202,258</b>	<b>\$213,094</b>	<b>\$209,970</b>





# General Fund

- Least restricted Fund
- Major source of revenue is the FEFP formula which is approximately 40% state revenue and 60% local property tax burden.
- FEFP formula was adopted in 1973 to create fair and equitable funding for all students “notwithstanding geographic differences and varying local economic factors”.
- Funding for Workforce development and prekindergarten are part of the General Fund but are funded in addition to FEFP Funding.
- Under FL Statute 1011.051 and School Board Policy 3111, the School Board shall maintain a General Fund Balance to a level equal to 3% of the total annual operating fund expenditures.

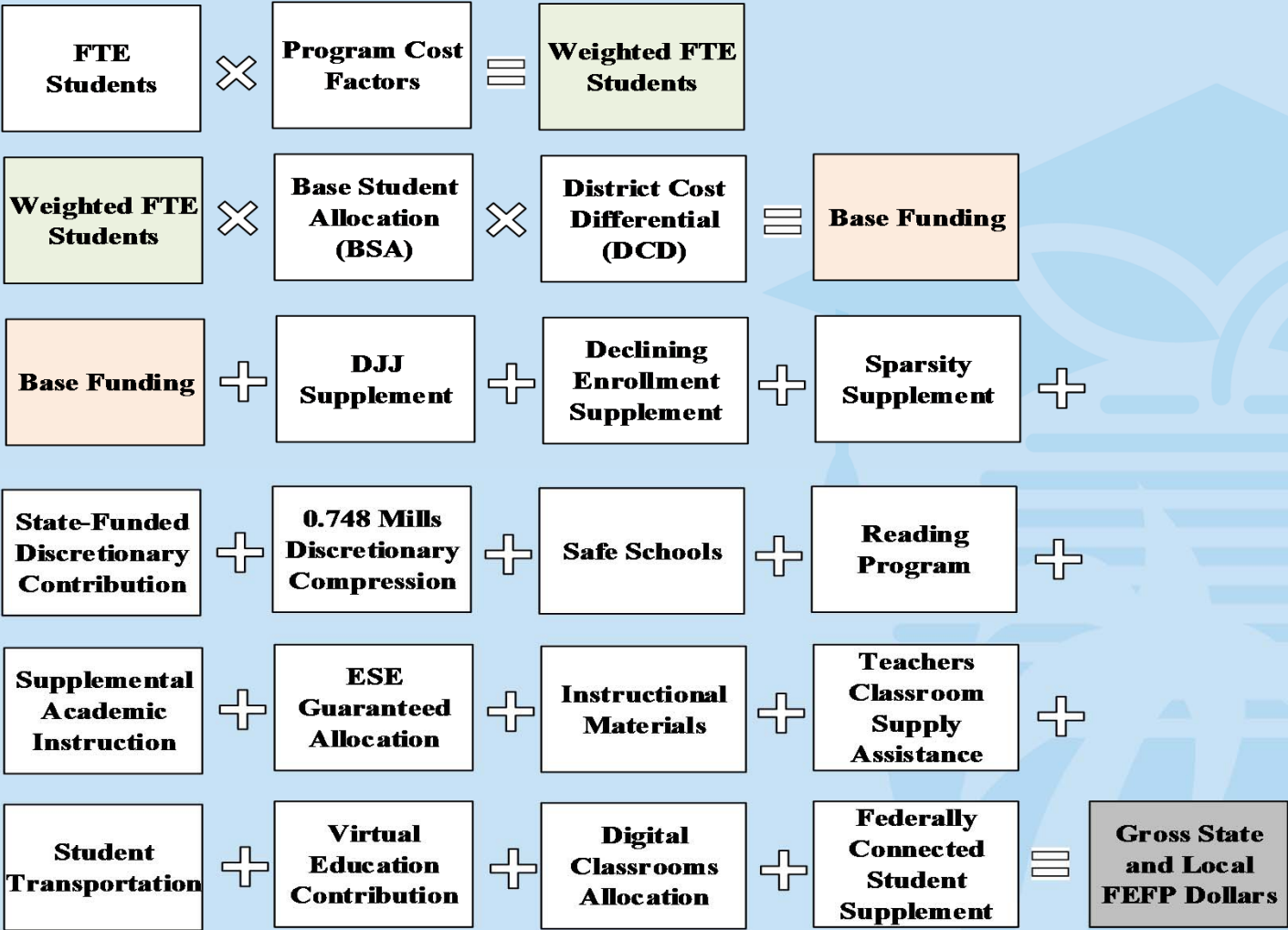


# General Fund

- Compression calculation added to formula to equalize the amount generated by levying .748 mills from a property wealthy District to a District that is not (to push all Districts to the median value).
- Categorical Funding is included in the Appropriations Act but is not as flexible in its use as the Base Student Allocation (BSA). Categorical Flexibility is allowed in the use of Instructional Materials, the Reading Allocation, Safe Schools and Supplemental Academic Instruction by vote of the local School Board if the District can certify Schools under Florida Statute 1011.62(6)(b) that all needs in those categories are met.

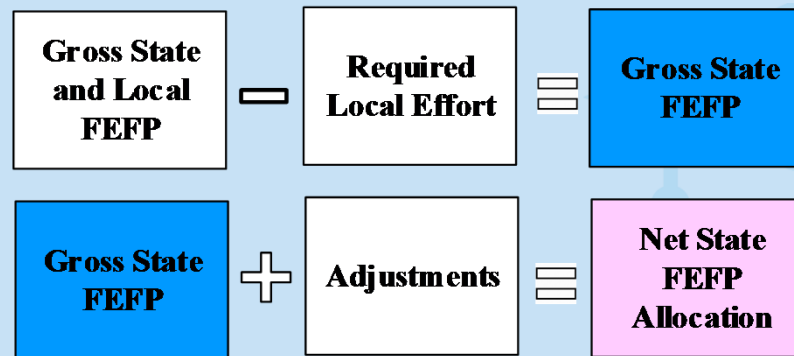


# Florida Education Finance Program DOE Formula

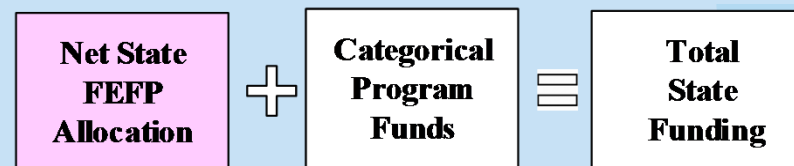


# Florida Education Finance Program DOE Formula

The Net State FEFP for the support of school district education activities is derived from Gross State and Local FEFP Dollars as follows:



The Total State Allocation for the support of school district education activities is derived from the Net State FEFP Allocation as follows:



# General Fund

FLDOE adjusts the District's funding from the FEFP formula 5 times during each fiscal year:

1. Calculation One = Appropriations Act (June)
2. Calculation Two = Certification of Tax Roll (July)
3. Calculation Three = October FTE Count (December) (Amendment)
4. Calculation Four = February FTE Count (April) (Amendment)
5. Calculation Five = Final adjustments (September of next year)



## General Fund

- Under Florida Administrative Code 6A-1.007, School Boards and Superintendent are required to maintain a balanced budget.
- 6A-1.007 requires periodic amendments to the budget during the year whenever the function and object amounts in the accounts prescribed by the State Budget form are changed from the originally adopted budget.
- Plan to bring forth comprehensive amendments as a result of the receipt of the 3<sup>rd</sup> calculation and 4<sup>th</sup> calculation of Funding from FLDOE.



## General Fund – Staffing (full-time only) Two-Year Comparison

Schools	2016-17	2017-18
Instructional	12,936	13,017
Principal	226	226
Assistant Principal	440	441
Media	124	117
Counselors	480	476
ESE Specialist	172	186
Instructional Support	1,833	1,847
Clerical	1,685	1,687
Custodial	1,400	1,398
Security Specialists	382	378
<b>Total Schools</b>	<b>19,678</b>	<b>19,773</b>



## General Fund – Staffing (full-time only) Two-Year Comparison

Departments	2016-17	2017-18
Administrative	102	103
Technical/Managers	593	575
Clerical/Support	666	667
Bus Drivers and Attendants	1,538	1,567
Instructional Specialists	456	492
Support Personnel	303	304
Total Depts.	3,658	3,708
Total School	19,678	19,773
<b>Total Staffing</b>	<b>23,336</b>	<b>23,481</b>





## 2017-18 Budget General Fund (in thousands)

Category	Appropriations	%
Elementary Schools	\$486,221	20.1%
Middle Schools	191,181	7.9%
High Schools	271,895	11.2%
Multi-Level Schools	36,545	1.5%
Centers	25,439	1.0%
Adult High	22,143	0.9%
Technical Colleges & Community Schools	59,565	2.5%
Charter Schools, District Wide, Transportation, etc.	998,983	41.2%
Fund Balance	190,421	7.9%
<b>Sub-Total</b>	<b>2,282,393</b>	<b>94.1%</b>
Divisions	142,036	5.9%
<b>Total General Fund</b>	<b>\$2,424,429</b>	<b>100.0%</b>



## General Fund - Elementary Schools 2017-18 FTE & Funding

Unweighted FTE	97,172
Weighted FTE	121,110

Category	Positions	Funding
Instructional Allocation <i>Teachers, Specials, Additional Periods and Substitutes</i>	3,278	\$235,006,867
Instructional Support Allocation <i>Principals, Guidance, Coaches, Clerical, non classroom supplies, etc.</i>	1,249	84,796,283
Categoricals <i>Instructional Materials, Class Size, Custodial, Innovative Programs, etc.</i>	4,538	166,417,865
<b>Total Funding - Elementary Schools</b>	<b>9,065</b>	<b>\$486,221,015</b>



## General Fund - Elementary Schools 2017-18 Appropriations

Position Type & Expenditure Object	Staffing	Budgeted Salaries
Administration	306	\$28,991,381
Clerical	661	20,660,538
Facilities	613	22,092,186
Instructional	6,097	340,514,921
Instructional Support	456	27,417,414
Paraprofessional	923	16,332,449
Security (Campus Monitors & Security Specs.)	9	169,381
Other Salaries		16,947,619
Purchased Services		4,543,193
Materials & Supplies		7,187,007
Computers, Equipment, Furniture, etc.		1,292,172
Other		72,754
<b>Total Appropriations - Elementary Schools</b>	<b>9,065</b>	<b>\$486,221,015</b>



## General Fund – Middle Schools 2017-18 FTE & Funding

Unweighted FTE	44,858
Weighted FTE	50,845

Category	Positions	Funding
Instructional Allocation <i>Teachers, Specials, Additional Periods and Substitutes</i>	1,140	\$101,487,419
Instructional Support Allocation <i>Principals, Guidance, Coaches, Clerical, non classroom supplies, etc.</i>	716	42,584,306
Categoricals <i>Instructional Materials, Class Size, Custodial, Innovative Programs, etc.</i>	1,597	47,109,642
<b>Total Funding - Middle Schools</b>	<b>3,453</b>	<b>\$191,181,367</b>



## General Fund – Middle Schools 2017-18 Appropriations

Position Type & Expenditure Object	Staffing	Budgeted Salaries
Administration	148	\$13,824,199
Clerical	294	8,659,045
Facilities	258	8,751,049
Instructional	2,256	125,928,505
Instructional Support	231	14,107,260
Paraprofessional	160	2,890,878
Security (Campus Monitors & Security Specs.)	106	3,068,133
Other Salaries		8,688,200
Purchased Services		1,707,923
Materials & Supplies		2,870,754
Computers, Equipment, Furniture, etc.		487,015
Other		198,406
<b>Total Appropriations - Middle Schools</b>	<b>3,453</b>	<b>\$191,181,367</b>



## General Fund – High Schools 2017-18 FTE & Funding

Unweighted FTE	64,653
Weighted FTE	74,541

Category	Positions	Funding
<b>Instructional Allocation</b> <i>Teachers, Specials, Additional Periods and Substitutes</i>	<b>1,446</b>	<b>\$133,859,888</b>
<b>Instructional Support Allocation</b> <i>Principals, Guidance, Coaches, Clerical, non classroom supplies, etc.</i>	<b>953</b>	<b>54,016,353</b>
<b>Categoricals</b> <i>Instructional Materials, Class Size, Custodial, Innovative Programs, etc.</i>	<b>2,340</b>	<b>84,019,012</b>
<b>Total Funding - High Schools</b>	<b>4,739</b>	<b>\$271,895,253</b>



## General Fund – High Schools 2017-18 Appropriations

Position Type & Expenditure Object	Staffing	Budgeted Salaries
Administration	149	\$14,584,554
Clerical	383	11,306,857
Facilities	351	11,425,014
Instructional	3,103	173,146,008
Instructional Support	272	16,375,438
Paraprofessional	305	5,758,141
Security (Campus Monitors & Security Specs.)	176	4,553,536
Other Salaries		22,372,570
Purchased Services		5,259,470
Materials & Supplies		5,437,763
Computers, Equipment, Furniture, etc.		1,400,236
Other		275,666
<b>Total Appropriations - High Schools</b>	<b>4,739</b>	<b>\$271,895,253</b>



## General Fund – Multi-Level Schools 2017-18 FTE & Funding

Unweighted FTE	7,420
Weighted FTE	8,561

Category	Positions	Funding
Instructional Allocation Teachers, Specials, Additional Periods and Substitutes	242	\$16,538,040
Instructional Support Allocation Principals, Guidance, Coaches, Clerical, non classroom supplies, etc.	124	7,600,949
Categoricals Instructional Materials, Class Size, Custodial, Innovative Programs, etc.	301	12,406,168
<b>Total Funding - Multi-Level</b>	<b>667</b>	<b>\$36,545,157</b>





## General Fund – Multi-Level Schools 2017-18 Appropriations

Position Type & Expenditure Object	Staffing	Budgeted Salaries
Administration	24	\$2,316,302
Clerical	45	1,390,627
Facilities	47	1,624,032
Instructional	432	24,089,033
Instructional Support	42	2,557,207
Paraprofessional	55	1,020,946
Security (Campus Monitors & Security Specs.)	22	569,192
Other Salaries		1,728,680
Purchased Services		398,135
Materials & Supplies		674,793
Computers, Equipment, Furniture, etc.		94,140
Other		82,070
<b>Total Appropriations - Multi-Level Schools</b>	<b>667</b>	<b>\$36,545,157</b>



## General Fund – Centers 2017-18 FTE & Funding

Unweighted FTE	1,364
Weighted FTE	3,426

Category	Positions	Funding
<b>Instructional Allocation</b> Teachers, Specials, Additional Periods and Substitutes	<b>286</b>	<b>\$12,067,623</b>
<b>Instructional Support Allocation</b> Principals, Guidance, Coaches, Clerical, non classroom supplies, etc.	<b>89</b>	<b>6,143,105</b>
<b>Categoricals</b> Instructional Materials, Class Size, Custodial, Innovative Programs, etc.	<b>159</b>	<b>7,228,247</b>
<b>Total Funding - Centers</b>	<b>534</b>	<b>\$25,438,975</b>



Centers include ESE, Behavior Change, and DJJ

## General Fund – Centers 2017-18 Appropriations

Position Type & Expenditure Object	Staffing	Budgeted Salaries
Administration	17	\$1,668,555
Clerical	51	1,595,030
Facilities	28	1,056,063
Instructional	171	9,540,770
Instructional Support	71	4,137,176
Paraprofessional	184	3,756,145
Security (Campus Monitors & Security Specs.)	12	443,364
Other Salaries		1,117,212
Purchased Services		1,497,706
Materials & Supplies		440,504
Computers, Equipment, Furniture, etc.		183,207
Other		3,243
<b>Total Appropriations - Centers</b>	<b>534</b>	<b>\$25,438,975</b>



## General Fund – Adult High Schools 2017-18 FTE & Funding

Unweighted FTE	5,753
Weighted FTE	6,090

Category	Positions	Funding
Instructional Allocation Teachers, Specials, Additional Periods and Substitutes	137	\$9,846,400
Instructional Support Allocation Principals, Guidance, Coaches, Clerical, non classroom supplies, etc.	157	9,302,865
Categoricals Instructional Materials, Class Size, Custodial, Innovative Programs, etc.	106	2,993,431
<b>Total Funding - Adult High Schools</b>	<b>400</b>	<b>\$22,142,696</b>



## General Fund – Adult High Schools 2017-18 Appropriations

Position Type & Expenditure Object	Staffing	Budgeted Salaries
Administration	14	\$1,403,861
Clerical	59	1,796,869
Facilities	31	1,025,431
Food Service	2	58,370
Instructional	148	8,278,921
Instructional Support	55	3,306,565
Paraprofessional	58	1,062,222
Security (Campus Monitors & Security Specs.)	33	1,128,744
Other Salaries		2,510,383
Purchased Services		540,101
Materials & Supplies		591,851
Computers, Equipment, Furniture, etc.		434,953
Other		\$4,425
<b>Total Appropriations - Adult High Schools</b>	<b>400</b>	<b>\$22,142,696</b>



# General Fund – Technical Colleges & Community Schools 2017-18 FTE & Funding

Unweighted FTE	19,116
Weighted FTE	23,324

Category	Positions	Funding
Instructional Allocation Teachers, Specials, Additional Periods and Substitutes	420	\$40,782,400
Instructional Support Allocation Principals, Guidance, Coaches, Clerical, non classroom supplies, etc.	310	2,297,729
Categoricals Instructional Materials, Class Size, Custodial, Innovative Programs, etc.	186	16,485,257
<b>Total Funding - Technical Colleges &amp; Community Schools</b>	<b>916</b>	<b>\$59,565,386</b>



# General Fund – Technical Colleges & Community Schools 2017-18 Appropriations

Position Type & Expenditure Object	Staffing	Budgeted Salaries
Administration	30	\$2,854,755
Clerical	199	6,553,962
Facilities	79	2,647,070
Food Service	39	682,673
Instructional	446	24,869,326
Instructional Support	54	3,259,465
Paraprofessional	48	1,066,265
Security (Campus Monitors & Security Specs.)	21	763,110
Other Salaries		8,130,531
Purchased Services		6,331,665
Materials & Supplies		2,018,512
Computers, Equipment, Furniture, etc.		293,271
Other		94,781
<b>Total Appropriations - Tech Colleges &amp; Community Schools</b>	<b>916</b>	<b>\$59,565,386</b>



## General Fund Charter Schools, District Wide, Transportation, etc.

Category	Amount
Charter Schools	344,131,560
School Support <sup>1</sup>	77,778,587
Funds Added to Schools throughout the Year <sup>2</sup>	33,959,053
Employee Benefits	368,958,440
Utilities	83,015,459
Transportation (includes 1,761 positions)	68,544,442
Insurance (property, terrorism, cyber, etc.)	19,994,019
Transfer Out	2,601,888
<b>Total District-Wide - General Fund</b>	<b>\$998,983,448</b>



<sup>1</sup> Includes professional development, SRO's, ESE OT/PT services, debate, Junior Achievement, athletics, and school maintenance.

<sup>2</sup> Includes Summer Programs, FL School Recognition, and Before & After School/Facility Rental Fees.



## General Fund Fund Balance

Category	Amount
Nonspendable	\$7,400,000
Restricted	6,348,000
Committed	54,327,295
Assigned	41,300,000
Unassigned	81,045,386
<b>Total Fund Balance</b>	<b>\$190,420,681</b>



## General Fund - Divisions Staffing & Appropriations

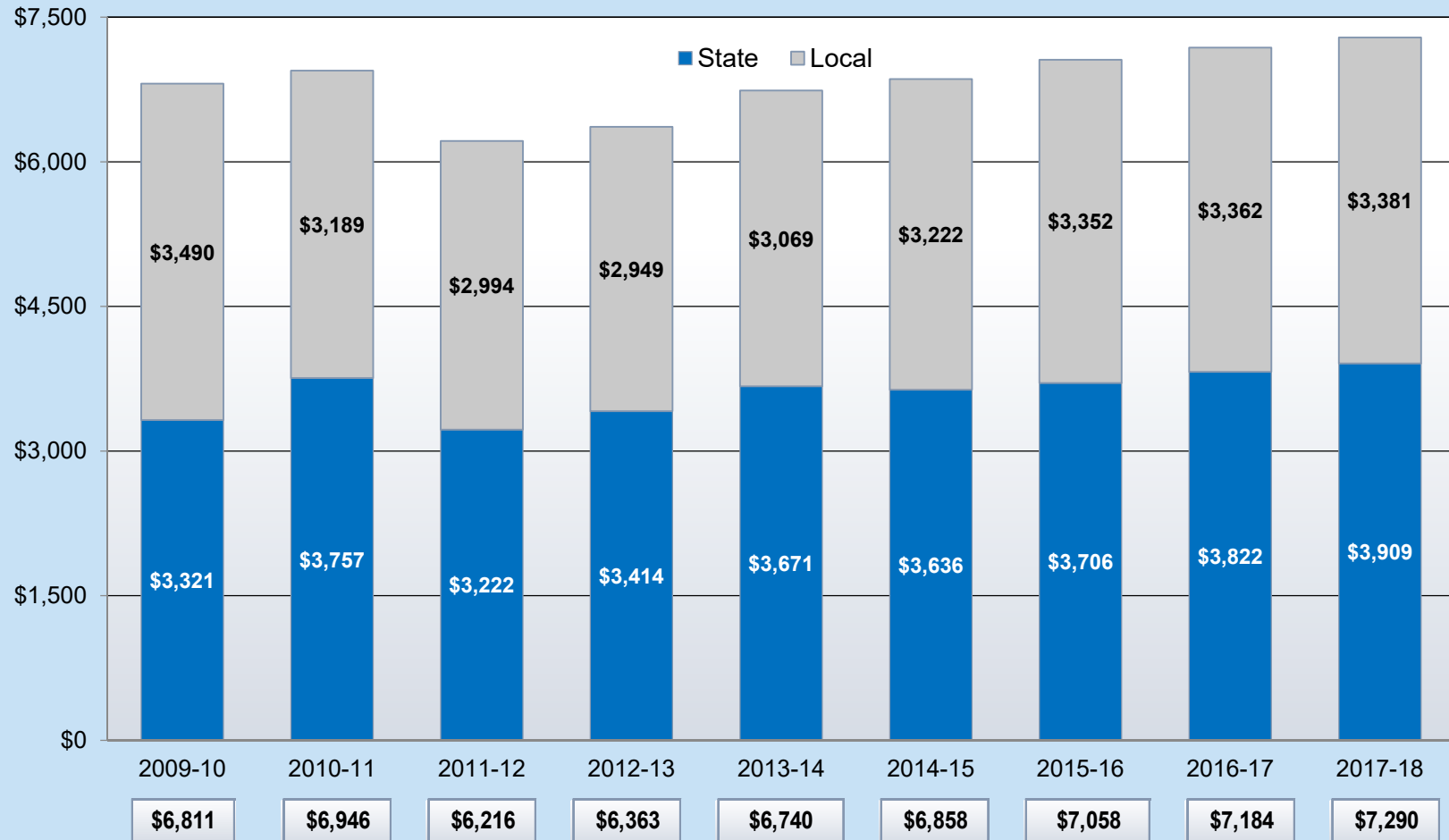
Division	Staffing	Salary	Operating Budget	Total Divisions
Academics	784	\$45,282,281	\$5,926,613	\$51,208,894
Board <sup>1</sup>	18	885,817	748,120	1,633,937
Chief of Staff	144	7,787,602	627,086	8,414,688
Facilities	52	2,430,671	2,862,724	5,293,395
Financial Management	92	5,415,955	2,179,497	7,595,452
Human Resources & Equity	144	7,986,856	1,017,041	9,003,897
Information & Technology	157	10,899,155	12,302,641	23,201,796
OSPA	42	3,568,294	706,547	4,274,841
Portfolio Services	73	4,618,164	2,033,344	6,651,508
Public Information	89	5,244,663	962,046	6,206,709
Strategy & Operations	232	12,212,881	875,034	13,087,915
Superintendent <sup>2</sup>	50	3,996,256	1,466,841	5,463,097
<b>Total Divisions</b>	<b>1,877</b>	<b>\$110,328,595</b>	<b>\$31,707,534</b>	<b>\$142,036,129</b>



<sup>1</sup> Payment to the Value Adjustment Board will be budgeted in Treasury for Fiscal Year 2018-19.

<sup>2</sup> Superintendent's Division includes Chief Auditor, General Counsel, and Legislative Affairs departments.

# Revenue Per Student



The 2017-18 revenue per student is from the 2017-18 FEFP Second Calculation

# Major Programs

## Debate

- The BCPS Debate Initiative was implemented in the 2012-13 school year with 15 high schools.
- Debate programs are now active at every high school, every middle school, and expanding to all elementary schools and centers.
- There are approximately 12,000 students participating in debate across BCPS.
- Debate increases literacy scores by 25% and GPAs by 10%.
- 98% of debate students graduate from high school and 95% from four-year college.
- The funding of the Debate Initiative in 2017-18 is \$490,236.

## Athletics

- Provide over 42 Broward County Athletic Association (BCAA) special events throughout the school year.
- Training Programs have been implemented for the Athletic Director and coaches to better assist student athletes who are dealing with social issues.
- BCAA awards approximately \$60,000 - \$70,000 in scholarships annually to graduating seniors.
- Participating 2017 graduates were awarded scholarships valued at \$6.5m from various colleges and universities.



# Major Programs

## High School Schedule

- The 4x4 AB schedule change has provided a more consistent scheduling format across high schools.
- Provides each student with a personalization period that allows more time for homework and projects.
- It has allowed teachers to go from teaching six academic classes to five.

## R.O.T.C.

- Largest program (over 7,000 cadets) in the Nation with a JROTC in every traditional high school.
- The Entrepreneur Leadership and Military Academy (ELMA) has a 100% graduation rate and \$3.7 million in scholarships earned by the class of 2017 (average of \$82k per graduate).
- 99% graduation rate for cadets who stay with the program for 4 years.
- Eligible cadets receive college credit for summer camp at Florida Atlantic University (FAU).
- 72% attend college after high school graduation, 15% enter the Armed Forces, and 11% enter the workforce.



# Major Programs

## Magnet/Innovative Programs

- For the past 40 years, Broward County Public Schools (BCPS) has been a leader with ground-breaking innovative magnet programs for students in elementary, middle, and high schools.
- The interest of parents and students continues to increase in magnet programs with an approximate 6% increase in applications during the 2017-18 application window.
- Broward County Public Schools is the only district in the state of Florida selected by the President's Committee on the Arts and Humanities to implement Turnaround Arts (TA) in Bethune, Lake Forest, and Walker Elementary schools.

## Career & Professional Education (CAPE)

- The primary purpose of CAPE is to improve middle and high school academic performance by providing rigorous and relevant curriculum opportunities.
- Support local and regional economic development.
- Respond to Florida's critical workforce needs.
- Provide state residents with access to high-wage and high demand careers.
- Provide rigorous and relevant career-themed courses that articulate to post-secondary level coursework and lead to industry certification.



## Budget Process FY 18-19 and beyond

- Review/realign School Allocation Plan in partnership with Principal's Budget Guideline Committee, Leadership and Board feedback.
- Review/realign each Department's budget at the Cabinet level and include changes in the budget the Superintendent brings forth to the School Board.
- Publish a budget calendar that includes Board Workshops/Updates on the development of the FY18-19 budget.
- Develop detailed budget reports that provide the School Board greater budget detail.
- Develop procedures and/or proffer policy that insures compliance with State Law and Florida Administrative Code.



# GFOA

## Smart School Spending Budget Development

- Aligns budget to Strategic Plan and Commitment to Continuous Improvement
- Requires a partnership between Finance and Instructional Leaders
- Requires development of Principles and Policies to Guide the Budget Process
- Requires that District analyzes the current level of Student Learning
- Develop Goals
- Evaluate Choices among Instructional Priorities
- Evaluate and Prioritize Use of Resources to Implement Instructional Priorities
- Allocate Resources to Individual School Sites using a formula driven system
- Evaluate Results





## General Fund School Allocation Fund

- Goal is to provide equitable funding for all schools based on grade configuration, student funding weight and required services.
- Work with Principal Guidelines Committee to achieve a formula driven plan.
- Acknowledge that it will take time.
- Communication to all stakeholders will be critically important.



# Questions



# The School Board of Broward County, Florida

Abby M. Freedman, Chair  
Nora Rupert, Vice Chair  
Robin Bartleman  
Heather P. Brinkworth  
Patricia Good  
Donna P. Korn  
Laurie Rich Levinson  
Ann Murray  
Dr. Rosalind Osgood

Robert W. Runcie, Superintendent of Schools

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