



REVISED

AGENDA REQUEST FORM

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

MEETING DATE	2020-07-21 10:05 - Regular School Board Meeting
AGENDA ITEM	ITEMS
CATEGORY	K. OFFICE OF FINANCIAL MANAGEMENT
DEPARTMENT	Budget

Special Order Request <input type="radio"/> Yes <input checked="" type="radio"/> No
Time
Open Agenda <input type="radio"/> Yes <input checked="" type="radio"/> No

ITEM No.:

K-1.

TITLE:

Advertisement of the Tentative District Budget and Millage Levy for the Fiscal Year 2020-2021

REQUESTED ACTION:

Approve the advertisement of the Tentative District Budget and Millage Levy for the Fiscal Year 2020-2021.

SUMMARY EXPLANATION AND BACKGROUND:

Pursuant to Chapter 200.065 of the Florida Statutes, the School District is required to advertise its intent to adopt a tentative District budget and millage levy in a newspaper within 29 days of the July 1, 2020 certification of the tax roll.

The Legislature has decreased the Required Local Effort (RLE) millage for fiscal year 2020-2021. In order to participate in the Florida Education Finance Program (FEFP), the District is required to levy the RLE provided by the State. See Executive Summary.

SCHOOL BOARD GOALS:

Goal 1: High Quality Instruction Goal 2: Safe & Supportive Environment Goal 3: Effective Communication

FINANCIAL IMPACT:

The major components of the District's budget are the \$2.6 billion General Fund Budget and the \$1.5 billion Capital Fund Budget.

EXHIBITS: (List)

(1) Executive Summary (2) Notice of Proposed Tax Increase (3) Notice of Tax For School Capital Outlay (4) Budget Summary (5) Memo to Revise

BOARD ACTION:

APPROVED

(For Official School Board Records Office Only)

SOURCE OF ADDITIONAL INFORMATION:

Name: Oleg Gorokhovskiy	Phone: 754-321-2248
Name:	Phone:

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Senior Leader & Title

Judith M. Marte - Chief Financial Officer

Signature
Judith M. Marte
7/20/2020, 4:32:10 PM

Approved In Open Board Meeting On:

JUL 21 2020

By:

Dana Ker
School Board Chair

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE SUPERINTENDENT
ROBERT W. RUNCIE
SUPERINTENDENT OF SCHOOLS

July 20, 2020

TO: School Board Members

FROM: Judith M. Marte
Chief Financial Officer

VIA: Robert W. Runcie
Superintendent of Schools

SUBJECT: Revision to K-1, Advertisement of the Tentative District Budget and Millage Levy for Fiscal Year 2020-2021, for the July 21, 2020 Regular School Board Meeting

Attached is a revision for K-1, Advertisement of the Tentative District Budget and Millage Levy for Fiscal Year 2020-2021, for the July 21, 2020 Regular School Board Meeting.

The District is in receipt of the updated Required Local Effort (RLE) and the final millage rate from the Florida Department of Education (FDOE). As a result of this new updated information, please substitute the previously provided information with the attached.

RWR/JMM/OG:nr
Attachments

c: Cabinet

EXECUTIVE SUMMARY

This Board agenda item authorizes **only the advertising** of the 2020-21 tentative District budget and millage levy in the newspaper for the purpose of informing the public of the hearing to be held via electronic communication scheduled for 5:30 p.m. on July 28, 2020 at the Kathleen C. Wright Administration Building. The authorization of the millage levy and adoption of the tentative 2020-21 District budget will not be approved until the public hearing.

Pursuant to Chapter 200.065 of the Florida Statutes, the School District is required to advertise its intent to adopt a tentative District budget and millage levy in a newspaper within 29 days of the July 1, 2020 certification of the tax roll.

Resulting from statutory requirements, and District Board meeting dates, the following schedule was developed for the District's Budget Calendar:

<u>Date</u>	<u>Item</u>
July 14, 2020	<i>Advertisement of the Tentative District Budget and Millage Levy for Fiscal Year 2020-21</i> is submitted to the Regular School Board Meeting (RSBM) on July 21, 2020.
July 19, 2020	Florida Statutes require FLDOE to provide the Required Local Effort (RLE) and final millage rate update to all school districts by this date.
July 20, 2020	Revise, if necessary, July 21, 2020 RSBM, Item K-1, Advertisement of the Tentative District School Budget and Millage Levy for the Fiscal Year 2020-21.
July 21, 2020	Regular School Board Meeting, 10:05 a.m. for Board approval of the advertisement.
July 24, 2020	Advertisement printed in the newspaper.
July 28, 2020	1 st Public Hearing, 5:30 p.m.
July 29, 2020	School Board certifies the proposed millage rate to the Broward County Property Appraiser's Office.
September 9, 2020	2 nd Public Hearing, 5:30 p.m.

The Legislature has decreased the RLE millage (from 3.8870 to 3.6660) for fiscal year 2020-21. In order to participate in the Florida Education Finance Program (FEFP), the School District is **required to levy the Required Local Effort (RLE) provided by the State.**

The advertisement will include the following: Notice of Proposed Tax Increase; Notice of Tax for School Capital Outlay; and Budget Summary that are attached to this agenda.

NOTICE OF PROPOSED TAX INCREASE

The School Board of Broward County, Florida will soon consider a measure to increase its property tax levy.

Last year's property tax levy

A. Initially proposed tax levy.....	\$1,440,693,635
B. Less tax reductions due to Value Adjustment Board and other assessment changes.....	\$15,975,501
C. Actual property tax levy.....	\$1,424,718,134
This year's proposed tax levy.....	\$1,454,143,811

A portion of the tax levy is required under state law in order for the school board to receive \$823,153,615 in state education grants. The required portion has decreased by 1.62 percent and represents approximately six tenths of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing to be held via electronic communication on the tax increase to be held on July 28, 2020, at 5:30 P.M., at the K.C. Wright Administration Building, 600 Southeast Third Avenue, Fort Lauderdale, Florida. Public comments may be submitted by accessing the following link:

<https://bit.ly/3ij3oTR>

A DECISION on the proposed tax increase and the budget will be made at this hearing.

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The School Board of Broward County, Florida will soon consider a measure to continue to impose a 1.5 mill property tax for the capital outlay projects listed herein. This tax is in addition to the School Board's proposed tax of 4.914 mills for operating expenses and is proposed solely at the discretion of the school board.

THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE

The capital outlay tax will generate approximately \$326,468,209 to be used for the following projects:

CONSTRUCTION AND REMODELING

Additions, remodeling and renovations at educational and ancillary facilities throughout the District
Construction and remodeling to improve the physical security of school buildings throughout the District
Planning, design and construction of future educational and ancillary facilities
New additions, remodeling and renovations at athletic and physical education facilities throughout the District
Portable building construction and remodeling
Modular building construction and remodeling
Acquisition of new or expanded educational and ancillary sites

MAINTENANCE, RENOVATION, AND REPAIR

Reimbursement of the maintenance, renovation, and repairs paid through the General Fund as permitted by Florida Statute
Maintenance, renovation and repairs to improve the physical security of school buildings throughout the District
Major maintenance, renovation, and repairs of existing educational and ancillary facilities, including repairs of hurricane damage
Building and fire safety renovations in District and leased facilities and sites
Health, safety and sanitation repairs and upgrades
Americans with Disabilities Act, Title II compliance repairs and upgrades
Roof repairs and replacements
Heating, ventilation, air conditioning unit repairs and replacements
Paving of driveways, physical education and athletic courts
Athletic facility repairs, maintenance and upgrades
Drainage, sodding, irrigation, lighting and fencing of sites
Indoor environmental quality maintenance and repairs
Portable building renovations, maintenance and repairs
Major painting, electrical, plumbing and telecommunications projects
Carpet and flooring repairs and replacements
Minor remodeling renovations and repairs of existing educational and ancillary facilities

MOTOR VEHICLE PURCHASES

Purchase up to five hundred (500) school buses
Purchase of other vehicles permitted by Florida Statute

NEW AND REPLACEMENT EQUIPMENT, COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE

Video Surveillance and Security Equipment
Equipment to improve the physical security of school buildings throughout the District
Furniture and equipment permitted by Florida Statute
Playground and physical education equipment at educational facilities
Data processing and electronic retrofit equipment
Instructional equipment and materials as permitted by Florida Statute
Computers and electronic learning devices as permitted by Florida Statute
Enterprise resource software applications as permitted by Florida Statute

PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE-PURCHASE AGREEMENT

Debt service on Certificates of Participation (COPs) for thirty-one (31) new school facilities, additions at seventy-six (76) elementary schools, fifteen (15) middle schools, twenty-two (22) high schools and five (5) education centers, two (2) bus maintenance facilities, two (2) ancillary facilities, educational site acquisition and expansion, portable construction, energy management equipment, modular buildings, hurricane repairs and roof replacements, kitchen HVAC upgrades/replacements, playground equipment and installations, Americans with Disability Act, Title II compliance improvements, upgrades and equipment, district wide indoor air quality renovations, District comprehensive needs, instructional television (ITV) tower replacements and upgrades, and financial software systems for enterprise resource planning (ERP)
Debt service for projected issuance of Certificates of Participation (COPS) for planning, design, construction and renovations of educational and ancillary facilities
Lease payments for educational services related equipment under a master lease/purchase agreement

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

Leasing of portable classrooms
Leasing of educational and ancillary facilities and plants

PAYMENTS OF LOANS APPROVED PURSUANT TO SS. 1011.14 AND 1011.15, F.S.

PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES, RULES, AND REGULATIONS

Asbestos and hazardous waste testing, removal and restoration
Air quality, radon and lead testing
Maintenance, repair and removal and disposal of underground fuel tanks and hazardous waste
Wetland monitoring and mitigation

PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT

Insurance premiums on District facilities

PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

Leasing of portable classrooms and portable ancillary facilities and plants

PAYMENTS TO PRIVATE ENTITIES TO OFFSET THE COST OF SCHOOL BUSES PURSUANT TO S. 1011.71(2)(i), F.S.

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

All concerned citizens are invited to a public hearing to be held via electronic communication to be held on July 28, 2020, at 5:30 P.M., at the K.C. Wright Administration Building, 600 Southeast Third Avenue, Fort Lauderdale, Florida. Public comments may be submitted by accessing the following link:

<https://bit.ly/3u3oTR>

A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

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	\$ 22,300,000	\$ 400,259,801	\$ -	\$ 2,711,000	\$ -	\$ 425,270,801
State Sources	1,197,280,263	3,694,771	2,331,070	54,280,685		1,257,586,789
Local Sources	1,137,666,427	20,752,461	19,849,268	340,623,209	550,000	1,519,441,365
TOTAL REVENUES	\$ 2,357,246,690	\$ 424,707,033	\$ 22,180,338	\$ 397,614,894	\$ 550,000	\$ 3,202,298,955
Transfers In	134,480,761	40,000	187,914,157			322,434,918
Nonrevenue Sources			0	462,176,286		462,176,286
Fund Balances/Net Assets-July 1, 2020	157,530,063	38,576,765	15,280,047	621,619,334	349,400	833,355,609
TOTAL REVENUES, TRANSFERS AND BALANCES	\$ 2,649,257,514	\$ 463,323,798	\$ 225,374,542	\$ 1,481,410,514	\$ 899,400	\$ 4,820,265,768

EXPENDITURES

Instruction	\$ 1,627,730,069	\$ 157,002,048				\$ 1,784,732,117
Student Support Services	140,639,107	51,579,207				192,218,314
Instructional Media Services	19,732,700	3,000.00				19,735,700
Instruction & Curriculum		0				
Development Services	32,254,744	31,125,610				63,380,354
Instructional Staff Training Services	5,997,479	35,661,742				41,659,221
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		1,162,663,446		1,173,084,676
Fiscal Services	9,692,195	0				9,692,195
Food Service		129,368,786				129,368,786
Central Services	67,369,956	1,333,903			871,200	69,575,059
Student Transportation Services	86,362,222	929,586				87,291,808
Operation of Plant	201,785,775	2,001,432				203,787,207
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		223,226,775			225,361,775
TOTAL EXPENDITURES	\$ 2,472,904,741	\$ 433,562,849	\$ 223,226,775	\$ 1,162,663,446	\$ 871,200	\$ 4,293,229,011
Other Financing Uses	0	0	0	0		0
Transfers Out	2,687,850	1,000,000	0	318,747,068		322,434,918
Fund Balances/Net Assets-June 30, 2021	173,664,923	28,760,949	2,147,767		28,200	204,601,839
TOTAL EXPENDITURES, TRANSFERS AND BALANCES	\$ 2,649,257,514	\$ 463,323,798	\$ 225,374,542	\$ 1,481,410,514	\$ 899,400	\$ 4,820,265,768

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