

TaxWatch Recommendations & Staff Responses

SMART Program Quarterly Report Review for the Quarter Ended September 30, 2019

SECTION 1 --- TECHNOLOGY SBBC SCHOOLS

N/A

SECTION 2 --- TECHNOLOGY CHARTER SCHOOLS

N/A

SECTION 3 --- MUSIC & ART EQUIPMENT

N/A

SECTION 4 --- ATHLETICS

N/A

SECTION 5 --- FACILITIES

RECOMMENDATION 1: To promote greater transparency, Florida TaxWatch recommends that, beginning with the Q2 2019-20 Facilities Report, the Executive Director, Capital Programs, identify actions taken by the District to enforce the terms and conditions of contracts with design firms, vendors, and contractors. This should include the name of the vendor, the action(s) taken, and the reason for the action(s).

Response: Beginning with the FY20 Q2 BOC report, Facilities will include a report including the vendor name, action taken, reason for action and the amount of the credit.

RECOMMENDATION 2: Florida TaxWatch recommends the Executive Director, Capital Programs, explain to the Bond Oversight Committee the \$55,865 in consultant error, the \$66,699 in consultant omission, and the \$374,348 in unforeseen circumstances.

Response: Beginning with the FY20 Q2 BOC report, Facilities will include a more detailed Change Order Log with a description of each Board approved change order.



SECTION 6 --- BUDGET ACTIVITY

RECOMMENDATION 3: Florida TaxWatch recommends that the Q2 2019-20 and all subsequent quarterly Budget Activity reports include planned budget activity through the end of year 9 of the SMART Program (Q4 2022-23).

Response: On April 09, 2019 (JJ-1) the Board approved re-baselining the SMART Program projects. The re-baselined schedules extended the time-period that the budget activity for the projects will span. The table below shows the budgetary impact of the re-baselined project schedules. The budgets extend into Program Year 8 (Fiscal Year 22). This aligns the budgets with the construction project schedules so that planned construction activities can be started in time to be completed the first quarter of calendar year 2023.

SMART Appropriations	Program Years 1-5 (FY15 – FY19)	Program Year 6 (FY20) <i>Current year</i>	Program Year 7 (FY21)	Program Year 8 (FY22)	Total
Safety	\$ 87.6	\$ 46.7	\$ 7.6	\$ 1.5	\$ 143.4
Music & Art	32.0	7.5	0.4	1.1	41.0
Athletics	7.2	0.2			7.4
Renovation	555.6	280.6	40.8	11.7	888.7
Technology	68.5				68.5
Total	\$ 750.9	\$ 335.0	\$ 48.8	\$ 14.3	\$ 1,149.0

RECOMMENDATION 4: Florida TaxWatch recommends the Executive Director, Capital Programs, include in the Q2 2019-20 and all subsequent reports to the Bond Oversight Committee a breakdown of hard and soft costs for completed construction projects.

Response: The hard and soft costs will continue to be reported for all primary projects which have achieved Final Completion (OEF-209).



RECOMMENDATION 5: Florida TaxWatch recommends the Executive Director, Capital Programs, provide the Bond Oversight Committee a breakdown of hard and soft costs for the following completed construction projects:

- Beachside Montessori Village School Choice Enhancement Project;
- Dave Thomas Education Center West School Choice Enhancement Project;
- Dolphin Bay Elementary School School Choice Enhancement Project;
- Indian Ridge Middle School Primary Renovations;
- Manatee Bay Elementary School Primary Renovations; and
- Orange Brook Elementary School School Choice Enhancement Project.

Response: During the quarter, three additional schools received substantial completion and hard versus soft cost reports aren't generated until final completion has been attained. Moving forward, this report will continue to be updated and provided in all subsequent BOC reports providing a breakdown of the hard cost and soft cost spent for fully completed Primary Renovation projects.

School Choice Enhancement (SCEP) projects previously haven't been included in the hard vs. soft costs report because they typically do not engage hard costs, unless there is a contractor hired (for example: marquees and playgrounds). The entire budget is soft costs due to the types of items that they are purchasing (furniture, technology, etc.). A SCEP report listing this breakdown will be added to the SCEP section with a final accounting of hard versus soft costs.

SECTION 7 --- SUPPLIER DIVERSITY OUTREACH

RECOMMENDATION 6: Florida TaxWatch recommends future Supplier Diversity Outreach Program reports to the Bond Oversight Committee include data for the full 3-month reporting quarter.

Response: Henceforth, SDOP will provide the full three months of E/S/M/WBE data for the reporting quarter. The report will comprise of the first two months of BCPS Board presented data and the third month pending Board review, with the following notation "Data subject to change since not approved by the Board as of the date of this meeting."

SECTION 8 --- COMMUNICATIONS

N/A

