



REVISED

AGENDA REQUEST FORM

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

ITEM No.:
2.

MEETING DATE	2020-07-28 17:30 - First Public Hearing - Budget
AGENDA ITEM	SUPERINTENDENT'S RECOMMENDATION
CATEGORY	Superintendent's Recommendation
DEPARTMENT	Budget

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

TITLE:
Resolution Adopting Tentative Budget

REQUESTED ACTION:
Adopt Resolution #21-02, approving the tentative budget for Fiscal Year 2020-2021.

SUMMARY EXPLANATION AND BACKGROUND:
Chapters 200 and 1011 of the Florida Statutes required that the school district hold a public hearing to adopt a tentative budget and proposed millage rates not less than 2 days nor more than 5 days after advertising a summary of the tentative budget and the proposed millage rates in the newspaper. See attached recapitulation of the 2020-2021 Budget.

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

FINANCIAL IMPACT:
The total annual budget for all funds is \$4,497,830,850, excluding Transfers Out.

EXHIBITS: (List)
(1) Tentative District Budget (2) Recapitulation of 2020-21 Budget Resolution 21-02 (3) Resolution Adopting 21-02 (4) Certification of School Taxable Value (5) Certification of Voted Debt Millage (6) District Summary Budget (7) Memo to Revise

BOARD ACTION:
ADOPTED
(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
7/22/2020, 3:38:57 PM

Approved In Open Board Meeting On: **JUL 28 2020**
By: *[Signature]*
School Board Chair

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

July 22, 2020

TO: School Board Members

FROM: Judith M. Marte
Chief Financial Officer



VIA: Robert W. Runcie
Superintendent of Schools



**SUBJECT: REVISION TO ITEM 2. RESOLUTION ADOPTING TENTATIVE BUDGET FOR
JULY 28, 2020 FIRST PUBLIC HEARING – BUDGET**

The purpose of this memorandum is to advise you that the Budget Office will revise Item 2. for the July 28, 2020 First Public Hearing – Budget.

The revision is necessary to add a presentation of information to the agenda of the July 28, 2020 First Public Hearing - Budget.

RWR/JMM/OG:nr

Recapitulation of 2020-21 Budget Resolution

Fund Title:	
General Fund	\$2,649,257,514
Special Revenue - Food Service	159,129,735
Special Revenue - Other	304,194,063
Debt Service	225,374,542
Capital Projects	1,481,410,514
Internal Services	899,400
Sub-Total	<u>\$4,820,265,768</u>
Less Transfers Out:	<u>(322,434,918)</u>
Total All Funds	<u><u>\$4,497,830,850</u></u>

The School Board of Broward County, Florida

Resolution #21-02

**RESOLUTION BY THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA,
ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2020-2021**

WHEREAS, the School Board of Broward County, Florida, did pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates and tentative budget for the fiscal year July 1, 2020 to June 30, 2021; and

WHEREAS, the School Board of Broward County, Florida set forth the appropriations and revenue estimates for the Budget for fiscal year 2020-2021.

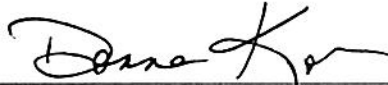
WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the School Board of Broward County, Florida, adopted the tentative millage rates and the budget in the amount of \$4,497,830,850 for fiscal year 2020-2021.

NOW THEREFORE, BE IT RESOLVED, that the attached budget of The Broward County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Broward County, Florida, as a tentative budget for the categories indicated for the fiscal year July 1, 2020 to June 30, 2021

Given at Fort Lauderdale, Florida, this 28th day of July 2020

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

BY: _____



Donna P. Korn, Chair

ATTEST: _____



Robert W. Runcie, Superintendent of Schools



Reset Form

Print Form

CERTIFICATION OF SCHOOL TAXABLE VALUE

DR-420S
R. 5/13
Rule 12D-16.002, FAC
Effective 5/13
Provisional

Year: 2020	County: BROWARD
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Name of School District :
BROWARD COUNTY SCHOOL DISTRICT

SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT

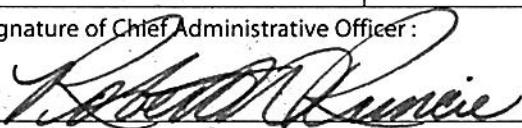
1.	Current year taxable value of real property for operating purposes	\$ 217,500,671,440	(1)
2.	Current year taxable value of personal property for operating purposes	\$ 9,109,713,283	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$ 103,648,894	(3)
4.	Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3)	\$ 226,714,033,617	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$ 2,735,853,420	(5)
6.	Current year adjusted taxable value (Line 4 minus Line 5)	\$ 223,978,180,197	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$ 214,727,676,622	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	(8)

SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :	Date :	
	Electronically Certified by Property Appraiser	6/30/2020 1:07 PM	

SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER

Local board millage includes discretionary and capital outlay.

9.	Prior year state law millage levy: Required Local Effort (RLE) (Sum of previous year's RLE and prior period funding adjustment)	3.8870	per \$1,000	(9)		
10.	Prior year local board millage levy (All discretionary millages)	2.7480	per \$1,000	(10)		
11.	Prior year state law proceeds (Line 9 multiplied by Line 7, divided by 1,000)	\$ 834,646,479		(11)		
12.	Prior year local board proceeds (Line 10 multiplied by Line 7, divided by 1,000)	\$ 590,071,655		(12)		
13.	Prior year total state law and local board proceeds (Line 11 plus Line 12)	\$ 1,424,718,134		(13)		
14.	Current year state law rolled-back rate (Line 11 divided by Line 6, multiplied by 1,000)	3.7265	per \$1,000	(14)		
15.	Current year local board rolled-back rate (Line 12 divided by Line 6, multiplied by 1,000)	2.6345	per \$1,000	(15)		
16.	Current year proposed state law millage rate (Sum of RLE and prior period funding adjustment)	3.6660	per \$1,000	(16)		
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage	(17)
	1.5000	0.7480	0.0000		0.5000	
	Current year proposed local board millage rate (17A plus 17B, plus 17C, plus 17D, plus 17E)				2.7480	per \$1,000

Name of School District :			DR-420S R. 5/13 Page 2	
18.	Current year state law proceeds (Line 16 multiplied by Line 4, divided by 1,000)	\$	831,133,647	(18)
19.	Current year local board proceeds (Line 17 multiplied by Line 4, divided by 1,000)	\$	623,010,164	(19)
20.	Current year total state law and local board proceeds (Line 18 plus Line 19)	\$	1,454,143,812	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate (Line 16 divided by Line 14, minus 1, multiplied by 100)		-1.62 %	(21)
22.	Current year total proposed rate as a percent change of rolled-back rate $\{[(Line\ 16\ plus\ Line\ 17)\ divided\ by\ (Line\ 14\ plus\ Line\ 15)],\ minus\ 1\},\ multiplied\ by\ 100$		0.83 %	(22)
Final public budget hearing		Date :	Time :	Place :
		9/9/2020	5:30 PM	KATHLEEN C.WRIGHT ADM. BLDG. 600 SE 3 AVE, FT. LAUDERDALE, FLORIDA 33301
Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
S I G N H E R E	Signature of Chief Administrative Officer :		Date :	
			8/4/2020	
	Title :		Contact Name And Contact Title :	
	ROBERT RUNCIE, SUPERINTENDENT		OLEG GOROKHOVSKY, BUDGET DIRECTOR	
	Mailing Address :		Physical Address :	
600 SOUTHEAST 3RD AVENUE		600 SOUTHEAST 3RD AVENUE		
City, State, Zip :		Phone Number :	Fax Number :	
FT LAUDERDALE, FLORIDA 33301		754/321-2225	754/321-2215	

Continued on page 3

INSTRUCTIONS

Section I: Property Appraiser

Complete Section I, Lines 1 through 8 for the school district in the county.

Line 8

Check "Yes" if the school district levies either a voted debt service millage or a levy voted for 2 years or less (s. 9(b), Article VII, State Constitution). These levies do not include levies approved by a voter referendum not required by the State Constitution. Complete and attach Form DR-420DEBT. Do not complete a separate DR-420S for these levies.

Send a copy to the school district and keep a copy. When the school district returns the DR-420S and any accompanying form(s), immediately send the originals to:

Florida Department of Revenue
Property Tax Oversight -TRIM Section
P.O. Box 3000
Tallahassee, Florida 32315-3000

Section II: School Districts

Complete Section II. Keep one copy. Return the original and one copy to the property appraiser with any applicable forms. Also, send one copy of forms to the tax collector.

Line 9

Include the sum of the previous year's Required Local Effort and the prior period funding adjustment as certified by the Commissioner of Education.

Line 16

Current year tentatively adopted Required Local Effort millage rate; show the sum of the Required Local Effort and prior period funding adjustment as certified by the Commissioner of Education.

Line 17

Current year tentatively adopted Local Board millage rate; show the total Local Board millage rate on Line 17 A-E. Separate the Local Board millage rate into the individual categories as follows:

Type of Millage	Statutory Authority	Maximum Millage	Uses
A. Capital Outlay	S.1011.71(2), F.S.	1.500	Discretionary local capital improvements.
B. Discretionary Operating	S.1011.71(1), F.S.	.748	Non-voted current year discretionary operating.
C. Discretionary Capital Improvement	S.1011.71(3)(a), F.S.	.250	Lease purchase payments or critical fixed capital outlay in addition to the 1.500 mills for capital outlay. Levying Discretionary Capital Improvement reduces the Discretionary Operating mills by the same amount.
D.			Use only with instructions from the Department of Revenue.
E. Additional Voted Millage	S.1011.73(1), F.S. S.1011.73(2), F.S.	Voted Levy	Additional voted millage for operating or capital not to exceed 2 years; or additional voted millage for operating not to exceed 4 years.



CERTIFICATION OF VOTED DEBT MILLAGE

Reset Form

Print Form

DR-420DEBT
R. 6/10
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2020	County : BROWARD
Principal Authority : BROWARD COUNTY SCHOOL DISTRICT	Taxing Authority : BROWARD CO SCHOOL DISTRICT

Levy Description :
Voted Debt

SECTION I: COMPLETED BY PROPERTY APPRAISER

1. Current year taxable value of real property for operating purposes	\$	217,500,671,440	(1)
2. Current year taxable value of personal property for operating purposes	\$	9,109,713,283	(2)
3. Current year taxable value of centrally assessed property for operating purposes	\$	103,648,894	(3)
4. Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3)	\$	226,714,033,617	(4)

SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :		Date :	
	Electronically Certified by Property Appraiser		6/30/2020 1:07 PM	

SECTION II: COMPLETED BY TAXING AUTHORITY

5. Current year proposed voted debt millage rate	0.0912	per \$1,000	(5)
6. Current year proposed millage voted for 2 years or less under s. 9(b) Article VII, State Constitution	0.0000	per \$1,000	(6)

S I G N H E R E	Taxing Authority Certification		I certify the proposed millages and rates are correct to the best of my knowledge.	
	Signature of Chief Administrative Officer :		Date :	
			8/4/20	
	Title : ROBERT RUNCIE, SUPERINTENDENT		Contact Name and Contact Title : OLEG GOROKHOVSKY, BUDGET DIRECTOR	
	Mailing Address : 600 SOUTHEAST 3RD AVENUE		Physical Address : 600 SOUTHEAST 3RD AVENUE	
City, State, Zip : FT LAUDERDALE, FLORIDA 33301		Phone Number : 754/321-2225	Fax Number : 754/321-2215	

INSTRUCTIONS

Property appraisers must complete and sign Section I of this form with the DR-420, *Certification of Taxable Value*, and DR-420S, *Certification of School Taxable Value*, and provide it to all taxing authorities levying a

- Voted debt service millage levied under Section 12, Article VII of the State Constitution or
- Millage voted for two years or less under s. 9(b), Article VII of the State Constitution

Section I: Property Appraiser

Use a separate DR-420DEBT for each voted debt service millage that's levied by a taxing authority. The property appraiser should check the Yes box on Line 9 of DR-420, *Certification of Taxable Value*, or Line 8 of DR-420S, *Certification of School Taxable Value*. The property appraiser should provide the levy description and complete Section I, Lines 1 through 4 of this form, for each voted debt service millage levied.

Enter only taxable values that apply to the voted debt service millage indicated.

Sign, date, and forward the form to the taxing authority with the DR-420.

Section II: Taxing Authority

Each taxing authority levying a voted debt service millage requiring this form must provide the proposed voted debt millage rate on Line 5.

If a DR-420DEBT wasn't received for any

- Voted debt service millages or
- Millages voted for two years or less

contact the property appraiser as soon as possible and request a DR-420DEBT.

Sign, date, and return the form to your property appraiser with the DR-420 or DR-420S.

All TRIM forms for taxing authorities are available on our website at <http://dor.myflorida.com/dor/property/trim>

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 DISTRICT SUMMARY BUDGET
 Fiscal Year 2020-21

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certified Taxable Value of Property in County by Property Appraiser		226,714,033,617.00	
B. Millage Levies on Nonexempt Property:		DISTRICT MILLAGE LEVIES	
		Nonvoted	Voted
			Total
1. Required Local Effort		3.6370	3.6370
2. Prior-Period Funding Adjustment Millage		0.0290	0.0290
3. Discretionary Operating		0.7480	0.7480
4. Additional Operating			0.5000
5. Additional Capital Improvement			
6. Local Capital Improvement		1.5000	1.5000
7. Discretionary Capital Improvement			
8. Debt Service			0.0912
TOTAL MILLS		5.9140	6.5052

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2021

SECTION II. GENERAL FUND - FUND 100

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	2,300,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	2,300,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	20,000,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	20,000,000.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	812,542,356.00
Workforce Development	3315	77,776,513.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	889,000.00
Adults With Disabilities	3318	800,000.00
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	446,500.00
State Forest Funds	3342	
State License Tax	3343	300,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	303,025,894.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	1,000,000.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	500,000.00
Total State	3300	1,197,280,263.00
<i>LOCAL:</i>		
District School Taxes	3411	1,080,121,111.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	500,000.00
Investment Income	3430	9,000,000.00
Gifts, Grants and Bequests	3440	
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	650,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	6,000,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	331,658.00
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	150,000.00
GED ⁶ Testing Fees	3467	
Financial Aid Fees	3468	650,000.00
Other Student Fees	3469	963,658.00
Preschool Program Fees	3471	1,500,000.00
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	11,600,000.00
Other Schools, Courses and Classes Fees	3479	2,500,000.00
Miscellaneous Local Sources	3490	23,700,000.00
Total Local	3400	1,137,666,427.00
TOTAL ESTIMATED REVENUES		2,357,246,690.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	133,480,761.00
From Special Revenue Funds	3640	1,000,000.00
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	134,480,761.00
TOTAL OTHER FINANCING SOURCES		134,480,761.00
Fund Balance, July 1, 2020	2800	157,530,063.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		2,649,257,514.00

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2021

SECTION II - GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,627,730,069.00	902,998,557.00	275,760,112.00	411,034,968.00	189,250.00	36,857,899.00	560,959.00	328,324.00
Student Support Services	6100	140,639,107.00	94,206,475.00	29,084,638.00	13,679,428.00		3,615,464.00	45,652.00	7,450.00
Instructional Media Services	6200	19,732,700.00	13,696,085.00	4,334,013.00	73,212.00		127,877.00	1,381,513.00	120,000.00
Instruction and Curriculum Development Services	6300	32,254,744.00	20,699,804.00	6,648,462.00	3,515,002.00		845,020.00	245,828.00	300,628.00
Instructional Staff Training Services	6400	5,997,479.00	2,859,973.00	916,836.00	615,985.00		61,835.00	5,842.00	1,537,208.00
Instruction-Related Technology	6500	24,930,998.00	18,877,035.00	5,866,416.00	124,530.00		2,881.00	58,562.00	1,574.00
Board	7100	5,482,349.00	2,715,732.00	881,083.00	1,751,322.00		23,947.00	1,050.00	109,215.00
General Administration	7200	8,772,916.00	6,310,578.00	2,016,320.00	311,170.00		51,671.00	45,794.00	37,381.00
School Administration	7300	145,395,498.00	110,408,502.00	34,785,836.00	155,286.00	125.00	32,104.00	5,245.00	8,400.00
Facilities Acquisition and Construction	7400	10,121,210.00			1,230.00			10,120,000.00	
Fiscal Services	7500	9,692,195.00	6,867,034.00	2,143,086.00	300,935.00		51,797.00	3,216.00	326,127.00
Food Service	7600								
Central Services	7700	67,369,956.00	22,981,249.00	7,030,842.00	36,157,855.00		828,164.00	84,853.00	286,993.00
Student Transportation Services	7800	86,362,222.00	55,268,180.00	17,999,910.00	4,171,434.00	6,366,768.00	2,454,659.00	100,326.00	925.00
Operation of Plant	7900	201,785,775.00	80,271,390.00	25,858,939.00	38,442,593.00	48,695,521.00	8,478,769.00	34,928.00	3,635.00
Maintenance of Plant	8100	68,275,634.00	5,586,931.00	1,589,178.00	45,199,381.00	1,700,000.00	11,981,753.00	2,192,740.00	25,651.00
Administrative, Technology Services	8200	5,103,090.00	1,994,822.00	596,243.00	2,476,650.00		35,375.00		
Community Services	9100	11,123,779.00	5,718,770.00	1,858,220.00	1,432,063.00		2,069,596.00	14,130.00	31,000.00
Debt Service	9200	2,135,000.00							2,135,000.00
Other Capital Outlay	9300		1,351,461,117.00	417,370,134.00	559,443,064.00	56,951,664.00	67,518,613.00	14,900,638.00	5,239,511.00
TOTAL APPROPRIATIONS		2,472,904,741.00							
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To Debt Service Funds	920	2,647,850.00							
To Capital Projects Funds	930								
To Special Revenue Funds	940	40,000.00							
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	2,687,850.00							
TOTAL OTHER FINANCING USES		2,687,850.00							
Nonspendable Fund Balance, June 30, 2021	2710	21,100,000.00							
Restricted Fund Balance, June 30, 2021	2720	10,680,000.00							
Committed Fund Balance, June 30, 2021	2730	54,330,000.00							
Assigned Fund Balance, June 30, 2021	2740	24,240,000.00							
Unassigned Fund Balance, June 30, 2021	2750	63,314,923.00							
TOTAL ENDING FUND BALANCE	2700	173,664,923.00							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		2,649,257,514.00							

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2021

**SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES -
FUND 410 (CONTINUED)**

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	32,921,249.00
Employee Benefits	200	17,598,555.00
Purchased Services	300	6,876,534.00
Energy Services	400	2,269,057.00
Materials and Supplies	500	61,108,561.00
Capital Outlay	600	4,529,009.00
Other	700	4,065,821.00
Capital Outlay <i>(Function 9300)</i>	600	
TOTAL APPROPRIATIONS		129,368,786.00
OTHER FINANCING USES:		
<i>Transfers Out (Function 9700)</i>		
To General Fund	910	1,000,000.00
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	1,000,000.00
TOTAL OTHER FINANCING USES		1,000,000.00
Nonspendable Fund Balance, June 30, 2021	2710	3,258,956.00
Restricted Fund Balance, June 30, 2021	2720	25,501,993.00
Committed Fund Balance, June 30, 2021	2730	
Assigned Fund Balance, June 30, 2021	2740	
Unassigned Fund Balance, June 30, 2021	2750	
TOTAL ENDING FUND BALANCE	2700	28,760,949.00
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		159,129,735.00

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2021

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	90,966,028.00
USDA-Donated Commodities	3265	8,500,920.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	2,887,461.00
Total Federal Through State and Local	3200	102,354,409.00
<i>STATE:</i>		
School Breakfast Supplement	3337	490,010.00
School Lunch Supplement	3338	684,572.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	1,174,582.00
<i>LOCAL:</i>		
Investment Income	3430	383,540.00
Gifts, Grants and Bequests	3440	
Food Service	3450	16,493,414.00
Other Miscellaneous Local Sources	3495	147,025.00
Total Local	3400	17,023,979.00
TOTAL ESTIMATED REVENUES		120,552,970.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2020	2800	38,576,765.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		159,129,735.00

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2021

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL DIRECT:</i>		
Head Start	3130	17,342,551.00
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	88,720,082.00
Total Federal Direct	3100	106,062,633.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	3,680,386.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	3,438,050.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	14,729,984.00
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	62,432,210.00
Elementary and Secondary Education Act, Title I	3240	90,117,444.00
Language Instruction - Title III	3241	5,685,680.00
Twenty-First Century Schools - Title IV	3242	3,300,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	8,459,005.00
Total Federal Through State And Local	3200	191,842,759.00
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	2,520,189.00
Total State	3300	2,520,189.00
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	3,728,482.00
Total Local	3400	3,728,482.00
TOTAL ESTIMATED REVENUES		304,154,063.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	40,000.00
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	40,000.00
TOTAL OTHER FINANCING SOURCES		40,000.00
Fund Balance, July 1, 2020	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		304,194,063.00

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2021

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	157,002,048.00	79,089,373.00	31,065,284.00	35,919,091.00		8,024,012.00	1,925,009.00	979,279.00
Student Support Services	6100	51,579,207.00	37,208,959.00	12,499,673.00	1,095,080.00		704,395.00	51,600.00	19,500.00
Instructional Media Services	6200	3,000.00					3,000.00		
Instruction and Curriculum Development Services	6300	31,125,610.00	20,047,515.00	6,261,074.00	3,808,675.00		741,392.00	243,954.00	23,000.00
Instructional Staff Training Services	6400	35,661,742.00	18,463,675.00	4,603,589.00	11,121,147.00		884,671.00	151,000.00	437,660.00
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	12,342,999.00							12,342,999.00
School Administration	7300	1,065,718.00	844,887.00	220,831.00				300,000.00	
Facilities Acquisition and Construction	7400	300,000.00							
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	1,333,903.00	514,503.00	119,384.00	297,876.00		25,000.00	5,000.00	372,140.00
Student Transportation Services	7800	929,586.00			929,586.00				
Operation of Plant	7900	2,001,432.00	120,103.00	15,030.00			1,812,157.00		54,142.00
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100	10,848,818.00	921,991.00	280,152.00	6,399,065.00		781,380.00	1,000.00	2,465,230.00
Other Capital Outlay	9300	304,194,063.00	157,211,006.00	55,065,017.00	59,570,520.00		12,976,007.00	2,677,563.00	16,693,930.00
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2021	2710								
Restricted Fund Balance, June 30, 2021	2720								
Committed Fund Balance, June 30, 2021	2730								
Assigned Fund Balance, June 30, 2021	2740								
Unassigned Fund Balance, June 30, 2021	2750								
TOTAL ENDING FUND BALANCE	2700	304,194,063.00							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2021

SECTION V. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7600								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2021	2710								
Restricted Fund Balance, June 30, 2021	2720								
Committed Fund Balance, June 30, 2021	2730								
Assigned Fund Balance, June 30, 2021	2740								
Unassigned Fund Balance, June 30, 2021	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2021

SECTION VI. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	Special Act Bonds	220 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CO&DS Withheld for SBE/COBI Bonds	3322	2,331,070.00	2,331,070.00						
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(b)6.a., F.S.)	3341								
Total State Sources	3300	2,331,070.00	2,331,070.00						
LOCAL SOURCES:									
District Debt Service Taxes	3412	19,849,268.00					19,849,268.00		
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430								
Grants, Grants and Bequests	3440								
Total Local Sources	3400	19,849,268.00					19,849,268.00		
TOTAL ESTIMATED REVENUES		22,180,338.00	2,331,070.00				19,849,268.00		
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
Transfers In:									
From General Fund	3610	2,647,850.00						2,647,850.00	
From Capital Projects Funds	3630	185,266,307.00						172,217,371.00	13,048,936.00
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	187,914,157.00						174,865,221.00	13,048,936.00
TOTAL OTHER FINANCING SOURCES		187,914,157.00						174,865,221.00	13,048,936.00
Fund Balance, July 1, 2020	2800	15,280,047.00	223,651.00				15,047,095.00	475.00	8,826.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		225,374,542.00	2,554,721.00				34,896,363.00	174,865,696.00	13,057,762.00

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2021

SECTION V. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
Total Federal Through State and Local	3200	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES	3000	
OTHER FINANCING SOURCES		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2020	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
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SECTION VI. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SHE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Minor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710	129,362,905.00	1,981,000.00				10,615,000.00	107,042,405.00	9,704,500.00
Interest	720	92,109,470.00	340,070.00				22,745,763.00	65,691,501.00	3,332,136.00
Dues and Fees	730	1,754,400.00	10,000.00				1,515,600.00	216,500.00	12,300.00
Miscellaneous	790								
TOTAL APPROPRIATIONS	9200	223,226,775.00	2,331,070.00	-			34,896,363.00	172,930,406.00	13,048,936.00
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (Function 9299)	760								
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2021	2710								
Restricted Fund Balance, June 30, 2021	2720	2,147,767.00	223,651.00					1,915,290.00	8,826.00
Committed Fund Balance, June 30, 2021	2730								
Assigned Fund Balance, June 30, 2021	2740								
Unassigned Fund Balance, June 30, 2021	2750								
TOTAL ENDING FUND BALANCES	2700	2,147,767.00	223,651.00	-			34,896,363.00	1,915,290.00	8,826.00
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		225,374,542.00	2,554,721.00	-			34,896,363.00	174,865,696.00	13,057,762.00

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
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SECTION VII. CAPITAL PROJECTS FUNDS

Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.7(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399.00 ABRA Economic Stimulus Capital Projects
ESTIMATED REVENUES											
FEDERAL DIRECT SOURCES											
3169 Direct	2,711,000.00							2,711,000.00			
3180 Total Federal Direct Sources	2,711,000.00							2,711,000.00			
FEDERAL THROUGH STATE AND LOCAL:											
3299 Miscellaneous Federal Through State											
3200 Total Federal Through State and Local											
STATE SOURCES											
3121 COARDS Distributed											
3125 Interest on Undistributed COARDS	8,600,000.00										
3341 Sales Tax Distribution (s. 212.20(6)(d)6 a., F.S.)											
3180 State Through Local											
3191 Public Education Capital Outlay (PECO)	25,050,000.00										
3192 Classroom First Program											
3195 SMART Schools Small County Assistance Program											
3196 Smart Size Reduction Capital Outlay											
3197 Smart Size Reduction Priority Funding											
3199 Other Miscellaneous State Revenues	20,630,685.00										
3100 Total State Sources	54,210,685.00										
LOCAL SOURCES											
3413 District Local Capital Improvement Tax	326,468,209.00							326,468,209.00			
3418 County Local Sales Tax											
3419 School District Local Sales Tax											
3421 Tax Redemptions											
3430 Investment Income											
3440 Gifts, Grants and Bequests											
3400 Miscellaneous Local Sources	155,000.00										
3406 Impact Fees	14,000,000.00										
3497 Total Local Sources	340,623,209.00										
Total on prior Year's Expenditures	397,814,894.00										
TOTAL ESTIMATED REVENUES											
OTHER FINANCING SOURCES											
3710 Loans	420,693,708.00					420,693,708.00					
3720 Sale of Capital Assets	10,982,578.00										
3730 Loss Recoveries	10,500,000.00										
3740 Proceeds of Lease-Purchase Agreements											
3750 Proceeds from Special Facility Construction Account											
3770 Transfers In											
3610 From General Fund											
3620 From Debt Service Funds											
3640 From Special Revenue Funds											
3650 From Bond (Capital Projects Only)											
3660 From Bond (Other Projects Only)											
3670 From Internal Service Funds											
3680 From Enterprise Funds											
3690 Total Transfers In											
3600 Total Transfers In	462,176,286.00										
TOTAL OTHER FINANCING SOURCES											
2800 Fund Balance, July 1, 2020	621,619,334.00	1,561,018.00			5,215.00	65,137,475.00	32,618,052.00	187,829,838.00		41,482,578.00	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES	1,481,410,514.00	1,561,018.00			5,215.00	488,853,183.00	41,218,052.00	517,009,047.00		425,598,946.00	7,165,051.00

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
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SECTION VII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	ARRA Economic Stimulus Capital Projects
Appropriation (Function 700(920))												
Agency Bus (School Districts)	630											
Agency Bus (School Districts)	630											
Buildings and Fixed Equipment	640	92,543,074.00	433,000.00				27,973,429.00	1,305,295.00	28,934,428.00		35,521,164.00	2,375,656.00
Luminaire, Fixtures and Equipment	640	105,270,102.00	186,800.00				11,802,367.00		25,060,072.00		66,491,064.00	121,795.00
Motor Vehicles (Excluding Buses)	650	28,563,892.00									28,563,892.00	
Land	660											
Improvements Other Than Buildings	670	8,560,707.00					3,357,282.00	75,744.00	1,972,768.00		2,646,549.00	108,365.00
Remodeling and Renovations	680	927,723,671.00	941,118.00		5,215.00		413,720,105.00	39,837,013.00	185,338,711.00		253,322,272.00	4,539,237.00
Computer Software	690											
Charter School Local Capital Improvement	793											
Redemption of Principal	710											
Interest	720											
Debt Issuance	730											
TOTAL APPROPRIATIONS		1,182,663,446.00	1,561,918.00		5,215.00		488,833,183.00	41,218,052.00	237,311,979.00		386,548,946.00	7,105,053.00
OTHER FINANCING USES												
Posterior Out (Function 970)												
To General Fund	910	131,460,761.00										
To Debt Service Funds	920	185,266,307.00										
To Special Revenue Funds	940								108,430,761.00		25,050,000.00	
Interfund (Capital Projects Only)	950								171,266,107.00		14,000,000.00	
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700	316,747,068.00							279,697,668.00		39,050,000.00	
TOTAL OTHER FINANCING USES		316,747,068.00							279,697,668.00		39,050,000.00	
Nonassignable Fund Balance, June 30, 2021	2710											
Reassigned Fund Balance, June 30, 2021	2720											
Committed Fund Balance, June 30, 2021	2730											
Assigned Fund Balance, June 30, 2021	2740											
Unassigned Fund Balance, June 30, 2021	2750											
TOTAL ENDING FUND BALANCES	2700											
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		1,481,410,514.00	1,561,918.00		5,215.00		488,833,183.00	41,218,052.00	517,009,647.00		425,598,946.00	7,105,053.00

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
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SECTION VIII. PERMANENT FUNDS - FUND 000

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2020	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
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SECTION VIII. PERMANENT FUNDS - FUND 000 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2021	2710								
Restricted Fund Balance, June 30, 2021	2720								
Committed Fund Balance, June 30, 2021	2730								
Assigned Fund Balance, June 30, 2021	2740								
Unassigned Fund Balance, June 30, 2021	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
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SECTION IX. ENTERPRISE FUNDS

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2020	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES									
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2021	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
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 For Fiscal Year Ending June 30, 2021

SECTION X. INTERNAL SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482	550,000.00							550,000.00
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues		550,000.00							550,000.00
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2020	2880	349,400.00							349,400.00
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		899,400.00							899,400.00
ESTIMATED EXPENSES									
OPERATING EXPENSES: (Function 9900)									
Salaries	100	417,310.00							417,310.00
Employee Benefits	200	162,290.00							162,290.00
Purchased Services	300	274,500.00							274,500.00
Energy Services	400								
Materials and Supplies	500	13,500.00							13,500.00
Capital Outlay	600								
Other (including Depreciation)	700	3,600.00							3,600.00
Total Operating Expenses		871,200.00							871,200.00
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2021	2780	28,200.00							28,200.00
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		899,400.00							899,400.00



July 28, 2020

School Board First Public Hearing Tentative Budget, Fiscal Year 2020-21

Prepared by Financial Management



Workshop Agenda

Kathleen C. Wright Administration Center Board Room

July 28, 2020, 5:30 pm

- Economic COVID-19 Information
- Millage Rates
- Fiscal Year 2020-21 Tentative Budget Presentation
- FY 2020-21 FEFP Revenue & Anticipated Cost Increases
- FY 2020-21 Reductions & Budget Balancing
- Where does the Money Go?



Key Budget Points

- The budget is a process not a document.
- The budget does and will change.
- The 2020-2021 budget is particularly at risk for changes driven by the impact of the pandemic.



COVID-19: Economic Update

- The Center on Budget and Policy Priorities total estimated shortfall for fiscal years 2020-2022 is \$555 billion. This includes \$290 billion in FY2021 alone, a deficit over 25 percent larger than that in the worst year of the Great Recession (2009).
- In just four months, state and local governments have furloughed or laid off 1.5 million workers – twice as many as in all the Great Recession – Bureau of Labor Statistics.
- Learning Policy Institute most recent analysis estimate 8.4% reduction in the US teaching corps, with some states seeing reductions as large as 20%. Class sizes are expected to increase
- As of June 2020, the national unemployment rate was 11.1% or still down nearly 14.7 million jobs since February.
- Florida's revenue collection was down \$779.6 million for May and the state is short \$1.45 billion for the current year, a hole the state is plugging with CARES Act money and other federal dollars.



FY 2020-21 Proposed Millage Rates

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



FY 2020-21 Rolled Back Rate

	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
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<u>State Millage</u> ¹				
Required Local Effort (RLE)	3.8250	3.7265	3.6370	
RLE Prior Period Adjustment	0.0620		0.0290	
Sub-Total State Millage	3.8870	3.7265	3.6660	(1.62%)

<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	
Sub-Total Local Millage	2.7480	2.6345	2.7480	4.31%
Total State and Local Millage	6.6350	6.3610	6.4140	0.83%

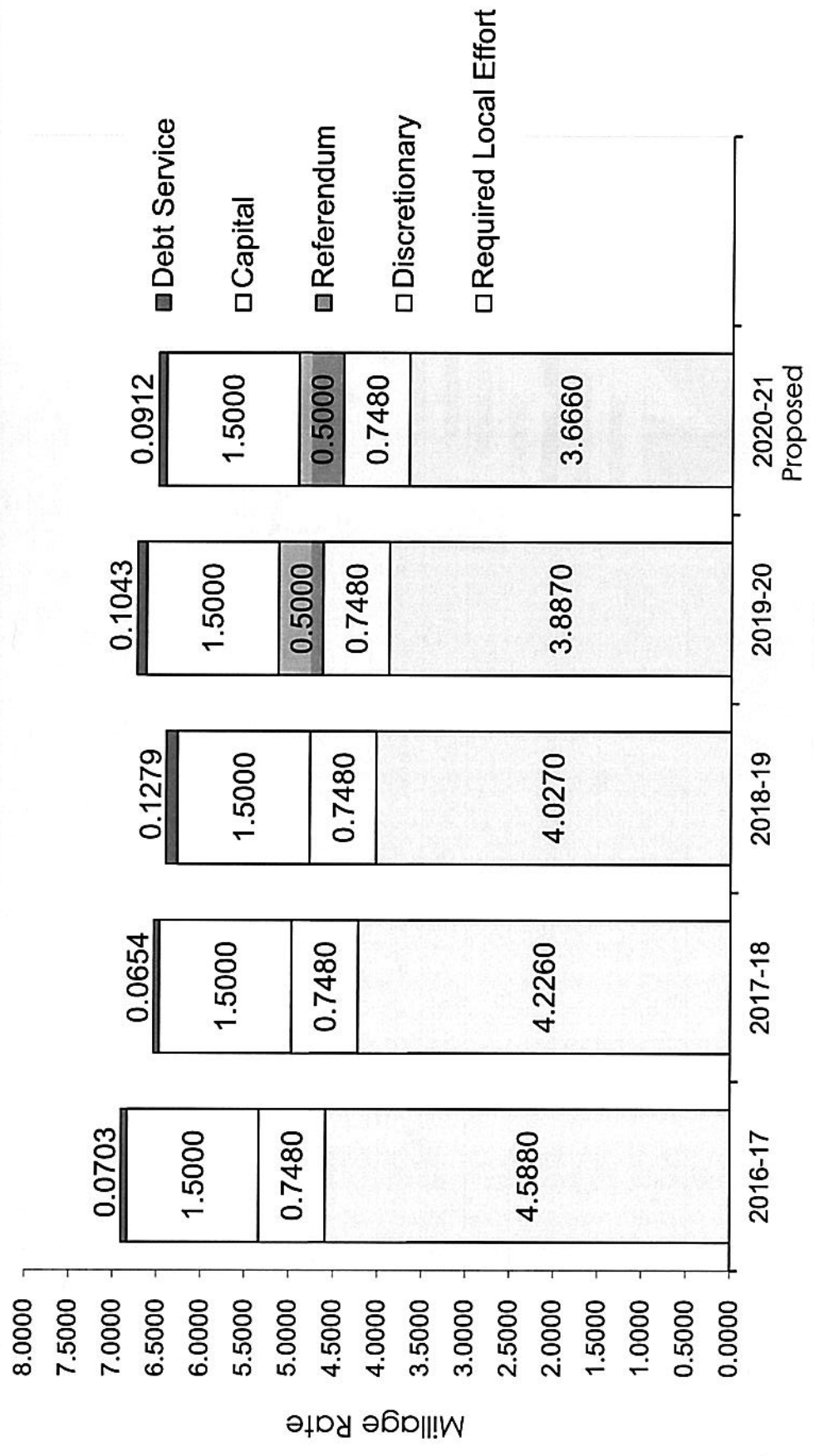
<u>Debt Service Millage</u>				
GOB Debt Service	0.1043	0.1000	0.0912	(8.80%)
TOTAL STATE, LOCAL, AND DEBT SERVICE MILLAGE	6.7393	6.4610	6.5052	0.68%

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 0.83 percent.



¹ 2020-21 RLE Millage and Prior Period Adjustment provided on the FEFP Second Calculation.

FY 2020-21 Proposed Millage Rates



2020-21 Budget for Broward County Public Schools (BCPS)

(in Millions)	2019-20 4th Calc	2020-21 2nd Calc	Inc/(Decr)
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State Funding:

Class Size Reduction	\$303	\$303	\$0
Categoricals	270	264	(6)
Best & Brightest	27	-	(27)
Teacher Salary Increase Allocation	-	47	47
Base Funding less RLE	489	512	23
Total State Funding	\$1,089	\$1,126	\$37
Local Funding (RLE + DM)	953	954	1
Total Revenue	\$2,042	\$2,080	\$38

2020-21 Budget as compared to 2019-20, 4th Calculation 1.86%



Note: the 2020-21 2nd Calculation reflects a decrease in \$14M in Florida & School Recognition funds.

2020-21 Budget Categoricals (BCPS)

(in Thousands)	2019-20 4th Calc	2020-21 2nd Calc	Inc/(Dectr)
Mental Health Assistance	\$6,527	\$8,830	\$2,303
ESE Guaranteed Allocation	102,976	105,876	2,900
Supplemental Academic Inst.	59,297	59,437	140
Safe Schools	16,059	16,114	55
Reading Allocation	11,738	11,613	(125)
Digital Classrooms	428	166	(262)
Instructional Materials	21,173	21,396	223
Student Transportation	33,050	33,395	345
Turnaround Supplemental Services	1,376	340	(1,036)
Lottery & School Recognition	14,010	0	(14,010)
Other Categoricals *	3,847	6,797	2,950
Total Categoricals	\$270,481	\$263,964	(\$6,517)



* Other Categoricals include, DJJ Supplemental Allocation, Funding Compression Allocation, Teachers Classroom Supply Assistance, and Proration to Appropriation.

FY 2020-21 Cost Increases

\$ In Millions

FRS Increase and net changes to fringe rate	(\$23.0)
Charter Schools Growth UFTE 1,110 Net Of Cost Avoidance	(4.0)
Family Empowerment Scholarship Growth UFTE 655	(5.0)
Cost of Increase in Property & Casualty Insurance	(1.6)
Estimated costs to re-open schools including FEMA PPE match*	(6.7)
Total Cost Increases	(\$40.3)
Increase in Maintenance Transfer from Capital	1.6
Net Cost Increase	(\$38.7)



*A very fluid number and it will continue to be reviewed as plans are solidified.

**FY 2020-21
FEFP Revenue & Cost Increases**

\$ In Millions

Total Revenue Increase, net of Charter Schools' Share *	\$18.0
Net Cost Increases	(38.7)
FEFP Revenue Increase & Net Cost Increase	(\$20.7)



* Excludes the Teacher Salary Increase Allocation categorical of \$47M and Best and Brightest of \$27M which is a decrease.

FY 2020-21 Budget Reductions

District	(in Millions)
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Divisional Budget Reductions, including elimination of positions	\$2.2
Overtime Reduction	3.0
Professional Development funded by Grants	2.0
Districtwide Travel Restriction	3.0
Maximize Allowable Transfer from Capital & Food Services	10.0
Reduction in Professional Services Budget	.5

Total Budget Reductions	\$20.7
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Nonrecurring Resources to be Allocated

(in Millions)

CARES Act Funding

\$42.8

Fund Balance Cost Avoidance

30.0

Total Nonrecurring Resources to be Allocated

\$72.8



Where Does the Money Go?

School Level Services	2019-20	Pct.	2020-21	Pct.
Instruction	\$1,574.7	65.3%	\$1,627.7	65.8%
Student Support Services	132.8	5.5%	140.6	5.7%
Instructional Media Services	21.8	0.9%	19.7	0.8%
Student Transportation Services	82.6	3.4%	86.4	3.5%
Sub-Total Direct Services to Students	\$ 1,811.9	75.1%	\$ 1,874.4	75.8%
Operation of Plant/School Safety	\$209.6	8.7%	\$211.9	8.6%
Maintenance of Plant	65.2	2.7%	68.3	2.8%
School Administration	142.6	5.9%	145.4	5.9%
Community Services	14.2	0.6%	11.1	0.4%
Total School Level Services	\$ 2,243.5	93.0%	\$ 2,311.1	93.5%

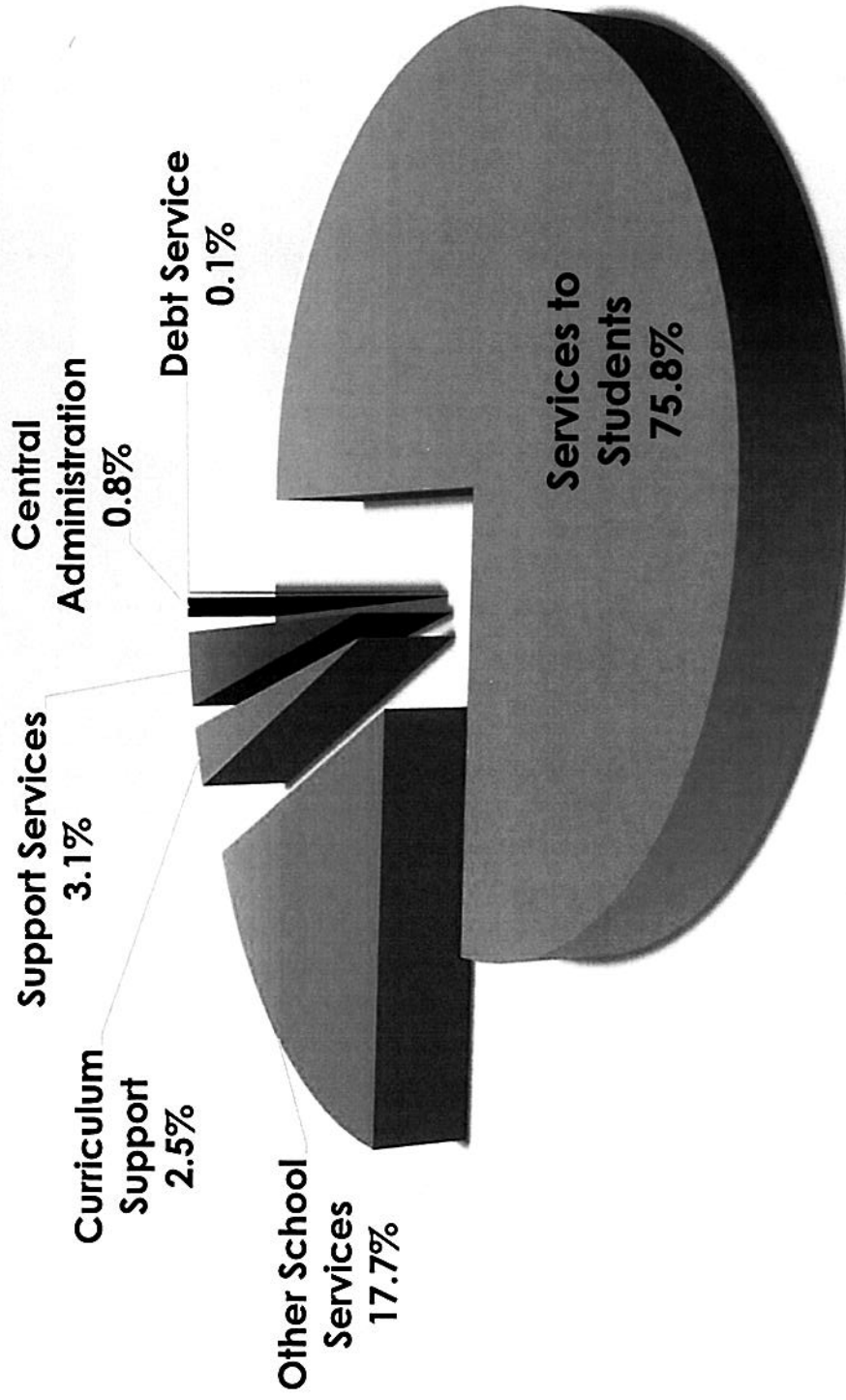


Where Does the Money Go?

Support Services	2019-20	Pct.	2020-21	Pct.
Instr. and Curriculum Dev. Services	\$27.5	1.1%	\$32.3	1.3%
Instructional Staff Training Services	9.4	0.4%	6.0	0.2%
Instruction-Related Technology	24.7	1.0%	24.9	1.0%
Total Curriculum Support	61.6	2.5%	63.2	2.5%
Fiscal Services	\$11.4	0.5%	\$9.7	0.4%
Central Services	74.9	3.1%	67.4	2.7%
Total Support Services	\$86.3	3.6%	\$77.1	3.1%
Board	\$6.0	0.2%	\$5.5	0.2%
General Administration	9.1	0.4%	8.8	0.4%
Administrative Technology Services	4.3	0.2%	5.1	0.2%
Total Central Administration	\$19.4	0.8%	\$19.4	0.8%
Debt Service	\$1.5	0.1%	\$2.1	0.1%
Total Appropriations	\$2,412.3	100.0%	\$2,472.9	100.0%



Where Does the Money Go?



Budget Adoption Timeline Fiscal Year 2020-21

September 1, 2020

Final DEFP #2 Adoption at School Board Meeting, after 5:00 p.m.

September 9, 2020

Final Public Budget Hearing, after 5:00 p.m.



The School Board of Broward County, Florida

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

Robert W. Runcie, Superintendent of Schools

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Individuals with disabilities requesting accommodations under the Americans with Disabilities Act Amendments Act of 2008, (ADAAA) may call Equal Educational Opportunities/ADA Compliance Department at 754-321-2150 or Teletype Machine (TTY) 754-321-2158.

