



September 9, 2020

School Board Second Public Hearing Final Budget, Fiscal Year 2020-21

Prepared by Financial Management



Public Budget Hearing Agenda

Kathleen C. Wright Administration Center Board Room & Virtual

September 9, 2020, 5:30 pm

- TRIM required information
- Review of the Tentative Budget, First Public Hearing held on July 28, 2020
- Updates since the First Public Hearing
- Fiscal Year 2020-21 Final Budget Presentation
- Where does the Money Go?
- Questions



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.



FY 2020-21 Proposed Millage Rates

	2016-17 Millage Rate	2017-18 Millage Rate	2018-19 Millage Rate	2019-20 Millage Rate	2020-21 Millage Rate	% Inc/(Dec) 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

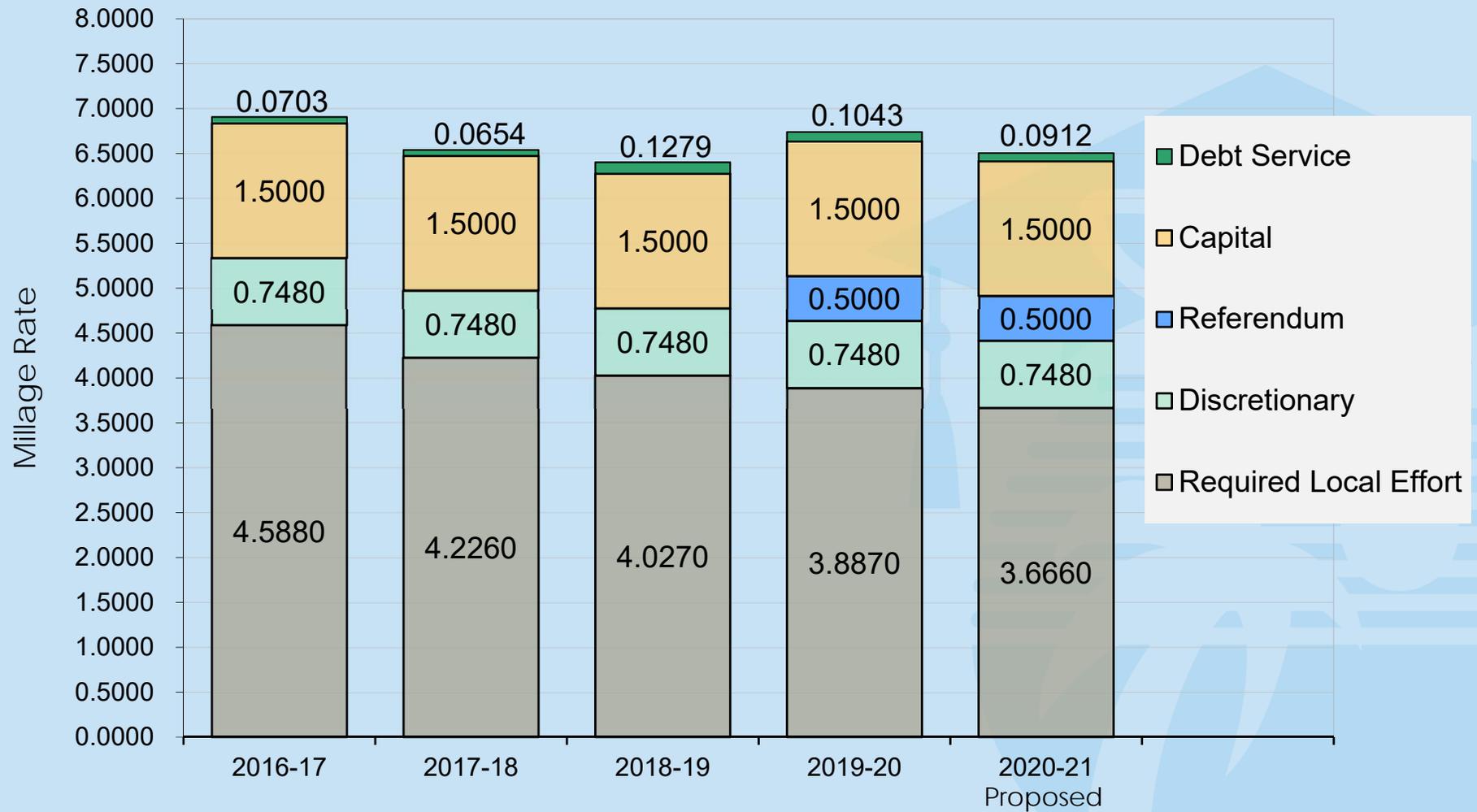
	2019-20 Final	2020-21		
		Adjusted	Gross	
Taxable Values:	\$214,727,676,622	\$223,978,180,197	\$226,714,033,617	
	2019-20 Millage Rate	Rolled Back Millage Rate	2020-21 Millage Rate	% Incr/(Decr) as Compared to Rolled Back Millage Rate
<u>State Millage</u> ¹				
Required Local Effort (RLE)	3.8250	3.7265	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



Updates Since the Tentative Budget Public Hearing

- Update on State Revenue Outlook
- Potential Special Session
- Likely Impact to the Broward
County Public Schools
 - Estimated \$50M-\$85M Midyear
Holdback
 - Monitoring Re-opening Costs and
Additional PPE Needs



2020-21 Budget for Broward County Public Schools (BCPS) Information Provided at the First Public Budget Hearing

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



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

FY 2020-21 Cost Increases

Information Provided at the First Public Budget Hearing

	\$ 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)
Decrease in Estimated Preschool Program Fees – <i>New</i>	(\$1.0)
Funding for ESE Area Online Learning Materials – <i>New</i>	(\$2.0)
Cost to fund Nurses – <i>New</i>	(6.0)
Transfer Out to Capital Budget for Workforce Education Projects at McFatter – <i>New</i>	(1.7)
Total Cost Increases	(\$51.0)
Increase in Maintenance Transfer from Capital	1.6
CARES Act Funds to cover Cost for Nurses – <i>New</i>	6.0
Additional Favorable Fund Balance over Expected Cost Avoidance – <i>New</i>	4.7
Net Cost Increase	(\$38.7)



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

FY 2020-21 Budget Reductions Information Provided at the First Public Budget Hearing

District	(in Millions)
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



FY 2020-21

Summary of Changes from Tentative Public Budget Hearing

	\$ In Millions
Total Revenue Increase, net of Charter Schools' Share *	\$18.0
Net Cost Increases	(38.7)
Budget Reductions	20.7
Budget Balancing	\$0.0



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

Nonrecurring Resources to be Allocated

	(in Millions)
CARES Act Funding	\$42.8
Reduction in CARES Act to Fund Nurses - <i>New</i>	(6.0)
Fund Balance Cost Avoidance	30.0
Total Nonrecurring Resources to be Allocated	\$66.8



Where Does the Money Go?

School Level Services	2019-20	Pct.	2020-21	Pct.
Instruction	\$1,546.7	63.9%	\$1,623.9	65.4%
Student Support Services	140.7	5.8%	144.4	5.8%
Instructional Media Services	23.0	1.0%	19.7	0.8%
Student Transportation Services	91.4	3.8%	86.4	3.5%
Sub-Total Direct Services to Students	\$ 1,801.8	74.5%	\$ 1,874.4	75.5%
Operation of Plant/School Safety	\$203.5	8.4%	\$211.9	8.5%
Maintenance of Plant	74.6	3.1%	68.3	2.8%
School Administration	148.6	6.1%	145.4	5.9%
Community Services	20.0	0.8%	11.1	0.4%
Total School Level Services	\$ 2,248.5	92.9%	\$ 2,311.1	93.1%

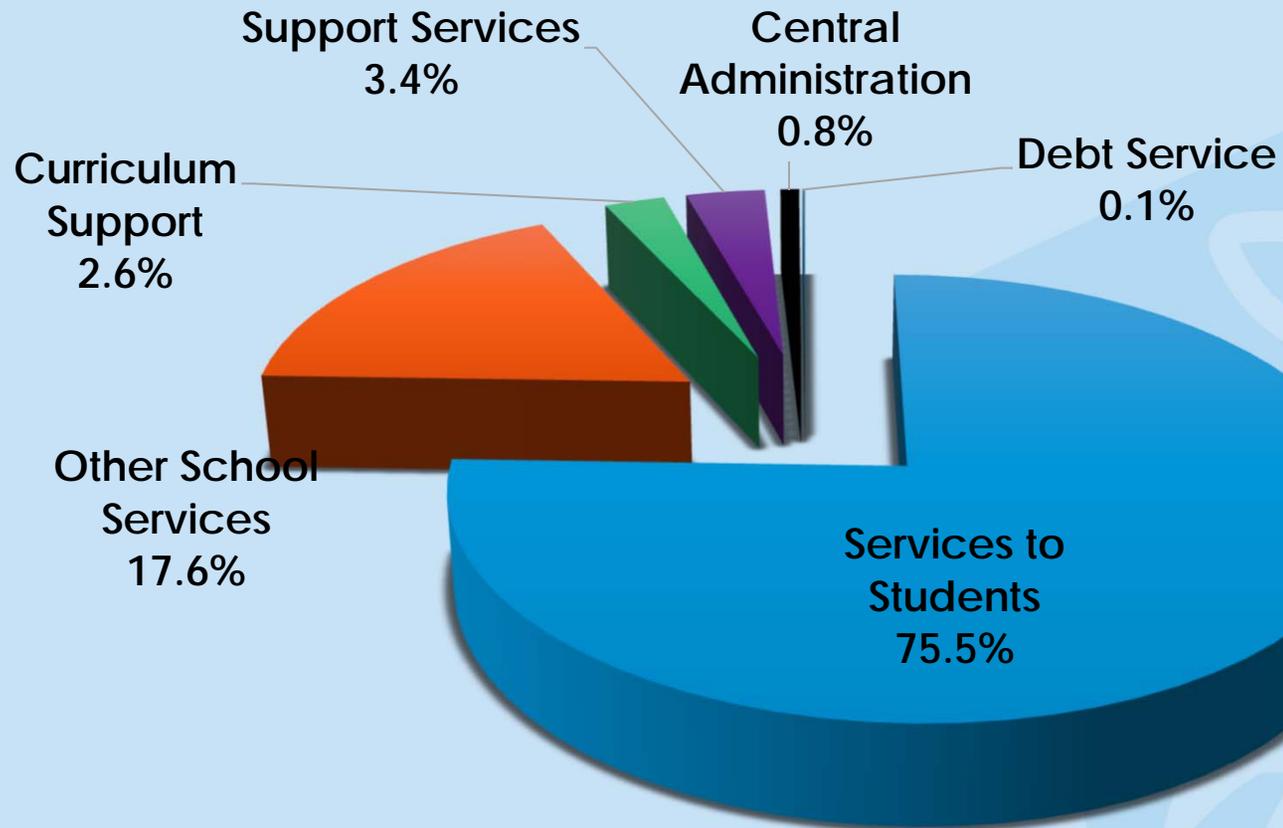


Where Does the Money Go?

Support Services	2019-20	Pct.	2020-21	Pct.
Instr. and Curriculum Dev. Services	\$30.0	1.2%	\$34.3	1.4%
Instructional Staff Training Services	6.3	0.3%	6.0	0.2%
Instruction-Related Technology	27.1	1.1%	24.9	1.0%
Total Curriculum Support	63.4	2.6%	65.2	2.6%
Fiscal Services	\$11.0	0.5%	\$9.7	0.4%
Central Services	75.2	3.1%	74.1	2.7%
Total Support Services	\$86.2	3.6%	\$83.8	3.4%
Board	\$5.8	0.2%	\$5.5	0.2%
General Administration	8.6	0.4%	8.8	0.4%
Administrative Technology Services	5.6	0.2%	5.1	0.2%
Total Central Administration	\$20.0	0.8%	\$19.4	0.8%
Debt Service	\$1.9	0.1%	\$2.1	0.1%
Total Appropriations	\$2,420.0	100.0%	\$2,481.6	100.0%



Where Does the Money Go?



Questions



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

The School Board of Broward County, Florida, prohibits any policy or procedure which results in discrimination on the basis of age, color, disability, gender identity, gender expression, genetic information, marital status, national origin, race, religion, sex or sexual orientation. The School Board also provides equal access to the Boy Scouts and other designated youth groups. Individuals who wish to file a discrimination and/or harassment complaint may call the Director, Equal Educational Opportunities/ADA Compliance Department & District's Equity Coordinator/Title IX Coordinator at 754-321-2150 or Teletype Machine (TTY) 754-321-2158.

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.

