

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE SUPERINTENDENT**

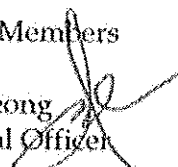
**Robert W. Runcie
Superintendent of Schools**

Telephone: 754-321-2600

Facsimile: 754-321-2701

July 23, 2012

TO: School Board Members
FROM: I. Benjamin Leong
Chief Financial Officer
VIA: Robert W. Runcie
Superintendent of Schools



SUBJECT: Revision to Item K-6, Advertisement of the Tentative District School Budget for Fiscal Year 2012-2013, for the July 24, 2012 Regular School Board Meeting

Attached is a revision for Item K-6, Advertisement of the Tentative District School Budget for Fiscal Year 2012-2013, for the July 24, 2012 Regular School Board Meeting.

The Department of Education is required by statute to notify districts of the Required Local Effort (RLE) no later than July 19th of every year. As a result of this notification, the "projected" RLE changed based on the "certified" RLE information received from the Department of Education.

The change in RLE also affected the rolled-back rate that was posted on the draft agenda item K-6 which you received on July 17, 2012.

As a result, please replace the following exhibits with the attached:

- Exhibit 1 – Executive Summary
- Exhibit 2 – Notice of Proposed Tax Increase
- Exhibit 3 – Notice of Tax for School Capital Outlay
- Exhibit 4 – Budget Summary Notice
- Exhibit 5 – District Summary Budget
- Exhibit 6 – Certification of School Taxable Value

RWR/IBL/RAM:kt

Attachments

cc: Senior Leadership Team

AGENDA REQUEST FORM REVISED / ADDITIONAL INFORMATION
THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Meeting Date 7/24/12	Open Agenda Yes <u> X </u> No Special Order Request Yes <u> X </u> No	Agenda Item Number K-6
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TITLE:	Advertisement of the Tentative District School Budget for Fiscal Year 2012-2013
REQUESTED ACTION:	Approve the advertising of the Tentative School Budget for Fiscal Year 2012-2013. The Department of Education is required by statute to notify districts of the Required Local Effort (RLE) no later than July 19th of every year. Please note the actual rolled-back millage rate may change based on final RLE information received from the Department of Education. In the event it changes, an amended item will be submitted.
SUMMARY EXPLANATION AND BACKGROUND:	The Legislature has decreased <u>increased</u> the <u>RLE state law millage</u> for fiscal year 2012-13. In order to participate in the Florida Education Finance Program (FEFP), the School District is required to levy the <u>RLE state law millage</u> provided by the state. The overall <u>state law millage rate</u> has decreased <u>increased</u> by .0230 <u>.0380</u> as compared with last year's rate. When taking increased property values into consideration, The total millage rate exceeds the rolled back rate increases by 0.53 <u>1.50</u>%. Pursuant to Chapter 200.065 of the Florida Statutes, the School District is required to advertise its intent to adopt a tentative budget in a newspaper within 29 days of certification of value.
SCHOOL BOARD GOALS:	<u> X </u> •Goal One: Raise achievement of all students to ensure graduation from high school and readiness for post-secondary education. <u> </u> •Goal Two: Improve the health and wellness of students and personnel. <u> </u> •Goal Three: Provide a safe and secure physical and technological environment for all students and employees. <u> X </u> •Goal Four: Promote innovation which focuses on best practices and quality efforts that improve our best-in-class position. <u> </u> •Goal Five: Recruit, develop, retain, and recognize high performing and diverse faculty and personnel. <u> </u> •Goal Six: Build strong partnerships with family, business, community and government at the classroom, school, area, and district level. <u> </u> •Goal Seven: Ensure district's leadership as an environmental steward through innovative ecology and energy conservation programs.
FINANCIAL IMPACT:	The total school district's budget, excluding transfers out of \$231,574,126 is \$2,867,895,544 <u>\$2,881,953,817</u>. The major components of the District's budget are the \$1.9 <u>\$2.0</u> billion general fund and the \$0.6 billion capital budget.
EXHIBITS: (List)	1. Executive Summary 2. Notice of Proposed Tax Increase 3. Notice of Tax for School Capital Outlay 4. Budget Summary Notice 5. District Summary Budget 6. Certification of School Taxable Value
BOARD ACTION:	SOURCE OF ADDITIONAL INFORMATION: Rebecca A. McMahan 754-321-8330 Name Phone

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

I. Benjamin Leong, CPA, Chief Financial Officer
Office of Financial Management

Approved in Open Board Meeting on: _____

By: _____ School Board Chair

EXECUTIVE SUMMARY

The attached board item authorizes **only the advertising** of the 2012-13 budget in the newspaper for the purpose of informing the public of the hearing scheduled for 5:30 pm on August 1, 2012 at K. C. Wright. The authorization of the millage levy and adoption of the tentative 2012-13 Budget will not be approved until the public hearing.

Included in the agenda item for advertising is millage to support:

Required Local Effort	5.147 5.2080
Discretionary Millage	0.748
<u>Capital Millage</u>	<u>1.500</u>
Total	7.395 7.4560

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 \$1,006,041,489

B. Less tax reductions due to Value
Adjustment Board and other
assessment changes \$8,070,762

C. Actual property tax levy \$997,970,727

This year's proposed tax levy \$1,017,529,724 ~~\$1,009,204,977~~

A portion of the tax levy is required under state law in order for the school board to receive ~~\$582,557,669~~ \$588,624,185 in state education grants. The required portion has increased by ~~.53~~ 1.72 percent and represents approximately seven 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 on the tax increase to be held on August 1, 2012, at 5:30 P.M., at the K.C. Wright Administration Building, 600 Southeast Third Avenue, Fort Lauderdale, Florida.

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 ~~5.895~~ 5.956 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 **\$196,518,616** to be used for the following projects:

CONSTRUCTION AND REMODELING

- Additions, remodeling and renovations at educational and ancillary facilities throughout the district
- Planning, design and construction of future educational and ancillary facilities
- New Additions, remodeling and renovations at athletic/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 in the General Fund as permitted by Florida Statutes
- Major maintenance, renovation and repairs of existing educational and ancillary facilities, including repairs of hurricane damage
- Building and fire safety renovations in leased facilities
- 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 of one hundred (100) school buses
- Purchase of vehicles permitted by Florida Statutes

NEW AND REPLACEMENT EQUIPMENT, COMPUTERS AND ELECTRONIC LEARNING DEVICES, AND ENTERPRISE RESOURCE SOFTWARE

- Video Surveillance and Security Equipment
- 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-five (75) elementary schools, thirteen (13) middle schools, eighteen (18) high schools and four (4) education centers, two (2) bus maintenance facilities, two (2) ancillary facilities, one hundred four (104) school buses, 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, instructional television (ITV) tower replacements and upgrades, and financial software systems for enterprise resource planning (ERP)
- Debt service for a 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/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 plant

PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

- Leasing of portable classrooms and portable ancillary facilities/plants

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

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

All concerned citizens are invited to a public hearing to be held on August 1, 2012, at 5:30 P.M., at the K. C. Wright Administration Building, 600 Southeast 3rd Avenue, Fort Lauderdale, Florida.

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

BUDGET SUMMARY NOTICE
THE PROPOSED OPERATING BUDGET EXPENDITURES OF
THE SCHOOL BOARD OF BROWARD COUNTY ARE 2.4%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

FISCAL YEAR
2012-2013

PROPOSED MILLAGE LEVY	
OPERATING	
LOCAL EFFORT	5.1470 5.2080
DISCRETIONARY	0.7480
DEBT SERVICE	0.0000
CAPITAL OUTLAY	1.5000
TOTAL	<u>7.3950</u> 7.4560

BUDGET

REVENUES		General	Special Revenue	Debt Service	Capital Projects	Internal Service	Total All Funds
Federal Sources		\$ 10,289,363	\$ 248,030,837	\$ -	\$ 4,366,632	\$ -	\$ 262,686,832
State Sources	977,031,361	970,964,845	2,841,652	10,243,608	17,899,428	-	1,001,949,533
Local Sources	825,711,371	817,719,614	24,596,665	-	199,813,616	96,089,436	1,138,219,331
TOTAL REVENUES	\$1,813,032,095	\$ 1,798,973,822	\$ 275,469,154	\$ 10,243,608	\$ 222,079,676	\$ 96,089,436	\$ 2,402,855,696
Transfers In		70,761,773	-	160,812,353	-	-	231,574,126
Nonrevenue Sources		-	-	-	9,911,943	174,418	10,086,361
Fund Balances/Net Assets-July 1, 2012		69,000,000	31,909,837	3,008,000	338,903,200	12,132,450	454,953,487
TOTAL REVENUES, TRANSFERS							
AND BALANCES	\$1,952,793,868	\$ 1,938,735,595	\$ 307,378,991	\$ 174,063,961	\$ 570,894,819	\$ 108,396,304	\$ 3,099,469,670

EXPENDITURES

Instruction		\$ 1,199,507,607	\$ 114,997,953				\$ 1,314,505,560
Pupil Personnel Services		89,913,981	7,410,888				97,324,869
Instructional Media Services		20,806,664	96,472				20,903,136
Instruction & Curriculum							
Development Services		17,963,226	30,451,825				48,415,051
Instructional Staff Training Services		4,003,709	10,816,905				14,820,614
Instruction Related Technology		16,735,268	2,500				16,737,768
Board of Education		3,274,954	0				3,274,954
General Administration		20,818,029	5,989,091				26,807,120
School Administration		115,550,195	90,966				115,641,161
Facilities Acquisition & Construction		372,729	73,107		345,719,309		346,165,145
Fiscal Services		7,707,941	154,419				7,862,360
Food Service		0	101,000,832				101,000,832
Central Services		49,510,109	0			98,293,640	147,803,749
Pupil Transportation Services		70,595,929	1,561,740				72,157,669
Operation of Plant		161,789,398	190,180				161,979,578
Maintenance of Plant		60,934,890	0				60,934,890
Administrative Technology Services		6,350,119	0				6,350,119
Community Services		15,476,731	1,794,825				17,271,556
Debt Service		154,801	0	171,055,961			171,210,762
TOTAL EXPENDITURES		\$ 1,861,466,280	\$ 274,631,703	\$ 171,055,961	\$ 345,719,309	\$ 98,293,640	\$ 2,751,166,893
Transfers Out		5,855,388	543,228	0	225,175,510	0	231,574,126
Fund Balances/Net Assets-June 30, 2013	85,472,200	71,413,927	32,204,061	3,008,000	0	10,102,664	116,728,652
TOTAL EXPENDITURES,							
TRANSFERS AND BALANCES	\$1,952,793,868	\$ 1,938,735,595	\$ 307,378,992	\$ 174,063,961	\$ 570,894,819	\$ 108,396,304	\$ 3,099,469,671

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2012-2013

SECTION I. ASSESSMENT AND MILLAGE LEVIES

Page 1

A. Certification of Taxable Value of Property in County by Property Appraiser			136,471,261,280.00
B. Millage Levies on Nonexempt Property:			
	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort	5.0910 5.1470		5.0910 5.1470
2. Prior Period Funding Adjustment Millage	0.1170		0.1170
3. Discretionary Operating	0.7480		0.7480
4. Critical Operating Needs			
5. Additional Operating			
6. Additional Capital Improvement			
7. Local Capital Improvement	1.5000		1.5000
8. Discretionary Capital Improvement			
9. Critical Capital Outlay Needs			
10. Debt Service			
TOTAL MILLS	7.4560 7.3950		7.4560 7.3950

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

SECTION II. GENERAL FUND - FUND 100

Page 2

ESTIMATED REVENUES	Account Number		
FEDERAL:			
Federal Impact, Current Operations	3121		
Reserve Officers Training Corps (ROTC)	3191		2,089,363.00
Miscellaneous Federal Direct	3199		
Total Federal Direct	3100		2,089,363.00
FEDERAL THROUGH STATE AND LOCAL:			
Medicaid	3202		8,200,000.00
National Forest Funds	3255		
Federal Through Local	3280		
Miscellaneous Federal through State	3299		
Total Federal Through State And Local	3200		8,200,000.00
STATE:			
Florida Education Finance Program (FEFP)	3310	582,557,669.00	588,624,185.00
Workforce Development	3315	70,837,058.00	
Workforce Development Capitalization Incentive Grant	3316		
Workforce Education Performance Incentive	3317		733,551.00
Adults With Disabilities	3318		921,413.00
CO & DS Withheld for Administrative Expense	3323		169,699.00
Diagnostic and Learning Resources Centers	3335		
Racing Commission Funds	3341		446,500.00
State Forest Funds	3342		
State License Tax	3343		301,012.00
District Discretionary Lottery Funds	3344		
Class Size Reduction Operating Funds	3355		299,799,671.00
School Recognition Funds	3361		14,424,231.00
Excellent Teaching Program	3363		
Voluntary Prekindergarten Program	3371		554,270.00
Preschool Projects	3372		
Reading Programs	3373		
Full Service Schools	3378		
Other Miscellaneous State Revenue	3399		219,771.00
Total State	3300	970,964,845.00	977,031,361.00
LOCAL:			
District School Tax	3411	772,318,162.00	780,309,919.00
Tax Redemptions	3421		
Payment in Lieu of Taxes	3422		
Excess Fees	3423		
Tuition (Non-Resident)	3424		
Rent	3425		2,576,253.00
Interest, Including Profit On Investment	3430		750,000.00
Gifts, Grants and Bequests	3440		54,296.00
Adult General Education Course Fees	3461		1,038,796.00
Postsecondary Vocational Course Fees	3462		5,946,495.00
Continuing Workforce Education Course Fees	3463		62,956.00
Capital Improvement Fees	3464		304,119.00
Postsecondary Lab Fees	3465		
Lifelong Learning Fees	3466		412,224.00
General Education Development (GED) Testing Fees	3467		
Financial Aid Fees	3468		
Other Student Fees	3469		1,479,887.00
Preschool Program Fees	3471		1,434,136.00
Prekindergarten Early Intervention Fees	3472		
School Age Child Care Fees	3473		11,795,408.00
Other Schools, Courses and Classes Fees	3479		1,118,592.00
Miscellaneous Local Sources	3490		18,428,290.00
Total Local	3400	817,719,614.00	825,711,371.00
TOTAL ESTIMATED REVENUES		1,798,973,822.00	1,813,032,095.00
OTHER FINANCING SOURCES			
Loans	3720		
Sale of Capital Assets	3730		
Loss Recoveries	3740		
Transfers In:			
From Debt Service Funds	3620		
From Capital Projects Funds	3630		70,218,545.00
From Special Revenue Funds	3640		543,228.20
From Permanent Fund	3660		
From Internal Service Funds	3670		
From Enterprise Funds	3690		
Total Transfers In	3600	70,761,773.20	
TOTAL OTHER FINANCING SOURCES		70,761,773.20	
Fund Balance, July 1, 2012	2800		69,000,000.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		1,938,735,595.20	1,952,793,868.20

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

SECTION II. GENERAL FUND - FUND 100 (Continued)

Page 3

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other Expenses 700
Instruction	5000	1,199,507,606.46	723,070,907.21	195,868,552.08	253,412,550.19	274,664.10	24,334,084.93	2,336,508.03	210,339.92
Pupil Personnel Services	6100	89,913,980.84	69,500,236.43	18,826,502.05	1,318,000.87		169,596.43	82,429.28	17,215.78
Instructional Media Services	6200	20,806,664.24	13,831,468.08	3,746,723.40	203,528.00	86.37	467,273.15	2,397,557.68	160,027.56
Instruction and Curriculum Development Services	6300	17,963,226.43	13,372,966.50	3,622,522.66	678,993.17	52.16	79,118.36	58,124.93	151,448.65
Instructional Staff Training Services	6400	4,003,709.31	2,363,145.23	640,138.23	724,626.66		159,008.21	10,848.79	105,942.19
Instruction Related Technology	6500	16,735,267.55	13,038,426.11	3,531,901.02	79,048.78		18,954.02	65,898.62	1,039.00
Board	7100	3,274,954.19	1,998,246.94	541,293.12	622,040.33		15,481.50	715.69	97,176.61
General Administration	7200	20,818,028.89	15,605,266.34	4,227,216.97	926,019.44		12,117.45	20,289.32	27,119.37
School Administration	7300	115,550,194.51	90,410,898.44	24,490,865.81	273,894.09	125.94	147,826.22	204,266.16	22,317.85
Facilities Acquisition and Construction	7400	372,729.18			343,459.13		23,679.24	3,545.81	2,045.00
Fiscal Services	7500	7,707,941.41	5,898,535.50	1,597,818.89	152,146.59		21,061.72	5,707.12	32,671.59
Food Service	7600								
Central Services	7700	49,510,108.91	19,581,331.99	5,304,269.53	24,229,948.69		112,001.64	192,321.83	90,235.23
Pupil Transportation Services	7800	70,595,928.63	46,235,725.41	12,524,518.24	1,084,987.79	9,945,999.79	655,114.53	146,444.57	3,138.30
Operation of Plant	7900	161,789,397.80	60,022,069.35	16,259,018.23	28,859,114.38	50,810,141.63	4,501,206.77	1,327,853.33	9,994.11
Maintenance of Plant	8100	60,934,889.83	8,172,639.79	2,213,837.36	36,914,977.27	888,519.31	12,607,444.25	66,929.02	70,542.83
Administrative Technology Services	8200	6,350,119.41	4,802,290.67	1,300,863.71	142,708.96		60,376.66	23,699.21	20,180.20
Community Services	9100	15,476,731.37	9,091,507.81	2,462,744.00	1,522,434.98	292.60	1,866,468.43	533,283.55	
Debt Service	9200	154,801.49							154,801.49
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		1,861,466,280.45	1,096,995,661.80	297,158,785.30	351,488,479.32	61,919,881.90	45,250,813.51	7,476,422.94	1,176,235.68
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920	5,855,388.00							
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Fund	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	5,855,388.00							
TOTAL OTHER FINANCING USES		5,855,388.00							
Nonspendable Fund Balance, June 30, 2013	2710			8,000,000.00					
Restricted Fund Balance, June 30, 2013	2720	20,946,988.20							
Committed Fund Balance, June 30, 2013	2730								
Assigned Fund Balance, June 30, 2013	2740	26,251,789.00							
Unassigned Fund Balance, June 30, 2013	2750	24,215,149.55		30,273,422.55					
TOTAL ENDING FUND BALANCE	2700	71,413,926.75		85,472,199.75					
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		1,938,735,595.20		1,952,793,868.20					

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

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

Page 4

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	70,722,055.00
U.S.D.A. Donated Foods	3265	6,000,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	1,465,929.00
Total Federal Through State And Local	3200	78,187,984.00
<i>STATE:</i>		
School Breakfast Supplement	3337	663,044.00
School Lunch Supplement	3338	786,477.00
Other Miscellaneous Revenue	3399	22,667.00
Total State	3300	1,472,188.00
<i>LOCAL:</i>		
Interest, Including Profit on Investment	3430	111,141.00
Gifts, Grants and Bequests	3440	
Food Service	3450	20,593,788.00
Other Miscellaneous Local Sources	3495	635,731.00
Total Local	3400	21,340,660.00
TOTAL ESTIMATED REVENUES		101,000,832.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service	3620	
From Capital Projects Funds	3630	
Interfund Transfer	3650	
From Permanent Fund	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2012	2800	29,397,548.28
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		130,398,380.28

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

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

Page 5

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	27,252,105.00
Employee Benefits	200	13,470,760.00
Purchased Services	300	5,552,045.00
Energy Services	400	2,550,590.00
Materials and Supplies	500	45,947,528.00
Capital Outlay	600	3,177,628.00
Other Expenses	700	3,050,176.00
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS	7600	101,000,832.00
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 Fund	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2013	2710	1,968,383.27
Restricted Fund Balance, June 30, 2013	2720	27,429,165.01
Committed Fund Balance, June 30, 2013	2730	
Assigned Fund Balance, June 30, 2013	2740	
Unassigned Fund Balance, June 30, 2013	2750	
TOTAL ENDING FUND BALANCE	2700	29,397,548.28
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		130,398,380.28

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

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

Page 6

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	19,636,085.00
Total Federal Direct	3100	19,636,085.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Vocational Education Acts	3201	2,971,470.00
Medicaid	3202	
Workforce Investment Act	3220	359,600.00
Math & Science Partnerships - Title II, Part B	3226	10,810,503.00
Drug Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	57,004,324.00
Elementary and Secondary Education Act, Title I	3240	71,242,344.00
Adult General Education	3251	3,948,459.00
Vocational Rehabilitation	3253	
Federal Through Local	3280	107,652.00
Miscellaneous Federal Through State	3299	3,762,416.00
Total Federal Through State And Local	3200	150,206,768.00
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	1,369,464.00
Total State	3300	1,369,464.00
<i>LOCAL:</i>		
Interest, Including Profit on Investment	3430	
Gifts, Grants & Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	2,027,997.00
Total Local	3400	2,027,997.00
TOTAL ESTIMATED REVENUES		173,240,314.00
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 Fund	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2012	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		173,240,314.00

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

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

APPROPRIATIONS		Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other Expenses 700
Instruction		5000	114,997,952.00	68,517,134.00	24,410,265.00	17,053,381.00		2,912,653.00	2,085,436.00	19,083.00
Pupil Personnel Services		6100	7,410,888.00	4,831,040.00	1,519,709.00	420,680.00		524,404.00	7,067.00	107,988.00
Instructional Media Services		6200	96,472.00	77,900.00	18,572.00					
Instruction and Curriculum Development Services		6300	30,451,825.00	17,478,166.00	4,514,459.00	704,961.00		365,100.00	2,467,000.00	4,922,139.00
Instructional Staff Training Services		6400	10,816,905.00	6,785,515.00	1,094,412.00	1,581,016.00		1,083,753.00	54,968.00	217,341.00
Instruction Related Technology		6500	2,500.00			2,500.00				
Board		7100								
General Administration		7200	5,989,091.00	49,577.00	11,991.00					5,927,523.00
School Administration		7300	90,966.00	73,092.00	17,874.00					
Facilities Acquisition and Construction		7400	73,107.00			62,191.00				10,916.00
Fiscal Services		7500	154,419.00	120,408.00	32,011.00	2,000.00				
Food Services		7600								
Central Services		7700								
Pupil Transportation Services		7800	1,561,740.00	1,056,850.00	443,151.00	59,739.00	2,000.00			
Operation of Plant		7900	190,180.00	140,716.00	49,464.00					
Maintenance of Plant		8100								
Administrative Technology Services		8200								
Community Services		9100	1,404,269.00	201,588.00	71,415.00	1,037,956.00		87,310.00	5,000.00	1,000.00
Debt Service		9200								
Other Capital Outlay		9300								
TOTAL APPROPRIATIONS			173,240,314.00	99,331,986.00	32,183,323.00	20,924,424.00	2,000.00	4,973,220.00	4,619,471.00	11,205,890.00
OTHER FINANCING USES:										
Transfers Out: (Function 9700)										
To General Fund		910								
To Debt Service Funds		920								
To Capital Projects Funds		930								
Interfund		950								
To Permanent Fund		960								
To Internal Service Funds		970								
To Enterprise Funds		990								
Total Transfers Out		9700								
TOTAL OTHER FINANCING USES										
Nonspendable Fund Balance, June 30, 2013		2710								
Restricted Fund Balance, June 30, 2013		2720								
Committed Fund Balance, June 30, 2013		2730								
Assigned Fund Balance, June 30, 2013		2740								
Unassigned Fund Balance, June 30, 2013		2750								
TOTAL ENDING FUND BALANCE										
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		2700	173,240,314.00							

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

SECTION V. SPECIAL REVENUE FUNDS -
TARGETED ARRA STIMULUS FUNDS - FUND 432

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Individuals with Disabilities Education Act (IDEA)	3230	
Elementary and Secondary Education Act, Title I	3240	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Interest, Including Profit on Investment	3430	
Gifts, Grants & Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	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	
Interfund	3650	
From Permanent Fund	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2012	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

SECTION V. SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS - FUND 432

APPROPRIATIONS		Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other Expenses 700	Page 9
Instruction		5000									
Pupil Personnel 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									
Food Services		7600									
Central Services		7700									
Pupil 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									
Interfund		950									
To Permanent Fund		960									
To Internal Service Funds		970									
To Enterprise Funds		990									
Total Transfers Out		9700									
TOTAL OTHER FINANCING USES											
Nonspendable Fund Balance, June 30, 2013		2710									
Restricted Fund Balance, June 30, 2013		2720									
Committed Fund Balance, June 30, 2013		2730									
Assigned Fund Balance, June 30, 2013		2740									
Unassigned Fund Balance, June 30, 2013		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, 2013

SECTION V. SPECIAL REVENUE FUNDS -
OTHER ARRA STIMULUS GRANTS - FUND 433

Page 10

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Other Food Services	3269	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Interest, Including Profit on Investment	3430	
Gifts, Grants & Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	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	
Interfund	3650	
From Permanent Fund	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2012	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

SECTION V. SPECIAL REVENUE FUNDS - OTHER AREA STIMULUS GRANTS - FUND 433

APPROPRIATIONS		Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other Expenses 700	Page 11
Instruction		5000									
Pupil Personnel 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									
Food Services		7600									
Central Services		7700									
Pupil 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									
Interfund		950									
To Permanent Fund		960									
To Internal Service Funds		970									
To Enterprise Funds		990									
Total Transfers Out		9700									
TOTAL OTHER FINANCING USES											
Nonspendable Fund Balance, June 30, 2013		2710									
Restricted Fund Balance, June 30, 2013		2720									
Committed Fund Balance, June 30, 2013		2730									
Assigned Fund Balance, June 30, 2013		2740									
Unassigned Fund Balance, June 30, 2013		2750									
TOTAL ENDING FUND BALANCE											
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE											

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

SECTION V. SPECIAL REVENUE FUNDS -
RACE TO THE TOP - FUND 434

Page 12

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Race to the Top	3214	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Interest, Including Profit on Investment	3430	
Gifts, Grants & Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	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	
Interfund	3650	
From Permanent Fund	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2012	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

SECTION V. SPECIAL REVENUE FUNDS - RACE TO THE TOP - FUND 434

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other Expenses 700
Instruction	5000								
Pupil Personnel 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								
Food Services	7600								
Central Services	7700								
Pupil 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								
Interfund	950								
To Permanent Fund	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2013	2710								
Restricted Fund Balance, June 30, 2013	2720								
Committed Fund Balance, June 30, 2013	2730								
Assigned Fund Balance, June 30, 2013	2740								
Unassigned Fund Balance, June 30, 2013	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, 2013

SECTION V. SPECIAL REVENUE FUNDS -
EDUCATION JOBS ACT - FUND 435

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Jobs Act	3215	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Interest, Including Profit on Investment	3430	
Gifts, Grants & Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	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	
Interfund	3650	
From Permanent Fund	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2012	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

SECTION V. SPECIAL REVENUE FUNDS - EDUCATION JOBS ACT - FUND 435

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other Expenses 700
Instruction	5000								
Pupil Personnel 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								
Food Services	7600								
Central Services	7700								
Pupil 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								
Interfund	950								
To Permanent Fund	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2013	2710								
Restricted Fund Balance, June 30, 2013	2720								
Committed Fund Balance, June 30, 2013	2730								
Assigned Fund Balance, June 30, 2013	2740								
Unassigned Fund Balance, June 30, 2013	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, 2013

SECTION VI. SPECIAL REVENUE FUND - MISCELLANEOUS - FUND 490

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ESTIMATED REVENUES	Account Number	
Federal Through Local	3280	
Interest, Including Profit on Investment	3430	8,908.01
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	1,219,099.57
TOTAL ESTIMATED REVENUES	3000	1,228,007.58
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 Fund	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2012	2800	2,512,288.92
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,740,296.50
APPROPRIATIONS		
Instruction	5000	
Pupil Personnel 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	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	390,555.85
Other Capital Outlay	9300	
TOTAL APPROPRIATIONS		390,555.85
OTHER FINANCING USES:		
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	543,228.20
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Fund	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	543,228.20
TOTAL OTHER FINANCING USES		543,228.20
Nonspendable Fund Balance, June 30, 2013	2710	
Restricted Fund Balance, June 30, 2013	2720	
Committed Fund Balance, June 30, 2013	2730	
Assigned Fund Balance, June 30, 2013	2740	2,806,512.45
Unassigned Fund Balance, June 30, 2013	2750	
TOTAL ENDING FUND BALANCE	2700	2,806,512.45
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		3,740,296.50

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

SECTION VII. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE & COBI Bonds	220 Special Act Bonds (Race Track)	230 Section 1011.14-15 F.S. Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stim. Debt Svc.
FEDERAL DIRECT SOURCES:									
Other Federal Direct	3190								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE SOURCES:									
Other Federal Through State	3290								
Total Federal Through State Sources	3200								
STATE SOURCES:									
CO & DS Distributed	3321								
CO & DS Withheld for SBE/COBI Bonds	3322								
Cost of Issuing SBE/COBI Bonds	3324	10,243,608.00	10,243,608.00						
Interest on Undistributed CO & DS	3325								
SBE/COBI Bond Interest	3326								
Racing Commission Funds	3341								
Total State Sources	3300	10,243,608.00	10,243,608.00						
LOCAL SOURCES:									
District Debt Service Taxes	3412								
Local Sales Tax	3418								
Tax Redemptions	3421								
Excess Fees	3423								
Rent	3425								
Interest, Including Profit on Investment	3430								
Gifts, Grants, and Bequests	3440								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES		10,243,608.00	10,243,608.00						
OTHER FINANCING SOURCES:									
Sale of Bonds	3710								
Loans	3720								
Proceeds of Certificates of Participation	3750								
Transfers In:									
From General Fund	3610	5,855,388.00						5,855,388.00	
From Capital Projects Funds	3630	154,956,965.00						154,956,965.00	
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Fund	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	160,812,353.00						160,812,353.00	
TOTAL OTHER FINANCING SOURCES		160,812,353.00						160,812,353.00	
Fund Balances, July 1, 2012	2800	3,008,000.00	1,539,000.00					1,469,000.00	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES		174,063,961.00	11,782,608.00					162,281,353.00	

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

SECTION VII. DEBT SERVICE FUNDS. (Continued)										Page
APPROPRIATIONS	Account Number	Totals	210 SBE & COBI Bonds	220 Special Act Bonds (Race Track)	230 Section 1011.14-15 F.S. Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stim. Debt Svc.	
<i>Debt Service: (Function 9200)</i>										
Redemption of Principal	710	76,448,109.00	7,500,000.00					68,948,109.00		
Interest	720	92,607,852.00	2,743,608.00					89,864,244.00		
Dues and Fees	730	2,000,000.00						2,000,000.00		
Miscellaneous Expenses	790									
TOTAL APPROPRIATIONS	9200	171,055,961.00	10,243,608.00					160,812,353.00		
OTHER FINANCING USES:										
<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 Fund	960									
To Internal Service Funds	970									
To Enterprise Funds	990									
Total Transfers Out	9700									
TOTAL OTHER FINANCING USES										
Nonspendable Fund Balances, June 30, 2013	2710									
Restricted Fund Balances, June 30, 2013	2720	3,008,000.00	1,539,000.00					1,469,000.00		
Committed Fund Balances, June 30, 2013	2730									
Assigned Fund Balances, June 30, 2013	2740									
Unassigned Fund Balances, June 30, 2013	2750									
TOTAL ENDING FUND BALANCES	2700	3,008,000.00	1,539,000.00					1,469,000.00		
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES		174,063,961.00	11,782,608.00					162,281,353.00		

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

SECTION VII. CAPITAL PROJECTS FUNDS

		Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds (Racetrack)	330 Section 101.14-15 P.S. Loans	340 Public Education Cap Outlay (PECO)	350 District Bonds	360 Capital Outlay & Debt Service Funds	370 Cap. Improvements Section 101.17(2)	380 Voted Capital Improvements	390 Other Capital Projects	399 ARRA Economic Stimulus Projects
ESTIMATED REVENUES													
<i>FEDERAL DIRECT SOURCES:</i>													
	Other Federal Direct Sources	3100	4,366,632.00							4,366,632.00			
		3100	4,366,632.00							4,366,632.00			
<i>FEDERAL THROUGH STATE SOURCES:</i>													
	Other Federal Through State	3290											
	Total Federal Through State Sources	3200											
<i>STATE SOURCES:</i>													
	CO & DS Distributed	3321	1,211,000.00						1,211,000.00				
	Interest on Undistributed CO & DS	3325											
	Racing Commission Funds	3341											
	Public Education Capital Outlay (PECO)	3391	6,688,428.00				6,688,428.00						
	Classrooms First Program	3392											
	School Infrastructure Thrift Program	3393											
	Effort Index Grants	3394											
	Classroom Grants Acct. Program	3395											
	Class Size Reduction Capital Fund	3396											
	Charters School Capital Outlay Funding	3397	10,000,000.00									10,000,000.00	
	Other Miscellaneous State Revenue	3399											
	Total State Sources	3300	17,899,428.00				6,688,428.00		1,211,000.00			10,000,000.00	
<i>LOCAL SOURCES:</i>													
	District Local Capital Improvement Tax	3413	196,518,616.00							196,518,616.00			
	Local Sales Tax	3418											
	Tax Redemptions	3421											
	Interest, Including Profit on Investment	3430	500,000.00									500,000.00	
	Gifts, Grants, and Bequests	3440											
	Miscellaneous Local Sources	3450	154,000.00									154,000.00	
	Interfund Transfers In	3459	2,440,000.00									2,440,000.00	
	Refunds of Prior Year Expenditures	3466											
	Total Local Sources	3400	199,813,616.00						1,211,000.00	196,518,616.00		3,295,000.00	
	TOTAL ESTIMATED REVENUES		222,079,676.00				6,688,428.00		1,211,000.00	200,885,246.00		13,295,000.00	
OTHER FINANCING SOURCES													
	Sale of Bonds	3710											
	Loans	3720											
	Sale of Capital Assets	3730	9,911,943.00									9,911,943.00	
	Loss Recoveries	3740											
	Proceeds of Certificates of Participation	3750											
<i>Transfers In:</i>													
	From General Fund	3610											
	From Enterprise Funds	3620											
	From Special Revenue Funds	3640											
	Interfund (Capital Projects Only)	3650											
	From Permanent Fund	3660											
	From Internal Service Funds	3670											
	From Enterprise Funds	3690											
	Total Transfers In	3600	9,911,943.00									9,911,943.00	
	TOTAL OTHER FINANCING SOURCES		338,903,200.00	2,080,204.00		16,220.00	640,675.00	196,056.00	3,889,377.00	113,216,809.00		150,329,126.00	68,534,433.00
FUND BALANCES, July 1, 2012		2800		2,080,204.00		16,220.00	7,329,103.00	196,056.00	5,100,377.00	314,102,057.00		173,535,699.00	68,534,433.00
FINANCING SOURCES, AND FUND BALANCES			570,894,819.00			16,220.00	7,329,103.00	196,056.00	5,100,377.00	314,102,057.00		173,535,699.00	68,534,433.00

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

SECTION VIII. CAPITAL PROJECTS FUNDS (Continued)

SECTION VIII. CAPITAL PROJECTS FUNDS (Continued)													Page
	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds (Racetrack)	330 Section 1011.14-15 F.S. Loans	340 Public Education Cap Outlay (PECO)	350 District Bonds	360 Capital Outlay & Debt Service Funds	370 Cap. Improvements Section 1011.7(12)	380 Voted Capital Improvements	390 Other Capital Projects	ARRA Economic Stimulus Projects	
APPROPRIATIONS <i>Appropriations: (Function 7400/9200)</i>													
		1,358.00							258.00		1,100.00		
	610	18,364.00							5,651.00		5,068.00	7,645.00	
	620	181,005,371.00						863,410.00	37,650,452.00		85,626,238.00	51,914,458.00	
	630	5,403,130.00	1,253,324.00		15,526.00	3,485,936.00	196,027.00	17,597.00	519,009.00		1,018,960.00	3,847,301.00	
	640	611,989.00				263.00			10,304.00		601,685.00		
	650	996,054.00							648,270.00		330,284.00	17,500.00	
	660	13,945,188.00							2,668,712.00		3,463,421.00	8,413,055.00	
	670	143,694,919.00	826,880.00		994.00	3,802,879.00	29.00	4,219,370.00	58,021,480.00	4,333,974.00		72,489,313.00	4,333,974.00
	680	42,936.00											
	690												
	710												
	720												
	730												
	TOTAL APPROPRIATIONS		345,719,309.00	2,080,204.00		16,520.00	7,329,103.00	196,056.00	5,100,377.00	98,926,547.00		163,536,069.00	68,534,433.00
	OTHER FINANCING USES: <i>Transfers Out: (Function 9700)</i>												
		910	70,218,545.00							60,218,545.00		10,000,000.00	
	920	154,956,965.00							154,956,965.00				
	940												
	950												
	960												
	970												
	990												
	9700	225,175,510.00							215,175,510.00		10,000,000.00		
TOTAL OTHER FINANCING USES		225,175,510.00							215,175,510.00		10,000,000.00		
	2710												
	2720												
	2730												
	2740												
	2750												
TOTAL ENDING FUND BALANCES	2700												
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES		570,894,819.00	2,080,204.00		16,520.00	7,329,103.00	196,056.00	5,100,377.00	314,102,057.00		173,536,069.00	68,534,433.00	

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

SECTION IX. PERMANENT FUND - FUND 000

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ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State	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, 2012	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		
APPROPRIATIONS		
Instruction	5000	
Pupil Personnel 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	
Pupil 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, 2013	2710	
Restricted Fund Balance, June 30, 2013	2720	
Committed Fund Balance, June 30, 2013	2730	
Assigned Fund Balance, June 30, 2013	2740	
Unassigned Fund Balance, June 30, 2013	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, 2013

SECTION X. 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								
Changes for Sales	3482								
Premium Revenue	3484								
Other Operating Revenue	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Interest, Including Profit on Investment	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 Transfers (Enterprise Funds Only)	3650								
From Permanent Fund	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Assets, July 1, 2012	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN, AND NET ASSETS									
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other Expenses (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 Fund	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Assets, June 30, 2013	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET ASSETS									

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

SECTION XI. 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	56,114,322.65							56,114,322.65
Charges for Sales	3482	982,911.81							982,911.81
Premium Revenue	3484	24,362,776.73	5,815,812.39	18,546,964.34					
Other Operating Revenue	3489	14,629,425.06	11,888,000.00	2,741,415.06					10,000
Total Operating Revenues		96,089,436.25	17,703,812.39	21,288,379.40					57,097,244.46
NONOPERATING REVENUES:									
Interest, Including Profit on Investment	3430	174,417.90	157,600.55		16,482.98				334.37
Gifts, Grants, and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		174,417.90	157,600.55		16,482.98				334.37
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund Transfers (Internal Service Funds Only)	3650								
From Permanent Fund	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Assets, July 1, 2012	2880	12,132,450.31	7,334,494.44	544,218.48	4,216,822.17				36,915.22
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN, AND NET ASSETS		108,396,304.46	25,195,907.38	21,832,597.88	4,233,305.15				57,134,494.05
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100	45,656,783.34	1,010,497.86						44,646,285.48
Employee Benefits	200	11,147,340.13	402,648.93						10,744,691.20
Purchased Services	300	23,231,391.95	5,181,054.06	16,585,542.36					1,464,795.53
Energy Services	400								
Materials and Supplies	500	182,268.92							182,268.92
Capital Outlay	600	96,452.92							96,452.92
Other Expenses (including depreciation)	700	17,979,403.08	13,733,484.50	4,245,918.58					
Total Operating Expenses		98,293,640.34	20,327,685.35	20,831,460.94					57,134,494.05
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 Fund	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Assets, June 30, 2013	2780	10,102,664.12	4,868,222.03	1,001,136.94	4,233,305.15				57,134,494.05
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET ASSETS		108,396,304.46	25,195,907.38	21,832,597.88	4,233,305.15				57,134,494.05



CERTIFICATION OF SCHOOL TAXABLE VALUE

DR-420S
R. 5/11
Rule 12DER11-10
Florida Administrative Code
Eff. 05/11

Year :	2012	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	\$	130,027,831,790	(1)
2.	Current year taxable value of personal property for operating purposes	\$	6,402,842,234	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	40,587,256	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	136,471,261,280	(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.)	\$	620,568,544	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	135,850,692,736	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	134,533,664,984	(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>	☐ Yes ☒ 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 : Electronically Certified by Property Appraiser on 6/29/2012 11:36 AM		Date :

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) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>		5.1700	per \$1,000	(9)	
10.	Prior year local board millage levy <i>(All discretionary millages)</i>		2.2480	per \$1,000	(10)	
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>		\$	695,539,048	(11)	
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>		\$	302,431,679	(12)	
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>		\$	997,970,727	(13)	
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>		5.1199	per \$1,000	(14)	
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>		2.2262	per \$1,000	(15)	
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>		5.2080 5.1470	per \$1,000	(16)	
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Critical Capital Outlay or Critical Operating	E. Additional Voted Millage	(17)
	1.5000	0.7480	0.0000	0.0000	0.0000	
Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>				2.2480	per \$1,000	

Name of School District :				DR-420S R. 5/11 Page 2	
18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>		\$ 710,742,329 702,417,582		(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>		\$ 306,787,395 1,017,529,724		(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>		\$ 1,009,204,977 1,017,529,724		(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>		1.72 0.53 %		(21)
22.	Current year total proposed rate as a percent change of rolled-back rate <i>((Line 16 plus Line 17) divided by (Line 14 plus Line 15), minus 1, multiplied by 100)</i>		1.50 0.67 %		(22)
Final public budget hearing		Date : 9/11/2012	Time : 5:30 PM	Place : K.C. WRIGHT ADMINISTRATION BUILDING, 600 SE 3RD AVE, FORT LAUDERDALE, FL 33301	
S I G N H E R E	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.		
	Signature of Chief Administrative Officer :			Date :	
	Title : ROBERT RUNCIE, SUPERINTENDENT		Contact Name And Contact Title : BECKY MCMAHAN, BUDGET DIRECTOR		
	Mailing Address : 600 SOUTHEAST 3RD AVENUE		Physical Address : 600 SOUTHEAST 3RD AVENUE		
	City, State, Zip : FT LAUDERDALE, FLORIDA 33301		Phone Number : 754/321-8330	Fax Number : 754/321-8198	