

# BROWARD COUNTY PUBLIC SCHOOLS



## 2014-15 DISTRICT BUDGET Second Public Hearing

Educating Today's Students to  
Succeed in Tomorrow's World



Robert W. Runcie, Superintendent of Schools

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[www.browardschools.com](http://www.browardschools.com)



## The School Board of Broward County, Florida



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## BROWARD COUNTY PUBLIC SCHOOLS

Broward County Public Schools (BCPS) is the sixth largest school system in the United States and second largest in Florida. It is one of the country's largest, fully accredited school districts, meeting the rigorous accreditation standards established by AdvancED, the nation's largest accreditation agency.



**Vision Statement:** Educating today's students to succeed in tomorrow's world.

**Mission Statement:** Broward County Public Schools is committed to educating all students to reach their highest potential.

### Did you know ...

- There are 231 District schools: 141 elementary, 40 middle, 30 high, three multi-level, five alternative/adult high, three technical colleges, six exceptional student education centers, and three disciplinary centers. Three virtual programs (one each for elementary, middle, and high) are included.
- District students represent a diverse multicultural and multi-ethnic population from 204 countries speaking 135 languages. Approximately 27,000 students are identified as English Language Learners.
- Exceptional Student Education (ESE) is provided to approximately 45,000 children – 34,000 with special needs and 11,000 gifted students.
- BCPS leads the state in the number of high school students earning Advanced Placement (AP) honors, distinctions, and awards.
- Over 20,000 pre-kindergarten to grade 8 students participate in before and after school programs.
- Thirteen high schools in the District are ranked among the best in the country by *U.S. News & World Report*.
- There are over 175,000 adult and continuing education students in 21 adult education sites.
- BCPS leads the state in National Board Certified Teachers.
- Of the District's traditional high schools, 91% earned an "A" or "B" grade from the Florida Department of Education in 2012-13.
- As of the 2014-15 school year, there are 100 charter schools in Broward County.





# LOOKING FORWARD

**2014-15  
CRITICAL PROJECTS  
DISTRICT INITIATIVES**

## CRITICAL PROJECTS AND DISTRICT INITIATIVES

The District continues to recover from the economic downturn that started in 2008. The road to recovery has not been easy. It can be seen in the chart on page 7 that funding levels have not yet reached what they were in 2008. It is also indicated in the chart on page 12 that the county's property values are still far below what they were in 2008.

Through careful planning and forecasting, clear vision, the prior year's operating cost efficiencies discussed below, and additional funding received from the state, the 2014-15 budget presented today is sound, aligns resources with the Strategic Plan goals, and invests \$60 million in funding (Capital Projects Fund, \$48 million; General Fund, \$10 million; and Grants, \$2 million) to schools and classrooms for critical projects and new District initiatives, highlighted on page 6.

### OPERATING COST EFFICIENCIES

	(in millions)
Sawgrass lease	\$ 1.9
Transportation	6.0
Healthcare redesign / Self Insurance	18.9
Class Size Penalty reduction	8.5
Total savings from operational efficiencies:	\$35.3



### REINVESTING PRIOR YEAR SAVINGS



Military Academy



Re-imagining Existing Facilities



21<sup>st</sup> Century Learning



Expanding Tech Centers

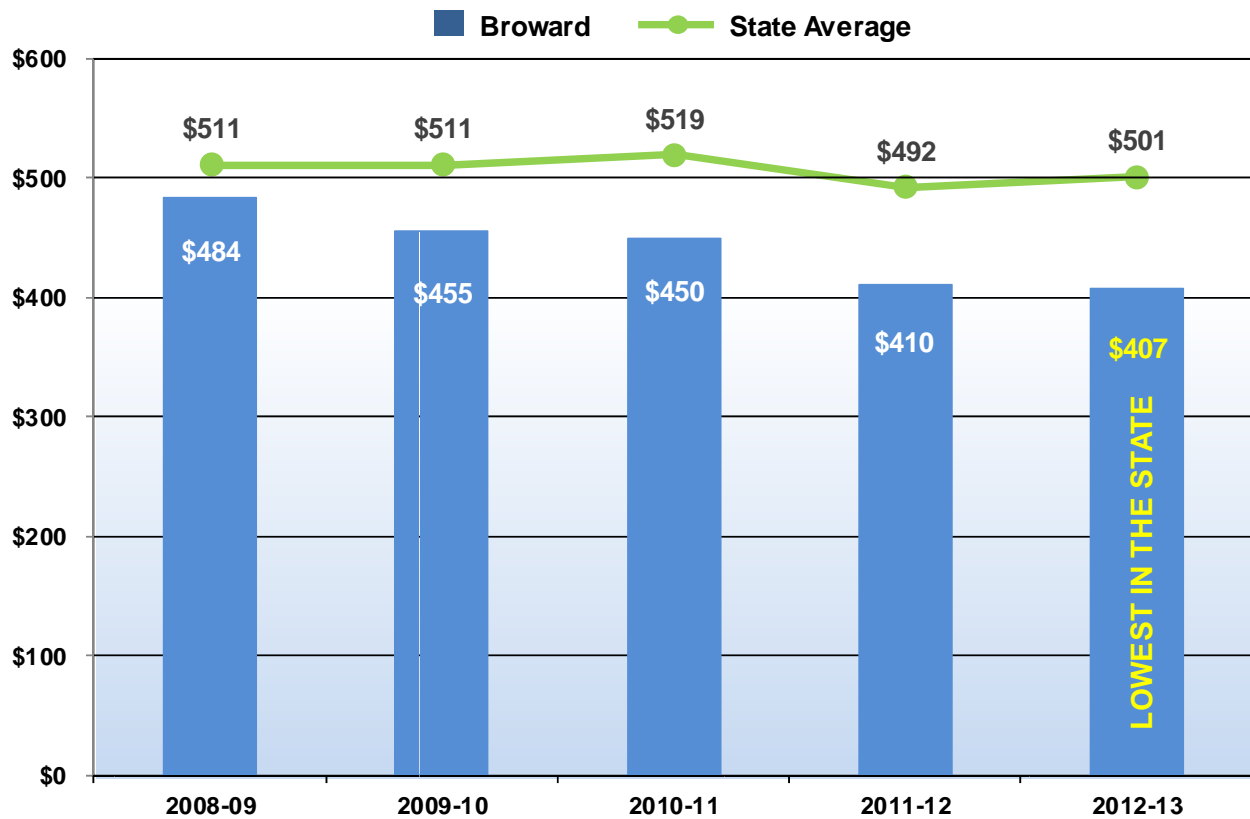


ESOL Digital Resources



## CRITICAL PROJECTS AND DISTRICT INITIATIVES

### LOWEST ADMINISTRATIVE COST IN THE STATE



Note: 2013-14 data is not yet available.

### 2014-15 BUDGET

The 2014-15 budget achieves the following:

- Invests \$60 million into schools and classrooms for Critical Projects and District Initiatives that align to the Strategic Plan goals and objectives.
- One-time funds have not been used to balance the 2014-15 budget.
- Funds are set aside for the second year implementation of performance pay and salary restructuring.
- Inflationary increases, such as electricity, water, fuel, and the Florida Retirement System, are covered.
- A modest projected increase in fund balance has been built into the General Fund.
- Contingency reserves have been set aside for class size penalty (\$1 million), hurricane emergency (\$1 million), and a mid-year holdback of funding by the state (\$5 million).

## CRITICAL PROJECTS AND DISTRICT INITIATIVES

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**Critical Projects:** Below are **major highlights** of the critical projects that were established and prioritized by the District’s Realignment Committee:

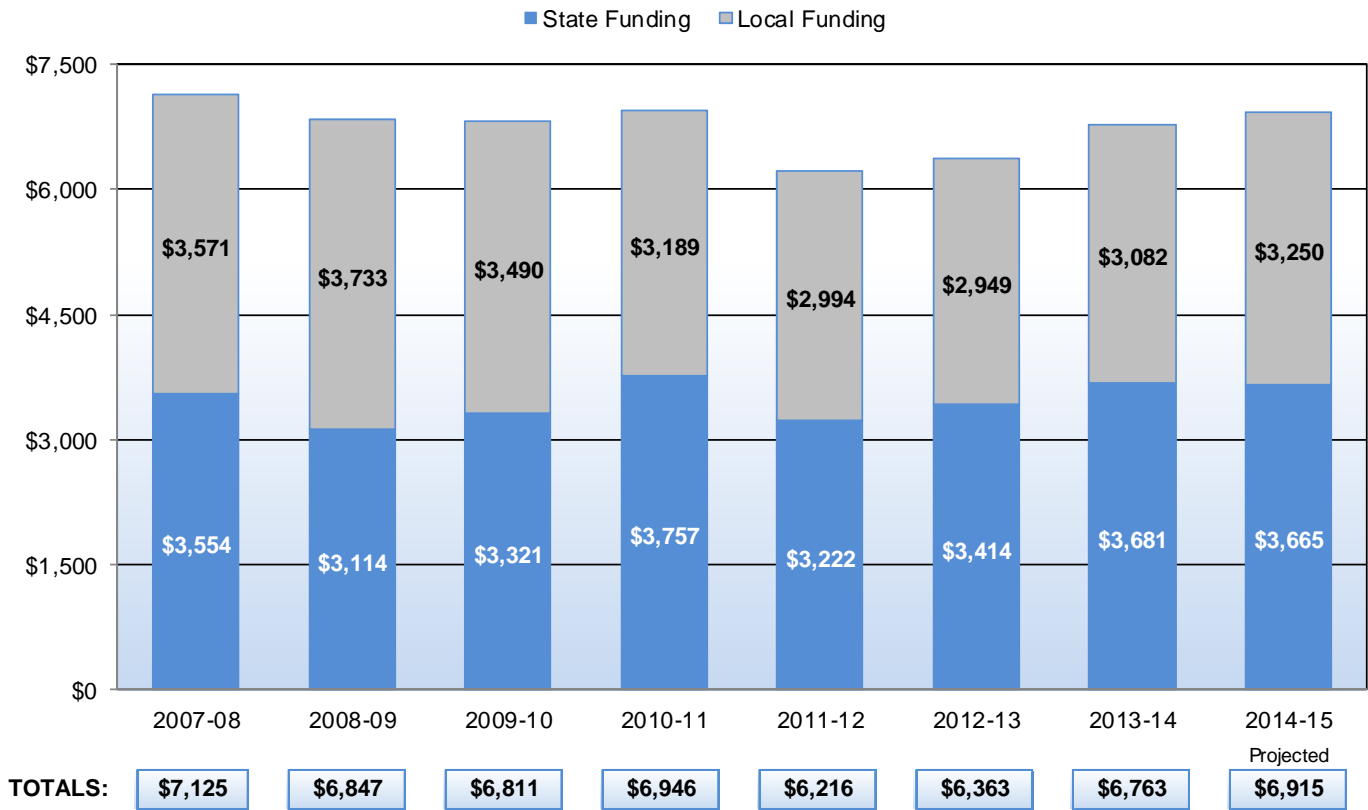
	(in millions)
Computer refresh, personalized learning, and digital initiatives	\$10.5
Transportation bus replacement (100 buses)	10.3
Wireless network upgrade	2.8
BAT and teacher assessments aligned to state standards	.8
Facilitated Individual Education Plans (IEPs)	.2

**District Initiatives:** Below are **major highlights** of the District Initiatives that were recommended by the Divisions, with the input received during school and department budget conferences:

	(in millions)
Transportation white fleet (includes maintenance trucks and other vehicles)	\$5.8
Hardware/software maintenance and GPS maintenance	4.5
Refresh network infrastructure, modernize data center, and expand/upgrade virtualized servers and related storage systems	3.6
IT technology E-Rate and “move and backfill” school infrastructure upgrades	3.0
Replace musical instruments and equipment, as well as lighting and sound equipment for drama staging, at schools	2.7
Athletics: Reinstatement of middle school sports, activity buses, gender equity/school equipment/facilities, stadium maintenance/repairs, equipment for middle schools and centers, and renovate weight rooms	1.8
Student Assessment Specialist position at each high school	1.3
Surveillance camera upgrades and maintenance, repair of surveillance video systems, and upgrade STAR security system workstations	.9
IT digital classrooms and school website enhancement program	.7
SAT administration day in all 31 high schools	.6
Disposition of and covered walkways for portables	.5
IT radio communications migration to new radio communication system	.5
Automated external defibrillators and weather alert stations	.5
SAP implementation for Procurement & Warehousing Services	.3
Expand KRONOS timekeeping system for Physical Plant Operations	.2

## REVENUE PER STUDENT

The chart below shows per student funding from the Florida Education Finance Program (FEFP) for school years 2007-08 through 2014-15.



State funding for school districts is provided primarily by legislative appropriations. While a number of tax sources are deposited in the state’s General Revenue Fund, the predominant source is sales tax.

Local revenue in the FEFP comes from property taxes levied by the school district on the taxable value of real and personal property located within the county.

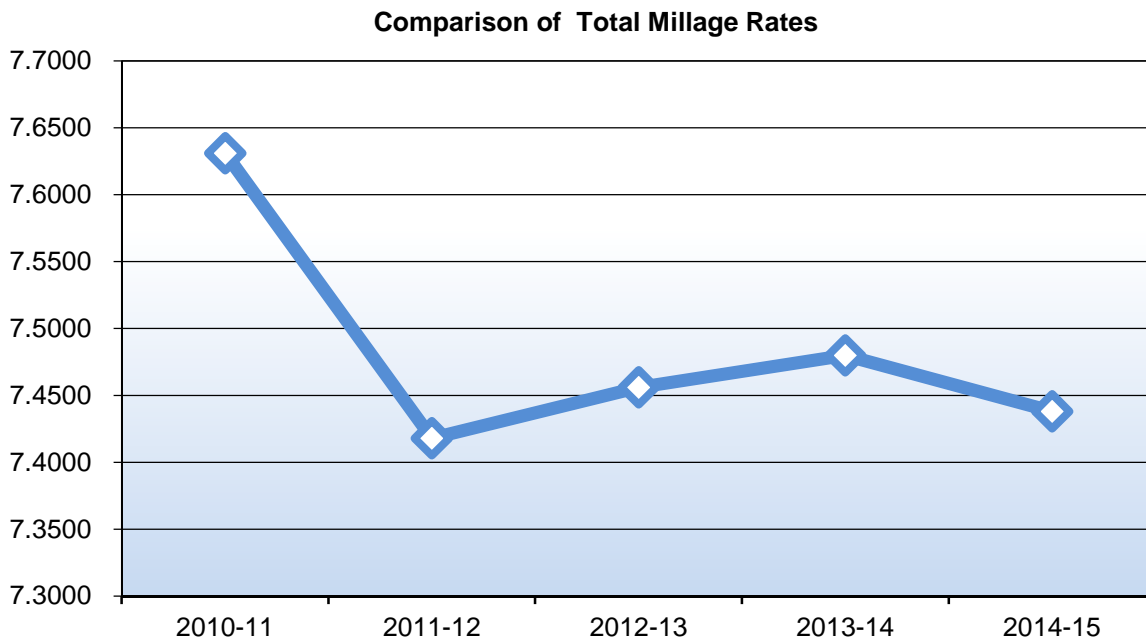


# MILLAGE AND TAXES

## COMPARISON OF MILLAGE RATES

The Florida Department of Revenue certifies to the Commissioner of Education its most recent estimate of the current year taxable value for each school district based on the latest available data obtained from the local property appraisers. The Commissioner of Education then certifies to each district school board the current year millage rate necessary to provide the school district's Required Local Effort (RLE) for that year. For 2014-15, the RLE millage rate for the School Board of Broward County has been established by the state as 5.0250.

An additional Required Local Effort (RLE) Prior Period Adjustment millage of 0.1650 has been calculated by the state for RLE funds that the District did not receive between 2012 and 2014. When added to the current year RLE millage of 5.0250, the total RLE millage for 2014-15 is 5.1900. This is a decrease of 0.0420 mills from last year.



	Millage Rates			Millage Rates		
	2010-11	2011-12	2012-13	2013-14	2014-15	% Inc/(Dec)
<b>Non-Voted Millage:</b>						
Required Local Effort (RLE)	5.1040	5.1700	5.0910	5.1210	5.0250	(0.80%)
RLE Prior Period Adjustment	0.0290	0.0000	0.1170	0.1110	0.1650	
Discretionary Millage	0.7480	0.7480	0.7480	0.7480	0.7480	0.00%
Critical Need Operating Millage	0.2500	0.0000	0.0000	0.0000	0.0000	0.00%
Capital Millage	1.5000	1.5000	1.5000	1.5000	1.5000	0.00%
Sub-Total Non-Voted	<u>7.6310</u>	<u>7.4180</u>	<u>7.4560</u>	<u>7.4800</u>	<u>7.4380</u>	(0.56%)
<b>Voted Millage:</b>						
Debt Service Millage	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	0.00%
<b>TOTAL NON-VOTED AND VOTED MILLAGE</b>	<u><u>7.6310</u></u>	<u><u>7.4180</u></u>	<u><u>7.4560</u></u>	<u><u>7.4800</u></u>	<u><u>7.4380</u></u>	(0.56%)

## ROLLED BACK RATES

The Truth in Millage (TRIM) legislation of Florida requires a calculation of the change in millage rates from one year to the next called the “rolled back rate.” The rolled back rate is the millage that would be necessary to generate the same amount of dollars as the previous fiscal year, after adjusting for new construction. The proposed millage rate is compared to the rolled back rate and translated into a percentage of change.

	2013-14 Final	2014-15		% Incr/(Decr) as Compared to Rolled Back Millage Rate
		Adjusted	Gross	
Taxable Values: <sup>1</sup>	\$141,504,218,475	\$152,401,395,547	\$153,539,753,728	
	2013-14 Millage Rate	Rolled Back Millage Rate	2014-15 Millage Rate	
<b>Non-Voted Millage</b>				
<u>State</u>				
Required Local Effort (RLE)	5.1210	4.8579	5.0250	
RLE Prior Period Adjustment	0.1110		0.1650	
<b>Sub-Total Non-Voted State</b>	5.2320	4.8579	5.1900	6.84%
<u>Local</u>				
Discretionary Millage	0.7480	0.6945	0.7480	
Capital Millage	1.5000	1.3927	1.5000	
<b>Sub-Total Non-Voted Local</b>	2.2480	2.0873	2.2480	7.70%
<b>Non-Voted Millage Total</b>	7.4800	6.9452	7.4380	7.10%
<b>Voted Millage</b>				
Debt Service Millage	0.0000	0.0000	0.0000	0.00%
<b>TOTAL NON-VOTED AND VOTED MILLAGE</b>	<b>7.4800</b>	<b>6.9452</b>	<b>7.4380</b>	<b>7.10% <sup>2</sup></b>

When comparing the 2014-15 millage rate of 5.1900 for the Required Local Effort to the 4.8579 Rolled Back millage rate, there is a 6.84% increase.

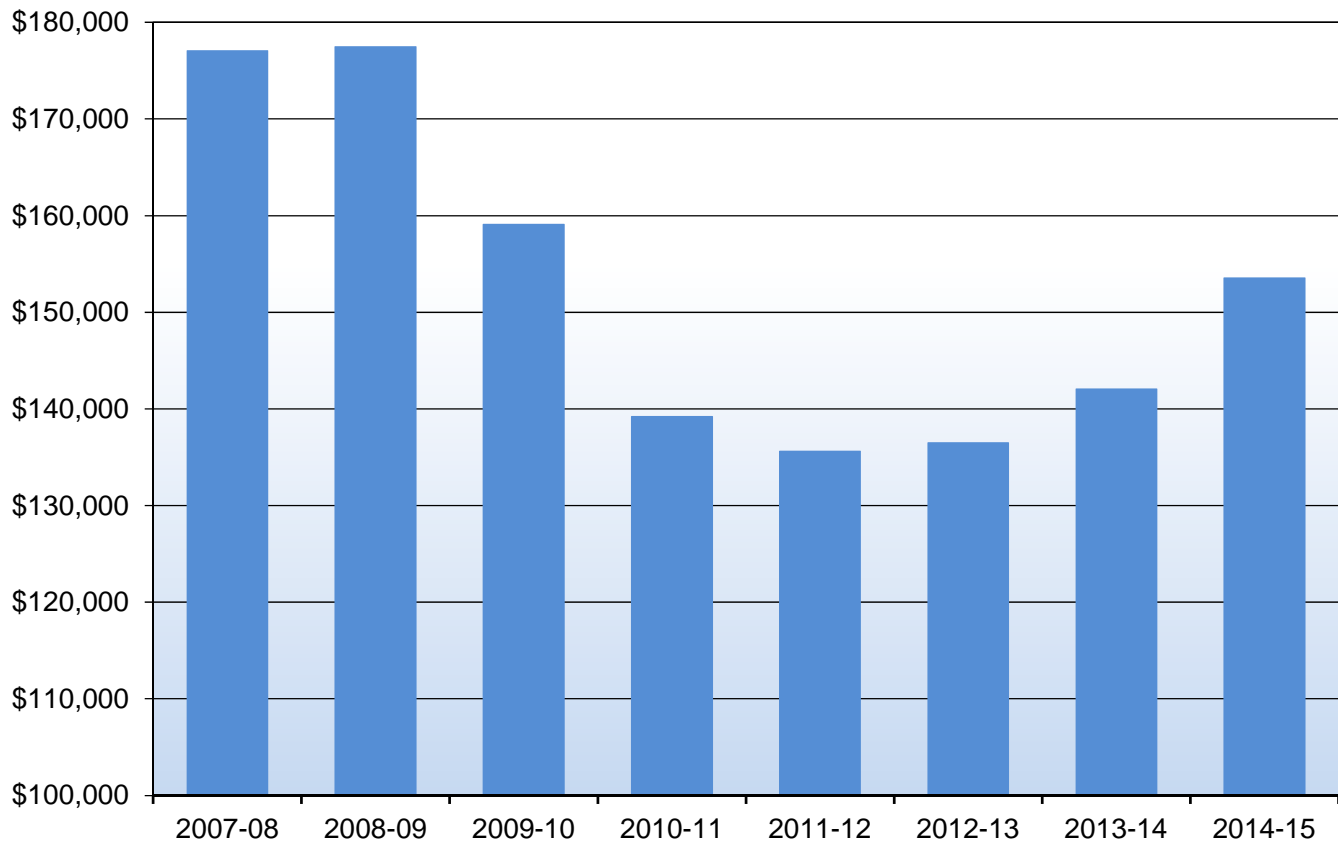
<sup>1</sup> Based on Property Appraiser's 2014 Certification of School Taxable Value (Form DR-420S).

<sup>2</sup> As property values increase or decrease from year to year, there is a corresponding percentage of increase or decrease when comparing the current year millage rates to the Rolled Back millage rate.

## GROSS TAXABLE VALUE

The Broward County Property Appraiser values all property at its market value as of January 1 of each year. Market value is the Property Appraiser's professional opinion of what a willing buyer would pay a willing seller for a property. Tax bills are based on a property's assessed value, less any qualifying exemptions, such as Homestead.

(in millions)



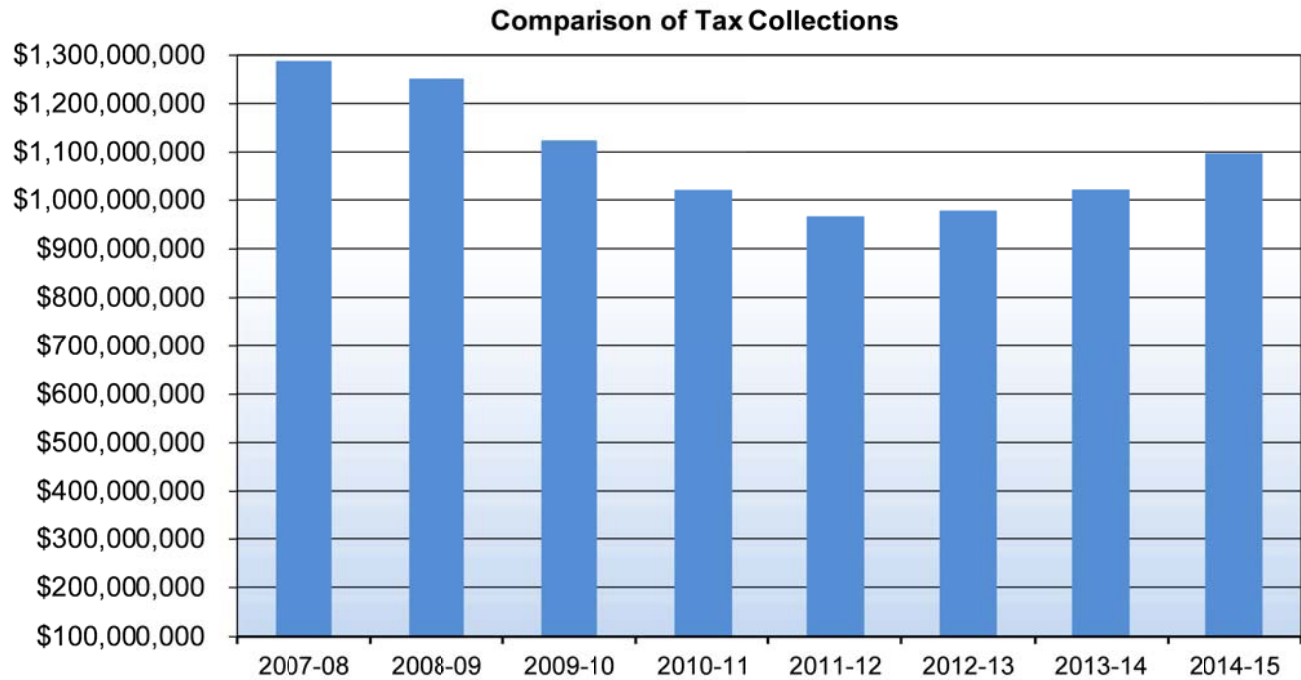
Year	Gross Taxable Value <sup>1</sup>	Incr/(Decr) as Compared to Prior Year	% Incr/(Decr) as Compared to Prior Year
2007-08	\$177,045,353,663	\$18,953,349,737	11.99%
2008-09	\$177,477,824,546	\$432,470,883	0.24%
2009-10	\$159,086,130,336	(\$18,391,694,210)	(10.36%)
2010-11	\$139,194,767,936	(\$19,891,362,400)	(12.50%)
2011-12	\$135,621,662,076	(\$3,573,105,860)	(2.57%)
2012-13	\$136,471,261,280	\$849,599,204	0.63%
2013-14	\$142,042,917,386	\$5,571,656,106	4.08%
2014-15	\$153,539,753,728	\$11,496,836,342	8.09%

<sup>1</sup> Gross Taxable Value as of budget adoption.



## SCHOOL BOARD PROCEEDS

Local funding, mainly from property taxes, is required from each school district in order to participate in the Florida Education Finance Program (FEFP). Each school board participating in the state allocation of funds for current operation of schools must levy the Required Local Effort (RLE) millage for its required local funding. Each district's share of the state total of Required Local Effort is determined by a statutory procedure, beginning with certification of the property tax valuations of each district by the Department of Revenue.



Year	School Board Proceeds <sup>1</sup>	Incr/(Decr) as Compared to Prior Year	% Incr/(Decr) as Compared to Prior Year
2007-08	\$1,286,407,999	\$104,628,377	8.85%
2008-09	\$1,250,535,373	(\$35,872,626)	(2.79%)
2009-10	\$1,123,060,583	(\$127,474,790)	(10.19%)
2010-11	\$1,019,707,463	(\$103,353,120)	(9.20%)
2011-12	\$965,799,830	(\$53,907,633)	(5.29%)
2012-13	\$977,704,364	\$11,904,534	1.23%
2013-14	\$1,019,981,781	\$42,277,417	4.32%
2014-15	\$1,096,347,542	\$76,365,761	7.49%

<sup>1</sup> Based upon 95% collectability of Broward County's Gross Taxable Value for years 2007-08 through 2009-10 and 96% collectability for years 2010-11 through 2014-15. The amounts for 2014-15 are estimated as of the date of publication and may change.

HOMEOWNER'S PROPERTY TAXES

Single Family Home



	Last Year		This Year		Inc/(Dec)
Assessed Value		\$225,000		\$228,011	\$3,011
Homestead Exemption		25,000		25,000	0
<b>Taxable Value</b>		<b>\$200,000</b>		<b>\$203,011</b>	<b>\$3,011</b>
	<b>Millage</b>		<b>Taxes</b>		
<b>School Board Taxes</b>	<b>7.4800</b>	<b>\$1,496</b>	<b>7.4380</b>	<b>\$1,510</b>	<b>\$14</b>

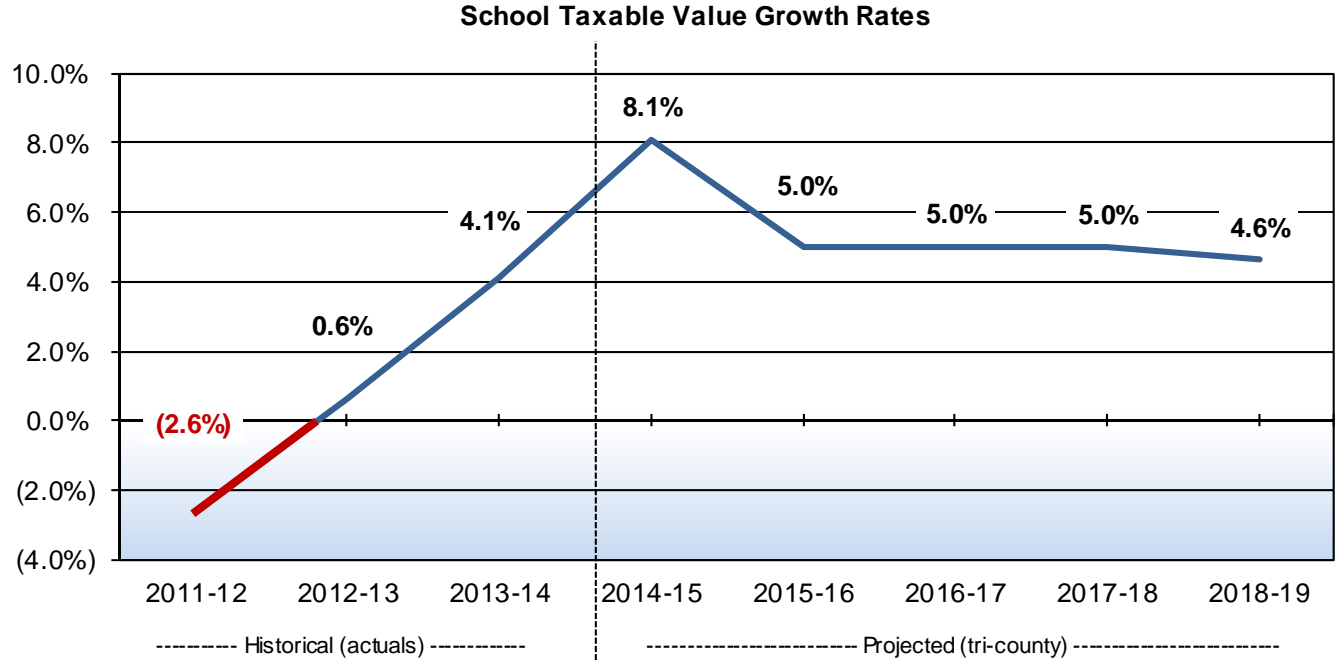
Condominium



	Last Year		This Year		Inc/(Dec)
Assessed Value		\$125,000		\$126,673	\$1,673
Homestead Exemption		25,000		25,000	0
<b>Taxable Value</b>		<b>\$100,000</b>		<b>\$101,673</b>	<b>\$1,673</b>
	<b>Millage</b>		<b>Taxes</b>		
<b>School Board Taxes</b>	<b>7.4800</b>	<b>\$748</b>	<b>7.4380</b>	<b>\$756</b>	<b>\$8</b>

### TAX ESTIMATES

The District has made great progress in its estimation and planning for future revenues. It is through successful planning and forecasting that the District was able to sustain severe cuts in funding sources started in 2008. Below are the estimates for the next five years.



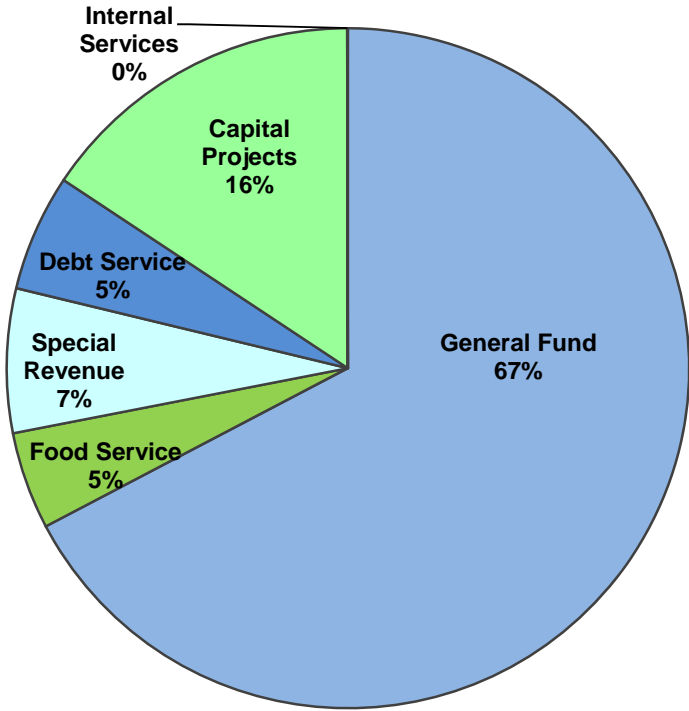


# BUDGET – ALL FUNDS

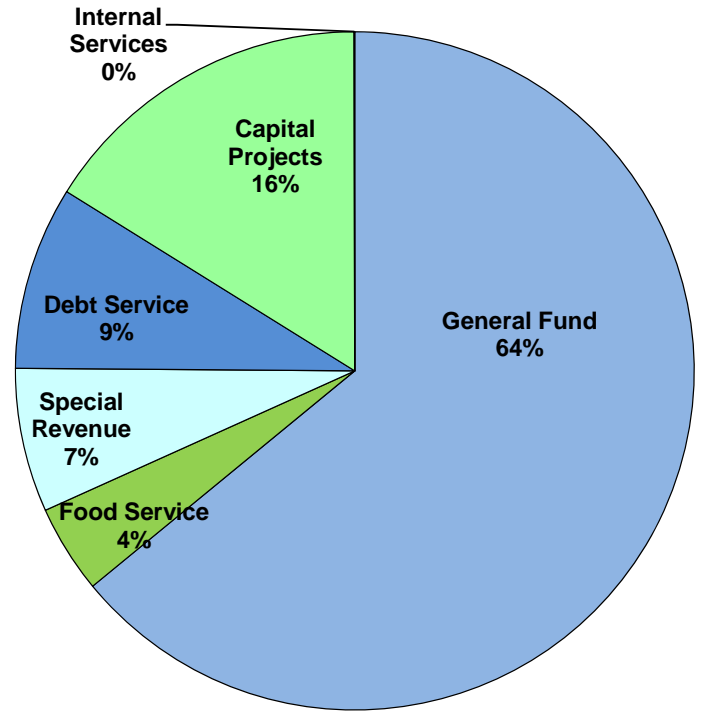


**ALL FUNDS: COMPARISON OF BUDGETED REVENUE SOURCES**

**2014-15 BUDGET**



**2013-14 BUDGET**



**Fund Title:**

General Fund  
 Special Revenue - Food Service  
 Special Revenue  
 Debt Service  
 Capital Projects  
 Internal Services

	2014-15 Budget	2013-14 Budget
General Fund	\$2,197,678,645	\$2,134,229,904
Special Revenue - Food Service	151,268,476	140,284,558
Special Revenue	223,766,283	228,705,627
Debt Service	181,202,990	291,219,144
Capital Projects	510,532,556	536,680,118
Internal Services	1,027,796	1,102,968
<b>Sub-Total</b>	<b>\$3,265,476,746</b>	<b>\$3,332,222,319</b>
Less Transfers Out:	(249,789,350)	(242,566,370)
<b>TOTAL ALL FUNDS</b>	<b>\$3,015,687,396</b>	<b>\$3,089,655,949</b>

**Sub-Total**

Less Transfers Out:

**TOTAL ALL FUNDS**

Note: Budgeted amounts include fund balance.



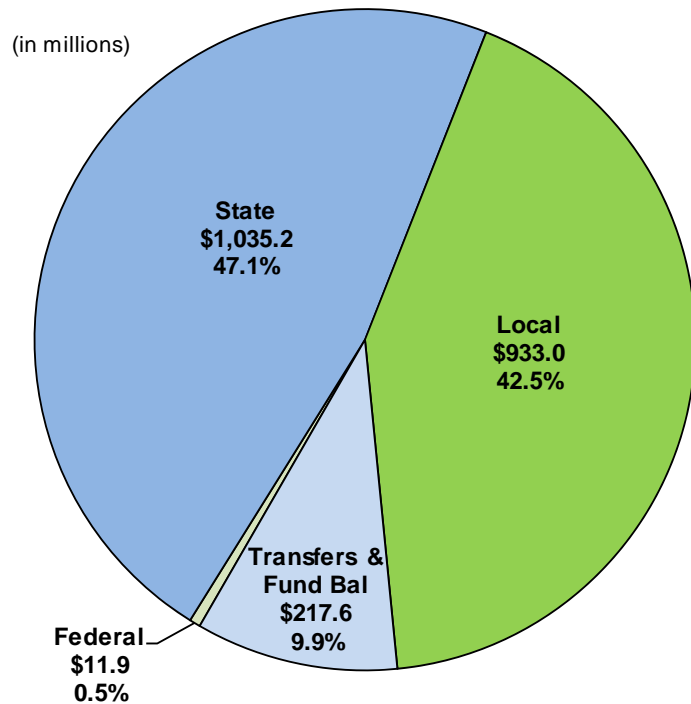


# GENERAL FUND

**GENERAL FUND BUDGET: ESTIMATED REVENUE AND APPROPRIATIONS**

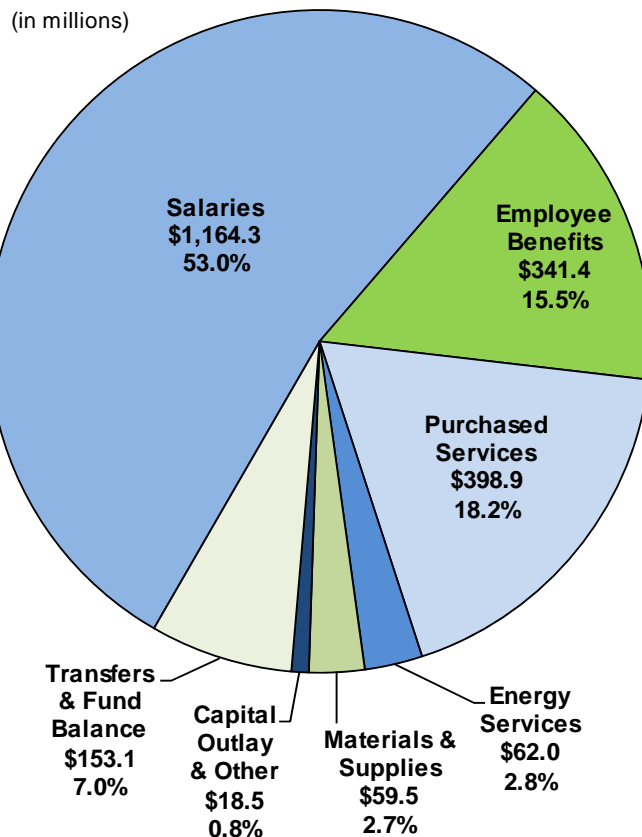
**REVENUE CATEGORIES**

- Federal  
Includes Medicaid and ROTC
- State  
Includes FEFP, Workforce Education, and Class Size Reduction
- Local  
Includes taxes and various fees paid to the District
- Transfers and Fund Balance

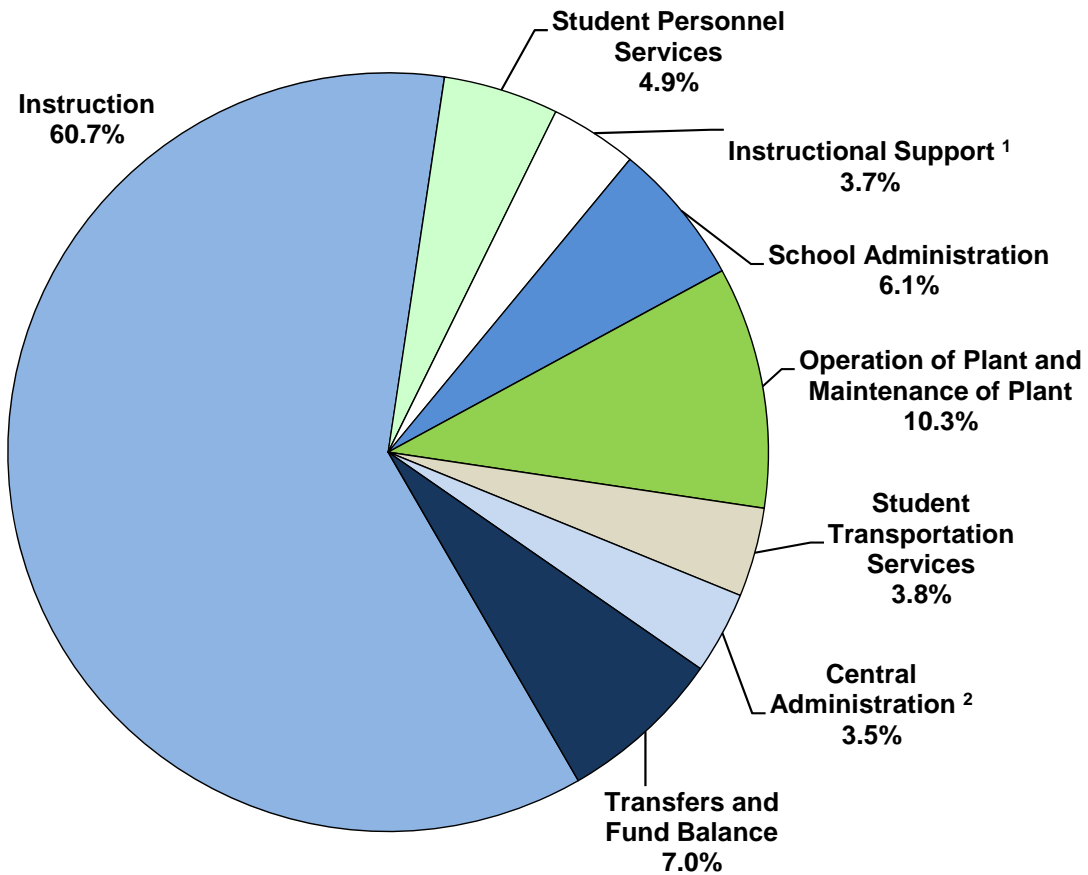


**APPROPRIATIONS CATEGORIES**

- Salaries
- Employee Benefits
- Purchased Services  
Includes \$275 million for charter schools
- Energy Services
- Materials and Supplies
- Capital Outlay and Other
- Transfers and Fund Balance



## GENERAL FUND BUDGET: APPROPRIATIONS CATEGORIES (by function)



<sup>1</sup> Includes Instructional Media Services, Instructional and Curriculum Development Services, Instructional Staff Training Services, Instructional-Related Technology, Community Services.

<sup>2</sup> Includes Board, General Administration, Fiscal Services, Central Services, Administrative Technology Services.

## GENERAL FUND BUDGET: COMPARISON OF REVENUE

Revenue:	2014-15 Second Hearing	2014-15 First Hearing	Difference
Federal			
Medicaid and ROTC	\$11,900,000	\$11,900,000	\$0
State			
FEFP	644,400,347	644,400,347	0
Workforce	71,472,463	71,472,463	0
Class Size	300,775,915	300,775,915	0
Other <sup>1</sup>	18,543,960	18,293,922	250,038 (a)
Local			
Ad Valorem Taxes	875,250,296	875,250,295	1
Other <sup>2</sup>	57,730,000	57,730,000	0
Other Financing Sources	72,825,000	72,825,000	0
<b>TOTAL</b>	<b>\$2,052,897,981</b>	<b>\$2,052,647,942</b>	<b>\$250,039</b>

**Comments:**

(a) Funding of \$200,000 for the Minority Male Mentoring initiative and \$50,000 for performance pay implementation from the state.

<sup>1</sup> State Other includes funds for School Recognition, Racing Commission funds, and VPK funding.

<sup>2</sup> Local Other includes facility rental income and fees for courses, child care, PK programs, certification, and transportation for school activities.

## GENERAL FUND BUDGET: COMPARISON OF APPROPRIATIONS

Appropriations:	2014-15 Second Hearing	2014-15 First Hearing	Difference	
Instruction	\$1,333,580,045	\$1,330,580,045	\$3,000,000	(a)
Student Personnel Services	108,108,475	107,908,475	200,000	(b)
Instructional Media Services	21,495,383	21,495,383	0	
Instruction & Curriculum Dev. Srv.	18,525,952	17,923,287	602,665	(c)
Instructional Staff Training Services	3,892,466	3,892,466	0	
Instructional-Related Technology	21,852,343	21,852,343	0	
Board	4,472,044	4,472,044	0	
General Administration	6,487,997	6,487,997	0	
School Administration	133,080,423	133,080,423	0	
Fiscal Services	8,472,791	8,472,791	0	
Central Services	55,420,043	55,120,043	300,000	(d)
Student Transportation Services	84,072,118	84,072,118	0	
Operation of Plant	168,291,550	168,291,550	0	
Maintenance of Plant	57,705,876	57,705,876	0	
Administrative Technology Services	2,807,368	2,807,368	0	
Community Services	16,091,875	16,091,875	0	
Debt Service	176,683	176,683	0	
Other Financing Uses	5,056,888	5,056,888	0	
<b>TOTAL</b>	<b>\$2,049,590,320</b>	<b>\$2,045,487,655</b>	<b>\$4,102,665</b>	

### Comments:

- (a) Additional appropriation for the 300 lowest performing elementary schools requirement.
- (b) Funding for the Minority Male Mentoring initiative.
- (c) New District Initiative – SAT Administration Day in all 31 high schools to promote college and career readiness.
- (d) Disparity study of the procurement contracts to minority and women-owned business enterprises (\$250,000). District performance pay implementation from the state (\$50,000).



# CAPITAL PROJECTS FUND



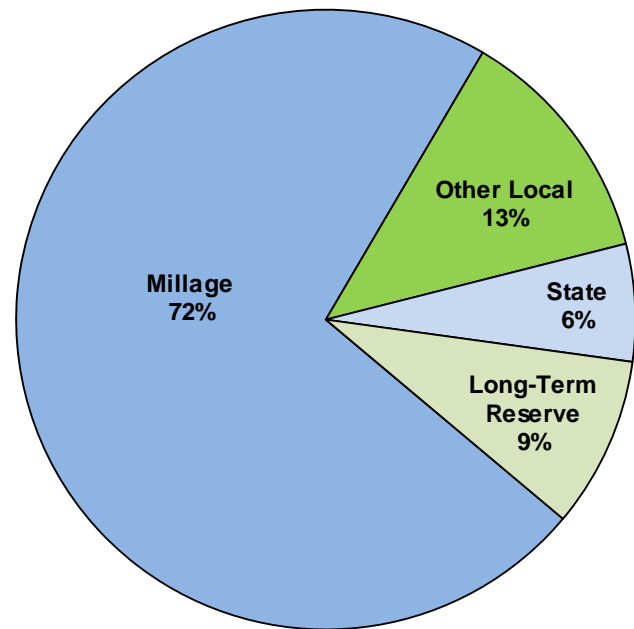


**CAPITAL PROJECTS BUDGET: ESTIMATED REVENUE AND APPROPRIATIONS**

2014-15 Estimated Revenue and Financing

**REVENUE AND FINANCING:**

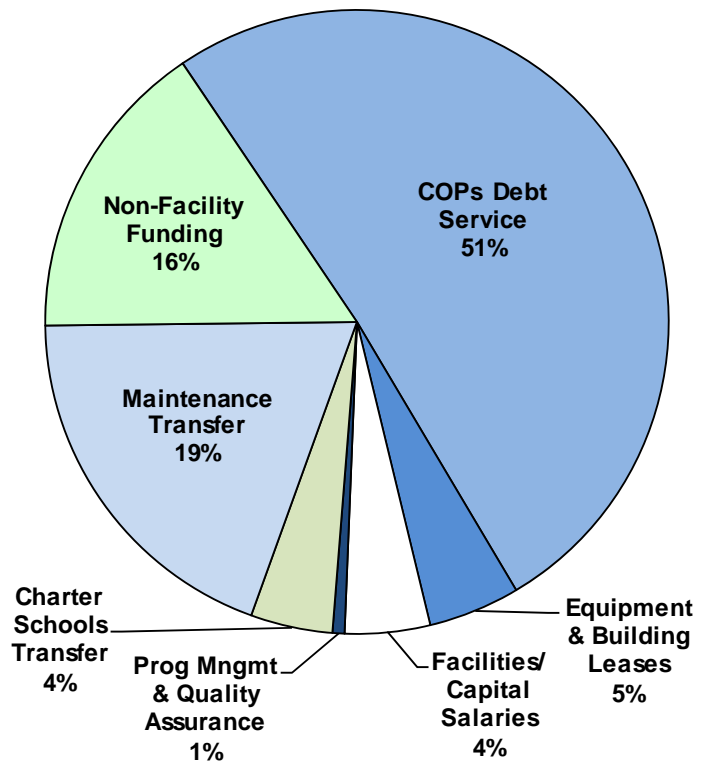
(in millions)	<b>Tentative Budget</b>
Millage	\$221.1
Other Local	38.5
State	18.7
<b>Sub-Total</b>	<b>\$278.3</b>
Long-Term Reserve	27.3
<b>Sub-Total</b>	<b>\$305.6</b>
Interest Subsidies	4.0
Committed project balances	200.9
<b>TOTAL REVENUE &amp; FINANCING</b>	<b>\$510.5</b>



2014-15 Estimated Appropriations

**APPROPRIATIONS:**

(in millions)	<b>Tentative Budget</b>
COPs Debt Service	\$155.6
Equipment & Building Leases	14.5
Facilities/ Capital Salaries	13.5
Prog Mngmt & Quality Assurance	1.9
Charter Schools Transfer	13.0
Maintenance Transfer	59.0
Non-Facility Funding	48.1
<b>Sub-Total</b>	<b>\$305.6</b>
COPs Interest Subsidies	4.0
Committed Project Balances	200.9
<b>TOTAL APPROPRIATIONS</b>	<b>\$510.5</b>



## CAPITAL PROJECTS BUDGET: ESTIMATED REVENUE (\$000)

---

<u>Revenue and Financing Sources</u>	<u>Amount</u>
Millage	\$221,097
Impact/Mitigation Fees	7,000
Miscellaneous Local	1,501
Equipment Lease Financing (Technology Equipment and Buses)	30,000
Public Education Capital Outlay (PECO)	4,500
PECO - Charter School Capital Outlay (flow-thru)	13,000
Capital Outlay and Debt Service (CO&DS) <sup>1</sup>	1,166
<hr/>	
Sub-Total	\$278,264
Long-Term Reserve	27,328
<hr/>	
Sub-Total	\$305,592
Interest Subsidies	4,052
Committed Project Balances	200,889
<hr/>	
<b>Current Revenue Estimate</b>	<b>\$510,533</b>
<hr/> <hr/>	

<sup>1</sup> Funded from motor vehicle license revenue.

## CAPITAL PROJECTS BUDGET: ESTIMATED APPROPRIATIONS (\$000)

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<u>Appropriations</u>	<u>Amount</u>
Certificates of Participation (COPs) Debt Service	\$155,562
Equipment Leases	12,293
Building Leases and Real Estate Costs <sup>1</sup>	2,149
Facilities/Capital Salaries	13,500
Program Management	1,750
Quality Assurance	170
Charter Schools Transfer	13,000
Maintenance Transfer	59,025
Non-Facility Funding <sup>2</sup>	48,143
<hr/>	
Sub-Total	\$305,592
COPs Interest Subsidies	4,052
Committed Project Balances	200,889
<hr/>	
<b>Current Appropriations Estimate</b>	<b>\$510,533</b>
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<sup>1</sup> Includes Parkland modular agreement.

<sup>2</sup> Includes technology, music, and art equipment and buses and maintenance vehicles.



# ADDITIONAL INFORMATION



## UNFUNDED MANDATES

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Over the years, the Department of Education and/or the legislature has mandated that school districts meet certain requirements and/or provide certain services for which the districts are not given sufficient funding. These are referred to as unfunded or underfunded mandates.

Here are some examples of such mandates:

- In 2012-13, all elementary schools that were determined to be among the Lowest 100 schools in the state in reading performance were provided an hour of reading instruction beyond the normal school day. Since 2012-13, there has been no additional funding for this mandate, and for 2014-15 the number of schools has been increased to 300. Meeting this mandate for the District schools that fall into the Lowest 300 will cost approximately \$9 million, resulting in a 2014-15 estimated financial impact of \$4 million.
- Beginning in 2013-14, school districts must pay the colleges an amount equal to student tuition for dual enrollment courses taught on their campuses. For 2014-15, this requirement is estimated to result in a financial impact of \$3 million.
- Additionally, the District must provide, free of charge, all instructional materials for students' dual enrollment courses. The cost is estimated to be \$1.0 million for 2014-15. Funding from the State is approximately \$0.7 million, causing a financial impact of \$0.3 million to the District.
- Due to a change in legislation, school districts must now pay a proportional share of funding to the Florida Virtual School for any students who take Florida Virtual Courses as part of or in addition to their school day schedule. The financial impact of this change is approximately \$16 million.
- It is estimated that the District will receive \$29.0 million in state funding in 2014-15 for student transportation. The estimated 2014-15 cost for transporting students (including students who participate in the Opportunity Scholarship Program), vehicle maintenance, and administration is \$84.1 million, leaving an estimated deficit of \$55.1 million.
- For 2013-14 the General Fund Class Size Reduction expenditures were in the amount of \$318 million, \$18 million more than the District's 2014-15 categorical allocation from the state.
- A daytime or evening Alternative to External Suspension education program must be developed, staffed, and administered by the District at a cost of approximately \$1.1 million. Supplemental Academic Instruction and Safe School funding have not increased to pay for this mandate.
- Bus drivers must complete 40 hours of pre-service training, consisting of at least 20 hours of classroom instruction and eight hours of behind-the-wheel training based on the Department of Education's Basic School Bus Driver Curriculum. For 2014-15, the cost to the District is estimated to be \$649,000.
- Each District employee must be fingerprinted every five years. This requirement includes contractors and vendors. The Florida Department of Law Enforcement charges the District to maintain these fingerprints records, which will cost approximately \$0.3 million in 2014-15.







**Educating today's students for tomorrow's world.**

