



Monitoring and Oversight of General Obligation Bonds to Improve Broward County Schools:

SMART Program Quarterly Report Review for the Quarter Ended June 30, 2018



Q4
2017-18

Presented to the Broward County Bond Oversight Committee
October 8, 2018



Florida
TaxWatch





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David Mann
Chairman of the Board of Trustees

Dominic M. Calabro
President & Chief Executive Officer

Dear Fellow Taxpayer,

In November 2014, Broward County voters approved an \$800 million bond referendum to renovate and repair Broward's aging school facilities, upgrade school safety and security systems, and purchase new computers and educational technology. A citizen bond oversight committee ("Committee") was appointed to encourage greater accountability, transparency, public support, and confidence in the use of the general obligation bond funds. The Committee is charged with ensuring that bond proceeds are used in compliance with the purposes set forth in the bond programs, as approved by the School Board of Broward County.

Superintendent Robert W. Runcie has expressed a commitment to an open and transparent process to guide the oversight of the bond program and has asked Florida TaxWatch to provide high-quality, independent research and analyses to help the Committee effectively carry out its oversight duties and obligations. Florida TaxWatch reviews quarterly reports submitted to the Committee and presents our findings to the public during the quarterly Committee meetings. This effort is funded by the Broward community, and does not use taxpayer dollars.

In its last report, TaxWatch noted the large number of projects in the Design Phase that had been flagged for delays and recommended that the Bond Oversight Committee and the District "engage in a candid discussion about what can reasonably be done to minimize the number of projects that experience schedule issues when they enter the Design Phase, and to keep projects moving throughout the process." Some readers took this to mean the District had not been candid with the Committee. This misinterpretation is unfortunate and not what TaxWatch was suggesting. The recommendation to "engage in a candid discussion" was intended solely to underscore the importance of understanding why this problem was occurring and finding a timely and reasonable solution.

Further analysis shows that the Design Phase is more than 90 percent complete for the majority of these delayed projects, and there is every reason to believe that most if not all of these projects will have transitioned into the Hire Vendor Phase when the District issues its Q1 2018-19 Report in November.

I am pleased to present the following report, which includes the TaxWatch review of the SMART Program quarterly report for the quarter ending June 30, 2018. TaxWatch staff will be available to present our findings and recommendations at the Committee's October 8, 2018 meeting.

Sincerely,

Dominic M. Calabro
President & CEO

The cover of this report includes photos of three Florida TaxWatch Principal Leadership Award winners, all from Broward County. Top to bottom: Alexandra Prieto (Grand Prize Winner 2016) of Somerset Academy Miramar, Erin Kelly (2018 winner) of Imagine Charter North Lauderdale, and James Neer (2016 winner) of Monarch High School

INTRODUCTION

On August 13, 2018, Florida TaxWatch received the *Bond Oversight Committee Quarterly Report for the Quarter Ended June 30, 2018* ("Quarterly Report"). This single 728-page report provides updated information on the implementation of the District's SMART Program and the use of general obligation bond funds to purchase and install technology upgrades, purchase music and arts equipment, improve safety, upgrade athletic facilities, and renovate educational facilities.

The Quarterly Report consists of an Introduction and the following eight sections:

- Section 1 ---Technology School Board Broward County (SBBC) Schools;
- Section 2 --- Technology Charter Schools;
- Section 3 --- Music & Art Equipment;
- Section 4 --- Athletics;
- Section 5 --- Facilities;
- Section 6 --- Budget Activity;
- Section 7 --- Supplier Diversity Outreach Program; and
- Section 8 --- Communications.

The School Board of Broward County has provided guidance to the Bond Oversight Committee in Section 4 of Resolution 15-106 (as amended). In reviewing quarterly reports prepared by District staff, the Committee is charged with:

- Verifying the effective use of bond proceeds and compliance with the purposes set forth in the bond programs as approved by the Board;
- Ensuring that bond revenues are expended for the purpose set forth in the bond programs as approved by the Board;
- Ensuring that any deferred proposals or changes of plans are executed after appropriate approval of the Board;
- Validating that no bond funds are used for any teacher or administrative salaries or other school operating expense; and
- Reviewing efforts by District staff to maximize bond revenues by balancing best value, quality, and efficiency in meeting the bond programs as approved by the Board.

To encourage greater accountability, transparency, public support, and confidence in the use of the general obligation bond funds, and to hold the district accountable for spending decisions, TaxWatch has reviewed this report against the most recent SMART Program budget. TaxWatch is pleased to present the following report and recommendations.

SECTION 1 --- TECHNOLOGY SBBC SCHOOLS

The SMART Program allocates \$80.9 million for Technology (computer devices and hardware) for SBBC schools (\$68.9 million) and charter schools (\$12.0 million), all of which is programmed to be spent in Years 1-3. Technology allocations in SMART Program during Year 1 (FY 2015-16) and Year 2 (FY 2016-17) focus on the acquisition of additional computers to achieve desired student-to-computer ratios, and on technology infrastructure upgrades (servers, racks, etc.).

The District reports that, as of June 30, 2018, the planned SMART technology deployment has been fully completed for all 230 schools. Table 1 provides a summary of the SMART Program technology deployment.

TABLE 1.
FINAL TECHNOLOGY UPGRADE SUMMARY

	Ordered	Installed	%
Student Laptops	64,455	64,455	100%
Teacher Laptops	13,333	13,333	100%
Desktops	5,051	5,051	100%
Tablets	523	523	100%
Computer Carts	1,066	1,066	100%
Wireless Access Points	13,166	13,166	100%
Category 6 Cable Drops	12,738	12,738	100%

The District reports that all SBBC schools now comply with the District's standard of 1 computer for every 3.5 students. With the additional computers purchased with SMART Program funds, the District-wide average ratio of students to computers is now 2:1. As shown in Table 2, 150 (65 percent) schools have student-to-computer ratios of 2:1 or better. Student-to-computer ratios range from 0.9:1 (Hollywood Central Elementary School, Larkdale Elementary School, Oakridge Elementary School, Palmview Elementary School, and the Quest Center) to 3.5:1 (Coral Park Elementary School).

TABLE 2.
FINAL STUDENT-TO-COMPUTER RATIOS

Range	Number	Percentage
0.0 - 1.0	11	4.8%
1.1 - 2.0	150	65.2%
2.1 - 3.0	45	19.6%
3.1 - 3.5	4	1.7%
Met Standard*	20	8.7%
Total	230	100%

* Twenty schools met the 3.5:1 ratio standard prior to any action under this program, and were not required to purchase additional equipment.

The SMART Program allocates \$11 million to the Technology and Support Services Center (TSSC) to purchase infrastructure to support upgrades for school networks and computer expansion. The District reports that greatly increased demand for network capacity and reliability has required either the replacement or implementation of systems that provide:

- Improved network security perimeter defense and traffic management;
- Load balancing of Internet and internal network traffic;
- IP address management and Domain Name Systems (DNS) operations;
- Core network capacity and speed; and
- Back-up and recovery.

To meet this demand, the District has spent or encumbered \$8.82 million to:

- Implement a new “Next Generation Firewall” at the District’s Internet perimeter (\$1,519,323);
- Improve the speed and capacity of the systems that manage and balance the Internet traffic pattern and load distribution (\$564,591);
- Upgrade the application-specific load balancing system (\$46,497);
- Improve the reliability of critical network services and systems (\$905,556);
- Improve the speed and capacity of the core network (\$836,056);
- Replace the out-of-service tape back-up system with a virtual back-up tape solution (\$393,593);
- Replace the existing automatic call distribution system with one that will be integrated into the District’s current voice application system (\$386,313);
- Relocate and build storage for offsite disaster recovery (\$221,488);
- Replace disk storage that supports the Enterprise Resource Planning (ERP) system (\$212,881);
- Implement enhanced content filters (\$1,354,141);
- Build firewall internet capacity (\$1,395,356);
- Update data network infrastructure (\$385,070); and
- Address the immediate need for additional storage space (\$596,429).

As previously recommended by TaxWatch, the District has included the status of each of these projects. All of the above projects have been completed, with the exception of the application-specific load balancing system upgrade, planned improvements to the speed and capacity of the core network, and the additional storage space.

The District reports that the remaining \$2.12 million will be used for projects that:

- Increase network bandwidth and reliability;
- Improve network traffic management and reporting;
- Enhance IT security and identity management systems;
- Increase systems storage capacity;

- Expand and refresh the District’s virtualized server environment; and
- Extend and enhance core telecommunications routing and applications systems.

To meet this demand, the District has planned the following projects, beginning in Q1 2018-19:

- Additional hardware to support centralized management tools for Local Area Network endpoints (\$125,000);
- Infrastructure upgrade for systems that support the Student Information System (SIS) and the data warehouse (\$396,000);
- Additional server blades needed to accommodate growth as well as those server blades that are at the end of life (\$70,324);
- Additional capacity to support internet growth and security requirements (\$418,000);
- Replace/upgrade back-up from OEM NETAPP to an enterprise solution (\$300,000); and
- Replace UPS devices and computer batteries as needed (\$882,812).

RECOMMENDATION 1

TaxWatch recommends that, beginning with the Q1 2018-19 Bond Oversight Committee Report, the Chief Information Officer begin reporting the status of these 6 new technology projects.

SECTION 2 --- TECHNOLOGY CHARTER SCHOOLS

The SMART Program includes a \$12.0 million allocation for “SMART Charter School Technology from General Obligation Bonds” which is to be allocated based on charter school enrollment. The District reports that all planned charter school SMART Program technology projects were completed as of the end of the quarter ended March 31, 2017. Table 3 provides a summary of the SMART Program charter school technology deployment.

TABLE 3.
FINAL CHARTER SCHOOL TECHNOLOGY UPGRADE SUMMARY

	Ordered	Installed	%
Student Laptops	5,086	5,086	100.0%
Teacher Laptops	1,417	1,417	100.0%
Desktops	1,712	1,712	100.0%
Tablets	3,099	3,099	100.0%
Computer Carts/Trays	316	316	100.0%
Digital Classrooms	1,347	1,347	100.0%
Accessories & Peripherals	3,394	3,394	100.0%

SECTION 3 --- MUSIC & ART EQUIPMENT

MUSIC EQUIPMENT

The District reports that music equipment deployment has begun in schools identified in Year 1 (FY 2014-15) and Year 2 (FY 2015-16) of the schedule contained in the SMART Program. The District has recommended amounts of \$300,000 for high schools, \$100,000 for middle schools, and \$50,000 for elementary schools to permit schools to address their most critical music equipment needs. The total amount of SMART Program funding allocated to purchase new music instruments and equipment is \$19.2 million.

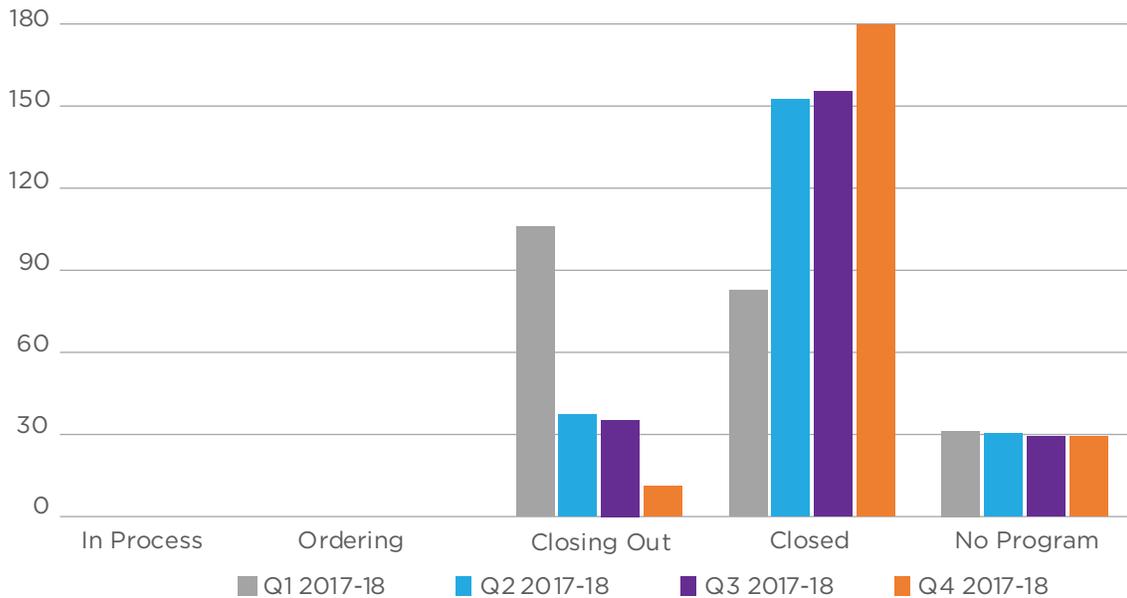
Deployment of music equipment is based upon the results of gap analyses and priority lists of needed equipment for each school. The District reports that 100 percent of the schools with music programs had completed their orders for music equipment. More than 58,000 pieces of music equipment have been ordered and more than 53,000 pieces have been received at 194 schools. The status of each project is shown in Table 4.

TABLE 4.
MUSIC EQUIPMENT DEPLOYMENT STATUS (Q4 2017-18)

	Q4 2017-18		Q3 2017-18	
	Number	Percent	Number	Percent
In Process	0	0.0%	0	0.0%
Ordering	0	0.0%	0	0.0%
Closing Out	11	5.0%	35	16.1%
Closed	178	81.7%	154	70.6%
No Program	29	13.3%	29	13.3%
Total	218	100%	218	100%

As shown in Figure 1, the District is making considerable progress implementing the music equipment upgrades. Over the past 12 months, the number of projects that are closing out has decreased significantly, accompanied by a significant increase in the number of projects that are closed out.

FIG. 1 - MUSIC EQUIPMENT PROJECT STATUS: Q1 2017-18 THROUGH Q4 2017-18
NUMBER OF PROJECTS



Approximately \$17.23 million has been spent or encumbered on music equipment as of June 30, 2018. Music and art equipment has been purchased from 13 vendors (see Table 5). Of the approximately \$17.23 million spent on replacement music and art equipment, approximately \$10.6 million (61.9 percent) has been spent with one vendor, All County Music.

TABLE 5.
Q3 2017-18 MUSIC & ART VENDOR PAYMENTS (CUMULATIVE)

Vendor	Amount	Percentage
All County Music	\$10,658,455	61.9%
Cascio Interstate Music	\$3,228	0.0%
Enabling Devices	\$8,284	0.1%
JW Pepper	\$3,383	0.0%
Malmark	\$6,372	0.0%
Music Arts Enterprises	\$3,621,508	21.0%
Music Man	\$1,270,115	7.3%
Romeo Music	\$437,549	2.5%
School Specialty	\$61,735	0.4%
Summer Arts Sessions	\$9,600	0.1%
Summer Hays Music	\$11,984	0.1%
Vista Pan Steel Instruments	\$5,036	0.0%
Wenger	\$1,129,681	6.6%
Total	\$17,226,930	100.0%

ART EQUIPMENT

The SMART Program allocates \$313,600 for replacement kilns. Kilns are ordered on an “as needed” basis subject to the process for kiln evaluation/repair/orders. The District reports that 41 kilns have been delivered to 32 schools. An additional 24 kilns have been ordered.

THEATER EQUIPMENT

The District reports that SMART funding will be made available to schools to upgrade and/or add to their sound, lighting, and stage equipment. The District reports that \$1,008,000 million will be allocated over the 5- year term of the SMART Program:

- Elementary schools with theater programs (3) will receive \$7,000;
- Middle schools with full programs (7) will receive \$14,000;
- Middle schools with partial programs (3) will receive \$7,000;
- High schools with full programs (19) will receive \$42,000; and
- High schools with partial programs (5) will receive \$14,000.

No expenditures for theater equipment have been reported. The District reports that orders have been received from all 37 schools and orders have been placed for 9 schools.

In the Q3 2017-18 Report, the District reported that all orders for theater equipment will be placed by the end of the quarter ending June 30, 2018. Since only nine orders have been placed, it appears that theater equipment orders for 28 schools were not placed by the end of the quarter ending June 30, 2018, as previously reported.

RECOMMENDATION 2

TaxWatch recommends that the Chief Academic Officer explain to the Bond Oversight Committee the reason for the apparent delays in completing the theater equipment orders at 28 schools. Further, the Committee should make clear its expectation that, beginning with the Q1 2018-19 Report, the Chief Academic Officer include written explanations for any music, art, or theater equipment project that is delayed.

SECTION 4 --- ATHLETICS

TRACK PROJECTS

The SMART Program allocates \$3.81 million for new tracks at three middle schools and 12 high schools. The District reports that track resurfacing projects at the 3 middle schools and 12 high schools have been completed.

WEIGHT ROOMS

The SMART Program allocates \$3.63 million for new weight rooms at each of the 30 high schools. The District reports that weight room projects have been completed at the following 13 high schools:

- Blanche Ely High School;
- Boyd Anderson High School;
- Coconut Creek High School;
- Charles W. Flanagan High School;
- Cypress Bay High School;
- Dillard 6-12;
- Everglades High School;
- Hollywood Hills High School;
- Lauderhill 6-12 Magnet;
- Nova High School;
- Piper High School;
- South Broward High School; and
- Stranahan High School.

The District reports that the School Board approved accelerated funding for the remaining 17 weight room projects. In the Q3 2017-18 Report, the District reported that the remaining weight room projects were scheduled for completion during the third quarter of calendar year 2018 (by September 30, 2018). Of the 17 remaining projects, 13 have moved from the design phase into the implementation phase, which should permit them to be completed on schedule.

As previously recommended by TaxWatch, the District reports that unforeseen requests to amend the scope or redesign the project will delay completion of weight room projects beyond the third quarter of calendar year 2018 (by September 30, 2018) at the following schools:

- Coral Springs High School (Q4 2018 completion);
- Deerfield Beach High School (Q4 2018 completion); and
- Northeast High School (Q2 2019 completion.)

SECTION 5 --- FACILITIES

RENOVATIONS

The District's Q4 2017-18 Facilities Construction Report includes project-specific information on 1,572 construction projects at 232 schools. The District reports that 96 percent of the scheduled construction activities are underway, a 7 percent increase over the last quarter, and all 232 schools (100 percent) have at least one project that is currently initiated¹ or underway.² This includes 40 Year-4 schools and 64 Year-5 schools that have been initiated early.

During Q4 2017-18, the School Board:

- Authorized the advertisement of 24 Design Professional Services Agreements;
- Authorized 8 Requests for Qualifications;
- Approved 2 Construction Manager At-Risk (CMAR) agreements;
- Authorized 12 schools to advertise for bids; and
- Approved 2 construction bid recommendations.

The status of facility construction projects is shown in Table 6 (which allows readers to view progress from the quarter ending March 31, 2018 to the quarter ending June 30, 2018).

TABLE 6.
FACILITIES CONSTRUCTION PROJECT STATUS (Q4 2017-18)

Phase	(as of June 30, 2018)		(as of Mar. 31, 2018)	
	Number	Percentage	Number	Percentage
Not Started	60	3.8%	61	3.9%
Planning	3	0.2%	50	3.2%
Hire Design Team	92	5.8%	158	10.0%
Design Project	920	58.3%	922	58.7%
Hire Contractor/Vendor	56	3.5%	33	2.1%
Implement Improvements	205	13.0%	184	11.7%
Completed	243	15.4%	164	10.4%
Total	1,579	100.0%	1,572	100.0%

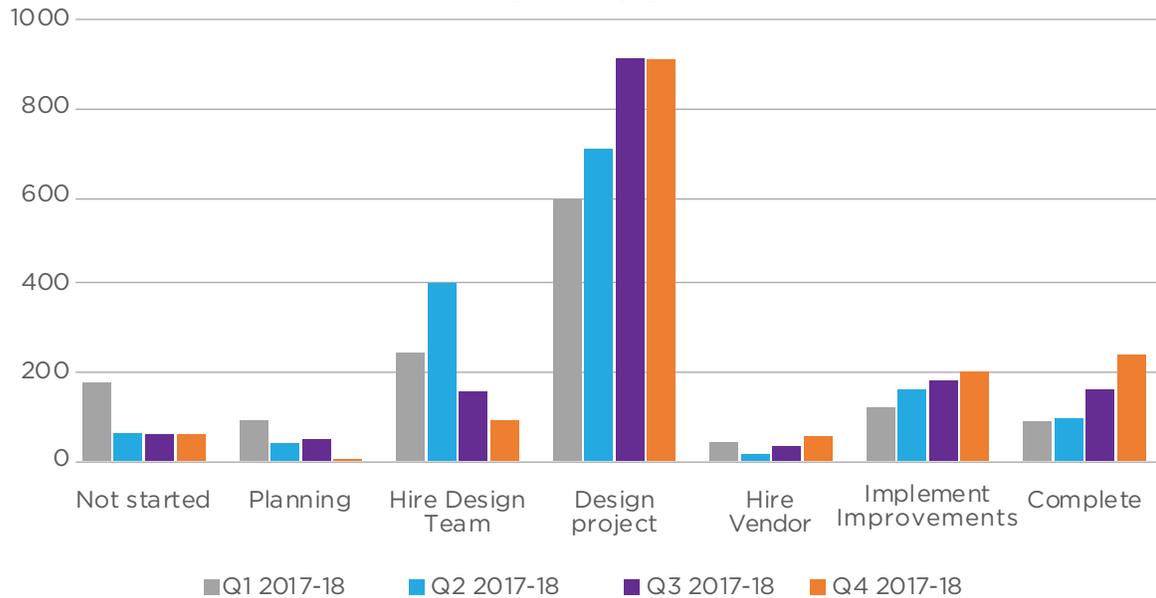
As shown in Table 6 and Figure 2, the District continues to make considerable progress implementing the SMART Program facility construction projects. Since the end of the last quarter:

- The number of projects not yet started has decreased from 61 to 60;
- More projects are moving from the Project Planning Phase into the Design and Implementation phases; and
- The number of Completed projects has increased from 164 to 243, an increase of 41 percent.

¹ A project is "initiated" when funding is released and planning has begun.

² A project is "underway" when it enters Phase 2, Hire Design Team.

FIG. 2 - PROJECT STATUS: Q1 2017-18 THROUGH Q4 2017-18
NUMBER OF PROJECTS



As shown in Figure 2, the number of projects that has not yet started has remained relatively constant at 60-62 for the past three quarters. It is unclear why these projects have not started.

RECOMMENDATION 3

TaxWatch recommends that the Chief Facilities Officer explain to the Bond Oversight Committee the reason for the apparent delays in starting the remaining 60 projects. Further, the Committee should make clear its expectation that, beginning with the Q1 2018-19 Report, the Chief Facilities Officer include a schedule for starting these projects.

FLAGGED SCHOOLS

The District reported 152 schools with one or more projects where “unexpected complications” have created budget³ and/or schedule⁴ issues. TaxWatch compared the list of flagged schools identified in the “Summary of Flags” section (pages 105 – 119)⁵ of the Facilities Report with the individual “School Spotlights” and found no discrepancies. The 152 flagged schools represent about two-thirds of the 232 schools at which facility construction/renovation projects are planned.

Of these schools, 145 are experiencing schedule delays; 2 schools are experiencing budget issues; and 5 schools are experiencing both schedule delays and budget issues. The District has previously expressed its intent to “regain time” during Phases 4 (Hire Vendor) and 5 (Implementation).

³ Budget issues reflect a need for School Board approval of an increase in funding based on bid and/or change order results.

⁴ Schedule issues reflect a risk of or inability to meet the planned milestone date for progressing to the next phase in the process.

⁵ NOTE TO READER: The column headings in this section are mislabeled. The headings “Flagged Q2 2018” and “Flagged Q3 2018” should read “Flagged Q1 2018” and “Flagged Q2 2018,” respectively.

FLAGGED PROJECTS

The District reported 245 flagged projects, an increase of 40 flagged projects over the quarter ending March 31, 2018. The net of 40 projects reflects 63 new issues (56 schedule and 7 budget) and 23 issues (19 schedule and 4 budget) that were resolved during Q4 2017-18. These projects are broken out in Table 7.

TABLE 7.
FLAGGED PROJECTS (Q4 2017-18)

	Schedule Issues	Budget Issues	Total
Primary Renovations	110	6	116
Single Point of Entry	45	1	46
School Choice Enhancements	77	0	77
Other	6	0	6
Total	238	7	245

TaxWatch compared the list of flagged projects identified in the “Summary of Flags” section (pages 105–119) of the Facilities Report with the individual “School Spotlights” and note the following exceptions:

- Coconut Creek Elementary School --- the Budget issue flag for the Primary Renovations project has been removed, but the project appears to be delayed. The project was planned to enter the Implementation Phase during the third quarter of calendar year 2017; however, the School Spotlight reflects an actual date of February 26, 2018, a delay of almost 5 months. The Implementation Phase is only 30 percent complete, leaving about 7 months in which to complete the remaining 70 percent of the work.
- Deerfield Beach High School --- the Schedule issue flag for the Single Point of Entry project has been removed, but the project appears to be delayed. The project was planned to enter the Implementation Phase during the fourth quarter of calendar year 2017; however, the School Spotlight reflects an actual date of April 4, 2018, a delay of 3 months. The Implementation Phase is only 40 percent complete, leaving about 6 months in which to complete the remaining 60 percent of the work.
- Lauderdale Lakes Middle School --- the Primary Renovations project is not flagged, but the project appears to be delayed. The project was planned to enter the Implementation Phase during the fourth quarter of calendar year 2017; however, the School Spotlight reflects an actual date of May 11, 2018, a delay of more than 4 months. The Implementation Phase is only 10 percent complete, leaving a little more than 7 months in which to complete the remaining 90 percent of the work.

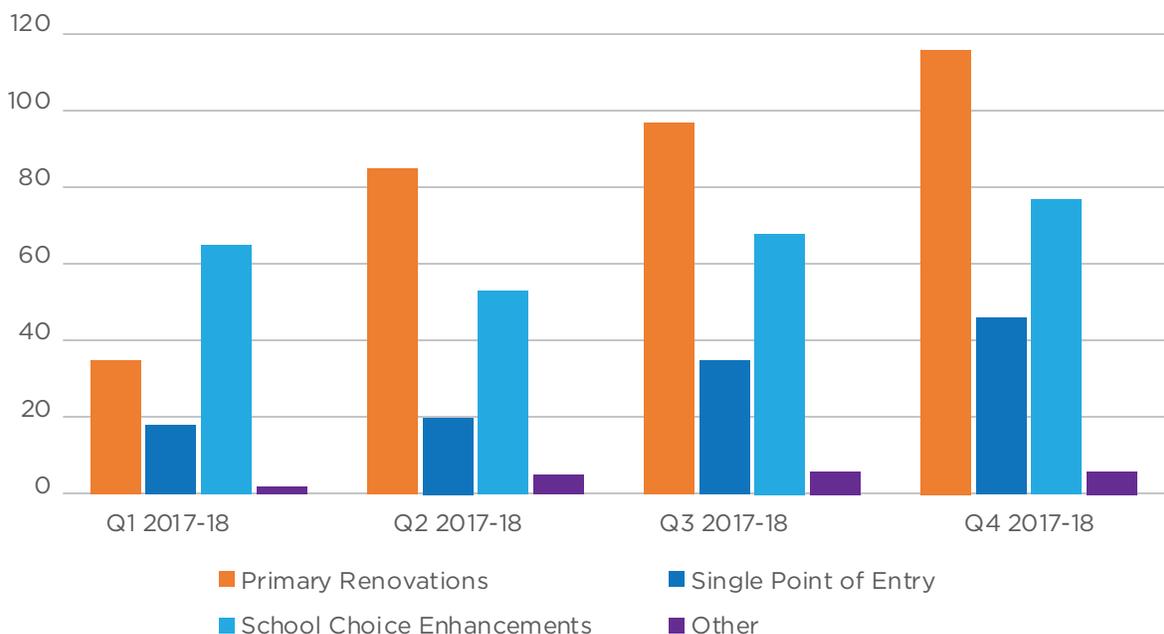
- Silver Lakes Elementary School --- the Primary Renovations project is not flagged, but the project appears to be delayed. The project was planned to enter the Hire Vendor Phase during the fourth quarter of calendar year 2017; however, the School Spotlight reflects an actual date of June 30, 2018, a delay of 6 months. The Hire Vendor Phase is only 5 percent complete, leaving about 3 months in which to complete the remaining 95 percent of the work.

As shown in Table 7, most of the flagged projects are Primary Renovation projects. Primary Renovations include, for example, electrical improvements, HVAC improvements, building envelope improvements, etc. It is not uncommon for a Primary Renovation project to include a bundle of anywhere from 2 to 10 specific construction activities.

TaxWatch reviewed the scopes of each of the flagged Primary Renovation projects and identified 516 specific construction activities bundled up in those 116 Primary Renovation projects. This suggests that, of the 1,519 construction activities currently underway, about one-third are included in Primary Renovation projects that have been flagged for budget or schedule issues.

TaxWatch reviewed flagged projects over the last 12 months. As shown in Figure 3, the number of School Choice Enhancement projects flagged has increased slightly while the number of Single Point of Entry projects and Primary Renovation projects flagged for schedule issues has increased.

FIG. 3 - FLAGGED PROJECTS: Q1 2017-18 THROUGH Q4 2017-18
NUMBER OF PROJECTS



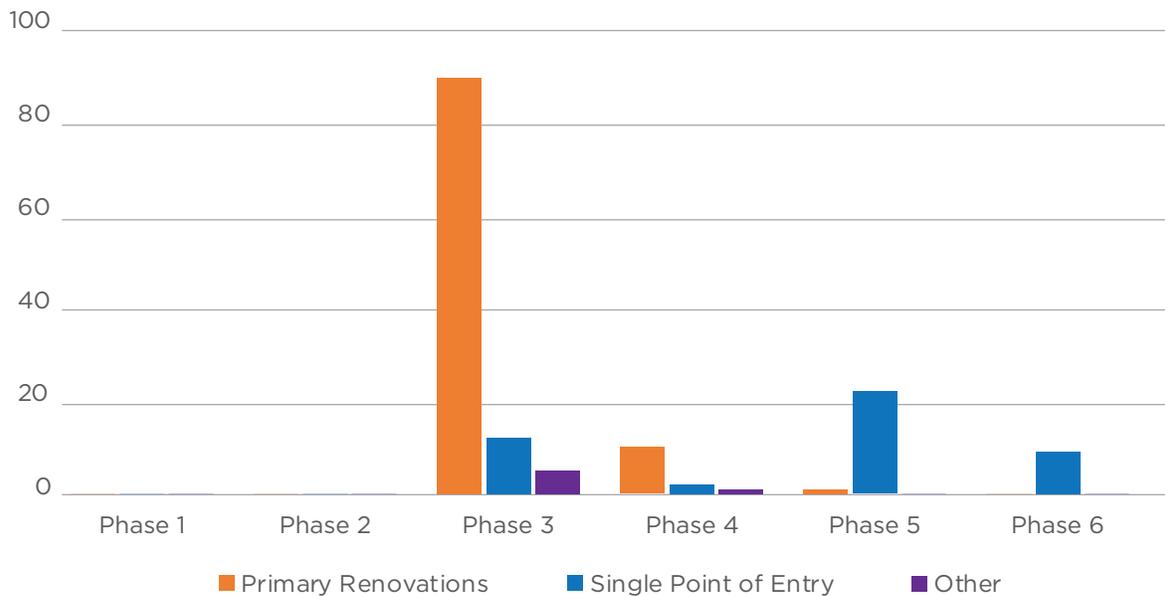
TaxWatch also reviewed the Planned and Actual/Forecast completion dates identified on the School Spotlight for each of the 161 projects⁶ flagged by the District for schedule issues to identify at which stage in the process delays are occurring. The results of this analysis are shown in Table 8 and Figure 4.

TABLE 8.
FLAGGED PROJECTS Q4 2017-18: PHASE WHERE DELAYS HAVE OCCURRED

	Phase 1: Planning	Phase 2: Hire Team	Phase 3: Design	Phase 4: Hire Vendor	Phase 5: Implement	Phase 6: Complete	Total
Primary Renovations	0	0	89	10	1	0	110
Single Point of Entry	0	0	12	2	22	9	45
Other	0	0	5	1	0	0	6
Total	0	0	116	13	23	9	161

As shown in Figure 4, facility renovation projects move through the process with reasonable efficiency until they reach Phase 3 (Design). It is at the Design Phase where almost all of the schedule delays are occurring.

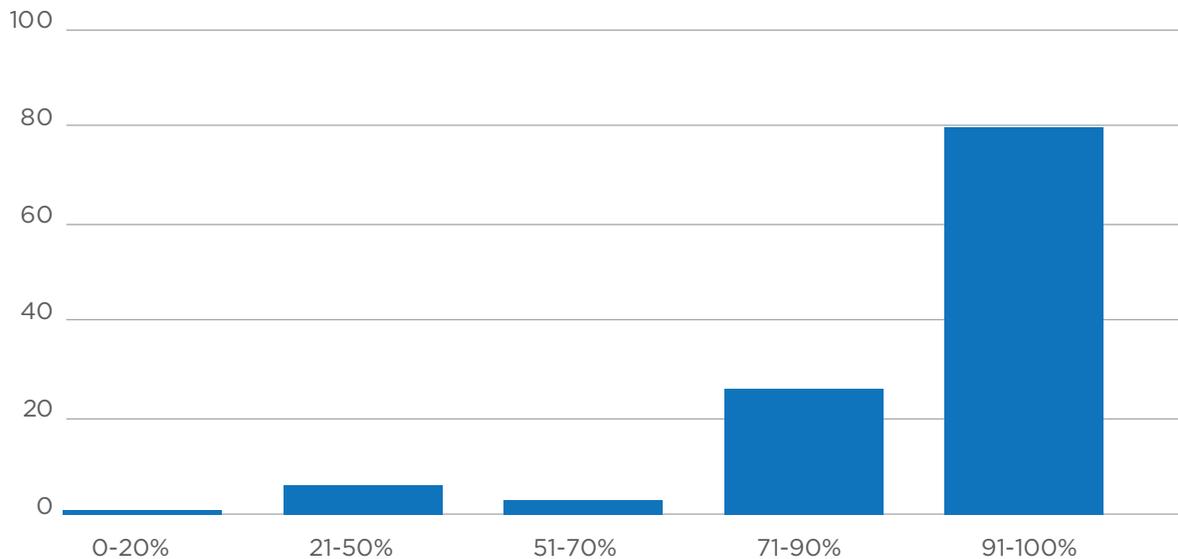
FIG. 4 - FLAGGED PROJECTS Q4 2017-18: WHERE DELAYS OCCUR
NUMBER OF PROJECTS



6 School Choice Enhancement Projects are addressed in a separate section.

TaxWatch reviewed the School Spotlight for each school at which schedule delays in the Design Phase were reported. As shown in Figure 5, for projects that are experiencing delays in the Design Phase, the Design Phase is more than 90 percent complete for the overwhelming majority of these projects. There is every reason to believe that most if not all of these projects will have moved into the Hire Vendor Phase when the District issues its Q1 2018-19 Report in November 2018.

FIG. 5 - DESIGN PHASE COMPLETION STATUS: Q4 2017-18
NUMBER OF PROJECTS



TaxWatch also compared the Forecast completion dates identified on the School Spotlight for each project flagged by the District for schedule issues in the Q3 2017-18 Facilities Report to the Forecast completion dates for those same projects in the Q4 2017-18 Facilities Report. TaxWatch identified 64 flagged Primary Renovation projects and 15 flagged Single Point of Entry projects whose Forecast completion date, as identified in the Q4 2017-18 Facilities Report, has been pushed back by one calendar year quarter or longer.

In most instances (70), the Forecast completion date has been pushed back by only one calendar quarter; however, the Forecast completion date for 5 projects has been pushed back by 2 calendar quarters and the Forecast completion date for 4 projects has been pushed back by one year or longer. There is no acknowledgement of these further delays, nor is there any explanation for the additional delays. TaxWatch shared this information with District staff in an August 17, 2018 conference call and in an August 20, 2018 follow-up e-mail.

RECOMMENDATION 4

TaxWatch recommends that the Chief Facilities Officer explain to the Bond Oversight Committee the reason for pushing back the Forecast completion dates for these 79 Primary Renovations and Single Point of Entry projects. Of particular concern is the additional delays in completing the 15 Single Point of Entry projects.

RECOMMENDATION 5

TaxWatch recommends that, beginning with the Q1 2018-19 Report, the Chief Facilities Officer include written explanations for any facilities renovation project whose forecast completion date has been pushed back since the previous Report.

PSA AMENDMENTS, BIDS, AND CHANGE ORDERS

The following is a summary of actions taken by the School Board during Q4 2017-18:

- Approved 24 Design Professional Services Agreements (PSAs);
- Approved 8 Requests for Qualifications (RFQs);
- Approved 2 Construction Manager At-Risk (CMAR) Agreements;
- Approved 12 Authorizations to Advertise Bids; and
- Approved 2 Construction Bid Recommendations.

In addition, the School Board took the following actions:

- Amendments to PSA versions 3 and 4 --- existing provisions were amended, new provisions added, and approval dates revised;
- Construction Service Agreement (CSA) for Blanche Ely High School was amended to establish a guaranteed maximum price (GMP) for remaining SMART Program improvements;
- CSA for Stranahan High School was amended to reflect the addition of \$13.71 million to complete planned renovations;
- Additional funding in the amount of \$116,336 was approved for Cypress Bay High School's single point of entry project;
- Change order #1 authorized \$1,006 in additional funding for Tequesta Trace Middle School's single point of entry project;
- Change order #1 authorized \$11,588 in additional funding for Olsen Middle School's single point of entry project;
- Accelerated funding for weight room projects;
- Additional funding in the amount of \$860,672 was approved for Bayview Elementary School's building envelope improvements;
- Additional funding in the amount of \$887,361 was approved for Forest Hills Elementary School's media center, fire sprinklers, and building envelope improvements;

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- The PSA for William Dandy Middle School was amended to ensure compliance with life safety and code requirements;
 - Change order #1 for lighting protection replacement added two buildings to meet code requirements; and
 - Construction Services Minor Projects (CSMP) agreements were amended to improve their quality and clarity.

As previously recommended by TaxWatch, the District has provided more in-depth explanations of the need for some actions by the School Board; however, it is unclear why additional funding was needed for projects at Stranahan High School, Cypress Bay High School, Tequesta Trace Middle School, Olsen Middle School, Bayview Elementary School, and Forest Hills Elementary School.

RECOMMENDATION 6

TaxWatch recommends that the Chief Facilities Officer explain to the Bond Oversight Committee why additional funding was required for these projects. Further, the Committee should make clear its expectations that, beginning with the Q1 2018-19 Report, the Chief Facilities Officer include written explanations as to why additional funding was necessary for any project for which funding was increased.

THE “BIG 3” SCHOOLS

At the May 22, 2017 BOC meeting, Chairman Rabinowitz requested that the District provide an update on the status of construction activities at Blanche Ely High School, Northeast High School, and Stranahan High School at every BOC meeting. As previously recommended by TaxWatch, the District has included a brief update on the status of construction activities at Blanche Ely High School, Northeast High School, and Stranahan High School.

Blanche Ely High School

The District reports that the Design phase of the Primary Renovations project is 96 percent complete, and 100 percent of the construction documents have been submitted for review and permitting. Implementation of the Single Point of Entry project is nearing completion (95 percent). The School Choice Enhancement project has moved into the Implementation Phase and is 10 percent complete. The weight room project is 100 percent completed.

A review of the School Spotlight by TaxWatch finds that the forecast completion date for the Primary Renovations project has now been pushed back to Q3 of calendar year 2020. This represents an additional delay of more than one calendar year (as much as 15 months) from the forecast completion date identified in the District’s Q3 2017-18 Report. There is no acknowledgement of this additional delay,

nor is there any explanation for the additional delay. TaxWatch shared this information with District staff in an August 17, 2018 conference call and in an August 20, 2018 follow-up e-mail. The District reports that the budget for the Primary Renovation project has increased by \$7.3 million; however, TaxWatch was unable to find any explanation of the need for this increase.

The Single Point of Entry project is nearing completion; however, the forecast completion date has been pushed back to Q3 of calendar year 2018. This represents an additional delay of one calendar quarter from the forecast completion date identified in the District's Q3 2017-18 Report. There is no acknowledgement of this additional delay, nor is there any explanation for the additional delay. TaxWatch shared this information with District staff in an August 17, 2018 conference call and in an August 20, 2018 follow-up e-mail.

The School Choice Enhancements project has moved into the Implementation Phase and is planned for completion during Q2 of calendar year 2019. There is no forecast completion date identified for this project.

Northeast High School

The District reports that the Design phase of the Primary Renovations project is 97 percent complete, and 100 percent of the construction documents have been submitted for review. Implementation of the Single Point of Entry project is 90 percent complete. Implementation of the School Choice Enhancement project is 88 percent complete. The weight room project is in the Design Phase, which is 80 percent complete.

A review of the School Spotlight by TaxWatch finds that the forecast completion date for the Primary Renovations project has been pushed back to Q3 of calendar year 2019. This represents an additional delay of one calendar quarter from the forecast completion date identified in the District's Q3 2017-18 Report. There is no acknowledgement of this additional delay, nor is there any explanation for the additional delay. TaxWatch shared this information with District staff in an August 17, 2018 conference call and in an August 20, 2018 follow-up e-mail.

The weight room project was originally planned to enter Phase 4 (Hire Vendor) during Q2 of calendar year 2018; however, the forecast date for this transition has now been pushed back to Q2 of calendar year 2019. There was no forecast transition date identified in the District's Q3 2017-18 Report. The District also identifies Q2 of calendar year 2019 as the completion date for this project.

The School Choice Enhancements project has moved into the Implementation Phase and is planned for completion during Q2 of calendar year 2019. There is no forecast completion date identified for this project.

Stranahan High School

The District reports that the Design phase of the Primary Renovations project is 98 percent complete, and 100 percent of the construction documents have been submitted for review. Implementation of the Single Point of Entry project is 50 percent complete. Implementation of the School Choice Enhancement project is in the Hire Design Team Phase, which is 85 percent complete. Implementation of the cafeteria renovation project is 85 percent complete. The weight room and track projects are complete and in use by students.

A review of the School Spotlight by TaxWatch finds that the forecast completion date for the Primary Renovations project has been pushed back to Q4 of calendar year 2020. This represents an additional delay of one calendar year from the forecast completion date identified in the District's Q3 2017-18 Report. There is no acknowledgement of this additional delay, nor is there any explanation for the additional delay. TaxWatch shared this information with District staff in an August 17, 2018 conference call and in an August 20, 2018 follow-up e-mail. The District reports that the budget for the Primary Renovations project has increased by \$13.7 million; however, TaxWatch was unable to find any explanation of the need for this increase.

The Single Point of Entry project is nearing completion; however, the forecast completion date has been pushed back to Q3 of calendar year 2018. This represents an additional delay of one calendar quarter from the forecast completion date identified in the District's Q3 2017-18 Report. There is no acknowledgement of this additional delay, nor is there any explanation for the additional delay. TaxWatch shared this information with District staff in an August 17, 2018 conference call and in an August 20, 2018 follow-up e-mail.

The School Choice Enhancements project has moved into the Implementation Phase and is planned for completion during Q2 of calendar year 2018. Although this project is delayed, there is no forecast completion date identified for this project.

RECOMMENDATION 7

TaxWatch recommends that the Chief Facilities Officer explain to the Bond Oversight Committee the reason for the pushing back the forecast completion dates for Primary Renovations and Single Point of Entry projects at the "Big 3" schools. Of particular concern are the additional 12-15 month delay in completing the Primary Renovations project at Blanche Ely High School, the additional 12-month delay in completing the Primary Renovations project at Stranahan High School, and any additional delays in completing Single Point of Entry projects.

RECOMMENDATION 8

Given the importance placed on renovations at the Big 3 schools by the Committee, TaxWatch recommends that, beginning with the Q1 2018-19 Report, the Chief Facilities Officer include written explanations for any facility renovation project at Big 3 schools whose forecast completion date has changed since the previous Report.

SAFETY AND SECURITY

The tragic and senseless shootings at Marjory Stoneman Douglas High School have focused attention on school safety and security. In response, the District's Facilities Report highlights the District's efforts to ensure the safety and security of Broward County students, including the acceleration of all Single Point of Entry projects (which limit access to the school through one entrance point during school hours). The School Board is to be commended for accelerating the release of funds so Single Point of Entry projects can be initiated ahead of schedule. Additional safety improvements include fire sprinklers, fire alarms, emergency exit signage/lighting improvements, fencing, and door hardware.

As shown in Table 9, the District continues to make considerable progress implementing the Single Point of Entry projects. Since the end of the last quarter:

- Fewer projects are in the Design and Implementation phases; and
- The number of Completed projects has more than doubled, increasing from 66 to 135.

TABLE 9.
SINGLE POINT OF ENTRY PROJECT STATUS (Q4 2017-18)

	(As of June 30, 2018)		(As of March 31, 2018)	
	Number	Percentage	Number	Percentage
Not started	0	0.0%	0	0.0%
Planning	0	0.0%	2	0.8%
Hire Design Team	0	0.0%	0	0.0%
Design project	75	31.6%	138	58.0%
Hire contractor/vendor	2	0.8%	2	0.8%
Implement improvements	26	10.9%	30	12.6%
Complete	135	56.7%	66	27.8%
Total	238	100.0%	238	100.0%

As shown in Table 7, 45 of the 238 projects flagged for schedule issues (delays) are Single Point of Entry projects, and (as shown in Table 8) the majority of these are either in the Design Phase (12 projects) or the Implementation Phase (22 projects). For those 12 projects in the Design Phase, the Design Phase is more than 90 percent complete in 9 of these projects. For those 22 projects in the Implementation Phase, the Implementation Phase is more than 70 percent complete in 14 of these projects.

Over the life of the SMART Program, the School Board has currently budgeted \$130.5 million for safety and security improvements. For years 1-4 of the SMART Program, the School Board has currently budgeted \$109.7 million for safety and security improvements. This includes \$87.8 million in General Obligation Bond (GOB) funds and another \$21.9 million in non-GOB funds.

Through Q4 2017-18, the District spent a total of \$10.95 million on safety and security projects, an increase of \$3.68 million over Q3 2017-18. Table 10 provides a summary of expenditures for safety and security projects since SMART Program inception.

As shown in Table 10, the District has spent or committed more than \$23.1 million for school safety improvements.

TABLE 10.
SMART PROGRAM SAFETY AND SECURITY PROJECT EXPENDITURES

	Prior Year Expenditures	Commitments	Current Year Expenditures	Total
Financially Active				
GOB Funds	\$2,658,087	\$10,077,100	\$5,748,687	\$18,483,874
Non-GOB Funds	\$502,357	\$1,953,673	\$1,084,525	\$3,540,555
Completed/Meets Standards				
GOB Funds	\$198,704	\$146,290	\$756,284	\$1,101,278
Non-GOB Funds	\$-	\$-	\$-	
Total	\$3,359,148	\$12,177,063	\$7,589,496	\$23,125,707

SCHOOL CHOICE ENHANCEMENT PROGRAM (SCEP)

The District reports that, because of the early mobilization of 31 Year 3 schools, there are now 170 School Choice Enhancement Program (SCEP) projects initiated, under way, or complete. SCEP projects are budgeted at \$100,000; the scope of the capital project (e.g., electronic marquees, shade structures, playgrounds, etc.) is determined by a vote of the teachers, staff, and parents of students at the school.

A new three-phased SCEP process was introduced during Q4 2016-17. The first phase begins with Planning & Design, which includes scope and budget evaluation and voting authorization. As of June 30, 2018, there are currently 20 schools in the first phase. The second phase, Implementation, includes selection and procurement. There are currently 103 schools in the second phase. The third phase, Completion, occurs when all items have been delivered and installed. There are 47 schools with completed SCEP projects. The status of these projects is shown in Table 11.

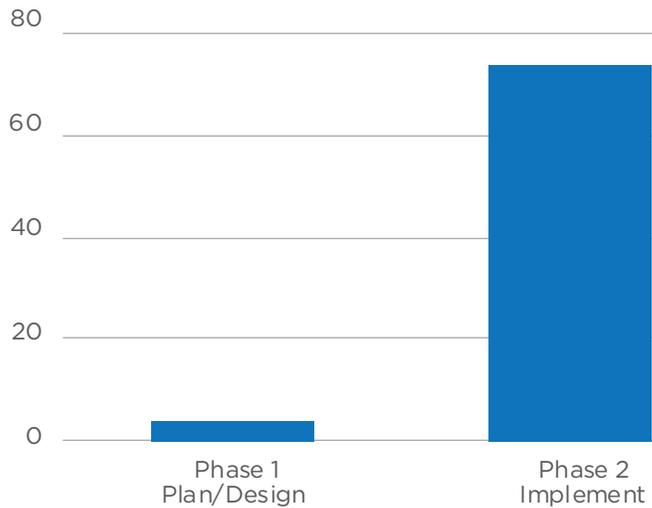
TABLE 11.
SCHOOL CHOICE ENHANCEMENTS PROJECT STATUS

Project Phase	Q4 2017-18		Q3 2017-18	
	Number	Percentage	Number	Percentage
Planning/Design	20	11.8%	45	26.5%
Implement Improvements	103	60.6%	88	51.8%
Improvements Complete	47	27.6%	37	21.7%
Total	170	100%	170	100%

The District is making considerable progress implementing the SCEP Program projects. Since the end of the last quarter, fewer SCEP projects are in the Planning and Design phase and more have moved into the Implementation and Improvements Completed phases.

The number of SCEP projects have been flagged due to schedule delays has increased from 68 to 77. The phase at which School Choice Enhancement Projects are experiencing delays is shown in Figure 6.

FIG. 6 - WHERE SCEP PROJECTS DELAYS ARE OCCURRING: Q4 2017-18
NUMBER OF PROJECTS



As shown in Figure 6, as more School Choice Enhancement Projects enter the Implementation Phase, more projects are experiencing schedule issues (delays).

SECTION 6 --- BUDGET ACTIVITY

The SMART Program Budget Activity Quarterly Report provides expenditure information for financially active projects. The SMART Program total budget is \$1.010 billion. This includes the \$800 million in general obligation bond (GOB) funding and \$210 million in non-GOB capital project funding (capital millage and impact fees). The current SMART Program budget of \$846.2 million combines years 1 (FY 2014-15), 2 (FY 2015-16), 3 (FY 2016-17), and 4 (FY 2017-18). When year 5 (FY 2018-19) SMART moneys are allocated, the total SMART budget reaches \$1.010 billion.

The District reports the School Board approved funding increases totaling \$27.65 million for the following projects during Q4 2017-18:

- Eagle Ridge Elementary School --- budget for fire alarm and HVAC improvements was increased \$1.047 million.
- Blanche Ely High School --- budget for primary renovations increased was \$7.3 million.
- Stranahan High School --- budget for primary renovations was increased \$13.7 million.
- Castle Hill Elementary School --- budget for primary renovations was increased \$1.6 million.
- Annabel C. Perry Pre-K-8 --- budget was increased \$1.9 million.
- Forest Hills Elementary School --- budget for primary renovations was increased \$1.1 million.
- Bayview Elementary School --- budget for primary renovations was increased \$0.9 million.
- Cypress Bay High School --- budget for single point of entry project increased \$0.1 million.

The District set aside \$225 million (reserve) to mitigate potential funding risks in the SMART Program. As a result of increases approved by the School Board through the end of Q4 2017-18, the reserve fund balance is currently \$40.6 million.

FINANCIALLY ACTIVE PROJECTS

Budget activity increased dramatically during the quarter ending June 30, 2018. The District reports that the number of financially active and completed/meets standards projects increased from 2,040 at the end of Q3 2017-18 to 2,185 at the end of Q4 2017-18, an increase of 145 projects. The District reports that SMART Program expenditures increased from \$157,495,042 to \$182,414,154 (a 15.8 percent increase) during the same period.

FUNDING BALANCES

Florida TaxWatch reviewed the projects that have been completed and meets standards identified in the Budget Activity Report (Section 6) to identify unexpended funding balances. These balances are identified in Table 12. These are moneys that can be reallocated by the SBBC to meet other critical needs.

TABLE 12.
UNEXPENDED BALANCE OF COMPLETED PROJECTS THROUGH Q4 2017-18

Cost Category	Savings
Technology SBBC Schools	\$10,284,075
Technology Charter Schools	\$1,089
Music & Art Equipment	\$970,382
Track Resurfacing	\$1,028,361
Weight Rooms	\$36,508
Facilities Construction	\$7,042,950
School Choice Enhancements	\$409,601
Total	\$19,772,966

It is important to note that the \$19.8 million in Table 12 should not be considered to be final cost savings. Even though a project is listed as “complete,” there may be additional financial activity as final payments are made and all outstanding purchase orders are closed out.

SECTION 7 --- SUPPLIER DIVERSITY OUTREACH

The Supplier Diversity Outreach Program Report includes data specific to Minority/Women Business Enterprise (M/WBE) participation and committed funding in the SMART Program. The Q1 2017-18 Report included, for the first time, small business enterprises (SBEs) in addition to minority and women-owned businesses (M/WBEs). This now permits the reporting of historically underutilized businesses, in addition to M/WBEs, as previously recommended by TaxWatch. New for Q3 2017-18 is the inclusion of “ethnicity” as a reporting factor.

The District reports that, as of June 30, 2018, there were 731 active small business enterprise (SBE) certified companies that provide commodities (supplies), construction, professional services, and business services to District schools. Of these 731 S/M/WBEs:

- 380 (52 percent) are women-owned businesses;
- 537 (73 percent) are minority-owned businesses; and
- 240 (33 percent) are businesses owned by female minorities.

The District reports as part of its Contract Compliance Metrics an E/S/M/WBE commitment of \$3.94 million during Q4 2017-18. This represents 100 percent of the total \$3.94 million in contracts awarded during the quarter. Of the \$33.97 million in contracts awarded during FY 2017-18, \$32.64 million (96 percent) was awarded to E/S/M/WBE firms.

Through June 30, 2018, the District has issued purchase orders to E/S/M/WBEs totaling \$66.6 million. This represents a cumulative E/S/M/WBE prime commitment of 33.7 percent. Of this \$66.6 million E/S/M/WBE commitment:

- \$4.32 million has been awarded to E/S/M/WBE firms for Safety projects;
- \$0 has been awarded to E/S/M/WBE firms for Music and Arts projects;
- \$10,700 has been awarded to E/S/M/WBE firms for Athletics projects;
- \$62.3 million has been awarded to E/S/M/WBE firms for Renovation projects; and
- \$0 has been awarded to E/S/M/WBE firms for Technology projects.

As previously recommended by TaxWatch, the Q4 2017-18 Supplier Diversity Outreach Program Report includes information on contracts awarded to or purchases made from E/S/M/WBEs and historically underutilized businesses for safety projects, music and arts equipment, athletics projects, and technology upgrades. This permits the extent to which the District is utilizing M/WBEs and historically underutilized businesses for technology upgrades, replacement musical equipment, and replacement kilns to be determined. No E/S/M/WBEs have received any of the bond money for Music and Art equipment or for Technology improvements.

RECOMMENDATION 9

TaxWatch recommends the District, as part of its ongoing outreach efforts, continue to step up its efforts to recruit and retain qualified E/S/M/WBEs for all SMART Program categories.

During FY 2017-18, the District awarded contracts totaling \$33.97 million. In terms of minority (ethnic) spending:

- \$3.0 million was awarded to African American-owned companies;
- \$19.9 million was awarded to Hispanic American-owned companies;
- \$5.17 million was awarded to Asian American-owned companies; and
- \$4.6 million was awarded to women-owned companies.

As previously recommended by TaxWatch, the District has stepped up its efforts to award SMART Program purchase orders to women-owned firms.

SECTION 8 --- COMMUNICATIONS

The Q4 2017-18 Report highlights the District's continued efforts to promote the SMART Program. When the School Board approves a new phase of a SMART project, the Office of Facilities and Construction sends a memo to the principal of the school explaining the Board's decision and the timetable for going forward. This is designed to help school administrators speak more knowledgeably about ongoing improvements that affect their facilities. During Q4 2017-18, 49 of these principal letters were distributed.

Other outreach efforts include:

- 2 new flyers, designed to communicate SMART Program highlights and milestones, were introduced;
- More than 30 outreach events were conducted at schools, community, and business forums;
- SMART Program updates (monthly);
- Using project charter meetings to communicate and build relationships with community members; and
- Use of Twitter and social media to "spotlight" SMART Program accomplishments.

LOOKING AHEAD

The District continues to make progress in implementing the \$1.010 billion SMART Program. SMART Program expenditures and commitments now exceed \$240 million, and there are more than 2,100 financially active projects, more than 1,500 of which are facilities projects. All planned computer devices have been ordered and received, all SBBC schools now comply with the District's standard of 1 computer for every 3.5 students, and all technology projects planned for charter schools have been completed.

The replacement of music and arts equipment continues, with all planned projects accelerated and underway. All planned track resurfacing projects have been completed and 13 of the 30 weight room projects have been completed. Facility renovation and construction activities have begun, and in some cases completed, at numerous SBBC schools. Most importantly, a schedule for implementing planned facility renovations is in place.

The number of schools that are experiencing delays in implementing planned facility renovation projects has increased from 128 to 152 during Q4 2017-18. TaxWatch identified 238 projects that have been "flagged" for scheduling issues and 7 projects that have been flagged for budget issues. The majority of these project delays are occurring in the Design Phase. The District has outlined measures to mitigate these delays; however, the number of delayed projects continues to increase.

In its last report, TaxWatch noted the large number of projects in the Design Phase that had been flagged for delays and recommended that the Bond Oversight Committee and the District "engage in a candid discussion about what can reasonably be done to minimize the number of projects that experience schedule issues when they enter the Design Phase, and to keep projects moving throughout the process." Some readers took this to mean the District had not, up to this point, been candid with the Committee. This misinterpretation is unfortunate and not at all what TaxWatch was suggesting. The recommendation to "engage in a candid discussion" was intended solely to underscore the importance of understanding why this problem was occurring and finding a timely and reasonable solution.

Since then, the District has conducted a more thorough analysis to better understand how far along in the Design Phase these delayed projects are. On pages 79-80 of the District's Q4 2017-18 Report, the District provides a summary of that analysis. TaxWatch conducted its own analysis and found that, of the 116 projects that were delayed in the Design Phase, 80 projects were more than 90 percent through the Design Phase. There is every reason to believe that most if not all of these projects will have transitioned into the Hire Vendor Phase when the District issues its Q1 2018-19 Report in November.

Florida TaxWatch acknowledges and appreciates the District's continued efforts to increase transparency in SMART Program reporting. In response to previous Florida TaxWatch recommendations, the District's quarterly SMART Program reports:

- Include a revised School Spotlight template that now includes more project-specific information on construction activities at SBBC schools;
- Include summary information that makes it much easier to monitor the District's progress in upgrading music and art equipment;
- Include summary information that makes it much easier to monitor the District's progress in upgrading athletic facilities;
- Identify construction projects that are experiencing budget and scheduling issues;
- Include information on contracts awarded to and purchase orders issued to M/WBE firms for all SMART Program categories; and
- Include a section in the Budget Activity Report that identifies projects that have been completed and that meet standards.

As a result, the District now does a much better job explaining to the taxpayer actions that have been taken and how SMART Program funds are being spent. TaxWatch acknowledges the District's efforts in the Q4 2017-18 Report to provide the taxpayer a better explanation of why these actions are necessary. The taxpayer doesn't know whether the scopes of the projects are being revised, whether funding levels for the projects have changed, or whether the schedules for the projects are being pushed back. It is incumbent upon the District to help taxpayers understand how and why their tax dollars are being spent.

The tragedy at Marjory Stoneman Douglas High School has placed school safety and security under the microscope and it is unlikely that this focus will diminish going forward. More than 200 Single Point of Entry projects will, when completed, limit entry to the schools during normal school hours. The District continues to make considerable progress implementing the Single Point of Entry projects. Since the end of the last quarter, fewer projects are in the Design and Implementation phases and the number of Completed projects has more than doubled, increasing from 66 to 135.

In this report, Florida TaxWatch has offered recommendations to help guide the Bond Oversight Committee in its oversight of the implementation of the SMART Program, and to ensure that public's right-to-know how the taxpayer-approved General Obligation Bond funds are being spent is well-served. Florida TaxWatch looks forward to presenting the results of its review to the Committee and the public, and to providing continued support and guidance as the Bond Oversight Committee continues its effective oversight of SMART Program implementation.

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