

# Florida TaxWatch

## MONITORING AND OVERSIGHT OF GENERAL OBLIGATION BONDS TO IMPROVE BROWARD COUNTY SCHOOLS: SMART PROGRAM QUARTERLY REPORT

PRESENTED TO THE BROWARD COUNTY BOND OVERSIGHT COMMITTEE  
JUNE 15, 2023

Q3  
2022-23



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**Piyush Patel**  
Chairman of the Board of Trustees

**Dominic M. Calabro**  
President & Chief Executive Officer

## Dear Fellow Taxpayer,

As the 2022-23 school year comes to a close and students begin their summer break, Broward County Public Schools (BCPS) is well into Year 9 of the SMART Program. The uncertainty surrounding the Superintendent lingers as the School Board continues its search for a permanent Superintendent. The District's leadership team continues to evolve, and staff endeavors to better understand and implement the recommendations contained in the final report of the Twentieth Statewide Grand Jury.

On May 9, 2023, the School Board of Broward County adopted Resolution Number 23-109, which acknowledged the commitment of the Bond Oversight Committee and Florida TaxWatch in monitoring implementation of the SMART Program and acknowledged the work of the Twentieth Statewide Grand Jury in highlighting deficiencies in the SMART Program. The Resolution expresses the expectation of the SBBC that the SMART Program will be completed no later than October 31, 2025. This expectation includes the financial close-out and the full expenditure of General Obligation Bond funds.

The rising financial risks and critical questions that need answers should remind us all of why the Bond Oversight Committee exists and how critical the role of Florida TaxWatch is. I am extremely proud that the Grand Jury recognized Florida TaxWatch for its role and actions as a trusted and constructive third party/independent fiscal watchdog and I thank our professional staff and the volunteer leaders on the Bond Oversight Committee for their efforts to keep Broward County taxpayers informed on how their tax dollars are being spent. We look forward to working with the leadership of BCPS as the work progresses.

I am pleased to present the following report, which includes the Florida TaxWatch review of the District's *Bond Oversight Committee Quarterly Report for the Quarter Ended March 31, 2023*. Florida TaxWatch staff will be available to present our findings and recommendations at the Committee's upcoming June 15, 2023 meeting.

Sincerely,

Dominic M. Calabro  
President & Chief Executive Officer



## Introduction

The Broward County Public Schools' *Bond Oversight Committee Quarterly Report for the Quarter Ended March 31, 2023* ("District Quarterly 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, arts, and theater equipment; improve school safety and security; upgrade athletic facilities; and renovate educational facilities.

The District 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, and Theater Equipment;
- Section 4 --- Athletics;
- Section 5 --- Facilities;
- Section 6 --- Budget Activity;
- Section 7 --- Supplier Diversity Outreach Program; and
- Section 8 --- Communications.

The SBBC has provided guidance to the Bond Oversight Committee (BOC) in Section 4 of Resolution Number 15-106 (as amended). In reviewing quarterly reports prepared by District staff, the BOC 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 SBBC;
- Ensuring that bond revenues are expended for the purpose set forth in the bond programs as approved by the SBBC;
- Ensuring that any deferred proposals or changes of plans are executed after appropriate approval of the SBBC;
- 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 SBBC.

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,

Florida TaxWatch has reviewed the District Quarterly Report against the most recent SMART Program schedule and budget and is pleased to present the following report and recommendations.



## School Safety & Security

Two weeks before the tragic and senseless murder of 14 students and three faculty/staff at Marjory Stoneman Douglas High School in February 2018, *Education Week* began tracking the incidence of gunfire in schools that result in injury or death. Since then, there have been a reported 168 incidences, resulting in 114 deaths and 297 injuries.<sup>1</sup>

The Safety component of the SMART program includes making District schools more secure through the installation of fences, gates, and barriers around school perimeters to restrict access through single points-of-entry. Other safety improvements (e.g., fire alarms and fire sprinklers, emergency exit signage, lighting improvements, door hardware, etc.) are bundled together as part of active Primary Renovations projects.

### All Single Point-of-Entry Projects Have Been Completed

After the shootings at Marjory Stoneman Douglas High School, the SBBC accelerated the release of funds so all remaining Single Point-of-Entry projects could be initiated ahead of schedule. All Single Point-of-Entry projects were complete and operational before students returned to school in the Fall of 2019, bringing the total number of Single Point of Entry projects to 238.

### More Fire Alarm and Fire Sprinkler Projects are Moving into the Completion and Closeout Phase

The District Quarterly Report (reference page 42) identifies the status of 189 fire alarm and fire sprinkler projects (see Table 1) that are bundled as part of Primary Renovations projects. Compared to Q2 2022-23, the number of fire alarm projects that are in the Completion/Closeout Phase has increased from 8 to 9, and the number of fire sprinkler projects that are in the Completion/Closeout Phase has increased from 14 to 16.

**Table 1.**

Phase	Fire Alarms		Fire Sprinklers	
	Q3 2022-23	Q2 2022-23	Q3 202-23	Q2 2022-23
Planning	1	0	1	1
Design	4	4	3	5
Hire Contractor	2	1	3	2
Construction	84	86	66	67
Complete/Closeout	9	8	16	14
Total	100	99	89	89

<sup>1</sup> Education Week, "School Shootings Over Time: Incidents, Injuries, and Deaths," retrieved from <https://www.edweek.org/leadership/school-shootings-over-time-incidents-injuries-and-deaths>, June 2, 2023.

**Other Safety and Security Improvements That are Bundled as Part of Primary Renovations Projects are Experiencing Delays**

In addition to fire alarms and fire sprinklers, there are other SMART Program safety improvements such as emergency exit signage/lighting improvements, fencing, and door hardware, that are bundled together as part of active Primary Renovations projects. In response to concerns by BOC member Demopoulos, Florida TaxWatch has done a deeper dive and reviewed the *School Spotlights* (reference pages 103 through 399) for each school to determine the status of active Primary Renovations projects with scopes of work that make mention of one or more activities related to student safety and security.

Florida TaxWatch identified 146 such projects. Their completion is tied to the schedule for the Primary Renovations projects into which they are bundled; however, 23 of these Primary Renovations projects are flagged for schedule delays, seven are flagged with budget issues, and the remaining 116 projects are not flagged and are presumed to be on schedule.

The 23 schools at which Primary Renovations projects are flagged for schedule issues are identified in Table 2. The seven schools at which Primary Renovations projects are flagged for budget delays are identified in Table 3.

**Table 2.**

<b>23 Primary Renovations Projects That Include Safety &amp; Security Improvements are Experiencing Schedule Delays</b>	
Atlantic Technical - Ashe Jr. Campus	Margate Elementary School
Castle Hill Elementary School	Pompano Beach Middle School
Challenger Elementary School	Ramblewood Middle School
Country Isles Elementary School	Riverglades Elementary School
Dillard 6-12 School	Royal Palm STEM Museum Magnet
Driftwood Middle School	Sandpiper Elementary School
Eagle Point Elementary School	Sea Castle Elementary School
Embassy Creek Elementary School	The Quest Center
Griffin Elementary School	West Hollywood Elementary School
Hollywood Hills High School	Westchester Elementary School
Lauderdale Lakes Middle School	Winston Park Elementary School
Maplewood Elementary School	

**Table 3.**

7 Primary Renovations Projects That Include Safety & Security Improvements are Experiencing Budget Issues	
Atlantic Technical College Tech. High Sch. Coral Springs High School Deerfield Beach High School Nova High School	Pasadena Lakes Elementary School Pioneer Middle School Walker Elementary School

*NOTE: It is important to recognize and understand that the improvements related to student safety and security may be in place and operational, and that the other activities with which the safety and security improvements are bundled (e.g., re-roofing, building envelope and interior renovations, etc.) may be the reason a given Primary Renovations project is flagged for schedule issues.*

The current SMART Program budget for school safety and security improvements is \$164.7 million. A summary of school safety and security budget activity through March 31, 2023, is presented in Table 4.

**Table 4.**

SMART Program Safety and Security Project Budget Activity (Through March 31, 2023)							
		Original Budget	Current Budget	Prior Year Expenditures	Commitments	Current Year Expenditures	Balance
<b>Financially Active</b>							
	GOB Funds	\$82,429,473	\$82,253,389	\$40,985,871	\$21,143,591	\$9,028,399	\$11,095,528
	Non-GOB Funds	\$15,038,387	\$50,691,532	\$25,532,502	\$12,221,262	\$6,528,334	\$6,409,434
<b>Completed/Meets Standards</b>							
	GOB Funds	\$24,337,592	\$21,428,245	\$18,537,968	\$249,575	\$368,225	\$2,272,477
	Non-GOB Funds	\$3,748,673	\$10,289,828	\$8,989,613	\$439,479	\$327,282	\$533,454



## Music, Art, and Theater

### The Music, Art, and Theater Spend Portion of the SMART Program is Complete

Overall, more than 60,000 pieces of musical equipment have been ordered and delivered. A summary of the music equipment purchased through the SMART Program is provided in Table 5.

**Table 5.**

Music Equipment Ordered and Delivered (Final)		
	Ordered	Delivered
Elementary	47,342	47,342
Middle	3,847	3,847
High	8,303	8,303
Center	584	584
TOTAL	60,076	60,076

The District reports that all 136 kilns for use in school art programs have been purchased and delivered to the schools. Installation of two kilns (at the same site) awaits design approval to relocate the kilns. Planned theater upgrades have been completed at all 40 schools with full or part-time theater programs.

The current SMART Program budget for music, art, and theater equipment is \$45.6 million. A summary of SMART Program budget activity through March 31, 2023, is provided in Table 6.

**Table 6.**

SMART Program Music, Arts, & Theater Project Budget Activity (Through March 31, 2023)							
		Original Budget	Current Budget	Prior Year Expenditures	Commitments	Current Year Expenditures	Balance
<b>Financially Active</b>							
	GOB Funds	\$11,101,000	\$11,395,052	\$5,691,211	\$2,250,905	\$1,335,124	\$2,117,812
	Non-GOB Funds	\$3,055,000	\$7,942,724	\$3,341,237	\$2,652,196	\$1,265,972	\$683,319
<b>Completed/Meets Standards</b>							
	GOB Funds	\$6,391,000	\$6,391,000	\$5,048,839	\$34,319	\$70,214	\$1,237,628
	Non-GOB Funds	\$20,518,000	\$19,894,624	\$19,802,922	\$8,480	\$56,409	\$26,813

## Athletics

### The Athletics Spend Portion of the SMART Program is Complete

The 15 planned track resurfacing projects at the three middle schools and 12 high schools were completed as of September 30, 2018, and the 30 planned weight room upgrades were completed as of March 31, 2021.

The current SMART Program budget for Athletics is \$6.8 million. A summary of SMART Program expenditures through March 31, 2023, is provided in Table 7.

**Table 7.**

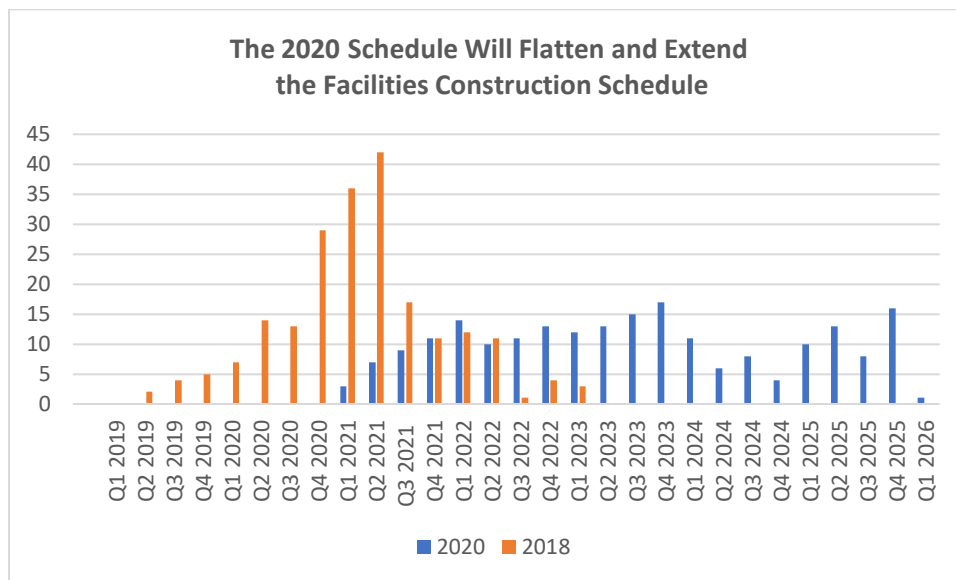
SMART Program Athletics Project Budget Activity (Through March 31, 2023)							
		Original Budget	Current Budget	Prior Year Expenditures	Commitments	Current Year Expenditures	Balance
<b>Financially Active</b>							
	GOB Funds	\$40,000	\$40,000	\$26,928	\$5,863	\$6,105	\$1,104
	Non-GOB Funds	\$0	\$17,867	\$12,669	\$1,799	\$1,989	\$1,410
<b>Completed/Meets Standards</b>							
	GOB Funds	\$7,333,360	\$6,508,351	\$6,497,645	\$6,465	\$6	\$4,235
	Non-GOB Funds	\$126,640	\$207,189	\$196,215	\$199	\$266	\$10,509

## Renovations

The most recent (Schedule 2020) revision to the construction schedule acknowledges that nearly all projects have been flagged and deemed at risk of schedule delays with potential budget impacts and reflects completion of most planned facility construction projects in late 2025, with remaining projects completed in Spring 2026 (a delay of an additional three years).

Figure 1, which overlays the 2020 Schedule with the previous (2018) schedule, shows that the 2020 Schedule will flatten and extend the facilities construction schedule, extending the completion dates for more than 140 planned Primary Renovations projects by more than two years.

**Figure 1.**



### More Primary Renovations Projects are Moving into the Construction Phase

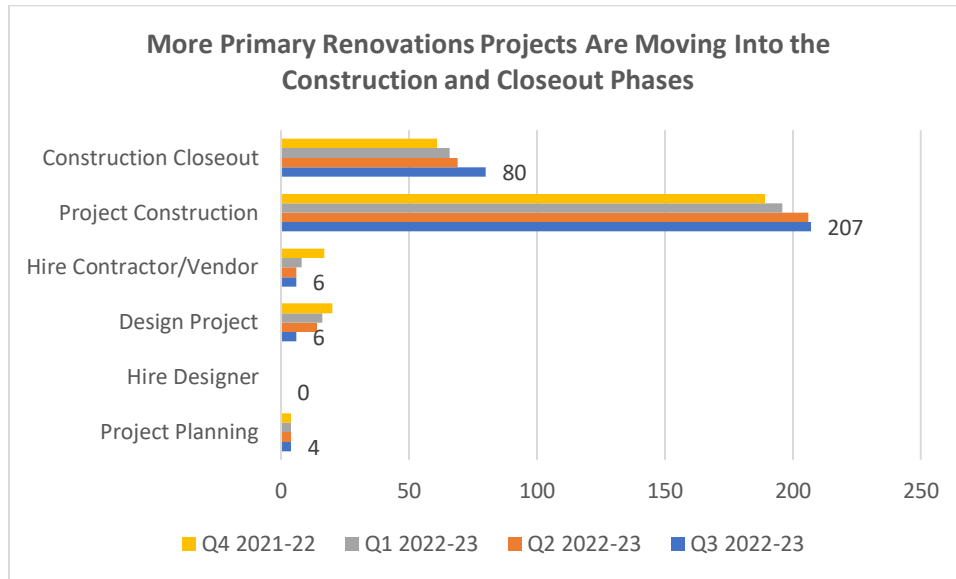
The District reports that there are currently 207 Primary Renovations projects under active construction, and another 80 Primary Renovations projects either completed or in the process of being closed. The status of the Primary Renovations projects over the past four quarters is shown in Figure 2.

When compared to Q2 2022-23, Figure 2 shows a *decrease* in the number of active Primary Renovations Projects in the Design Phase (14 to 6); and an *increase* in the number of active Primary Renovations Projects in the Project Construction Phase (206 to 207). All of these numbers are moving in the right direction. Florida TaxWatch considers this to be a good sign since project



delays have occurred most frequently in the Design Phase. In addition, the number of Primary Renovations projects in the Construction Closeout Phase has increased from 69 to 80.

**Figure 2.**



**The Number of Primary Renovations Projects Flagged for Schedule Delays has Remained Steady**

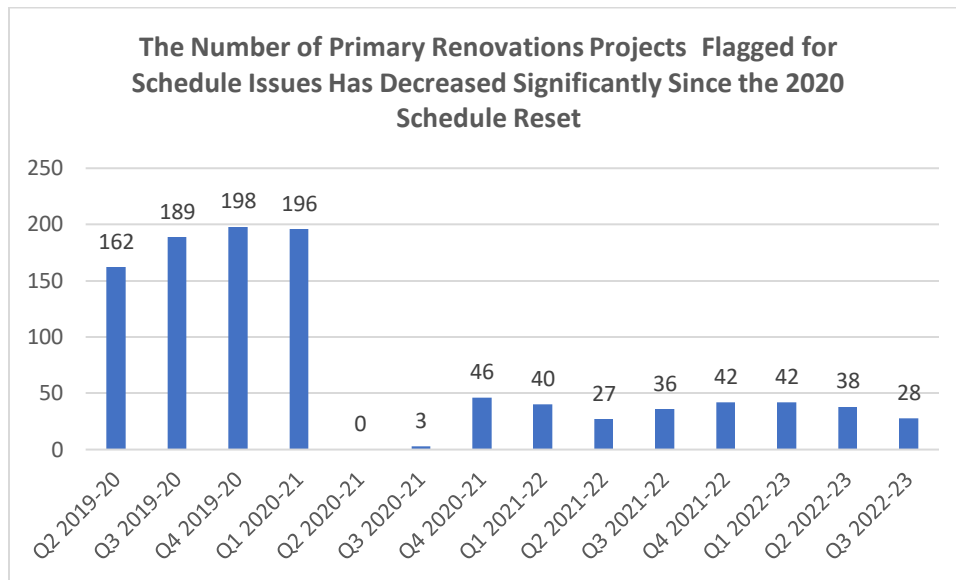
Schedule flags reflect a risk of, or inability to meet the planned milestone date for progressing to the next phase in the process. Schedule flags are removed once the project is back on its planned schedule. With the adoption of the 2020 Schedule, the list of projects flagged for schedule-related issues (i.e., delays) was effectively “wiped clean.” The District identified 28 Primary Renovations projects (reference page 69) that, at the end of the reporting period, are experiencing schedule delays. This represents a decrease of ten projects compared to Q2 2022-23. The District also reports 44 Primary Renovations Projects that are ahead of schedule (reference page 29). As was the case in Q2 2022-23, the number of Primary Renovations projects that are ahead of schedule outnumbers the number of Primary Renovations projects that are experiencing schedule delays.

Florida TaxWatch took a deeper dive into the reasons for the schedule delays and found that 16.5 Primary Renovations projects were identified (reference page 69) as being 95 percent or more complete and were delayed due to owner (District) delays. This is significant because this delays

the issuance of a Certificate of Occupancy (Form 110B), which is generally issued when a project reaches “substantial completion.”<sup>2</sup>

Figure 3 shows that, since the 2020 Schedule Reset (Q2 2020-21), the number of Primary Renovations projects flagged for schedule issues has remained greatly reduced.

**Figure 3.**



### More Primary Renovations Projects are at Greater Risk of Additional Redesign or Other Changes

The *School Spotlight* forms have been revised to include an additional indicator of risk. Fashioned after a traffic signal, each *School Spotlight* includes the following assessments of risk (reference page 98):

- **Red** --- reflects a high level of risk and can cause budget and/or schedule impact to the project. A resolution has not yet been determined or put in place;
- **Yellow** --- reflects a medium level of risk and may cause an impact to the project budget and or schedule, with a resolution planned and in process; and
- **Green** --- reflects a low level of risk with little/no impact to the project budget and/or schedule but is being tracked.

<sup>2</sup> “Substantial completion” occurs when the owner can make use of the building or occupy the building or portion thereof, where only minor work remains. Substantial completion has been met when only minor, corrective, or warranty work remains for the project.

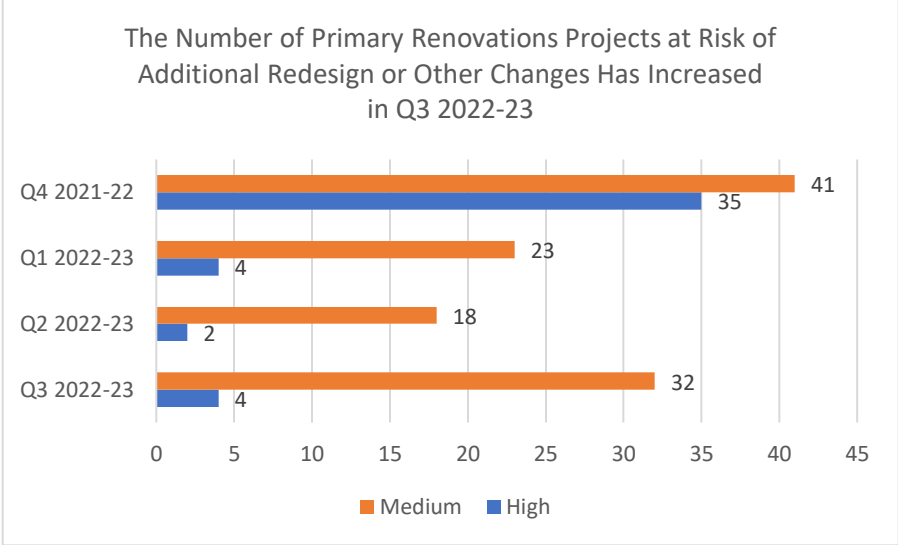
Florida TaxWatch reviewed the *School Spotlight* for each school in the Q3 2022-23 District Quarterly Report to identify those Primary Renovations projects that have been assigned a high level (red) or medium level (yellow) of risk. As shown in Figure 4, the number of Primary Renovations projects assigned a medium level of risk increased from 18 in Q2 2022-23 to 32 in Q3 2022-23. Likewise, the number of Primary Renovations projects assigned a high level of risk increased from two in Q2 2022-23 to four in Q3 2022-23. Primary Renovations projects at the following four schools were assigned a high level of risk:

- Collins Elementary School;
- Embassy Creek Elementary School;
- Stirling Elementary School; and
- Winston Park Elementary School.

**RECOMMENDATION 1**

*Florida TaxWatch recommends the District brief the BOC at its June 15, 2023 meeting on the reasons for assigning high levels of risk at the four elementary schools identified above and what is being done to mitigate the high levels of risk.*

**Figure 4.**



**The SBBC has Approved the Delegation of Authority for the Superintendent to Approve Certain Change Orders**

Change orders undergo review by the Change Order Review Process (CORP) to make sure they are fair and reasonable and to identify the reasons for the changes. Several rounds through CORP



may be necessary to gain the necessary approvals. Once CORP approves a change order, it then goes to the SBBC for approval. Florida TaxWatch has previously recommended that, based upon the average length of time required to navigate the change order process (192 days), the SBBC should delegate authority to the Superintendent to approve change orders up to \$25,000.<sup>3</sup>

During Q1 2022-23, the SBBC approved Policy 8000, which delegated authority to the Superintendent to approve change orders, subject to the following limitations:

- The Superintendent is authorized to approve all change orders up to \$5,000, provided the cumulative total of all change orders for a specific project has not reached the cumulative limits identified below.
- The Superintendent is authorized to approve change orders above \$5,000 and up to \$25,000, provided the cumulative total of all change orders for a specific project has not reached the cumulative limits identified below. All change orders above \$5,000 will be reviewed by the District's Change Order Review Process (CORP) and a recommendation will be provided to the Chief Facilities Officer prior to any authorization by the Superintendent.
- For construction projects \$3 million or less, the cumulative limit of authority is three percent of the original construction contract amount.
- For construction projects above \$3 million, the cumulative limit of authority shall be three percent of the first \$3 million of original construction contract amount, plus one percent of the balance of the original construction contract amount over \$3 million, up to a maximum of \$250,000.
- When the cumulative total of all change orders on a project has exceeded these established ceilings, all subsequent change orders will require prior SBBC approval, except in emergency cases as declared by the Superintendent, or where the change order in question would be in the form of a credit, thereby reducing the Adjusted Contract amount.
- After approval of change orders by the Superintendent, notice shall be provided to the SBBC in a monthly report, outlining such approvals. Although all change orders will be confirmed by the SBBC at the project closeout, this does not preclude change orders that exceed the cumulative limits from requiring prior Board approval.

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<sup>3</sup> According to District staff, approximately 85 percent of all change orders are below the \$25,000 threshold.

## Change Orders Resulting from Consultant Errors and/or Omissions Have Cost Broward Taxpayers More Than \$6.2 Million

As projects move from the Design Phase to the Construction Phase, the District tracks change orders as they occur and reports their relative impact. During Q3 2022-23, the SBBC approved 84 change orders totaling \$1.24 million (see Table 8). Most change orders are the result of unforeseen conditions; however, 38 of the 84 change orders (45 percent) approved during Q3 2022-23, totaling more than \$729,000, were due to errors or omissions by consultants.

Since inception, change orders due to errors or omissions by consultants have cost Broward taxpayers more than \$6.2 million (reference page 54).

**Table 8.**

Change Orders Q3 2022-23			
Source	Number	Percent	Amount
Owner Request	21	25.0%	(\$101,655)
Consultant Omission	22	26.2%	\$403,300
Unforeseen Conditions	25	29.8%	\$615,818
Consultant Error	16	19.0%	\$326,463
Total	84	100.0%	\$1,243,926

The District Facilities Report (reference page 53) states that construction projects typically build in a contingency (five percent of construction costs for new buildings and seven to eight percent of construction costs for renovations). This is because the complex nature of construction projects makes it impossible to anticipate every challenge from the outset. During Q3 2022-23, change orders represented 0.13 percent of the project costs. Since inception of the SMART Program, change orders have represented 1.2 percent of project costs.

At the March 13, 2023 BOC meeting, member Cortes pointed out that “...there are change orders that are beneficial for the owner. Not all change orders are negative.” Florida TaxWatch understands that not all change orders are negative and appreciates efforts by the District to keep the change order costs well below established contingencies; however, Florida TaxWatch is concerned that 38 of the 84 (45 percent) of the change orders approved during Q3 2022-23 were not the result of unforeseen circumstances or owner requests, but were the result of errors and omissions of the consultant. **These errors and omissions cost Broward taxpayers more than \$729,000.**

### **Building Department Delays During the Design Phase Persist**

Much has been written about the delays experienced in the Design Phase, which Florida TaxWatch has previously referred to as the “pig in the python.” At the September 27, 2021, BOC meeting, Ms. Langan (AECOM) explained that the 2018 schedule (shown in orange in Figure 1) was based on the assumption that design documents would be reviewed twice by the Building Department before approval. The actual number of building department reviews of design documents was trending at nine or ten reviews, which would have pushed back the completion of the planned renovations into 2027. The 2020 Schedule, which envisions the completion of the planned renovations in late 2025 or early 2026, assumes five building department reviews. BOC members have expressed and reiterated their opposition to the 2020 Schedule reset and any subsequent resets because “that obscures how far behind some of these projects really are.”

Revisions to the *School Spotlight* for each school now permit the taxpayer to better visualize and understand the amount of time that any given Primary Renovations project spends in the Design Phase. During its review of the District’s Q3 2021-22 Report, Florida TaxWatch looked at the amount of time each Primary Renovations project that has progressed beyond the Design Phase spent in the Design Phase (as identified on each school’s *School Spotlight*). Florida TaxWatch calculated a range of from one quarter to 22 quarters, or from three months to more than five years. Florida TaxWatch calculated a median value of 8.0 quarters, or up to 24 months. This means that 50 percent of the Primary Renovations projects spent more than 24 months in the Design Phase.

With only 10 SMART Program Primary Renovations projects yet to progress out of the Design Phase, it may be too late to take meaningful steps to reduce the number of “back and forths” between design firms and the Building Department and the resulting delays; however, the problems and inefficiencies identified by Florida TaxWatch and by the Twentieth Statewide Grand Jury require corrective actions.

### **Primary Renovations Projects Continue to Experience Budget-Related Issues**

Budget issues reflect a need for School Board approval of an increase in funding based on bid and/or change order results. When the School Board approves the necessary budget increase, the Budget flags are removed from the school’s *School Spotlight*. The District identified Primary Renovations projects at 14 schools (reference page 83) flagged for Budget issues in the District’s Q3 2022-23 Report. The budget increases for these 14 projects totaled more than \$25.6 million.



### **The District is Continuing to Hold Vendors Accountable**

Florida TaxWatch has included recommendations in previous reports to the BOC that the District identify actions taken to enforce the terms and conditions of contracts with design firms, vendors, and contractors. As recommended by Florida TaxWatch, the District's Q3 2022-23 Report identifies \$805,150 in damages/financial penalties recovered from design firms by the District; however, no financial damages/penalties were recovered from design firms during Q3 2022-23. This was discussed at the March 13, 2023 BOC meeting, at which it was pointed out by Ms. Carpenter that, with only ten Primary Renovations projects that have not completed the design process, "...we're kind of getting to the point where there aren't that many of those to deal with."

### **Delays and Elevated Risk Levels at the "Big 3" Schools Have Diminished**

The status of the Primary Renovations projects at the "Big 3" schools is as follows:

- **Blanche Ely High School** --- the District reports that the Primary Renovations project is 100 percent and closeout/inspection paperwork is in progress (reference page 37).
- **Northeast High School** --- the District reports that the Primary Renovations are 89 percent complete, with planned improvements at buildings 1, 17, 85, and 86 are complete. The following improvements are in progress:
  - Building 2 --- 86 percent complete;
  - Building 3 --- completion scheduled for Q2 of 2023;
  - Building 4 --- 90 percent complete, with completion scheduled for Q2 of calendar year 2023;
  - Building 5 --- 85 percent complete, with completion scheduled for Q2 of calendar year 2023;
  - Building 6 --- 95 percent complete, with completion scheduled for Q2 of calendar year 2023; and
  - Building 7 --- no status.
  - New Classroom Addition --- 45 percent complete, with framing and the shell of the addition complete (includes roofing).

The Q3 2022-23 District Facilities Report (reference page 38) reflects no change in the percentage of work completed at buildings 4, 5, and 6. The forecast completion date (Q2 of calendar year 2023) for buildings 4, 5, and 6 represents a delay of one quarter; however, the *School Spotlight* for Northeast High School (reference page 282) shows no schedule flags or any assigned level of risk.

- **Stranahan High School** --- the District reports that contracted Primary Renovations are 100 percent complete; however, change orders are under review for additional roofing drainage; roofing structural changes; building 6 kiln room; and structural issues at buildings 17 and 18. The assigned level of risk has diminished from medium to low.

## **RECOMMENDATION 2**

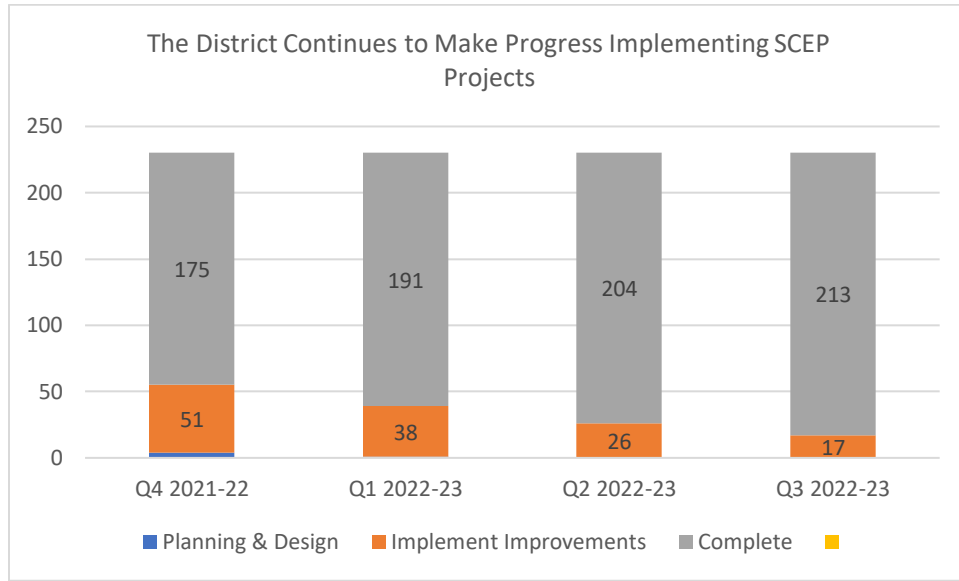
***Florida TaxWatch recommends the District brief the BOC at its June 15, 2023 meeting on the status of Primary Renovations at Northeast High School. This briefing should address the status of Building 7, and the apparent discrepancies between the status reflected on page 38 of the District Facilities Report and the School Spotlight for Northeast High School (reference page 282).***

### **School Choice Enhancement Program Projects are Complete at 204 of 230 Schools**

School Choice Enhancement Project (SCEP) projects are budgeted at \$100,000, and 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.

As of March 31, 2023, all SCEP projects have moved past the Planning Phase. The second phase (Implementation) includes selection and procurement. There are currently 17 schools in the second phase, down from 26 in Q2 2022-23. The third phase (Completion) occurs when all items have been delivered and installed. There are 213 schools with completed SCEP projects, up from 204 in Q2 2022-23. As shown in Figure 5, the number of SCEP projects that are in the Planning and Design Phase has decreased over the past four quarters and the number of Completed projects has increased. Completion of the remaining SCEP projects is forecast for the Summer of 2023.

**Figure 5.**



The current SMART Program budget for facility renovations is \$1.3 billion. A summary of SMART Program expenditures for facility renovation through March 31, 2023, is provided in Table 9.

**Table 9.**

SMART Program Renovations Project Budget Activity (Through March 31, 2023)							
	Original Budget	Current Budget	Prior Year Expenditures	Commitments	Current Year Expenditures	Balance	
<b>Financially Active</b>							
GOB Funds	\$491,544,875	\$506,947,027	\$259,813,137	\$126,151,932	\$62,246,235	\$58,735,723	
Non-GOB Funds	\$61,436,329	\$517,397,275	\$166,708,692	\$179,536,460	\$66,275,328	\$104,876,795	
<b>Completed/Meets Standards</b>							
GOB Funds	\$138,333,700	\$141,940,862	\$119,817,758	\$3,562,123	\$2,882,217	\$15,678,764	
Non-GOB Funds	\$40,980,507	\$127,497,283	\$112,428,471	\$5,443,102	\$2,992,942	\$6,632,768	

## Technology

### The Technology Spend Portion of the SMART Program is Complete

As of June 30, 2018, the planned SMART technology deployment has been fully completed for all 230 SBBC schools. The planned charter school SMART Program technology projects were completed as of March 31, 2017.

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. A summary of SMART Program Technology purchases for traditional SBBC and charter schools is provided in Table 10.

**Table 10.**

School Technology Purchases (Final)			
Items	SBBC Schools	Charter Schools	Total
Student Laptops	64,455	5,086	69,541
Teacher Laptops	13,333	1,417	14,750
Desktops	5,051	1,712	6,763
Tablets	523	3,099	3,622
Computer Carts Trays	1,066	316	1,382
Wireless Access Points	13,166	0	13,166
Category 6 Cable Drops	12,738	0	12,738
Digital Classrooms	0	1,347	1,347
Accessories & Peripherals	0	3,394	3,394

Additional infrastructure upgrades have been made at the District’s Technical Support Services Center (TSSC) to support the additional demand for improved network capacity, reliability, and security. The following TSSC infrastructure upgrades (to support upgrades for school networks and computer expansion) have been completed:

- Implement a new “Next Generation Firewall” at the District’s Internet perimeter;
- Improve the speed and capacity of the systems that manage and balance the Internet traffic pattern and load distribution;
- Upgrade the application-specific load balancing system;
- Improve the reliability of critical network services and systems;
- Improve the speed and capacity of the core network;
- Replace the out-of-service tape back-up system with a virtual back-up tape solution;

- Replace the existing automatic call distribution system with one that will be integrated into the District’s current voice application system;
- Relocate and build storage for offsite disaster recovery;
- Replace disk storage that supports the Enterprise Resource Planning (ERP) system;
- Implement enhanced content filters;
- Build firewall internet capacity;
- Update data network infrastructure;
- Address the immediate need for additional storage space;
- Upgrade systems that support the Student Information System and Data Warehouse;
- Provide additional capacity to support Internet growth and security requirements;
- Replace/upgrade back-up to an enterprise solution;
- Provide additional hardware to support centralized management tools Local Area Network endpoints (laptops/desktops); and
- Replace UPS devices and computer batteries at all schools and District sites as needed.

A January 2021 independent audit of the SBBC’s compliance with its purchasing policies and requirements related to the purchase of technology devices concluded that, although the purchase of technology devices comports with the Technical Advisory Committee’s recommendations and specifications and meets budgetary requirements, the reliability of the equipment purchased was called into question.

*“The SBBC purchase of Lenovo equipment (laptops and tablets) ultimately prove not to hold their initial quality several months after actual usage by students and teachers... The evidence of over 10,000 support tickets adds more credence to the notion of SBBC procuring more robust equipment going forward.”<sup>4</sup>*

The current SMART Program budget allocates \$68.5 million to purchase computer devices and hardware for SBBC schools and charter schools, and to fund upgrades at the Technology and Support Service Center (TSSC) necessary to support the additional computer devices and hardware. A summary of SMART Program budget activity through December 31, 2022, is provided in Table 11.

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<sup>4</sup> HCT Certified Public Accountants and Consultants, LLC, “The School Board of Broward County, Florida, Bid #16-059E – IT Technology Devices Agreed-Upon Procedures Report,” January 22, 2021.

**Table 11.**

SMART Program Technology Project Budget Activity (Through March 31, 2023)							
		Original Budget	Current Budget	Prior Year Expenditures	Commitments	Current Year Expenditures	Balance
<b>Financially Active</b>							
	GOB Funds	\$11,000,000	\$11,000,000	NA	NA	NA	NA
	Non-GOB Funds	\$0	\$0	\$0	\$0	\$0	\$0
<b>Completed/Meets Standards</b>							
	GOB Funds	\$38,489,000	\$36,825,538	\$36,807,636	\$2,335	\$10,937	\$4,630
	Non-GOB Funds	\$42,343,000	\$37,900,084	\$37,898,472	\$0	\$0	\$1,612



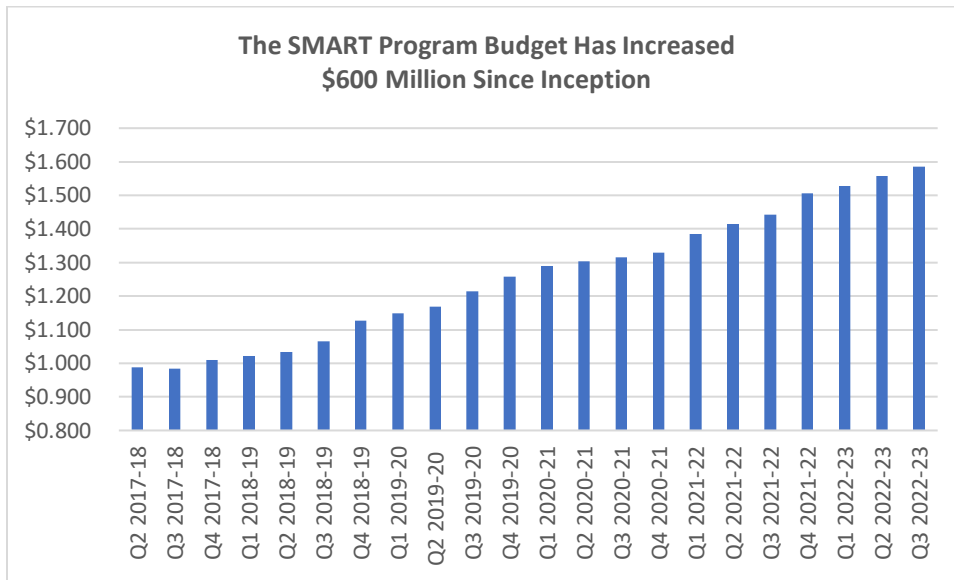
## Budget Activity

### The SMART Program Total Budget has Increased to \$1.586 Billion

The District Quarterly Report provides expenditure information for financially active projects as well as projects that have been completed. The 2020 Schedule includes SMART Program activity through the end of calendar year 2025 and possibly into 2026, which necessitates a longer financial outlook. As previously recommended by Florida TaxWatch, the District has included in the Q3 2022-23 Report SMART Program budget allocations for years nine (FY 2022-23) through 11 (FY 2024-25). An additional \$93.4 million in reserve funds for years 10 and 11 have been realigned into year 9 to align with the award of construction projects. These funds will carry over with the projects until completion in year 11.

The SMART Program total budget has increased from \$1.557 billion in Q2 2022-23 to \$1.586 billion in Q3 2022-23, a net increase of about \$29.0 million (see Figure 6). This represents an increase of about \$601.3 million over the original budget of \$987.4 million (\$800 million GOB funds plus \$187.4 million in existing capital resources) (see Figure 6).

**Figure 6.**



SMART Program expenditures increased from \$954,768,569 in Q2 2022-23, to \$1,021,533,770 in Q3 2022-23, an increase of about \$66.8 million. The District reports a SMART Program balance (current budget minus commitments and expenditures) of \$210.4 million at the end of Q3 2022-23. Beginning in Q4 2018-19, quarterly SMART Program expenditures more than doubled, reflecting a significant increase in facility renovations. Since then, quarterly expenditures have

remained at sustained elevated levels, averaging about \$52.8 million per quarter, or about \$17.6 million per month.

With an unspent balance (current budget minus expenditures) of about \$564.1 million, if the District continues to spend at the current rate of \$17.6 million per month, the District will exhaust the remaining unspent SMART Program funds in about 32 months, or near the end of the fourth quarter of calendar year 2025. This aligns more closely with the 2020 Schedule for planned facility construction and with the October 31, 2025 deadline for completing the SMART Program established by the SBBC in Resolution Number 23-109.

In previous reports, Florida TaxWatch has expressed concern that, at the current spend/burn rate, the District may exhaust the remaining unspent SMART Program funds before the planned facilities construction projects have been completed. Recalculating the spend/burn rate using Q4 2018-19 as the baseline, this concern appears to have been alleviated.

During Q3 2022-23, the SBBC approved 16 SMART Program budget amendments totaling \$28.39 million. Since inception of the SMART Program, the SBBC has approved 330 SMART Program budget amendments with a net increase of \$598.3 million.

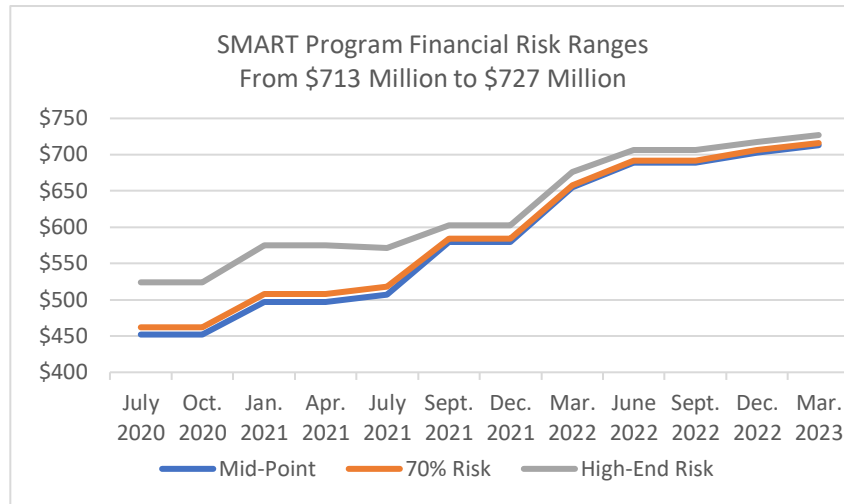
### **SMART Program Financial Risk Exceeds \$700 Million for All Risk Scenarios**

It has been previously understood that higher rates of inflation, higher roofing and mechanical/electrical/fire protection costs, and items that were excluded from the original scopes of work would increase the costs of SMART Program construction projects. The most recent (March 2023) assessment of financial risk prepared by Atkins<sup>5</sup> estimates the SMART Program financial risk will range from a low (mid-point risk) of \$713 million to a high (high end risk) of \$727 million, with a most likely estimate (70 percent risk) near \$716 million (Figure 7). Atkins attributes the increased financial risk to market increases and added scope, and to align with the March 2023 SMART Program schedule.

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<sup>5</sup> Atkins North America is an outside firm hired by the District to help control SMART Program costs.

**Figure 7.**



**SMART Program Reserve Funding is Insufficient to Cover Any of the Financial Risk Scenarios**

Florida TaxWatch considers the issue of financial risk to be the greatest concern and controlling project costs and mitigating the additional financial risk to be the greatest challenge facing the District as SMART project implementation moves forward. The District originally set aside \$225 million (reserve) to mitigate potential funding risks in the SMART Program. In March 2020, the District authorized the issuance of \$250 million in Certificates of Participation (COPs) to provide supplemental funding for SMART Program risk, \$211 million of which was placed into the SMART Program reserve. In July 2020, the SBBC approved a new SMART Program Project Manager/Owner’s Representative (PMOR) contract which had a budget impact of \$47.2 million. This amount was added to the District’s reserve, increasing the total SMART Program reserve to \$483.2 million.

In September 2021, the SBBC placed in reserve an additional \$29 million to replace Building 1 at Markham Elementary School and \$46 million to cover expected SMART Program increases in FY 2023-24 and FY 2024-25, bringing the total amount of funds in reserve to \$558 million. After the fourth and final tranche of general obligation bonds was sold, the SBBC added the cumulative bond premiums (\$133 million) to the SMART Program reserves, increasing the total amount of reserve funds to \$691 million. This amount is insufficient to meet any of the three financial risk scenarios developed by Atkins. The SBBC will likely be required to place another \$22-36 million in reserves, assuming the financial risk remains steady.

### **Hard and Soft Costs Remain Unchanged**

Bond Oversight Committee members have, on more than one occasion, requested a breakdown of “hard costs” versus “soft costs” of SMART projects. “Hard costs” include tangible expenses that are directly related to the physical construction or implementation of the project’s scope, and include such costs as materials, equipment, labor and supervision, etc., and typically make up about 65-75 percent of total budget. “Soft costs” include expenses that are indirectly related to the physical construction or implementation of the project’s scope, and include such costs as architect and engineering fees, program management fees, furniture and fixtures, general and administrative costs, etc., and typically make up 30-35 percent of total budget.

As previously recommended by Florida TaxWatch, the District’s Q3 2022-23 Facilities Report includes a breakdown of hard and soft costs for 49 schools at which construction activities had reached substantial/final completion. Although hard costs typically make up 65-70 percent of a project’s total budget, the hard costs for the 49 schools identified (reference pages 84-85) range from 62 percent (West Broward High School) to 91 percent (Forest Hills Elementary School). Although soft costs typically make up 30-35 percent of a project’s total budget, the soft costs for the 49 schools identified range from nine percent (Forest Hills Elementary School) to 38 percent (West Broward High School).

In previous reports, Florida TaxWatch has questioned why the hard and soft costs for the schools at which construction activities had reached substantial/final completion are outside the identified cost percentage ranges. The District reports that while the project budgets were developed with approximately 30 percent of the costs being soft costs, funds that remain unspent at the project’s completion are then swept back to the SMART Program Reserve, which lowers the soft cost percentage.

## Supplier Diversity & Outreach

The Supplier Diversity Outreach Program Report includes data specific to the participation of, and committed funding to, Minority/Women Business Enterprises (M/WBE), ethnic-owned business enterprises (EBEs) and small business enterprises (SBEs). This permits the reporting of historically underutilized businesses, in addition to M/WBEs, as previously recommended by Florida TaxWatch.

### The District is On-Track to Meet its Goal to Award 30 Percent or More of SMART Program Contracts to E/S/M/WBE Certified Companies

The District reports an E/S/M/WBE commitment of \$8.28 million during Q3 2022-23. This represents 27 percent of the total \$30.23 million in contracts awarded during the quarter. Through March 31, 2023, the District reports purchase orders to E/S/M/WBEs totaling \$449.62 million. This represents a cumulative E/S/M/WBE commitment of 32.7 percent of the reported \$1.38 billion total cumulative spend (expenditures plus commitments). Of this \$449.62 million E/S/M/WBE commitment:

- \$18.04 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;
- \$12,699 has been awarded to E/S/M/WBE firms for Athletics projects;
- \$431.56 million has been awarded to firms for Renovation projects; and
- \$0 has been awarded to E/S/M/WBE firms for Technology projects.

The District reports that, as of the end of Q3 2022-23, there were 516 active E/S/M/WBE certified companies that provide commodities (supplies), construction, professional services, and business services to District schools. This represents an increase of 14 companies from Q2 2022-23. The 516 E/S/M/WBE certified companies are fairly evenly divided by gender, with 256 (49 percent) female-owned companies and 260 (51 percent) male-owned companies. Of these 516 active E/S/M/WBE certified companies:

- 167 (32.4 percent) are African-American owned companies;
- 180 (34.9 percent) are Hispanic-American owned companies;
- 21 (4.1 percent) are Asian-American owned companies;
- 58 (11.2 percent) are non-minority SBEs; and
- 84 (16.3 percent) are women-owned WBEs.

*NOTE: The above percentages do not add up to 100 percent. Adding the male-owned certified firms (reference page 631) totals 254, and not 260).*

**The District Needs to Continue Efforts to Increase Awards to Businesses Owned by African-Americans, Non-Minority SBEs, and Caucasian Women**

Table 12 compares the cumulative SMART Program spend with E/S/M/WBE (prime) certified companies to the 2015 Disparity Study and the aspirational Target Goals outlined in the District’s Policy 3330.<sup>6</sup> Table 12 shows a fairly close alignment between the District’s cumulative spend and the Disparity Study; however, the District is far short of meeting the aspirational Target Goals for African-American owned businesses and Asian-Pacific American owned businesses outlined in the District’s Policy 3330.

**Table 12.**

<b>Supplier Diversity Cumulative Spend Analysis (FY 2014-15 to Present)</b>				
<b>Ethnicity &amp; Gender</b>	<b>Disparity Study</b>	<b>Target Goals</b>	<b>Cumulative Spend (Prime)</b>	<b>Cumulative Spend (Sub)</b>
African-American	7.54%	19.00%	5.08%	10.50%
Hispanic-American	59.89%	54.00%	62.00%	46.10%
Native-American	0.00%	0.00%	0.00%	0.00%
Asian-Pacific American	2.40%	5.00%	0.22%	0.00%
Women Business Enterprise	30.17%	17.00%	30.55%	38.31%
Small Business Enterprise	0.00%	5.00%	2.14%	5.08%

Table 13 shows the total cumulative spend by ethnicity and gender. African-American-owned companies make up almost one-third of the E/S/M/WBE certified companies, yet have been awarded only 7.0 percent of the contracts. Hispanic-American-owned companies make up more than one-third of the E/S/M/WBE certified companies and have been awarded 81.0 percent of the contracts. (Caucasian) women-owned companies make up 16.3 percent of the E/S/M/WBE certified companies and have been awarded 7.0 percent of the contracts.

<sup>6</sup> Policy 3330 was adopted to remedy the ongoing effects of identified marketplace discrimination that continues to adversely affect the participation of Emerging/Small/Minority and/or Women Business Enterprises (E/S/M/WBE) in all solicitations and awards of contracts for the purchase of services, goods, or supplies.



**Table 13.**

<b>E/S/M/WBE Total Commitment by Ethnicity and Gender</b>		
<b>Ethnicity &amp; Gender</b>	<b>% of E/S/W/MBEs</b>	<b>% of Work Awarded</b>
African-American	32.4%	7.0%
Hispanic-American	34.9%	81.0%
Native-American	0.0%	0.0%
Asian-Pacific American	4.1%	3.0%
Non-minority SBE	11.2%	2.0%
Women Business Enterprise	16.3%	7.0%

**RECOMMENDATION 3**

*Florida TaxWatch recommends the District continue its efforts to increase awards to businesses owned by African-Americans, Non-Minority SBEs, and Caucasian Women.*

## Communications

The District's Q3 2022-23 Report highlights continued efforts to promote the SMART Program. In response to previous concerns by Florida TaxWatch and Bond Oversight Committee members that the District was not doing enough to communicate to the taxpayers the construction delays and the reasons for the delays, the District has ramped up its efforts to notify the public of the new schedule and projected completion dates for SMART Program construction projects in their communities.

Communications staff has developed plans to celebrate a school's notice to proceed (NTP) and the beginning of the renovations. Most of these celebrations are held at groundbreaking celebrations and School Advisory Council meetings.

During Q3 2022-23, Communications staff focused on highlighting specific milestones accomplished that are significant for the SMART Bond Program and the Broward County Public Schools (BCPS) community. The team's efforts were specifically geared towards continuing the success of already-established initiatives through ongoing website updates and social media content, as well as organizing more in-person opportunities to connect with and receive feedback from the BCPS community. The campaign "What SMART Means to Me: Sparking the Joy of Reading" was launched to highlight the ongoing goal of renovating 100 media centers within the district.

At the March 13, 2023 BOC meeting, Member Hillberg made mention of the list of items the District promised to provide the BOC and that "...there's not been a whole lot of progress on supplying those items." Member Hillberg also made reference to the District's response to comments by members of the public during previous BOC meeting.

By way of background, at the September 27, 2021 BOC meeting, Member Krishnaiyer requested an updated list of Broward schools that did not currently have a music program. District staff (Mr. Luechnauer) agreed to provide the BOC with an updated list. This issue was raised again at the December 13, 2021 BOC meeting, at which time the District once again agreed to provide the BOC with an updated list. Florida TaxWatch was never provided this list and there is no evidence that this list was ever provided to the BOC.

At the end of each Committee meeting, the business portion of the meeting is temporarily suspended to conduct a public hearing. Also at the September 27, 2021 BOC meeting, BOC

members heard from the Chair and Vice Chair of the District's Facilities Task Force who expressed numerous concerns. BOC members requested to be provided copies of the District's response to public comments made at BOC meetings and requested assurance that the District's response was made available to those who commented. At the December 13, 2021 BOC meeting, members again requested to be provided copies of the District's response to public comments made at the September 27, 2021 BOC meeting and requested assurance that the District's response was made available to those who commented.

In its Q2 2021-22 Report (reference page 52), the District responded to two of the public comments. In response to the concern that the *School Spotlight* for the Primary Renovations at Oakridge Elementary School is not transparent and fails to accurately convey the status of the Primary Renovations project, the District referred the commenter to the *School Spotlight* contained in the Q2 2021-22 Report. In response to the question whether any additional buildings had suffered structural damage, the District responded that the SBBC has directed the development of a Request for Proposals to procure a consultant.

It is unclear whether the District provided separate responses to the commenters and to Committee members. It is also unclear why the District chose to respond to only these two comments. Regardless, Florida TaxWatch expressed concern that the District's efforts to respond to the public comments were both untimely and non-responsive.

#### **RECOMMENDATION 4**

***Florida TaxWatch recommends that the agenda for the June 15, 2023 BOC meeting include a review and discussion of the District's failure to provide materials requested by BOC members and the District's limited response to public comments made at BOC meetings.***

## Looking Ahead

With the release of the Final Report of the Twentieth Statewide Grand Jury and the subsequent removal and replacement of four elected SBBC members, the election of four new SBBC members, the termination of the Superintendent's employment, and appointment of an Interim Superintendent until a permanent Superintendent can be hired, it would be an understatement to say that the District faces a considerable amount of uncertainty as it continues its implementation of the SMART Program.

The Twentieth Statewide Grand Jury's findings notwithstanding, the District continues to make progress in implementing the SMART Program. The Technology, Music and Arts, and Athletics spend portions of the SMART Program have been completed. More than 90,000 computing devices have been purchased, bringing the ratio of students-to-computers to 2:1, better than the adopted standard of 3.5 students per computer. Numerous "back office" upgrades to the Technology Support Services Center have been implemented to support these new devices. The District has upped its investment in the Arts, with the purchase of more than 60,000 pieces of musical equipment, more than 130 kilns, and theater program upgrades at 39 schools. Athletic tracks have been resurfaced at 15 schools and 30 high schools have received new weight rooms. The number of Primary Renovations projects that have been flagged for schedule delays has decreased significantly and has remained at lower numbers since the 2020 schedule reset. In addition, fewer Primary Renovation projects are at medium or high risk of additional redesign or other scope changes.

Despite this progress, the District will face several challenges going forward. The first challenge is controlling costs. Florida TaxWatch considers controlling project costs and mitigating the additional financial risk to be the greatest challenge facing the District as SMART Program implementation moves forward. When we talk about "financial risk," we are talking about the potential for increases to the SMART Program budget and projected costs. The \$691 million currently placed in reserve will likely have to be increased by \$22-36 million to cover the anticipated financial risk of the SMART Program.

The SMART Program budget has increased from \$987.4 million to \$1.586 billion, an increase of about \$600 million over the original budget. Every dollar above the \$987.4 million originally allocated to the SMART Program represents a dollar of additional risk, and comes from capital millage, impact fees, state funds (e.g., Public Education Capital Outlay), and other sources, which

have specific restrictions and spending limitations, or which were intended to be spent on other projects.

The second challenge is maintaining the schedule and scopes of work. The 2020 Schedule reset projects the completion of the planned facilities construction projects late in calendar year 2025 or early in calendar year 2026, approximately three years after the planned completion milestones in the 2018 schedule. With the approval of Resolution Number 23-109 in May, the SBBC has made clear its expectation that all SMART Program activities be completed by October 32, 2025. Florida TaxWatch is encouraged by the low numbers of Primary Renovations projects that are experiencing schedule delays and the fact that more than 40 Primary Renovations projects are ahead of schedule.

The third challenge is resetting the expectations of Broward County taxpayers, who are learning that, with the adoption of the 2020 Schedule, the completion dates for many of the Primary Renovations projects at schools where they work or where their children attend school will be pushed back several years. The District has acknowledged the need to communicate the 2020 Schedule to the public and to help them understand what has happened and to reset their expectations going forward.

A final challenge is addressing the perception by the business community that the District is not a compelling place to do business. The District continues its efforts to ensure participation by Minority/Women Business Enterprises (M/WBE), ethnic-owned business enterprises (EBEs) and small business enterprises (SBEs) that provide commodities (supplies), construction, professional services, and business services to District schools. Hispanic-American owned businesses are over-represented and African-American owned businesses, non-minority-owned, and Women-owned businesses are under-represented. Although effort has been made to increase attendance at and participation in pre-bid meetings by African-American owned firms, more effort will be required to address these inequities.

In this report, Florida TaxWatch has offered recommendations to help guide the BOC 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 BOC and the public, and to providing continued support and guidance as the BOC continues its effective and important oversight of SMART Program implementation.

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As an independent, nonpartisan, nonprofit taxpayer research institute and government watchdog, it is the mission of Florida TaxWatch to provide the citizens of Florida and public officials with high quality, independent research and analysis of issues related to state and local government taxation, expenditures, policies, and programs. Florida TaxWatch works to improve the productivity and accountability of Florida government. Its research recommends productivity enhancements and explains the statewide impact of fiscal and economic policies and practices on citizens and businesses.

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