



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

*SMART Program Quarterly Report Review for the Quarter Ended March 31, 2018*



**Q3**  
2017-18

Presented to the Broward County Bond Oversight Committee  
May 21, 2018



Florida  
**TaxWatch**





106 North Bronough Street, Tallahassee, FL 32301 [floridatxwatch.org](http://floridatxwatch.org) o: 850.222.5052 f: 850.222.7476

---

**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.

Broward County taxpayers must hold the School Board accountable for making smart business decisions and doing the high-level planning and project management necessary to minimize the risk to the County and to make sure every dollar of bond proceeds is spent consistent 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 general obligation bond program and has asked Florida TaxWatch to provide high quality, independent research and analyses to help the bond oversight Committee to effectively carry out its oversight duties and obligations. To that end, Florida TaxWatch has agreed to: (1) provide a research report on industry or national "best practices" to aid the Committee in its oversight of the bond-funded capital outlay program; and (2) review quarterly reports submitted to the Committee and present our findings to the public during the regular (quarterly) Committee meetings. This effort is funded by the Broward community, and does not use taxpayer dollars.

I am pleased to present the following report, which includes the TaxWatch review of the SMART Program quarterly report for the quarter ending March 31, 2018. TaxWatch staff will be available to present our findings and recommendations at the Committee's May 21, 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 May 7, 2018, Florida TaxWatch received the *Bond Oversight Committee Quarterly Report for the Quarter Ended March 31, 2018 ("Quarterly Report")*. This single 724-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 September 30, 2017, 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, 160 (70 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%
<b>Total</b>	<b>230</b>	<b>100%</b>

\* 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 \$8.17 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);
- 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); and
- Update data network infrastructure (\$385,070).

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 planned improvements to the speed and capacity of the core network.

Since the Q2 2017-18 Report, expenditures to replace the existing automatic call distribution system increased \$189,187, and disaster recovery storage expenditures increased \$49,827. The District reports that the remaining \$2.83 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:

- Additional IT storage hardware to address the immediate need of additional storage space required for the IT archival security storage and firewall log projects along with the growth for future expansion, maintenance and support (\$587,000);
- Additional hardware to support centralized management tools for Local Area Network endpoints (\$125,000);
- Application specific load balancing system and version upgrades (\$46,497);
- 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 are 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 Q4 2017-18 Bond Oversight Committee Report, the District begin reporting the status of these 8 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.

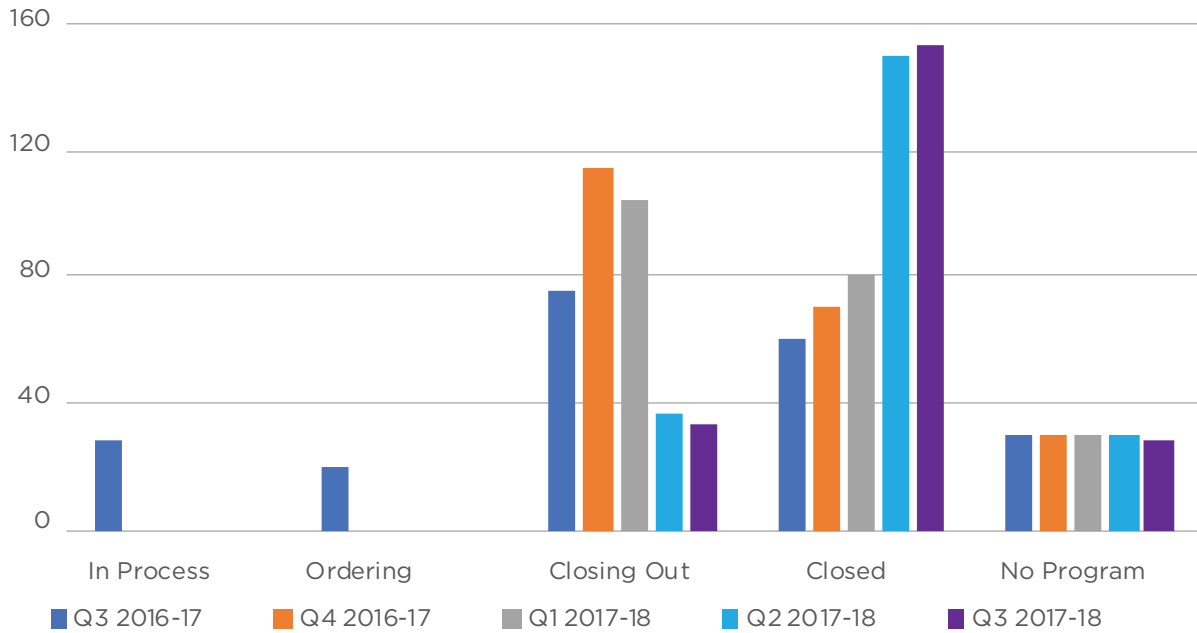
Deployment of music equipment is based upon the results of gap analyses and priority lists of needed equipment for each school. The District reports that all schools with music programs had completed their orders for music equipment. More than 58,000 pieces of music equipment have been ordered and more than 50,000 pieces have been received at 188 schools. The status of each project is shown in Table 4.

TABLE 4.  
MUSIC EQUIPMENT DEPLOYMENT STATUS (Q3 2017-18)

	Q3 2017-18		Q2 2017-18	
	Number	Percent	Number	Percent
In Process	0	0.0%	0	0.0%
Ordering	0	0.0%	0	0.0%
Closing Out	35	16.1%	37	17.0%
Closed	154	70.6%	151	69.2%
No Program	29	13.3%	30	13.8%
<b>Total</b>	<b>218</b>	<b>100%</b>	<b>218</b>	<b>100.0%</b>

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

FIG. 1 - MUSIC EQUIPMENT PROJECT STATUS: Q3 2016-17 THROUGH Q3 2017-18  
NUMBER OF PROJECTS



Approximately \$17.25 million has been spent or encumbered on music equipment as of March 31, 2018. Music and art equipment has been purchased from 13 vendors (see Table 5).

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

Vendor	Amount	Percentage
All County Music	\$10,658,131	61.8%
Cascio Interstate Music	\$3,228	0.0%
Enabling Devices	\$8,729	0.1%
JW Pepper	\$3,383	0.0%
Malmark	\$6,372	0.0%
Music Arts Enterprises	\$3,639,128	21.1%
Music Man	\$1,270,717	7.4%
Romeo Music	\$437,549	2.5%
School Specialty	\$62,262	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	\$1,134,771	6.6%
<b>Total</b>	<b>\$17,250,890</b>	<b>100.0%</b>

---

Of the approximately \$17.2 million spent on replacement music and art equipment, approximately \$10.6 million (62.0 percent) has been spent with one vendor, All County Music.

## 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 34 kilns have been delivered to 27 schools, 5 kilns have been delivered to the warehouse, and 8 more have been ordered and are awaiting delivery.

## 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 \$1.3 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 anticipates that all orders for theater equipment will be placed by the end of the quarter ending June 30, 2018.

---

## SECTION 4 --- ATHLETICS

### TRACK PROJECTS

The SMART Program allocates \$3.81 million for new tracks at three middle schools and 12 high schools. The track resurfacing projects at the 3 middle schools and 9 of the 12 high schools have been completed. In its Quarterly Report to the Bond Oversight Committee for the Quarter Ending December 31, 2017, the District reported that the remaining high school track projects were scheduled for completion during the first quarter of calendar year 2018 (by March 31, 2018).

The Q3 2017-18 Athletics Report (Section 4), however, identifies a Q2 calendar year 2018 planned completion date for the track projects at the following high schools:

- Cypress Bay High School;
- J.P. Taravella High School; and
- West Broward High School.

TaxWatch was unable to find any explanation for the delays in completing these track projects.

#### RECOMMENDATION 2

**TaxWatch recommends the District explain to the Bond Oversight Committee the reason for the apparent delays in completing the track projects at the following schools:**

- **Cypress Bay High School;**
- **J.P. Taravella High School; and**
- **West Broward High School.**

**Further, the Committee should make clear its expectation that future Athletics Reports include explanations for any project that is delayed.**

### 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 12 high schools:

- Blanche Ely 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 weight room project at Boyd H. Anderson High School is scheduled for completion during the second quarter of calendar year 2018. The remaining 17 weight room projects are scheduled for completion during the third quarter of calendar year 2018 (by September 30, 2018).

TaxWatch reviewed the School Spotlight for each of the high schools scheduled to receive new weight rooms. Based on a comparison of planned and actual/forecast dates, it appears that the weight room projects at the following high schools are experiencing schedule issues:

- Cooper City High School;
- Coral Glades High School;
- Deerfield Beach High School;
- Hallandale Magnet High School;
- Marjory Stoneman Douglas High School;
- Monarch High School;
- Pompano Beach High School; and
- South Plantation High School.

Neither the Athletics Report (Section 4) nor the Facilities Report (Section 5) identifies these projects as being delayed for schedule issues.

### **RECOMMENDATION 3**

**TaxWatch recommends that the District brief the Committee on the reasons for the apparent delay in completing the above weight room projects. Further, the Committee should make clear its expectation that future Athletics Reports include explanations for any project that is delayed.**

---

## SECTION 5 --- FACILITIES

### RENOVATIONS

The District's Q3 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 initiated<sup>1</sup> or underway.<sup>2</sup> This includes 40 Year-4 schools and 64 Year-5 schools that have been initiated early.

During Q3 2017-18, the School Board:

- Authorized the advertisement of 30 Design Professional Services Agreements;
- Authorized 23 schools to advertise for bids;
- Approved 1 Construction Manager At-Risk (CMAR) agreement; and
- Approved 1 construction bid recommendation.

The status of facility construction projects is shown in Table 6 (which allows readers to view progress from the quarter ending September 30, 2017 to the quarter ending December 31, 2017).

TABLE 6.  
FACILITIES CONSTRUCTION PROJECT STATUS (Q3 2017-18)

Phase	(as of Mar. 31, 2018)		(as of Dec. 31, 2017)	
	Number	Percentage	Number	Percentage
Not Started	61	3.9%	62	4.1%
Planning	50	3.2%	40	2.7%
Hire Design Team	158	10.0%	408	27.2%
Design Project	922	58.7%	715	47.7%
Hire Contractor/Vendor	33	2.1%	15	1.0%
Implement Improvements	184	11.7%	163	10.9%
Completed	164	10.4%	97	6.4%
<b>Total</b>	<b>1,572</b>	<b>100.0%</b>	<b>1,500</b>	<b>100.0%</b>

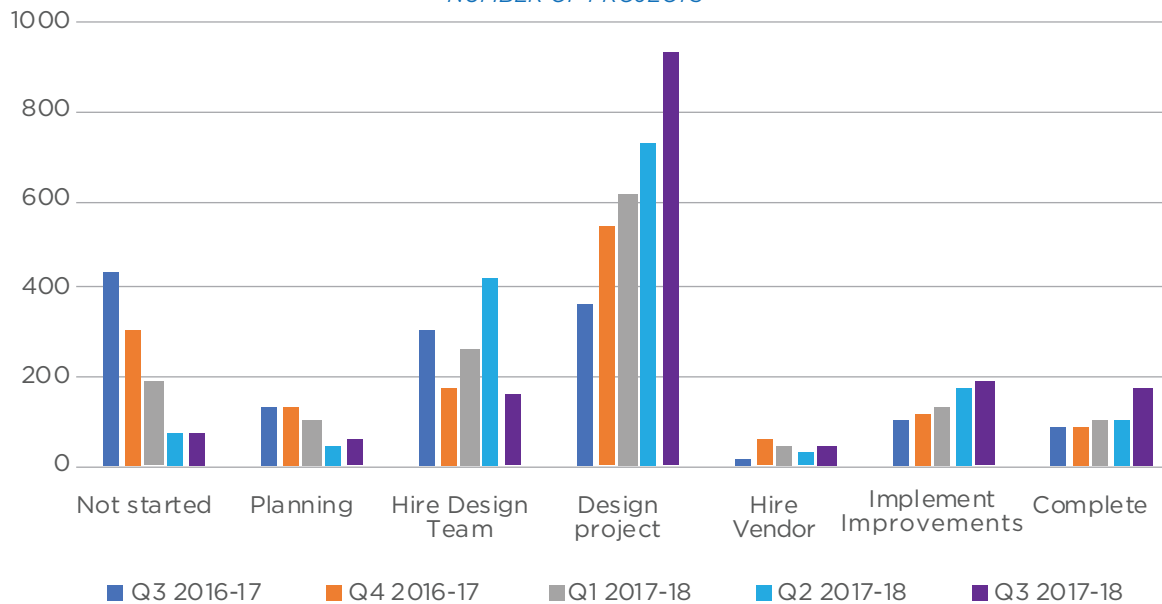
As shown in Table 6 and Figure 2, the District is making considerable progress implementing the SMART Program facility construction projects. Since the end of the last quarter:

- The number of projects not yet started has decreased from 62 to 61;
- More projects are moving from the Project Planning Phase into the Design and Implementation phases; and
- The number of Completed projects has increased from 97 to 164.

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: Q3 2016-17 THROUGH Q3 2017-18  
NUMBER OF PROJECTS



## FLAGGED SCHOOLS

The District reported 114 schools with one or more projects where “unexpected complications” have created budget<sup>3</sup> and/or schedule<sup>4</sup> issues; however, only 112 of these schools are identified. In its review of the individual “School Spotlights,” TaxWatch noted that:

- Boyd Anderson High School is not listed as a flagged school; however, 2 projects are flagged for schedule issues;
- Castle Hill Elementary School is listed as a flagged school; however, no projects are flagged on the School Spotlight;
- Coral Springs High School is not listed as a flagged school; however, 2 projects are flagged for schedule issues;
- Cross Creek School is not listed as a flagged school; however, 1 project is flagged for schedule issues;
- Dave Thomas Education Center (East) is not listed as a flagged school; however, 1 project is flagged for schedule issues;
- Dave Thomas Education Center (West) is not listed as a flagged school; however, 1 project is flagged for schedule issues;
- Discovery Elementary School is not listed as a flagged school; however, 1 project is flagged for schedule issues;

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

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

- 
- Endeavour Primary Learning Center is not listed as a flagged school; however, 1 project is flagged for schedule issues;
  - Gator Run Elementary School is not listed as a flagged school; however, 1 project is flagged for schedule issues;
  - Indian Ridge Middle School is listed as a flagged school; however, no projects are flagged on the School Spotlight;
  - Lanier-James Education Center is not listed as a flagged school; however, 1 project is flagged for schedule issues;
  - North Andrews Elementary School is listed as a flagged school; however, no projects are flagged on the School Spotlight;
  - Nova High School is not listed as a flagged school; however, 2 projects are flagged for schedule issues;
  - Nova High School is not listed as a flagged school; however, 1 project is flagged for schedule issues;
  - Orange Brook Elementary School is not listed as a flagged school; however, 1 project is flagged for schedule issues;
  - Pembroke Lakes Elementary School is not listed as a flagged school; however, 1 project is flagged for schedule issues;
  - Sawgrass Springs Middle School is not listed as a flagged school; however, 2 projects are flagged for schedule issues;
  - South Broward High School is not listed as a flagged school; however, 2 projects are flagged for schedule issues;
  - West Broward High School is not listed as a flagged school; however, 1 project is flagged for schedule issues;
  - Whiddon-Rogers Education Center is not listed as a flagged school; however, 1 project is flagged for schedule issues; and
  - Whispering Pines Education Center is not listed as a flagged school; however, 1 project is flagged for schedule issues.

Based upon the above, the District appears to have underreported the number of flagged schools and flagged projects at those schools. The 128 flagged schools identified by TaxWatch represents 55 percent of the 232 schools at which facility construction/renovation projects are planned. Of these schools, 127 are experiencing schedule delays; 1 school is experiencing budget issues; and 3 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).

---

## RECOMMENDATION 4

**TaxWatch recommends the District revisit the list of “flagged schools” on pages 88-89 to make sure all schools with budget and/or schedule issues are correctly identified.**

## FLAGGED PROJECTS

TaxWatch reviewed the individual School Spotlights for each school and identified a total of 206 flagged projects. Of the 206 flagged projects, only 4 were flagged for budget reasons. These projects are broken out in Table 7.

TABLE 7.  
FLAGGED PROJECTS (Q3 2017-18)

	Schedule Issues	Budget Issues	Total
Primary Renovations	95	2	97
Single Point of Entry	33	2	35
School Choice Enhancements	68	0	68
Other	6	0	6
<b>Total</b>	<b>202</b>	<b>4</b>	<b>206</b>

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 425 specific construction activities bundled up in those 97 Primary Renovation projects. This suggests that, of the 1,511 construction activities currently underway, 28 percent are included in Primary Renovation projects that have been flagged for budget or schedule issues.

TaxWatch reviewed flagged projects over the last 4 reporting quarters. As shown in Figure 3, the number of School Choice Enhancement projects flagged for schedule issues had decreased while the number of Single Point of Entry projects and Primary Renovation projects flagged for schedule issues has increased. Figure 4 shows that the number of projects flagged for budget issues has decreased.

FIG. 3 - FLAGGED PROJECTS (SCHEDULE): Q4 2016-17 THROUGH Q3 2017-18  
NUMBER OF PROJECTS

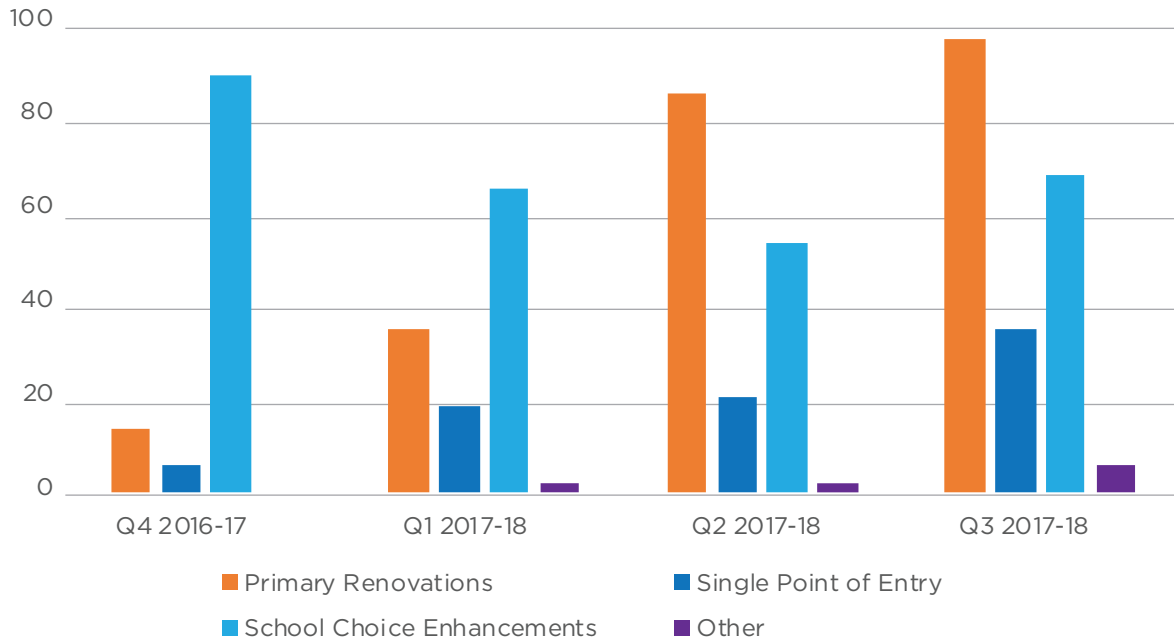
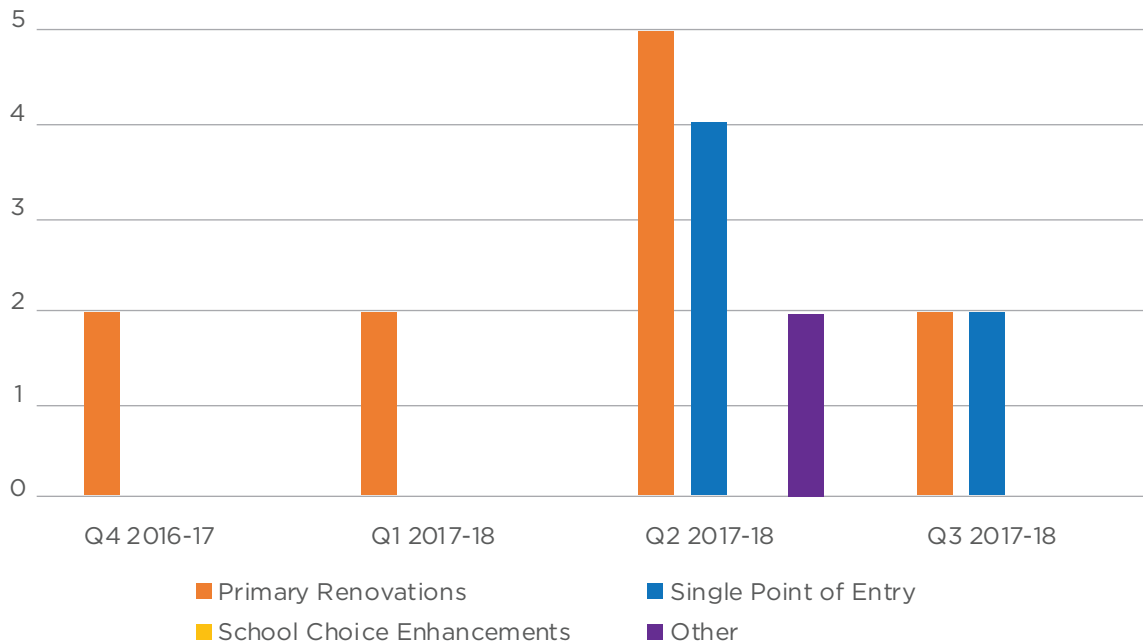


FIG. 4 - FLAGGED PROJECTS (BUDGET): Q4 2016-17 THROUGH Q3 2017-18  
NUMBER OF PROJECTS

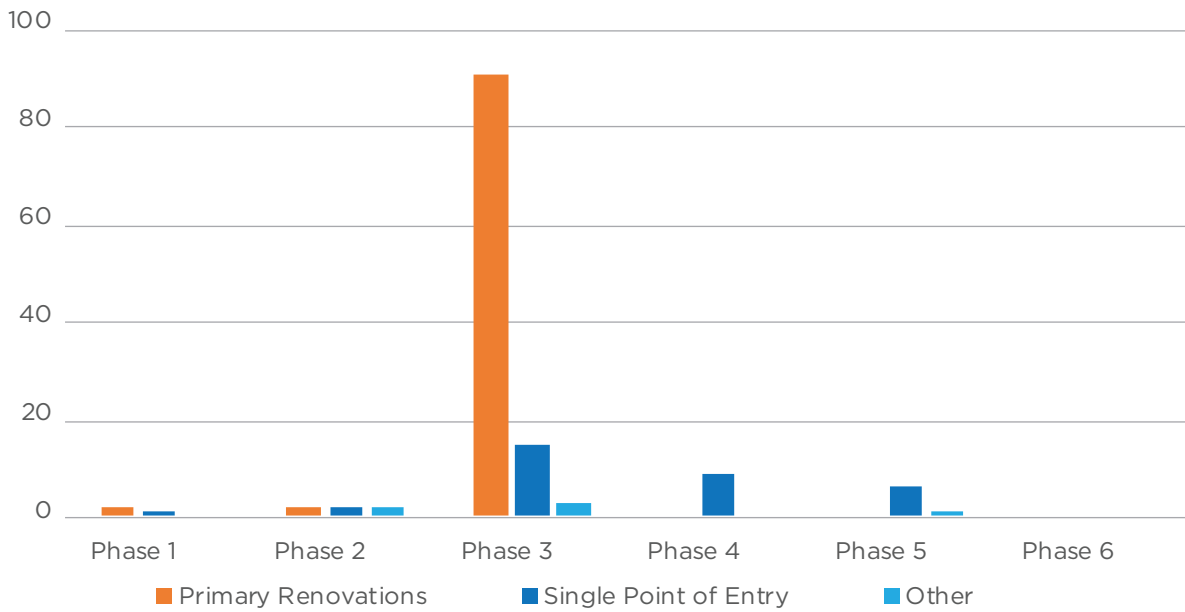


TaxWatch also reviewed the Planned and Actual/Forecast completion dates identified on the School Spotlight for each project to identify at which stage in the process were delays occurring. The results of this analysis are shown in Table 8 and Figure 5.

TABLE 8.  
FLAGGED PROJECTS Q3 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	2	2	91	0	0	0	95
Single Point of Entry	1	2	15	9	6	0	33
Other	0	2	3	0	1	0	6
<b>Total</b>	<b>3</b>	<b>6</b>	<b>109</b>	<b>9</b>	<b>7</b>	<b>0</b>	<b>134</b>

FIG. 5 - WHERE PROJECT DELAYS ARE OCCURRING: Q3 2017-18  
NUMBER OF PROJECTS



As shown in Figure 5, 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.

#### RECOMMENDATION 5

**TaxWatch recommends that the Bond Oversight Committee and District staff engage in a candid discussion of what can reasonably be done to keep facility renovation projects moving through the process and avoiding the “pig in the python” that is occurring when projects reach the Design Phase.**

---

In its review of the Planned and Actual/Forecast completion dates identified on the School Spotlight for each project, TaxWatch identified several projects that appear to be delayed but were not flagged:

- Castle Hill Elementary School --- the Primary Renovations project was planned to enter Phase 4 (Hire Vendor) during Q4 of calendar year 2017; however, this did not occur until March 2018.
- Collins Elementary School --- the Primary Renovations project was planned to enter Phase 3 (Design) during Q3 of calendar year 2017; however, this did not occur until March 2018.
- Cooper City High School --- the Weight Room project was planned to enter Phase 3 (Design) during Q4 of calendar year 2017; however, this did not occur until February 2018.
- Coral Glades High School --- the Weight Room project was planned to enter Phase 3 (Design) during Q4 of calendar year 2017; however, this did not occur until February 2018.
- Cypress Elementary School --- the Primary Renovations project was planned to enter Phase 5 (Implementation) during Q3 of calendar year 2017; however, this did not occur until February 2018.
- Deerfield Beach High School --- the Weight Room project was planned to enter Phase 3 (Design) during Q4 of calendar year 2017; however, this did not occur until February 2018.
- Forest Hills Elementary School --- the Primary Renovations project was planned to enter Phase 4 (Hire Vendor) during Q4 of calendar year 2017; however, this did not occur until March 2018.
- Hallandale Magnet High School --- the Weight Room project was planned to enter Phase 3 (Design) during Q4 of calendar year 2017; however, this did not occur until February 2018.
- Marjory Stoneman Douglas High School --- the Weight Room project was planned to enter Phase 3 (Design) during Q4 of calendar year 2017; however, this did not occur until February 2018.
- Monarch High School --- the Weight Room project was planned to enter Phase 3 (Design) during Q4 of calendar year 2017; however, this did not occur until February 2018.
- Oakland Park Elementary School --- the Primary Renovations project was planned to enter Phase 4 (Hire Vendor) during Q2 of calendar year 2018; however, the forecast date for entering Phase 4 has been pushed back to until Q4 of calendar year 2018.
- Pompano Beach High School --- the Weight Room project was planned to enter Phase 3 (Design) during Q4 of calendar year 2017; however, this did not occur until February 2018.
- South Plantation High School --- the Weight Room project was planned to enter Phase 3 (Design) during Q4 of calendar year 2017; however, this did not occur until February 2018.
- Tequesta Trace Elementary School --- the Single Point of Entry project was planned to enter Phase 5 (Implementation) during Q3 of calendar year 2017; however, this did not occur until November 2017.

#### **RECOMMENDATION 6**

**TaxWatch recommends the District revisit these 14 projects and flag their status as appropriate.**

---

## PSA AMENDMENTS, BIDS, AND CHANGE ORDERS

The District reports the following Professional Service Agreements (PSAs) were amended during Q3 2017-18:

- Cypress Bay High School;
- Dave Thomas Education Center;
- Hollywood Central Elementary School;
- Everglades High School;
- Norcrest Elementary School;
- Silver Ridge Elementary School;
- Sunset Lakes Elementary School;
- South Broward High School; and
- Multiple Design Professionals – Multiple Schools.

TaxWatch was unable to find any explanation regarding the nature of or need for these PSA amendments.

### RECOMMENDATION 7

**Florida TaxWatch recommends that, to encourage accountability, transparency, public support, and confidence in the use of SMART Program funding, the District include in the Bond Oversight Committee Report for Q4 2017-18 (and all subsequent reports) a summary or explanation of any PSA amendments.**

**NOTE: This recommendation was included in TaxWatch's report to the Bond Oversight Committee for the quarter ending December 31, 2017.**

The District reports that Change Orders were approved by the School Board for the following during Q3 2017-18:

- Change Order #3 for the Boyd Anderson High School media center renovation;
- Change Order #2 for the North Andrews Gardens Elementary School canopy addition; and
- Change Order #1 for Manatee Bay Elementary School.

TaxWatch was unable to find any explanation regarding the nature of or need for these change orders.

### RECOMMENDATION 8

**Florida TaxWatch recommends that, to encourage accountability, transparency, public support, and confidence in the use of SMART Program funding, the District include in the Bond Oversight Committee Report for Q4 2017-18 (and all subsequent reports) a summary or explanation of any change orders.**

---

The Facilities Report (Section 5) identifies the following projects, for which the School Board increased funding:

- Lauderhill 6-12 School single point of entry project;
- Royal Palm Elementary School single point of entry project; and
- Stranahan High School cafeteria addition, renovations, and additional funding.

The Budget Activity Report (Section 6) identifies primary renovations at Eagle Ridge Elementary School as a project that received additional funding.

A review of the School Spotlights and the financially active projects identified in the Budget Activity Report (Section 6) reflects the following:

- Funding for the Lauderhill 6-12 School single point of entry project has increased from \$270,000 to \$303,196, an increase of \$33,916;
- Funding for the Royal Palm Elementary School Single Point of Entry Project increased from \$195,000 to \$239,120, an increase of \$44,120;
- Funding for the Larkdale Elementary School single point of entry project has increased from \$60,000 to \$349,410, an increase of \$289,410; and
- Funding for the Eagle Ridge Elementary School primary renovations project has increased from \$2,259,000 to \$3,306,383, an increase of \$1,047,383

TaxWatch was unable to find any explanation regarding the nature of or need, or the amount of funding allocated, for the Shanahan improvements in the Budget Activity Report. The School Spotlight, however, identifies \$5,475,361 for “Cafeteria Additions Renovation.” All told, the funding for these projects has increased from \$2,748,000 to \$9,643,470, an increase of 252 percent.

#### **RECOMMENDATION 9**

**Florida TaxWatch recommends that, to encourage accountability, transparency, public support, and confidence in the use of SMART Program funding, the District include in the Bond Oversight Committee Report for Q4 2017-18 (and all subsequent reports) a summary or explanation of any changes in project scope or amount.**

### **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 95 percent complete. Implementation of the Single Point of Entry project is nearing completion. Planning and design of the School Choice Enhancement project is 60 percent complete.

A review of the School Spotlight by TaxWatch finds that the Primary Renovations project for Blanche Ely High School is flagged for schedule issues. The Primary Renovations project was planned to enter Phase 4 (Hire Vendor) during Q3 of calendar year 2017; however, the forecast date for this transition has been pushed back to Q2 of calendar year 2018.

The Single Point of Entry project is also flagged for schedule issues. Although the Implementation phase is nearing completion, the forecast completion date has been pushed back from Q1 of calendar year 2018 to Q2 of calendar year 2018.

The School Choice Enhancements project is also flagged for schedule issues. Although the Planning/Design phase is well underway, the beginning of this phase was delayed approximately 8 months.

### *Northeast High School*

The District reports that the Design phase of the Primary Renovations project is 95 percent complete. Implementation of the Single Point of Entry project is 60 percent complete. Implementation of the School Choice Enhancement project is 81 percent complete.

A review of the School Spotlights for Big 3 schools by TaxWatch finds that the Primary Renovations project for Northeast High School is flagged for schedule issues. Although the Design phase is nearing completion, the Primary Renovations project was planned to enter Phase 4 (Hire Vendor) during Q2 of calendar year 2017; however, the forecast date for this transition has been pushed back to Q2 of calendar year 2018.

The School Choice Enhancements project is also flagged for schedule issues. Although the Implementation phase is well underway, the project is not expected to be completed until April 2018.

### *Stranahan High School*

The District reports that the Design phase of the Primary Renovations project is 95 percent complete. The Completion phase of the Single Point of Entry project is 50 percent complete. Implementation of the School Choice Enhancement project is 95 percent complete.

A review of the School Spotlight by TaxWatch finds that the Primary Renovations project for Stranahan High School is flagged for schedule issues. The Primary Renovations project was planned to enter Phase

4 (Hire Vendor) during Q3 of calendar year 2017; however, the forecast date for this transition has been pushed back to Q2 of calendar year 2018.

Although the Single Point of Entry project is flagged for schedule issues, this project is nearing completion and the forecast date for completion has been pushed back from Q1 of calendar year 2018 to Q2 of calendar year 2018. The track resurfacing project and the new weight room projects have been completed.

## 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 includes a new section highlighting 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). Additional safety improvements include fire sprinklers, fire alarms, emergency exit signage/lighting improvements, fencing, and door hardware.

The District reports that \$132 million in SMART program funding has been allocated for safety and security improvements, approximately \$23 million of which is allocated for Single Point of Entry projects, and that all safety and security projects have been initiated and are currently underway.

The status of the 238 Single Point of Entry projects is shown in Table 9. The majority of the Single Point of Entry projects are in the Design phase. As shown in Table 8, 35 of the 206 flagged projects are Single Point of Entry projects, and the majority of these are either in the Design phase (15 projects) or the Hire Vendor phase (9 projects). Several of the flagged projects in the Implementation phase are reporting schedule delays as a result of events that occurred in the Design or Hire Vendor phases.

TABLE 9.  
SINGLE POINT OF ENTRY PROJECT STATUS (Q3 2017-18)

	Number	Percentage
Not started	0	0.0%
Planning	2	0.8%
Hire Design Team	0	0.0%
Design project	138	58.0%
Hire contractor/vendor	2	0.8%
Implement improvements	30	12.6%
Complete	66	27.8%
<b>Total</b>	<b>238</b>	<b>100.0%</b>

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, but the value of this will be lost if projects continue to experience delays when they reach the Design and Hire Vendor phases.

**RECOMMENDATION 10**

**TaxWatch recommends that the Bond Oversight Committee and District staff engage in a candid discussion of what can reasonably be done to keep Single Point of Entry projects moving through the process and avoiding the “pig in the python” that is occurring when projects reach the Design phase.**

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 \$105.7 million for safety and security improvements. This includes \$85.5 million in General Obligation Bond (GOB) funds and another \$20.1 million in non-GOB funds.

During Q3 2017-18, the District spent a total of \$7.27 million on safety and security projects, an increase of \$1.69 million over Q2 2017-18. Table 10 provides a summary of expenditures for safety and security projects since SMART Program inception.

TABLE 10.  
SMART PROGRAM SAFETY AND SECURITY PROJECT EXPENDITURES

	Prior Year Expenditures	Commitments	Current Year Expenditures	Total
<b>Financially Active</b>				
GOB Funds	\$2,781,283	\$7,955,813	\$3,176,364	<b>\$13,913,460</b>
Non-GOB Funds	\$502,357	\$1,305,742	\$424,801	<b>\$2,232,900</b>
<b>Completed/Meets Standards</b>				
GOB Funds	\$75,508	\$63,948	\$309,659	<b>\$449,115</b>
Non-GOB Funds	\$-	\$-	\$-	<b>\$-</b>
<b>Total</b>	<b>\$3,359,148</b>	<b>\$9,325,503</b>	<b>\$3,910,824</b>	<b>\$16,595,475</b>

As shown in Table 10, the District has spent or committed almost \$16.6 million for school safety improvements.

**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.

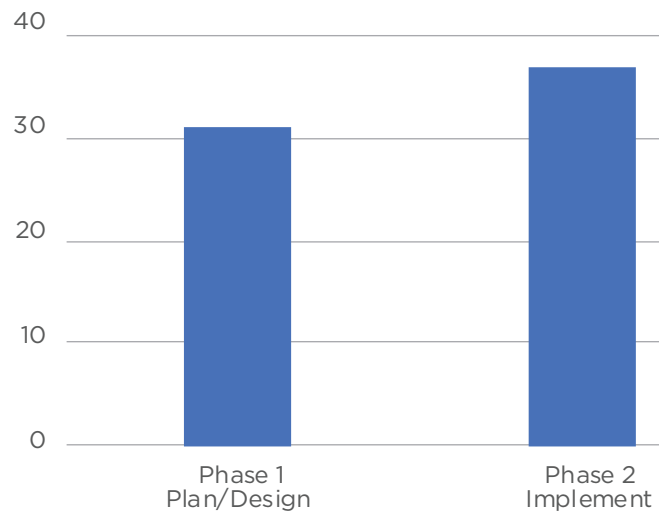
A new three-phased SCEP process was introduced during Q4 2016-17. The first phase begins with Planning & Design, which includes scope and budget evaluation and voting authorization. There are currently 45 schools in the first phase. The second phase, Implementation, includes selection and procurement. There are currently 88 schools in the second phase. The third phase, Completion, occurs when all items have been delivered and installed. There are 37 schools with completed SCEP projects. The status of these projects is shown in Table 11.

TABLE 11.  
SCHOOL CHOICE ENHANCEMENTS PROJECT STATUS (Q3 2017-18)

Project Phase	(as of Mar. 31, 2018)		(as of Dec. 31, 2017)	
	Number	Percentage	Number	Percentage
Planning/Design	45	26.5%	59	34.7%
Implement Improvements	88	51.8%	83	48.8%
Improvements Complete	37	21.7%	28	16.5%
<b>Total</b>	<b>170</b>	<b>100%</b>	<b>170</b>	<b>100%</b>

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 53 to 68. The phase at which School Choice Enhancement Projects are experiencing delays is shown in Figure 6.

FIG. 6 - WHERE SCEP PROJECTS DELAYS ARE OCCURRING: Q3 2017-18  
NUMBER OF PROJECTS



---

## SECTION 6 --- BUDGET ACTIVITY

The SMART Program Budget Activity Quarterly Report provides expenditure information for financially active projects. The SMART Program total budget is \$982.9 million. This includes the \$800 million in general obligation bond (GOB) funding and \$182.9 million in non-GOB capital project funding (capital millage and impact fees). The current SMART Program budget of \$812 million combines years 1 (FY 2014-15), 2 (FY 2015-16), 3 (FY 2016-17), and 4 (FY 2017-18).

The District reports the School Board approved funding increases for the following projects during Q3 2017-18:

- Lauderhill 6-12 School single point of entry --- increase of \$33,916;
- Royal Palm Elementary School single point of entry --- increase of \$44,120; and
- Eagle Ridge Elementary School primary renovations --- increase of \$1,047,383.

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 Q3 2017-18, the reserve fund balance is currently \$67.3 million.

### FINANCIALLY ACTIVE PROJECTS

Budget activity increased dramatically during the quarter ending March 31, 2018. The District reports that the number of financially active and completed/meets standards projects increased from 1,955 at the end of Q2 2017-18 to 2,040 at the end of Q3 2017-18, an increase of 85 projects. The District reports that SMART Program expenditures increased from \$145,739,921 to \$157,495,042 (an 8.1 percent increase) during the same period.

Florida TaxWatch reviewed the original and current budgets for financially active projects contained in the Budget Activity Report (Section 6), and found the revised budgets to match funding increases approved by the School Board.

### 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 Q3 2017-18

Cost Category	Savings
Technology SBBC Schools	\$10,284,075
Technology Charter Schools	\$1,089
Music & Art Equipment	\$49,877
Track Resurfacing	\$1,051,683
Weight Rooms	\$39,359
Facilities Construction	\$2,433,967
School Choice Enhancements	\$103,005
<b>Total</b>	<b>\$13,963,055</b>

It is important to note that the \$14 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 March 31, 2017, there were 722 active certified small and minority/women-owned (S/M/WBE) firms that provide commodities (supplies), construction, professional services, and business services to District schools. This represents an increase of 3 percent over Q2 2017-18. Of these 722 S/M/WBEs:

- 374 (52 percent) are women-owned businesses;
- 582 (81 percent) are minority-owned businesses; and
- 221 (31 percent) are businesses owned by female minorities.

The District reports as part of its Contract Compliance Metrics an E/S/M/WBE commitment of \$4.825 million during Q3 2017-18. This represents 93 percent of the total \$5.16 million in contracts awarded during the quarter. Through March 31, 2018, the District has issued purchase orders to E/S/M/WBEs totaling \$59.2 million. This represents a cumulative E/S/M/WBE prime commitment of 31.3 percent.

---

Of this \$59.2 million E/S/M/WBE commitment:

- \$3.24 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;
- \$56.0 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 Q3 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 11**

**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.**

In terms of minority (ethnic) spending, 61.8 percent (\$2.98 million) of the purchase orders issued to E/S/M/WBEs during Q3 2017-18 were issued to Hispanic-owned firms. In terms of minority (gender) spending, the District reports 374 certified women-owned firms that provide commodities (supplies), construction, professional services, and business services to District schools; however, SMART Program purchase orders have been issued to less than one percent of these firms.

#### **RECOMMENDATION 12**

**TaxWatch recommends the District step up its efforts to award SMART Program purchase orders to women-owned firms.**

---

## SECTION 8 --- COMMUNICATIONS

The Q3 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 Q3 2017-18, 60 of these principal letters were distributed.

Other outreach efforts include:

- "In the Loop," a new flier designed to communicate SMART Program highlights and milestones;
- More than 25 outreach events were conducted at schools, community, and business forums;
- SMART Program updates (monthly); and
- Use of Twitter and social media to "spotlight" SMART Program accomplishments.

## LOOKING AHEAD

The District continues to make progress in implementing the \$982.9 million SMART Program. SMART Program expenditures and commitments now exceed \$210 million, and there are more than 1,500 financially active facility renovation 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. Track resurfacing projects are underway and weight room equipment is being ordered. 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.

Of concern is the fact that more than one-half (55 percent) of the schools are experiencing delays in implementing planned facility renovation projects. TaxWatch identified 202 projects that have been "flagged" for scheduling issues and 4 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. **TaxWatch believes that it is critical 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.**

---

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 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;

In addition, the District now includes a new 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. Where the District consistently comes up short is in explaining the reasons for many of these actions. For example, Section 5 (Facilities) mentions change orders for 3 schools. What is not mentioned is the nature of the change orders or why the change orders 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. **TaxWatch believes that the District can do a better job explaining the nature of change orders and amendments to Professional Service Agreements are why they are necessary.**

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; however, many of these projects are experiencing delays in Phase 3 (Design) and Phase 4 (Hire Vendor). **TaxWatch believes that it is critical that the Bond Oversight Committee and the District engage in a candid discussion about what can reasonably be done to minimize the number of Single Point of Entry projects that experience schedule issues when they enter the Design Phase and Hire Vendor Phase, and to keep these projects moving throughout the process.**

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.

In response to previous TaxWatch recommendations, the District's quarterly SMART Program reports:

- Include a revised School Spotlight template now includes more project-specific information on construction and renovation 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; and
- Include information on contracts awarded to and purchase orders issued to S/M/WBE firms for all SMART Program categories.

More than 95 percent of the planned construction and renovation activities are underway, and every school at which renovations are planned has at least one project underway. Projects appear to be moving smoothly through the Planning and Hiring Design Team phases, but the "pig in the python" occurs when projects enter the Design Phase.

More than one-half of the 232 schools have one or more projects that has been "flagged" for either schedule delays or budget issues. Almost all of these projects are flagged for delays, and almost all of the delays are occurring in the Design Phase. The District has expressed optimism that, through the use of the Construction Manager At-Risk process (which will obviate the need for the Hire Vendor Phase) and other mitigation measures, staff can regain time during the remaining phases.

During the quarter, the School Board approved increased funding for 5 projects by a total of \$6.9 million. As more and more projects move through the process, TaxWatch encourages the Bond Oversight Committee to monitor closely any future delays and budget increases.

In this report, 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. TaxWatch looks forward to presenting the results of its review to the Committee and the taxpayers, and to providing continued support and guidance as the Bond Oversight Committee continues its effective oversight of SMART Program implementation.

## ABOUT FLORIDA TAXWATCH

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.

Florida TaxWatch is supported by voluntary, tax-deductible donations and private grants, and does not accept government funding. Donations provide a solid, lasting foundation that has enabled Florida TaxWatch to bring about a more effective, responsive government that is accountable to the citizens it serves since 1979.

---

### FLORIDA TAXWATCH RESEARCH LEADERSHIP

Dominic M. Calabro	President & CEO
Robert Weissert, Esq.	Exec. VP & Counsel to the President
Robert G. Nave	VP of Research
Kurt Wenner	VP of Research

### FLORIDA TAXWATCH VOLUNTEER LEADERSHIP

David Mann	Chairman
Senator Pat Neal	Chairman-Elect
Senator George LeMieux	Treasurer
Piyush Patel	Secretary
Steve Evans	Senior Advisor

### RESEARCH PROJECT TEAM

Robert E. Weissert	Exec. VP & Counsel to the President	
Robert G. Nave	VP of Research	<i>Lead Researcher &amp; Author</i>
Chris Barry	Director of Comms. & External Affairs	<i>Design, Layout, Publication</i>

All Florida TaxWatch research done under the direction of Dominic M. Calabro, President, CEO, Publisher & Editor.

FOR MORE INFORMATION: [WWW.FLORIDATAXWATCH.ORG](http://WWW.FLORIDATAXWATCH.ORG)

---

The findings in this Report are based on the data and sources referenced. Florida TaxWatch research is conducted with every reasonable attempt to verify the accuracy and reliability of the data, and the calculations and assumptions made herein. Please feel free to contact us if you feel that this paper is factually inaccurate.

The research findings and recommendations of Florida TaxWatch do not necessarily reflect the view of its members, staff, Executive Committee, or Board of Trustees; and are not influenced by the individuals or organizations who may have sponsored the research.

Copyright © May 2018, Florida TaxWatch Research Institute, Inc. All Rights Reserved.



Stay Informed:



[www.floridataxwatch.org](http://www.floridataxwatch.org)



[facebook.com/floridataxwatch](https://facebook.com/floridataxwatch)



[@floridataxwatch](https://twitter.com/floridataxwatch)



[youtube.com/floridataxwatch](https://youtube.com/floridataxwatch)

106 N. BRONOUGH ST., TALLAHASSEE, FL 32301 O: 850.222.5052 F: 850.222.7476

COPYRIGHT © MAY 2018, FLORIDA TAXWATCH RESEARCH INSTITUTE, INC. ALL RIGHTS RESERVED.