



Established 1915

BROWARD
County Public Schools

2024-2025 District Budget Second Public Hearing September 10, 2024

Dr. Howard Hepburn
Superintendent of Schools

600 Southeast Third Avenue
Fort Lauderdale, FL 33301

browardschools.com



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

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BROWARD COUNTY PUBLIC SCHOOLS

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This Meritorious Budget Award is presented to:

THE SCHOOL BOARD OF BROWARD COUNTY

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2023–2024.

The budget adheres to the principles and standards
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**The School Board of Broward County
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For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morill

Executive Director

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EXECUTIVE SUMMARY

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BCPS Means Success!

The School Board of Broward County, Florida

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Dr. Howard Hepburn
Superintendent of Schools

School Board Members:

We are incredibly proud to have earned an "A" grade from the state, a testament to our collective hard work and dedication. This exceptional achievement reflects our commitment to providing a high-quality education for all students. I am honored and privileged to serve as Superintendent and lead Broward County Public Schools (BCPS) into its next chapter of success and achievement.

BCPS is committed to providing students with a world-class education in safe, supportive, and engaging environments at every level.

My objectives are clear: maintaining BCPS as an "A" School District, 100% proficiency for all students, financial stability for our District, and ensuring equity so every student benefits from high-quality instruction and exceptional educational experiences. As a District, we are committed to closing achievement gaps, enhancing access to accelerated courses, and implementing innovative strategies for continuous student achievement. Together, we will ensure all students graduate college and are career-ready.

To address the enrollment decline BCPS has experienced over the past two decades, I am dedicated to redefining our District for future generations. By collaborating with all BCPS stakeholders, we will implement innovative strategies to enhance our schools' competitiveness and effectively showcase their excellence, distinguishing them from other educational options.

As we move through this process, I am encouraged and motivated to highlight the true heart of our District, which is the outstanding work taking place in our classrooms. BCPS comprises great educators, partners, volunteers, and families, all focused on helping our students reach their highest potential. Our schools foster environments that nurture our students' talents, dreams, and aspirations.

We proudly serve students from pre-kindergarten through 12th grade and beyond with educational programs designed to meet their individual needs and inspire them to pursue their dreams. We offer engaging programs – from nationally recognized magnets, the prestigious Cambridge Advanced International Certificate of Education (AICE), International Baccalaureate (IB), and Advanced Placement (AP) options to gifted, honors, career and technical pathways, and dual enrollment courses. Hundreds of options allow families to choose the best fit for their child's interests.

Our schools offer rigorous academics, computer science courses and activities at every level, the nation's largest JROTC and debate programs, and exceptional arts and athletic programs. Our high

Transmittal Letter
District Budget 2024-25
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schools consistently rank among the nation's best according to U.S. News & World Report, and we are home to three of the state's largest technical colleges, supporting lifelong learning.

Ensuring safe and secure learning and working environments is always a top priority. As we prepare for the upcoming school year, after the successful implementation of the District's metal detector program at Charles W. Flanagan High School and J.P. Taravella High School this summer, we will be implementing the program at all District-wide high school rollout planned for the 2024/25 school year. This initiative significantly enhances safety for our students and families. For our school facilities, the School Choice Enhancement Program is now complete. Our focus remains on completing as many capital bond program projects as possible before October 2025. With 146 of the 331 projects already in construction closeout, this year will be geared toward delivering upgraded facilities to our school communities. We know this work is essential in providing the best learning environments for our students.

These are just some of the notable accomplishments over the past year. In developing the fiscal year 2024/25 budget, the School Board held five workshops. Below are a few highlights from the 2024/25 recommended budget:

- Teacher salary increase of \$19.6 million (funded by ARP in 2023/24).
- An increase in the Teacher Salary Increase Allocation (TSIA) of \$12.8 million, net of charter schools and Family Empowerment Scholarships (FES), or the equivalent of a 1.4% teacher salary increase.
- The capital plan, which is incorporated into the budget, funds high-priority needs in safety, athletics, IT, and facility projects to bridge the gap by addressing the most critical needs.
- The District has identified capital funding to begin addressing the effort to reimagine our schools and the projects that would be recommended after the Facilities Condition Assessment (FCA).
- The District and School Board were also honored with the Certificate of Excellence in Financial Reporting from the Association of School Business Officials, as well as the Distinguished Budget Presentation Award and Certificate of Excellence in Financial Reporting from the Government Finance Officers Association.

I am excited and optimistic about the future of BCPS. With the continued support and direction of the School Board, the dedication and commitment of our teachers, administrators, and staff, and the continued collaboration and engagement of our community stakeholders, we are ensuring BCPS provides all students with a world-class education to help them accomplish their dreams.

Sincerely,

Dr. Howard Hepburn
Superintendent of Schools
Broward County Public Schools



#BCPS Proud
An A-Rated
School District

BROWARD COUNTY

Broward County

In 1915, Broward County was founded by the Florida Legislature and named after the former Governor Napoleon Bonaparte Broward, who campaigned to drain the Everglades for agriculture and residential development.

Broward is geographically located in southeast Florida. The county's 31 municipalities occupy only 35 percent of the total 1,225 square miles of the county, as the largest portion is the 797 square miles of the protected wetlands of the Florida Everglades Wildlife Management Area. Broward has 266 miles of canals and is bordered by 24 miles of white sandy beaches hugging the Atlantic coast.



Population

Broward County is the second-most populated county in the state of Florida, with approximately 2 million residents according to the most recent United States census data. Broward is one of the most ethnically diverse counties in the entire country. According to the 2024 Florida Population Pyramid, 33.04 percent are White, 31.45 percent are Hispanic, 27.56 percent are Black or African American, 3.39 percent are two or more races, 3.58 percent are Asian, while 0.97 percent account for all other races, including Native American and Pacific Islander. The median age for Broward County is 41 years, with 20.8 percent under the age of 18, 21.0 percent from 18 to 34 years, 40.9 percent from 35 to 64 years, 9.7 percent from 65 to 74 years, and 7.6 percent are 75 years of age or older.

Economy

Broward County continues to recover from the economic impact of the pandemic, as reflected by the June 2024 unemployment rate of 3.20 percent per the United States Federal Reserve. Broward had the second highest annual job growth compared to all metro areas in the state; however, Education and Health Services continue to experience a decline in jobs.

In April 2024, the Consumer Price Index (CPI) for Broward increased 1.0 percent from February to April, the U.S. Bureau of Labor Statistics reported today. Broward County home prices increased by 8.2 percent compared to a year ago; the median price of a home in Broward is currently \$427,461.

Broward County Public Schools (BCPS)

In 1899, the first two public schools opened in what would become Broward County. The first teacher was Ivy Cromartie, who later married one of Florida's most notable pioneers, Frank Stranahan. Broward County Public Schools was officially established in 1915, along with the newly formed county.

BCPS is the first fully accredited school system since 1962, and today is the sixth largest school system in the United States and the second largest in the state of Florida. BCPS is the first district in the United States to receive the Cambridge District of the Year award, and Florida's first school district to earn accreditation from Cognia (formerly AdvancED).



On April 16, 2024, the Broward County School Board welcomed Dr. Howard Hepburn as the District's new Superintendent of schools. An esteemed educator with over two decades of experience, Dr. Hepburn has served BCPS as the Deputy Superintendent of Teaching and Learning.

Among Dr. Hepburn's many accomplishments, he is recognized as a change leader, dedicated to implementing strategies that raise awareness and bridge learning gaps in socio-economically challenged communities, thereby empowering them to surpass expectations. As Superintendent, Dr. Hepburn's objectives are to maintain BCPS as an "A" School District and ensure all students receive a world-class education.

BROWARD COUNTY



Innovation Zone

BCPS utilizes an Innovation Zone concept that groups schools together in a collaborative effort to provide better educational opportunities for students. In molding the Innovation Zone concept, the main priority requires all facets of the educational environment be addressed. Schools are organized in a feeder pattern, or community-centered concept, to promote a smooth, constant base of support. Each Innovation Zone consists of a cluster of schools that includes a high school, middle schools, elementary schools, and centers. The zones divide the District into 28 representative, responsive, and manageable geographic areas, while maintaining the importance and influence that a large school district demands.

Educational Levels Offered

BCPS serves students from infants through adults. In addition to the various educational programs offered to kindergarten through 12th grade students, pre-kindergarten services include programs for babies of teen parents who are progressing toward achieving high school diplomas, programs for special education infants and toddlers below the age of three, programs for three and four-year-old disabled students, and programs for eligible low income, at-risk students. Additionally, a Voluntary Pre-Kindergarten (VPK) program is offered for four-year-old students to give them an accelerated beginning to their education.



In addition to services provided for children, Broward County Public Schools offers programs for adults to learn the necessary skills to enter the workforce or increase opportunities for advancement in current positions. Adult students from foreign countries have the opportunity to learn communication skills through our English for Speakers of Other Languages (ESOL) programs, and all citizens can take fee-supported courses to increase personal development in various subjects such as computers, photography and personal financial planning.

There are 237 District-Managed school locations in Broward County offering a wealth of educational opportunities which include 138 elementary schools including Broward Virtual Elementary, 36 middle, 30 high including Broward Virtual High, 6 multi-level, 3 technical colleges as well as 8 Pre-K sites and 16 additional instructional sites. In addition, the District provides adult education at 24 adult centers and community school locations throughout Broward County. For the 2024-25 school year, there are currently 88 charter schools in Broward County.

ENROLLMENT

District officials use student enrollment data based on the Monday following Labor Day to project school attendance areas for the upcoming school year. This requires an inclusive community vetting process. The table below provides a summary of the 2023-24 benchmark enrollment.

2023-24 Benchmark Enrollment Pre-Kindergarten to Grade 12	
Pre-Kindergarten	5,794
Elementary (K - 5)	81,731
Middle (6 - 8)	42,242
High (9 - 12)	67,914
Centers	3,592
District Managed Schools	201,273
Charter Schools	49,833
Total 2023-24 Benchmark	251,106

Note: Figures include non-Exceptional Student Education (ESE) Pre-K students who are not part of the FTE calculations.

Enrollment Projections

To forecast enrollment at District schools, the Demographics & Enrollment Planning (DEP) Department uses a geographically based cohort survival model, similar to the one used by the Florida Department of Education (FLDOE) for its enrollment projections and by the United States Census Bureau for its population projections. A baseline kindergarten group, or cohort, is first calculated based on birth data obtained from The Bureau of Vital Statistics. The model then uses an "aging" concept that moves the cohort of students into the future and increases or decreases their numbers by attrition rates calculated from the three previous years' enrollment trends by grade. The resulting projection is then modified to reflect the impact of confounding variables such as trends in residential development, students' school choice options, placement of PreK, ESE clusters, the opening and closing of charter schools, and natural disasters, which can cause sudden changes in student enrollment.



According to the DEP Department's Five-Year Student Enrollment Projections memorandum, overall enrollment at district-managed schools decreased by 3,448 students from 2022-23 to 2023-24 and is projected to continue the trend of annual decline through 2028-29. While the overall population in Broward County is projected to increase through 2045 and beyond, district-managed school enrollment will continue to be negatively impacted by the proliferation of school choice options, such as charter schools and the Family Empowerment Scholarship (FES) program, as well as the increase in state-managed virtual school options. From 2024-25 to 2028-29, overall enrollment in district-managed schools is projected to decrease by 9,297 students, with the total enrollment below 189,000.

District-Managed School Enrollment from 2022-23 to 2023-24 and Five-Year Projected Enrollment

	Enrollment		Projected Benchmark Enrollment				
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Districtwide							
Total PK	5,353	5,794	5,794	5,794	5,794	5,794	5,794
Total K-5	83,280	81,731	80,896	79,271	78,204	77,056	75,970
Total 6-8	43,655	42,242	41,254	40,659	40,028	39,482	39,102
Total 9-12	68,708	67,914	66,739	66,209	65,445	64,960	64,520
PK-12 Subtotal	200,996	197,681	194,683	191,933	189,471	187,292	185,386
Total Centers	3,725	3,592	3,592	3,592	3,592	3,592	3,592
District Total	204,721	201,273	198,275	195,525	193,063	190,884	188,978

ENROLLMENT

For charter schools, the DEP Department employs a method that identifies the historical trend in the proportion of charter school enrollment to total District enrollment and carries that trend out over the five-year projection period to back-calculate anticipated charter school enrollment from projected District school enrollment. The resulting charter school enrollment projection is then distributed by elementary, middle, and high school levels in their entirety but is not disaggregated for individual schools. From 2022-23 to 2023-24, charter school enrollment increased by 170 students and is expected to continue the increasing trend. Within the next five years, overall enrollment at charter schools is predicted to increase by 3,325 students, from 49,833 students in 2023-24 to 53,158 students in 2028-29.

Charter School Enrollment from 2022-23 to 2023-24 and Five-Year Projected Enrollment

Charters	Enrollment		Projected Benchmark Enrollment				
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Elementary	25,601	25,585	25,959	26,292	26,625	26,958	27,292
Middle	14,169	14,251	14,459	14,645	14,830	15,016	15,202
High	9,893	9,997	10,143	10,273	10,403	10,534	10,664
Total Charters	49,663	49,833	50,561	51,210	51,858	52,508	53,158



STRATEGIC PLAN



STUDENTS FIRST

2022 - 2027
STRATEGIC PLAN

The School Board of Broward County, Florida has adopted a student outcomes-focused approach to governing to improve what students know and can do with the knowledge and skills Broward County Public Schools provides to succeed in the future.

GOALS

Early Literacy Proficiency

The percent of grade 3 students who demonstrate grade-level performance or above on the state English Language Arts (ELA) assessment will grow from 52% in June 2022 to 65% by June 2027.

Algebra Proficiency

The percent of students who met the Algebra graduation testing requirement by the end of grade 9 will grow from 53% in June 2022 to 63% by June 2027.

Science Proficiency

The percent of grade 8 students who demonstrate grade-level performance or above on the Florida Statewide Science Assessment or Biology EOC will grow from 47% in June 2022 to 55% by June 2027.

College & Career Readiness

The percent of graduates who earned any combination of two from the following list: College credit on an AP exam, IB exam, AICE exam, or dual enrollment course; Industry certification; CTACE internship; will grow from 41% in June 2022 to 51% by June 2027.

GUARDRAILS

Safety

The Superintendent may not allow a breach of safety policies and procedures that result in an increase in threatening or unsafe circumstances for students and staff.

Equity

The Superintendent may not allow resources to be allocated without firm evidence of their equitable distribution.

School Support

The Superintendent may not allow classrooms in C, D, F or Unsatisfactory rated schools to go without essential material and human resources.

Accountability

The Superintendent may not allow the District to operate without an accountability system for policy implementation that includes expectations, evaluation, transparency and continuous improvement.

Wellness Support

The Superintendent may not make decisions without ensuring students and staff are connected with necessary wellness resources.




The School Board of Broward County, Florida, prohibits any policy or procedure which results in discrimination on the basis of age, color, disability, gender identity, gender expression, genetic information, marital status, national origin, race, religion, sex or sexual orientation. The School Board also provides equal access to the Boy Scouts and other designated youth groups. Individuals who wish to file a discrimination and/or harassment complaint may call the Director, Equal Educational Opportunities/ADA Compliance Department & District's Equity Coordinator/Title IX Coordinator at 754-321-2150 or Teletype Machine (TTY) 754-321-2158. Individuals with disabilities requesting accommodations under the Americans with Disabilities Act Amendments Act of 2008, (ADAAA) may call Equal Educational Opportunities/ADA Compliance Department at 754-321-2150 or Teletype Machine (TTY) 754-321-2158. browardschools.com




DISTRICT PROFILE


District Profile




FIRST fully accredited school system in Florida since 1962



SECOND largest school system in Florida



SIXTH largest school system in the US



FIRST Cambridge District Award in the United States

OUR MISSION


*BROWARD COUNTY PUBLIC SCHOOLS is committed to **EDUCATING** all **STUDENTS** to reach their Highest Potential*

OUR VISION

EDUCATING** today's students to **SUCCEED** in tomorrow's **WORLD

Florida’s **FIRST** school district to earn accreditation from **Cognia** (formerly **AdvancED**), a global leader in advancing education excellence.

- ❖ **BCPS** enrollment is approximately **248,836** students in **237 District-Managed schools** and **88 charter schools**. The award-winning **Broward Virtual School** offers full and part-time enrollment for Grades K-12. In addition, over **110,000** adult students are serviced in the District’s **3** technical colleges and **21** community schools.
- ❖ **BCPS** career and technical education students at **Broward Technical Colleges** once again ranked number one in the state of Florida. For school year 2023-24, students at **Atlantic Technical College**, **McFatter Technical College** and **Sheridan Technical College** outperformed their counterparts in the state of Florida by earning the highest number of industry certifications for the eighth consecutive year. **BCPS** offers over **50 Career, Technical, Adult and Community Educational (CTACE)** programs throughout the district.
- ❖ **BCPS** serves a diverse population of students that speak **156 different languages** from **177 countries**. Approximately **35,000** students receive services through the District’s **English Language Learners (ELL)** program.
- ❖ **BCPS Federal Graduation Rate** for the **2022-23 school year** is **88.7 percent**, which includes traditional high schools, centers, and charter schools. The graduation rate for traditional **BCPS District high schools** is **95.5 percent**, excluding centers and charter schools.
- ❖ **Fifteen BCPS schools** were awarded the **2023-24 Magnet School of Distinction**, which is a top merit award and is only awarded to a select group of magnet schools. An **additional eight BCPS schools** received the **2023-24 Magnet Schools of Excellence Merit Award**.
- ❖ **BCPS** offers one of the **largest debate programs** in the nation, providing approximately **15,000** students with the skillsets to reach their highest potential. The **BCPS Debate Initiative** is available in all **BCPS** middle and high schools and continues to expand to all elementary schools and centers.

1-8 

Broward County Public Schools

SCHOOL AND STUDENT PERFORMANCE

School and Student Performance Background Information

All fifty states have designed and implemented a state accountability system that can be used to assess the success of individual school personnel to ensure students meet state-determined standards. Florida's A+ Plan for Education law was signed into effect in 1999. This initiative holds schools accountable by annually issuing them a letter grade of A through F, with A being the highest grade.

The Florida Department of Education (FDOE) revised the school grade calculation as of the 2014-15 school year. The intent of the revision was to simplify the school grade formula and refocus on student outcomes to align with the 2015 Florida Statutes, specifically F.S. 1008.22. The revised formula focuses on achievement, learning gains, acceleration, and graduation rate.

Additional changes included a more rigorous method of calculating learning gains, a requirement for schools to test 95 percent of their students to receive a school grade, and the creation of a new scale for assigning school grades. This change decompressed the range between grades so that there is a minimum of five percentage points between each grade.

Achievement is based on the percent of students who achieve on-grade-level scores, defined as level 3 or higher, on the standardized tests. These tests include English Language Arts (ELA) in grades 3-10 and Mathematics in grades 3-8, the State Standardized Assessment for Science in grades 5 and 8, and End-of-Course exams for Algebra I, Biology, Civics, Geometry, and US History.



Student Assessment and Research

SCHOOL AND STUDENT PERFORMANCE

School year 2022-23 marks the first year for Florida Assessment of Student Thinking (FAST). The FAST replaces the FSA in ELA and Math. The FAST is based on Florida's newest standards, Benchmark for Excellent Student Thinking (B.E.S.T.) an adaptive performance-based test. The FAST differs from the FSA in that it is administered three times each year as a progress monitoring tool (PM1, PM2, and PM3) with PM3 results used for Accountability purposes. The Science tests and EOCs remain unchanged except Algebra 1 and Geometry are now aligned to the B.E.S.T. standards. The 2022-23 school year will also be the baseline year for school grades under the new testing requirements. School and district grades will be informational. **School and district grades will not include learning gains and schools will not be subject to sanctions or penalties.**

Student Performance

School grades for the 2022-23 school year are shown below.

2022-23 School Grades										
	A		B		C		D		F	
	<i>n</i>	%	<i>n</i>	%	<i>n</i>	%	<i>n</i>	%	<i>n</i>	%
Elementary	48	29%	37	22 %	69	41%	13	8%	1	0%
Middle	11	22%	11	22%	26	51%	3	6%	0	0%
High	12	30%	6	15%	20	50%	2	5%	0	0%
Combination	14	38%	7	20%	13	35%	1	6%	0	0%
Total	85	29%	61	21%	128	43%	19	7%	1	0%

Student Performance: Test Scores

FAST English Language Arts 2022-23

(Percentage Level 3 and above by grade level)

	3 rd	4 th	5 th	6 th	7 th	8 th	9 th	10 th
Florida	50	58	54	47	47	47	48	50
Broward	53	61	56	50	49	49	49	49

FAST Math 2022-23

(Percentage Level 3 and above by grade level)

	3 rd	4 th	5 th	6 th	7 th	8 th
Florida	59	61	55	54	48	55
Broward	62	65	58	54	51	46

Statewide Science Assessment 2022-23

(Percentage Level 3 and above by grade level)

Grade	5 th	8 th
Florida	51%	44%
Broward	46%	38%

End of Course Exams (EOC) 2022-23

(Percentage Level 3 and above by course)

	Algebra I	Biology	Civics	Geometry	U.S. History
Florida	53	63	66	49	62
Broward	51	62	64	47	61



DISTRICT BUDGET

2024-25 District Budget

The BCPS budget is a detailed operating plan that identifies estimated expenditures in relation to estimated revenues. The budget reflects the School Board's priorities and represents a process through which policy decisions are made, implemented, and controlled. Funding for schools is derived from three main sources of funding – federal, state, and local. The Fiscal Year, which is the same as the School Year, begins on July 1 and ends the following June 30th.



For the twenty-nine consecutive year, BCPS received the Meritorious Budget Award from the Association of School Business Officials International (ASBO) for its fiscal year 2023-24 annual budget. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications device. The award represents a significant achievement by the District and reflects the commitment of the School Board and staff to meeting the highest standards of school budgeting.

Budget Process

Federal funds are received from the United States government. These funds are either allocated directly from the federal government or the state as the distributing agency.

State funds to school districts are provided primarily by legislative appropriations from the state's General Revenue Funds through the Florida Education Finance Program (FEFP). While a number of tax sources are deposited in the state's General Revenue Fund, the predominant tax source is the sales tax, which is currently at seven percent. State funds appropriated to finance the FEFP for all districts in fiscal year 2024-25 are \$12.1 billion, up \$939.5 million from 2023-24. On June 29th, 2020, Governor Ron DeSantis vetoed the School Recognition line item from HB 5001, General Appropriations Act. School Recognition has not been allocated through the FEFP since the 2019-20 school year. For the 2023-24 school year, School Recognition was funded directly from the Florida Department of Education as outlined in Specific Appropriation 88A during the 2022 Special Session A and 2023 Special Session B. The Class Size Reduction (CSR) allocation for 2024-25 is \$2.8 billion, up \$20 million from 2023-24. For the 2024-25 school year, certain categorical line items in the FEFP were moved to the Base Student Allocation (BSA). The categorical line items now in the BSA are the Funding Compression Allocation, the Teacher Salary Increase Allocation, the Reading Allocation, the Instructional Materials Allocation and the Dual Enrollment Instructional Materials Allocation. The Supplemental Academic Instruction Allocation is now the Educational Enrichment Allocation, which also includes the Turnaround Supplement Allocation.

DISTRICT BUDGET

Safety

School Safety Funding – In the wake of the tragic shooting at Marjory Stoneman Douglas High School that took the lives of 17 Florida students and educators, the 2018 Florida Legislature passed and the Governor signed SB 7026, the Marjory Stoneman Douglas High School Public Safety Act. This legislation outlines significant reforms to make Florida schools safer, while keeping firearms out of the hands of mentally ill and dangerous individuals. As of the 2024-25 Florida Education Finance Program (FEFP) Second Calculation, the District's proportional share is \$20 million, and the charter schools proportionate share is \$5.2 million.

Referendum Funding – On August 23, 2022, Broward County residents approved the renewal of the property tax referendum for an additional four years. The referendum increased voter's investment in education from half-mill to one mill to continue securing funds for all public schools and charter schools. Up to 17 percent of the funds are allocated for school safety.

Mental Health

Senate Bill (SB) 7026 was passed in 2019 by the Florida Legislature to address school safety, in part, through a Mental Health Assistance Allocation (MHAA), which provides funding to school districts to establish or expand school-based mental health care. The 2024-25 FEFP total District funding for the MHAA is \$14.8 million, and the charter schools proportionate share is \$3.1 million. The District solely allocates the MHAA state funds to expand school-based mental health services; train educators and other school staff in detecting and responding to mental health issues; and connect children, youth, and families with appropriate behavioral health services. In addition to the FEFP funds, other funding sources are grants and the Secure the Next Generation Referendum.

SMART (Safety, Music & Art, Athletics, Renovation and Technology)

The SMART Program is an \$800 million bond referendum that provides critically needed funding for students and schools. SMART addresses elements of Safety, Music and Art, Athletics, Renovations, and Technology at schools across the district. This is accomplished by upgrading existing school facilities and providing schools with advanced technology, athletic equipment, and musical instruments. SMART primary focus includes capital improvements to school facilities such as fire alarms and projects in construction.

DISTRICT BUDGET

Budget at a Glance

Local funding, mainly from property taxes, is required from each school district in order to participate in the Florida Education Finance Program (FEFP). The District is authorized by Florida Statutes to levy property taxes for district operations, capital improvements, and debt service. This is accomplished by establishing millage rates based on the county's gross taxable value as certified by the Property Appraiser. Upon receipt of this certification, the District has 24 days to submit to the Board a proposed budget to be advertised for the fiscal year. The Board must approve the budget within 80 days of the receipt of certification of property values. Preliminary and final hearings are conducted, and the budget is then submitted to the Commissioner of Education for approval. Potential revenue to be generated statewide through property taxes for fiscal year 2024-25 is \$12.9 billion, up approximately \$0.6 billion from 2023-24.

The legal level of budgetary control is at the major functional level. Unencumbered appropriations lapse at year-end. Encumbered appropriations are carried forward, if applicable, to the following year for the General Fund and are closed after a three-month period. Management may not amend the budget without the specific approval of the School Board. Budgets for all funds are amended during the year by submitting amendments to the Board for approval. Accordingly, no expenditure may be authorized, and no obligation incurred in excess of the current budgetary appropriation without Board authorization.

BCPS has adopted the philosophy of school-based management. Recognizing that each school has unique needs, the principal, in conjunction with the School Advisory Council (SAC), determines what staffing pattern will best meet school needs. As such, each school is given a sum of money based on the number and types of students in each program. Funds are distributed as an Instructional Allocation and a Support Allocation. However, all funds may be used to best serve the students of the school.

Budget Message

BCPS is committed to maintaining current educational programs for students. The fiscal year 2024-25 Final Budget reflects the District's continued commitment to student achievement, school safety, and decision-making focused on students. At its core, the Final Budget allocates funds to items holding community values, such as safe learning environments, highly qualified teachers and school staff, choice options for families, and continued fiscal strength.

The School Board provided clear guidance on how to fiscally proceed in 2024-25; balance the budget, cut District-level administrative costs, and find resources to give our instructional and support staff enhanced compensation. The administration took those instructions, and through a comprehensive and arduous process, the executive leadership convened to review all non-school budgets in order to balance the budget. After two budget workshops with the Board, as well as additional reviews, staff balanced the District's budget.

2024-25 Budget Calendar

- ✓ By July 1, 2024
Property Appraiser certifies tax roll.
- ✓ By July 19, 2024
District receives Required Local Effort from Florida Dept. of Education (FLDOE).
- ✓ July 23, 2024
Provide tentative budget to the Board.
- ✓ July 26, 2024
Advertise in the newspaper.
- ✓ July 30, 2024
First Public Hearing on proposed millage rate and tentative budget.
- ✓ August 2, 2024
Advise Property Appraiser of proposed millage rate.
- ✓ September 10, 2024
Second Public Hearing to adopt millage rate and final budget.
- ✓ September 13, 2024
Submit budget to FLDOE.
Notify Property Appraiser, Tax Collector, and Dept. of Revenue of adopted millage rate.



DISTRICT BUDGET

Broward County property tax values began to rebound ten years ago with a 4.08 percent increase in 2013-14, an 8.09 percent increase in 2014-15, a 7.26 percent increase in 2015-16, an 8.57 percent increase in 2016-17, an 8.20 percent increase in 2017-18, a 6.1 percent increase in 2018-19, a 5.76 percent increase in 2019-20, a 4.41 percent increase in 2020-21, a 4.66 percent increase in 2021-22, and a 12.75 percent increase in 2023-24. Funding through the Florida Education Finance Program (FEFP) has correspondingly shown increases in the last six years. In 2013-14 and 2014-15, there were corresponding increases of 4.73 percent and 3.65 percent; however, included in those increases was \$47 million designated for teacher raises. In 2015-16 and 2016-17, there were increases in the amounts of 4.33 percent and 2.57 percent, respectively. Although there was a 2.50 percent increase in 2017-18, the District was able to give salary increases to its employees, as well as fund a number of instructional related priorities. In 2018-19, there was a less than one percent increase in total funding, giving BCPS the lowest increase among all 67 counties in the State. In 2019-20 and in 2020-21, the increase in funding was 2.38 percent and 2.64 percent, respectively. For 2021-22 the increase in funding was 3.14 percent. For 2022-23, the increase was 9.9 percent, and for 2023-24, the increase was 12.3 percent. For 2024-25, the increase is projected at 4.9 percent.

Broward County Public Schools (BCPS) is committed to its mission of educating all students to reach their highest potential. During a year of tremendous change and transition for BCPS, providing students with a world-class education to best prepare them for their futures remains the District's unwavering focus. Among various goals, the fiscal year 2024-25 Budget achieves the following:

- Teacher salary increase of \$19.6 million (funded by ARP in 2023-24)
- An increase in Teacher Salary Increase Allocation (TSIA) of \$12.8 million, net of charter schools and FES, or the equivalent of 1.4% teacher salary increase
- The capital plan that is incorporated into the budget funds high priority needs in safety, athletics, IT and facility projects to bridge the gap by addressing the most critical needs.
- The District has identified capital funding to begin addressing the effort to reimagining our schools and the projects that would be recommended at the completion of the Facilities Condition Assessment (FCA).
- The District and School Board were also honored with the Certificate of Excellence in Financial Reporting from the Association of School Business Officials; and the Distinguished Budget Presentation Award and the Certificate of Excellence in Financial Reporting from the Government Finance Officers Association.

SECURE THE NEXT GENERATION REFERENDUM

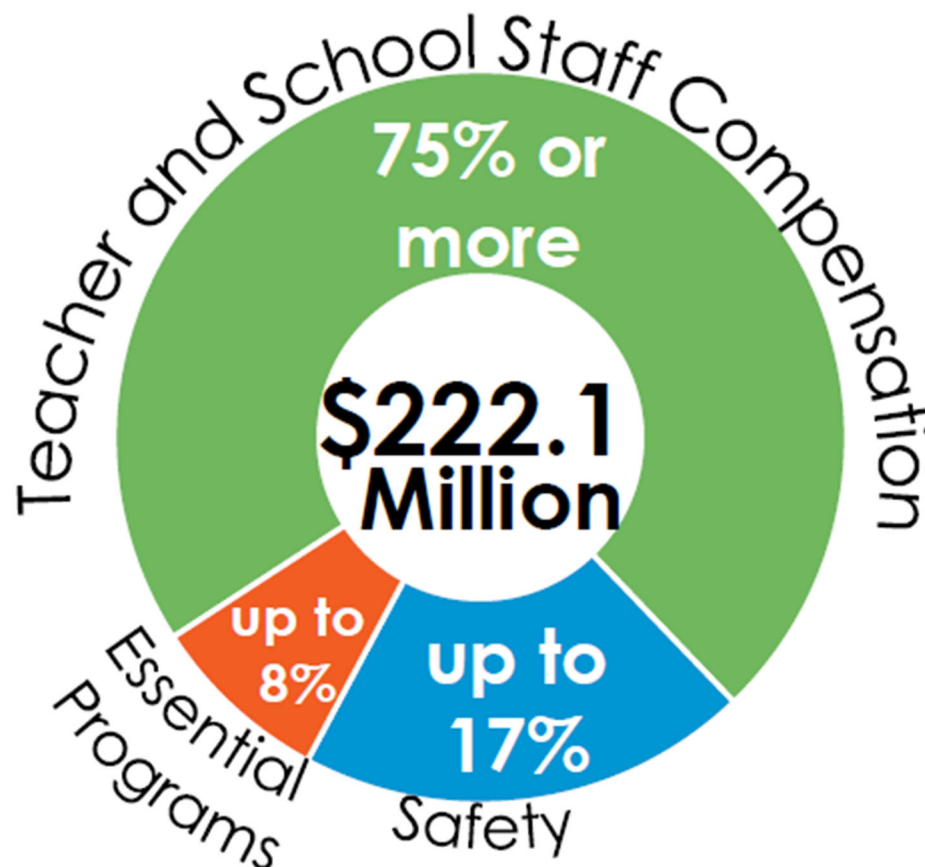
Secure the Next Generation Referendum

On August 23, 2022, Broward County voters were presented and approved to renew a property tax referendum to continue to support the District's priorities: increase teacher compensation supplements for teachers and staff to attract and retain highly qualified employees; ensuring safer learning environments; and investing in mental health and other essential services for students and families. The referendum renewal of one mill for the following four years, passed with 57 percent of the vote and replaces the half-mill referendum, which was voter approved in 2018 and expired in school year 2022-23. The new Secure the Next Generation Referendum, voted approved in 2022, increases voters' investment in education to continue securing funds for all public schools – and will now also include charter schools – to:

- Recruit and retain high-quality teachers and eligible staff by increasing compensation supplements.
- Maintain and enhance school resource officers and school safety staff.
- Maintain and enhance essential programs, such as mental health services.

The estimated revenue for the 2024-25 school year is as of July 1st, 2024, Ad Valorem estimates, based on 96% collectivity rate is calculated at \$222.1 million for traditional public schools, \$65 million for public charter schools and \$25.4 million for the 2018 Referendum charter schools settlement. To provide voters with the most pertinent information regarding the referendum, answers to frequently asked questions can be found on the District website www.browardschools.com/secure.

In 2023-24, upon receipt of a letter from the Florida Commissioner of Education regarding the 2018 Referendum revenue, the District came to an agreement with the charter schools and approved settlement payments to be paid over the course of three years, starting in 2024-25.



FLORIDA EDUCATION FINANCE PROGRAM AND REQUIRED LOCAL EFFORT

Florida Education Finance Program (FEFP)

The focus of the State finance program bases financial support for education upon the individual student participating in a particular educational program rather than upon the number of teachers or classrooms. Managed by the Florida Department of Education, the Florida Education Finance Program (FEFP) funds are primarily generated by multiplying the number of full-time equivalent students (FTE) in each of the educational programs by cost factors to obtain weighted FTE. Weighted FTEs are then multiplied by a state base student allocation and a district comparable wage factor to determine the state and local FEFP funds. Program cost factors are determined by the Legislature and represent relative cost differences among the FEFP programs.

	2023-24	2024-25*	% Inc/(Dec)
Property Value (billion)	\$300.3	\$327.2	8.95%

Millage	2023-24 Millage Rate	2024-25* Millage Rate	% Inc/(Dec)
Non-Voted:			
RLE	3.1560	3.0480	(3.42%)
RLE Prior Period Adj	0.0220	0.0150	(31.82%)
Discretionary	0.7480	0.7480	0.00%
Add'l Discretionary	0.0000	0.0000	0.00%
Capital	1.5000	1.5000	0.00%
Sub-Total	5.4260	5.3110	(2.12%)
Voted:			
Referendum	1.0000	1.0000	0%
GOB Debt Service	0.1896	0.1545	(18.51%)
Total	6.6156	6.4655	(2.27%)

Each school board participating in the state allocation of funds for school operations must levy the Required Local Effort (RLE) millage for its required local funding. Each district's share of the state total of RLE is determined by a statutory procedure, beginning with certification of the property tax valuations of each district by the Department of Revenue. The Commissioner of Education certifies each district's RLE millage rate (calculated by dividing the amount to be raised through the Required Local Effort by 96 percent of the gross taxable value of the school district). Certifications vary due to the use of assessment ratios designed to equalize the effort on the FEFP of differing levels of property appraisal in the counties. Millage rates are also adjusted as RLE may not exceed 90 percent of a district's total FEFP entitlement. For the 2024-25 school year, the State has required that BCPS contribute \$957.4 million in property tax dollars in order to receive \$2.5 billion in total State and Local FEFP funds. In order to generate the required portion, the District must levy 3.048 mills, which does not include the millage



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for the Prior Period Adjustment on \$327.2 billion of property value. The \$957.4 million which accounts for the 3.048 RLE mills will be appropriated by the State and it represents 96 percent collectability of Broward County's Gross Taxable Value for 2024.

The State mandated Required Local Effort (RLE) has increased to \$957.4 million in 2024-25. The RLE millage has decreased by 3.42 percent and the overall non-voted millage has decreased by 2.12 percent. Inclusive of the voter approved General Obligation Bond (GOB) and the referendum, the total millage has decreased by 2.27 percent. The gross taxable value in Broward County as of budget adoption has increased by \$26.9 billion, or 8.95 percent from \$300.3 billion to \$327.2 billion.

* The 2024-25 Millage rate is based on the 2nd Calculation Report, and property values on the 7/1/2024 Taxable Value Report

FLORIDA EDUCATION FINANCE PROGRAM AND REQUIRED LOCAL EFFORT

In addition to the RLE, school boards may set the following types of discretionary tax levies:

- **Capital Outlay and Maintenance:** school boards may levy up to 1.500 mills for new construction and remodeling, site improvement or expansion to new sites, existing sites, auxiliary facilities, renovation and repair of existing school plants, maintenance, purchase of new and replacement equipment, school bus purchases, enterprise resource software applications, and driver education vehicles. Payments for lease-purchase agreements for educational sites and facilities are authorized by board policy not to exceed 60 percent of the proceeds of the millage levied under this authority. Proceeds may also be used for the payment of costs for leasing relocatable educational facilities and for renting or leasing educational facilities and sites. The Capital millage for the 2024-25 school year is 1.5000, generating approximately \$471.2 million in revenue.
- **Current Operations:** the maximum discretionary current operation millage set by the Legislature for 2024-25 is 0.7480 mills, which will result in approximately \$234.9 million in revenue. There is no additional discretionary millage for 2024-25.

In addition to the board-set levies, there are two provisions for voter approved millage levies to address short-term needs. The first provision provides for an additional millage for up to two years, and the money can be used for both operating and capital expenses. This levy would not count against the 10.0000 mill cap, which does not include debt service. The second provision provides for an additional millage for up to four years that can be used for operating purposes. This levy would count against the 10.0000 mill cap. Tax levies for debt service are in addition to the levies for current operations but are limited by a State Board of Education Rule to 6.0000 mills and a 20-year duration, except with specific State Board approval. Qualified electors may vote for a local bond issue to be retired by a millage levy. The District's GOB Debt Service Millage for the 2024-25 school year is 0.1545 mills, which will result in approximately \$48.5 million. Finally, the 2022 Referendum 1 millage, is estimated to levy approximately \$314.1 million.

Governmental Funds

The accounts of the District are organized on the basis of funds and account groups. The individual funds account for the governmental resources allocated for the purpose of carrying out specific activities in accordance with special regulations, restrictions, or limitations. The funds are used to account for the programs and activities of the governmental functions of the District and are grouped into two fund types, which are further divided into five generic funds:

<u>Governmental</u>		<u>Proprietary</u>
General Fund	Debt Service	Other Internal Services
Capital Projects	Special Revenue	



GENERAL FUNDS SUMMARY

General Fund (in millions)

This fund serves as the primary operating fund of the district. All general tax revenues and other receipts that are not allocated by law or by contractual agreement to another fund are accounted for in this fund. Local ad valorem taxes, the Florida Education Finance Program (FEFP), and selected State categorical programs constitute the primary resources of the General Fund. Daily operational costs, such as personnel salaries and benefits, materials and supplies, pupil transportation, maintenance, security, and utilities are also reflected in this fund.

The General Fund budget for the 2024-25 school year is \$3,305.2 million, an increase of \$316.5 million, or 10.6%, from the 2023-24 budget. State and Federal sources account for 40.5% of the total revenue, with Local sources comprising another 48.4%. The FEFP portion,

which includes FEFP, Workforce Development, Class Size Reduction, and Local Taxes, accounts for approximately 85.4% of the total budget. Most transfers and other financing sources represent the transfer into the general fund budget from the capital budget for facility repair and maintenance costs.

General Fund Revenue	2023-24 Budget	2024-25 Budget	Inc/(Dec)
Federal Direct	\$ 2.8	\$ 2.4	\$ (0.4)
Federal Through State	11.0	11.6	0.6
State:			
FEFP	735.2	982.0	246.7
Workforce Development	82.7	84.6	1.9
Class Size Reduction	248.7	245.7	(3.0)
School Recognition	16.4	-	(16.4)
Other State	11.2	13.0	1.8
Local:			
Local Taxes (incl. prior yr.)	1,429.8	1,511.2	81.3
Interest	12.0	18.0	6.0
Fees	30.2	28.0	(2.1)
Other Local	49.9	42.2	(7.7)
Transfers In and Other Financing Sources	167.9	167.6	(0.3)
Beginning Fund Balance	190.9	199.1	8.1
Total	\$ 2,988.7	\$ 3,305.2	\$ 316.5

General Fund Appropriations	2023-24 Budget	2024-25 Budget	Inc/(Dec)
Instruction	\$ 1,766.1	\$ 2,146.4	\$ 380.2
Pupil Personnel Services	164.4	147.5	(16.9)
Instructional Media Services, Instruction Related Technology, Instruction & Curriculum Dev., Instructional, Staff Training, Community Svcs.	117.1	106.3	(10.8)
School Administration	155.2	155.4	0.2
Operation of Plant, Maintenance of Plant, Facilities Acquisition and Construction, Capital Outlay	354.0	333.9	(20.1)
Student Transportation Services	99.8	91.7	(8.1)
Board, General Administration, Administrative Technology Services, Fiscal Services, Central Services, Debt Service, Food Service	130.1	124.0	(6.0)
Transfers and Ending Fund Balance	201.9	199.9	(2.0)
Total	\$ 2,988.7	\$ 3,305.2	\$ 316.5

The total budget includes funding for centralized functions such as Financial Services, Human Resources, Research and Evaluation, Maintenance, and Transportation, as well as funding for employee benefits at \$506.9 million and for various initiatives such as class size reduction at \$245.7 million.

Based on 2024-25 FEFP Second Calculation.

CAPITAL FUNDS SUMMARY

Capital Projects Funds (in millions)

Capital Projects Funds are used to account for revenue to acquire, construct, or maintain facilities and capital equipment. The primary source of revenue for capital projects funds is the local property tax (capital millage). Other financing sources include the sale of capital assets and technology/vehicle capital leases. Committed project balances make up a significant part of the budget. These are funds

Data for Executive Summary Table

Capital Outlay Budget Revenue	2023-24 Budget	2024-25 Budget	Incr/ (Decr)
Federal	\$0.0	\$0.0	\$0.0
State:			
PECO	0.0	0.0	0.0
PECO - Charter Schools	30.2	31.9	1.7
Other	12.6	18.8	6.2
Local:			
Millage	435.4	471.2	35.8
Other	10.2	12.2	2.0
Transfers	0.0	0.8	0.8
Other Financing Sources	33.8	86.3	52.5
Committed Project Balances	894.4	685.5	(208.9)
Total	\$1,416.6	\$1,306.7	(\$109.9)

carried over from the previous fiscal year that are tied to and used to complete the ongoing Safety, Music and Art, Athletics, Renovation, and Technology (SMART Program) projects, which include the voter-approved General Obligation Bond (GOB) funds. Since the District has issued the final series of the GOB, and as more SMART projects are completed, fewer capital projects funds will carry over each year resulting in the decrease shown here and decreases to the future annual capital budgets. The capital projects funds budget for the 2024-25 fiscal year is \$1.3 billion, a

decrease of \$109.9 million, 7.8 percent lower than the previous year. This decrease is due to the ongoing work and completion of SMART Program construction projects. The 2024-25 estimated revenue is calculated based on official State notifications, certified county tax estimates, historical experience, and long-term local projections. The capital millage is determined by using the certified property tax roll. The State revenue sources of the PECO, and Capital Outlay and Debt Service (CO&DS) are budgeted at the official State notification amounts. School impact fees, capital asset sales and miscellaneous income are based on expected cash flows.

The District utilizes a comprehensive process to gather information, prioritize capital outlay needs, and develop the five-year District Educational Facilities Plan (DEFP) that is approved by the School Board and becomes the starting point for the 2024-25 Capital Projects Funds Budget. Projects in the DEFP are prioritized based on need and available funding. Most of the construction projects in the DEFP this year are part of the District's SMART Program which is primarily supported by the \$800 million voter-approved GOB. As stated in Section 1013.41(3), Florida Statutes, "The purpose of the educational facilities plan is to keep the district school board, local governments, and the public fully informed as to whether the district is using sound policies and practices that meet the essential needs of students and that warrant public confidence in district operations." The annual preparation of the Capital Outlay Budget is a multi-step process. The major components of the Capital Outlay Budget are facilities projects, capital equipment including technology devices, the maintenance transfer, and debt service transfers - as determined by the Treasurer using the debt service amortization schedules. This year the DEFP provides the School Board and the public with a detailed capital outlay plan that appropriates \$3.8 billion in estimated capital projects funds over five years through fiscal year 2028-29.

Capital Outlay Budget Appropriations	2023-24 Budget	2024-25 Budget	Incr/ (Decr)
Library Books (new libraries)	\$0.0	\$0.0	\$0.0
Audio Visual Materials	0.0	0.0	0.0
Buildings, Furn. & Fixtures	98.6	153.9	55.3
Furniture & Equipment	55.6	41.5	(14.1)
Motor Vehicles (incl. Buses)	43.8	69.2	25.4
Land	0.0	0.0	0.0
Improvements other than			
Buildings	10.5	17.3	6.8
Remodeling & Renovations	838.5	646.4	(192.1)
Computer Software	0.0	0.0	0.0
Charter School Local			
Capital Improvment	5.6	13.7	8.1
Transfers	364.0	364.7	0.7
Total	\$1,416.6	\$1,306.7	(\$109.9)

SPECIAL REVENUE FUNDS SUMMARY

Special Revenue Funds (in millions)

These funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted or committed to expenditures for specific purposes. There are two major components to the Special Revenue Funds: Special Revenue-Food Service and Special Revenue, Other.

Special Revenue-Food Service is used to fund the district-wide school cafeteria program. The Food Service budget for the FY 2024-25 school year is \$171.8 million, a decrease of \$20 million from the previous year.

Special Revenue, Food Service Revenue	2023-24 Amended	2024-25 Budget	Inc/(Dec)
Federal through State	\$118.7	\$108.9	\$(9.8)
State Sources	1.1	1.0	(0.1)
Local Sources	6.1	6.9	0.8
Fund Balances	65.9	53.9	(12.0)
Total	\$191.8	\$170.7	\$(21.1)

Special Revenue, Food Service Appropriations	2023-24 Amended	2024-25 Budget	Inc/(Dec)
Salaries & Fringe Ben.	\$62.6	\$65.9	\$3.3
Purchased Services	8.6	8.6	0.0
Energy Services	2.1	2.0	(0.1)
Materials & Supplies	57.9	62.3	4.4
Capital Outlay	3.3	3.0	(0.3)
Other Expense	3.7	4.1	0.4
Transfers	0.0	0.0	0.0
Fund Balance	53.6	24.8	(28.8)
Total	\$191.8	\$170.7	\$(21.1)

Special Revenue, Other budget for the FY 2024-25 school year is \$382.8 million, a decrease of \$231.8 million dollars. The budget contains funding that is primarily from federal sources for the purpose of providing specific educational programs to be administered by the District. The six major programs are the Elementary and Secondary Education Act (ESEA), Title I Program at \$96.9 million, Individuals with Disabilities Education Act (IDEA) at \$72.5 million, Teacher and Principal Training and Recruiting, Title II, Part A at \$15.6 million, Early Head Start and Head Start at \$19.7 million, and ARP at \$107.7 million.

Head Start and Early Head Start are programs designed to serve three and four-year old children and their families by providing a variety of learning experiences to foster intellectual, social and emotional growth, thereby enabling the development of school readiness skills needed in kindergarten.

Title I is a federally funded program for economically disadvantaged children who reside in school attendance areas with a high concentration of low-income families. IDEA is a federally funded program for the purpose of supporting Exceptional Student Education (ESE). Title II, Part A funds for FY 2024-25 include staff development for academic improvement and improved teacher quality.

For additional information on the ARP grant refer to Executive Summary ARP Funding Purposes.

Special Revenue, Other Revenue	2023-24 Amended	2024-25 Budget	Inc/(Dec)
Federal Direct	\$39.2	\$27.7	\$(11.5)
Federal through State	564.4	345.8	(218.5)
State Sources	4.4	7.0	2.6
Local Sources	6.6	2.5	(4.2)
Incoming Transfers			
Total	\$614.6	\$382.8	\$(231.8)

Special Revenue, Other Appropriations	2023-24 Amended	2024-25 Budget	Inc/(Dec)
Salaries & Fringe Ben.	\$335.8	\$215.5	\$(120.3)
Purchased Services	187.9	125.1	(62.8)
Energy Services	2.3	0.3	(2.0)
Materials & Supplies	28.8	15.3	(13.5)
Capital Outlay	25.9	8.3	(17.6)
Other Expense	33.9	18.2	(15.7)
Total	\$614.6	\$382.8	\$(231.8)

Note: This item does not reflect the fund balance within the Internal Accounts Miscellaneous Special Revenue Funds allocated for bookstore activities at the three technical colleges.

NOTE: Due to the rounding of whole numbers, some tables/schedules may not add to total.

EXECUTIVE SUMMARY ARP

Federal Stimulus

Program	Total	Charter Schools	BCPS Share
ARP – Amended Award	\$577.6	\$108.8	\$468.8
ARP-Balance	\$107.7	\$65	\$42.7

ARP Funding Purpose

The Local Education Agency (LEA) must reserve at least 20 percent of funds to address learning loss through the implementation of evidence-based interventions and ensure that those interventions respond to students' social, emotional, and academic needs and address the disproportionate impact of COVID-19 on underrepresented students' subgroups (each major racial and ethnic group, children from low-income families, children with disabilities, English learners, gender, migrant students, students experiencing homelessness, and children and youth in foster care). Remaining LEA funds may be used for a wide range of activities to address needs arising from the coronavirus pandemic, including any activity authorized by the Elementary and Secondary Education Act of 1965 (ESEA), the Individuals with Disabilities Education Act (IDEA), Adult Education and Family Literacy Act (AEFLA), or Carl D. Perkins Career and Technical Education Act of 2006 (Perkins CTE). Specifically, ARP ESSER funds may be used to develop strategies and implement public health protocols including, to the greatest extent practicable, policies in line with guidance from the Centers for Disease Control and Prevention (CDC) on reopening and operating schools to effectively maintain the health and safety of students, educators, and other staff, as well as:

- Coordinating preparedness and response efforts with State, local, Tribal, and territorial public health departments to prevent, prepare for, and respond to COVID-19.
- Training and professional development on sanitizing and minimizing the spread of infectious diseases.
- Purchasing supplies to sanitize and clean the LEA's facilities.
- Repairing and improving school facilities to reduce risk of virus transmission and exposure to environmental health hazards.
- Improving indoor air quality.
- Developing and implementing procedures and systems to improve the preparedness and response efforts of LEAs.
- Planning for or implementing activities during long-term closures, including providing meals to eligible students and providing technology for online learning.
- Purchasing educational technology (including hardware, software, connectivity, assistive technology, and adaptive equipment) for students who are served by the LEA that aids in regular and substantive educational interaction between students and their classroom instructors, including students from low-income families and children with disabilities.
- Providing mental health services and supports, including through the implementation of evidence based full-service community schools and the hiring of counselors.
- Planning and implementing activities related to summer learning and supplemental after-school programs.
- Addressing learning loss.
- Other activities that are necessary to maintain operation of and continuity of services, including continuing to employ existing or hiring new staff of the LEA.

DEBT SERVICE FUNDS SUMMARY

Debt Service Funds (in millions)

These funds are used to account for the accumulation of resources for and the payment of interest and principal on general long-term debt. Major sources of revenue for these funds include State Board of Education State revenue. The Debt Service budget (Appropriations) for fiscal year 2024-25 is \$245.4 million. Overall result for the annual debt service is a net increase of \$2.3 million (\$243.1 million in FY24 vs \$245.4 million in FY25, excluding fund balance).

Debt instruments are issued to finance new school construction and renovate existing facilities, as well as to facilitate major purchases such as computers and buses. In addition, the District is continually reviewing opportunities to reduce existing debt service by restructuring or refinancing existing obligations. To minimize taxpayer costs, the District strives to ensure that debt service millage, levied for bonded debt, is the least necessary to adequately fund debt service costs in a given fiscal year.

Debt Service Revenue	2023-24 Final	2024-25 Second Hearing	Inc/(Dec)
State Sources	\$ 0.5	\$ 0.5	\$ 0.0
Local Sources	55.0	48.5	(6.5)
Transfers In	199.4	197.1	(2.3)
Other Financing Sources	-	-	-
Subtotal	\$ 254.9	\$ 246.1	\$ (8.8)
Fund Balance	78.2	42.9	(35.3)
Total	\$ 333.1	\$ 289.0	\$ (44.1)

As of June 30, 2024, the District had \$1.92 billion in outstanding debt compared to \$2.07 billion last fiscal year. Debt breakdown (expressed in millions) as follows: Certificate of Participation account for \$1,113.28 million of total debt, State Issued COBI Bonds are \$2.07 million, Voted Debt GOB are \$727.03 million, and Leases represent \$78.90 million.

Debt Service Appropriations	2023-24 Final	2024-25 Second Hearing	Inc/(Dec)
SBE & COBI	\$ 0.5	\$ 0.5	\$ 0.0
District Bonds	52.9	52.9	0.0
Transfers Out	-	-	-
Other Debt Service	186.3	188.6	2.2
ARRA Economic Stimulus Debt Service	3.3	3.3	-
Other Financing Uses	-	-	-
Subtotal	\$ 243.1	\$ 245.4	\$ 2.3
Fund Balance	90.0	43.7	(46.3)
Total	\$ 333.1	\$ 289.0	\$ (44.1)

NOTE: Due to the rounding of whole numbers, some tables/schedules may not add to total.

INTERNAL SERVICE FUNDS SUMMARY

Proprietary Funds (in millions)

These funds are used to account for the financing of goods or services provided by one department to other departments of the District. The District's Proprietary Funds are the Internal Services Fund.

On January 1, 2013, the District became self-insured for health insurance. Prior to 2013-14, the Self-Insurance Fund was used to account for and finance the uninsured risks of loss for worker's compensation, as well as auto and general liability claims. Claim activity is now recorded in the General Fund.

Other Internal Services Revenue	2023-24 Adopted	2024-25 Budget	Inc/(Dec)
Interest	\$0.0	\$0.0	\$0.0
Services Provided to Other	0.5	0.6	0.1
Transfers	0.0	0.0	0.0
Fund Balance	0.2	0.2	0.0
Total	\$0.7	\$0.8	\$0.1

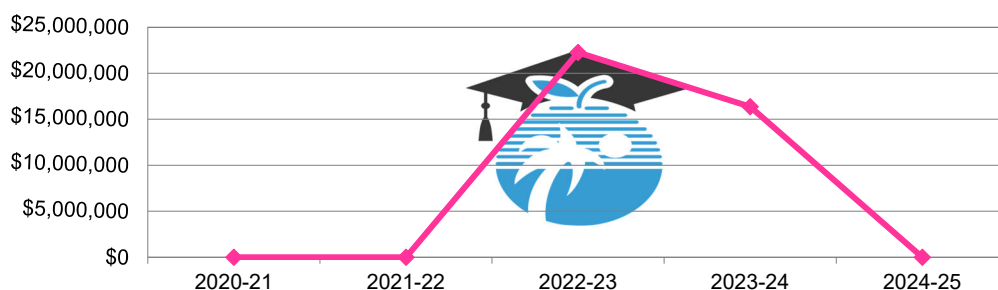
The Other Internal Services Fund for the District is used to account for printing services. The primary source of revenue for this fund is from cost centers within the District on a cost reimbursement basis. The projected operating revenues for 2024-25 are \$0.8 million.

Other Internal Services Appropriations	2023-24 Adopted	2024-25 Budget	Inc/(Dec)
Salaries & Fringe Benefits	\$0.3	\$0.3	\$0.0
Purchased Services	0.3	0.3	0.0
Materials & Supplies	0.0	0.0	0.0
Capital Outlay	0.0	0.0	0.0
Fund Balance	0.1	0.2	0.1
Total	\$0.7	\$0.8	\$0.1

SCHOOL RECOGNITION FUNDING

On June 29th, 2020, Governor Ron DeSantis vetoed the School Recognition line item from HB 5001, General Appropriations Act. School Recognition has not been allocated through the FEFP since the 2019-20 school year. In 2022-23, HB 5003 stipulated that the Department of Education distribute the funds appropriated in Specific Appropriation 88A once the official school grades for schools were available. BCPS was funded \$16.4 million in School Recognition Funds in 2023-24.

School Recognition Trend - 5 Years

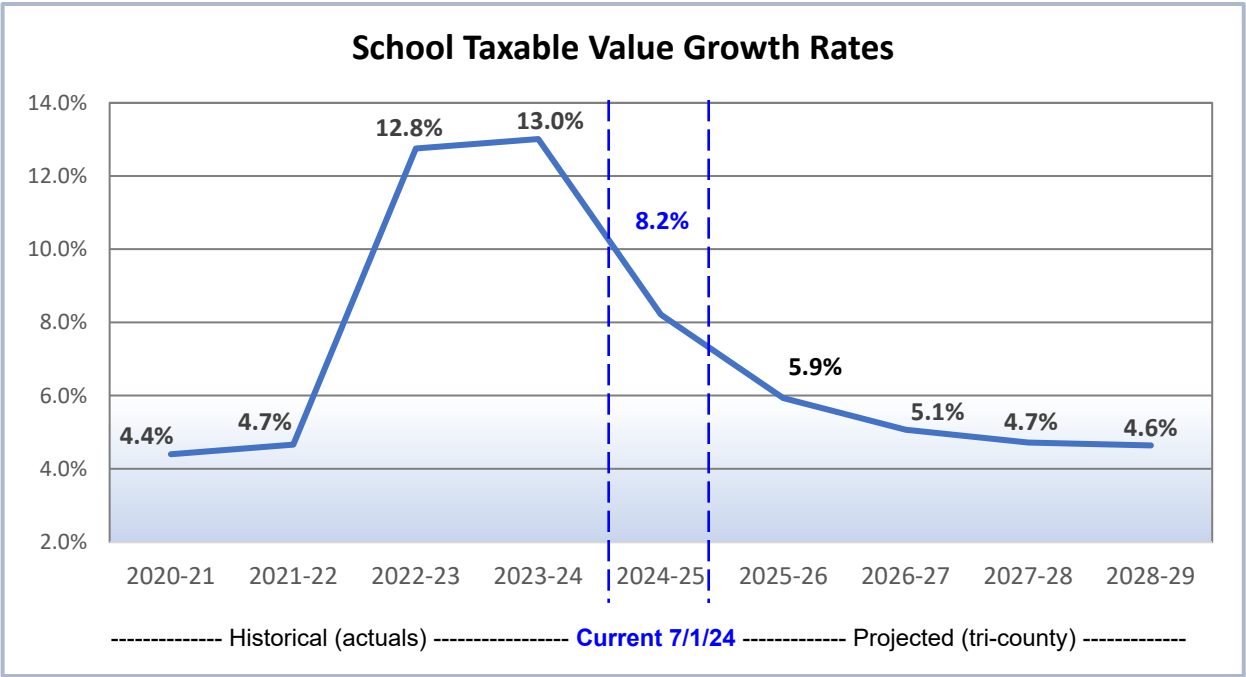


NOTE: Due to the rounding of whole numbers, some tables/schedules may not add to total.

SCHOOL TAXABLE VALUE GROWTH RATES

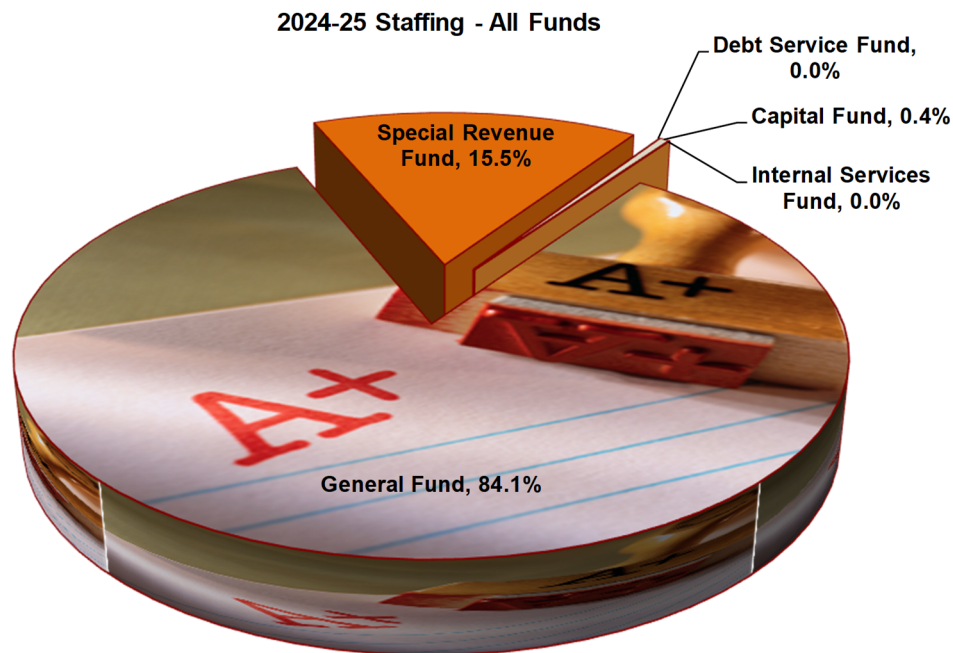
The July 1, 2024, Broward County Property Appraiser’s (BCPA) taxable value estimates are higher than previous projections by the State’s Office of Economic and Demographic Research. BCPA taxable value estimates for the 2024-25 budget result in an 8.2 percent increase over the 2023-24 estimated school taxable values used to adopt the capital and general fund budgets last September. This is a direct result of recent large increases in South Florida property values. Over the next five years, the District will generate additional capital millage (1.5 mills) and general funds discretionary millage (0.748 mills) when compared to estimates from last year.

The chart below shows that the future taxable value of property in Broward County is anticipated to continue to increase. However, growth rates over the next four years are anticipated to be lower than fiscal years 2023-24 and 2024-25. The District will continue to monitor trends in property values and work with the County Property Appraiser’s office for future projections.



2024-25 ALL FUND BUDGETS STAFFING

The 2024-2025 Staffing - All Funds analysis shows that General Fund positions are 84.1% of the budgeted full-time equivalent positions in the District. Positions within the Special Revenue Funds make up 15.5% of the total staffing, and 0.4% of District positions are in the Capital Fund. Budgeted positions include vacant positions as well as filled positions. Full time equivalent positions are determined by dividing the total of all standard salaries in a position by the standard salary for that position.



Fund:	Budgeted Full Time Equivalent Positions					% to Total
	2020-21	2021-22	2022-23	2023-24	2024-25	
General Fund	23,587	22,338	22,507	22,134	22,527	84.1%
Special Revenue Fund	4,243	5,615	5,077	4,866	4,150	15.5%
Debt Service Fund	0	0	0	0	0	0.0%
Capital Fund	188	194	133	133	119	0.4%
Internal Services Fund	5	5	4	5	5	0.0%
TOTAL	28,024	28,152	27,721	27,138	26,800	100%

Note: 2024-25 data is subject to change as the District continues to identify and align budgetary reductions applied as directed in the First Budget Hearing.

Overall, staffing from 2023-24 to 2024-25 is projected to decrease due to lower enrollment. Special Revenue decrease is primarily attributed to the sunset of the American Rescue Plan (ARP) funding. Capital Fund positions are projected to decrease. The decrease is attributed to organizational changes, which necessitated the reduction of redundant vacant positions. There was also a districtwide effort to reduce central office staff that further resulted in the reduction of vacant positions. Capital Fund positions are reviewed annually due to the Auditor General's recommendation. Internal Service Fund maintained 5 positions for 2024-25.

PER STUDENT EXPENDITURE

Per Student Expenditure

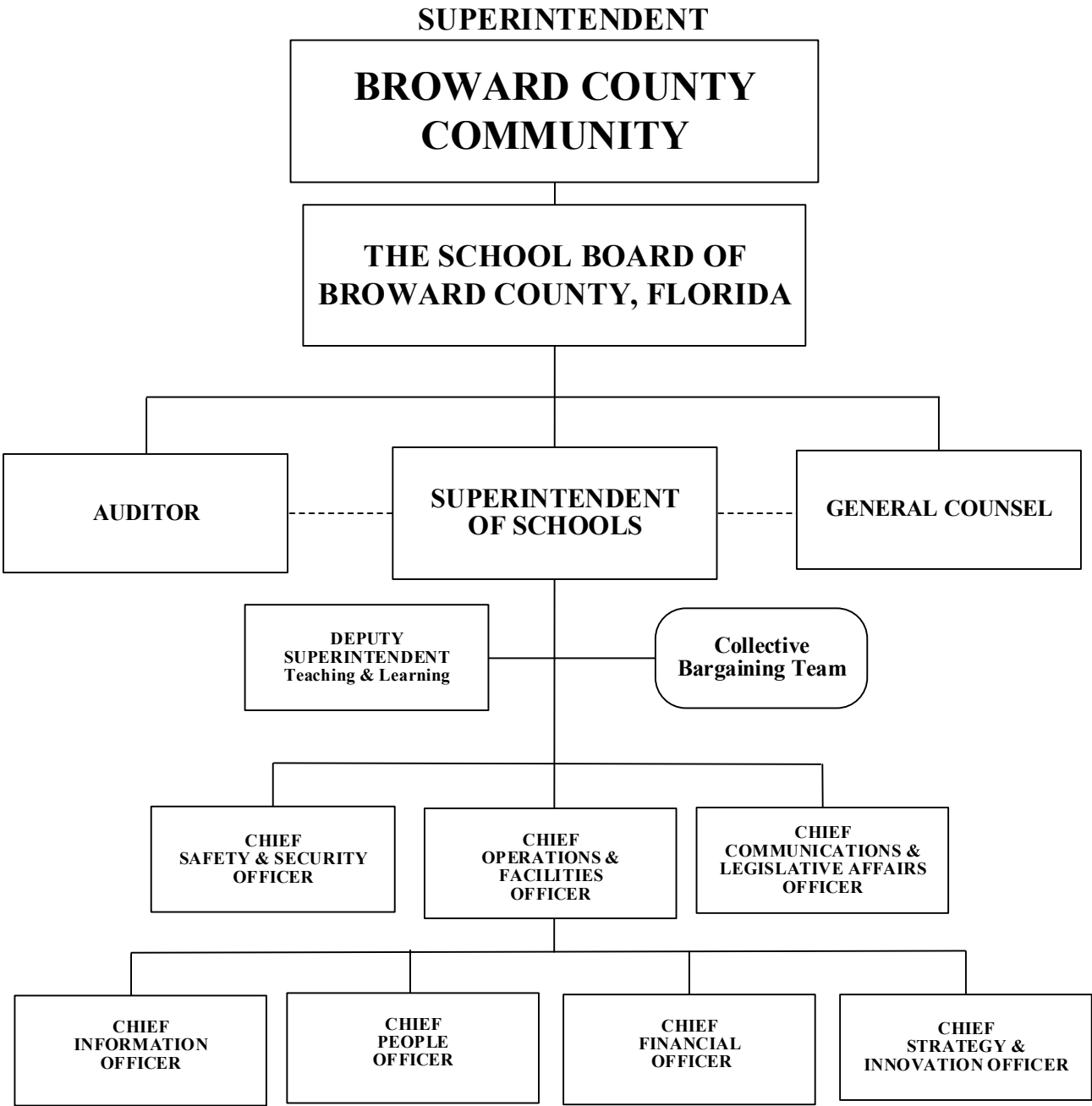
2022-23 Per Pupil Expenditure (WFTE)					
District	Basic	ESOL	ESE	Career	Total
Broward	\$7,768	\$7,146	\$12,227	\$7,608	\$8,772
Miami Dade	8,149	7,591	12,975	10,508	9,474
Palm Beach	8,941	10,590	16,147	12,728	10,742
Florida	7,406	7,264	11,796	8,259	8,436

Source: FLDOE Transparency Reports

General Fund Only



PRINCIPAL OFFICIALS



Board Approved: 5/21/24



PRINCIPAL OFFICIALS



Superintendent of Schools	
Dr. Howard Hepburn	Superintendent of Schools
Ernie Lozano	Chief Safety & Security Officer (Task Assigned)
David Azzarito	Chief People Officer
Marylin Batista	General Counsel
Matthew Bradford	Chief Information Officer (Task Assigned)
Omar Shim	Chief Financial Officer (Task Assigned)
Wanda Paul	Chief Operations & Facilities Officer
Dave Rhodes	Chief Auditor (Task Assigned)
John Sullivan	Chief Communications & Legislative Affairs Officer
Dr. Valerie Wanza	Chief Strategy & Innovations Officer
Deputy Superintendent of Teaching and Learning	
Dr. Angela R. Fulton	Deputy Superintendent, Teaching and Learning
Saemone Hollingsworth	Chief Academic Officer
Dr. Theodore Toomer	Central Regional Superintendent
Dr. Jermaine Fleming	North Regional Superintendent
Alan Strauss	South Regional Superintendent
Veda Hudge	School Transformation Office, Assistant Superintendent

SAFETY

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SCHOOL SAFETY FUNDING

History and Background



The funding allocation for the Safe Schools Program dates back to the 1983-84 school year. In 1986, the Florida Legislature enacted the Florida Safe Schools Act, and funding was based solely on the juvenile crime index. This method of funding continued through the 1992-93 school year. The Florida Safe Schools Act went unfunded for several years until it was rescinded in 1997.

In 1994, Safe Schools activities were funded through proviso language in the General Appropriations Act. Each district received a minimum allocation of \$62,660 from the Safe Schools Appropriation Fund. The balance of the fund was then distributed among the 67 districts, with two-thirds based on the Florida Department of Law Enforcement (FDLE) Crime Index and one-third based on each district's share of the state's total unweighted FTE.

As of the 2024-25 Florida Education Finance Program (FEFP) First Calculation, the statewide total allocation for Safe Schools has increased from \$210 million to \$250 million, which includes a minimum allocation of \$250,000 per District. The funding is based on one-third of the FLDE Crime Index and two-thirds of the district's proportional share of the state's total unweighted FTE. The District's proportional share is \$25,195,142.

Description	2023-24 FEFP Conference Report		2023-24 FEFP 4th Calculation		2024-25 FEFP Conference Report	
FEFP Safe School Allocation	21,742,075		21,848,588		25,195,142	
Charter School	(3,940,200)		(4,272,848)		(5,068,823)	
District-Managed Schools	\$17,801,875		\$17,575,740		\$20,126,319	
Positions	FY 2023-24 Budgeted		FY 2023-24 Actual		FY 2024-25 Projections	
	# of Positions	Salary Fringe	# of Positions	Salary Fringe	# of Positions	Salary Fringe
Armed Safe School Officers (ASSO)	42.6	2,525,779	-	-	-	-
School Resource Officers (SROs) ⁽¹⁾	200	12,362,400	202	\$17,575,740	201	\$20,126,319
District Totals	242.6	\$14,888,179	202	\$17,575,740	201	\$20,126,319

⁽¹⁾ FY2023-24 SRO cost is \$21,911,190 - Safe School Allocation has covered \$17,575,740 and the difference of \$4,335,450 has been covered with Referendum funds.

Note: 2024-25 data is subject to change as the District continues to identify and align budgetary reductions applied as directed in the First Budget Hearing.

LEGISLATION SUMMARY

Marjory Stoneman Douglas High School Public Safety Act

In March of 2018, the Marjory Stoneman Douglas High School (MSDHS) Public Safety Act, Senate Bill (SB) 7026 was passed by the Florida Legislature and mandates several school safety reforms:

- Creation of the FLDOE Office of Safe Schools (www.fldoe.org/safe-schools/).
- Allows sheriffs to establish a Coach Aaron Feis Guardian Program.
- Creation of the FortifyFL suspicious active mobile app.
- Establishment of the MSDHS Public Safety Commission.
- New requirements for mental health services and training.
- Requirements for a Safe-School Officer (SSO) at each public school.
- School safety assessments for each public school.
- Appropriations of funding for school safety needs.
- Creates the Mental Health Assistance Allocation (MHAA) within the FEFP to provide funding to assist schools in establishing or expanding school-based mental healthcare.
- Clarifies that the cost per student station does not include specified costs related to improving school safety.

Alyssa's Law



In early March 2020, both the Florida House of Representatives and the Florida Senate voted to unanimously pass Alyssa's Law, SB 70. This law modifies the school safety statute to require each public school, including charter schools, beginning with the 2021-22 school year, to implement a mobile panic alert system known as "Alyssa's Alert". The system must be capable of connecting diverse emergency services technologies to ensure real-time coordination between multiple first responder agencies.

On June 30, 2020, Governor Ron DeSantis signed Alyssa's law and allocated \$8 million in the State's budget to implement Alyssa's Law. FLDOE has indicated funding for this project will exist for at least the next three years. Broward County Public Schools selected SaferWatch as the mobile panic button



provider. We have completed all testing to ensure all schools can connect with all three Public Safety Answering Points in Broward County.

SAFETY AND SECURITY UPDATES

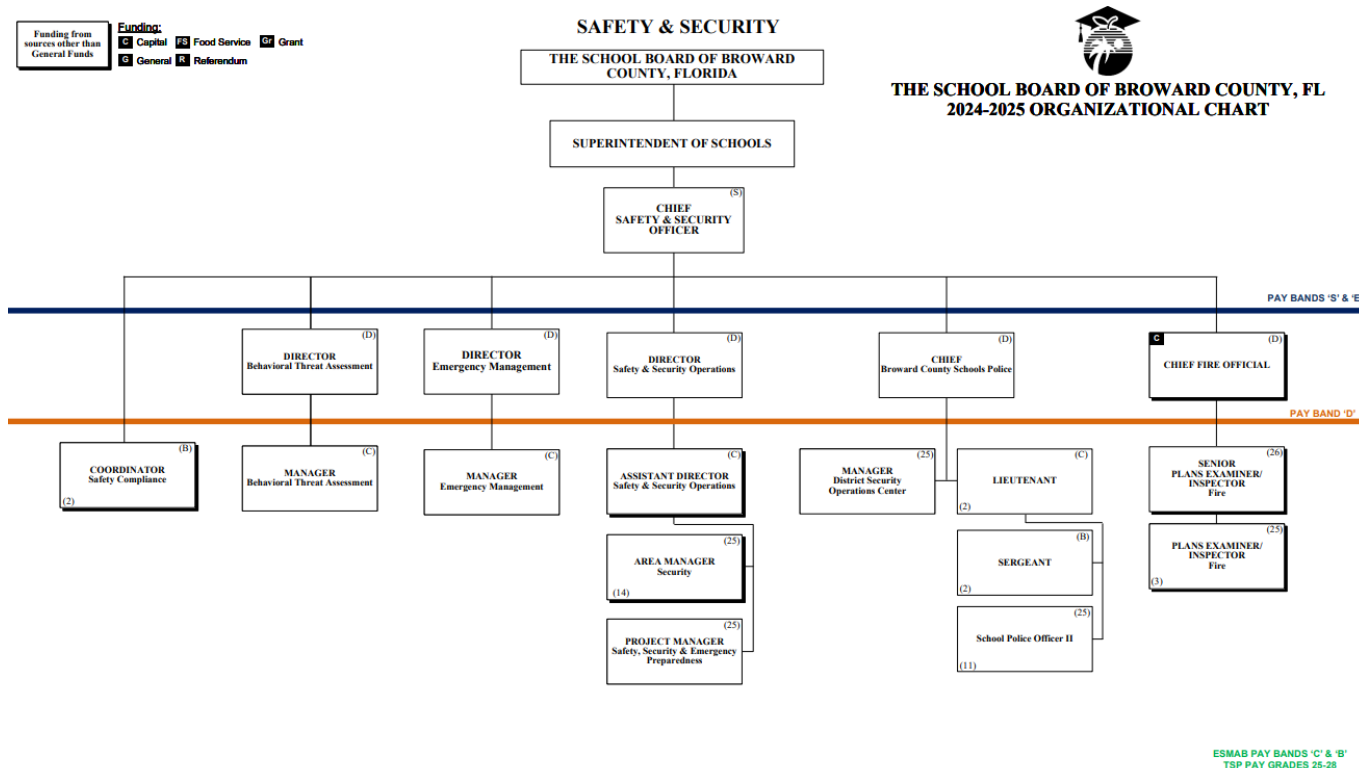
Division of Safety, Security and Emergency Preparedness

During the 2022-23 school year, the Division of Safety, Security and Emergency Preparedness (SSEP) broadened its commitment to the threat assessment process, by establishing a Behavioral Threat Assessment Department. This department consists of a team of trained professionals, who provide direct support to our school-based threat assessment teams in ensuring that early intervention and support is provided to students in need and by promoting a safe and supportive school climate.

Behavioral Threat Assessment Department (BTAD)

The Behavioral Threat Assessment Department (BTAD) plays a crucial role in supporting schools with identifying concerning behavior and assessing potential threats within our schools. Comprised of trained professionals, the BTAD manages the Behavioral Threat Assessment (BTA) processes conducted by schools to prevent and address potential risks. The BTAD ensures all required staff complete mandatory training and provides ongoing professional development to district staff throughout the year. Their expertise supports schools by ensuring that early intervention and support are provided to students in need, promoting a safe and supportive school climate.

As part of our ongoing commitment to school safety, SSEP created a new position: Coordinator of School Safety Compliance. This new role serves as a critical liaison between the District's School Safety Specialist and the Florida Department of Education's Office of Safe Schools. Acting as a bridge for communication and compliance, this position is designed to ensure seamless adherence to all legislative requirements concerning school safety. In addition, we also expanded our law enforcement team by creating three law enforcement supervisory positions to help strengthen our individualized services to our school community.



SAFETY AND SECURITY UPDATES

Threat Reporting Applications

State legislation promotes the FortifyFL reporting app, which allows individuals to instantly report suspicious activity to appropriate law enforcement agencies and school officials. The smartphone app is supported by the FLDOE. Both FortifyFL and SaferWatch can be downloaded from the Apple App Store and Google Play. The District and all schools market the FortifyFL application to staff and students as required by SB 7030.



FLDOE Rule 6A-1.0018

On June 10, 2021, FLDOE adopted a rule to provide school districts, including charter schools, with notice of the Office of Safe Schools' procedures for monitoring and addressing issues of suspected noncompliance with safety requirements, including required reporting and training.

The rule sets forth procedures for the District's School Safety Specialist to actively monitor schools within their district, including charter schools, on all matters regarding safety and security activities. The rule also sets forth certain safety measures that public schools are required to meet and establishes annual requirements for the review of school safety and security policies.



Improving Interoperability

BCPS is working with first responders to integrate new technology that will enhance radio communications. The "Smart Connect" feature will significantly improve the interoperability and reliability of police and fire portable radio systems. This advanced capability allows a radio with internet connectivity to connect back to the radio system network if it is unable to communicate via traditional radio frequency (RF) channels. By automatically rerouting communication through any available internet connection, such as Wi-Fi or cellular data, the Smart Connect ensures uninterrupted communication. This is made possible by a secure firewall opening to the internet within the radio system network, providing a resilient alternative pathway when RF communication is compromised.

This dual-path capability will improve the current flexibility and mobility of the communication system, by ensuring first responder radios maintain connectivity in diverse environments, such as inside buildings with thick walls, remote locations, or during large events with RF congestion. This advancement has been made possible through the collaboration between our first responders and the Information Technology Department. By improving first responder communications within our facilities, this implementation will significantly improve first responder interoperability inside our schools.

SAFETY AND SECURITY UPDATES

House Bill 301 Implementation

In 2023, House Bill 301 established the School Mapping Data Grant Program to enhance emergency response in Florida schools by providing detailed digital maps. In 2024, Broward County Public Schools (BCPS) leveraged over \$1 million in state funding from this program to create comprehensive, up-to-date digital maps for public and charter schools within the District. These maps include critical details for first responders which are being integrated with software platforms used by local, state, and federal public safety agencies, ensuring real-time access during emergencies.



Randomized Metal Detection Program

As an additional layer of security, the District approved [Policy 2010: Use of Handheld Metal Detectors on School District Property](#), to enhance the level of protection for our students, employees, and visitors, as well as to support enforcement of the code of student conduct.

The Randomized Weapons Screening Program began during the 2021-22 school year and is supported by a team of security and BCPS law enforcement personnel. In addition, we also expanded screening initiatives to various athletics events as part of our comprehensive approach to maintaining a safe and secure environment.

District administrators utilize randomization software to select classrooms for screening across all middle and high schools each day. In 2024, this program expanded to include four complete classroom screenings five days per week. The program will coexist with the upcoming walkthrough metal detection implementation to ensure multiple layers of screening across all high schools.

Walkthrough Metal Detection

Thanks to the support from the referendum and the voters, Broward County Public Schools (BCPS) has the necessary funding to staff a new school safety initiative. For the 2024-25 school year, BCPS is implementing walkthrough metal detection at all our high schools and select education centers.

Broward County Public Schools is currently implementing walkthrough metal detection in all high schools and select education centers.

All students and visitors will be screened before entering any Broward County Public School high school or center.

This platform is configurable for weapon detection, allowing for maximum throughput while only alerting on dangerous weapons and contraband. Successfully implemented in two high schools during the Summer 2024 session, we are prepared to expand into all BCPS high schools at the start of FY 24-25.



SAFETY AND SECURITY UPDATES

Drone Program



During the 2023-24 school year, Broward County Public Schools established a first-of-its-kind district-based drone program. Developed in cooperation with the Federal Aviation Administration and their Law Enforcement Assistance Program (LEAP), the SSEP Safety and Security Operations Department coordinated with local law enforcement and county emergency management agencies to ensure full compliance and operational cooperation.

The drone program is utilized primarily in a response and support capacity, providing comprehensive monitoring during large-scale events and emergencies. Equipped with high-definition cameras and advanced sensors, these drones offer a bird's-eye view of our school campuses, enabling real-time surveillance and threat assessment. The drones provide leadership with real-time, remote communications that allow for seamless coordination between leadership and pilots. This capability enhances situational awareness, allowing for swift, informed decision-making during incidents.

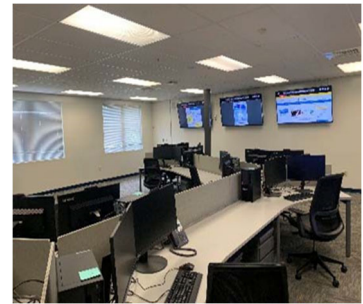
The implementation of the Drone Program represents a significant advancement in the district's safety and security capabilities, by integrating cutting-edge technology with traditional safety measures, BCPS has set a new standard for school safety and operational efficiency.



SAFETY AND SECURITY UPDATES

Safety and Security Headquarters

The centrally located space houses our 24/7 District Security Operations Center (DSOC) and serves as the primary workspace for administrative personnel supporting school-based security operations. The building is also designed to facilitate large training sessions and meetings.



The DSOC supports school and district-level response to emergencies in schools and has also averaged more than 1,400 submissions from the District tip reporting methods since its inception. Additionally, the DSOC's around-the-clock monitoring of schools has led to multiple trespassing and burglary apprehensions.

School Security Risk Assessments

As required by Florida Rule 6A-1.0018, the District completes School Security Risk Assessments (SSRAs) for all schools annually. The information contained in the SSRAs includes over 600 data points per assessment. When aggregated, this data helps districts identify school safety priorities and informs potential funding opportunities for future projects. Each year, the School Safety Specialist is required to present the findings and recommendations from the SSRA reports to the board. This presentation identifies opportunities to enhance the safety and security of all district schools and guides the recommendations for the use of the FLDOE School Hardening Grant allocation.

Video Surveillance

The District continues to take advantage of yearly E-Rate opportunities to fund the cabling of additional video surveillance cameras and funds are appropriated for the purchase of associated cameras. Through the phased expansion project and yearly E-rate supported efforts, the District has installed over 6,000 additional cameras to cover critical campus locations.

Additionally, the District has formal agreements with the Broward Sheriff's Office (BSO) and 12 municipalities to provide live, real-time access to all District cameras to aid emergency response.

Security Enhancements

As part of our ongoing efforts to enhance physical security, multiple fencing initiatives are currently in progress to strengthen the perimeter at several schools.

In support of our physical security measures and our commitment to safety, the District has established the following safety and security policies:

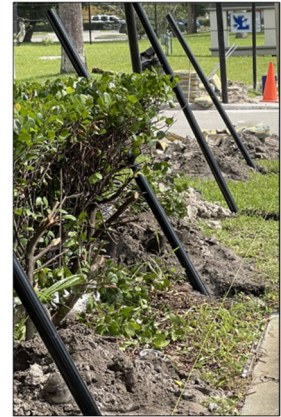
- Policy 2120 Emergency Protocols and Preparedness – Prioritizes emergency prevention and preparedness to ensure the safety of everyone at District schools and properties.
- Policy 2150 Safer Spaces - Requires all classroom doors to be locked at all times.
- Policy 2000 School Safety Requirement and Monitoring - All schools must have identification badges produced for all students and staff members. In addition, all visitors must also wear a visible identification badge.

SAFETY AND SECURITY UPDATES

Improved Perimeter Fencing

Broward County Public Schools expanded perimeter fencing to include all visitor parking areas. The ongoing project started during SY 22-23 to ensure that all pedestrian and vehicular traffic will be greeted and logged by security staff immediately upon arrival. This ensures engagement with visitors before they arrive at the single point of entry and represents an additional layer of security.

All schools are currently behind full external perimeters, but this project expands by enclosing areas where access to the front of the school was unmitigated. This project is ongoing and continues to progress.



RAPTOR Visitor and Volunteer Management System

With a continued focus on campus safety for students, staff, and visitors, BCPS implemented the Raptor Visitor Management System in all schools.



As part of the District's multi-layer approach to school safety and security – upon entering a school's single point of entry, visitors are asked to present official identification, such as a driver's license, for screening through the Raptor system. The system provides instant screening for sex offender status and custom alerts such as custody orders. Raptor even takes the extra step of comparing all known aliases of convicted sex offenders to the name of the individual signing in – providing a thorough screening process.

Role-Specific Emergency Protocols

The District continues to improve training for staff and students on critical safety and security protocols. During the 2022-23 school year, the District transitioned our Emergency Response Protocols to Plain Language to ensure that all faculty, staff, students, and stakeholders better understand their required response during an emerging incident. The Plain Language Emergency Response Protocols will continue to be used during the 2024-25 school year.

Enhanced Crisis Communication

Communication is a critical part of crisis management. BCPS has developed a Crisis Communications Plan that outlines the roles, responsibilities, protocols, and procedures to be followed by staff when faced with a crisis or emergency.

The BCPS Crisis Communication Plan established a definitive process for initiating and maintaining effective, interactive communications among essential departments and divisions, along with individuals both within and outside of the District during an emergency or crisis. The Crisis Communication Plan was completed and rolled out during the Fall of the 2022-23 school year.

Reunification Plan

With assistance from our local police and fire municipalities, the District completed the production of the District Reunification Plan to facilitate the reunification of parents and students more effectively in the event of a significant emergency. The SSEP division has met with every municipality, both police and fire departments in Broward County to collaborate and share our plans to ensure that in the event of an emergency, we can work efficiently to ensure the safety of all students, staff, and visitors on our campuses.

SAFETY AND SECURITY UPDATES

Safety and Security Improved Visitor Arrival Experience



To further improve security, the District has installed a video intercom at the entrance point of each school. Visitors will be asked to identify themselves before admittance through the Single Point of Entry (SPE). Additionally, schools received fixed duress buttons in key locations. When activated, these buttons will immediately alert the District Security Operations Center (DSOC) and law enforcement of an emergency requiring immediate law enforcement response.

Tip, Threat, and Social Media Monitoring

SSEP tracks every tip and threat received. Once tips and threats are recorded, they are quickly disseminated to internal SSEP staff, school administration, and other appropriate parties in school-specific Microsoft Teams channels for everyone's situational awareness. The process enables a strong collaboration to occur between school-based staff and SSEP simultaneously. As part of investigations, the Broward County Schools Police Protective Research Analyst Unit conducts thorough research, including social media monitoring and background investigations for tips and threats concerning threats of violence towards Broward County Public Schools. The analysts' findings are provided to police detectives, outside law enforcement agencies, and appropriate District personnel to ensure the safety of the District's students, staff, and visitors.

Navigate360 Emergency Management Suite School Safety Portal



The Navigate360 Emergency Management Suite (EMS) School Safety Portal offers schools access to an enhanced safety plan template and additional emergency preparedness resources through a convenient web portal and mobile application.

The District transitioned all emergency drill tracking to the Navigate360 EMS system which allows schools to schedule their drills in advance, receive reminders of upcoming drills and certify completion of drills to ensure compliance.

In addition, we utilize this software to provide greater oversight of our threat assessment process. Beginning in the 2021–22 school year, schools schedule and enter documentation of the required monthly Behavioral Threat Assessment Team Meetings into Navigate360. Schools will continue to utilize Navigate360's Emergency Management Suite (EMS) to record Behavioral Threat Assessment Team Meetings during the 2024–25 school year.

This system also allows us to share our emergency plans and other safety-related features with our local first responders.



SAFETY AND SECURITY POSITIONS



On August 28, 2018, Broward County residents approved a referendum to increase the local millage by half mill for four years, beginning in the 2019-20 school year. Although the referendum proceeds are primarily for teacher and staff compensation, up to 20 percent of the funds are designated for school safety. These funds have assisted the District in hiring additional safe-school officers (SSOs) to achieve a ratio of one

safe-school officer for every 1,000 students in a school and standardized the quantity and layers of security staff at schools. An additional 8 percent of the referendum funds is allocated for additional guidance counselors, social workers, and behavior specialists.

On August 23, 2022, Broward County residents approved the renewal of the property tax referendum for an additional four years. The referendum increased voters' investment in education from half mill to one mill to continue securing funds for all public schools and charter schools. Up to 17 percent of the funds are allocated for school safety.

During the 2022-23 school year, these funds were used to create additional School Guardians, Campus Monitors, and Security Specialist positions to provide additional security support across our schools.

Florida statute 1006.12 grants school districts options on how to meet the Safe School Officer (SSO) requirement at each public school facility. The legislation includes four SSO options:

- School Resource Officer (SRO)
- School Safety Officer (law enforcement officers employed by the District)
- School Guardians
- School Security Guard

For the 2024-25 school year, the school board approved the use of referendum funds to help cover SRO services. For overall funding of both armed and unarmed school-based security staff, BCPS contributes 84.5 percent of funding as compared to 15.5 percent provided by cities/municipalities.

School-Based Security Staff (Armed and Unarmed) Salary Contributions

Organization	Security Staff Armed School-Based		Security Staff Unarmed School-Based		Security Staff Total School-Based	
	Cost \$	Percent of Contribution	Cost \$	Percent of Contribution	Cost \$	Percent of Contribution
BCPS	\$ 30,056,682	67.8%	\$ 47,669,507	100.0%	\$ 77,726,189	84.5%
Cities/Municipalities	\$ 14,254,128	32.2%	\$ -	0.0%	\$ 14,254,128	15.5%
Totals	\$ 44,310,810	100.0%	\$ 47,669,507	100.0%	\$ 91,980,317	100.0%

SAFETY AND SECURITY POSITIONS

In addition to the SRO program, the District also participates in the Coach Aaron Feis Armed Guardian program to achieve a lower Safe Schools Officer-to-student ratio. For the 2023-24 academic year, BCPS maintains over 90 Armed Guardians to gain greater operational flexibility. We work closely with BSO to ensure our Armed Guardians are well-trained and re-certified each year.

Current and Proposed Safety and Security Positions

Safety/Security Positions	2023-24 Positions General Fund	2023-24 Positions Referendum	2023-24 Positions Grants	2023-24 Total Positions	2024-25 Additional Positions ⁽⁴⁾	2024-25 Positions
Area Security Managers	-	15	-	15	TBD	14
Armed Guardians (ASSO) ⁽¹⁾	0	111	-	111	TBD	111
Campus Monitor	218	474	-	691	TBD	691
Campus Security Managers ⁽²⁾	34	9	-	43	TBD	43
Security Specialist	147	105	9	261	TBD	261
Safe School Officers (SSO)	1	9	-	10	TBD	10
School Resource Officers (SRO) ⁽³⁾	164	38	-	202	TBD	201
Total Staffing Levels	564	760	-	1,333	-	1,331

⁽¹⁾ 2023-24 Armed Guardians (ASSO) Referendum positions includes 15 Guardian contract positions.

⁽²⁾ Campus Security positions are split funded 20% to Referendum and 80% to General Fund.

⁽³⁾ 2024-25 SRO additional positions is contingent on SRO contract negotiations.

⁽⁴⁾ 2024-25 additional positions: Any new school-based positions will be determined based on risk-analysis.

Note: 2024-25 data is subject to change as the District continues to identify and align budgetary reductions applied as directed in the First Budget Hearing.

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MENTAL HEALTH

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MENTAL HEALTH ASSISTANCE FUNDING



Legislation Background

Senate Bill (SB) 7026 was passed in 2019 by the Florida Legislature to address school safety, in part, through a Mental Health Assistance Allocation (MHAA), which provides funding to school districts to establish or expand school-based mental health care. Funds are to be allocated each year in the General Appropriations Act (GAA) or through other law, with each school district receiving a minimum of \$100,000 and the remaining balance to be distributed proportionately based on a district's total unweighted full-time equivalent (UFTE) student enrolment.

In 2019 the Florida Legislature passed SB 7030, implementing legislation recommendations from the Marjory Stoneman Douglas High School (MSDHS) Public Safety Commission, which comprehensively addresses school safety. SB 7030 amended the MHAA, in part, to ensure that each Florida public school student has access to a mental health professional at school by the 2019-20 school year. This will be accomplished through the training of both educators and school staff to be able to detect and respond to mental health issues, and to provide follow through by connecting children, youth and families who experience behavioral health issues with appropriate services.

Mental Health Assistance Allocation Plan (MHAA Plan)

School districts are required to develop and submit a plan annually outlining the local program and planned expenditures to their district's school boards for approval, as specified by SB 7030. Plans approved by the district school boards are to be submitted to the Commissioner of Education by August 1st of each fiscal year. The district's MHAA Plan must include all district schools, including charter schools, unless a charter school submits a MHAA Plan independent of the school district.

Each district's MHAA Plan (S. 1011.62(16)(a) and (b), F.S.) must include:

- A Multi-Tiered System of Supports to deliver mental health care assessment, diagnosis, intervention, treatment, and recovery services to students with one or more substance abuse diagnoses or those students at high-risk and must be coordinated with the student's primary mental health care provider or other mental health providers involved in the student's care.
- Direct employment of school-based mental health service providers to reduce the ratio of students to staff to better align with nationally recommended ratio models.
- Strategies to increase the amount of time that school-based student services personnel spend providing direct services to students.
- Contracts or interagency agreements with one or more local community behavioral health providers or providers of Community Action Team services to provide services and a behavioral health staff presence at district schools. Behavioral health services may be provided on or off school campus and may be supplemented by telehealth.
- Policy and procedures to ensure students who are referred to mental health services providers for mental health screening occur within 15 days of referral. School-based mental health services must be initiated within 15 days after identification and assessment. Students referred to community-based mental health service providers must be initiated within 30 days after the school or district makes a referral.



MENTAL HEALTH ASSISTANCE FUNDING

- Strategies or programs to reduce the likelihood of at-risk students developing social, emotional, or behavioral health problems.
- Strategies to improve the early identification of social, emotional, or behavioral problems or substance abuse/misuse disorders.

In addition, SB 7030 specifies that charter schools that submit a MHAA Plan separate from the school district are entitled to a proportionate share of the district mental health allocation funding. Each school district must work with charter schools to ensure the school district submits all approved MHAA Plans to the Commissioner of Education by August 1st.

District MHAA Expenditure Funded by FEFP MHAA for 2024-25

The 2024-25 FEFP total District funding for the MHAA is \$11.6 million, and the charter schools proportionate share is \$3.0 million. The District solely allocates the MHAA state funds to expand school-based mental health services; train educators and other school staff in detecting and responding to mental health issues; and connect children, youth, and families with appropriate behavioral health services.

Mental Health Positions

The following projected District school-based mental health providers are funded through the District's proportionate share of the 2024-25 FEFP MHAA funds, along with related training and materials.

Position Titles	FY 2023-24 Actuals		FY 2024-25 Projections	
	# of Positions	Salary & Fringe	# of Filled Positions	Salary & Fringe
Behavioral Technician	3.0	149,384	2	93,792
Clerical Support Assistant IV	1.0	54,915	1	55,259
Clerk Specialist B	4.0	271,650	4	274,648
Clerk Specialist IV	3.0	163,686	3	165,182
Clinical Nurses	11.0	1,074,489	10	981,879
Clinical Nursing Supervisor	1.0	110,880	1	111,694
Coordinators-Mental Health	4.7	564,426	5	619,356
Counselor EAP	4.0	353,810	3	261,333
Data Management Specialist, Behavioral Threat	1.4	142,165	2	213,813
Database Researcher Assistant	1.0	64,886	1	65,624
Department Secretary	1.0	74,299	1	72,860
Director, Mental Health Services	0.7	114,829	1	173,384
Family Counselors	6.0	516,601	4	292,904
Guidance Counselors - Elementary	7.0	604,316	5	426,719
Guidance Counselor - High	1.0	75,627	1	76,383
Guidance Director- High	2.0	164,518	2	179,719
Instructional Facilitators	2.8	253,363	3	280,139
Office Manager	1.0	82,471	1	83,238
School Nurse (Prof)	4.0	305,025	3	235,503
School Psychologist	4.0	363,999	2	179,845
School Social Workers	41.2	3,272,112	32	2,445,943
Service Manager	1.0	131,465	1	132,313
Specialist, Positive Behavior Intervention	8.0	862,267	7	729,809
Supervisor, Family Counseling Program	2.0	219,416	2	216,361
Supervisor, Mental Health Services	1.4	165,234	2	218,566
Supervisor, Social Work Services	1.4	171,320	-	-
Technology Support Specialist !!	1.0	70,345	1	71,093
Therapist, Family Counseling Program	22.2	1,880,372	18	1,403,093
Salary and Fringe	141.8	\$ 12,277,869	118	10,060,453
Training/Materials/Contractual Services		\$ 6,554,645		\$ 1,635,370
Total District Appropriations		\$ 18,832,514		\$ 11,695,823

Note: 2024-25 data is subject to change as the District continues to identify and align budgetary reductions applied as directed in the First Budget Hearing.



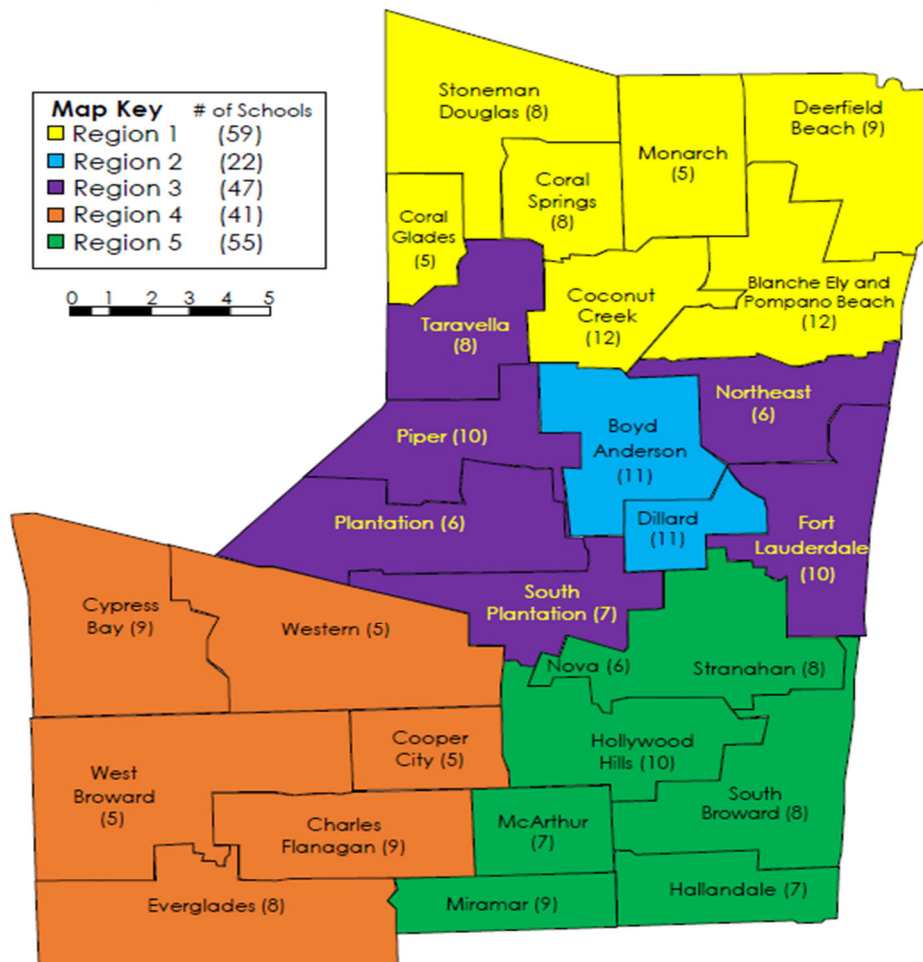
MENTAL HEALTH ASSISTANCE FUNDING

Mental Health Plan Regions

In order to expand the delivery of direct mental health services in a timely manner to all schools throughout the District, the mental health staff to be funded by this allocation will be strategically assigned to locations throughout the District. This regional configuration will allow for an immediate response from a highly qualified team of mental health professionals to address a crisis or acute mental health needs.



Mental Health Assistance Allocation Regional Teams



MENTAL HEALTH ASSISTANCE FUNDING

Contract-Based Mental Health Providers and Agencies

The District's expenditures for services provided by contract-based collaborative efforts or partnerships with community mental health program agencies and providers are as follows:

- The District schools have a contract with a Child & Adolescent Psychiatrist (M.D.).
- The District's Psychological Services has consultative agreements with a Child & Adolescent Psychiatrist (M.D.).
- Two-thirds of the District's current nursing staff (RN and LPN) are provided through contractual agreements with community agencies.

Training and Certification

- PREPaRE - A comprehensive National Association of School Psychologists (NASP) curriculum that trains school-employed mental health professionals and other educators how to best fill the roles and responsibilities generated by their membership on school crisis response teams. Core workshops and Training of Trainer (ToT) workshops are available.
- GCSCORED - RUMERTIME Process - Educating, equipping, and empowering staff, students, and their support systems to effectively manage Thoughts, Interactions, Mindsets, and Emotions (TIME) in issues pertaining to relationship capacity cultivation skills, and mental health.
- WhyTry – A program that teaches life skills to students through the following therapeutic practices: Cognitive Behavior Therapy, Reality Therapy, Client-Centered Therapy, and Solution Focused Brief Therapy. These resources which include educational videos, hands-on activities, and journaling are designed to support student's well-being and growth by teaching goal setting, locus of control techniques, and strategies to improve classroom engagement and academic achievement.
- Center for Mind-Body Medicine (CMBM) - CMBM is a trauma-informed program designed to help students and staff reduce stress, enhance coping skills, and increase resiliency. The program consists of mindfulness practices, community building, self-regulation techniques, movement exercises, and developing healthy self-expression.
- Rethink Ed – Rethink Ed is the District's primary curriculum for Life Skills and Wellness and student success strategies. It is an online platform consisting of lesson plans, instructional videos, and resources to support student learning and staff development. Rethink Ed also provides a life skill learning survey to measure the self-perceptions of the following life skills competencies for students in grades 4-12: Self-Awareness, Self-Management, Relationship Skills, Responsible Decision-Making and Resilience.
- Cognitive Behavior Therapy (CBT) - CBT is an evidence-based and widely used form of psychotherapy that combines cognitive therapy with behavior by helping students identify maladaptive patterns of thinking, emotional responses, or behaviors and replacing them with more desirable patterns.
- Trauma-Focused Cognitive Behavioral Therapy (TF-CBT) - TF-CBT is a short-term intervention that generally lasts from eight to 25 sessions. TF-CBT addresses the mental health needs of children, adolescents, and families suffering from the destructive effects of early trauma. The treatment is particularly sensitive to the unique problems of youth with post-traumatic stress and mood disorders resulting from sexual abuse as well as from physical abuse, violence, or grief.

The BCPS MHAA Plan addresses service limitations and enhances the quality and fidelity of program implementation. Targeted and/or intensive interventions will be provided based on unique school needs. The BCPS MHAA Plan does not replace current service delivery or funding sources, nor is it used for salaries or staff bonuses.



MENTAL HEALTH ASSISTANCE FUNDING

Maximizing Other Funding Sources

The District continues to seek reimbursement for services through Medicaid reimbursement, third-party payments, and grants. A significant portion of the funds allocated for mental health services in BCPS is sourced by grants. The table below provides details on each of the funding sources.

2024-25 Mental Health Grant Funding

- **Table 1.** Mental Health and Other Funding Sources. This table includes **\$6,357,433** in grant funding for **40** staff and other training expenditures.

Grant (BCPS Grant Name)	Funding Source	Allocation Amount	Duration of Grant	Staff	Descriptor	BCPS Management Department
Family Counseling Program Grant (FCP)	Broward County Community Partnerships Divisions	1,654,232.00	3 Years renewed annually Sunsets 09/30/2024	35	Funds programs and services for family and individual counseling in school setting. Available to students and families in Broward. Utilizes evidence-based treatment modalities including Cognitive Behavior Therapy (CBT).	Student Services
Bureau of Justice Assistance (BJA) Stop School Violence: Prevention & Mental Health Training Broward Staff, Teachers, Organizations, Parents & Students (STOPS) Violence!	USDOJ	\$500,000	3 Years Sunsets 09/30/2023 (additional one-year extension pending approval)	0.5	Enables the "Start with Hello" and "Say Something" curricula to be delivered to three cohorts of schools. "Start with Hello" teaches students about social isolation and how to make connections to bridge those gaps. "Say Something" teaches students the signs and signals of potential violence, especially social media, and how to take the information and report to a trusted adult. Both programs are sustained through the establishment of Students Against Violence Everywhere (SAVE) clubs.	Student Services
BJA Stop School Violence: Prevention & Mental Health Training Broward Staff, Teachers, Organizations, Parents & Students (STOPS) Violence!	USDOJ	\$628,201	3 Years Sunsets 09/30/2023 (one year extension approved through 9/30/24)	0.5	Enables the "Start with Hello" and "Say Something" curricula to be delivered to remaining middle and high schools in BCPS that were not part of the 2018 STOPS grant. "Start with Hello" teaches students about social isolation and how to make connections to bridge those gaps. "Say Something" teaches students the signs and signals of potential violence, especially social media, and how to take the information and report to a trusted adult. Provides funding for the establishment of 25 additional SAVE Promise clubs, and also provides funding to sustain the clubs established by the 2018 STOPS grant. In addition, BCPS will pilot a new program to combat child abuse. Lauren's Kids, Safer Smarter Schools will empower children with tools to protect them from abuse, along with important esteem and safety issues such as bullying, internet safety and empowerment.	Student Services

MENTAL HEALTH ASSISTANCE FUNDING

Grant (BCPS Grant Name)	Funding Source	Allocation Amount	Duration of Grant	Staff	Descriptor	BCPS Management Department
Broward Stop School Violence! Elementary Grant	USDOJ	\$500,000	3 Years Sunset 06/30/2023	1	BCPS to provide training to teachers and family members along with peer-to-peer education to students with the intent to prevent student violence. FY2019 STOPS Violence! grant will expand district-wide support for the "Start with Hello" and SAVE Program clubs at elementary schools and feeder schools. The program plan ties together current peer counseling programs, pro-social clubs, evidence-based violence prevention programming, and universal response to intervention practices across the District.	School Climate & Discipline
Broward Comprehensive Universal Reduction of Violence (BCURV) Grant	USDOJ	\$775,000	3 Years Sunsets 09/30/2023	2	BCURV enhances efforts to prevent and reduce youth violence and victimization district-wide for students in grades K-12 through the provision of MTSS. The anticipated major deliverables to ascertain BCURV success include: 1. Statistically significant reduction in Acts Against Persons (AAP) discipline district-wide 2. Significant increase in the number of violence related MTSS Tier 2 and Tier 3 curriculum, programs and services available and utilized 3. Significant reduction in the number of BCPS middle school students who report being electronically bullied.	School Climate & Discipline
Mental Health Services Professional Demonstration Collaborative Internship for All (CIA)	USDOE National Center on Safe Supportive Learning Environment (NCSSLE)	\$2.3M	3 Years Sunsets 09/30/2024 (one-year extension granted)	1	Through the Collaborative Model of School-Based Mental Health Internship, BCPS increases the pipeline of school-based mental health practitioners to increase access to mental health services for students, employees, and families the District's high-need schools.	Student Services



MENTAL HEALTH ASSISTANCE FUNDING

Secure the Next Generation Referendum

- **Table 2.** Secure the Next Generation Referendum Staff Utilization. The referendum in 2024-25
- provided funding for 190 full time staff and in 2024-25 proposing funding for 159
- full time staff as depicted in the table below:

Referendum Position Titles	2024 Actual Positions	2024 Actual Salary/Fringe	2025 Projection of Filled Positions	2025 Projection Salary/Fringe
Behavioral Technician	2	95,220	2	96,641
Clerical Support IV	1	53,676	1	54,397
District Coordinator, Suicide Prevention	1	111,670	0	-
Family Counselors - ESE	10	848,430	9	768,504
Elementary School Counselors	25	2,176,970	21	1,856,297
Guidance Director High	2	194,069	2	195,651
Guidance Resource Elementary	1	102,845	1	103,646
Guidance Resource High	1	75,839	1	73,226
Instructional Facilitator	8	687,760	7	594,755
School Nurse	2	150,166	1	63,458
School Psychologist	20	1,648,836	15	1,207,404
School Social Worker	26	2,050,169	26	2,056,013
Secondary School Counselor-Center	1	97,513	1	98,305
Student Support Inst. Specialist	46	3,870,707	26	1,977,463
Teacher Behavioral Support	17	1,574,559	21	1,873,661
Teacher Hospital Homebound (MSD)	2	161,766	1	76,384
Teacher on Special Assignment (Suicide Prevention)	5	404,252	4	303,000
Teacher Resource-Elementary	1	117,240	1	118,065
Technician I	6	256,186	6	258,928
Technician II	1	61,097	1	56,776
Therapist, Family Counseling	12	905,649	12	907,625
Total Referendum Positions	190	\$15,644,619	159	\$12,740,199
Operating Cost		\$8,828,309		\$1,879,407
Total Operating Cost		\$8,828,309		\$1,879,407
Total Mental Health Referendum Appropriations		\$24,472,928		\$14,619,606

Note: 2024-25 data is subject to change as the District continues to identify and align budgetary reductions applied as directed in the First Budget Hearing.

MENTAL HEALTH ASSISTANCE FUNDING

Program Implementation and Outcomes

The table below identifies the number of FLDOE certified, or licensed, school-based mental health service providers employed by the District, school psychologists, school social workers, school counselors and other mental health service providers by licensure type.

Professionals	Number of Staff
Counselor, EAP	5
School Counselors (Guidance Counselors)	455
Exceptional Student Education (ESE) Counselors	55
School Psychologists	164
Family Therapists	60
School Social Workers	178
Health Services (Nurses)	24

BCPS Tracking Systems of High-Risk Students

In accordance with the MHAA, districts are required to establish systems for tracking the number of students at high-risk for mental health or co-occurring substance abuse disorders who received mental health screenings or assessments; number of students referred to school-based mental health service providers; number of students referred to community-based mental health service providers; number of students who received school-based interventions, services or assistance; and number of students who received community-based interventions, services or assistance.

Below are the tracking systems utilized by the District for services and programs provided:

- **Family Counseling Program:** Student demographic information is entered into a local database and the total number of referrals is reported annually.
- **School Social Work Services:** Student referrals are documented in the Behavior and Academic Support Intervention Services (BASIS) database. The BASIS database also includes the number and types of interventions provided to each student.
- **Psychological Services:** For a psychoeducational evaluation, referrals are created in Frontline/Accelify and sent to the District office to be opened and assigned to a school psychologist. The database includes types of referrals, consent received dates, and evaluation completion dates. When a student is referred to a school psychologist for mental health counseling by school-based employees at their assigned schools, the services are documented by the individual practitioner in Frontline/Accelify. This includes student names, type of services provided, frequency/duration, and date/time of service.



MENTAL HEALTH ASSISTANCE FUNDING

- **Exceptional Student Education (ESE) Counseling:** When it is determined through data collection (i.e., observations, prior interventions) that a student with an Individualized Education Plan (IEP) requires counseling to benefit from exceptional education, the IEP team convenes to determine if the service is needed. Counseling is then added as a related service to the IEP and documented in Accelify as it occurs.
- **School Counseling (Guidance):** Formal and informal referrals for school counseling services are made by staff, students, or stakeholders via school-based systems. Interventions are documented in the student information system based on the services delivery model and American School Counselor Association (ASCA) standards.
- **Nursing (Student Health):** Students with chronic health conditions requiring counseling services are referred to the school social worker and/or the school psychologist as deemed appropriate. The total number of referrals is entered on a monthly summary log and reported to the Florida Department of Health (FDOH)-Broward.
- **Positive Behavior Interventions and Support:** Students accruing 10 or more behavioral incidents are supported by specialists to ensure fidelity of implementation of school-based interventions to reduce subsequent behavioral incidents. Schools within the regions with the highest SESIR incident data will be provided climate and culture support/resources specific to their school's needs. Additional support is available to classroom teachers from District-based Teacher Behavior Support personnel on the use of effective whole-class behavior management techniques and individual behavior intervention strategies for students with challenging behaviors.
- **Community Providers:** Referrals through BASIS to community providers are tracked to identify the number and status of referrals.
- **BBHC Online:** An agreement with the District and Broward Behavioral Health Coalition, to utilize a multiagency service platform to coordinate the provision of mental health services to students at risk of emotional or behavioral disabilities. The system ensures counseling referrals and assessments are conducted in a timely manner to behavioral health partners. SBBC mental health professionals are able to monitor referrals and treatment progress through the online system.



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SMART

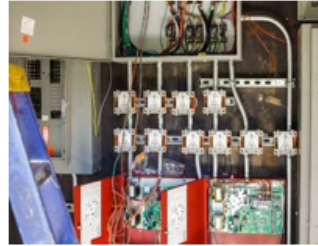
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SMART Program

APPROPRIATIONS IN MILLIONS

(As of June 2024)



SMART APPROPRIATIONS	PROGRAM YEARS 1-6 (FY15-FY20)	PROGRAM YEAR 7 (FY21)	PROGRAM YEAR 8 (FY22)	PROGRAM YEAR 9 (FY23)	PROGRAM YEAR 10 (FY24)	TOTAL
SAFETY	\$ 144.6	\$ 11.4	\$ 8.7			\$ 164.7
MUSIC & ART	41.5	2.2	1.9			45.6
ATHLETICS	6.8					6.8
RENOVATION	931.4	108.7	180.1	89.0	116.7	1,425.9
TECHNOLOGY	68.5					68.5
TOTAL	\$ 1,192.8	\$ 122.3	\$ 190.7	\$ 89.0	\$ 116.7	\$ 1,711.5

SMART Program

HIGHLIGHTS BY THE NUMBERS
(As of June 2024)



	<p>191 Fire alarm, fire sprinkler projects underway or complete</p> <p>Single Point of Entry upgrades complete</p>	
	<p>60,076 instruments delivered</p> <p>136 kilns delivered</p> <p>\$1.3 M budget for theatre equipment</p>	<div><p>MUSIC & ARTS IS COMPLETE</p></div> 
	<p>All 15 tracks complete</p> <p>30 of 30 weight rooms complete</p>	<div><p>ATHLETICS IS COMPLETE</p></div> 
	<p>176 projects in construction</p> <p>230 School Choice Enhancements (SCEP) complete</p>	<div><p>SCEP IS COMPLETE</p></div> 
	<p>83,362 computing devices delivered to 209 schools</p> <p>2:1 student to computer ratio</p>	<div><p>TECHNOLOGY IS COMPLETE</p></div> 

SMART Program

COMPLETED RENOVATIONS
(As of June 2024)



PRIMARY RENOVATIONS PROCESS CHART



SCHOOLS WITH PROJECTS IN CONSTRUCTION CLOSEOUT PAGE 1 of 2

Annabel C. Perry K-8	Falcon Cove Middle School
Attucks Middle School	Forest Hills Elementary School
Bayview Elementary School	Fort Lauderdale High School
Bennett Elementary School	Fox Trail Elementary School
Boyd Anderson High School	Gulfstream Academy of Hallandale
Coconut Creek Elementary School	Beach K-8 (f.k.a. Hallandale Adult
Colbert Museum Magnet	& Community Center)
Coral Cove Elementary School	Hollywood Central Elementary
Coral Park Elementary School	School
Coral Springs Pre K-8	Indian Ridge Middle School
Cypress Bay High School	James S. Rickards Middle School
Cypress Elementary School	Lake Forest Elementary School
Cypress Run Education Center	Liberty ElementaryMaplewood
Deerfield Beach Middle School	Elementary School
Dillard 6-12 School	Manatee Bay Elementary School
Discovery Elementary School	Marjory Stoneman Douglas High
Dr. Martin Luther King Jr. Montessori	School
Academy	McArthur High School
Eagle Ridge Elementary School	McFatter Technical College,
Everglades Elementary School	Broward Fire Academy
Everglades High School	

Disclaimer: Some schools have multiple Primary Renovations projects in different phases.



SMART Program

COMPLETED RENOVATIONS

(As of June 2024)

PRIMARY RENOVATIONS PROCESS CHART



SCHOOLS WITH PROJECTS IN CONSTRUCTION CLOSEOUT
PAGE 2 of 2

McNicol Middle School	Silver Palms Elementary School
Miramar Elementary School	Silver Ridge Elementary School
Norcrest Elementary School	Silver Shores Elementary School
North Fork Elementary School	Silver Trail Middle School
North Lauderdale Elementary School	Stranahan High School
Northeast High School	Sunland Park Academy
Nova High School	Sunset Lakes Elementary School
Palm Cove Elementary School	Tamarac Elementary School
Panther Run Elementary School	Tradewinds Elementary School
Park Lakes Elementary School	Virginia Shuman Young Elementary School
Parkway Middle School	Watkins Elementary School
Pine Ridge Education Center	Welleby Elementary School
Pinewood Elementary School	West Broward High School
Plantation Elementary School	Westwood Heights Elementary School
Plantation High School	Wingate Oaks Center
Pompano Beach Elementary School	
Silver Lakes Elementary School	

Disclaimer: Some schools have multiple Primary Renovations projects in different phases.

SMART Program

ACTIVE CONSTRUCTION
(As of June 2024)



PRIMARY RENOVATIONS PROCESS CHART



SCHOOLS WITH PROJECTS IN ACTIVE CONSTRUCTION PAGE 1 of 4

Apollo Middle School
 Atlantic Technical College (Arthur
 Ashe, Jr Campus)
 Atlantic Technical College & High
 School
 Atlantic West Elementary
 Attucks Middle School
 Bair Middle School
 Banyan Elementary School
 Blanche Ely High School
 Boyd H. Anderson High School
 Broadview Elementary School
 C. Robert Markham Elementary
 School
 Central Park Elementary School
 Challenger Elementary School
 Charles Drew Elementary School
 Charles Drew Family Resource
 Center
 Coconut Creek High School
 Coconut Palm Elementary School

Collins Elementary School
 Cooper City Elementary School
 Cooper City High School
 Coral Springs High School
 Coral Springs Middle School
 Coral Springs Pre K-8
 Country Hills Elementary School
 Country Isles Elementary School
 Cresthaven Elementary School
 Croissant Park Elementary School
 Cross Creek School
 Crystal Lake Middle School
 Dania Elementary School
 Deerfield Beach Elementary School
 Deerfield Beach High School
 Deerfield Beach Middle School
 Deerfield Park Elementary School
 Dillard 6-12
 Dillard Elementary School
 Driftwood Elementary School
 Driftwood Middle School
 Eagle Point Elementary School

Disclaimer: Some schools have multiple Primary Renovations projects in different phases.

SMART Program

ACTIVE CONSTRUCTION

(As of June 2024)



PRIMARY RENOVATIONS PROCESS CHART



SCHOOLS WITH PROJECTS IN ACTIVE CONSTRUCTION

PAGE 2 of 4

Endeavour Primary Learning Center
 Flamingo Elementary School
 Forest Glen Middle School
 Griffin Elementary School
 Hallandale Magnet High School
 Harbordale Elementary School
 Hollywood Hills High School
 Horizon Elementary School
 Indian Trace Elementary School
 J.P. Taravella High School
 James S. Hunt Elementary School
 Lakeside Elementary School
 Lauderdale Manors Elementary School
 Lauderhill 6-12 STEM-MED Magnet School
 Lauderhill Community School at Park
 Lloyd Estates Elementary School
 Lyons Creek Middle School
 Maplewood Elementary School
 Margate Elementary School
 Margate Middle School
 Margate Middle School
 Marjory Stoneman Douglas High School

Mary M. Bethune Elementary School
 McArthur High School
 McFatter Technical College & HS
 Meadowbrook Elementary School
 Millennium 6-12 Collegiate Academy
 Miramar High School
 Monarch High School
 Morrow Elementary School
 New Renaissance Middle School
 New River Middle School
 Nob Hill Elementary School
 North Andrews Gardens Elementary School
 North Lauderdale Pre K-8
 North Side Elementary School
 Northeast High School
 Nova Blanche Forman Elementary School
 Nova D. Eisenhower Elementary School
 Nova High School
 Nova Middle School
 Oakland Park Elementary School

Disclaimer: Some schools have multiple Primary Renovations projects in different phases.



SMART Program

ACTIVE CONSTRUCTION

(As of June 2024)

PRIMARY RENOVATIONS PROCESS CHART



SCHOOLS WITH PROJECTS IN ACTIVE CONSTRUCTION	
PAGE 3 of 4	
Oakridge Elementary School	Riverglades Elementary School
Olsen Middle School	Riverside Elementary School
Oriole Elementary School	Royal Palm STEM Museum Magnet (f.k.a: Royal Palm Elementary School)
Palmview Elementary School	Sanders Park Elementary School
Park Springs Elementary School	Sandpiper Elementary School
Park Trails Elementary School	Sawgrass Elementary School
Pasadena Lakes Elementary School	Sawgrass Springs Middle School
Pembroke Lakes Elementary School	Sea Castle Elementary School
Pembroke Pines Elementary School	Seagull Alternative High School
Peters Elementary School	Seminole Middle School
Piper High School	Sheridan Hills Elementary School
Plantation High School	Sheridan Park Elementary School
Plantation Middle School	Sheridan Technical College
Plantation Park Elementary School	Sheridan Technical High School
Pompano Beach High School	Silver Lakes Middle School
Pompano Beach Middle School	South Broward High School
Quiet Waters Elementary School	South Plantation High School
Ramblewood Elementary School	Stirling Elementary School
Ramblewood Middle School	Stranahan High School
	Sunshine Elementary School

Disclaimer: Some schools have multiple Primary Renovations projects in different phases.



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ORGANIZATIONAL

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BROWARD COUNTY PUBLIC SCHOOLS



Broward County is situated between the Atlantic Ocean and the Everglades in southeast Florida and was first incorporated in 1915. There are approximately 1,225 square miles of land area, of which the western 797 square miles are conservation areas and are protected from development. Within the remaining 428 developable square miles of land, there are 31 municipalities. The county has 24 miles of white sandy beaches and 266 linear miles of canals, of which 126 miles are navigable.

The first two public schools opened in Broward County in 1899. The school district of Broward County was established in 1915 and is now the sixth largest in the United States and the second largest in Florida. Broward County Public Schools (BCPS) is Florida's first fully accredited school system since 1962, meeting rigorous accreditation standards established by Cognia (formerly AdvancEd), the largest accreditation agency in the nation. There are 237 District schools, and numerous ancillary facilities totaling over 35 million square feet.

BCPS is an independent school district that provides educational opportunities to students from infants through adults. Pre-kindergarten through grade 12 students are representative of a diverse multicultural/multi-ethnic population from over 177 countries speaking 156 languages, and approximately 35,000 of those students are identified as English Language Learners (ELL's). Exceptional Student Learning Support (ESLS) is provided to over 32,000 students with special needs, and each Public School must develop and implement a comprehensive plan to meet the needs of their gifted students. There are more than 110,000 Adult and Continuing Education students.

There are 237 District-Managed school locations in Broward County offering a wealth of educational opportunities which include 138 elementary schools including Broward Virtual Elementary, 36 middle, 30 high including Broward Virtual High, 6 multi-level, 3 technical colleges as well as 8 Pre-K sites and 16 additional instructional sites. In addition, the District provides adult education at 24 adult centers and community school locations throughout Broward County. For the 2024-25 school year, there are currently 88 charter schools in Broward County.

For the 2024-25 school year, students are scheduled to start school on Monday, August 12, 2024, and their last day is scheduled for Tuesday, June 3, 2025. Within the 180 instructional days, six days are designated as early release for all students so schools can provide staff development and training. Teachers are contracted for a 196-day calendar consisting of ten staff planning days and six paid holidays.

2023-24 Benchmark Enrollment Pre-Kindergarten to Grade 12	
Pre-Kindergarten	5,794
Elementary (K - 5)	81,731
Middle (6 - 8)	42,242
High (9 - 12)	67,914
Centers	3,592
District Managed Schools	201,273
Charter Schools	49,833
Total 2023-24 Benchmark	251,106

Note: Figures include non-Exceptional Student Education (ESE) Pre-K students who are not part of the FTE calculations.

GOVERNANCE STRUCTURE



MEET THE BOARD MEMBERS

School Board of Broward County, Florida



Lori Alhadeff
Chair
District 4



Debra Hixon
Vice Chair
Countywide At-Large
Seat 9



Dr. Allen Zeman
Countywide At-Large
Seat 8



Daniel P. Foganholi
District 1



Torey Alston
District 2



Sarah Leonardi
District 3



Dr. Jeff Holness
District 5



Brenda Fam, Esq
District 6



Nora Rupert
District 7



BROWARD COUNTY SCHOOL BOARD MEMBER DISTRICT

Broward County Public Schools

With School Board Member Districts, Adopted November 9, 2021

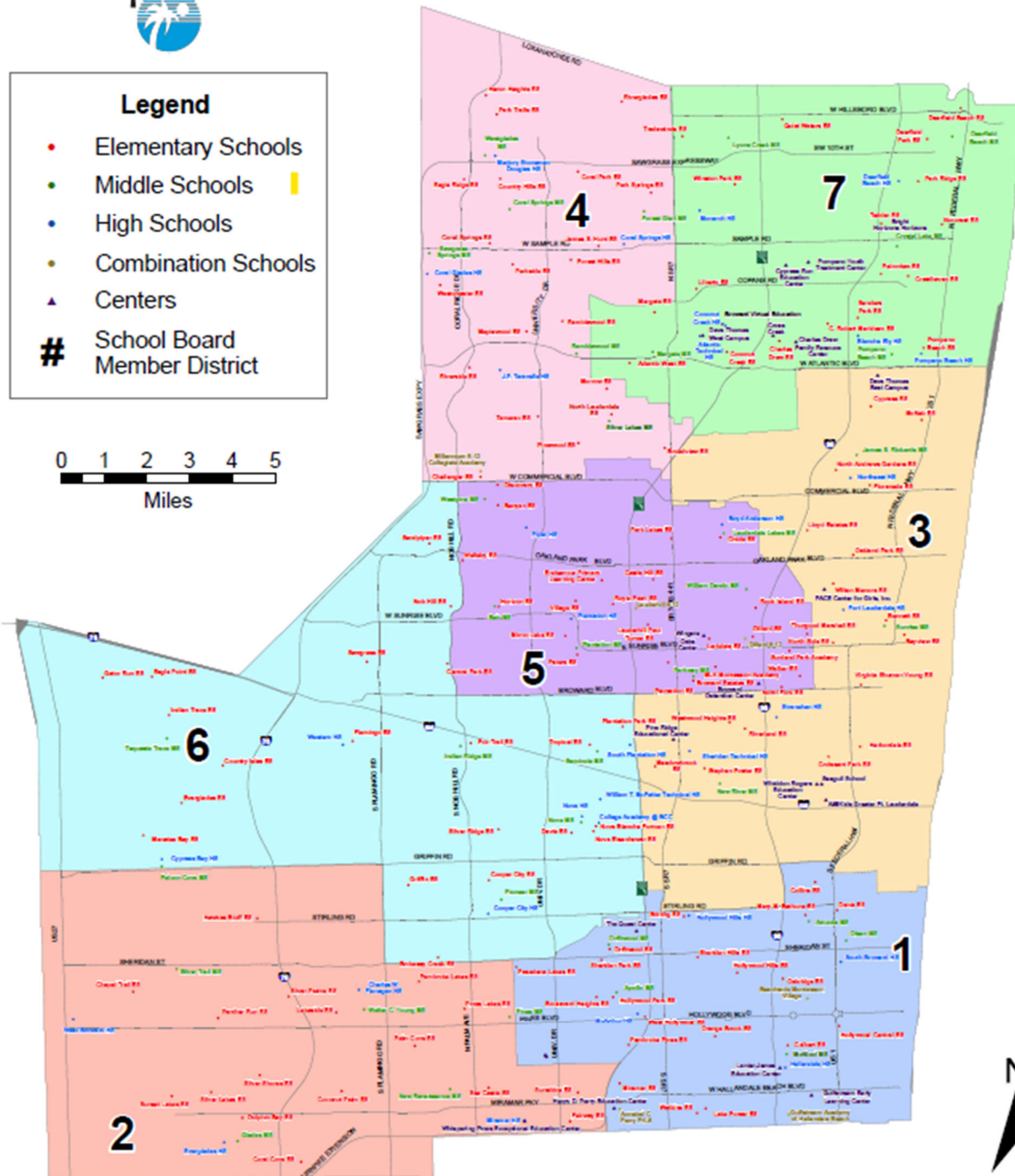
2024/25



Legend

- Elementary Schools
- Middle Schools
- High Schools
- Combination Schools
- ▲ Centers
- # School Board Member District

0 1 2 3 4 5
Miles



Updated 07/01/2024

Demographics & Enrollment Planning

www.browardschools.com

This map is for display purposes only.



DISTRICT'S STRATEGIC PLAN

Vision and Mission

Broward County Public Schools continues to be guided by the essential Vision and Mission statements:

OUR VISION:

Educating today's students to succeed in tomorrow's world.

OUR MISSION:

Educating all students to reach their highest potential.

Development of 2027 Student Outcomes Focused Strategic Plan

The 2027 Student Outcomes Focused Strategic Plan was developed after an eight-month development process facilitated by a consultant from the Council of Great City Schools (CGCS), AJ Crabill, in partnership with the Office of Strategic Initiative Management (SIM) and Research, Evaluation and Accountability (REA). This involved collaboration with stakeholders across the District, including students, teachers, school-based and District staff and administrators, families, community members, and local business and non-profit partnering organizations.

Engagement took place through the Student Outcomes Focused Strategic Plan Committee, community-wide meetings (in-person, virtual, and hybrid), community-wide survey and polling, and other forums throughout the year. A comprehensive survey analysis was conducted by SIM to identify the priority values and vision of the community.

The phases of development included professional development for the Superintendent, Board, Cabinet, and applicable staff (February 17th and 18th, 2022); community outreach/meetings; and reviews and revisions as appropriate of the identified goals and guardrails.

Board members hosted four 1-hour community meetings, and each consisted of live polling for real time audience input:

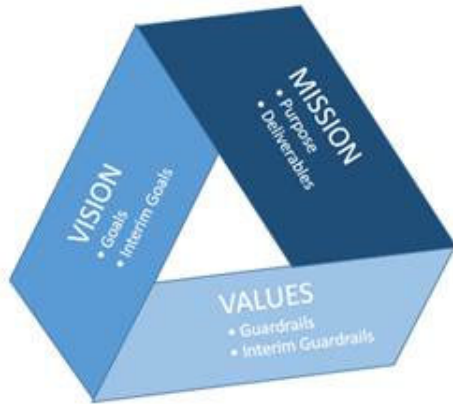
1. April 25, 2022 (in-person at Northeast High School and broadcasted through BECON TV)
2. April 28, 2022 (in-person at McArthur High School and broadcasted through BECON TV)
3. May 4, 2022 (in-person at Plantation High School and broadcasted through BECON TV)
4. May 11, 2022 (Virtual)

The associated community survey was active from April 25, 2022 to May 15, 2022. At the time of the survey closing, 15,726 respondents provided feedback. Inclusive of parents, students, and teachers, the community outreach also targeted various stakeholder groups, including municipalities, community and faith-based organizations, higher education institutions, and the business community. It was coordinated by several District departments (Marketing and Communications, BECON, Governmental Affairs, Media and Community Relations, Family and Community Engagement, Coaching and Induction, the Technical Colleges, the Office of Service Quality and Strategic Initiative Management). Collectively, outreach occurred through multiple channels, such as direct promotions (flyers and press releases), websites, videos, emails, texts, social media, ParentLink and PIVOT.



DISTRICT'S STRATEGIC PLAN

Plan Structure



The District's Student Outcomes Focused Strategic Plan is built following the CGCS module. The guiding principles of SOFG are supported and realized through Goals and Guardrails, which translate the vision and values of the community into action.

The Goals and Guardrails are monitored via defined quantitative metrics and are supported through the three interim goals and interim guardrails associated with each. These Goals and Guardrails underscore the collaborative and cross-functional approach required to achieve the District's Strategic Goals. Embedded within each Goal and Guardrail are Continuous Improvement ideas.

Goals and Guardrails

GOALS

1. **Early Literacy Proficiency:** The percent of grade 3 students who demonstrate grade-level performance or above on the state English Language Arts (ELA) assessment will grow from 52% in June 2022 to 65% by June 2027.
2. **Algebra Proficiency:** The percent of students who met the Algebra graduation testing requirement by the end of grade 9 will grow from 53% in June 2022 to 63% by June 2027.
3. **Science Proficiency:** The percent of grade 8 students who demonstrate grade-level performance or above on the Florida Statewide Science Assessment or Biology EOC* will grow from 47% in June 2022 to 55% by June 2027.
4. **College and Career Readiness/Acceleration:** The percent of graduates who earned any combination of two from the following list: College credit on an AP* exam, IB* exam, AICE* exam, or dual enrollment* course; Industry certification*; CTACE* internship; will grow from 41% in June 2022 to 51% by June 2027.

GUARDRAILS

1. **Safety:** The Superintendent may not allow a breach of safety policies and procedures that result in an increase in threatening or unsafe circumstances for students and staff.
2. **Equity:** The Superintendent may not allow resources to be allocated without firm evidence of their equitable distribution.
3. **School Support:** The Superintendent may not allow classrooms in C, D, F, or Unsatisfactory rated schools* to go without essential material and human resources.
4. **Accountability:** The Superintendent may not allow the district to operate without an accountability system for policy implementation that includes expectations, evaluation, transparency and continuous improvement.
5. **Wellness Support:** The Superintendent may not make decisions without ensuring that students and staff are connected with necessary wellness resources.

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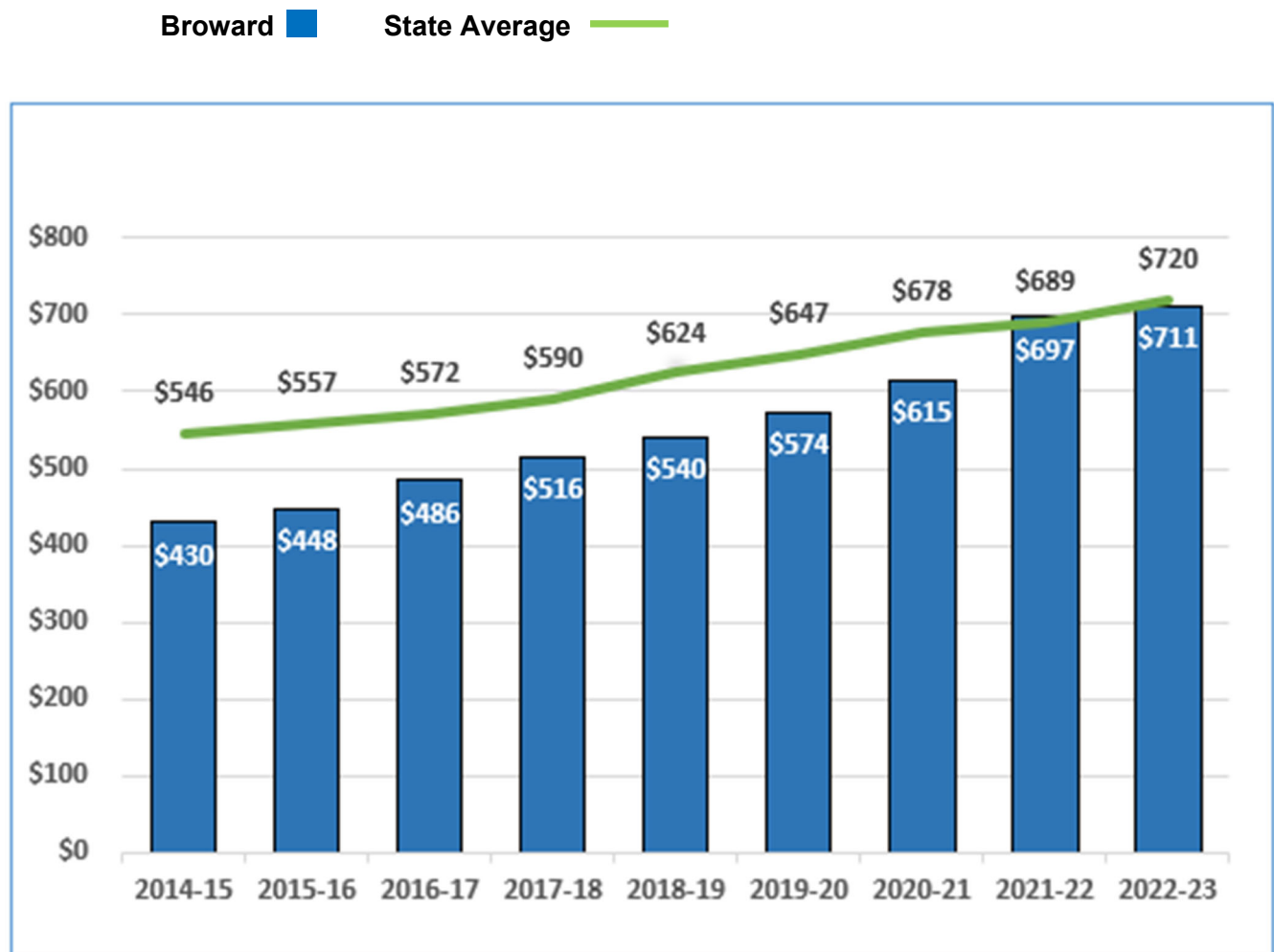


BUDGET MESSAGE PRIORITIES AND ISSUES

The District continues to recover from the economic downturn that started in 2008. The road to recovery has not been easy. It can be seen in the chart on page 5-8 that funding levels reflect a slow upper trend. It is also indicated in the chart on page 7-12 that the county's property values have steadily risen since 2015-16.

Administrative Cost in the State

The Educational Funding Accountability Act establishes an accountability system that provides administrative expenditures based upon data submitted by the school district in the program cost report. The summary of administrative expenditures per unweighted full-time equivalent (UFTE) students is presented pursuant to Section 1010.215(6), Florida Statutes, (F.S.).



Source: FLDOE Educational Accountability Act Summary of Administrative Expenditures. 2023-24 data not available for First Budget Hearing.

BUDGET MESSAGE
PRIORITIES AND ISSUES

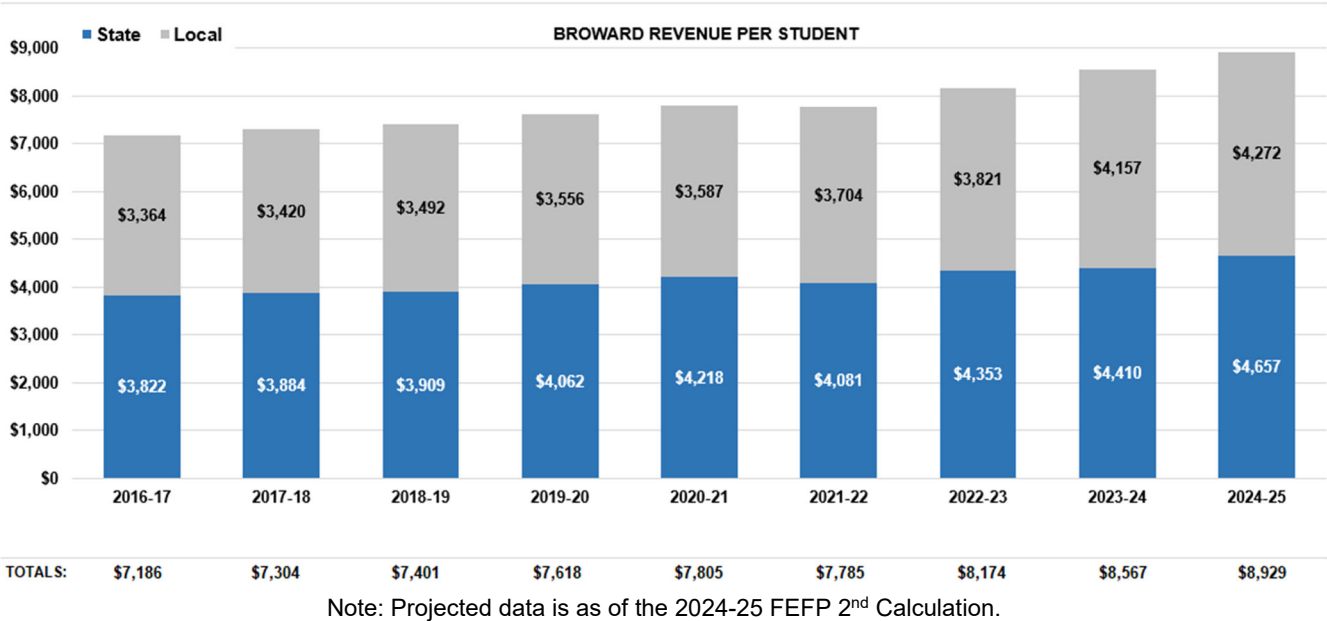
Broward County Public Schools (BCPS) is committed to its mission of educating all students to reach their highest potential. During a year of tremendous change and transition for BCPS, providing students with a world-class education to best prepare them for their futures remains the District’s unwavering focus. Among various goals, the fiscal year 2024-25 Budget achieves the following:

- Teacher salary increase of \$19.6 million (funded by ARP in 2023-24)
- An increase in Teacher Salary Increase Allocation (TSIA) of \$12.8 million, net of charter schools and FES, or the equivalent of 1.4% teacher salary increase
- The capital plan that is incorporated into the budget funds high priority needs in safety, athletics, IT and facility projects to bridge the gap by addressing the most critical needs.
- The District has identified capital funding to begin addressing the effort to reimagining our schools and the projects that would be recommended at the completion of the Facilities Condition Assessment (FCA).
- The District and School Board were also honored with the Certificate of Excellence in Financial Reporting from the Association of School Business Officials; and the Distinguished Budget Presentation Award and the Certificate of Excellence in Financial Reporting from the Government Finance Officers Association.

Revenue per Student

State funding for school districts is provided primarily by legislative appropriations. While a number of tax sources are deposited in the state’s General Revenue Fund, the predominant source is sales tax. Local revenue in the FEFP comes from property taxes levied by the school district on the taxable value of real and personal property located within the county.

The chart below shows per student funding from the Florida Education Finance Program (FEFP) for school years 2016-17 through 2024-25.



CAPITAL OUTLAY BUDGET FUNDING PRIORITIES

This District Educational Facilities Plan (DEFP-Fiscal Year 2025) covers the five-year period beginning July 1, 2024, and ending June 30, 2029. This plan sustains funding for the **Safety, Music and Arts, Athletics, Renovations and Technology (SMART) Program** and other projects that were approved in the DEFP adopted on September 5, 2023.

The DEFP-Fiscal Year 2025 also sustains funding for districtwide maintenance, student and staff computers, school buses, and white fleet vehicles. The plan also funds the District's debt service for past and current financings as well as funding for building leases, capital outlay staff, and charter school capital outlay.

New funding recommendations totaling \$168.3 million in this plan are summarized in the table below:

New Funding Recommendations	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Equipment Leases (Debt Service)	\$ 1.0	\$ 1.0	\$ 3.2	\$ 2.4	\$ 2.5	\$ 10.1
Property and Casualty Insurance	2.6	2.6	2.6	2.6	2.6	13.0
Facilities Projects	48.2	7.9	0.5	2.8	-	59.4
Project Management for the SMART Program	23.1	-	-	-	-	23.1
IT/Equipment	5.2	0.5	-	7.5	-	13.2
Athletics	4.1	8.6	8.6	8.6	7.9	37.8
Physical Plant Operations	3.0	-	-	-	-	3.0
Environmental Health and Safety	1.5	1.7	2.0	2.1	1.4	8.7
Total New Funding Recommendations	\$ 88.7	\$ 22.3	\$ 16.9	\$ 26.0	\$ 14.4	\$ 168.3

The new funding recommendation details:

Equipment Leases

- Debt service for energy leases – adding \$10.1m over the five years to coincide with lease payments.

Property and Casualty Insurance

- Districtwide – an additional \$2.6m per year for increased insurance estimate for a total of \$13m over the five years.

Facilities Projects

- Coral Glades HS – \$13.8m in additional funding added to 2024-25 for the new auditorium project.
- Markham ES – Additional funding of \$13 million is needed to implement the Board recommendations and incorporate community input in 2024-25.
- McArthur HS – Replace pool that is sinking and out of service for \$8 million. \$1.2 million for design in 2024-25 and \$6.8 million for construction in 2025-26.
- Portable Demolition – Demolish 329 unused portables districtwide for \$5.0 million in 2024-25.
- Nova HS –Reroof small buildings for a total cost of \$1 million in 2024-25 that were not part of the SMART scope.

CAPITAL OUTLAY BUDGET FUNDING PRIORITIES

- Nova Blanche Forman ES – Construct traffic Improvements to complete phase 2 for a total cost of \$835k in 2024-25.
- Palmview ES – Repair structure and new roof for \$1.4 million in 2024-25.
- Park Lakes ES -- \$1.1m in 2024-25 for student pedestrian bridge remediation project.
- Boyd Anderson HS -- \$708K in 2024-25 for roofing of building #5 project.
- Pompano Beach MS – Repair structure and new roof for \$630k in 2024-25.
- Crystal Lake MS – Replace the covered walkway (canopy) for \$1.5 million in 2024-25.
- Maplewood ES – Replace switchgear that is beyond its service life and capacity for \$250k in 2024-25.
- Roof Asset Management Report – Address roofing issues districtwide identified in the report for \$4 million in 2024-25.
- Americans with Disabilities (ADA) – Address districtwide projects at locations with an increase of \$500k in each year 2024-25, 2025-26, 2026-27, and 2027-28.
- Broadview ES – Replace front canopy and covered walkway with structural issues for \$1.4 million in 2024-25.
- Plantation HS – Replace covered walkway with structural issues for \$1.4 million in 2024-25.
- Margate MS – Kitchen/Cafeteria design in 2027-28 for \$2.3 million.
- Project Management for the SMART Program – Funding is needed to manage the final year of completing projects in the SMART Program of \$23.0 million in 2024-25.
- Structural Inspection -- \$100K in 2024-25. KCW parking garage and South Broward High require urgent safety and structural inspections.
- Larkdale ES – Replace windows that were not replaced in the SMART program for \$100k in 2024-25.
- Atlantic Technical College - \$851K in 2024-25 to fund fire alarm and high school clinic renovation. (Flow-Thru dollars from workforce)

IT/Equipment

- Implementation of Enterprise Software – Implement SAP Ariba for \$1.6 million, SAP Success Factors/Employee Central for \$2.8 million, and Maximo re-implementation for \$1.3 million in 2024-25.
- Upgrade Servers and equipment for \$1.4 million in 2024-25.
- E-Rate – Fund category 2 equipment and upgrades for \$722k 2024-25.
- Phone System Upgrade – Purchase Avaya SIP conversion equipment for \$463k in 2025-26.
- Radio Communications- Fund an increase in radio communications including Bi-directional antennas for \$500k in 2027-28.
- Intercom – Adjust funding for the PA system replacement program by realigning funding from 2024-25 to 2027-28 for a net increase of \$4.4 million to align with the implementation.



CAPITAL OUTLAY BUDGET FUNDING PRIORITIES

Athletics

- New Artificial Turf Fields – Install six artificial turf fields annually over the next five years. \$3.8 million in 2024-25 and \$7.5 million per year beginning 2025-26 to 2028-29 for a total of \$33.8 million. \$3.8 million previously approved in 2023-24.
- Protective Netting for Baseball and Softball Fields – Add funding to continue the safety netting program in 2025-26, 2026-27, and 2027-28 for \$750k per year totaling \$2.25 million. Funding was previously approved for 2023-24 and 2024-25 for \$750k per year.
- Football Helmets – Continue helmet replacement program for \$370k per year.

Physical Plant Operations

- Physical Plant Operations – Add 3.5% incremental budget adjustment due to increasing cost of parts and labor in 2024-25 (included in Capital transfer to General Fund).
- Maintenance repair increase of \$603K in 2024-25 for final April 2023 flood costs.

Environmental Health and Safety

- Underground Storage Tanks – Fund the replacement of the North area and South area fuel tanks in 2025-26 for \$850k and 2026-27 for \$1.5 million.
- HVAC Controls and Balancing – Fund replacement of controls to improve IAQ and energy efficiency for \$700k in 2024-25, \$2.1 million in 2027-28, and \$1.4 million in 2028-29.
- Traffic/Pedestrian – Implement improvements for Stirling ES, Hollywood Hills HS, Cooper City ES, and Pines Lakes ES for \$250K in 2024-25 and \$750k in 2025-26.
- Flood Control & Site Modifications – Implement improvements for Walter C. Young MS and Pompano Beach HS for \$408k in 2024-25.
- Stormwater maintenance – Fund cost increases of \$112K in 2024-25 (included in Capital transfer to General Fund).

This funding is to address critical capital needs, sustain efforts to complete the SMART Program, and preserve unallocated reserves to address needs identified in the Long-Range Facility Plan.

SMART Program

The SMART Program was originally supported with funding from the \$800 million General Obligation Bond (GOB) and \$184 million in other capital outlay funding totaling \$984.1 million. The District recognized shortfalls for the program and set aside funding to mitigate these funding risks. These significant investments show the District's commitment to deliver \$1.7 billion (as of March 31, 2024) in SMART program projects that are currently underway or have been completed.

On May 9, 2023, the School Board approved a resolution to complete the SMART Program by October 31, 2025, and complete spending of the \$800 million in GOB funds. The District has achieved its objective of spending the \$800 million as of the month ended March 2024 and continues its effort to complete the remaining SMART Program projects.

CAPITAL OUTLAY BUDGET FUNDING PRIORITIES

The District will continue its effort to complete any remaining scope from the SMART Program under its capital outlay facility plan in the DEFP after October 31, 2025.

Fiscal Planning – Long Range Facility Planning/Redefine our Schools effort

To ensure that the District uses sound data-driven decision-making processes, funding for long-range facility planning is included in this DEFP. The long-range facilities plan will provide a comprehensive view of the District's facility needs and is a critical element in fiscal planning. The District cannot fund all of its facility needs and will need to prioritize limited financial resources to best meet the most critical of those needs. It is important that the District allows the long-range facilities plan to drive decisions about how we spend limited resources.

The District is developing a comprehensive long-range educational facility plan for the facilitation and execution of the master planning and modernization of its public school buildings. The District has also struggled with low enrollment partially due to the proliferation of charter schools and State policy favoring private schools.

On June 18, 2024 the Board approved CC-1 to redefine our schools and to direct the Superintendent to take action districtwide to expand programmatic options at our schools, recommend the closure of a minimum of five schools, and develop a plan to attract students back to our schools for the 2025-26 school year.

While specific project scopes associated with these efforts have not been identified, this DEFP identifies funding that can begin to address this long-term strategic initiative while funding some critical projects that were identified to bridge the gap until those efforts become more defined.



2024 LEGISLATIVE SESSION FISCAL IMPACT



Legislative Affairs Department
Broward County Public Schools

Florida Legislature
2024 Regular Session, End of Session Report

OVERVIEW

The Legislature adjourned Sine Die from the Regular Legislative Session at 2:25 p.m. on Friday, March 8, 2024. The 2024 session included:

- 1,957 bills and proposed committee bills filed
- 2,196 amendments filed
- 3,051 votes taken
- 43 Floor Sessions
- 325 bills passed both chambers (116 Senate bills, 209 House bills)

This Legislative Session yielded a \$117.5 billion budget, with a record of \$28.4 billion added to the Florida Education Finance Program (FEFP).

The budget includes a \$1.8 billion increase in funding for public schools which will mean a \$240 bump in per-student spending, and \$1.2 billion for increasing teacher salaries. That amount represents a roughly \$200 million increase for teacher pay over the current year. Lawmakers also included a \$40 million increase in school safety funding, bringing the total to \$290 million, and a \$20 million boost to school mental-health funding, bringing the total to \$180 million.

An overview of legislative topics related to Broward County Public Schools (BCPS) can be found below.

*** Please note that all bills and the budget are subject to the Governor's veto. ***

BUDGET HIGHLIGHTS

BCPS Unweighted Full-Time Equivalent (FTE) Student Funds: \$8,910.14 (3.15% increase).

BCPS Funding Highlights

- \$800,000 for Adults with Disabilities
- \$250,000 for Athlete Mentoring Pilot program

2024 LEGISLATIVE SESSION FISCAL IMPACT

FEFP		
	2023/24	22024/25
Base Student Allocation (BSA) (Per student)	\$5,139.73	\$5,330.98 (3.72% increase)
Broward Specific Funds:		
Base Funding FEFP	\$1,587,558,299	\$1,691,442,925
Classroom Teacher and Other Instructional Personnel Salary Increase	\$94,551,660	\$112,650,099
DJJ Supplemental Allocation	\$220,360	\$182,143
Educational Enrichment Allocation	\$59,827,600	\$61,035,285
ESE Guaranteed Allocation	\$105,567,857	\$113,760,367
Instructional Materials Allocation	Collapsed into BSA, District is still required to allocate \$300/ teacher for instructional materials	
Mental Health Assistance Allocation	\$13,292,890	\$14,758,713
Safe Schools Allocation	\$21,742,075	\$25,195,142
Student Transportation Allocation	\$34,956,025	\$35,249,295
FAMILY EMPOWERMENT SCHOLARSHIP (FUNDED WITHIN FEFP)		
	Projected FTE	Projected Funds
Educational Options	27,427.00	\$214,932,563
Unique Abilities	9,132.75	\$97,774,994
Total	36,559.75	\$312,707,557

ACADEMICS/ SCHOOL-BASED

SB 46 Reading Achievement Initiative for Scholastic Excellence Program

Modifies the Reading Achievement Initiative for Scholastic Excellence Program to expand tutoring availability and provide stipends to tutors.

- Establishes that tutoring as part of the program can occur during or after the school day.
- Allows high school students who meet criteria such as a GPA of 3.0 or higher and no history of disciplinary issues to tutor K-3 students to enhance literacy skills.
- Requires school districts participating in the tutoring program to recruit, train, and deploy eligible high school students for tutoring.
- Permits a participating student to earn up to three elective credits for high school graduation based on verified tutoring hours.
- Counts tutoring hours toward high school graduation and Florida Bright Futures Scholarship Program community service requirements.
- Designates high school students who provide at least 75 hours of tutoring as New Worlds Scholars, awarding them a pin.
- Authorizes participating school districts to provide a stipend to instructional personnel and high school students serving as tutors for after-school tutoring.

Effective Date: July 1, 2024

2024 LEGISLATIVE SESSION FISCAL IMPACT

HB 523 Florida Seal of Fine Arts Program

Establishes the Florida Seal of Fine Arts Program within the Department of Education to recognize high school graduates with exemplary achievements in the arts.

- Requires participants to have a high school diploma, complete at least three year-long courses in fine arts with grades of "A" or higher and meet a minimum of two additional criteria such as completing an advanced course with a "B" or higher, participating in a juried event, completing volunteer arts-related community service, being recognized for an original work of art, or fulfilling a portfolio-based program.
- Defines "work of art" and authorizes the State Board of Education to establish further criteria for awarding the seal.
- Mandates the Commissioner of Education and school districts to provide seals on diplomas and keep records of recipients.
- Prohibits charging a fee for the Seal of Fine Arts and requires the State Board of Education to adopt administrative rules, including confirmation of students' successful completion of the program.

Effective Date: July 1, 2024

HB 537 Student Achievement

Establishes the Music-based Supplemental Content to Accelerate Learner Engagement and Success (mSCALES) Pilot Program within the Department of Education to support the adoption of music-based materials for STEM education in middle school.

- Requires the use of music-based materials to supplement math instruction at least twice weekly by certified math teachers.
- Specifies that classes utilizing these materials must adhere to existing class size regulations.
- Designates school districts in Alachua, Marion, and Miami-Dade Counties as eligible, with funding provided at \$6 per student in qualified middle schools.
- Requires annual certification from participating school districts to maintain eligibility, verifying adherence to program requirements.
- Entrusts the College of Education at the University of Florida with evaluating the program's effectiveness, including an annual report to the department and Legislature, and a comprehensive final report due by October 1, 2026.
- Sets the program's expiration date on June 30, 2026.

Effective Date: July 1, 2024

2024 LEGISLATIVE SESSION FISCAL IMPACT

HB 917 Career and Technical Education

Revises duties and standards in Florida's career and technical education, amending various sections to enhance coordination and dissemination of information, redefine "journeyworker," adjust minor employment conditions, authorize journeyman recognition across counties and municipalities, offer alternatives to career fairs, revise academic standard review participants, modify high school diploma requirements, remove the requirement for entry-level exams under specific conditions, and repeal the Florida Talent Development Council.

- Revises the Office of Reimagining Education and Career Help duties to coordinate publication of a statewide asset map of career and technical education by March 1, 2025, and to report annually on the state's health care workforce needs.
- Redefines "journeyworker" as someone who has completed a registered and state-approved apprenticeship program or met industry experience and testing requirements.
- Provides exemptions for minors to work under certain conditions related to construction, requiring OSHA certification and supervision.
- Requires counties and municipalities to issue and recognize journeyman licenses in specific trades across the state without additional examination or fees.
- Allows district school boards to provide other career and industry networking opportunities as an alternative to career fairs.
- Incorporates a representative from the Department of Commerce and business and industry leaders for in-demand careers in reviewing and commenting on academic standard revisions.
- Adjusts conditions under which students may use certain credits for high school graduation and convenes a workgroup by December 1, 2024, for career and technical education pathways.
- Exempts certain students from completing entry-level examinations for career education programs.

Effective Date: July 1, 2024

SB 1264 History of Communism

Mandates instruction in public schools on the history of communism and establishes the Institute for Freedom in the Americas at Miami Dade College.

- Requires public school instruction on communism history, including U.S. and foreign communist movements, atrocities committed under communism, and comparative discussions on political ideologies.
- Authorizes the department to prepare instructional standards and seek input from victims of communism or recognized organizations dedicated to communism victims.

Effective Date: July 1, 2024



2024 LEGISLATIVE SESSION FISCAL IMPACT

HB 1285 Education

Amends various Florida statutes to enhance education, including not requiring annual exemption applications for charter school properties, prohibiting board trustees from business dealings with their institutions, and adjusting criteria for classical education certificates.

- Eliminates the need for annual exemption applications on property used for charter schools, mandating notification to the property appraiser under certain conditions, with specified penalties for non-compliance.
- Introduces the Office of Ocean Economy within the State University System, outlining its duties and reporting requirements.
- Prohibits Florida College System institution and state university board members from engaging in business dealings with entities under their purview.
- Allows for enrollment preference at charter schools for students transferring from classical schools.
- Authorizes private schools to use certain facilities without specific zoning or land use requirements, provided they meet health, safety, and welfare laws.
- Specifies assessment responsibilities for virtual instruction providers and requires school districts to accommodate testing for virtual students.
- Establishes the Purple Star School District Program with requirements for support and coordination of services for military students and families.
- Mandates school districts and charter schools to offer the Armed Services Vocational Aptitude Battery test to certain students.
- Revises dropout prevention programs, including requirements for academic intervention plans.
- Prevents public postsecondary institutions from prohibiting student employment, with exceptions.
- Limits objections to school district instructional materials and requires publishers to provide materials electronically for educational purposes.
- Creates associate in arts specialized transfer degrees with a process for approval and reporting.
- Requires school districts to attempt entering agreements for online dual enrollment courses with Florida College System institutions.
- Adjusts provisions for school improvement measures, including requirements for schools failing to improve grades.
- Modifies tuition differentiation policy for advance payment contracts pre-2024.
- Requires the State Board of Education to adopt rules for issuing classical education teaching certificates, valid only in classical schools.
- Allows the Commissioner of Education to appoint an executive director for the Education Practices Commission.
- Repeals the Florida College System institution employment equity accountability program.
- Appropriates funds for bonuses to International Baccalaureate teachers based on student performance.

Effective Date: July 1, 2024

2024 LEGISLATIVE SESSION FISCAL IMPACT

SB 1688 Career-themed Courses

Enhances the Florida Career and Professional Education Act by revising strategic plan requirements, annual review data inclusion, and informational provisions to students and parents.

- Requires strategic plans to include strategies for informing and promoting career and technical education opportunities to students, parents, the community, and stakeholders.
- Mandates the Department of Education to collect student achievement and performance data in industry-certified career education programs and career-themed courses as part of the annual review.
- Obligates school districts to inform students and parents during middle school course selection of the career and professional academy or career-themed courses available within the district.

Effective Date: July 1, 2024

SB 7004 Education

The bill amends and repeals various sections of Florida statutes related to education, making significant changes to tuition fees, performance evaluation, virtual instruction, early learning, assessment procedures, and instructional materials.

- Eliminates the State Board of Education's responsibility to establish the cost of certain tuition and fees.
- Removes the requirement for the state board to identify metrics and develop plans relating to the Florida College System.
- Deletes the necessity for a performance contract in the Academically Challenging Curriculum to Enhance Learning option, instead allowing principals to use it at their discretion.
- Repeals sections related to single-gender programs, the Competency-Based Education Pilot Program, and fine arts reports.
- Removes the mandate for annual comparative evaluation of charter and public technical centers by the Commissioner of Education.
- Modifies virtual instruction program requirements, including deleting the nonsectarian requirement for virtual instruction program providers.
- Updates the review cycle for school readiness program plans from every 2 years to every 3 years.
- Changes eligibility requirements for high school equivalency examination and revises student assessment procedures in Department of Juvenile Justice education programs.
- Removes the requirement for academically high-performing school districts to submit an annual report to the state board.
- Adjusts definitions and requirements for "adequate instructional materials" and modifies related notification and purchasing procedures.
- Authorizes districts to offer virtual instruction to certain students and allows for contracting with certain providers to satisfy program requirements.

Effective Date: Except as otherwise expressly provided in this act and except for this section, which shall take effect upon this act becoming a law, this act shall take effect July 1, 2024



2024 LEGISLATIVE SESSION FISCAL IMPACT

SB 7032 Education

Establishes the Graduation Alternative to Traditional Education (GATE) Program to offer education and workforce opportunities for students who have withdrawn from high school before graduation.

- Creates the GATE Program within the Department of Education and establishes legislative intent to provide alternative education pathways.
- Requires institutions to waive 100% of fees for GATE Program students, with waivers provided after state aid is applied.
- Sets eligibility requirements for GATE Program participants, including age restrictions and residency requirements.
- Stipulates that participants are eligible for a stipend under certain conditions.
- Prohibits institutions from imposing additional criteria for fee waivers.
- Outlines Department of Education responsibilities, including disseminating information and connecting students to institutions.
- Requires annual reporting to document program metrics, such as student achievements and program costs.
- Amends related sections of Florida Statutes to incorporate references and responsibilities related to the GATE Program.
- Establishes the GATE Scholarship, Startup Grant, and Program Performance Fund to support institutions and reward successful student outcomes.

Effective Date: July 1, 2024

HB 1291 Educator Preparation Programs

The bill prohibits educator and school leader preparation programs from including curriculum that distorts historical events or teaches identity politics and mandates these programs to offer opportunities for critical thinking and competence demonstration.

- Prohibits teacher preparation courses from distorting significant historical events and from teaching curriculum based on theories that systemic racism, sexism, oppression, and privilege are inherent in U.S. institutions.
- Requires teacher preparation courses to provide opportunities for candidates to think critically, achieve mastery of academic content, learn instructional strategies, and demonstrate competence.
- Extends these prohibitions and requirements to postsecondary educator preparation institutes, professional learning certification programs, and school leader preparation programs.
- Mandates that school leader preparation programs also focus on candidates demonstrating mastery of program content, including instructional leadership strategies, coaching development, school safety, and continuous improvement efforts.

Effective Date: July 1, 2024

2024 LEGISLATIVE SESSION FISCAL IMPACT

HB 1329 Veterans

Establishes the Major John Leroy Haynes Florida Veterans' History Program to collect and preserve stories of Florida's veterans, revises the purpose of Florida Is For Veterans, Inc., adjusts corporation governance, provides free hunting and fishing licenses to certain disabled veterans, and mandates instruction on Veterans' Day and Memorial Day in schools.

- Defines "veteran" and creates the veterans' history program within the Division of Arts and Culture to preserve veterans' stories and Florida's military contributions.
- Requires schools to instruct on the history and importance of Veterans' Day and Memorial Day.
- Appropriates funds and authorizes a position to implement and administer the veterans' history program.

Effective Date: July 1, 2024

HB 883 Short-acting Bronchodilator Use in Public and Private Schools

Amends Florida Statutes to authorize public and private school students with asthma to carry and use short-acting bronchodilators and components, and allows schools to acquire, stock, and administer these medications under specific protocols.

- Defines terms related to asthma, short-acting bronchodilators, and their administration.
- Permits asthmatic students, with parent and physician approval, to carry short-acting bronchodilators and components.
- Enables public and private schools to obtain prescribed short-acting bronchodilators and components in the school's name.
- Authorizes schools to acquire and maintain a stock of short-acting bronchodilators and components for emergency use.
- Requires schools to adopt protocols for the administration of short-acting bronchodilators to students, developed by a licensed physician.
- Allows trained school personnel to administer short-acting bronchodilators to students in respiratory distress, with or without a prior asthma diagnosis or prescription.
- Mandates schools to notify parents about the adopted protocols and obtain prior permission for administering these medications to their children.
- Provides immunity from civil or criminal liability for school personnel and health care practitioners involved in prescribing or administering these medications in accordance with the act.

Effective Date: July 1, 2024



2024 LEGISLATIVE SESSION FISCAL IMPACT

HB 931 School Chaplains

Authorizes school districts and charter schools to adopt policies allowing volunteer school chaplains to offer support and services to students.

- Requires policies to define the possible supports, services, or programs provided by chaplains.
- Mandates parental notification about available chaplain services and requires written consent before a student can participate in or receive these services.
- Allows parents to choose a chaplain for their child from a list indicating each chaplain's religious affiliation.
- Stipulates that volunteer chaplains must meet the background screening requirements detailed in section 1012.465.
- Obliges schools that adopt this policy to publish a list of chaplains, including their religious affiliations, on their website.

Effective Date: July 1, 2024

HB 1361 Education

The bill amends and introduces provisions to enhance educational services and support, focusing on artificial intelligence, expanded scholarship eligibility, literacy improvements, teacher support, and direct student aid.

- Implements grants to support the use of artificial intelligence in schools for students in grades 6 through 12 and requires selected platforms to provide comprehensive support and resources for both students and teachers.
- Expands the New Worlds Scholarship Accounts eligibility to students enrolled in the Voluntary Prekindergarten Education Program.
- Revokes the requirement for quarterly payments of scholarships and certain fund transfer methods, emphasizing direct purchases by parents if an available system exists.
- Designates the University of Florida Lastinger Center for Learning as the administrator for the New Worlds Reading Initiative and lists its responsibilities, including annual reporting and support for literacy improvement.
- Creates the Lastinger Center for Learning, focusing on enhancing student outcomes, educator professional development, and research in early learning, literacy, and mathematics.
- Introduces the New Worlds Tutoring Program to provide academic support in reading and mathematics, requiring annual reporting on program efficacy and student outcomes.

Effective Date: July 1, 2024

HB 357 Special Observances

Designates November each year as "Veterans Appreciation Month" and removes references to Veterans Week, allowing for a month-long recognition of veterans.

- Changes the observance from a week to the entire month of November.
- Authorizes the Governor to issue an annual proclamation to designate November as Veterans Appreciation Month.
- Encourages counties, municipalities, public schools, and residents to observe the occasion with special programs and events that show appreciation for veterans.

Effective Date: July 1, 2024

2024 LEGISLATIVE SESSION

FISCAL IMPACT

HB 1317 Patriotic Organizations

Defines the term "patriotic organization" and outlines provisions for their participation in school activities.

- Specifies "patriotic organization" as a youth membership organization promoting patriotism and civic involvement, listed in Title 36, U.S.C.
- Allows school districts to permit representatives of patriotic organizations to speak to and distribute informational materials to students during school hours, encouraging participation in their activities.
- Enables patriotic organizations to provide recruitment displays at schools.
- Requires school districts to allocate specific times for these activities and to notify parents, offering an option to withhold consent for their child's participation.
- Prohibits discrimination against these organizations in using school buildings or property for specified activities outside of school hours.
- Clarifies that school districts are not obliged to provide equal access to non-patriotic organizations.

Effective Date: July 1, 2024

SB 564 Young Adult Aftercare Services

Expands aftercare services for young adults and allows for special federal funding distribution in emergencies.

- Revises eligibility for aftercare services to include young adults up to 23 years old not in foster care, temporarily not receiving financial aid for education, in emergency situations, or previously in out-of-home care for at least 6 months after turning 14 without reunification.
- Authorizes the Department of Children and Families to distribute federal funds to eligible young adults during state or national emergencies, regardless of standard eligibility criteria.

Effective Date: July 1, 2024

HB 865 Youth Athletic Activities

Revamps requirements for public school athletic coaches, mandating certification in critical emergency response skills.

Requires each athletic coach employed by any public school to hold a valid coaching certificate, which can be temporary, professional, or specifically for athletic coaching.

- Mandates all such coaches to obtain and maintain certification in cardiopulmonary resuscitation (CPR), first aid, and the use of an automatic external defibrillator (AED), aligning with national evidence-based emergency cardiovascular care guidelines.
- Excludes volunteer athletic coaches not employed by any public school district from these requirements.

Effective Date: July 1, 2024



2024 LEGISLATIVE SESSION FISCAL IMPACT

OPERATIONS

SB 7002 Deregulation of Public Schools

The bill introduces updates to public school deregulation, including changes in advertising requirements for school district budgets, emergency management responsibilities, signage on school buses, and public notice for district school board meetings. It revises superintendent roles, parental notification for student placement and suspension, and training timelines for prekindergarten instructors. The text also permits school boards to develop parental notification policies, adjusts financial reporting for school districts, exempting them from certain electronic fund transfer requirements, and mandates website publication of tentative budgets. Additionally, it updates procedures for purchasing transportation equipment and revises the allowable use of certain civil penalties. The act also revises policies on teacher assignment and salary schedules, enables the use of certain assessments for general knowledge mastery, offers certification fee waivers, recommends strategies for retaining exceptional student education instructors, and allows district school boards to rent or lease facilities with fewer restrictions.

- Requires district school boards to advertise budget adoption intentions on a publicly accessible website if not using newspapers.
- Defines "publicly accessible website" for budget and hearing postponement notices.
- Revises district responsibilities during declared emergencies and specifies signage requirements for school buses.
- Provides additional uses for certain civil penalties and revises public notice requirements for school board meetings.
- Enhances the role of district superintendents in reviewing and approving policies through the delegated authority of school boards.
- Requires parental notification adjustments and removes the economic security report requirement for students.
- Sets training completion deadlines for newly hired prekindergarten instructors and revises parental notification methods.
- Authorizes the development of a professional learning system by the Florida Institute for Charter School Innovation.
- Updates financial reporting requirements and bypasses certain requirements for electronic transfers of funds by school districts.
- Mandates the publication of tentative budgets on accessible websites, eliminating the need for newspaper publication.
- Allows school districts to request assistance from the Department of Education for transportation equipment purchases.
- Revises funds expenditure by school districts and updates policies based on guidelines from the department.
- Requires the State Board of Education to address critical teacher shortages and allows salary schedules based on advanced degrees.
- Enables the use of certain assessments for general knowledge mastery and offers certification fee waivers for specific teachers.
- Revises requirements for participating in the Teacher Apprenticeship Program and the validity of adjunct teaching certificates.

Effective Date: July 1, 2024

2024 LEGISLATIVE SESSION FISCAL IMPACT

SB 958 Local Government Employees

Revises the compensation calculation for county tax collectors and school superintendents, defines "tax collector employee," and enhances adoption benefits for certain state employees.

- Revises the base salary calculation for compensation of county tax collectors and district school superintendents.
- Defines "tax collector employee" as an employee of an office of the county tax collector.
- Authorizes tax collector employees to apply for specified monetary benefits if they adopt children from the child welfare system, with benefits ranging from \$5,000 to \$25,000 depending on the situation.
- Allows tax collector employees to receive adoption benefits if they meet domicile and adoption criteria beginning July 1, 2024.
- Requires qualifying adoptive employees, including tax collector employees, to apply to specific departments to obtain monetary benefits.
- Enables tax collectors to budget for and pay hiring or retention bonuses to employees with department approval.
- Authorizes district school boards to contract with county tax collector's office for administering road tests on school grounds.

Effective Date: July 1, 2024

SB 1746 Public Employees

Revises public employee organization regulations, including dues collection and registration requirements.

- Revises the prohibition on dues deductions for certain mass transit employees who authorize deductions.
- Requires public employees desiring to be in an employee organization to submit a signed form to the bargaining agent, including specific information about dues and the rights of employees regarding union membership.
- Mandates employee organizations to submit current financial statements prepared by an independent CPA for registration and renewal.
- Exempts specific emergency service employee organizations, including law enforcement, firefighters, and emergency medical technicians, from certain provisions.
- Empowers the Public Employees Relations Commission to investigate employee organization applications for registration renewal and mandates denial under specific inaccuracies.
- Requires employee organizations representing less than 60% of unit employees to petition for recertification and allows public employers or employees to challenge the accuracy of an organization's renewal application.
- Includes transitional provisions regarding the renewal of registration of employee organizations.
- Makes technical and conforming changes to align with the revisions in this act.

Effective Date: Upon becoming law



2024 LEGISLATIVE SESSION FISCAL IMPACT

HB 781 Unsolicited Proposals for Public-private Partnerships

Modifies the process for public-private partnership proposals, focusing on unsolicited proposals for qualifying projects.

- Authorizes public entities to either request proposals or accept unsolicited proposals for projects, allowing them to enter into agreements with private entities for building, upgrading, operating, owning, or financing of facilities.
- Changes the requirement for public entities to publish notice of unsolicited proposals from mandatory to optional, setting a flexible period (21 to 120 days) for accepting competing proposals.
- Permits public entities to proceed with unsolicited proposals without a public bidding process if two public meetings are held, considering benefits to the public, financial structure, qualifications of the private entity, compatibility with infrastructure plans, and public comments.
- Requires publication of a report in the Florida Administrative Register for at least 7 days if proceeding without public bidding, detailing the public interest determination and considerations made.
- Specifies that before approving an agreement, public entities must ensure the project is in the public's best interest, identify benefits apart from ownership if ownership is not transferred within 10 years, and ascertain adequate safeguards against costs or service disruptions.

Effective Date: July 1, 2024

SB 994 Student Transportation Safety

Enhances safety measures for student transportation by revising the function and use of school bus infraction detection systems.

- Authorizes school districts to contract with private vendors for the installation, operation, and maintenance of infraction detection systems, with a clear stipulation that financial remuneration is not based on the number of violations detected.
- Mandates updated signage on school buses to indicate the presence of camera enforcement systems.
- Requires law enforcement agencies to send a notice of violation within 30 days after identifying a vehicle that has failed to stop for a school bus, detailing the violation and options for the recipient.
- Stipulates that a court determines the occurrence of a violation, upholding it based on evidence and potentially imposing penalties and costs on the violator.
- Specifies that collected civil penalties are used by school districts not only for the technology but also for safety initiatives, driver stipends, or other enhancements related to student transportation safety.
- Prohibits the use of school bus infraction detection systems for any form of remote surveillance not related to traffic enforcement or determining liability for incidents.
- Requires quarterly reporting by school districts on the operation and outcomes of the infraction detection systems, including statistical data on violations and safety improvements.
- Alters the allocation of additional penalties for violations detected by these systems, directing funds to the operating school district for safety-related expenses.

Effective Date: Upon becoming a law

2024 LEGISLATIVE SESSION FISCAL IMPACT

SAFETY

HB 1473 School Safety

Enacts comprehensive school safety measures, including training and responsibilities for school guardians, reporting requirements, and drone restrictions on school premises.

- Requires all campus access points are locked or staffed when students are on campus.
- All instructional spaces must be locked when students are present.
- All classrooms must mark the safest area to shelter during an emergency.
- Authorizes individuals already certified under Florida Criminal Justice Standards to be certified as school guardians without additional training, subject to other conditions.
- Standardizes training for school guardians, revising content to include skills for de-escalating incidents and excluding previous diversity training requirements.
- Expands the scope of who can be appointed as school guardians, including volunteers from school staff.
- Requires school districts, charter schools, and private schools to report information related to school guardians and their programs to the Department of Law Enforcement within specified timeframes.
- Prohibits the operation of drones over, or recording of, public and private schools, setting criminal penalties for violations.
- Instructs district school boards and charter school governing boards to include specific instruction relating to the mobile suspicious activity reporting tool for students.
- Stipulates that superintendents must notify certain officials about alleged acts by children dual-enrolled at postsecondary institutions.
- Details duties for school safety specialists, including the completion of safety inspections and investigation of noncompliance reports.
- Establishes procedures and guidelines for school safety, including annual drills and the maintenance of safety records.
- Specifies a progressive discipline policy for personnel who violate safety requirements.

Effective Date: July 1, 2024

HB 1509 Pub. Rec./School Guardians

Exempts information identifying individuals certified as school guardians from public records requirements.

- Provides an exemption for any data revealing whether a person has been certified to serve as a school guardian by the Department of Law Enforcement, law enforcement agencies, school districts, or charter schools from state public records laws.
- Subjects the exemption to the Open Government Sunset Review Act, setting an expiration date of October 2, 2029, unless the Legislature reenacts it.
- Declares it a public necessity to protect the identities of certified school guardians to maintain school security, the safety of guardians, and the effectiveness of school guardian programs.

Effective Date: the same date that HB 1473 or similar legislation takes effect



2024 LEGISLATIVE SESSION FISCAL IMPACT

SCHOOL CHOICE/ CHARTER SCHOOLS

HB 1403 School Choice

Expands the scope and modifies requirements for school choice programs and private school participation in Florida.

- Allows active duty military children and students who received Hope Scholarships in the 2023-2024 school year to be eligible for Family Empowerment and Florida Tax Credit Scholarship Programs.
- Mandates instructional materials for civic education courses be reviewed and approved by various organizations and the Commissioner of Education.
- Requires families applying for scholarships to confirm acceptance or declination by specific deadlines starting in the 2025-2026 school year.
- Requires eligible private schools to confirm a student's admission and provide fee schedules to successfully process scholarship payments.
- Clarifies "regular and direct contact with teachers" can be satisfied for personal education program students who physically attend at least two days per week.
- Specifies that reimbursements and scholarship payments for full-time enrollment be made within seven business days after parental and school approval.
- Imposes requirements for personalized education program students transferring from out-of-state or home education programs for high school credit acceptance.
- Deletes requirement that virtual instruction program providers be nonsectarian.
- Authorizes the Florida Center for Students with Unique Abilities to develop purchasing guidelines for authorized uses of scholarship funds under specific programs.

Effective Date: July 1, 2024

HUMAN RESOURCES

HB 151 Florida Retirement System

Authorizes certain retirees to be reemployed while still receiving retirement benefits, with restrictions.

- Allows retirees of the Florida Retirement System to be employed by non-participating employers without affecting their retirement benefits.
- Requires a 6 or 12-month waiting period before retirees can receive both a salary and retirement benefits from participating employers, depending on the retirement or termination date.
- Stipulates that reemployed retirees cannot renew membership in the Florida Retirement System but must instead pay into it as if they were employers.
- Exempts retirees reemployed as school resource officers from the waiting period to receive both a salary and retirement benefits.
- Prohibits new participants in the Florida Retirement System Preservation of Benefits Plan from July 1, 2026.
- Adjusts employer contribution rates to the Florida Retirement System to address unfunded actuarial liabilities.

Effective Date: July 1, 2024

2024 LEGISLATIVE SESSION FISCAL IMPACT

SB 832 Employment of Individuals with Disabilities

Requires agencies involved in the Employment First Act to enhance collaborative efforts by collecting and sharing data.

- Ensures that the interagency cooperative agreement identifies the roles, responsibilities, and objectives of state agencies and organizations, including data collection and sharing to support individuals with disabilities.
- Mandates the identification of accountability measures for the sustainability of the agreement, specifically focusing on increasing competitive integrated employment, decreasing subminimum wage employment, and reducing nonintegrated employment settings for individuals with disabilities.
- Directs the Office of Reimagining Education and Career Help to issue an annual statewide report by December 1 each year, detailing the act's implementation progress and the effectiveness of accountability measures.

Effective Date: July 1, 2024

COMMUNITY

SB 328 Affordable Housing

Streamlines affordable housing development by amending various Florida statutes to provide more flexibility regarding zoning, density, and parking requirements for affordable housing projects.

- Authorizes multifamily and mixed-use residential developments in areas zoned for commercial, industrial, or mixed-use if at least 40 percent of units are affordable.
- Prohibits counties and municipalities from requiring zoning changes or land use amendments for such developments and from restricting the density, floor area ratio, or height of these developments below certain thresholds.
- Mandates mixed-use residential developments within designated transit-oriented areas to comply with specific requirements, except for use, height, density, floor area ratio, and parking.

Effective Date: Upon becoming a law

HB 187 Antisemitism

Adopts the International Holocaust Remembrance Alliance's working definition of antisemitism to assist in identifying and combating antisemitism and hate crimes against Jewish individuals in the state.

- Defines antisemitism as a perception of Jewish individuals which may be expressed as hatred, including rhetorical and physical manifestations targeting both Jewish and non-Jewish individuals and Jewish community institutions.
- Includes contemporary examples of antisemitism, such as justifying harm against Jewish people, promoting stereotypes, denying the Holocaust, accusing Jews of dual loyalty, and applying double standards to Israel.
- Clarifies that criticism of Israel similar to that of any other country does not constitute antisemitism.
- Ensures that the section does not infringe upon First Amendment rights or conflict with federal or state antidiscrimination laws.

Effective Date: July 1, 2024



2024 LEGISLATIVE SESSION

FISCAL IMPACT

HB 7019 Exemption of Homesteads

Requires an annual adjustment to the \$25,000 additional homestead exemption value for inflation based on the Consumer Price Index for All Urban Consumers.

Effective Date: on the effective date of the amendment to the State Constitution proposed by HJR 7017 or a similar joint resolution having substantially the same specific intent and purpose

HB 49 Employment

Amends work hour restrictions for minors in Florida, altering employment conditions for those aged 15 and under, and those aged 16 and 17.

- Allows minors 15 and under to work until 7 p.m. on school nights, with a weekly maximum of 15 hours during school periods, and sets holiday and vacation employment limits.
- Permits 16 and 17-year-olds to work until 11 p.m. on school nights, more than 8 hours on holidays or Sundays, and up to 30 hours a week during school, with waiver possibilities for weekly hour limits.
- Mandates breaks for minors working over 4 continuous hours and specifies exceptions to these restrictions for graduated minors, those with exemptions, minors in hardship situations, home educated, or in approved virtual programs.
- Allows the department to waive work hour restrictions and clarifies employer violations regarding minor employment laws.

Effective Date: July 1, 2024

HB 3 Online Protections for Minors

Enforces online protections for minors by regulating social media platforms and online content.

- Defines terms related to social media platforms and account holders, focusing on minors and their online activities.
- Requires social media platforms to prevent minors under 14 from creating accounts and mandates the termination of existing accounts for those minors.
- Imposes parental consent requirements for minors aged 14 and 15 to have social media accounts.
- Mandates the permanent deletion of personal information once a minor's account is terminated.
- Establishes civil penalties for platforms that knowingly or recklessly violate the act, including potential damages up to \$50,000 per violation and additional punitive damages for consistent misconduct.
- Allows the Department of Legal Affairs to take legal action against social media platforms under the Florida Deceptive and Unfair Trade Practices Act for non-compliance.
- Requires commercial entities to utilize age verification methods to restrict minors' access to harmful materials online.
- Introduces "anonymous age verification" as a secure method to protect minors online without retaining their personal information.
- Stipulates that entities enabling minors' access to harmful content or not adequately verifying ages are subject to legal action and penalties.

Effective Date: July 1, 2024

DISTRICT FINANCES

Broward County Public Schools (the District) is an independent school district. The District shall:

- Take steps to ensure that students have adequate educational facilities and to provide for the operation of all public schools, both elementary and secondary, as free schools for a term of at least 180 days or the equivalent on an hourly basis. In addition to state funds, the District will determine district school funds necessary to operate all schools for the minimum term and arrange for the levying of district school taxes necessary to provide the amount needed from district sources.
- Prepare and execute the annual school budget to promote the improvement of the District school system.
- Adopt a resolution fixing the District school tax levy necessary to carry on the school program for the District for the next ensuing fiscal year.
- Keep an accurate account of all funds from all sources that should be transmitted to the District School Board for school purposes during the year and, if any funds are not transmitted promptly, take the necessary steps to have such funds made available.
- Borrow money when necessary in anticipation of funds to be reasonably expected during the year as shown by the budget.
- Provide for keeping accurate records of all financial transactions.
- Implement a system of accounting and budgetary controls to ensure that payments do not exceed amounts budgeted and make available all records for proper audit.
- Fix and prescribe the bonds, and pay the premium on all such bonds, of all school employees who are responsible for school funds in order to provide reasonable safeguards for all such funds or property.
- Contract for materials, supplies, and services needed for the District school system. No contract for supplying these needs shall be made with any member of the District School Board, with the District School Superintendent, or with any business organization in which any District School Board member or the District School Superintendent has any financial interest whatsoever.
- Provide for adequate protection against any loss or damage to school property or loss resulting from any liability for which the district school board or its officers, agents, or employees may be responsible under law.
- Employ an internal auditor to perform ongoing financial verification of the financial records of the District. The internal auditor shall report directly to the District School Board or its designee.
- Contract with an independent certified public accountant to conduct a financial or performance audit of its accounts and records.



FINANCIAL POLICIES

State Statutes

Florida Statutes and public law govern the financial operations of all Florida public education institutions. The Superintendent of Schools and designated staff are responsible for keeping adequate records and accounts of all financial transactions as prescribed by the Commissioner of Education (*Financial and Program Cost Accounting and Reporting for Florida Schools, 2001*). This manual is incorporated in Rule 6A-1.001, Florida Administrative Code, pursuant to requirements of Section 1010.01, Florida Statutes.

Florida Statute 1011.02 requires an annual budget be prepared by the Superintendent for the School Board, advertised and presented at two public hearings, adopted by the Board, and submitted to the Department of Education. The budget is prepared in accordance with the regulations dictated by the State Board of Education and must include an amount for required local effort revenue, as determined by the legislature. The total budget and each of the component funds must be balanced, i.e., proposed expenditures, plus transfers and ending fund balances may not exceed proposed income, transfers and beginning fund balances.

School Board Policies

To maintain the financial integrity and stability, an adequate Fund Balance must be maintained in order to meet unexpected and emergency needs. Fund Balance shall be defined unreserved and undesignated balance in the General fund in accordance with generally accepted accounting principles; therefore, the Broward County School Board implemented Policy 3111, which requires the District to maintain a contingency reserve equal to 3 percent of total General Fund appropriations and outgoing transfers, to meet unforeseen expenditures. In the event the Fund Balance decreases to less than 3 percent, the Associate Superintendent of Finance shall prepare, for Board approval, a financial plan and timeline to restore the Fund Balance to the minimum set forth herein.

School Board policy 3110 sets forth the District's investment policy. The purpose of this policy is to set forth the investment objectives and parameters for the management of public funds of The School Board of Broward County, Florida. This policy is designed to ensure the prudent management of public funds, the availability of operating and capital funds when needed, and an investment return competitive with comparable funds and financial market indices. The District may only purchase securities from financial institutions, which are qualified as public depositories by the Treasurer of the State of Florida, or institutions designated as "primary securities dealers" by the Federal Reserve Bank of New York. Repurchase agreements may be entered into with financial institutions that are state qualified public depositories and primary securities dealers as designated by the Federal Reserve Bank of New York. A competitive bid process must be held prior to the selection of an investment. The policy specifically authorizes and places portfolio limits on the District's investment in The Florida Local Government Surplus Funds Trust Fund (SBA), U.S. Government securities, U.S. Government agencies, U.S. Government sponsored agencies, interest bearing time deposits, repurchase agreements, commercial paper, corporate notes, bankers' acceptances, state and local government taxable and tax-exempt debt, and money market mutual funds.

The main purpose of School Board policy 3120, Debt Management, is to assist the District in the implementation and management of its overall strategy by contributing to the continued financial health and stability of the District while assuring the future access to the debt markets to meet both scheduled and unscheduled needs.

For more information and a comprehensive list of School Board policies, please visit:

<https://www.browardschools.com/Page/37754>

DISTRICT BUDGET

An annual budget for the District School Board shall be prepared, advertised, presented at a public hearing pursuant to the advertisement, and adopted by the Board.

The adopted budget shall be submitted to the Commissioner of Education for review and approval of the following items:

- Estimated federal, state, and local revenue.
- Estimated non-revenue loans, bond sales, etc.
- Schedule of maturities of indebtedness and information concerning authorized obligations.
- Transfers and debt service appropriations.
- Ending balances and reserves. Fund balance is the difference between revenue and expenditures.
 - Cash balances to be carried forward shall not exceed 20 percent of the anticipated tax receipt for operational purposes (the cash balance may exceed the 20 percent level when documented evidence justifies the need).
 - Unappropriated fund balances may not exceed 10 percent of total appropriations and transfers for operational purposes (the fund balance may exceed the 10 percent level when documented evidence justifies the need).

No expenditure shall be authorized or obligation incurred which is in excess of a budgetary appropriation. The School Board shall adopt procedures whereby amendments to the original budget are made as needed in order to comply with this rule.

- The School Board shall approve amendments to the District school budget whenever the function amounts in the budget accounts are changed in the original budget approved by the School Board.
- The School Board may adopt procedures whereby amendments to the budget of the Special Revenue – Other fund are considered approved by the School Board at the time the Board approves an entitlement grant, if such grant application includes a budget summary. The effect of such grant shall be reflected in the next monthly district financial report to the School Board.
- No budget amendment shall be approved by the District School Board after the due date for the annual financial report for that year.

It shall be the duty of the Superintendent of Schools and District School Board to take whatever action is necessary during the fiscal year to keep expenditures and obligations within the budgeted income, provided that:

- Any amount appropriated for the payment of indebtedness during the fiscal year shall be paid as budgeted or as the budget may have been officially amended.
- Any accounts carried over from the previous year according to prescribed principles of accounting that are charged to the previous year's business shall be paid from the first funds available which may be used for that purpose by the School Board. At no time, including the close of the fiscal year, shall an overdraft be created or shown against any fund or depository account.
- Cash balances remaining in any District interest and sinking fund or from the proceeds of any bond issue not otherwise restricted, after all obligations have been satisfied, shall be transferred to another fund or funds as authorized by resolution of the School Board.

Budgetary Goals

The main budgetary goal is to continue to increase the general fund balance. This is achieved by having a good budget management practice in place. It is essential to have good budgetary and expenditure control procedures in place to monitor budget versus actual expenditures throughout the year. In addition, it is critical that funds are set aside at the beginning of the year for contingencies such as hurricane emergency. If not utilized, this will result in a positive impact on fund balance at year-end.



BASIS OF ACCOUNTING

Legal Entity

Each of the 75 school districts in the state of Florida are governed by public law as well as Florida School Laws contained in the Title XLVIII Early Learning-20 Education Code, Chapters 1000 through 1013, Florida Statutes. Of those 75 districts, 67 are countywide school districts.

Basis of Accounting

The District is required to maintain two sets of financial statements, which are fund financial statements and government-wide financial statements. Within the fund financial statements, the governmental fund financial statements are based on a flow of current financial resources applied on the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term liabilities, which should be recognized when due. Proprietary and fiduciary fund financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when measurable and earned. Expenses are recorded when incurred. The government-wide financial statements are based on a flow of economic resources applied on the accrual basis of accounting. The flow of economic resources refers to all the assets available to the District for the purpose of providing goods and services to the public. These costs would include depreciation, the cost of inventories consumed during the period, and other operating expenses.

Revenue Sources

Revenues are categorized by source: Federal, State, and Local. Revenue sources are determined by law and, therefore, revenue accounts continue to be structured by appropriation source (Federal, State, and Local) and specific appropriations.

- Federal revenue is received directly from the federal government or indirectly by flowing through the State first. The District receives federal awards for the enhancement of various educational programs.
- State revenue for support to school districts is provided primarily by legislative appropriations. Revenue from state sources primarily includes revenue received for the operations of the District through the Florida Education Finance Program (FEFP) administered by the Florida Department of Education (FLDOE). The District also receives revenue from the State to administer certain categorical educational programs.
- Local revenue for school support is derived almost entirely from property taxes. Local revenue sources include property taxes levied by a school system on the assessed valuation of real property located within the District plus any interest generated. Local sources also include profit on investment, gifts, and student fees charged for adult programs.

Expenditures

Expenditures are generally recognized when the related liability is incurred, and the transaction or event is expected to draw upon current spendable resources. They are categorized under eight dimensions that are needed for reporting data to the Department of Education.

- Fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.
- Object identifies the service or commodity obtained as a result of a specific expenditure. There are seven major object categories: (1) Salaries, (2) Employee Benefits, (3) Purchased Services, (4) Energy Services, (5) Materials and Supplies, (6) Capital Outlay, and (7) Other Expenses.

BASIS OF ACCOUNTING

- Function is the objective or purpose of an expenditure (expense for government-wide and proprietary financial statement presentation). Functions are the activities performed to accomplish the objectives of the organization. The activities of a local school system are classified into six broad areas:
 - Instruction includes the activities dealing directly with the teaching of students or the interaction between teachers and students. Instruction is further classified as Basic [Florida Education Finance Program (FEFP K-12)], Exceptional Student Education, Career Education and Adult General. “Other Instruction” includes programs such as recreation, enrichment and prekindergarten instruction.
 - Student and Instructional Support Services provides administrative, technical, and logistical support to facilitate and enhance instruction. Student and Instructional Support Services include Student Support Services, Instructional Media Services, Instruction and Curriculum Development Services, Instructional Staff Training Services and Instruction-Related Technology.
 - General Support Services include activities associated with establishing policy, operating schools and the school system, and providing the necessary facilities and services for staff and students. This includes salaries and expenditures for the School Board, Administration (both school and general), Facilities Acquisition and Construction, Fiscal Services, Food Services, Central Services (planning, research, development, and evaluation services; information services; staff services; statistical services; data processing; internal services, such as buying, storing, and distributing supplies, furniture, and equipment; printing; and mail room and courier services), Student Transportation Services, Operation and Maintenance of Plant and Administrative Technology.
 - Community Services are activities that are not directly related to providing education for students in a school system. These include non-instructional services provided by the school system for the community.
 - Debt Service represents payments of principal and interest to service debt and expenditures related to issuance and retirement of debt.
 - Capital Outlay includes expenditures related, but not limited, to the procurement of land, the purchase of furniture and equipment, and the acquisition or construction of educational facilities.
- Facility refers to the school or office location that is the center for accumulation of costs.
- Program refers to activities, operations or organizational units designated to accomplish an objective or purpose. Educational programs are established by law for Florida school districts and are the basis for the program cost accounting and reporting system.
- Grant (State and Federal) refers to code numbers assigned by the Florida Department of Education (FLDOE) for reporting state and federal grants.
- Project refers to a classification that is used to identify expenditures related to a specific activity, such as a construction project or a project funded through grants.

GOVERNMENTAL GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

GAAP for governmental entities are established by the Governmental Accounting Standards Board (GASB) and provide the foundation for financial accounting and reporting for the District. The basis of accounting refers to when revenues, expenditures (or expenses), assets, liabilities and other financial activities are recognized and reported in the financial statements.



BASIS OF ACCOUNTING

Fund Financial Statements

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. In order to demonstrate that restrictions imposed by laws and regulations have been followed, the basic financial statements of a governmental entity must include fund-based financial statements. The types of funds that may be used to satisfy this requirement are as follows:

- **Governmental Funds**
 - *General Fund* is the primary operating fund of the District.
 - *Special Revenue Funds* are legally restricted or committed for specific purposes.
 - *Capital Projects Funds* are used for acquisition or construction of facilities and equipment.
 - *Debt Service Funds* are used to account for the accumulation of resources for and the payment of interest and principal on long term debt.
 - *Permanent Funds* are not used by Broward County Public Schools.
- **Proprietary Funds**
 - *Enterprise Funds* are not used by Broward County Public Schools.
 - *Internal Service Funds*
- **Fiduciary Funds and Similar Component Units**
 - *Pension (and other employee benefit) Trust Funds*
 - *Investment Trust Funds*
 - *Private-Purpose Trust Funds*
 - *Custodial Funds*

Governmental Funds

The basis used to prepare fund financial statements is the modified accrual basis of accounting. Under the modified accrual basis, revenues are recognized in the accounting period in which they become “susceptible to accrual” meaning they both measurable and available. Measurable means the amount of the transaction can be determined. Revenues are considered available when they are collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Proprietary Funds

Proprietary Funds are accounted for on the accrual basis of accounting. Under the accrual basis records revenues are recognized in the period earned and expenses are recognized in the period incurred. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations.

- **Internal Service Funds** may be used to account for activities that involve the governmental entity providing goods and services to other funds of the primary governmental unit on a cost reimbursement basis. These funds are used to account for printing and other services provided to other governmental funds.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the government’s own programs. Under the Fiduciary Funds category are Pension Trust Funds, Investment Trust Funds, Private-Purpose Trust Funds and Custodial Funds. The District’s Fiduciary funds consist of Custodial funds used for its student activities.

BASIS OF ACCOUNTING

Government-Wide Financial Statements

Government-wide financial statements provide an overall picture of the financial position and activities of the government entity. These financial statements are constructed around the concept of a primary government and, therefore, encompass the primary government and its component units, except for fiduciary funds of the primary government and component units that are fiduciary in nature.

Financial statements of fiduciary funds are not presented in the government-wide financial statements but are included in the fund financial statements. The government-wide financial statements are based on a flow of economic resources applied on the accrual basis of accounting. This is the same method used by proprietary funds. However, governmental funds need to be converted to this measurement focus and basis of accounting. For these statements to be meaningful, all activities of the primary government are reported using the same measurement focus and basis of accounting.



BASIS OF BUDGETING

Budget Process, Budgetary Control, and Budgetary Reporting

The District's budget is a detailed operating plan that identifies estimated expenditures in relation to estimated revenues. Estimated revenue is primarily determined by projecting the number of students in each educational program and applying the legislatively determined funding formula to the full-time equivalent students in those programs. Other income, such as interest, fees, and rent is based on historical experience and future predictions. Estimated expenditures are also determined by projecting the number of students in each program in order to calculate the number of teachers required. Expenditures such as utilities, gasoline, insurance, etc., are based on historical data along with future industry projections. The budget reflects the District's priorities and represents a process through which policy decisions are made, implemented, and controlled.



The School Board follows procedures established by State Statute and State Board of Education rules in establishing annual budgets for governmental funds as described below:

- Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental fund types in accordance with procedures and time intervals prescribed by law and State Board of Education rules.
- The legal level of budgetary control is at the major functional level. Budgeted amounts may be amended by resolution at any Board meeting prior to the due date for the annual financial report.
- Project length budgets, such as in the Capital Projects Funds, are determined and then are fully appropriated in their entirety in the year the project is approved. For the beginning of the following year, any unexpended appropriations for a project from the prior year are re-appropriated. This process is repeated from year to year until the project is completed.
- Unencumbered appropriations lapse at year-end. Encumbered appropriations are carried forward, if applicable, to the following year for the General Fund and are closed after a three-month period.

The Budget Office reviews these budgets for compliance and, if necessary, modifies them to ensure the overall integrity of the District's annual budget.

Balanced Budget

A budget is balanced when the sum of estimated net revenues, including beginning fund balance, is equal to the sum of the estimated appropriations, including ending fund balance.

Budget Amendments

Management may not amend the budget without the specific approval of the School Board. Budgets for all funds are amended during the year by submitting the requested amendments to the School Board for approval. No expenditure may be authorized and no obligation incurred in excess of the current budgetary appropriation without School Board authorization.

BASIS OF BUDGETING

School Budgets

Broward County Public Schools has adopted the practice of school-based management. Recognizing that each school has unique needs, the principals, in conjunction with the School Advisory Council (SAC), determine what staffing pattern will best meet the needs of the school. An Instructional Allocation is appropriated for each school based on the number of students and the types of educational programs in which the students are enrolled. The Instructional Allocation covers the cost of classroom teachers, materials and supplies, and eight days of substitute teachers for each teacher.

In addition, each school is provided a Support Allocation that is determined by using a model of various positions, such as principal, assistant principal, clerical staff, and media specialist, for each level. Additional staff is determined for each school based on a range of number of students at the school. The schools are funded using average salaries for primary positions; therefore, there is no advantage for a school to hire a new teacher in place of a more experienced teacher. Because of school-based management, staffing variations exist from school to school. Any salary lapse resulting from vacant school positions reverts to the District.

Schools also receive a variety of state and local categorical funds that can only be used for specific purposes. These include funding for class size reduction, instructional materials, and various exceptional education programs, to name a few.



THE BUDGET PROCESS

Fiscal Year

The District's fiscal year is July 1 through June 30.

Statutory Requirements

The District participates in the Florida Education Finance Program (FEFP), which entitles the District to receive State revenues along with the funds raised from Broward County property taxes. Florida Statute dictates budget adoption requirements and participation in the FEFP program. The fiscal year 2024-25 budget adoption calendar is detailed on page 5-40.

The budget process for the current year begins months before the start of the fiscal year on July 1. Student enrollment is projected in December of each year for the following fiscal year and submitted to the Florida Department of Education. The Florida Department of Education collects the projections made by each district. The Florida Legislature utilizes the enrollment projections to formulate the state K-12 FEFP education budget. FEFP funds then are allocated to the individual school districts based on the enrollment projections. Once the FEFP revenue for the District is finalized at the conclusion of the legislative session, usually in early May, the District can finalize the budget and millage rates proposed for tentative adoption in late July.

Truth-in-Millage (TRIM) laws define the formal budget adoption process. To comply with TRIM, the District will hold the first public hearing for the 2024-25 tentative budget and millage rates on July 30, 2024. The hearing provides the public the opportunity for input on the budget process and for the School Board to tentatively approve the 2024 millage rates and approve the 2024-25 proposed budget. (Note: Local property taxes are assessed for November 2024 collection; hence, 2024 tax collections fund the FY 2025 budget). The second and final public hearing will be held on September 10, 2024, for the purpose of allowing the public additional input on the budget, and for the Board to adopt the final budget and millage rates for 2024-25.

Budget Development – Local Process

The District budget is a detailed operating plan that identifies estimated expenditures in relation to estimated revenues. The Board's goals and objectives are the main drivers of the budget development process, along with funding constraints.

The fiscal year 2024-25 budget process began after the adoption of the fiscal year 2023-24 budget in September. Two timelines address the budgeting process, one to address school budgets and another one to address departmental budgets. The schools' timeline includes the preparation and approval of membership projections; the projected allocation of various programs, such as Magnet, Class Size, etc.; the projection of grants funding; the teacher hiring process; preparation of school budgets; registration of students; etc. The Department timeline includes divisional planning meetings, review of initiatives, review of program requirements, assessment of the availability of resources, etc.

Every year, the Finance division coordinates and presents to the Board three to four Budget Workshops prior to the First Public Hearing.

At the conclusion of the budget development process, two public hearings are held, providing additional opportunities for the public to voice their opinions on the budget. The budget is adopted at the second public hearing in September.

At the start of the school year, school budgets are adjusted to reflect actual student enrollment counts as of Benchmark Day count early in September. The State recalculates district revenue based on the revised student Full Time Equivalent (FTE) data in October and February. These adjustments are incorporated into the district's budget amendment process.

THE BUDGET PROCESS

Budget Amendment Process

The budget is continually monitored and amended throughout the year. Amendments to the budget reflecting revenue changes and adjustments are brought to the Board regularly for their review and approval.

Long Term Planning

The District's primary source of funding, the Florida Education Finance Program, is determined by legislative appropriation each year, generally concluding in May. The fiscal year begins on July 1, requiring that revenue projection and budget planning continue all year, until the final appropriation by the legislature is known. Since the legislature appropriates for only one year, it is difficult to plan much beyond one year. Due to the uncertainty of annual funding, the economic and political environments are carefully monitored for trends that may affect the future year's funding. Gauging the future outlook allows the District to be proactive and develop strategies to deal with funding issues as they occur.

Budget Trends

The District began the fiscal year 2024-25 budget process with a clear understanding of the continuing challenges it faces in current economic conditions.

Property Tax Collections: By July 1, 2024, the Property Appraiser certified the tax roll for Broward County at \$327.2 billion, up \$26.9 billion, or 8.95 percent increase over July 1, 2023. This is the twelfth increase in the tax roll since the housing market crash in fiscal year 2008-09.

Sales Tax Revenue: The State relies heavily on sales tax revenue to fund its portion of the Florida Education Finance Program. As the state economy began to show signs of recovery, the Governor and state legislature steadily increased K-12 funding from FY 2013-14 through FY 2017-18. However, in FY 2018-19, the increase has been set at less than one percent, giving BCPS the lowest increase among all 67 counties in the State. In FY 2019-20, revenue increased by 2.38 percent. In FY 2020-21, revenue increased by 2.64 percent and in FY 2021-22, revenue increased by 3.14 percent. In FY 2022-23, revenue increased by 9.9 percent and in FY 2023-24, revenue increased by 12.3 percent.

Class Size Amendment Compliance: In 2002, Florida voters approved an amendment to the State Constitution that set limits on the number of students in core classes of 18 in grades K-3, 22 in grades 4-8, and 25 in grades 9-12. The implementation of this amendment was phased in by requiring the number of students in each core classroom to be reduced by at least two students per year beginning in the 2003-04 school year, with full compliance measured at the classroom level by the 2010-11 school year.

Faced with the lack of funding for full implementation of the amendment and the sharp increase in district penalties across the state, in 2011, the Florida Legislature revised the definition of a core course, reducing the number of courses that must meet class size limits. Providing further flexibility in 2013, State Statute 1002.31 established class size compliance measured at the school average by grade group for district-operated schools of choice.

Since FY 2014-15, all of the District's non-charter schools were able to meet 100% class size compliance requirements at the classroom level for traditional schools and at the school level average by grade group for schools of choice. FY 2023-24 marked the tenth consecutive year the District met 100% class size compliance requirements at all non-charter schools.



OPERATIONS BUDGET CALENDAR

Ref Day	Date	Activity	Statutory Requirement	Statutory Reference
D	Monday 7/1/2024	Property Appraiser certifies tax roll.	July 1 or date of certification, whichever is later.	200.065(1) 193.023(1)
	Friday 7/19/2024	Receive "Required Local Effort" from Department of Education.	Not later than 7/19/24, the Commissioner of Education shall certify Required Local Effort.	1011.62(4)(a)
D + 22	Tuesday, July 23, 2024 *	Within 24 days of the Certification of Value.	Superintendent submits tentative budget to The School Board of Broward County, Florida.	200.065(2)(a)3 1011.02
		Superintendent presents tentative 2024-25 budget to the School Board.	School Board shall approve tentative budget for advertising.	1011.03
D + 25	Friday 7/26/2024	Within 29 days of the Certification of Value, the district must advertise in the newspaper.	Advertising summary of tentative budget, including proposed millage rates.	200.065(2)(f)1 1011.03
	Tuesday, July 30, 2024**	Not less than 2 nor more than 5 days after advertising.	The School Board holds public hearing on tentative budget and proposed millage rates; amends and adopts tentative budget.	200.065(2)(f)1
D + 32	Friday 8/2/2024	Within 35 days of Certification of Value.	Advise Property Appraiser of proposed millage rate. This will be used by Property Appraiser to prepare Notice of Proposed Property Taxes.	200.065(2)(b) 200.065(2)(f)2
Not less than D + 64 not more than D + 79	Tuesday, Sept. 10, 2024**	65-80 days after Certification of Value. (Between 9/3/2024 and 9/18/2024)	Hold public hearing to adopt final budget and to adopt millage rate. No newspaper advertisement is required. Millage rate cannot exceed the rate tentatively adopted on D + 34 unless each taxpayer is sent a personal notice of change under the new rates. Such notice is prepared by the Property Appraiser at School Board expense and should be mailed no more than 15 days nor less than 10 days prior to any hearing.	200.065(2)(c) 200.065(2)(f)3
	Friday 9/13/2024	Within 3 days after adoption of final millage rate.	Notify Property Appraiser and Tax Collector of adopted millage rate within 3 days after adoption of the resolution.	200.065(4)
	Friday 9/13/2024	Within 3 business days after adoption of final budget.	Submit budget to Department of Education within 3 business days after adoption.	6A-1.0071(1)
D + 100	Wednesday 10/9/2024	Within 30 days after adopting millage & budget. No later than 101 days after Certification of Value.	Submit TRIM compliance package to the Department of Revenue.	200

* Indicates School Board Meeting. Tentative budget is presented for advertisement approval.

** Indicates School Board Public Hearing

CAPITAL OUTLAY FUNDS BUDGET

Capital Outlay Funds

These funds account for revenue to acquire, construct, or maintain facilities and capital equipment for the District. In addition, funds can be allocated for land acquisition, new equipment purchases, buses and other vehicles, capital improvements, and capital debt service.

Capital Outlay Revenue and Financing Sources

Revenue and other financing sources for capital outlay funds are comprised of state allocations, federal and local sources including the Capital Improvement Ad Valorem Tax Levy (millage), General Obligation Bond (GOB), impact fees, and capital equipment leases. Project expenditures from state sources require that the project be listed in the District's approved Educational Plant Survey. Each fund group is accounted for separately as required by statutes.

On November 4, 2014, Broward County voters gave their overwhelming support of the District's request to pass an \$800 Million GOB with a 74% approval margin. The bond provides critically needed funding for Broward's students. The School Board asked voters for this approval in direct response to years of unsuccessful advocacy requesting the Florida legislature restore the capital millage rate and the current push in an ongoing effort to address the District's critical capital budget situation. The District has committed to investing the funding to enhance students' learning environments by focusing on improvements in the **S**afety, **M**usic and Art, **A**thletics, **R**enovation, and **T**echnology (**SMART**) Program reserve. When the GOB is combined with other capital outlay funds, the SMART Program is currently \$1.7 billion.

Capital Outlay Appropriations

The largest capital outlay appropriations are for the SMART Program, capital improvements, maintenance of educational facilities and the repayment of previous certificates of participation (COP) construction financing. Funds can also be used for renovation and remodeling of existing facilities, construction of new and replacement school buildings, school security, health and safety projects, and technology equipment upgrades. Other appropriations may include land acquisition and equipment for schools and departments. Funding for vehicles includes the purchase of school buses for student transportation and white fleet vehicles including maintenance trucks and security vehicles.

District Educational Facilities Plan

The School Board is scheduled to approve the 2024-25 DEFP on September 4, 2024. A summary of the plan is included in the Information section of this budget presentation. The capital outlay appropriations are amended throughout the year with the appropriate approval and authorization from the School Board.

District Maintenance

As schools age, the costs of repairs and maintenance continue to rise. Funds from the Florida Education Finance Program (FEFP) for repairs and maintenance have not kept pace with the funds necessary to keep schools in good condition. As the need for maintaining the District's aging facilities has grown, funding is transferred from the capital fund to the general fund to pay for repairs and maintenance (as allowed by Florida Statutes). The replacement of infrastructure items such as air-conditioning, roofing, plumbing, and electrical systems is also provided through the capital fund transfer into the general fund.



CAPITAL OUTLAY BUDGET PROCESS

Background

The primary source of capital outlay revenue comes from local property taxes. Between 2008 and 2010 the Florida Legislature approved budgets that reduced the amount school districts can levy for capital outlay from 2.0 mills to 1.5 mills. This millage rate reduction combined with the major decline in Broward's taxable property values had a large negative impact on capital millage revenues. The District's decision in 2014 to ask the voters of Broward County to approve the \$800 million general obligation bond (GOB) is directly related to the strain the millage rate reduction caused in the effort to address the District's ongoing repair, maintenance, and modernization of the schools.

District Educational Facilities Plan

Florida Statute 1013.35 requires that school districts prepare and adopt a District Educational Facilities Plan (DEFP) before adopting the annual capital outlay budget. The overall capital outlay plan is based on an analysis of the District's demographics, community participation, departmental recommendations, the Superintendent's Cabinet, and School Board member input.

The fiscal year 2024-25 DEFP lays out a \$3.8 billion five-year financial plan to address school security, renovation projects, technology improvements, music instruments and equipment, school buses, capital improvements, maintenance, and repair, and to make debt service payments.

The current DEFP includes the \$800 million GOB combined with other capital outlay funds to implement the **Safety, Music & Arts, Athletics, Renovations and Technology Program (SMART)**. The SMART Program currently includes \$1.7 billion to enhance students' learning environments. Technology is one of the cornerstones of the SMART Program. The work included in the SMART Program to improve technology infrastructure and provide new devices in schools was completed during the 2017-18 school year. Technology continues to be refreshed every year via grants and capital equipment leases.

The DEFP also highlights SMART Program construction projects across the District. These projects are being implemented through contracts the District has entered with outside firms to provide Owner's Representative and Cost/Program Controls management services. Using these firms enhances the District's efficiency by keeping the District current with the latest developments in management systems and practices. In addition, the firms established a central coordinated repository of data by implementing, maintaining, and upgrading management information systems appropriate for the District's construction projects, and are facilitating the efficient and effective use of information throughout the District's construction projects.

The public has an opportunity to provide input into the DEFP at two School Board meetings and various School Board workshops each year. In addition, the School Board, municipalities, and the county have an interlocal agreement for public school facility planning that increases the level of interaction and opportunity for those entities to provide feedback into the process of developing the DEFP. The School Board is scheduled to approve the 2024-25 DEFP on September 4, 2024. The first year of the DEFP constitutes the 2024-25 capital outlay budget. The capital outlay budget is officially adopted as part of the annual budget adoption each year. The School Board can amend the capital outlay budget during the fiscal year to recognize changes in revenues and adjust funding for capital projects and programs.

CAPITAL OUTLAY BUDGET CALENDAR

2024-25 CAPITAL BUDGET CALENDAR

Date	Activity	Statutory Requirement	Statutory Reference
Tuesday 1/30/2024	The School Board holds first of a series of workshops to discuss the fiscal year 2024-25 preliminary budget		
Tuesday 6/25/2024	The School Board holds final workshop to discuss the fiscal year 2024-25 budget		
Tuesday 7/23/2024	The School Board discusses the fiscal year 2024-25 budget at Regular School Board meeting		
Tuesday 7/23/2024	The School Board holds the first meeting on the Tentative District Educational Facilities Plan, fiscal years 2024-25 to 2028-29	Provision shall be made for public comment concerning the Tentative District Educational Facilities Plan	1013.35 (2)(d)
Tuesday 7/30/2024	The School Board holds the first public hearing on the fiscal year 2024-25 annual budget	The School Board holds a public hearing on the tentative budget and proposed millage rates; amends and adopts the tentative budget	200.065 (2)(f)1
Wednesday 9/4/2024	The School Board holds a second meeting and adopts the District Educational Facilities Plan, fiscal years 2024-25 to 2028-29	Annually, the District School Board shall consider and adopt the Tentative District Educational Facilities Plan	1013.35 (4)
Tuesday 9/10/2024	The School Board holds the second public hearing to adopt the fiscal year 2024-25 annual budget	The School Board holds a public hearing to adopt the final budget and to adopt millage rates	200.065(2)(c) 200.065(2)(f)3
Tuesday 10/1/2024	The Adopted District Educational Facilities Plan must be submitted to the Department of Education	Functions of the Department of Education: Require each board and other appropriate agencies to submit complete and accurate financial data as to the amounts of funds from all sources that are available and spent for construction and capital improvements. The commissioner shall prescribe the format and the date for the submission of this data and any other educational facilities data.	1013.03(4)



FINANCIAL

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DISTRICT BUDGET SUMMARY

BUDGET SUMMARY
THE PROPOSED OPERATING BUDGET EXPENDITURES OF
THE SCHOOL BOARD OF BROWARD COUNTY ARE 11.4%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

FISCAL YEAR
2024-2025

PROPOSED MILLAGE LEVY

OPERATING

LOCAL EFFORT	3.0630
DISCRETIONARY	0.7480
ADDITIONAL OPERATING	1.0000
DEBT SERVICE	0.1545
CAPITAL OUTLAY	1.5000
TOTAL	6.4655

BUDGET

REVENUES	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Total All Funds
Federal Sources	\$ 13,983,784	\$ 482,413,672	\$ -	\$ -	\$ -	\$ 496,397,456
State Sources	1,325,214,460	8,032,326	546,470	50,726,713	-	1,384,519,969
Local Sources	1,599,377,268	10,502,315	48,530,117	483,320,177	535,000	2,142,264,877
TOTAL REVENUES	\$ 2,938,575,512	\$ 500,948,313	\$ 49,076,587	\$ 534,046,890	\$ 535,000	\$ 4,023,182,302
Transfers In	167,605,124	40,000	197,070,509	845,512.00		365,561,145
Nonrevenue Sources			-	86,297,642		86,297,642
Fund Balances/Net Assets-July 1, 2024	199,050,399	54,540,359	42,878,636	685,470,272	220,980	982,160,646
TOTAL REVENUES, TRANSFERS AND BALANCES	\$ 3,305,231,035	\$ 555,528,672	\$ 289,025,732	\$ 1,306,660,316	\$ 755,980	\$ 5,457,201,735

EXPENDITURES

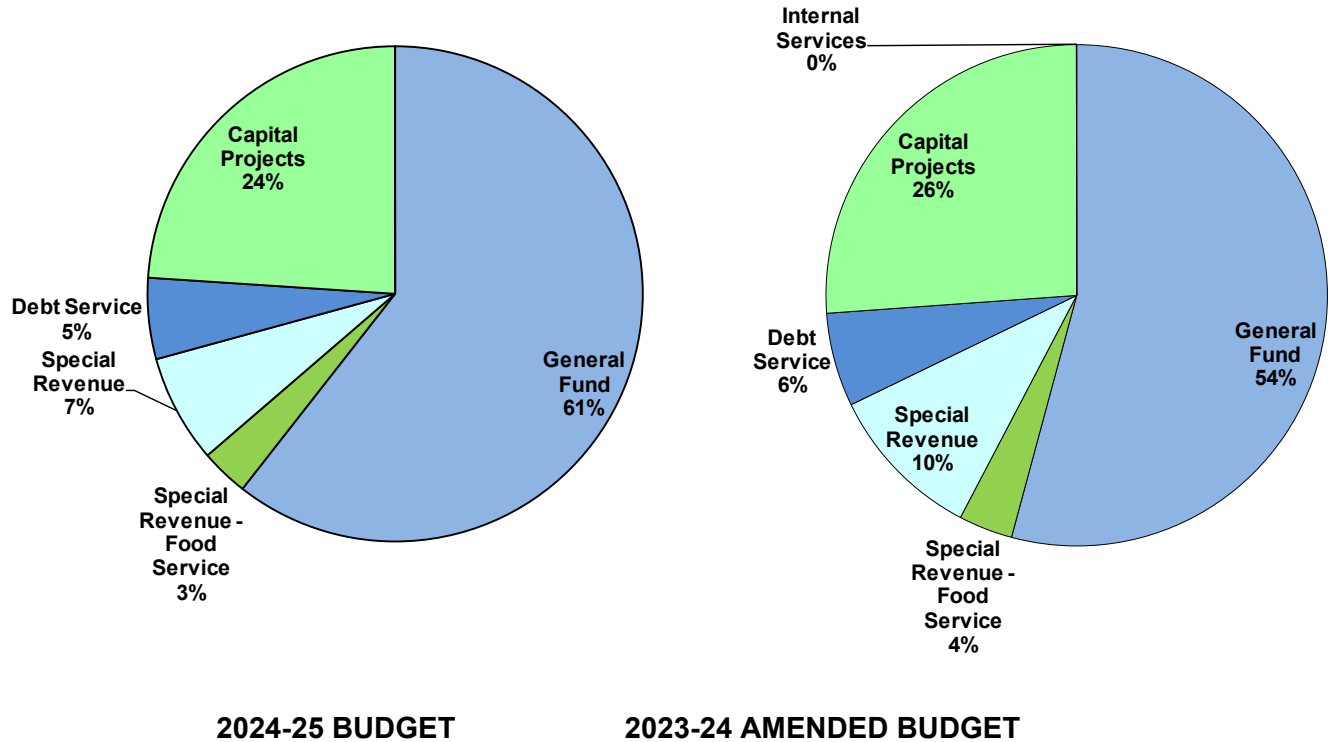
Instruction	\$ 2,146,393,319	\$ 259,330,236				\$ 2,405,723,555
Student Support Services	147,512,532	18,153,788				165,666,320
Instructional Media Services	25,455,347	-				25,455,347
Instruction & Curriculum Development Services	29,367,857	28,387,239				57,755,096
Instructional Staff Training Services	6,652,538	37,559,437				44,211,975
Instructional-Related Technology	32,022,978	4,211,905				36,234,883
Board	6,986,550					6,986,550
General Administration	11,558,686	15,375,956				26,934,642
School Administration	155,441,419	2,326,066				157,767,485
Facilities Acquisition & Construction	20,138,225	1,170,002		941,984,683		963,292,910
Fiscal Services	10,872,001	262,140				11,134,141
Food Service	-	147,310,873				147,310,873
Central Services	69,549,475	1,589,526			622,000	71,761,001
Student Transportation Services	91,728,338	3,658,346				95,386,684
Operation of Plant	231,504,616	6,479,823				237,984,439
Maintenance of Plant	82,256,311	47,808				82,304,119
Administrative Technology Services	17,960,643					17,960,643
Community Services	12,806,408	4,282,447				17,088,855
Debt Service	7,087,881		245,358,242			252,446,123
TOTAL EXPENDITURES	\$ 3,105,295,124	\$ 530,145,592	\$ 245,358,242	\$ 941,984,683	\$ 622,000	\$ 4,823,405,641
Transfers Out	885,512		-	364,675,633	-	365,561,145
Fund Balances/Net Assets-June 30, 2025	199,050,399	25,383,080	43,667,490	-	133,980	268,234,949
TOTAL EXPENDITURES, TRANSFERS AND BALANCES	\$ 3,305,231,035	\$ 555,528,672	\$ 289,025,732	\$ 1,306,660,316	\$ 755,980	\$ 5,457,201,735

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

Note: General Fund information uses 2024-25 FEFP Second Calculation.



ALL FUNDS COMPARISON OF BUDGETED REVENUE SOURCES



Fund Title:	2024-25 Budget	2023-24 Amended Budget
General Fund	\$3,305,231,035	\$2,988,734,403
Special Revenue - Food Service	170,656,061	191,751,882
Special Revenue	384,872,611	559,408,670
Debt Service	289,025,732	333,117,924
Capital Projects	1,306,660,316	1,441,144,170
Internal Services	755,980	712,188
Sub-Total	\$5,457,201,735	\$5,514,869,237
Less Transfers Out:	<u>(365,561,145)</u>	<u>(366,662,723)</u>
TOTAL ALL FUNDS	<u>\$5,091,640,590</u>	<u>\$5,148,206,514</u>

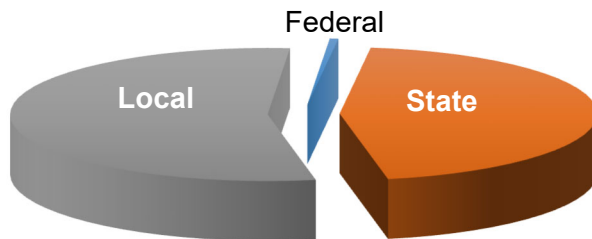
Information for fiscal year 2024-25 is as of FEEP 2nd calculation. *Information for fiscal year 2023-24 for General Fund is from the Budget Amendment dated April 30, 2024; Special Revenue is from the Budget Amendment dated April 30, 2024. Debt Service is from the Budget Amendment dated April 30, 2024; and Capital Projects is from May 31, 2024 amendment. Special Revenue Food Service, Special Revenue ESSER, Special Revenue Other CRRSA, Special Revenue Miscellaneous Funds, and Internal Services are from the 2023-24 Adopted Budget.

NOTE: Amounts include Fund Balance



MAJOR REVENUE SOURCES

Revenues are categorized by source: Federal, State, and Local. Revenue sources are determined by law and, therefore, revenue accounts continue to be structured by appropriation source (Federal, State, and Local) and specific appropriations.



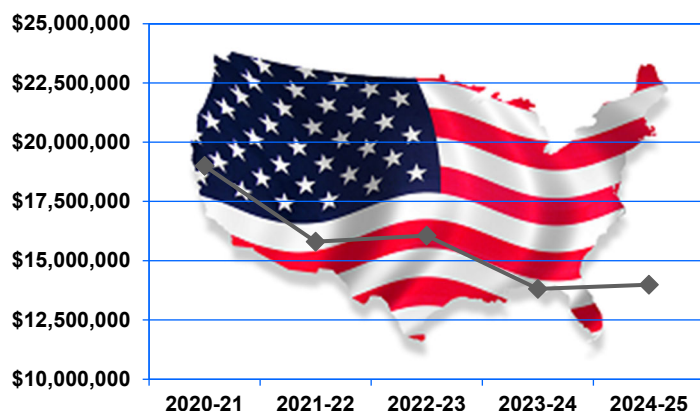
From the three major revenue sources in 2024-25, the District expects to receive 0.4 percent of General Fund financial support from Federal sources, 40.1 percent from State sources, and 48.4 percent from Local sources. The remaining 11.1 percent is comprised of transfers from other funds and fund balance.

Revenue from Federal Sources

The District receives federal awards for the enhancement of various educational programs. These funds are received directly from the Federal Government or indirectly by flowing through the State first. Budgeting is based according to the grant plan. An example of federal direct revenue is funding received for Head Start pre-kindergarten programs. An example of Federal through State revenue is funding for Title I ESEA (Elementary and Secondary Education Act).

For the General Fund, Broward County Public Schools (BCPS) receives Reserve Officers Training Corps (ROTC) funding as federal direct revenue and Medicaid funding as Federal through State revenue.

Federal Revenue Trend - 5 Year History



Revenue from State Sources

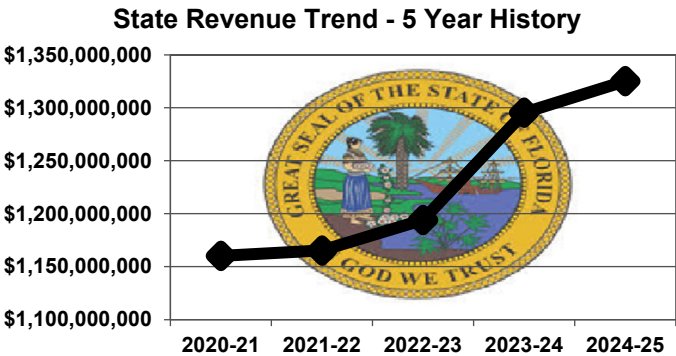
Funds for state support to school districts are provided primarily by legislative appropriations. While several tax sources are deposited in the state's General Revenue Fund, the predominant source is Sales Tax. Revenue from state sources primarily includes revenue received for the operations of the District through the Florida Education Finance Program (FEFP) administered by the Florida Department of Education (FLDOE) under the provisions of Section 1011.62, Florida Statutes. Statewide, funds appropriated to finance the FEFP in 2024-25 were \$12.1 billion, plus \$3.4 billion in state categorical funds.

The focus of the state finance program bases financial support for education upon the individual student participating in a particular educational program rather than upon the number of teachers or classrooms. The educational programs recognized in the FEFP are basic education, instruction of students with limited English proficiency, instruction of exceptional students (disabled and gifted), and career education. FEFP funds are primarily generated by multiplying the number of full-time equivalent (FTE) students in each of the educational programs by cost factors to obtain weighted FTE. Program cost factors are determined by the Legislature and represent relative cost differences among the FEFP programs. The weighted FTE is then multiplied by a base student allocation (BSA) and by a Comparable Wage Factor (CWF) in the major calculation to determine state and local FEFP funds. (The CWF was previously known as the District Cost Differential (DCD)).

MAJOR REVENUE SOURCES

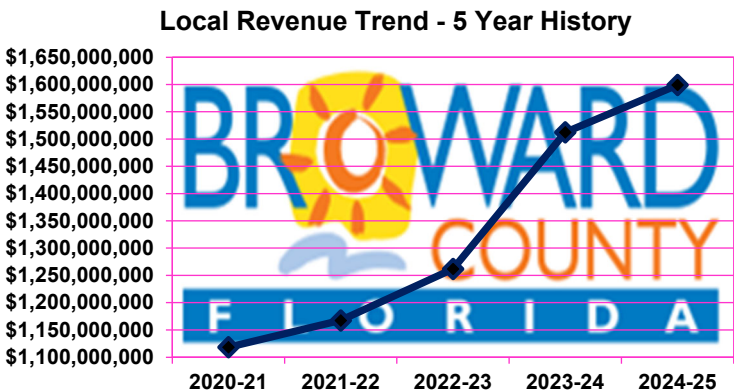
In addition, funds are appropriated to meet other needs by means of special allocations, which include allocations for Exceptional Student Education (ESE) students, Safe Schools, Student Transportation, and Educational Enrichment for at-risk students (previously known as Supplemental Academic Instruction (SAI)). Special allocations are funded through the Florida Education Finance Program (FEFP), making them partially funded by local revenue derived mainly through property taxes. For 2024-25, the following allocations were removed from the FEFP and rolled into the Base Student Allocation (BSA): Funding Compression and Hold Harmless, Instructional Materials, Reading, Teachers Supplemental Assistance, Teacher Salary Increase and Sparsity allocations. Class Size Reduction is fully funded categorically by the state through sales taxes.

On June 29th, 2020, Governor Ron DeSantis vetoed the School Recognition line item from HB 5001, General Appropriations Act. School Recognition has not been allocated through the FEFP since the 2019-20 school year. In 2022-23, HB 5003 stipulated that the Department of Education distribute the funds appropriated in Specific Appropriation 88A once the official school grades for the 2021-22 school year were available. BCPS was funded \$16.4 million in School Recognition Funds in 2023-24.



Revenue from Local Sources

Local revenue for school support is derived almost entirely from property taxes. Local revenue sources include property taxes levied by a school system on the assessed valuation of real and personal property located within the district plus any interest generated. Local sources also include profit on investment, gifts, and student fees charged for adult programs.



Each School Board participating in the state allocation of funds for the current operation of schools must levy the millage set for its Required Local Effort (RLE). The Legislature set the statewide amount of \$10.4 billion as the RLE contribution from counties for 2024-25. Each district's share of the state total of RLE is determined by a statutory procedure initiated by certification of each district's property tax valuations by the Department of Revenue.

The Commissioner of Education certifies each district's RLE millage rate no later than July 19. These rates are primarily determined by dividing the dollar amount of RLE by 96 percent of the aggregated taxable value of all districts. Certifications vary due to the use of assessment ratios designed to equalize the effort on the FEFP of differing levels of property appraisal in the counties. Millage rates are also adjusted because the RLE effort may not exceed 90 percent of a district's total FEFP entitlement.

MAJOR REVENUE SOURCES

School Boards may set discretionary tax levies of the following types:

Current Operations

The Legislature set the total local millage for 2024-25. Per the 2024-25 FEFP Second Calculation, the statewide equalized Required Local Effort millage rate is 3.0630. The total combined millage levied by the School Board of Broward County is set at 6.4655, which includes the following:

- Required Local Effort 3.0480
- Discretionary Operating 0.7480
- Local Capital Improvement 1.5000
- Referendum 1.0000 (voter-approved)
- Debt Service 0.1545 (voter-approved)

Capital Outlay and Maintenance

School Boards may levy a local property tax to fund school district capital outlay projects. Per Florida Statutes 1.5000 mills can be used for:

- new construction and remodeling projects;
- the purchase of sites, site improvement, or site expansion;
- auxiliary facilities, athletic facilities, or ancillary facilities;
- the maintenance, renovation, and repair of existing schools or leased facilities;
- the purchase, lease-purchase, or lease of school buses;
- the purchase, lease-purchase, or lease of new and replacement equipment and enterprise resource software applications;
- the payment of costs directly related to complying with state and federal environmental statutes, rules, and regulations governing school facilities;
- the payment of costs of leasing relocatable educational facilities or renting/leasing educational facilities and sites;
- the payment of costs of opening day collection for the library media center of a new school;
- the payments for educational facilities and sites due under a lease-purchase agreement (the payment amount may not exceed three-fourths of the capital millage levy);
- the payment of loans approved pursuant to sections 1011.14 and 1011.15, Florida Statutes;
- the payment of school buses when a school district contracts with a private entity to provide student transportation services.

A school district may also use an amount up to \$100 per unweighted full-time equivalent (FTE) student from the capital outlay millage to fund:

- the purchase, lease-purchase, or lease of driver's education vehicles;
- motor vehicles used for the maintenance or operation of plants and equipment;
- security vehicles, as well as vehicles used in storing or distributing materials and equipment;
- the payment of premium costs for property and casualty insurance.

NOTE: The 2024-25 Millage rate is based on the FEFP 2nd Calculation.

MAJOR EXPENDITURE CATEGORIES

The purpose of expenditures are indicated by function classifications. Functions are group-related activities aimed at accomplishing a major service or regulatory responsibility. The activities of a local school system are classified into five broad areas:

- ✓ Instruction
- ✓ Instructional Support
- ✓ General Support
- ✓ Community Services
- ✓ Non-program Charges (Debt Service and Transfers)

Instruction

Instruction includes the activities dealing directly with the teaching of students or the interaction between teacher and student. Teaching may be provided for students in a school classroom, in a location such as a home or hospital, and other learning situations, such as those involving co-curricular activities. It may also be provided through some other approved medium, such as television, radio, telephone, and correspondence. Student transportation and fee-supported childcare programs are not charged to instruction.

Instructional Support

Instructional Support provides administrative, technical, and logistical support to facilitate and enhance instruction. These services exist as an adjunct for the fulfillment of the objectives of the Instruction function. The Instructional Support function includes pupil personnel services (attendance and social work, guidance, health services, psychological services, parental involvement), instructional media, curriculum development, and instructional staff training.

General Support

General Support services are those that are concerned with establishing policy, operating schools and the school system, and providing the essential facilities and services for staff and students. The General Support function includes the school board, administration (both school and general), facilities acquisition and construction, fiscal services, food services, central services (planning, research, development, and evaluation services; information services; staff services; statistical services; data processing; internal services, such as buying, storing, and distributing supplies, furniture, and equipment; printing; and mail room and courier services), student transportation, and operation and maintenance of plant.

Community Services

Community Services are those activities that are not related to providing education to students. These include services provided by the school system for the community as a whole or some segment of the community, such as recreation, childcare, and community welfare activities.

Non-program Charges

Non-program Charges include debt service, which is payments of principal and interest for the retirement of debt, and transfers, which are nonreciprocal inter-fund activities represented by disbursement of cash or goods from one fund within the district to another fund without an equivalent return and with a requirement for repayment.



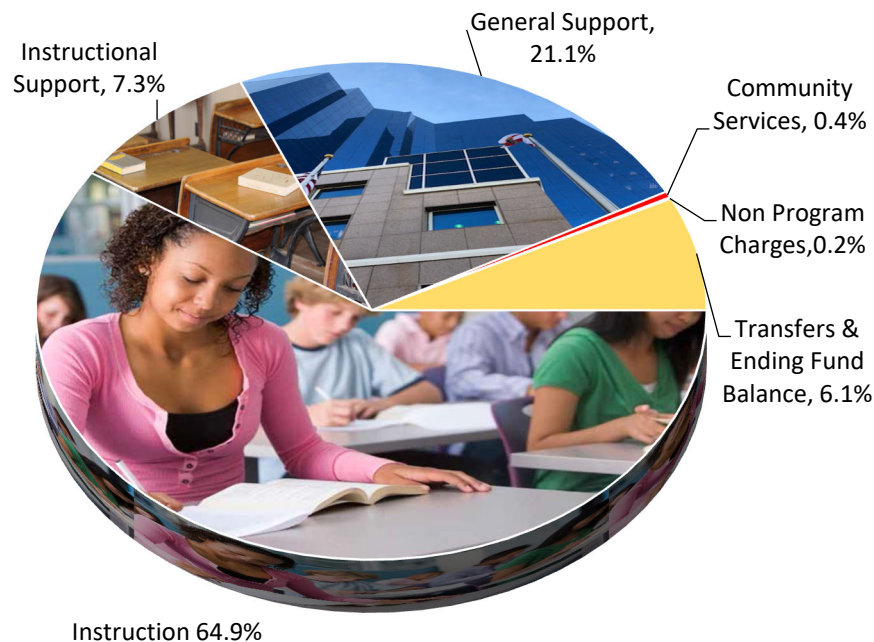
MAJOR EXPENDITURE CATEGORIES

General Fund

For 2024-25, the projected expenditures by function within the General Fund show that the greatest expense will fall under Instruction at 64.9 percent, followed by General Support at 21.1 percent. Within General Support, 9.5 percent is for operation and maintenance of plant, 4.7 percent is for school administration, 2.8 percent is for student transportation, and the remaining 4.2 percent covers general administration and fiscal and central services. Instructional Support is 7.3 percent of projected expenditures. Community Services and Non-program Charges combined are 0.6 percent of the projected General Fund expenditures. This is a total of 93.9 percent. The remaining 6.1 percent is Reserves and Ending Fund Balance.

General Fund Function	Projected Expenditures
Instruction	\$ 2,146,393,319
Instructional Support	241,011,252
General Support	697,996,264
Community Services	12,806,408
Non-program Charges	7,087,881
Transfers and Ending Fund Balance	199,935,911
TOTAL	\$ 3,305,231,035

2024-25 General Fund Projected Expenditures



All Funds

When the General, Special Revenue, Capital, Internal Service, and Debt Service funds are combined, Instruction remains at the greatest percentage. This is caused, in part, by the increase in General Support to the Capital Fund, which is used for facilities acquisition and construction.

NOTE: 2024-25 is based on the FEFP 2nd Calculation.

MAJOR EXPENDITURES BY OBJECT

Salaries - Amounts paid to employees of the school system who are considered to be in positions of a permanent nature, including personnel under written contract substituting for individuals in permanent positions. This includes gross salary for personal services rendered while on the payroll of the District School Board.

Employee Benefits - Amounts paid by the District on behalf of employees. These amounts are not included in gross salary. Such payments are fringe benefits and are not paid directly to employees; however, fringe benefits are part of the cost of employing staff. In the special case of workers' compensation, a functional prorated amount based on an approximate premium cost is required.

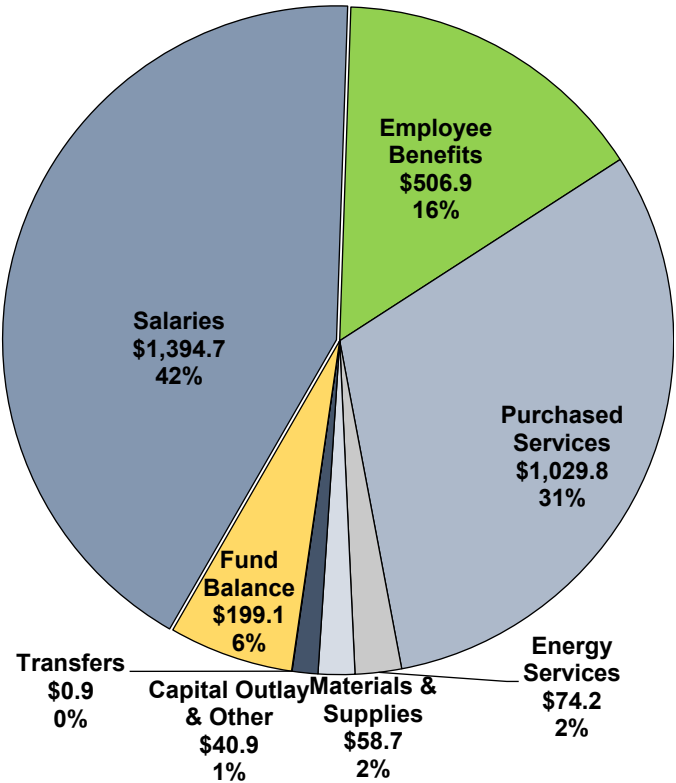
Purchased Services - Amounts paid for personal services rendered by personnel who are not on the payroll of the District School Board, and other services that the Board may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

Energy Services - Expenditures for various types of energy used by the school district. Examples include electricity, gasoline, diesel fuel, heating oil, natural and bottled gas.

Materials and Supplies - Amounts paid for items of an expendable nature that are consumed, worn out or deteriorated by use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

Categories	Expenditures
Salaries	1,394,735,297
Employee Benefits	506,945,762
Purchased Services	1,029,799,083
Energy Services	74,211,764
Materials & Supplies	56,661,741
Capital Outlay & Other	40,941,477
Transfers	885,512
Fund Balance	199,050,399
TOTAL	3,305,231,035

As of FY25 FEFP Second Calculation



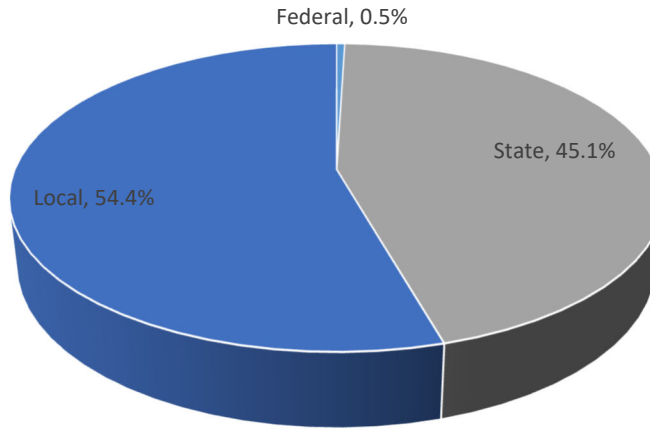
Capital Outlay - Expenditures for the acquisition of capital assets or additions to capital assets. These are expenditures for land or existing buildings, improvements to grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, new and replacement equipment, and software.

Transfers - Nonreciprocal inter-fund activity represented by disbursement of cash or goods from one fund within the School District to another fund without an equivalent return and without a requirement for repayment.

Fund Balance - Governmental Funds report the difference between their assets and liabilities as fund balance. Under Generally Accepted Accounting Principles (GAAP), fund balance is divided into reserved and unreserved portions.

Based on 2024-25 on FEFP Second Calculation. Due to the rounding of whole numbers, some tables/schedules may not add to total.

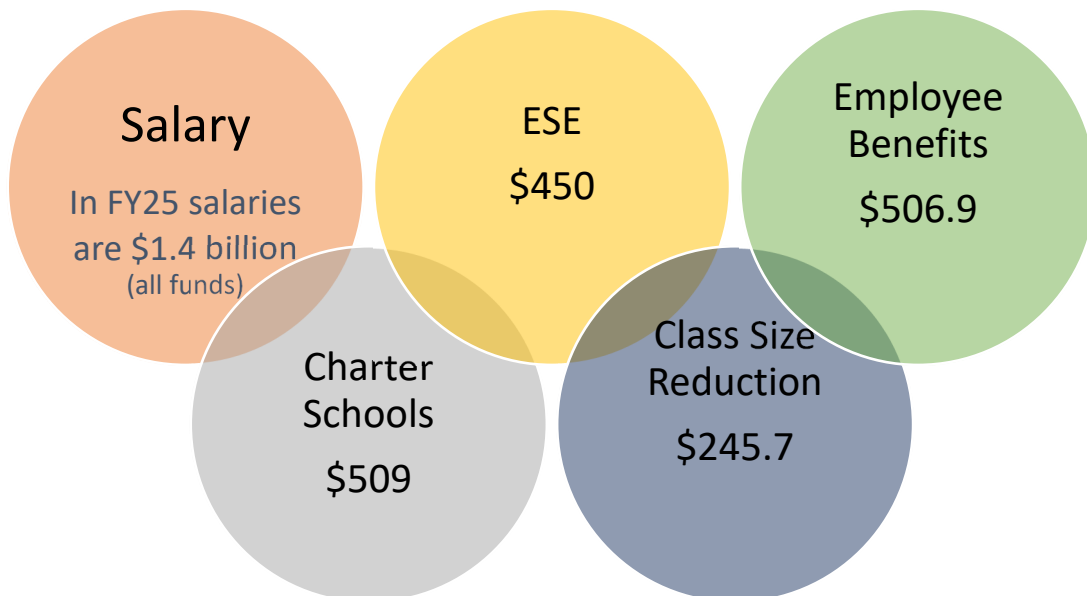
REVENUE TREND

2024-25 Operating Budget
(in millions)

Revenues	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024*	FY 2025**
Federal	\$ 13.5	\$ 15.8	\$ 17.2	\$ 22.2	\$ 23.9	\$ 29.1	\$ 21.1	\$ 19.0	\$ 15.8	\$ 11.9	\$ 13.8	\$ 14.0
State	1,012.8	1,017.5	1,047.0	1,087.5	1,103.5	1,107.9	1,141.0	1,160.2	1,165.3	1,132.2	1,247.5	1,325.2
Local	889.8	949.3	959.0	984.2	995.6	1,034.8	1,153.3	1,118.3	1,167.5	1,234.0	1,512.4	1,599.4
Total	\$ 1,916.1	\$ 1,982.6	\$ 2,023.2	\$ 2,093.9	\$ 2,123.0	\$ 2,171.8	\$ 2,315.4	\$ 2,297.5	\$ 2,348.6	\$ 2,378.1	\$ 2,773.7	\$ 2,938.6

* Fiscal year 2024 from General Fund Budget Amendment as of April 30, 2024.

** Fiscal Year 2025 Total Projected Revenues.

MAJOR APPROPRIATIONS
(in millions)

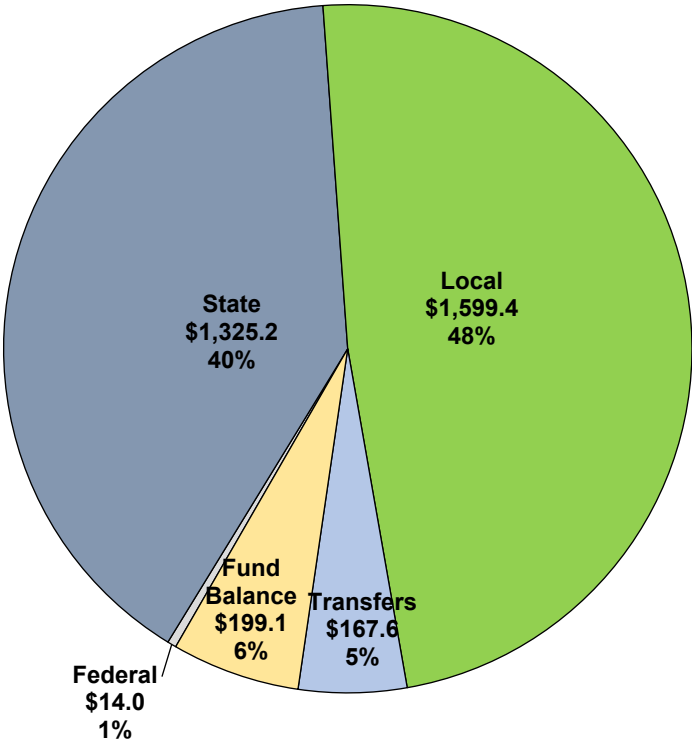
Note: 2024-25 based on FEFP Second Calculation

Calculation. Due to the rounding of whole numbers, some tables/schedules may not add to total.

GENERAL FUND
ESTIMATED REVENUE AND APPROPRIATIONS
(in millions)

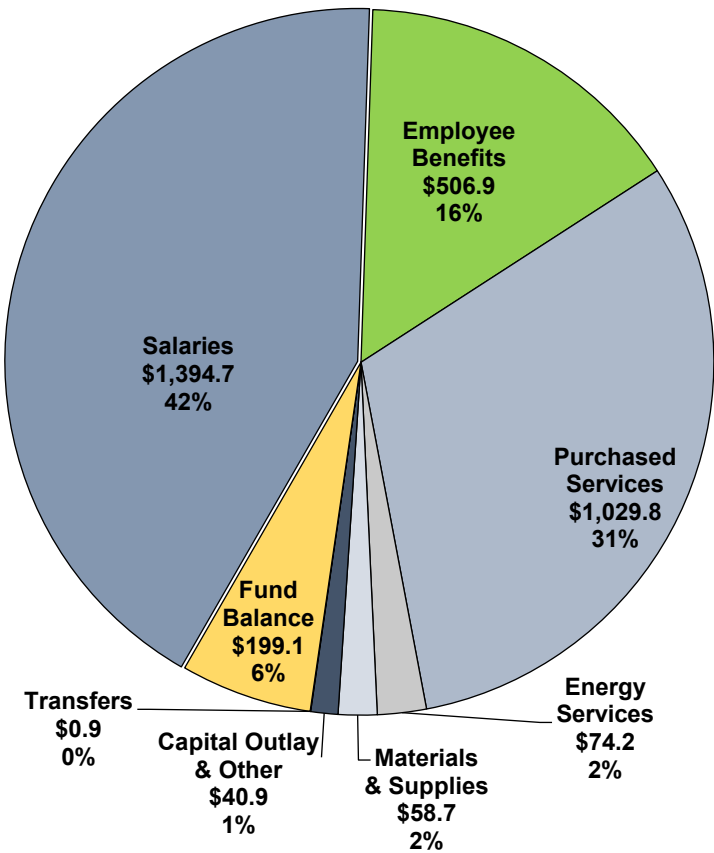
REVENUE CATEGORIES

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



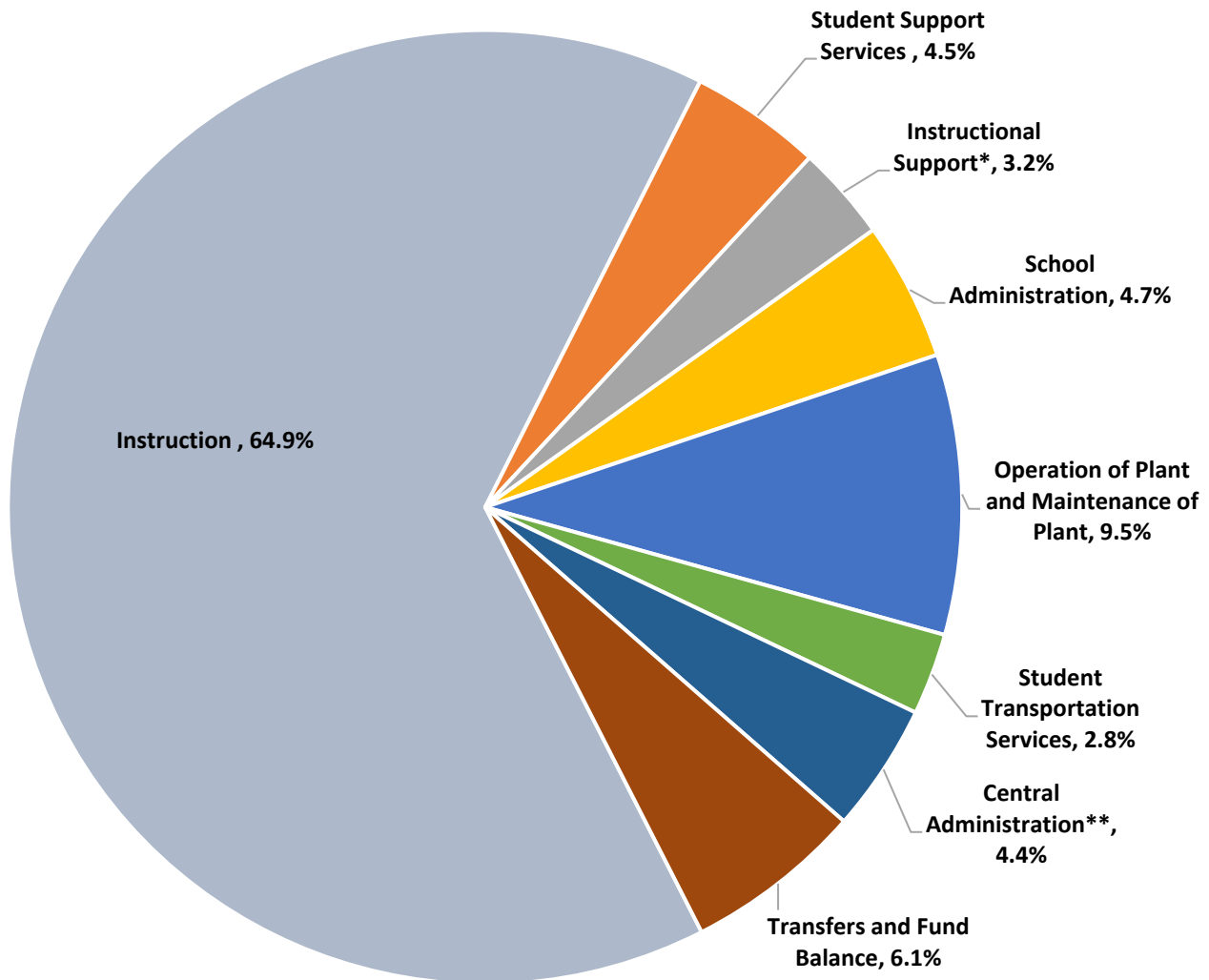
APPROPRIATION CATEGORIES

- Salaries
- Employee Benefits
- Purchased Services
Include \$509 million for charter schools
- Energy Services
- Materials and Supplies
- Capital Outlay and Other
- Transfers Out
- Fund Balance



Based on 2024-25 on FEFP Second Calculation. Due to the rounding of whole numbers, some tables/schedules may not add to total.

GENERAL FUND APPROPRIATIONS BY CATEGORY (BY FUNCTION)



* Includes Instructional Media Services, Instructional and Curriculum Development Services, Instructional Staff Training Services, Instructional-Related Technology, and Community Services.

** Includes Board, General Administration, Fiscal Services, Central Services, Facilities Acquisition & Construction, Administrative and Technology Services.

Based on 2024-25 FEFP Second Calculation.

Due to the rounding of whole numbers, some tables/schedules may not add to total.

GENERAL FUND COMPARISON OF REVENUES

Revenues:	2024-25 Second Hearing	2023-24 Amended	Difference	
Federal				
Medicaid, ROTC, & Other	\$13,983,784	\$13,808,730	\$175,054	
State				
FEFP	981,974,004	735,248,398	246,725,606	(a)
Workforce	83,628,392	82,681,472	946,920	(b)
Class Size	245,704,783	248,740,478	(3,035,695)	(c)
Other ¹	13,907,281	27,545,554	(13,638,273)	(d)
Local				
Ad Valorem Taxes	1,511,186,985	1,429,840,905	81,346,080	(e)
Other ²	88,190,283	92,059,936	(3,869,653)	(f)
Other Financing Sources	167,605,124	167,896,697	(291,573)	(g)
TOTAL	\$3,106,180,636	\$2,797,822,170	\$308,358,466	

Comments:

- (a) The increase is mainly due to the State's allocation method for FEFP funds related to the Family Empowerment Scholarship (FES) program. These funds are initially distributed to districts at the start of the school year but are subsequently deducted during the FEFP's third calculation.
- (b) The increase is due to additional funding provided by the State for Workforce Development.
- (c) Decrease in State revenue for Class Size Reduction.
- (d) The decrease is primarily due to receiving School Recognition funds in FY 2023-24 after the budget had been adopted. The School Recognition funds for FY 2024-25 are not yet known but will be recorded once they are received during the school year.
- (e) Despite the millage rate for FY 2024-25 being lower than 2023-24, the expanded tax base is due to increased property values, and new developments resulting in higher Ad Valorem Tax revenue. This extra revenue helps the District manage rising costs for utilities, materials, and supplies essential for running educational programs in 239 schools.
- (f) The decrease is mainly due to lower projected revenue from Indirect Cost funding associated with grants and reduced fee revenue estimates. The decline in Indirect Cost revenue is primarily attributed to the conclusion of the American Rescue Plan Grant Program.
- (g) This line item was adjusted from the Tentative Budget due to changes approved in the capital budget as outlined in the District Educational Facilities Plan (DEFP).

¹ State Other includes funds for Florida School Recognition, Adults with Disabilities and VPK funding.

² Local Other includes grant indirect cost, facility rental income and fees for courses, child care, PK programs, certification, and transportation for school activities.

NOTE: Information for 2023-24 is from General Fund Amendment as of April 30, 2024. Information for 2024-25 is as of the FEFP Second Calculation



GENERAL FUND COMPARISON OF APPROPRIATIONS

Appropriation:	2024-25 Second Hearing	2023-24 Amended	Difference
Instruction	\$2,146,393,319	1,766,143,383	\$380,249,936 (a)
Student Support Services	147,512,532	164,392,128	(16,879,596) (b)
Instructional Media Services	25,455,347	30,024,854	(4,569,507) (c)
Instruction & Curriculum Dev.	29,367,857	34,407,507	(5,039,650) (d)
Instructional Staff Training	6,652,538	6,895,841	(243,303)
Instruction-Related Technology	32,022,978	32,701,097	(678,119)
Board	6,986,550	14,027,273	(7,040,723) (e)
General Administration	11,558,686	11,793,982	(235,296)
School Administration	155,441,419	155,223,033	218,386
Facilities Acquisition & Construction	20,138,225	18,170,000	1,968,225 (f)
Fiscal Services	10,872,001	12,608,134	(1,736,133) (g)
Central Services	69,549,475	76,760,018	(7,210,543) (h)
Student Transportation	91,728,338	99,849,984	(8,121,646) (i)
Operation of Plant	231,504,616	249,931,354	(18,426,738) (j)
Maintenance of Plant	82,256,311	85,904,921	(3,648,610) (k)
Administrative Technology	17,960,643	6,857,796	11,102,847 (l)
Community Services	12,806,408	13,088,877	(282,469)
Debt Service	7,087,881	8,013,000	(925,119) (m)
Other Financing Uses	885,512	360,825	524,687
TOTAL	\$3,106,180,636	\$2,787,154,007	\$319,026,629

At the 1st Public Budget Hearing for the FY 2024-25 District Budget on July 30, 2024, the School Board approved three amendments:

1. Funding for a 1% raise for all employees, funded through savings and cost avoidance, totaling \$15.4 million.
2. An allocation of \$250 per school (approximately \$60,000) to provide menstrual hygiene products in schools at no charge.
3. A provision of \$1 million in the School Board office budget to establish the Office of Inspector General (OIG), contingent on the measure passing in the upcoming General Election this November.

This budget incorporates these amendments, and the appropriations have been adjusted accordingly.



GENERAL FUND COMPARISON OF APPROPRIATIONS

Comments:

- (a) The increase is primarily due to Florida Empowerment Scholarships (FES) allocation and increased funding for charter schools relating to the charter school referendum settlement. The Florida Department of Education (FDOE) incorporates the Family Empowerment Scholarship (FES) Program into the initial total funding provided to the district at the start of the year. Following the October full-time equivalent (FTE) count, FDOE deducts the actual scholarship amount from the district's funding. When FDOE provides that adjustment, this allocation will be reduced.
* The increase also includes the realignment of fringe benefits.
- (b) In FY 2024-25, an additional appropriation was made during the year to acknowledge the required carryover of the State Mental Health Allocation, increasing this allocation. These funds were originally part of the restricted fund balance at the time of budget adoption. The FY 2024-25 allocation is in line with the original allocation in FY 2024-25.
- (c) In FY 2023-24, an additional appropriation was made during the year to acknowledge the required carryover of allocations of state Instructional Materials and Library Media., increasing this allocation. These funds were originally part of the restricted fund balance at the time of budget adoption. The FY 2024-25 allocation is in line with the original allocation in FY 2023-24.
* The decrease also includes the realignment of fringe benefits
- (d) In FY 2023-24, an additional appropriation was made during the year to acknowledge the required carryover of allocations of state Instructional Materials and Library Media., increasing this allocation. These funds were originally part of the restricted fund balance at the time of budget adoption. The FY 2024-25 allocation is in line with the original allocation in FY 2023-24.
* The decrease also includes the realignment of fringe benefits
- (e) In FY 2023-24, an additional appropriation was made during the year for the third installment of the Marjory Stoneman Douglas Settlement Agreement, increasing this allocation. These funds were originally part of the restricted fund balance at the time of budget adoption. The FY 2024-25 allocation includes an increase for the two new assistant general counsel positions approved in the 2024-25 organizational chart. Otherwise, this aligns with the original allocation in FY 2023-24.
- (f) The Facilities Acquisition & Construction function increase is related to increases in the allocation for the Physical Plant Operations minor capital improvement activities supported by the transfer from the capital fund.
- (g) * The decrease in fiscal services is primarily the result of the realignment of fringe benefits
- (h) The decrease in Central Services is primarily the result of realigning allocations previously in this function into Administrative Technology. This change better aligns the Technology Division's allocations with their work.
* The decrease in fiscal services is primarily the result of the realignment of fringe benefits



GENERAL FUND COMPARISON OF APPROPRIATIONS

- (i) In FY 2023-24 an adjustment was made to transportation services as a result of the third calculation of the FEFP. A similar adjustment may be necessary this year when the district receives the third calculation for FY 2024-25 from FDOE. This decrease also includes a reduction in the number of vacant bus operator positions in the Transportation budget.
* The decrease also includes the realignment of fringe benefits.
- (j) The decrease in the operation of plant function is primarily the result of a reduction in the number of custodial positions in schools as the District aligns the custodial allocation model to be more in line with neighboring school districts.
* The decrease also includes the realignment of fringe benefits
- (k) During FY 2023-24, there were increased transfer amounts from the capital fund as the Physical Plant Operations Department continued to complete the extensive repair work after the flood in April 2023. The allocation for FY 2024-25 are in line with the regular annual capital transfer for maintenance and repair.
- (l) The increase in Administrative Technology is primarily related to the realignment of allocations that were previously in Central Services. There is also funding associated with additional projects such as: Incident IQ, Additional SAP modules and Let's Talk software.
- (m) The decrease in debt service is due to comparing against the amended FY 2023-24 budget. However, when comparing the FY 2024-25 amount to the original FY 2023-24 allocation, there is a \$2.6 million increase. This increase primarily stems from higher borrowing costs associated with a larger tax anticipation note (TAN) and high interest rates. The need for a larger TAN in FY 2024-25 is driven by a settlement agreement with charter schools, which requires significant cash outlays in the first month of the FY. The TAN stabilizes cash flow until most local property tax revenues are received later in the year, typically during November and December, based on tax bill deadlines.

Note: Throughout the comparison, there has been a notable shift in the alignment of fringe benefits. This shift has led to a significant increase in the allocation for the Instruction function, accompanied by corresponding decreases in fringe benefits allocations across other functions (such as School Administration, Fiscal Services, Student Transportation, and Operation of Plant). This change is primarily due to the difference in how fringe benefits related to referendum funding were projected in the 2023-24 budget compared to their inclusion in the 2024-25 budget. Given that teachers receive the largest share of the referendum funding, a greater portion of fringe benefits falls under this category compared to what was originally estimated during last year's budget development. By utilizing a proration based on estimated salaries within each category, the allocation of fringe benefits in the 2024-25 budget is more accurately aligned.

NOTE: Information for 2023-24 is from General Fund Amendment as of April 30, 2024.
Information for 2024-25 is as of 2024-25 FEFP Second Calculation.

GENERAL FUND REVENUE

Revenue Account Description	2022-23 Budget	2023-24 Proj. Revenue	2023-24 Amendments	2023-24 Budget	2024-25 Proj. Revenue	Line #
Federal Direct:						1
Federal Impact, Current Operations	-	-	-	-	-	2
Reserve Officers Training Corps (ROTC)	2,798,731	2,798,730	-	2,798,730	2,423,784	3
Miscellaneous Federal Direct	12,439	-	-	-	-	4
Total Federal Direct	2,811,170	2,798,730	-	2,798,730	2,423,784	5
Federal Through State and Local:						6
Medicaid	10,738,557	11,010,000	-	11,010,000	11,560,000	7
National Forest Funds	-	-	-	-	-	8
Federal Through Local	-	-	-	-	-	9
Miscellaneous Federal Through State	2,449,195	-	-	-	-	10
Total Federal Through State and Local	13,187,752	11,010,000	-	11,010,000	11,560,000	11
State:						12
Florida Education Finance Program (FEFP)	755,353,725	905,014,889	(169,766,491)	735,248,398	981,974,004	13
Workforce Development	79,600,602	81,988,620	-	81,988,620	83,628,392	37
Workforce Development Capitalization Incentive Grant	-	-	-	-	-	38
Workforce Reserves & Reimbursements	-	-	-	-	-	39
Workforce Education Performance Incentive	692,852	692,852	-	692,852	953,835	40
Adults with Disabilities	592,752	800,000	-	800,000	800,000	41
CO&DS Withheld for Administrative Expenditure	169,337	-	-	-	-	42
State-Funded Discretionary Supplement	-	-	-	-	-	43
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	446,500	446,500	-	446,500	446,500	44
State Forest Funds	-	-	-	-	-	45
State License Tax	301,332	308,368	-	308,368	288,361	46
District Discretionary Lottery Funds	-	-	-	-	-	47
Categorical Programs:						48
Class Size Reduction Operating Funds	268,627,964	249,316,473	(575,995)	248,740,478	245,704,783	49
Florida School Recognition Funds	22,256,862	-	16,360,012	16,360,012	-	50
Voluntary Prekindergarten Program	3,439,418	3,993,348	672,701	4,666,049	4,125,456	51
Preschool Projects	-	-	-	-	-	52
Other State:	-	-	-	-	-	53
Reading Programs	-	-	-	-	-	54
Full-Service Schools Program	-	-	-	-	-	55
State Through Local	-	-	-	-	-	56
Other Miscellaneous State Revenues	4,294,738	4,964,625	-	4,964,625	7,293,129	57
Total State	1,135,776,083	1,247,525,675	(153,309,773)	1,094,215,902	1,325,214,460	58
Local:						59
District School Taxes	1,138,748,812	1,429,840,905	-	1,429,840,905	1,511,186,985	60
Tax Redemptions	-	-	-	-	-	66
Payment in Lieu of Taxes	-	-	-	-	-	67
Excess Fees	-	-	-	-	-	68
Tuition	-	-	-	-	-	69
Rent	1,568,089	1,953,863	-	1,953,863	2,007,022	70
Investment Income	18,865,814	7,500,000	4,500,000	12,000,000	18,000,000	71
Gain on Sale of Investments	(5,945,353)	-	-	-	-	72
Net Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	73
Gifts, Grants and Bequests	51,433	-	-	-	-	74
Student Fees:						75
Adult General Education Course Fees	888,988	800,000	-	800,000	850,000	76
Postsec Career Cert-Appl Tech Diploma Course Fees	5,362,958	6,000,000	-	6,000,000	6,000,000	77
Continuing Workforce Education Course Fees	-	-	-	-	-	78
Capital Improvement Fees	311,027	338,041	-	338,041	311,027	79
Postsecondary Lab Fees	-	-	-	-	-	80
Lifelong Learning Fees	85,047	80,000	-	80,000	89,000	81
GED® Testing Fees	-	-	-	-	-	82
Financial Aid Fees	622,054	650,000	-	650,000	650,000	83
Other Student Fees	768,845	1,198,041	-	1,198,041	1,352,537	84
Other Fees:						92
Preschool Program Fees	2,373,331	2,375,938	-	2,375,938	1,822,919	93
Prekindergarten Early Intervention Fees	-	-	-	-	-	94
School-Age Child Care Fees	16,381,249	16,023,641	-	16,023,641	14,008,119	95
Other Schools, Courses and Classes Fees	2,477,781	2,708,689	-	2,708,689	2,942,716	96
Miscellaneous Local:						97
Miscellaneous Local Sources	44,541,795	42,937,533	4,994,189	47,931,722	40,156,944	98
Total Local	1,227,101,871	1,512,406,651	9,494,189	1,521,900,840	1,599,377,268	125
Total Revenue	\$ 2,378,876,876	\$ 2,773,741,057	\$ (143,815,584)	\$ 2,629,925,473	\$ 2,938,575,512	126
Transfers In	161,676,493	164,964,239	2,932,458	167,896,697	167,605,124	127
Subtotal Revenue & Transfer In	\$ 2,540,553,369	\$ 2,938,705,296	\$ (140,883,126)	\$ 2,797,822,170	\$ 3,106,180,636	135
Fund Balance	190,912,234	190,912,233	-	190,912,233	199,050,399	136
Total Revenue & Fund Balance	\$ 2,731,465,603	\$ 3,129,617,529	\$ (140,883,126)	\$ 2,988,734,403	\$ 3,305,231,035	142

NOTE: 2024-25 is based on the FEFP Second Calculation.



GENERAL FUND SCHOOL APPROPRIATIONS

		2022-23	2023-24	2023-24	2023-24	2024-25	Line
		Expenditures	Adopted	Amendments	Amended Budget	Proj. Budget	#
ELEMENTARY	Administration	31,623,304	32,163,673		32,163,673	32,396,631	143
	Teachers	249,056,776	275,059,278	(7,598,559)	267,460,719	295,120,308	144
	Support Teachers	49,183,446	60,011,391	(6,872,574)	53,138,817	64,401,661	145
	Paraprofessionals	16,144,626	21,910,719	143,601	22,054,320	22,421,616	146
	Clerical	23,272,130	24,197,674	40,165	24,237,839	23,836,456	147
	Operational	28,569,578	32,675,435	(1,470,386)	31,205,049	31,659,206	148
	Supplies	12,061,508	7,184,866	2,353,498	9,538,364	7,322,252	149
	Other Salary	67,152,730	75,666,610	9,024,263	84,690,873	73,959,279	150
	Other Expenditures	27,966,215	14,331,494	8,993,478	23,324,972	19,937,413	151
	ELEMENTARY Total	505,030,312	543,201,140	4,613,485	547,814,625	571,054,822	152
							153
MIDDLE	Administration	14,127,483	14,401,080		14,401,080	14,546,448	154
	Teachers	95,440,009	105,542,076	(8,691,500)	96,850,576	102,923,663	155
	Support Teachers	19,703,543	23,198,375	(1,806,773)	21,391,602	23,843,003	156
	Paraprofessionals	3,352,706	4,405,912	416	4,406,328	4,568,317	157
	Clerical	8,754,607	9,266,395	(29,886)	9,236,509	9,167,535	158
	Operational	13,555,755	15,574,400	(23,730)	15,550,670	15,232,713	159
	Supplies	4,336,650	2,286,890	458,758	2,745,648	2,110,090	160
	Other Salary	26,378,286	28,508,566	2,901,087	31,409,653	27,285,111	161
	Other Expenditures	8,995,765	4,423,877	542,290	4,966,167	4,860,488	162
	MIDDLE Total	194,644,804	207,607,571	(6,649,338)	200,958,233	204,537,368	163
							164
HIGH	Administration	16,211,789	16,743,572	(77,000)	16,666,572	16,619,144	165
	Teachers	149,670,811	163,465,728	(13,116,982)	150,348,746	159,566,528	166
	Support Teachers	23,926,020	28,107,377	(2,073,378)	26,033,999	27,913,588	167
	Paraprofessionals	6,741,314	8,156,375	268,667	8,425,042	8,623,799	168
	Clerical	11,671,415	12,731,790	(179,633)	12,552,157	11,702,245	169
	Operational	19,551,911	22,151,046	113,275	22,264,321	21,618,114	170
	Supplies	12,043,363	9,670,736	3,597,478	13,268,214	12,338,793	171
	Other Salary	48,791,755	51,522,698	4,214,411	55,737,109	51,200,755	172
	Other Expenditures	22,772,562	9,301,446	5,168,543	14,469,989	9,331,260	173
	HIGH Total	311,380,942	321,850,768	(2,084,619)	319,766,149	318,914,226	174
							175
MULTI-LEVEL	Administration	2,415,271	2,384,000		2,384,000	2,408,322	176
	Teachers	18,426,146	20,276,093	(1,543,323)	18,732,770	20,949,551	177
	Support Teachers	3,570,938	4,420,972	(328,225)	4,092,747	4,581,062	178
	Paraprofessionals	781,632	1,081,216	(16,133)	1,065,083	1,188,865	179
	Clerical	1,417,627	1,510,940		1,510,940	1,417,380	180
	Operational	3,141,432	3,504,333	22,641	3,526,974	3,303,570	181
	Supplies	973,018	509,416	371,752	881,168	652,467	182
	Other Salary	4,380,107	5,334,136	732,722	6,066,858	5,241,675	183
	Other Expenditures	1,810,758	1,000,985	152,682	1,153,667	926,528	184
	MULTI-LEVEL Total	36,916,929	40,022,091	(607,883)	39,414,208	40,669,420	185
							186
CENTERS	Administration	2,393,852	2,413,833		2,413,833	2,375,458	187
	Teachers	7,220,005	8,272,518	3,180	8,275,698	7,530,944	188
	Support Teachers	4,835,172	5,796,002	(239,969)	5,556,033	5,949,694	189
	Paraprofessionals	3,590,284	4,486,738	(35,505)	4,451,233	4,141,412	190
	Clerical	1,732,830	1,831,995		1,831,995	1,865,688	191
	Operational	2,055,765	2,385,798	(150,215)	2,235,583	2,368,240	192
	Supplies	554,077	796,962	(94,892)	702,070	638,386	193
	Other Salary	2,978,774	3,986,709	509,627	4,496,336	3,413,889	194
	Other Expenditures	2,166,309	2,045,929	634,875	2,680,804	2,312,997	195
	CENTERS Total	27,527,067	32,016,484	627,101	32,643,585	30,596,708	196
							197

NOTE: 2024-25 is based on the FEFP Second Calculation.



GENERAL FUND SCHOOL APPROPRIATIONS

		2022-23	2023-24	2023-24	2023-24	2024-25	Line
		Expenditures	Adopted	Amendments	Amended Budget	Proj. Budget	#
ADULT HIGH	Administration	1,510,288	1,587,324		1,587,324	1,610,370	198
	Teachers	5,721,840	6,232,889	(740,837)	5,492,052	5,968,244	199
	Support Teachers	3,499,688	3,803,939	(60,388)	3,743,551	3,944,668	200
	Paraprofessionals	872,816	1,105,607	847	1,106,454	1,134,121	201
	Clerical	1,320,788	1,507,006		1,507,006	1,362,723	202
	Operational	2,587,873	2,727,107	(40,724)	2,686,383	2,680,245	203
	Supplies	471,360	382,890	414,008	796,898	262,969	204
	Other Salary	2,809,411	3,620,284	166,859	3,787,143	3,637,675	205
	Other Expenditures	2,047,998	816,371	940,704	1,757,075	627,297	206
	ADULT HIGH Total	20,842,061	21,783,417	680,469	22,463,886	21,228,312	207
							208
TECH COLLEGES & COMM SCHOOLS	Administration	3,074,599	3,190,969		3,190,969	3,332,902	209
	Teachers	25,772,805	25,868,570	216,888	26,085,458	26,865,959	210
	Support Teachers	3,779,426	3,955,570		3,955,570	4,257,553	211
	Paraprofessionals	1,155,205	1,110,260	130,304	1,240,564	1,158,411	212
	Clerical	6,614,225	7,215,145		7,215,145	7,371,140	213
	Operational	4,724,686	5,193,954	(81,494)	5,112,460	5,290,283	214
	Supplies	2,113,892	5,043,590	286,420	5,330,010	3,534,763	215
	Other Salary	12,393,597	13,916,030	999,911	14,915,941	14,739,477	216
	Other Expenditures	11,372,086	12,463,733	1,366,889	13,830,622	12,393,767	217
	TECH COLLEGES & COMM SCHOOLS Total	71,000,523	77,957,821	2,918,918	80,876,739	78,944,255	218
							219
		1,167,342,637	1,244,439,292	(501,867)	1,243,937,425	1,265,945,111	220

NOTE: 2024-25 is based on the FEFP Second Calculation.



GENERAL FUND DIVISION APPROPRIATIONS

		2022-23	2023-24	2023-24	2023-24	2024-25	Line
		Expenditures	Adopted	Amendments	Amended Budget	Proj. Budget	#
BOARD	Administration	422,627	427,500	-	427,500	427,500	221
	Clerical	440,262	606,134	(55,162)	550,971	554,950	222
	Supplies	6,244	12,697		12,697	12,697	223
	Other Salary	80,501			-		224
	Other Expenditures	146,593	269,668		269,668	266,768	225
	BOARD Total	1,096,226	1,315,999	(55,162)	1,260,836	1,261,915	226
							227
SUPERINTENDENT & GEN. COUNSEL	Administration	1,167,329	1,768,325	132,607	1,900,932	2,169,392	228
	Clerical	581,730	695,062	(59,071)	635,991	642,709	229
	Supplies	10,264	12,088		12,088	12,088	230
	Other Salary	164,393	1,996		1,996	24,903	231
	Other Expenditures	822,388	925,816		925,816	2,006,204	232
	SUPERINTENDENT & GEN. COUNSEL Total	2,746,104	3,403,287	73,536	3,476,823	4,855,296	233
							234
CHIEF AUDITOR	Administration	294,600	424,878	(4,137)	420,741	419,958	235
	Technical	1,144,638	1,533,990	(60,952)	1,473,038	1,497,880	236
	Clerical	433,590	473,087	(1,792)	471,295	478,255	237
	Supplies	9,514	18,950		18,950	20,130	238
	Other Salary	11,078			-		239
	Other Expenditures	802,092	873,006		873,006	831,700	240
CHIEF AUDITOR Total		2,695,512	3,323,911	(66,881)	3,257,030	3,247,923	241
							242
CHIEF OF STAFF	Administration	674,177	656,253	24,453	680,706		243
	Technical	361,254	423,458	5,841	429,299		244
	Clerical	416,102	375,765	72,986	448,751		245
	Support	862,487	872,923	30,152	903,074		246
	Supplies	19,759	59,455		59,455		247
	Other Salary	140,254	38,651		38,651		248
	Other Expenditures	32,143,746	45,089		45,089		249
	CHIEF OF STAFF Total	34,617,779	2,471,593	133,432	2,605,025		250
							251
CHIEF STRATEGY & INNOVATION OFFICE	Administration			117,830	117,830	1,046,805	252
	Technical				-	1,777,208	253
	Clerical			16,132	16,132	836,136	254
	Instructional Specialist				-	468,303	255
	Support				-	36,670	256
	Supplies				-	375,709	257
	Other Salary				-	525,649	258
	Other Expenditures				-	7,684,785	259
	CHIEF STRATEGY & INNOVATION OFFICE Total			133,962	133,962	12,751,266	260
							261
SAFETY & SECURITY	Administration	524,931	750,357	(10,686)	739,671	842,254	262
	Technical	4,213,175	5,290,950	(155,442)	5,135,508	4,658,143	263
	Clerical	1,426,387	1,772,204	(109,492)	1,662,713	1,445,943	264
	Instructional Specialist	300,584	324,878	(39,787)	285,091	277,528	265
	Support	4,570,002	7,298,081	90,047	7,388,128	7,016,957	266
	Supplies	465,754	533,735		533,735	433,051	267
	Other Salary	799,357	6,776,970		6,776,970	289,634	268
	Other Expenditures	20,073,728	14,531,366		14,531,366	3,228,378	269
	Safety Referendum Reserve		11,930,115		11,930,115		270
	Safety FEFP Reserve		1,022,810		1,022,810		271
	Safety Reserve				-	12,362,400	272
	SAFETY & SECURITY Total	32,373,918	50,231,467	(225,360)	50,006,107	30,554,289	273

NOTE: 2024-25 is based on the FEFP Second Calculation.



GENERAL FUND DIVISION APPROPRIATIONS

		2022-23	2023-24	2023-24	2023-24	2024-25	Line
		Expenditures	Adopted	Amendments	Amended Budget	Proj. Budget	#
DEPUTY SUPERINTENDENT, TEACHING & LEARNING							
	Administration	1,985,479	2,024,285	(36,308)	1,987,977	2,449,610	275
	Technical	384,293	338,484	875	339,360	428,964	276
	Clerical	836,632	843,937	35,243	879,180	1,168,892	277
	Instructional Specialist		381,289	19,558	400,846	515,450	278
	Supplies	4,609	198,383		198,383	162,920	279
	Other Salary	2,902	3,677		3,677	6,555	280
	Other Expenditures	8,235	75,500		75,500	106,050	281
	Instructional Specialist				-	(328,114)	282
DEPUTY SUPERINTENDENT, TEACHING & LEARNING Total		3,222,151	3,865,555	19,368	3,884,923	4,510,327	283
							284
ACADEMICS							
	Administration	2,226,425	2,964,206	(596,364)	2,367,841	2,376,114	285
	Technical	8,926,810	9,876,177	(772,365)	9,103,812	9,293,299	286
	Clerical	3,279,943	3,534,101	(58,313)	3,475,788	3,445,026	287
	Instructional Specialist	21,508,585	26,151,011	(20,856)	26,130,155	25,540,102	288
	Support	465,475	379,741	9,335	389,077	376,178	289
	Supplies	6,292,463	21,041,820	3,818,856	24,860,676	6,493,010	290
	Other Salary	5,237,391	9,729,975		9,729,975	1,946,899	291
	Other Expenditures	33,667,173	34,158,158		34,158,158	33,814,558	292
	Instructional Specialist				-	(959,403)	293
ACADEMICS Total		81,604,265	107,835,189	2,380,293	110,215,482	82,325,785	294
							295
ASSOC. SUPERINTENDENT							
	Administration	873,741	829,734	384	830,118		296
	Technical	1,440,816	1,681,998	(72,502)	1,609,495		297
	Clerical	927,883	1,014,312	90,601	1,104,912		298
	Instructional Specialist	456,672	615,414	(6,843)	608,572		299
	Support	84,174	84,174	(47,504)	36,670		300
	Supplies	665,706	317,718		317,718		301
	Other Salary	1,038,760	1,076,846		1,076,846		302
	Other Expenditures	6,289,358	7,684,467		7,684,467		303
ASSOC. SUPERINTENDENT Total		11,777,110	13,304,662	(35,864)	13,268,799		304
							305
STUDENT SERVICES INITIATIVES							
	Administration	638,162	732,556	87,831	820,387	968,919	306
	Technical	3,219,064	4,634,589	348,272	4,982,861	5,261,548	307
	Clerical	1,616,352	1,877,568	305,666	2,183,235	2,077,696	308
	Instructional Specialist	12,797,298	14,357,401	6,078,536	20,435,938	21,319,524	309
	Support	59,914	59,914	-	59,914	59,914	310
	Supplies	813,482	440,683		440,683	505,409	311
	Other Salary	2,517,733	6,574,690		6,574,690	1,016,978	312
	Other Expenditures	2,399,217	4,728,018	7,264,737	11,992,755	4,430,697	313
	Mental Health Referendum Reserve		8,513,133		8,513,133		314
	Mental Health FEFP Reserve		499,143		499,143		315
	Instructional Specialist				-	(1,312,483)	316
STUDENT SERVICES INITIATIVES Total		24,061,221	42,417,696	14,085,042	56,502,738	34,328,202	317
							318
DEPUTY SUPERINTENDENT, FIN & OPER							
	Administration	225,000	225,000	-	225,000		319
	Clerical	142,489	145,641	48,168	193,810		320
	Supplies	874	35,134		35,134		321
	Other Salary	2,678			-		322
	Other Expenditures	838	8,000		8,000		323
DEPUTY SUPERINTENDENT, FIN & OPER Total		371,879	413,775	48,168	461,944		324
							325
CHIEF PEOPLE OFFICE							
	Administration	908,557	911,478	131,605	1,043,083	1,245,429	326
	Technical	2,540,676	3,154,062	(136,874)	3,017,189	3,116,570	327
	Clerical	2,177,132	2,485,097	(19,296)	2,465,802	2,641,609	328
	Instructional Specialist	93,673	56,404	86,653	143,057	96,296	329
	Supplies	63,469	42,206		42,206	68,861	330
	Other Salary	448,303	187,418		187,418	155,541	331
	Other Expenditures	545,030	751,078		751,078	684,002	332
CHIEF PEOPLE OFFICE Total		6,776,839	7,587,743	62,089	7,649,832	8,008,309	333

NOTE: 2024-25 is based on the FEFP Second Calculation.



GENERAL FUND DIVISION APPROPRIATIONS

		2022-23	2023-24	2023-24	2023-24	2024-25	Line
		Expenditures	Adopted	Amendments	Amended Budget	Proj. Budget	#
COMMUNICATIONS & LEGISLATIVE	Administration	354,603	824,853	(164,277)	660,576	860,977	335
	Technical	2,839,259	3,446,055	(102,354)	3,343,701	3,300,389	336
	Clerical	859,325	934,229	(62,710)	871,519	1,129,753	337
	Support	639,718	701,660	17,795	719,455	725,370	338
	Supplies	74,108	127,401		127,401	122,747	339
	Other Salary	196,168	36,457		36,457	79,056	340
	Other Expenditures	1,471,334	1,484,828		1,484,828	2,692,379	341
COMMUNICATIONS & LEGISLATIVE Total		6,434,514	7,555,482	(311,546)	7,243,937	8,910,670	342
							343
FACILITIES	Administration	318,225	512,716	(134,873)	377,843	355,683	344
	Technical	4,492,245	5,242,063	4,473	5,246,536	5,270,549	345
	Clerical	2,032,335	2,315,693	(34,051)	2,281,641	2,316,932	346
	Support	2,517,974	3,014,406	(113,816)	2,900,590	3,775,551	347
	Supplies	378,084	11,220,371		11,220,371	11,247,731	348
	Other Salary	1,667,843	165,015		165,015	212,095	349
	Other Expenditures	65,512,626	70,741,583	3,000,000	73,741,583	73,047,861	350
FACILITIES Total		76,919,333	93,211,846	2,721,734	95,933,580	96,226,403	351
							352
FINANCE	Administration	1,794,536	1,426,992	42,828	1,469,820	1,431,424	353
	Technical	6,299,532	5,090,012	(90,238)	4,999,774	5,048,913	354
	Clerical	6,847,091	3,373,670	(19,721)	3,353,949	3,206,538	355
	Instructional Specialist		-	-	-		356
	Support	2,481,308			-		357
	Supplies	995,242	189,234		189,234	179,027	358
	Other Salary	718,139	44,645		44,645	40,645	359
	Other Expenditures	24,416,254	28,231,465		28,231,465	31,915,353	360
FINANCE Total		43,552,102	38,356,019	(67,132)	38,288,887	41,821,899	361
							362
INFORMATION & TECHNOLOGY	Administration	1,610,726	2,944,775	(18,535)	2,926,240	2,818,730	363
	Technical	7,418,930	11,247,965	(354,923)	10,893,042	10,297,980	364
	Clerical	2,432,458	2,785,337	38,069	2,823,406	2,906,443	365
	Support	820,074	1,017,293	(17,628)	999,665	759,476	366
	Supplies	710,903	535,375		535,375	930,013	367
	Other Salary	305,938			-		368
	Other Expenditures	15,182,007	17,668,665		17,668,665	19,087,051	369
INFORMATION & TECHNOLOGY Total		28,481,037	36,199,410	(353,017)	35,846,393	36,799,693	370
							371
OPERATIONS	Administration		381,807	143,301	525,108		372
	Technical		3,544,506	(22,302)	3,522,204		373
	Clerical		4,490,705	213,855	4,704,560		374
	Support		2,626,683	283,697	2,910,380		375
	Supplies		55,762		55,762		376
	Other Salary		26,112		26,112		377
	Other Expenditures		943,168		943,168		378
OPERATIONS Total			12,068,743	618,552	12,687,295		379
							380
CHIEF OF OPER & FACILITIES OFFICER	Administration				-	607,090	381
	Technical				-	3,587,279	382
	Clerical				-	4,695,635	383
	Support				-	2,913,651	384
	Supplies				-	59,070	385
	Other Salary				-	32,100	386
	Other Expenditures				-	674,067	387
CHIEF OF OPER & FACILITIES OFFICER Total					-	12,568,891	388
							389
DIVISION OVERALL	Referendum FY25 Supplements				-	16,620,420	390
	Referendum FY25 Division Credit				-	(4,189,282)	391
	Divisions' Reductions				-	(7,106,466)	392
DIVISION OVERALL Total					-	5,324,672	393
		356,729,989	423,562,377	19,161,215	442,723,592	383,495,541	395

NOTE: 2024-25 is based on the FEFP Second Calculation.



GENERAL FUND OTHER APPROPRIATIONS

		2022-23	2023-24	2023-24	2023-24	2024-25	Line
		Expenditures	Adopted	Amendments	Amended Budget	Proj. Budget	#
TRANSPORTATION COST	Administration	322,023	235,341	18,494	253,835	270,000	396
	Technical	2,424,369	3,372,864	(59,603)	3,313,261	3,299,790	397
	Clerical	1,645,162	2,328,303	(48,713)	2,279,590	2,031,399	398
	Support	39,352,234	42,970,429	1,580,509	44,550,938	41,938,993	399
	Supplies	3,960,190	6,892,174		6,892,174	6,892,174	400
	Other Salary	13,007,236	8,062,210		8,062,210	6,798,169	401
	Other Expenditures	3,106,216	4,328,903	(63,554)	4,265,349	3,527,284	402
	District-Fuel	9,294,626	12,900,000		12,900,000	12,900,000	403
TRANSPORTATION COST	Total	73,112,057	81,090,225	1,427,133	82,517,357	77,657,809	404
							405
UTILITIES	Communication	8,441,084	8,300,000		8,300,000	8,601,467	406
	Electric	53,525,649	60,446,440		60,446,440	60,446,440	407
	Water/Sewer	11,769,701	12,200,000		12,200,000	13,800,000	408
	Gas/Oil	436,590	575,000		575,000	575,000	409
	Refuse	5,870,356	5,900,000		5,900,000	6,700,000	410
UTILITIES	Total	80,043,380	87,421,440		87,421,440	90,122,907	411
							412
FRINGE	Health Ins	183,413,942	177,648,334		177,648,334	201,939,112	413
	Dental		2,334,701		2,334,701	2,334,701	414
	Vision	2,928,444	1,116,713		1,116,713	1,116,713	415
	Flex Account		98,573		98,573	98,573	416
	Life	1,793,080	1,824,927		1,824,927	1,824,927	417
	Disability	2,622,788	2,840,133		2,840,133	2,840,133	418
	Unemployment	447,730	1,056,910		1,056,910	1,056,910	419
	Workers Comp		14,499,772		14,499,772	14,499,772	420
	FICA	97,710,060	97,542,429		97,542,429	97,542,430	421
	Retirement	155,199,232	180,092,491		180,092,491	180,892,491	422
FRINGE	Total	444,115,276	479,054,983		479,054,983	504,145,762	423
							424
CHARTER SCHOOLS	Other Expenditures	411,974,415	487,580,525	(6,766,634)	480,813,891	508,926,248	425
CHARTER SCHOOLS	Total	411,974,415	487,580,525	(6,766,634)	480,813,891	508,926,248	426
							427
OTHER FINANCIAL USES	Transfers Out to Capital	2,346,700			-	845,512	428
	Transfers Out to Debt Svc - COPS	320,825	320,825		320,825	-	429
	Transfers Out to Debt Svc - Energy Leases		-		-		430
	Transfers Out to Debt Svc - TAN		-		-		431
	Transfers Out to Special Revenue	82,825	40,000		40,000	40,000	432
OTHER FINANCIAL USES	Total	2,750,350	360,825		360,825	885,512	433
							434

NOTE: 2024-25 is based on the FEFP Second Calculation.



GENERAL FUND OTHER APPROPRIATIONS

	2022-23	2023-24	2023-24	2023-24	2024-25	Line
	Expenditures	Adopted	Amendments	Amended Budget	Proj. Budget	#
DISTRICT WIDE						
FTE Not Rolled Out		2,312,823		2,312,823	3,921,175	435
Supplement Adv. Degree	1,108,793	458,123		458,123	1,059,202	436
Sick/Vacation Payout	8,088,360	7,711,259		7,711,259	7,728,824	437
Sick Leave Incentive	2,064,062	2,063,312		2,063,312	1,975,891	438
DROP Sick Pay	9,240,077	8,815,687		8,815,687	8,830,950	439
Federation Incentive		659,115		659,115	-	440
Early Retire/Resig Reward	-	-		-	-	441
Extended Sick Leave	139,876	1,290		1,290	128,865	442
Longevity	1,056,600	1,056,600		1,056,600	1,007,009	443
CAP Adjustment	459,300	459,300		459,300	434,504	444
Contracted Supplements	4,289,050	4,029,644		4,029,644	4,090,686	445
Nat'l Teacher Cert Supp	1,094,388	1,095,616		1,095,616	1,044,797	446
Lead Program	4,180,154	4,180,158		4,180,158	4,287,384	447
Expected Salary Lapse		(68,931,868)		(68,931,868)	(68,931,868)	448
GF Contribution to Referendum Supplements		113,031		113,031		449
TSIA (Increase over previous year)		15,662,284		15,662,284	12,770,445	450
Debt Svc for TAN and Energy Lease		4,510,000	3,503,000	8,013,000	7,087,881	451
FES Scholarship		215,472,425	(215,472,425)	-	312,707,557	452
FES Scholarship (FEFP Deduction)				-		453
FES Scholarship Discretionary		(47,897,841)	47,897,841	-	(72,347,358)	454
BTU-ESP Additional Day				-		455
Transfer CSR to ESSER		(708,213)		(708,213)		456
FNS Credit		(5,000,000)		(5,000,000)	(5,000,000)	457
Transfer FES Growth to ARP		(20,000,000)		(20,000,000)		458
ARP Non-Enrollment Assistance				-		459
\$15 Minimum Wage Increase				-		460
Kelly Services - Substitute Teachers		-		-		461
Kelly Services - Administrative Fee		-		-		462
48 Teacher Positions				-		463
Transferred Capital Positions				-		464
Settlement Payment			8,333,334	8,333,334		465
Settlement Payment - Principal				-	25,424,328	466
Settlement Payment - Interest				-	10,737,279	467
Security Athletic Sports				-		468
Referendum Collection Shortfall				-	1,635,994	469
JUUL Settlement Installment				-	1,008,202	470
1% Salary Increases				-	13,795,464	471
1% Salary Increases - Fringe				-	1,604,536	472
DISTRICT WIDE Total	31,720,660	126,062,745	(155,738,250)	(29,675,505)	275,001,746	473
						474
	1,043,716,138	1,261,570,743	(161,077,751)	1,100,492,991	1,456,739,984	475

NOTE: 2024-25 is based on the FEFP Second Calculation.

GENERAL FUND SUMMARY & FUND BALANCE

		2022-23	2023-24	2023-24	2023-24	2024-25	Line
		Expenditures	Adopted	Amendments	Amended Budget	Proj. Budget	#
SCHOOLS		1,167,342,637	1,244,439,292	(501,867)	1,243,937,425	1,265,945,111	476
DIVISIONS		356,729,989	423,562,377	19,161,215	442,723,592	383,495,541	477
OTHER		1,043,716,138	1,261,570,743	(161,077,751)	1,100,492,991	1,456,739,984	478
							479
		2,567,788,765	2,929,572,412	(142,418,404)	2,787,154,008	3,106,180,636	480
							481
FUND BALANCE	Nonspendable	32,391,690	32,391,690	-	32,391,690	33,210,705	482
	Restricted	18,281,167	18,281,167	(11,083,593)	7,197,574	16,601,986	483
	Committed	54,327,295	54,327,295	-	54,327,295	54,327,295	484
	Assigned/Unassigned	85,912,082	95,044,966	12,618,871	107,663,837	94,910,413	488
		190,912,233	200,045,117	1,535,278	201,580,396	199,050,399	489
							490
		2,758,700,998	3,129,617,529	(140,883,126)	2,988,734,403	3,305,231,035	491

NOTE: 2024-25 is based on the FEFP Second Calculation.



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SCHOOL ALLOCATION PLAN

	Elementary	Middle	High	Multi-Level
UNWTD FTE: K-12	81,262.50	37,586.91	61,380.81	6,627.80
UNWTD FTE: Workforce Education	-	-	-	-
TOTAL	81,262.50	37,586.91	61,380.81	6,627.80
WTD FTE: K-12	92,367.41	39,454.74	63,402.96	6,911.72
WTD FTE: Workforce Education	-	-	-	-
TOTAL	92,367.41	39,454.74	63,402.96	6,911.72
INSTR ALLOCATION: K-12 Teacher Allocation	\$150,907,459	\$70,468,307	\$108,788,863	\$12,476,610
INSTR ALLOCATION: Workforce Education	-	-	-	-
TOTAL	\$150,907,459	\$70,468,307	\$108,788,863	\$12,476,610
SUPPORT ALLOCATION: K-12	\$92,289,493	\$42,133,707	\$51,032,737	\$8,193,983
CATEGORICAL	\$327,186,716	\$92,098,303	\$159,020,532	\$19,985,980
TOTAL SCHOOL GENERAL FUND	\$570,383,668	\$204,700,317	\$318,842,132	\$40,656,573

CATEGORICALS	Elementary	Middle	High	Multi-Level
1. Additional Support Funding	949,366	316,903	548,621	558,180
2. Administrative costs - Adults with Disabilities	-	-	-	-
3. Adults with Disabilities	-	-	-	-
4. Adv. Int. Cert. of Education (AICE)	-	-	10,930,534	171,534
5. Advanced Placement	-	-	5,257,561	117,575
6. Alternative to External Suspension Program	-	-	-	-
7. Armed Safe School Officer	1,467,072	-	-	-
8. Assistant Principal Summer Scheduling	-	-	135,000	-
9. Athletics	-	568,356	1,293,333	70,866
10. Behavior Change	-	-	234,352	-
11. Boost	560,325	-	-	-
12. Broward County Family Counseling	-	-	-	-
13. Broward Truancy Intervention Program (BTIP)	-	-	-	-
14. Broward Virtual Education	-	-	6,114,987	-
15. Budget Reduction Adjustment - Prior Years	-	-	-	-
16. Business Support Center Package Fees	(2,601,000)	(468,500)	(768,000)	(216,000)
17. Campus Monitors - Additional Support	-	22,610	355,732	22,610
18. Children Service Council-Transportation	58,286	-	-	-
19. Class Size Reduction - State	62,678,773	25,600,673	40,935,446	4,578,890
20. Comparability	591,795	-	-	-
21. Community Foundation of Broward	-	948,284	-	-
22. Custodial - Community School	18,268	73,072	146,144	-
23. Custodial Allocation	23,227,873	9,828,636	12,512,152	1,779,646
24. DJJ Supplemental Allocation	-	-	-	-
25. DOP Contracts	-	-	-	-



SCHOOL ALLOCATION PLAN

Behavior Change	Exceptional	Alternative/ Adult High	Technical	Community	DJJ Sites	Total
355.00	603.48	2,515.00	1,829.09	-	195.43	192,356.02
-	-	499	10,863.32	3,312.01	-	14,674.14
355.00	603.48	3,013.81	12,692.41	3,312.01	195.43	207,030.16
355.71	2,426.36	2,484.76	1,875.55	0.00	195.06	209,474.27
-	-	873	13,443.67	5,796.02	-	20,112.60
355.71	2,426.36	3,357.68	15,319.22	5,796.02	195.06	229,586.87
\$1,239,837	\$8,088,397	\$4,981,874	\$1,804,681	\$0	\$489,350	\$359,245,378
-	-	1,447,318	44,122,224	8,717,214	-	54,286,756
\$1,239,837	\$8,088,397	\$6,429,192	\$45,926,905	\$8,717,214	\$489,350	\$413,532,134
\$2,255,260	\$4,619,564	\$6,548,889	\$1,885,921	\$0	\$500,499	\$209,460,053
\$4,809,627	\$8,255,088	\$8,250,239	\$22,828,321	(\$353,403)	\$871,521	\$642,952,924
\$8,304,724	\$20,963,049	\$21,228,320	\$70,641,147	\$8,363,811	\$1,861,370	\$1,265,945,111

Behavior Change	Exceptional	Alternative/ Adult High	Technical	Community	DJJ Sites	Total
753,919	435,698	169,097	638,916	-	-	4,370,700
-	235,154	196,277	-	-	-	431,431
-	576,148	164,513	-	-	-	740,661
-	-	-	-	-	-	11,102,068
-	-	-	176,965	-	-	5,552,101
824,132	-	-	-	-	-	824,132
36,949	122,256	40,752	81,496	-	-	1,748,525
-	-	-	-	-	-	135,000
-	-	-	-	-	-	1,932,555
1,154,964	394,632	-	-	-	-	1,783,948
-	-	-	-	-	-	560,325
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	6,114,987
-	(281,000)	(629,115)	-	-	-	(910,115)
(41,000)	(61,500)	(20,500)	-	-	-	(4,176,500)
-	-	-	-	-	-	400,952
-	-	-	-	-	-	58,286
-	-	964,920	1,195,823	-	-	135,954,525
-	-	-	-	-	-	591,795
-	-	-	-	-	-	948,284
-	-	-	-	(237,484)	-	-
303,521	577,999	888,685	1,084,626	-	-	50,203,138
-	17,833	-	-	-	164,310	182,143
-	100,000	540,120	-	-	674,398	1,314,518

SCHOOL ALLOCATION PLAN

	Elementary	Middle	High	Multi-Level
26. DOP Staff	-	-	-	-
27. Drew Resource Center	-	-	-	-
28. Dual Enrollment	-	-	(478,868)	(6,760)
29. Educational Enhancement (Formerly SAI)	-	-	-	-
30. ELL Meta Consent ESP	4,967,568	1,356,882	1,172,898	275,976
31. ESE	103,906,505	19,365,975	25,883,481	4,056,984
32. Federal Aid Fund Trust FAFT	-	-	-	-
33. Fees	7,594,996	235,175	90,000	354,827
34. High School Scheduling	-	-	-	124,040
35. Industry Certified Career - CAPE	-	73,805	3,913,385	107,756
36. Industry Certified Career - DIGITAL TOOLS	-	129,548	-	6,177
37. Innovative & Magnet Programs	2,858,653	2,054,074	2,240,573	684,277
38. Instructional Materials & Science Lab	510,153	237,174	387,317	41,820
39. Intensive Reading Program	-	-	1,433,400	-
40. International Baccalaureate	-	-	293,966	-
41. Materials & Supplies Instructional Allocation	1,948,305	738,774	1,201,741	128,995
42. Medicaid	1,533,762	-	-	-
43. Other	141,385	39,000	405,391	13,618
44. Purchased Services - Brinks	-	-	-	-
45. Purchased Services - Lexmark	-	-	-	-
46. R.O.T.C.	-	-	2,084,612	68,348
47. Reading Coach	-	-	-	-
48. Referendum Security and Supplements	67,067,993	24,509,145	31,953,128	4,965,097
49. Referendum Mental Health (Nurses - Park Ridge)	114,396	-	-	-
50. Security Positions	67,830	1,837,090	5,442,199	475,498
51. Security Relief	-	484,100	11,352	258,099
52. Service Learning	-	-	183,651	6,040
53. Small School Funding	2,542,820	-	-	186,060
54. Substitutes	12,891,353	2,414,369	2,903,437	441,446
55. Summer Programs	2,520,893	245,978	199,749	-
56. Teacher Allocation-Elem Schl Specials	24,994,060	-	-	527,170
57. Teacher Allocation-Fragile Schl Instr. Support	1,550,500	-	-	-
58. Teacher Allocation-Gifted Prgrm Support	1,321,424	1,487,180	2,077,610	156,201
59. Teen Parent Program	-	-	-	-
60. Transfers	-	-	(234,352)	-
61. Turnaround School Supplemental Services Allo	553,430	-	-	-
62. Vending Machines	-	-	-	-
63. Voluntary Pre-K	2,343,672	-	160,000	-
64. Workforce Education (WFE)	-	-	-	-
65. World Language	806,260	-	-	31,010
Total School General Fund Allocations	\$327,186,716	\$92,098,303	\$159,020,532	\$19,985,980



SCHOOL ALLOCATION PLAN

Behavior Change	Exceptional	Alternative/ Adult High	Technical	Community	DJJ Sites	Total
-	-	145,476	-	-	-	145,476
-	-	196,758	-	-	-	196,758
-	-	-	-	-	-	(485,628)
20,097	15,916	1,124,304	11,715	-	-	1,172,032
-	-	137,988	-	-	-	7,911,312
405,153	1,951,905	729,284	1,949,134	-	32,871	158,281,292
-	-	-	650,000	-	-	650,000
-	-	60,000	2,287,385	40,000	-	10,662,383
-	-	-	-	-	-	124,040
813	-	10,979	139,270	-	-	4,246,008
109	-	-	-	-	-	135,834
-	-	-	277,596	-	-	8,115,173
2,240	3,619	15,870	11,541	-	600	1,210,334
30,987	-	82,632	15,495	-	-	1,562,514
-	-	-	-	-	-	293,966
-	37,884	40,240	30,008	-	-	4,125,947
-	31,852	-	-	-	-	1,565,614
3,000	5,500	7,065	5,329	-	500	620,788
(5,100)	11,900	(6,800)	-	-	-	-
(16,256)	50,184	(30,706)	12,153	(12,153)	(3,222)	-
-	-	-	-	-	-	2,152,960
-	124,040	-	-	-	-	124,040
347,525	2,781,629	2,204,547	4,162,477	-	-	137,991,541
450,846	-	-	-	-	-	565,242
350,875	163,295	771,103	277,431	-	-	9,385,321
-	-	-	-	-	-	753,551
585	870	6,727	5,488	-	-	203,361
-	-	62,020	-	-	-	2,790,900
186,268	233,164	254,736	265,407	-	2,064	19,592,244
-	726,110	-	82,781	-	-	3,775,511
-	-	-	-	-	-	25,521,230
-	-	-	-	-	-	1,550,500
-	-	-	-	-	-	5,042,415
-	-	205,047	-	-	-	205,047
-	-	-	-	-	-	(234,352)
-	-	-	-	-	-	553,430
-	-	-	-	-	-	-
-	-	-	-	-	-	2,503,672
-	-	(81,780)	9,467,285	(143,766)	-	9,241,739
-	-	-	-	-	-	837,270
\$4,809,627	\$8,255,088	\$8,250,239	\$22,828,321	(\$353,403)	\$871,521	642,952,924

GENERAL FUND SCHOOL CATEGORICAL FUNDING DESCRIPTION

1. Additional Support - Funding that has been requested - by various locations and approved by Department Head, Cabinet Member, and CFO - to meet legislation, federal requirement, or initiative.
2. Administrative Costs - Adults with Disabilities - Whispering Pines & Seagull receive funds to assist with administrative position assisting with this program.
3. Adult with Disabilities – Whispering Pines and Seagull receive local grant funds for adults with disabilities.
4. Advanced International Certificate of Education (AICE) – Add on FTE earned by students scoring 3 or higher on the assessment. Statute requires allocation be used for instructional staff, materials, and teacher bonus payments.
5. Advanced Placement – Add on FTE earned by students scoring 3 or higher on the assessment. Statute requires allocation be used for instructional staff, materials, and teacher bonus payments.
6. Alternative to External Suspension (AES) – Program at our Behavior Change Centers that serves students who committed a serious Code of Conduct offense.
7. Armed Safe School Officer – Schools receive funding for the new Armed Safe School Officer-Marshal/Guardian Program.
8. Assistant Principal Summer Scheduling – Additional funding for Assistant Principal working during the summer, off contracted calendar for scheduling.
9. Athletics -Middle, High, and Multi Level (ML) 6-12 schools receive funds for athletic transportation & equipment and funds for middle schools' flag football and volleyball coach supplements.
10. Behavior Change – Funding for at-risk student intervention staffing at 3 Behavior Change Centers and funding for ESE Specialist and Behavior Specialist at Bright Horizons, Cross Creek, The Quest and Whispering Pines.
11. BOOST Payment - Funds that provide merit pay to principals that successfully operate an aftercare program at their school.
12. Broward County Family Counseling - Fund 1010 Match - Mental health services for individuals ages three through their 22nd birthday. Mental Health Services are designed to relieve distressing symptoms and improve behavior, interpersonal skills, and other skills needed to function in the home, with peers and in-school environments.
13. Broward Truancy Intervention Program (BTIP) – Funds to offset tracking/intervention cost to curb severe truancy at select elementary & K-8 schools.
14. Broward Virtual Education - School Board operated Virtual school.
15. Budget Reduction Prior Years – ESE Centers and Alternative High schools only. Those schools were not part of the funding model revision.
16. Business Support Center (BSC) Package Fees – charged to select schools for services rendered by the BSC.
17. Campus Monitors – Additional Support – funds for select schools.
18. Children Service Council-Transportation – Select schools have been funded for transportation services to support YMCA camps through the Children's Service Council.



GENERAL FUND SCHOOL CATEGORICAL FUNDING DESCRIPTION

19. Class Size Reduction - State – State categorical funds used for meeting the CSR requirements. The school allocation based on the state CSR funding formula.
20. Comparability – Title I schools compared to non-Title I schools positions.
21. Community Foundation of Broward – Reimagining Middle Grades initiative that funds personalization for Academic and Social Emotional Learning (PASL) courses for Community Foundation of Broward schools.
22. Custodial Allocation – Community School - Funding for several traditional schools that are providing night school and community school.
23. Custodial Allocation – Funding based on the number of students and the square footage of the facility. Additional support to Walter C. Young, Stranahan, Cypress Run, Lanier James, Pine Ridge, Wingate Oaks, Atlantic Tech, McFatter Tech, and Sheridan Tech receive additional funding for Custodians.
24. Department of Juvenile Justice (DJJ) Supplemental Allocation – State categorical funding for DJJ sites.
25. Dropout Prevention Contracts (DOP) – PACE and AMI contracted DJJ programs.
26. DOP Staff – Alternative/Adult schools will receive categorical funding for Dropout Prevention support. Each center will receive \$33,372 for 50% of a 216-day Counselor.
27. Drew Resource Center – Dave Thomas Education Center manages the Center and receives funds to cover the cost of its operations.
28. Dual Enrollment – Schools with students dual enrolled in a college reimburse the district a portion of the cost per FTE.
29. Educational Enhancement - previous known as SAI - Funds to provide additional instruction and support to enable students to meet grade-level standards. FY25 - Funds realign for schools to Teacher Allocation.
30. English Language Learners (ELL) Meta Consent – Funding for the META Consent Decree requirement for schools with at least 15 students speaking the same native language to provide at least one Bilingual ESP proficient in the same language and trained to assist in ESOL basic subject area instruction.
31. Exceptional Student Education (ESE) – funding provided to schools to meet the educational needs of students with disabilities as identified on their Individualized Educational Plan (IEP).
32. Federal Aid Fund Trust (FAFT) – Districts shall use fund collected from the financial aid fee assessment to waive in full or in part the fees of persons with demonstrated financial need in accordance with Florida Statute Section 1009.22(5). The financial aid fee is equal to 10% of the state required tuition fee for workforce education programs.
33. Fees – Revenue schools receive to offset cost of services provided such as the Before & Afterschool Child Care program.
34. High School Scheduling – Lauderhill 6-12 funding to implement High School Block Scheduling model after FY19 IA realignment.

GENERAL FUND SCHOOL CATEGORICAL FUNDING DESCRIPTION

35. Industry Certified Career – CAPE - For each student who earned an industry certification on the Florida Department of Education Funding List within a State-Registered Career and Professional Education Academy and/or a State-Registered Career Theme Course will generate .4 bonus FTE.
36. Industry Certified Career – DIGITAL TOOLS - For each student who earned a Digital Tool Certificate on the Florida Department of Education Funding List, the certificate will generate .025 ADD ON FTE. In accordance with Florida Statute 1011.62(1)01.B, an ADD ON FTE for an elementary or middle grade student may not exceed 0.1 for certificates or certifications earned within the same fiscal year. Schools will be allocated 100% of the revenue, after CTACE has verified actual test scores reported as ADD ON FTE and Survey 5 is completed.
37. Innovative & Magnet Programs – Funds for unique programs. Programs requirements are reviewed annually.
38. Instructional Materials Science Lab – Lab materials funded through the State Instructional Materials allocation. The allocations are provided by the Innovative Learning Department.
39. Intensive Reading Program – Funding is for alternative & behavior change centers based on number of students that have not passed the Florida Standards Assessment (FSA).
40. International Baccalaureate – Add on FTE earned by students scoring level 3 or higher on the assessment. Statute requires allocation be used for instructional staff, materials, bonus payments for IB teachers.
41. Materials & Supplies Instructional Allocation (IA) – Funds classroom materials and supplies.
42. Medicaid – Medicaid funds 50% of the ESE Specialist position for elementary schools with less than 300 ESE weighted FTE students and have four or more ESE Special Programs. Also, additional funding of ESE Support Facilitators and Behavior Techs for Centers and Technical Colleges. Medicaid 504 supplemental funds health services and trained support personnel.
43. Other – Various categorical funds schools receive such as Human Relations Council, Innovation Zone, Lost & Damaged Textbooks, School Discretionary, Shared Savings Incentive Award, and Vocational Equipment Requirement.
44. Purchased Services -Brinks – Budget realigned to Treasury's Office and IT for centralized billing.
45. Purchased Services - Lexmark – Budget realigned to Treasury's Office and IT for centralized billing.
46. R.O.T.C. – One R.O.T.C. instructor is funded per school; however, if a school has two or more programs with two or more R.O.T.C. instructors, then the school is funded for 1.25 instructor.
47. Reading Coach – Funds one reading coach position. The Reading Coach allocation for elementary, middle, high, and multi-level schools was added to their Support Allocation in FY19.



GENERAL FUND SCHOOL CATEGORICAL FUNDING DESCRIPTION

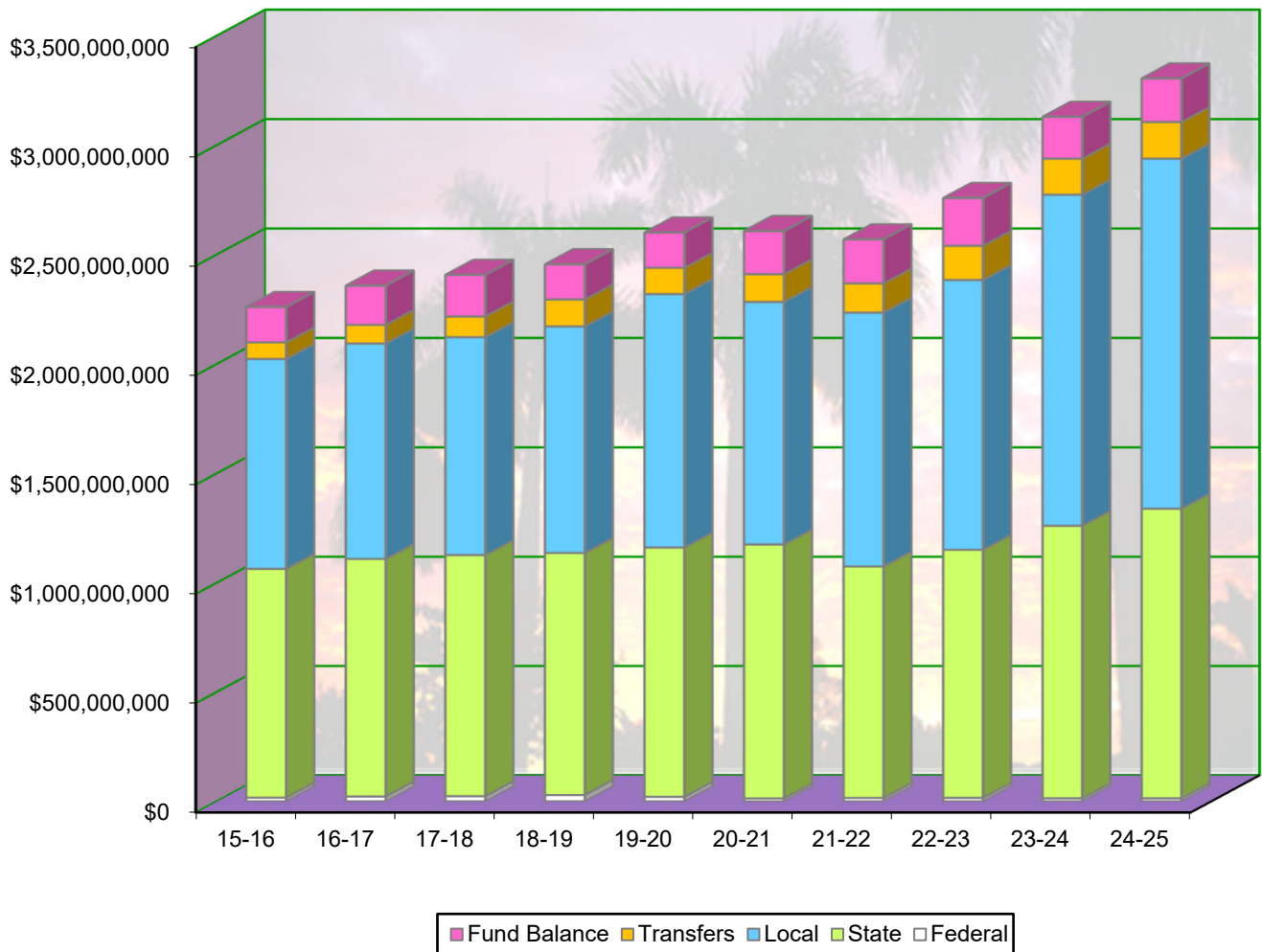
48. Referendum – On August 23, 2022, Broward County voters were presented and approved to renew a property tax referendum to continue to support the District's priorities: increase teacher compensation supplements for teachers and staff to attract and retain highly qualified employees; ensuring safer learning environments; and investing in mental health and other essential services for students and families. The referendum renewal of one mill for the following four years, passed with 57 percent of the vote and replaces the half-mill referendum, which was voter approved in 2018 and expired in school year 2022-23.
49. Referendum - Mental Health - Park Ridge El & Walker El are funded a nurse each. Disciplinary schools funded Behavior Techs, Guidance/Family Counselors, Social Workers, Teacher-Behavioral Support and Teacher-Resource positions.
50. Security Positions – Security positions funded by Safety & Security.
51. Security Relief – Funding for security positions historically coded to school budgets and resulting in deficit in other areas of support (i.e., Custodial).
52. Service Learning – High and multi-level schools receive \$3 per unweighted FTE (UFTE) for grade 9-12 grade students to pay staff to monitor the Service Learning graduation requirement.
53. Small School Funding – Elementary schools with less than 450 UNWTD FTE are funded one instructor. Multi-Level K-8 schools with less than 450 UNWTD FTE in grades 6-8 and Seagull are funded one instructor.
54. Substitutes – Funding for substitutes that cover ESE IEP meetings, PSAT Proctors, Instructional Allocation for daily subs needed for absences, Pool Subs, and subs for Release Time for Department Heads, Grade Level Chairpersons and Team Leaders.
55. Summer Programs – Extended School Year (ESY) - Exceptional Education Students with a documented need (on the IEP) for service during the summer may attend ESY. Third Grade Reading - Third Grade students scoring a Level 1 on the Florida Standards Assessment for English Language Arts and/or retained students are eligible for the Summer Academy for Third Grade. BASCC (Summer Camp) - Schools that offer Summer Camps collect and remit fees to SBBC.
56. Teacher Allocation - Elementary School Specials - Funds to support course selections in elementary schools such as Art, Music, and PE.
57. Teacher Allocation-Fragile School Instr. Support - One teacher funded to schools identified by the Deputy Superintendent, Teaching & Learning, that have been a D or F schools and/or priority watch schools due to student performance.
58. Teacher Allocation - Gifted Program Support - Teacher allocation funds to support gifted students.
59. Teen Parent Program – Funding provided for a 216 calendar Resource Teacher/Child Care Director who oversees the Teen Parent Program at 3 of the Alternative Adult High Schools.
60. Transfers – Transfer of funds from one location to another in the 00000 activity.
61. Turnaround School Supplemental Services Allocation - Additional funding provided to schools that are consistently receiving below average school grades.

GENERAL FUND SCHOOL CATEGORICAL FUNDING DESCRIPTION

- 62. Vending Machines– The District gives schools funds to supplement revenue from vending machines because of loss in revenue from switching vending machines from regular snacks to healthy snacks, schools saw a significant loss in revenue.
- 63. Voluntary Pre-K (VPK) - The state funds three hours of VPK, plus an optional additional 3 hours of instructional enrichment funded through parent fees.
- 64. Work Force Education (WFE) – Schools/centers will be funded for Workforce Education Programs based on Workload/FTE earned (instructional hours reported) utilizing the most recent three (3) year average. Budgets may be amended after each survey period (Fall, Winter, and Spring) as deemed necessary to reflect actual Workload/FTE earned. Workload/enrollments are weighted according to the state assigned program cost factors.
- 65. World Language – Funding for 23 elementary schools that offer programs to provide instruction in a target world language.



GENERAL FUND BUDGET TEN-YEAR REVENUE TREND

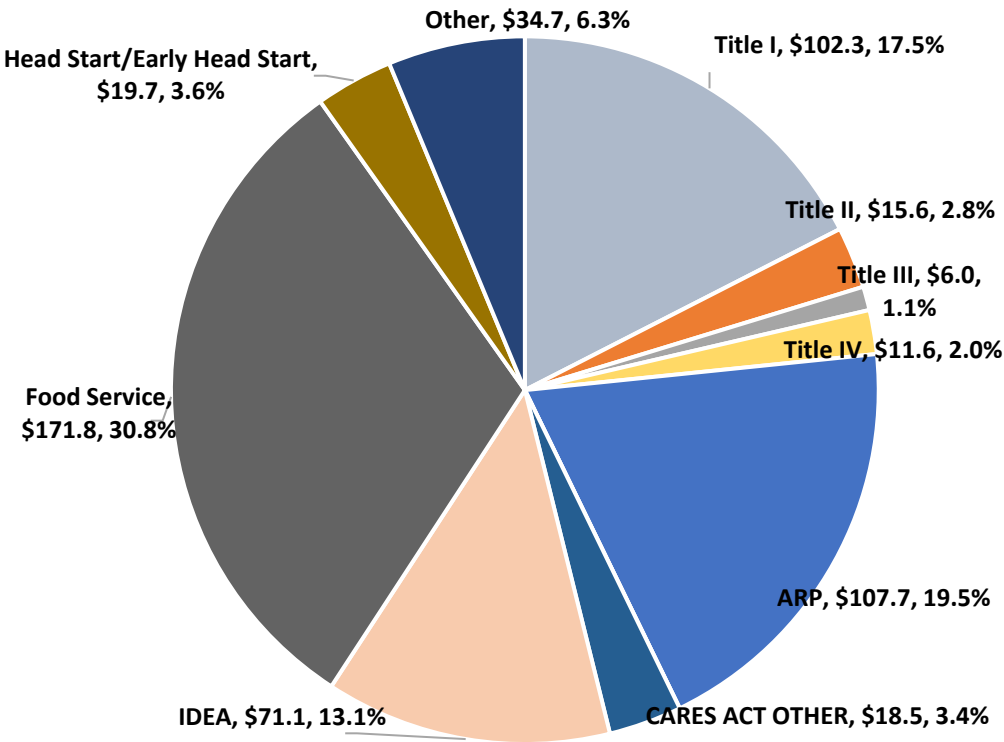


Participation in the Florida Education Finance Program (FEFP) provides state and local revenue sources based primarily on student enrollment. The majority of transfers represent the capital budget transfer into the general fund budget for facility repair and maintenance costs.

2024-25 SPECIAL REVENUE
ESTIMATED REVENUE AND APPROPRIATIONS (in millions)

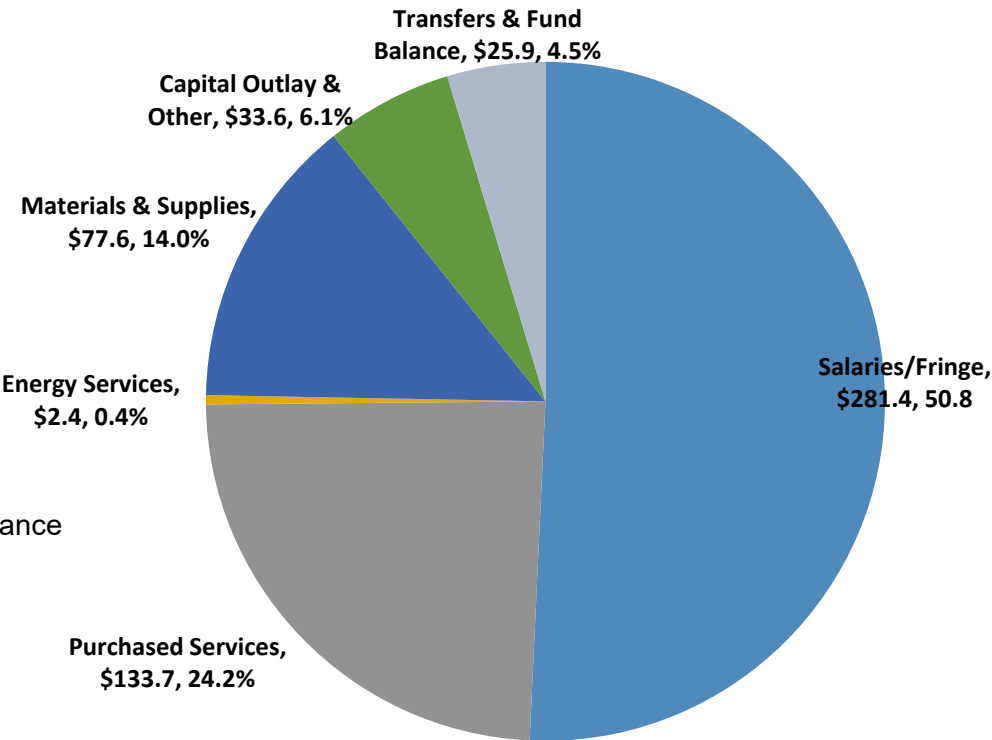
REVENUE
CATEGORIES

- Individuals with Disabilities Education Act (IDEA)
- Head Start / Early Head Start
- Title I
- Title II
- Title III
- Title IV



CATEGORIES

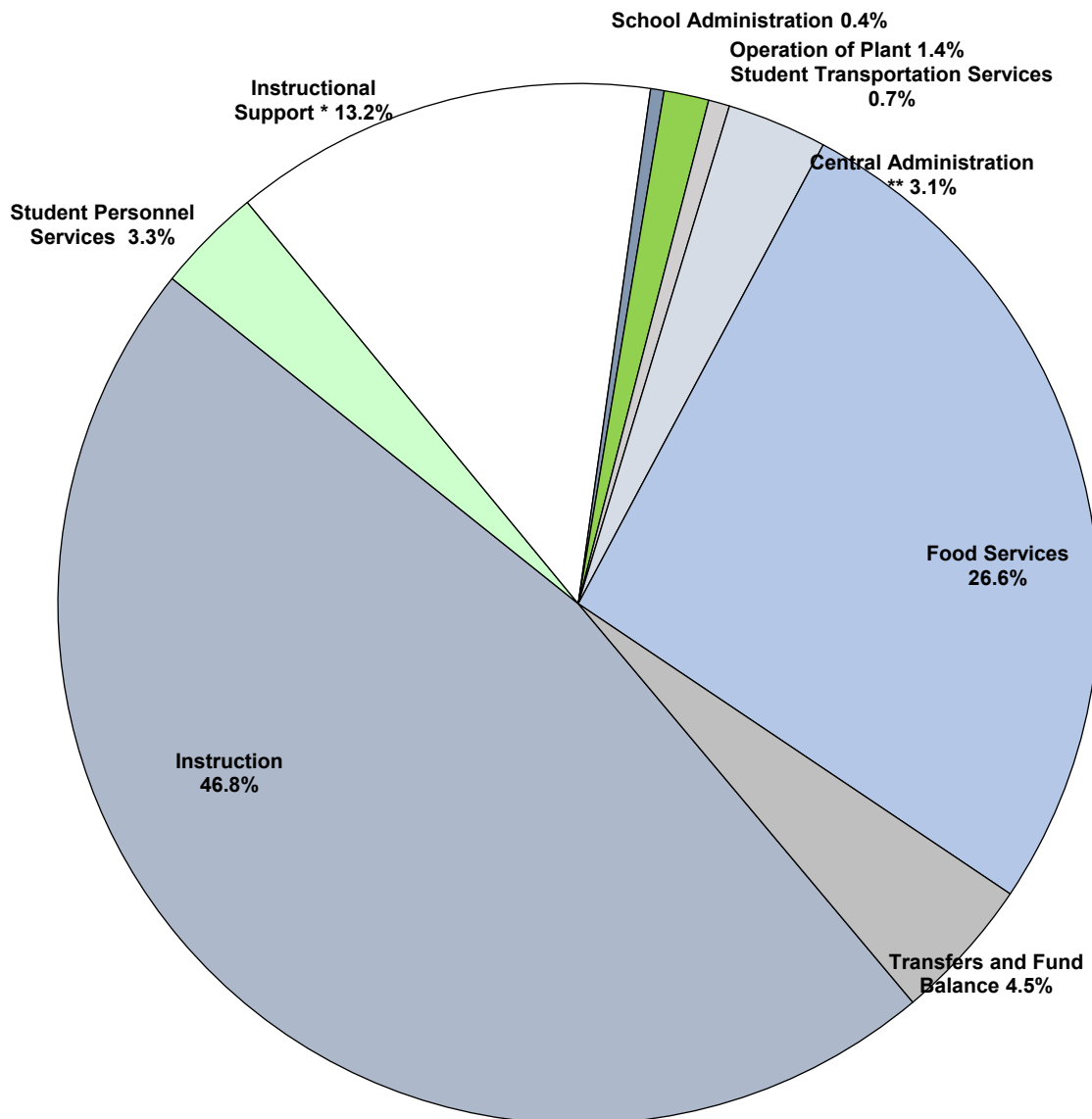
- Salaries
- Employee Benefits
- Purchased Services
- Energy Services
- Materials and Supplies
- Capital Outlay and Other
- Transfers Out and Fund Balance



Note: This item does not reflect the fund balance within the Internal Accounts Miscellaneous Special Revenue Funds allocated for bookstore activities at the three technical colleges.



**2024-25 SPECIAL REVENUE BUDGET
PROJECTED APPROPRIATIONS (by function)**



* Includes Instructional Media Services, Instructional and Curriculum Development Services, Instructional Staff Training Services, Community Services.

** Includes General Administration and Central Services.

Note: This item does not reflect the fund balance within the Internal Accounts Miscellaneous Special Revenue Funds allocated for bookstore activities at the three technical colleges.

SPECIAL REVENUE COMPARISON OF REVENUES

REVENUES	2024-25 Revenues	2023-24 Amended	Difference
IDEA	\$ 72,538,265	\$ 72,197,044	\$ 341,221 (a)
HS/EHS	19,670,691	18,059,691	1,611,000 (b)
TITLE I	96,895,897	102,252,416	(5,356,519) (c)
TITLE II	15,578,305	11,797,186	3,781,119 (d)
TITLE III	5,996,890	7,640,955	(1,644,065) (e)
TITLE IV	11,148,713	12,258,450	(1,109,737) (f)
FOOD SERVICES	170,656,061	191,751,882	(21,095,821) (g)
CARES ACT OTHER	18,542,312	41,221,798	(22,679,486) (h)
OTHER	34,743,499	54,969,980	(20,226,481) (i)
ESSER II	-	18,453,141	(18,453,141) (j)
ARP	107,718,667	275,762,191	(168,043,524) (k)
SUB-TOTAL	553,489,300	806,364,734	(252,875,434)
MISC REVENUE	2,039,372	2,061,629	(22,257) (l)
TOTAL	\$ 555,528,672	\$ 808,426,363	\$ (252,897,691)

Comments:

- (a) Fiscal year 2025 base state allocation increased by \$0.3 million, including an estimated roll forward of IDEA Part B-Entitlement.
- (b) Fiscal year 2025 base state allocation increased by \$1.6 million.
- (c) Fiscal year 2025 state allocation decrease.
- (d) Fiscal year 2025 base state allocation along with an increase from the approved roll forward of \$3.8 million.
- (e) Fiscal year 2025 state allocation decrease and certified roll.
- (f) Fiscal year 2025 state allocation decrease and certified roll.
- (g) Federal funding for Food Services decreased by \$9 million, with an additional \$10.9 million
- (h) The decrease is due to the spending of \$22.9 million from Other Cares Act multi-year grants.
- (i) Various grants either ended in fiscal year 2024 or saw a decrease in multi-year grants due to remaining residual budget carry forward. Additionally, PELL is amended during the year as funding is received.
- (j) ESSER II grant ended September 30, 2023. The decrease aligns with the spending per narrative/allocation award by \$18.4 million.
- (k) The decrease aligns with the spending per narrative/allocation award by \$163.9 million.
- (l) This item reflects the Internal Account Funds - Miscellaneous Special Revenue Funds for bookstore activities at the three technical colleges.



SPECIAL REVENUE COMPARISON OF APPROPRIATIONS

APPROPRIATIONS:	2024-25 Appropriations	2023-24 Amended	Difference
5000 Instruction	\$ 259,330,236	\$ 430,571,243	\$ (171,241,007) (a)
6100 Pupil Personnel Services	18,153,788	25,212,348	(7,058,560) (b)
6300 Instruction and Curriculum Dev Svc	28,387,239	34,999,352	(6,612,113) (c)
6400 Instructional Staff Training Services	37,559,437	41,274,841	(3,715,404) (d)
6500 Instruction Related Technology	4,211,905	6,992,377	(2,780,472) (e)
7200 General Administration	15,375,956	26,057,157	(10,681,201) (f)
7300 School Administration	2,326,066	4,701,527	(2,375,461) (g)
7400 Facilities Acquisition and Construction	1,170,002	17,167,530	(15,997,528) (h)
7500 Fiscal Services	262,140	1,434,472	(1,172,332) (i)
7600 Food Services	172,065,229	193,175,444	(21,110,215) (j)
7700 Central Services	1,589,526	3,352,487	(1,762,961) (k)
7800 Student Transportation Services	3,658,346	4,671,176	(1,012,830) (l)
7900 Operation of Plant	6,479,823	7,972,681	(1,492,858) (m)
8100 Maintenance of Plant	47,808	542,810	(495,002) (n)
9100 Community Services	2,871,799	8,239,289	(5,367,490) (o)
SUB-TOTAL	553,489,300	806,364,734	(252,875,434)
INTERNAL ACCOUNTS (TECH COLL.)	2,039,372	2,061,629	(22,257) (p)
TOTAL	\$ 555,528,672	\$ 808,426,363	\$ (252,897,691)

Comments:

- (a) The result of multi-year grants expenditures and realignment of ARP and Other Cares Act.
- (b) The result of multi-year grants expenditures and realignment of ARP and Other Cares Act.
- (c) Ican and EQUIP Grants ending in Fiscal Year 2024.
- (d) The result of multi-year grants expenditures and realignment: ESSER II, ARP and Other Cares Act.
In addition to function allocation changes on Title IA and Title IIA.
- (e) Multi-year grants expenditures and realignment: ESSER II and ARP.
- (f) Multi-year grants expenditures and realignment: ESSER II and ARP.
- (g) Decrease due to expenditures of ARP.
- (h) Decrease due to HVAC expenditures and realignment in ESSER II and ARP.
- (i) Decrease due to expenditures and realignment of ARP.
- (j) Decrease in Food Services thru Federal State funding and Fund Balance decrease
- (k) Multi-year grant expenditures and end to School Mapping Data Grant.
- (l) Multi-year expenditures and realignment: ESSER II and ARP.
- (m) Multi-year grant expenditures: ARP.
- (n) ARP increase for PPE disposal.
- (o) The result of fiscal year 2023-24 PELL funds sunset.
- (p) This item reflects the Internal Account Funds - Miscellaneous Special Revenue Funds for bookstore activities at the three technical colleges.

SPECIAL REVENUE ARP

American Rescue Plan 21-22 to 23-24			
Division	Priority	ARP LEARNING LOSS (J97300009.2124) Description	Balance
Human Resources	1. Academic & SEL Recovery	Additional Teachers (Academic Acc)	\$ 1,848
Regional & Non-Traditional Offices for Schools		Instructional Staff	\$ 17,285
		FY24 Professional Development Summer and Reclaim & Elevate	\$ 208,637
		FY23 Instructional Material & Supplies - Summer	\$ 756
		Student Tutoring Services on Saturday	\$ 16,383
Academics		Math Textbooks Instructional	\$ 231,983
		Social StudiesTextbooks Instructional	\$ 345,553
Strategy & Operations	4. School Support	FY24 Summer Experience - Transportation	\$ 128,706
		TOTAL	\$ 951,151
Division	Priority	ARP LUMP SUM (J97300008.2124) Description	Balance
Human Resources	1. Academic & SEL	Sign-on Bonuses-ESPs, Campus Monitors, & Fac.	\$ 300,824
Initiatives & recovery		Contracted Services for Mental Health	\$ 1,129,239
Regional & Non-Traditional Offices for Schools		Math Textbooks Instructional	\$ 53,970
		Textbooks Instructional	\$ 3,000,000
		FY24 Summer Experience:	\$ 3,300,756
		FY24 Material & Supplies - Summer	\$ 76,153
SSIR	2. Health & Safety	Contracted Nursing Services	\$ 7,135
Strategy & Operation		ESE Field Coaches	\$ 213,040
		PPE	\$ 72,036
		HVAC	\$ 852,834
		Additional Custodial Assignments	\$ 22,440
Information Technology	3. Information Technology	Educational technology Tech Capacity support	\$ 345,126
Strategy & Operations	4. School Support	FY24 Summer Experience - Transportation	\$ 1,970,811
Human Resources	5. Retain Existing Staff	HR Staff	\$ 303,988
		Employee retention supplements	\$ 24,819,020
		TOTAL	\$ 36,467,370
		Charter School Staff	\$ 146,977
		6. Charter Schools	\$ 65,023,377
		7. Indirect Costs	\$ 5,129,791
		GRAND TOTAL	107,718,667

Notes: ¹The balances reflect fiscal year 2023-24 year-end closing as of June 30, 2024



SUMMARY – SPECIAL REVENUE COMPARISON OF APPROVED BUDGETS

Grant	Positions			Budget		
	2023-24	2024-25	Inc/(Dec)	2023-24	2024-25	Inc/(Dec)
SPECIAL REVENUE						
Other	3,547.32	2,805.87	(741.45)	614,612,852	382,833,239	(231,779,613)
Food Service	1,319.00	1,344.00	25.00	191,751,882	170,656,061	(21,095,821)
Capital Projects	133.10	118.75	(14.35)	13,249,098	12,621,480	(627,618)
GRAND TOTAL	4,999.42	4,268.62	(730.80)	\$ 804,713,907	\$ 566,110,780	\$ (253,503,052)

SPECIAL REVENUE COMPARISON OF APPROVED BUDGETS

SPECIAL REVENUE - OTHER	Positions			Budget		
	2023-24	2024-25	Inc/(Dec)	2023-24	2024-25	Inc/(Dec)
Achieving Career Equity For Students (ACES)	14.95	16.46	1.52	3,012,558	3,045,185	32,627
Adult General Education (AGE)	23.23	23.71	0.48	2,391,429	2,786,163	394,734
ARP - IAWA	0.00	0.00	0.00	3,358,846	1,726,356	(1,632,490)
ARP - Summer Learning Camp	0.00	0.00	0.00	3,844,935	3,619,341	(225,594)
ARP ESSER Instructional Materials	0.00	0.00	0.00	2,715,608	2,547,489	(168,119)
ARP ESSER Supplemental	0.00	0.00	0.00	14,732,716	6,446,379	(8,286,337)
ARP IDEA Part B	0.00	0.00	0.00	6,220,862	-	(6,220,862)
ARP IDEA Special Education Preschool Entitlement	0.00	0.00	0.00	641,067	-	(641,067)
ARP Targeted Math and STEM	0.00	0.00	0.00	2,416,285	2,416,285	-
ARP-Homeless	5.43	0.00	(5.43)	1,875,052	1,021,178	(853,874)
ARP/ESSER III	920.56	0.00	(920.56)	275,762,191	107,718,667	(168,043,524)
Broward Comp Universal Reduction of Violence (BCURV)	0.00	0.00	0.00	223,124	-	(223,124)
Broward Promise Neighborhood	0.00	0.00	0.00	500,000	500,000	-
Build Your Future	0.33	1.00	0.66	109,148	75,000	(34,148)
Cares Act Relief Fund	0.00	0.00	0.00	90,867	-	(90,867)
Carl Perkins Postsecondary	5.66	6.82	1.16	776,003	754,091	(21,912)
Carl Perkins Secondary	6.50	11.03	4.53	2,975,152	3,430,821	455,669
Civic Literacy Excellence - Crrsa Esser II	0.00	0.00	0.00	1,293,355	-	(1,293,355)
Comprehensive Literacy State Development (CLSD)	0.00	0.00	0.00	1,500,000	685,157	(814,843)
Comprehensive Support & Improvement Schools (CSI)	0.00	0.00	0.00	224,532	-	(224,532)
Community Oriented Policing Services (COPS)-Raptor	0.00	0.00	0.00	71,148	-	(71,148)
Computer Science	0.00	0.00	0.00	680,101	-	(680,101)
Computer Science 4 ALL	0.07	0.00	(0.07)	148,853	-	(148,853)
Computer Science Teacher Certification	0.00	0.00	0.00	797,586	-	(797,586)
Early Childhood Music Ed Incentive	0.00	0.00	0.00	542,400	-	(542,400)
Corrections Education	0.00	1.00	1.00	88,541	100,000	11,459
Early Head Start	27.61	33.69	6.08	1,284,022	1,388,145	104,123
EARMARK - Broward Mentoring Program	0.00	0.00	0.00	105,618	-	(105,618)
English Literacy & Civics	5.09	4.80	(0.29)	834,902	1,028,506	193,604
Entrepreneurship Education & Training	0.00	0.00	0.00	100,000	100,000	-
Equity for Instr Performance (EQUIP)	20.69	21.61	0.92	5,828,449	3,314,943	(2,513,506)
ESSER II	0.00	0.00	0.00	16,887,989	-	(16,887,989)
ESSER II - Civic Literacy	0.00	0.00	0.00	969,843	-	(969,843)
ESSER II - Literacy, Reading, Tutoring,K3	0.00	0.00	0.00	1,180,188	-	(1,180,188)
ESSER II SUPPLEMENTAL	0.00	0.00	0.00	9,018,853	-	(9,018,853)
ESSER II - TECHNICAL	0.00	0.00	0.00	1,565,152	-	(1,565,152)
ESSERII - Career Dual Enrollment	0.00	0.00	0.00	335,196	-	(335,196)
Family Counseling Program	20.52	21.91	1.39	1,500,000	161,070	(1,338,930)
FDLRS	11.04	12.78	1.74	1,420,785	1,353,221	(67,564)
FDLRS General Revenue	0.22	0.22	0.00	29,470	29,470	-
Grow your Future	1.00	3.00	2.00	205,031	153,989	(51,042)
Head Start	261.58	300.45	38.87	16,775,669	18,282,546	1,506,877
Helios K-1 Reading Accel Initiative	0.00	0.00	0.00	-	55,587	55,587
HIITS - High Impact Reading	0.00	0.00	0.00	774,276	765,284	(8,992)
ICAN	3.44	0.00	(3.44)	4,319,355	-	(4,319,355)
IDEA Part B- Entitlement	1,238.57	1,389.07	150.50	68,796,431	69,110,475	314,044
IDEA Part B- PreK	13.68	14.50	0.82	1,865,697	1,955,309	89,612
In School Youth	2.07	2.25	0.18	360,000	360,000	-
Jobs for FL Graduates	5.98	0.00	(5.98)	540,000	-	(540,000)
K12 CONGRESSIONALLY	0.00	1.00	1.00	277,160	122,707	(154,453)
LEAP AHEAD/TIF	0.00	0.00	0.00	-	-	-
Mental Health - Internship CA	1.00	1.00	0.00	972,711	641,405	(331,306)
Mentoring Student Assistance	0.00	0.00	0.00	250,000	-	(250,000)
National Science Foundation	0.00	0.00	0.00	216,235	216,235	-
New York Life Grief	0.00	0.00	0.00	165,000	-	(165,000)
Open Door	0.00	0.00	0.00	-	-	-
Other Local	0.00	0.00	0.00	228,647	43,216	(185,431)
Out of School Youth (OSY)	4.83	5.00	0.17	615,185	615,185	-
PELL	0.00	0.00	0.00	5,430,254	-	(5,430,254)
Promoting Adolescent	0.00	0.00	0.00	-	-	-
School Improvement Support Plan	0.00	0.00	0.00	5,832,503	5,832,503	-
School Mapping Data	0.00	0.00	0.00	1,121,227	-	(1,121,227)
Science of Reading & Tutoring (SORT)	0.00	0.00	0.00	150,000	27,199	(122,801)
SEDNET IDEA Part B	0.58	0.58	0.00	72,628	77,224	4,596
SEDNET IDEA Part B Trust	0.32	0.32	0.00	41,503	42,036	533
SFAA Regional Marketplace	0.00	0.00	0.00	165,000	-	(165,000)
Special Olympics	0.00	0.00	0.00	-	150,113	150,113
STOP	1.25	2.00	0.75	811,738	833,595	21,857
Stronger Connections	0.00	5.00	5.00	321,094	1,322,731	1,001,637
Technology Empowered Agriculture (TEA) Gardens	3.00	0.00	(3.00)	-	-	-
Title I - UNISIG Unified	6.26	1.00	(5.26)	2,621,680	2,621,680	-
Title I Part A	803.28	755.72	(47.56)	99,038,669	93,801,452	(5,237,217)
Title I Part C Migrant	1.62	2.80	1.18	104,314	109,135	4,821
Title I Part D	6.24	7.00	0.76	487,753	363,630	(124,123)



SPECIAL REVENUE COMPARISON OF APPROVED BUDGETS

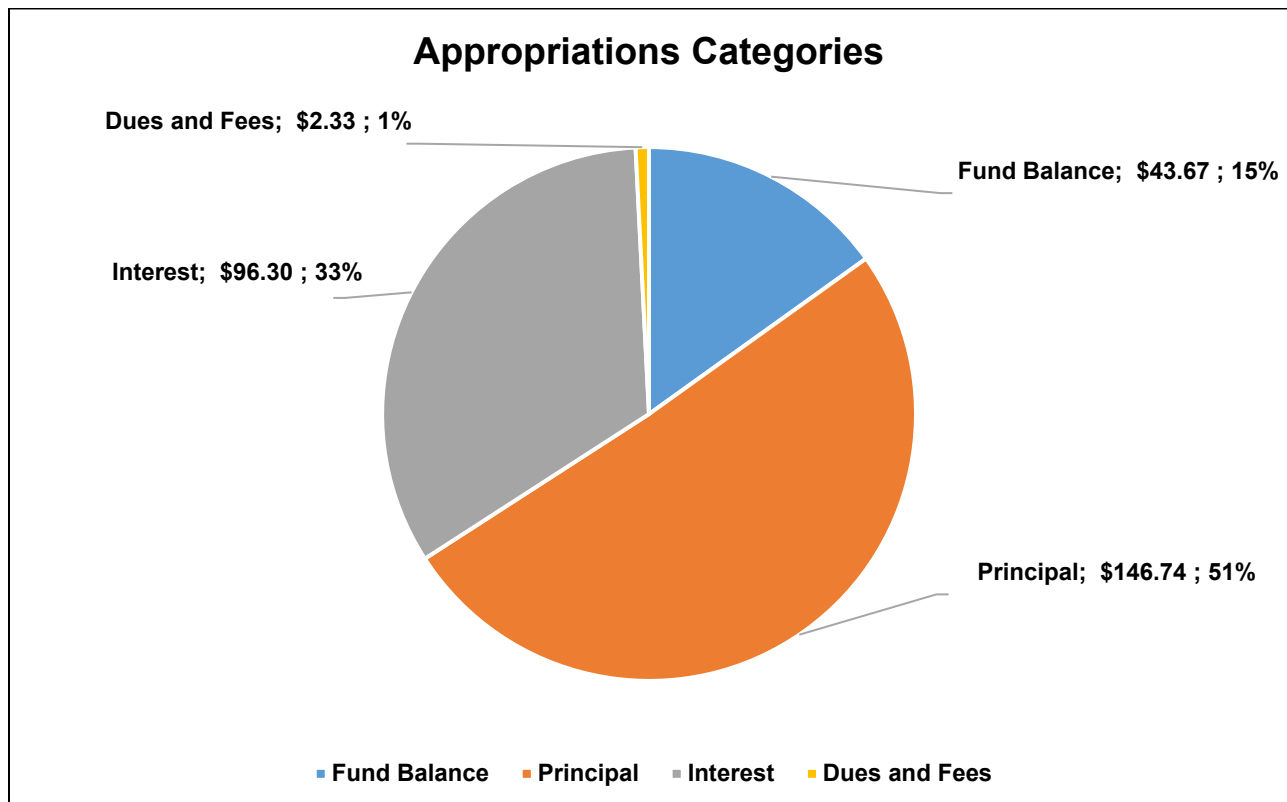
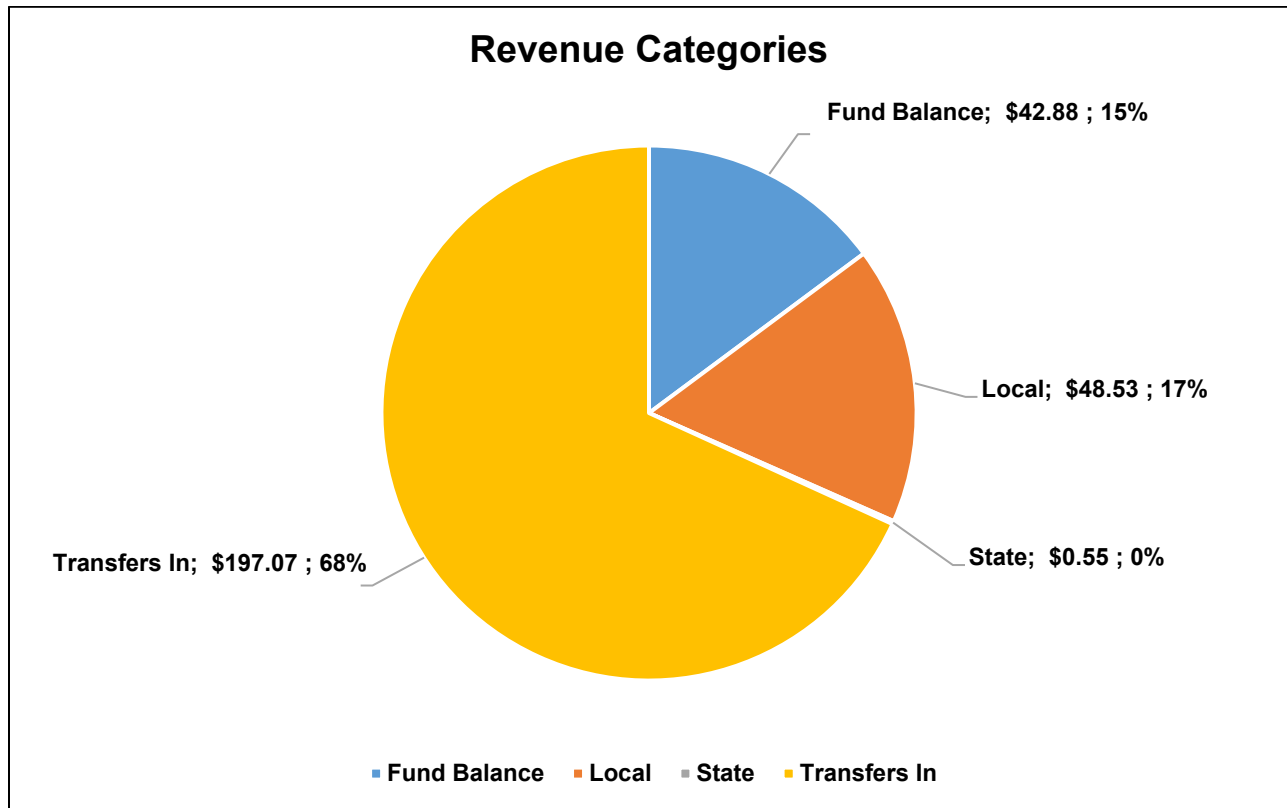
	Positions			Budget		
	2023-24	2024-25	Inc/(Dec)	2023-24	2024-25	Inc/(Dec)
SPECIAL REVENUE - OTHER						
Title II, Part A	59.48	75.06	15.58	11,797,186	15,578,305	3,781,119
Title III - English Language Learners (ELL)	37.44	36.57	(0.87)	6,370,721	4,956,911	(1,413,810)
Title III - RECENT Immigrant	1.02	2.00	0.98	1,270,234	1,039,979	
Title IV - Student Support & Academic Enrichment	24.91	31.24	6.33	9,506,690	8,396,953	(1,109,737)
Title IV - Twenty First Century	3.06	11.02	7.97	2,751,760	2,751,760	-
Title IX: Homeless Education	1.54	3.00	1.46	367,569	338,860	(28,709)
Transfer IN - GL	0.00	0.00	0.00	40,000	40,000	-
UNISIG - Strategic Initiatives	0.00	0.00	0.00	-	246,016	246,016
UniSIG Supplemental Teacher Allocation	0.00	0.00	0.00	-	250,000	250,000
Verizon Hotspots	0.00	0.00	0.00	40,500	-	(40,500)
Verizon Innovation Learning	3.28	1.25	(2.03)	310,000	883,064	573,064
Workforce Development CAP Incentive	0.00	0.00	0.00	1,545,606	1,545,606	-
Workforce Development CAP Incentive 9-12					5,055,082	5,055,082
TOTAL	3,547.32	2,805.87	(741.45)	\$ 614,612,852	\$ 382,833,239	\$ (236,449,987)
	Positions			Budget		
	2023-24	2024-25	Inc/(Dec)	2023-24	2024-25	Inc/(Dec)
SPECIAL REVENUE - FOOD SERVICE						
Food Service	1,319.00	1,344.00	25.00	195,960,373.00	171,792,576.00	(24,167,797.00)
TOTAL	1,319.00	1,344.00	25.00	\$ 195,960,373.00	\$ 171,792,576.00	\$ (24,167,797.00)
SPECIAL REVENUE - CAPITAL PROJECTS						
Capital Projects	133.10	118.75	(14.35)	13,249,098	12,621,480	(627,618)
TOTAL	133.10	118.75	(14.35)	\$ 13,249,098	\$ 12,621,480	\$ (627,618)
GRAND TOTAL	4,999.42	4,268.62	(730.80)	\$ 823,822,323	\$ 567,247,295	\$ (261,245,402)

Note: An increase or decrease in the budgeted amounts may not necessarily reflect the increase or decrease in staff because there may have been funding changes in non-salary items. Also, type and number of Competitive Grants may differ each year.

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DEBT SERVICE
ESTIMATED REVENUE AND APPROPRIATIONS
(in millions)



DEBT SERVICE: COMPARISON OF REVENUES

Revenues:	2024-25 Second Hearing	2023-24 Final	Difference
State			
SBE/COBI Bonds	\$ 546,470	\$ 521,645	\$ 24,825 (a)
Local			
District Bonds	48,530,117	55,034,072	(6,503,955) (b)
District Bonds - Fund Balance	8,257,604	4,844,017	3,413,587 (c)
Other Financing Sources			
Transfers In	197,070,509	199,355,904	(2,285,395) (d)
Other - Fund Balance	34,621,032	73,362,286	(38,741,254) (e)
TOTAL	\$ 289,025,732	\$ 333,117,924	\$ (44,092,192)

Comments:

- (a) Due to the uniqueness of each bonds' payment schedule yearly payments will vary.
- (b) Accumulated fund balance from prior years to be used for P&I GOB payments.
- (c) Slight fund balance increase to account for uncollectable ad-valorem payments.
- (d) Due to the uniqueness of each bonds' payment schedule yearly payments will vary.
- (e) Decrease in fund balance due to Ad-Valorem (GOB) interest collections and COPs Series 2009 QSCB Sinking Fund payment used for P&I payments.

DEBT SERVICE: COMPARISON OF APPROPRIATIONS

Appropriation:	2024-25 Second Hearing	2023-24 Final	Difference
Redemption of Principal	\$ 146,735,077	\$ 139,959,846	\$ 6,775,231 (a)
Interest	96,296,365	100,596,155	(4,299,790) (b)
Dues and Fees	2,326,800	2,545,811	(219,011) (c)
Other Financing Sources			
Other - Fund Balance	43,667,490	90,016,112	(46,348,622) (d)
TOTAL	\$ 289,025,732	\$ 333,117,924	\$ (44,092,192)

Comments:

- (a) + (b) Due to the uniqueness of each bonds' payment schedule yearly payments will vary. As bonds principal payments mature the respective interest payments go down.
- (c) Cost of issuance plus other operating/trustee expenses.
- (d) Decrease in fund balance due to Ad-Valorem (GOB) interest collections and COPs Series 2009 QSCB Sinking Fund payment used for P&I payments.



2024-25 CAPITAL OUTLAY BUDGET

ESTIMATED REVENUE AND FINANCING SOURCES

REVENUE AND FINANCING (in millions):

	FY 2024-25
Millage	\$471.2
Local	49.5
State	41.8
Sub-Total (New Revenue)	562.5
Carryover Sources	
Carryover Allocated to Capital Project & Programs	659.4
Unallocated Carryover	84.8
Sub-Total (Carryover)	744.2
TOTAL REVENUE AND FINANCING	\$1,306.7

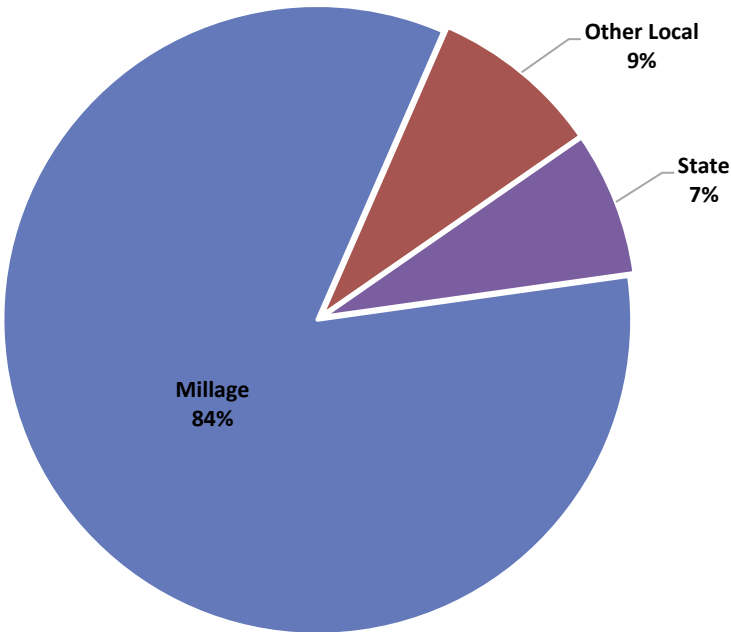
2024-25 CAPITAL OUTLAY BUDGET
ESTIMATED APPROPRIATIONS

APPROPRIATIONS (in millions):

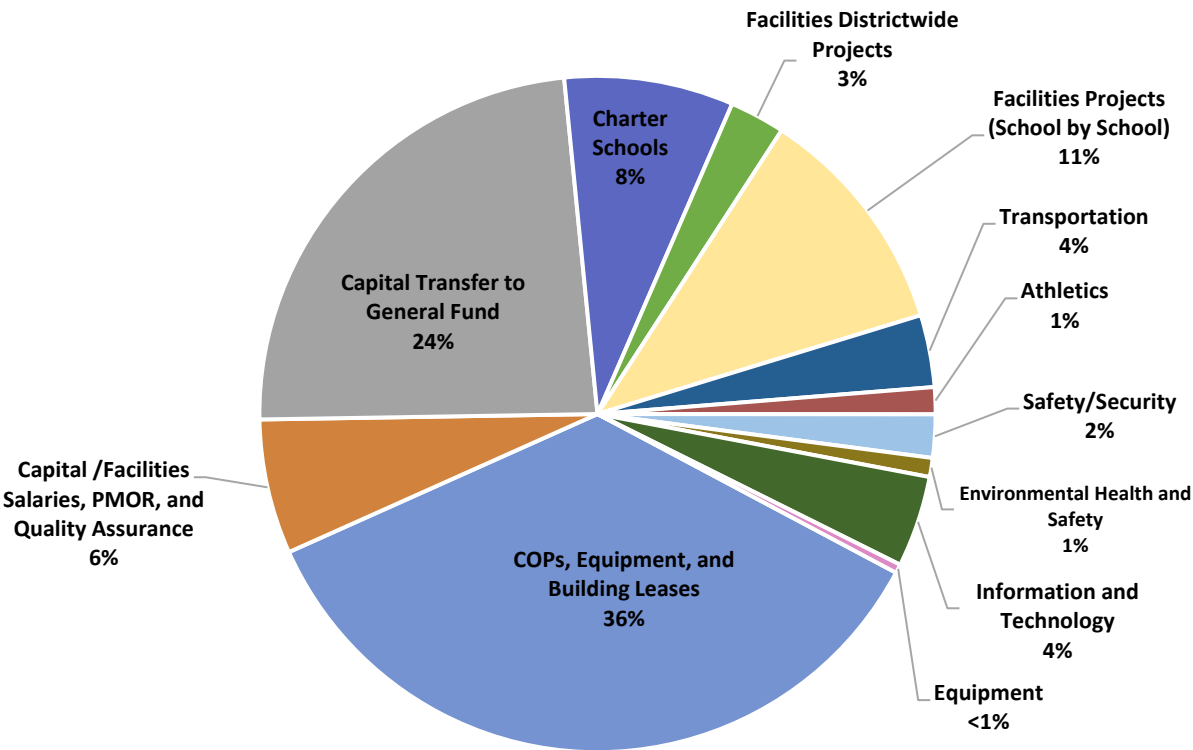
	FY 2024-25
COPs, Equipment, and Building Leases	\$200.1
Capital /Facilities Salaries, PMOR, and Quality Assurance	36.3
Capital Transfer to General Fund	133.4
Charter Schools	45.6
Facilities Districtwide Projects	14.9
Facilities Projects (School by School)	62.6
Transportation	19.4
Athletics	7.3
Safety/Security	11.6
Environmental Health and Safety	5.1
Information and Technology	24.6
Equipment	2.4
Sub-Total (Appropriations)	563.3
Carryover Allocated to Capital Project & Programs	659.4
Unallocated Reserve	84.0
Sub-Total (Carryover & Unallocated Reserve)	743.4
TOTAL APPROPRIATIONS	\$1,306.7

2024-25 CAPITAL OUTLAY BUDGET

2024-25 Estimated Revenue and Financing
(Excluding Carryover)



2024-25 Estimated Appropriations
(Excluding Carryover)



CAPITAL FUNDS BUDGET: COMPARISON OF REVENUES

Revenues & Financing Sources:	2024-25 First Hearing	2023-24 Amended	Difference	
Local				
Millage	\$ 471,166,177	\$ 434,661,584	\$ 36,504,593	(a)
Other ¹	49,484,590	89,426,477	(39,941,887)	(b)
State ²	41,801,487	43,134,527	(1,333,040)	(c)
Federal ³	0	234,765	(234,765)	(d)
Carryover ⁴	744,208,062	894,315,809	(150,107,747)	(e)
TOTAL	\$ 1,306,660,316	\$ 1,461,773,162	\$ (155,112,846)	

Comments:

- (a) Increased revenue from millage is the result of continuing increases in property values.
- (b) Revenue from planned equipment leases is lower in fiscal year 2024-25. Moreover, insurance revenue for flood events was realized in the fiscal year 2023-2024 and no additional revenue is anticipated in the fiscal year 2024-2025. Lastly, as fund balances diminish with the completion of SMART Program construction projects, the earnings from interest on invested funds will be lower in fiscal year 2024-25.
- (c) Revenue from State sources stays relatively consistent from fiscal year 2023-24 to fiscal year 2024-25.
- (d) Revenue was received from Federal sources in fiscal year 2023-24 for FEMA reimbursements not anticipated in fiscal year 2024-25.
- (e) Carryover decrease is related to the ongoing SMART Program and other construction projects that will continue to spend fund balances down during fiscal year 2024-25. As construction projects continue to progress to completion, the carryover in future years is expected to continue decreasing accordingly.

¹ Local Other includes impact/mitigation fees, sale of capital assets, and equipment lease proceeds.

² State includes the school security hardening grants, charter school capital outlay (from PECO), and funds from motor vehicle license revenue (CO&DS).

³ For fiscal year 2024-25, FEMA reimbursement for hurricane Dorian expenses from Federal sources.

⁴ For fiscal year 2024-25, Carryover includes \$343.3 million from Millage, \$318.1 million from other local sources, \$38.7 million from GOB, and \$44.1 million from State sources.

CAPITAL FUNDS BUDGET: COMPARISON OF APPROPRIATIONS

Appropriation:	2024-25 First Hearing	2023-24 Amended	Difference	
COPs, Equipment, and Building Leases	\$ 200,080,194	\$ 192,293,317	\$ 7,786,877	(a)
Capital /Facilities Salaries, PMOR, and	36,315,812	42,230,000	(5,914,188)	(b)
Capital Transfer to General Fund	133,417,059	128,273,159	5,143,900	(c)
Charter Schools	45,569,467	36,810,122	8,759,345	(d)
Facilities Districtwide Projects	14,952,028	10,750,231	4,201,797	(e)
Facilities Projects (School by School)	62,566,914	96,661,418	(34,094,504)	(f)
Transportation	19,415,500	17,256,286	2,159,214	(g)
Athletics	7,270,000	7,270,000	-	(h)
Safety/Security	11,550,000	15,781,000	(4,231,000)	(i)
Environmental Health and Safety	5,160,000	2,910,000	2,250,000	(j)
Information and Technology	24,593,790	20,500,344	4,093,446	(k)
Equipment	2,392,552	5,034,735	(2,642,183)	(l)
Carryover Allocated to Capital Project & Programs	659,446,000	754,234,447	(94,788,447)	(m)
Unallocated Reserve	83,931,000	131,768,103	(47,837,103)	(n)
TOTAL	\$ 1,306,660,316	\$ 1,461,773,162	\$ (155,112,846)	

Comments:

- (a) Payments for outstanding COPs issuances vary based on the structured payment schedules in the various outstanding COPs series.
- (b) The decrease is attributed to the lower usage rate of Program Manager Owner's Representative (PMOR) services.
- (c) Property and Casualty projected increases and Maintenance inflationary cost increases account for the net difference.
- (d) Increased distribution of Local Capital Millage to charter schools.
- (e) The increase is primarily related to funding for districtwide roofing and additional portable demolition.
- (f) Fiscal year 2023-24 included \$38 million in funding for Parkway Middle School; there are no major additions to the fiscal year 2024-25 plan as the District undergoes a facilities needs assessment. Funding for SMART projects was added; however, as the SMART program nears its end no additional funding was identified.
- (g) The net increase in vehicle funding is increased due to inflation on vehicle prices and increased costs related to new mandates on bus safety systems. This will allow the Transportation Department to continue purchasing 100 replacement buses per year.
- (h) Funding remained level to continue ongoing athletic projects.
- (i) Fiscal year 2024-25 funding was lowered from the prior year to realign the intercom project more closely with anticipated implementation timelines. Additionally, funding for weapon detection systems was included in the prior year's funding.



CAPITAL FUNDS BUDGET: COMPARISON OF APPROPRIATIONS

Comments (continued):

- (j) Fiscal year 2024-25 includes additional funding for playground repairs and resurfacing.
- (k) Increase is attributable to inflationary factors and the re-implementation of the Maximo project and additional funding for network equipment.
- (l) For fiscal year 2023-24 the Board appropriated one-time funding to more urgently address obsolete school furniture and equipment districtwide. One-time funding was also included for school media center and the district's board room equipment refresh that is not in the fiscal year 2024-25.
- (m) Carryover is expected to continue decreasing as the major construction projects from the District's SMART Program are completed.
- (n) Unallocated reserve balance after funding newly approved District Educational Facilities Plan (DEFP) needs. **Use of the unallocated reserve requires the School Board's approval.**

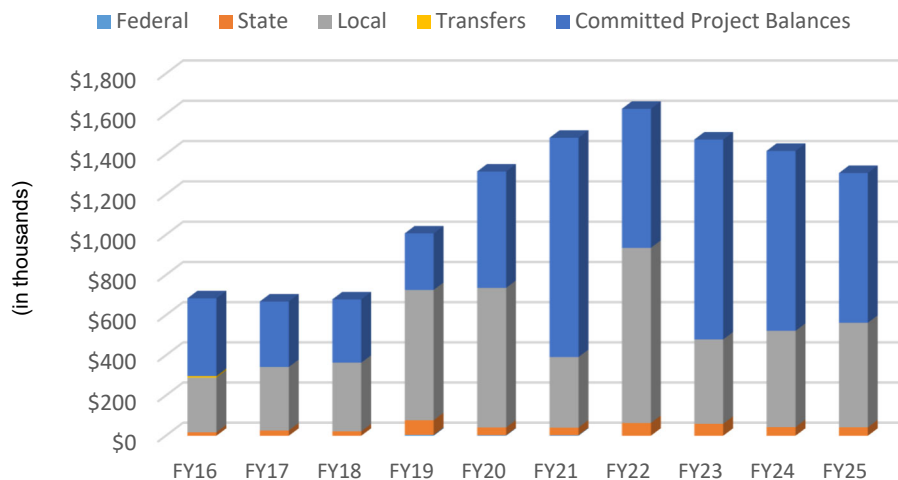
CAPITAL OUTLAY BUDGET TEN-YEAR REVENUE TREND

Over the past ten-year period, the District's capital outlay revenues show a significant increase. This is directly related to the voter-approved funding for the General Obligation Bond to support the **S**afety, **M**usic & Art, **A**thletics, **R**enovation and **T**echnology Program (SMART). Additionally, the Board has authorized two recent construction financings (Certificates of Participation – COPs) that also support the SMART Program and other important construction projects.

SMART Program

The SMART Program is currently \$1.7 billion and is supported with funding from the \$800 million GOB and other capital outlay funding. As the construction projects that are funded by the SMART Program are completed, we will see future revenues that will be more in line with the levels shown in fiscal years 2016 through 2018 in the chart below.

10-Year Revenue Trend



10-Year Revenue Narrative

- **Local funds**
 - From fiscal year 2016 to 2025 Capital Millage increased 97%. Four General Obligation Bonds (GOB) series were issued to support the SMART program. \$162.6 million was issued in fiscal year 2015, \$200.0 million in 2018, \$275.7 million in 2020, and \$295.2 million in 2022 for a total project funds of \$933.5 million.
- **State Funds**
 - Charter school capital outlay increased over the last 10 years.
- **Committed Project Balance**
 - Ongoing construction projects constitute most of the committed project balance. Spikes related to the SMART program are shown as ongoing projects in fiscal years 2019 through 2025.
- **Federal Sources**
 - No significant revenue from Federal Sources.



CAPITAL OUTLAY BUDGET TEN-YEAR REVENUE TREND

Charter School Capital Outlay Funding

The 2017 Florida Legislature passed HB 7069, which contains provisions that require the sharing of capital outlay millage with charter schools if the Legislature does not fund charter schools at a minimum per pupil amount. In FY18 the District paid \$11.5 million to charter schools for capital outlay because of this new law. The 2018 Florida Legislature passed HB 7055 to mitigate that loss and increase State funding for charter school capital outlay. Every year since fiscal year 2018, the Florida Legislature has included charter school capital outlay in the State budget that flows through the District to be distributed to charter schools. The 2023 Florida Legislature passed HB 1259 which requires the sharing of capital outlay millage on a per-pupil basis with charter schools. The projected impact over the next five years is as follows:

- FY 2025 \$13.7 million
- FY 2026 \$24.4 million
- FY 2027 \$38.0 million
- FY 2028 \$55.4 million
- FY 2029 \$62.5 million



DISTRICT EDUCATIONAL FACILITIES PLAN OVERVIEW
FISCAL YEARS 2024-25 THROUGH 2028-29

*Overview from the District Educational Facilities Plan
published under separate cover*

Annually, each district school board shall adopt a district educational facilities plan that includes long-range planning for facilities needs over 5-year, 10-year, and 20-year periods.

District Educational Facilities Plan (DEFP) – Strategic Plan Objectives

To support the District’s strategic plan, the DEFP process is aligned with the strategic plan guardrails as follows:

Guardrails	Capital Budget Process Objective
✓ Safety ✓ Equity	<ul style="list-style-type: none">• Allocate capital resources equitably based on the District’s capital needs that best support the strategic plan by creating and maintaining safe, secure, and supportive environments.
✓ Safety ✓ Equity ✓ School Support	<ul style="list-style-type: none">• Engage the Board and Cabinet in a decision-making process that prioritizes needs based on the District’s Guardrails of safety and equity and school support that sustains the District’s academic goals.
✓ School Support	<ul style="list-style-type: none">• Tailor budget and financial information to departments with capital projects/programs to support schools and the District’s academic goals.
✓ Accountability	<ul style="list-style-type: none">• Engage stakeholders to gather feedback, develop partnerships, and continue to build trust through a transparent budget process and quality financial information.

The process of Adopting the DEFP allows the public to provide input into the plan and meets the District’s guardrails of safety, equity, school support, accountability, and wellness support. Funding for the SMART Program, other capital construction projects, technology and academic equipment, buses, and support vehicles provides the means to create and maintain a Safe & Supportive Environment and allows the District’s educational professionals to have the appropriate classroom environments to provide high-quality instruction to over 250,000 students.

DISTRICT EDUCATIONAL FACILITIES PLAN OVERVIEW FISCAL YEARS 2024-25 THROUGH 2028-29

STUDENTS FIRST



2022 - 2027 STRATEGIC PLAN

The School Board of Broward County, Florida has adopted a student outcomes-focused approach to governing to improve what students know and can do with the knowledge and skills Broward County Public Schools provides to succeed in the future.

GOALS

Early Literacy Proficiency

The percent of grade 3 students who demonstrate grade-level performance or above on the state English Language Arts (ELA) assessment will grow from 52% in June 2022 to 65% by June 2027.

Algebra Proficiency

The percent of students who met the Algebra graduation testing requirement by the end of grade 9 will grow from 53% in June 2022 to 63% by June 2027.

Science Proficiency

The percent of grade 8 students who demonstrate grade-level performance or above on the Florida Statewide Science Assessment or Biology EOC will grow from 47% in June 2022 to 55% by June 2027.

College & Career Readiness

The percent of graduates who earned any combination of two from the following list: College credit on an AP exam, IB exam, AICE exam, or dual enrollment course; Industry certification; CTACE internship; will grow from 41% in June 2022 to 51% by June 2027.

GUARDRAILS

Safety

The Superintendent may not allow a breach of safety policies and procedures that result in an increase in threatening or unsafe circumstances for students and staff.

Equity

The Superintendent may not allow resources to be allocated without firm evidence of their equitable distribution.

School Support

The Superintendent may not allow classrooms in C, D, F or Unsatisfactory rated schools to go without essential material and human resources.

Accountability

The Superintendent may not allow the District to operate without an accountability system for policy implementation that includes expectations, evaluation, transparency and continuous improvement.

Wellness Support

The Superintendent may not make decisions without ensuring students and staff are connected with necessary wellness resources.

DISTRICT EDUCATIONAL FACILITIES PLAN OVERVIEW FISCAL YEARS 2024-25 THROUGH 2028-29

Funding for Capital Outlay Needs

This District Educational Facilities Plan (DEFP-Fiscal Year 2025) covers the five-year period beginning July 1, 2024, and ending June 30, 2029. This plan sustains funding for the **Safety, Music and Arts, Athletics, Renovations and Technology (SMART)** Program and other projects that were approved in the DEFP adopted on September 5, 2023.

The DEFP-Fiscal Year 2025 also sustains funding for districtwide maintenance, student and staff computers, school buses, and white fleet vehicles. The plan also funds the District's debt service for past and current financings as well as funding for building leases, capital outlay staff, and charter school capital outlay.

New funding recommendations totaling \$168.3 million in this plan are summarized in the table below:

New Funding Recommendations	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Equipment Leases (Debt Service)	\$ 1.0	\$ 1.0	\$ 3.2	\$ 2.4	\$ 2.5	\$ 10.1
Property and Casualty Insurance	2.6	2.6	2.6	2.6	2.6	13.0
Facilities Projects	48.2	7.9	0.5	2.8	-	59.4
Project Management for the SMART Program	23.1	-	-	-	-	23.1
IT/Equipment	5.2	0.5	-	7.5	-	13.2
Athletics	4.1	8.6	8.6	8.6	7.9	37.8
Physical Plant Operations	3.0	-	-	-	-	3.0
Environmental Health and Safety	1.5	1.7	2.0	2.1	1.4	8.7
Total New Funding Recommendations	\$ 88.7	\$ 22.3	\$ 16.9	\$ 26.0	\$ 14.4	\$ 168.3

The new funding recommendation details:

Equipment Leases

- Debt service for energy leases – adding \$10.1m over the five years to coincide with lease payments.

Property and Casualty Insurance

- Districtwide – an additional \$2.6m per year for increased insurance estimate for a total of \$13m over the five years.

Facilities Projects

- Coral Glades HS – \$13.8m in additional funding added to 2024-25 for the new auditorium project.
- Markham ES – Additional funding of \$13 million is needed to implement the Board recommendations and incorporate community input in 2024-25.
- McArthur HS – Replace pool that is sinking and out of service for \$8 million. \$1.2 million for design in 2024-25 and \$6.8 million for construction in 2025-26.
- Portable Demolition – Demolish 329 unused portables districtwide for \$5.0 million in 2024-25.



DISTRICT EDUCATIONAL FACILITIES PLAN OVERVIEW FISCAL YEARS 2024-25 THROUGH 2028-29

- Nova HS –Reroof small buildings for a total cost of \$1 million in 2024-25 that were not part of the SMART scope.
- Nova Blanche Forman ES – Construct traffic Improvements to complete phase 2 for a total cost of \$835k in 2024-25.
- Palmview ES – Repair structure and new roof for \$1.4 million in 2024-25.
- Park Lakes ES -- \$1.1m in 2024-25 for student pedestrian bridge remediation project.
- Boyd Anderson HS -- \$708K in 2024-25 for roofing of building #5 project.
- Pompano Beach MS – Repair structure and new roof for \$630k in 2024-25.
- Crystal Lake MS – Replace the covered walkway (canopy) for \$1.5 million in 2024-25
- Maplewood ES – Replace switchgear that is beyond its service life and capacity for \$250k in 2024-25
- Roof Asset Management Report – Address roofing issues districtwide identified in the report for \$4 million in 2024-25.
- Americans with Disabilities (ADA) – Address districtwide projects at locations with an increase of \$500k in each year 2024-25, 2025-26, 2026-27, and 2027-28.
- Broadview ES – Replace front canopy and covered walkway with structural issues for \$1.4 million in 2024-25.
- Plantation HS – Replace covered walkway with structural issues for \$1.4 million in 2024-25.
- Margate MS – Kitchen/Cafeteria design in 2027-28 for \$2.3 million.
- Project Management for the SMART Program – Funding is needed to manage the final year of completing projects in the SMART Program of \$23.0 million in 2024-25.
- Structural Inspection -- \$100K in 2024-25. KCW parking garage and South Broward High require urgent safety and structural inspections.
- Larkdale ES – Replace windows that were not replaced in the SMART program for \$100k in 2024-25.
- Atlantic Technical College - \$851K in 2024-25 to fund fire alarm and high school clinic renovation. (Flow-Thru dollars from workforce)

IT/Equipment

- Implementation of Enterprise Software – Implement SAP Ariba for \$1.6 million, SAP Success Factors/Employee Central for \$2.8 million, and Maximo re-implementation for \$1.3 million in 2024-25.
- Upgrade Servers and equipment for \$1.4 million in 2024-25.
- E-Rate – Fund category 2 equipment and upgrades for \$722k 2024-25.
- Phone System Upgrade – Purchase Avaya SIP conversion equipment for \$463k in 2025-26.
- Radio Communications- Fund an increase in radio communications including Bi-directional antennas for \$500k in 2027-28.

DISTRICT EDUCATIONAL FACILITIES PLAN OVERVIEW FISCAL YEARS 2024-25 THROUGH 2028-29

- Intercom – Adjust funding for the PA system replacement program by realigning funding from 2024-25 to 2027-28 for a net increase of \$4.4 million to align with the implementation.

Athletics

- New Artificial Turf Fields – Install six artificial turf fields annually over the next five years. \$3.8 million in 2024-25 and \$7.5 million per year beginning F2025-26 to 2028-29 for a total of \$33.8 million. \$3.8 million previously approved in 2023-24.
- Protective Netting for Baseball and Softball Fields – Add funding to continue the safety netting program in 2025-26, 2026-27, and 2027-28 for \$750k per year totaling \$2.25 million. Funding was previously approved for 2023-24 and 2024-25 for \$750k per year.
- Football Helmets – Continue helmet replacement program for \$370k per year.

Physical Plant Operations

- Physical Plant Operations – Add 3.5% incremental budget adjustment due to increasing cost of parts and labor in 2024-25 (included in Capital transfer to General Fund).
- Maintenance repair increase of \$603K in 2024-25 for final April 2023 flood costs.

Environmental Health and Safety

- Underground Storage Tanks – Fund the replacement of the North area and South area fuel tanks in 2025-26 for \$850k and 2026-27 for \$1.5 million.
- HVAC Controls and Balancing – Fund replacement of controls to improve IAQ and energy efficiency for \$700k in 2024-25, \$2.1 million in 2027-28, and \$1.4 million in 2028-29.
- Traffic/Pedestrian – Implement improvements for Stirling ES, Hollywood Hills HS, Cooper City ES, and Pines Lakes ES for \$250K in 2024-25 and \$750k in 2025-26.
- Flood Control & Site Modifications – Implement improvements for Walter C. Young MS and Pompano Beach HS for \$408k in 2024-25.
- Stormwater maintenance – Fund cost increases of \$112K in 2024-25 (included in Capital transfer to General Fund).

This funding is to address critical capital needs, sustain efforts to complete the SMART Program, and preserve unallocated reserves to address needs identified in the Long-Range Facility Plan.

SMART Program

The SMART Program was originally supported with funding from the \$800 million General Obligation Bond (GOB) and \$184 million in other capital outlay funding totaling \$984.1 million. The District recognized shortfalls for the program and set aside funding to mitigate these funding risks. These significant investments show the District's commitment to deliver \$1.7 billion (as of March 31, 2024) in SMART program projects that are currently underway or have been completed.

On May 9, 2023, the School Board approved a resolution to complete the SMART Program by October 31, 2025, and complete spending of the \$800 million in GOB funds. The District has achieved its objective of spending the \$800 million as of the month ended March 2024 and



DISTRICT EDUCATIONAL FACILITIES PLAN OVERVIEW FISCAL YEARS 2024-25 THROUGH 2028-29

continues its effort to complete the remaining SMART Program projects. The District will continue its effort to complete any remaining scope from the SMART Program under its capital outlay facility plan in the DEFP after October 31, 2025.

Fiscal Planning – Long Range Facility Planning/Redefine our Schools effort

To ensure that the District uses sound data-driven decision-making processes, funding for long-range facility planning is included in this DEFP. The long-range facilities plan will provide a comprehensive view of the District's facility needs and is a critical element in fiscal planning. The District cannot fund all of its facility needs and will need to prioritize limited financial resources to best meet the most critical of those needs. It is important that the District allows the long-range facilities plan to drive decisions about how we spend limited resources.

The District is developing a comprehensive long-range educational facility plan for the facilitation and execution of the master planning and modernization of its public school buildings. The District has also struggled with low enrollment partially due to the proliferation of charter schools and State policy favoring private schools.

On June 18, 2024 the Board approved CC-1 to redefine our schools and to direct the Superintendent to take action districtwide to expand programmatic options at our schools, recommend the closure of a minimum of five schools, and develop a plan to attract students back to our schools for the 2025-26 school year.

While specific project scopes associated with these efforts have not been identified, this DEFP identifies funding that can begin to address this long-term strategic initiative while funding some critical projects that were identified to bridge the gap until those efforts become more defined.



DISTRICT EDUCATIONAL FACILITIES PLAN OVERVIEW FISCAL YEARS 2024-25 THROUGH 2028-29

Reserves

The District sustains unallocated reserves to stabilize the capital projects and other capital programs in the DEFP. These reserves protect ongoing projects over the duration of the capital program so that changes in the economic environment and other risks are mitigated. These reserves are shown on the Appropriations page, and details of the approved transactions that impact the reserve funds are shown in the Appendix.

Funds that are allocated using the capital reserve require the Board's approval, and all future amounts are subject to change based on economic conditions and the results of annual legislative action.

Cost Index – Risk Projections

Each fiscal year provides funding for projected cost increases using a calculated cost index. This cost index is to mitigate the inflationary costs of goods and services for those items subject to such increases. The Cost Index is a 10-year average of the U.S. Bureau of Labor and Statistics CPI-U and for this plan is 3.5% shown in the table below.

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
2014		1.6		2.5		2.4		2.4		2.2		1.4	2.1
2015		0.4		0.5		1.2		1.3		1.1		1.6	0.9
2016		1.6		1.4		1.6		1.6		1.9		2.9	1.8
2017		4.0		2.8		2.0		2.3		2.7		1.8	2.8
2018		3.2		3.5		4.2		3.6		3.4		2.9	3.3
2019		1.2		2.2		1.2		1.9		1.5		2.0	1.8
2020		1.4		-0.5		0.7		1.4		1.0		1.1	0.9
2021		1.4		4.1		5.1		4.2		5.7		7.1	4.4
2022		9.3		9.1		10.1		10.2		9.6		9.9	9.7
2023		9.2		9.0		6.9		7.8		7.4		5.7	7.7
2024		4.9											
		3.3		3.5		3.5		3.7		3.7		3.6	3.5

Completed Projects

A list of completed projects is shown in the school-by-school listing and the Appendix. Completed projects are those projects that have had financial activity and the scope of the project is done. There may be some additional financial activity on these projects as the final payments are made and all the purchase orders are closed out. Any remaining balances for SMART Program projects will be returned to the SMART Program reserve so that when the Board awards projects these funds can be used to supplement the program. Remaining balances for completed projects that are not in the SMART Program will be returned to the unallocated reserve until the Board takes action to re-prioritize the funds for other District needs.



DISTRICT EDUCATIONAL FACILITIES PLAN OVERVIEW FISCAL YEARS 2024-25 THROUGH 2028-29

School-by-School Projects

Within the DEFP, there is a schedule of the detailed projects for each school in the District. This is a funding schedule and does not represent the project construction schedules. As of this year's DEFP adoption, nearly all of the projects within the School-by-School schedules were funded prior to fiscal year 2024 (FY24). Therefore, you will not see funding listed in FY25 through FY29 for most of the construction projects in this DEFP. All projects that are shown in either the DEFP section or the SMART Program section are funded as indicated by the Previously Budgeted column.

SMART Program									
Project	Original Program Year	Previously Budgeted	FY25	FY26	FY27	FY28	FY29	Total	Scope
Renovation	FY15	917,000						917,000	Building Envelope Improvements (Roof, Window, Ext Wall, etc.)
Renovation	FY15	128,000						128,000	HVAC Improvements
Renovation	FY18	198,000						198,000	Media Center Improvements
Renovation	FY19	1,098,379						1,098,379	Additional funding for approved scope
		2,341,379	0	0	0	0	0	2,341,379	

In summary, the DEFP is a funding plan and should not be used for construction timelines or schedules. For more information on SMART Program construction schedules visit the District's SMART Website where you can navigate to the construction schedules and view other information regarding specific projects.

<https://bcpsmartfutures.com/>

Sample construction schedule from the SMART Website:

PHASE	2015				2016				2017				2018				2019				2020				2021				2022				2023				2024			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
PROJECT PLANNING																																								
HIRE DESIGNER																																								
PROJECT DESIGN																																								
HIRE CONTRACTOR																																								
ACTIVE CONSTRUCTION																																								
CONSTRUCTION CLOSEOUT																																								

Appendices

The Appendix section includes other information that is required by Section 1013.35, Florida Statutes, and the Citizens Concerned about our Children (CCC) Settlement Agreement to be included in the DEFP. The appendix schedules include the Portable Transition Plan, the Public School Concurrency Plan (including the Level of Service Plan), the Allocation of Resources - 10 and 20-Year Plan, the Reserve Activity Report, a detailed list of the completed projects and a list of the 24 schools that have new funding for playgrounds.

IMPACT OF NONRECURRING CAPITAL EXPENDITURES ON OPERATING BUDGET

The impact of nonrecurring capital expenditures, such as the construction of a new school, plays a vital role in the development of the District's operating budget. The operating budgets for elementary, middle, and high schools are allocated based on predefined formulas. The allocation categories are:

- Instructional Allocation to cover the cost of salaries and classroom supplies for teachers, as well as funding for substitutes for days when teachers cannot work.
- Support Allocation to cover the cost of staff other than teachers, such as administration, guidance, media, and clerical.
- Categorical Allocations to cover costs such as custodial, instructional materials, class size reduction, reading needs, and special programs.

In addition to these typical allocations, many schools receive special revenue funding for programs such as Title I, which is determined on an individual school basis. The District also funds additional costs, such as utilities and building maintenance, from central operating budget accounts.

There are several factors in the new school opening process that impact the District's General Fund operating budget. Any cost associated with the number of students in a school, such as the Instructional Allocation for teacher salaries and classroom supplies, will not create an additional expense to the District. However, a new school will require:

- Additional positions that are funded through the Support Allocation, such as administration, guidance and media center personnel, clerical and other support staff. These expenses will be partially offset by the decrease in the Support Allocation at the schools from which students will have a boundary change to attend the new school.
- Additional cost for positions funded categorically, such as custodial, program specialists, class size reduction, and school resource officers.
- Increased utilities and building maintenance expenses from central operating budget accounts.
- Start-up funding required for staff needed prior to the actual opening of the school. These expenses begin in the school year prior to the school year in which the school will open.

The last time the District opened a new school was school year 2010-11. Below is a breakdown of the estimated impact, including fringe benefits, to the General Fund operating budget for the opening of Beachside Montessori school:

General Fund Financial Impact for the opening of Beachside Montessori School						
Start Up	Utilities	Personnel	Students Activities	Support Allocation	Categorical Allocations	Total
\$165,068	\$241,281	\$115,080	\$23,878	\$979,370	\$1,043,726	\$2,568,403

Initial start-up supplies, textbooks, library books, furniture, and equipment are provided by the capital outlay budget. Thereafter, funding for school staffing and supplies is generated by student enrollment through the Florida Education Finance Program (FEFP).



CAPITAL TRANSFER TO GENERAL FUND

CAPITAL TRANSFER

Why is there a transfer of funds from the capital budget to the general fund budget when there is such a great need on the capital side?

The funds that are transferred are used for the maintenance and repair of existing facilities, replacement of equipment, and property and casualty insurance premiums. A preventative maintenance program reduces the chance of building system failures and extends useful life. The use of the capital budget to fund maintenance and repair costs; and the property and casualty insurance for District facilities is allowed in Fla. Stat. § 1011.71(2)(b) and § 1011.71(5)(b).

FACILITIES INFORMATION

Total square feet of District facilities (including portables and covered walkways): 36,882,110

Total Facilities (excluding sites under construction): 256

Use of Capital Transfer by Departments

	Positions	Labor	Non-Labor *	Total Budget
Physical Plant Operations (Includes all District based Maintenance Positions)	660	\$56,715,702	\$36,492,833	\$93,208,535
Environmental Health and Safety (Includes Energy Conservation)	21.1	2,022,125	2,637,000	4,659,125
Athletics			933,450	933,450
Applied Learning			193,804	193,804
BECON			150,000	150,000
IT	11	995,743	1,000,000	1,995,743
Chief Fire Official	1.25	160,944		160,944
Procurement & Warehouse (including Material Stockroom)	25.8	2,115,458		2,115,458
Risk Management (Property & Casualty Insurance)			30,000,000	30,000,000
Charter School PECO (Flow-through funding from the State)			31,901,487	31,901,487
Transfer to GF for Energy lease PMT			2,286,578	2,286,578
	719.15	\$62,009,972	\$105,595,152	\$167,605,124

* Includes materials, equipment, supplies, travel, etc that directly support the maintenance and repair of District facilities.

CAPITAL FINANCING OVERVIEW

Capital financing instruments are issued to finance new school construction, renovate existing facilities, as well as facilitate major purchases such as technology, chillers, buses and other vehicles and energy saving improvements. In addition, the District is continually reviewing opportunities to reduce existing debt service by restructuring or refinancing existing obligations. To minimize taxpayer costs, the District strives to ensure that the debt service millage levied for voter approved bonded debt, is the lowest necessary to adequately fund debt service costs in a given fiscal year, and that discretionary capital outlay millage is used in the most efficient way possible to service capital outlay needs.

The District's current long-term financing is in the form of Capital Outlay Bond Issues by the State (COBI Bonds), voter-approved General Obligation Bonds (GOBs) and Certificates of Participation (COPs). The use of these financing instruments and others for capital purposes is authorized and limited by either Florida State Statutes or the Florida State Constitution. The chart below defines the legal parameters associated with each financing instrument for capital purposes available to a Florida school district. Sales tax revenue bonds should be included either (i) pursuant to Section 212.055(2), which may be issued by the District or the County and secured by a "Local Government Infrastructure Surtax" of up to a penny levied by the County, to be divided up among the County, the School Board and municipalities pursuant to an interlocal agreement, or (ii) pursuant to Section 212.055(6) which may be issued by the District and secured by up to a half penny of "School Capital Outlay Surtax" levied by the District. Both levies require a voter referendum at a general election only, require that the referendum question be placed on the ballot by the County Commission, require a performance audit of the District by OPPAGA prior to the vote, and under circumstances described below, may have to be structured as COP's when used to finance construction of new student stations after July 1, 2028. (See "COP's" below and sec. 1013.64). The School Capital Outlay Surtax must be shared with charter schools. (See page 2 below.)

FINANCING TYPE	STATUTES AND USES	LEGAL LIMITS OF FINANCING
GOBs Sec 1010.40 Florida Statutes	School districts may issue General Obligation Bonds (GOBs) with voter approval, secured by an additional ad-valorem levy that does not count against the District's constitutional 10 mill limit. Funds may be used for schools including technology listed in the advertised project list and approved by the FLDOE. The School District's implied General Obligation ratings are Aa2 by Moody's and AA- by S&P.	The school District can bond up to an amount approved by the FLDOE and the voters. In May 2014, FLDOE approved issuance of \$800 million of GOBs, and the voters approved it on November 4, 2014. The District issued the first \$155,055,000 of GOBs, Series 2015 on June 18, 2015, \$174,750,000 of GOB's, Series 2019 on January 29, 2019, \$207,465,000 of GOB's, Series 2021 on February 16, 2021 and \$262,730,000 of GOB's, Series 2022 on May 18, 2022. The District has exhausted its GOB issuance capacity.
RANs Sec 1011.14 Florida Statutes	Revenue Anticipation Notes (RANs) may be issued for purchases of buses, land, equipment, and educational facilities, and under limited circumstances may be used to pay casualty insurance premiums. These obligations may be incurred for up to one year at a time but may be renewed on a year-to-year basis for a total term of 5 years, including the first year.	The obligation may not exceed one-fourth of District ad valorem tax revenue for operations for the preceding year. Resolution must provide a one-year plan of payment from current revenue, even if the debt is renewed. Currently that equates to a debt capacity of approximately \$274 million.
RANs Sec 1011.15 Florida Statutes	In order to eliminate major emergency conditions RANs may be incurred for up to one year but may be renewed on a year-to-year basis for a total of 5 years including the first year, similar to the RANs described above.	The School Board must adopt a resolution declaring an emergency. Resolution must provide a one-year plan of payment, even if the debt is renewed. Statutes require that all payments maturing be paid from current operating revenue.
COBI Bonds Article XII Sec d Fl. Constitution	Capital Outlay Bonds (COBI Bonds) are issued on behalf of the District by the State of Florida Board of Education. Projects must be on the state-approved Project Priority List.	State computes eligibility amount annually in August of each year and notifies the District.



CAPITAL FINANCING OVERVIEW

FINANCING TYPE	STATUTES AND USES	LEGAL LIMITS OF FINANCING
<p>COPs Sec 1001.42 (2) and (11), 1003.02(1)(f), 1013.15(2) and 1011.71(2),(3), (4) and (5); 1013.31, 1013.62 and 1013.64 Florida Statutes</p>	<p>Certificates of Participation (COPs) are issued by the Trustee at the direction of the Broward School Board Leasing Corp., for the benefit of the School Board. The proceeds are used to pay for new and replacement construction of educational facilities, land, equipment, and buses under a lease purchase agreements entered into by the School Board. The primary source of lease payments has been capital outlay millage levied under 1011.71.2. F.S. As of July 1, 2024 the capital outlay millage can be used to make lease payments on ancillary plant and auxiliary facilities as well as educational facilities. The District is assigned underlying ratings of Aa3 by Moody's and A+ by S&P. Impact fees can be used for lease payments on eligible capacity expansion projects. Sales surtax (see below) can also be used for lease payments on eligible projects.</p>	<p>Annual lease payments from capital outlay millage may not exceed an amount equal to three-quarters of the proceeds from the capital millage levied by the School Board which is 1 ½ mills. In 2012, the legislature excluded all leases entered into prior to June 30, 2009 from the three-quarters limit. Currently, that equates to a debt service capacity of \$289 million per year; however, pursuant to HB 7069 (Chapter 2017-116 Laws of Florida), the District is required to share this millage pro-rata with eligible charter schools. Under Sec. 1013.62 effective as July 1, 2023, after subtracting (i) the amount necessary to service the outstanding portion of its obligations that were incurred as of March 1, 2017, and (ii) any State appropriations for charter capital outlay to be credited against the District's sharing obligation, with compliance to be verified by the Auditor General, the District must share its capital outlay millage with eligible charter schools based on a gross FTE basis, as follows: for FY 2023-24, 20%; for FY 2024-25, 40%; etc. until FY 2027-28, 100%. Distributions must be made by February 1 and reported to DOE by October 1 of each year.</p> <p>On May 25, 2022 the School Board issued \$151,260,000 Certificates of Participation, Series 2022B for various capital projects.</p>
<p>Local Government Infrastructure Surtax/Sales Tax Revenue Bonds Sec. 212.054. 212.055(2) Florida Statutes</p>	<p>A half or full penny sales surtax can be levied by a county upon enactment of an ordinance and approval by the governing bodies of municipalities in such county with a majority of the county's population, and voter approval at a general election. The county, municipalities described above, and a school district may enter into an interlocal agreement to divide-up the surtax. School districts can use the proceeds of their share of the surtax for fixed capital expenditures or fixed capital outlay associated with construction or improvement of public facilities with a life expectancy of 5 years or more. It also includes classroom instructional technology, including interactive devices, hardware and software. School districts can issue sales tax revenue bonds, enter into bank loans or can use the sales tax to make lease payments for COP's.</p>	<p>The term of the sales surtax is determined by the local governments and approved by the voters; there is no statutory limit. Prior to the referendum, OPPAGA must perform a program performance audit. Charter school sharing is not yet mandated by the statute.</p>

CAPITAL FINANCING OVERVIEW

FINANCING TYPE	STATUTES AND USES	LEGAL LIMITS OF FINANCING
School Capital Outlay Surtax/ Sales Tax Revenue Bonds Sec. 212.054, 212.055(6) Florida Statutes	School districts may levy up to a half penny of capital outlay surtax by authorizing a resolution, placement on the ballot by the County Commission and approval by the voters at a general election. The surtax may be used for fixed capital expenditures or fixed capital costs associated with the construction, reconstruction or improvement of school facilities and campuses with a useful life greater than 5 years, including land; retrofitting and providing for technology, including hardware and software. School districts can issue sales tax revenue bonds or can use the sales tax to make lease payments for COP's.	The term of the sales surtax is determined by the School Board and approved by the voters; there is no statutory limit. Prior to the referendum, OPPAGA must perform a program performance audit. Proceeds of the surtax must be shared with charter schools on an FTE basis for their capital needs described in Sec. 1013.62(4)
Master Equipment Leases Sec. 1001.42-43 Florida Statutes	School Boards may enter into annual appropriation leases for personal property including technology such as laptops or smartboards, energy saving improvements to schools, vehicles, buses, ERP systems and other equipment that is not affixed to real estate. Usually done under a master lease purchase agreement with a financial institution such as a bank affiliate or finance arm of a technology company (often called "technology refresh" programs. The School Board has two master equipment leases with multiple lease schedules attached: one for energy upgrades to facilities with Banc of America Public Capital Corp (BAPCC) dating back to 2019 subject to an annual savings guarantee from Johnson Controls, and one with BAPCC dating back to 2002 for technology, vehicles, buses etc.	Leases are year-to -year, subject to annual appropriation in the budget. No voter referendum is needed. Usual source of revenue is capital outlay millage.



CERTIFICATES OF PARTICIPATION (COPs)

SERIES 2001A-2

District Wide	Energy Management Equipment	Complete	15,000,000
District Wide	Modular Buildings	Complete	4,440,000

SERIES 2000-QZAB

Blanche Ely High School	Remodeling & Renovation	Complete	2,811,800
Stranahan High School	Remodeling & Renovation	Complete	3,499,111

SERIES 2001-QZAB

Dillard High School	Remodeling & Renovation	Complete	1,201,450
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SERIES 2001B-1

Atlantic Technical Center	Classroom Addition	Complete	6,637,800
Broward Estates Elementary School	Cafeteria Replacement	Complete	3,311,192
Castle Hill Elementary School	Cafeteria Replacement	Complete	7,369,583
Deerfield Beach High School	Classroom Addition	Complete	12,425,824
Driftwood Elementary School	Classroom/Media Center Addition	Complete	5,713,129
Silver Shores Elementary School (R)	New School	Complete	15,671,820
Fort Lauderdale High School	Classroom Addition	Complete	26,661,414
Monarch High School (GGG)	New School	Complete	36,941,100
Martin Luther King Elementary School	Cafeteria Replacement	Complete	3,914,051
Robert Markham Elementary School	Cafeteria Replacement	Complete	3,369,498
Dave Thomas Education Center West	New School	Complete	13,699,620
Pompano Beach High School Institute of International Studies	New School	Complete	30,605,220
Southwest Bus/Maintenance Facility	New Facility	Complete	8,166,571

SERIES 2001B-2

West Central Bus/Maintenance Facility	Completion of Facility	Complete	3,333,980
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SERIES 2003A-1

Mary M. Bethune Elementary School	Classroom Addition	Complete	9,396,907
Blanche Ely High School	Classroom Addition	Complete	19,348,958
Broward Fire Academy	Special Program	Complete	4,286,517
Cooper City High School	Classroom/Athletic Addition	Complete	14,637,037
Hallandale High School	Classroom Renovation	Complete	4,385,630
Coral Glades High (JJJ)	New School	Complete	43,300,828
Lake Forest Elementary School	Classroom/Cafeteria Renovation	Complete	8,678,118
Lauderdale Manors Elementary	Cafeteria Replacement	Complete	3,104,353
McArthur High School	Classroom Addition	Complete	26,306,682
Miramar High School	Classroom Addition	Complete	8,886,888
Plantation High School	Cafeteria Renovation	Complete	10,583,380
Royal Palm Elementary School	Classroom Addition	Complete	2,643,095



CERTIFICATES OF PARTICIPATION (COPs)

School	Project	Status	Amount
SERIES 2003A-1 (continued)			
South Plantation High School	Classroom Addition/Athletic	Complete	15,361,316
Tedder Elementary School	Classroom/Cafeteria Renovation	Complete	8,684,494
Walker Elementary School	Classroom Addition	Complete	3,889,739
Whiddon-Rogers Education Center	Classroom Addition	Complete	7,894,245
SERIES 2003A-2			
JP Taravella High School	Remodeling/Renovations	Complete	7,147,049
District Wide	Indoor Air Quality	Complete	12,000,000
District Wide	Modular Buildings	Complete	2,000,000
SERIES 2004			
Apollo Middle	Classroom Addition	Complete	5,745,979
Boulevard Heights Elementary	Cafeteria Replacement	Complete	6,160,030
Broadview Elementary	Classroom Addition	Complete	6,601,157
Central Park Elementary	Classroom Addition	Complete	3,807,558
Cooper City Elementary	New Cafeteria / Kitchen / Multipurpose area / Stage	Complete	3,721,739
Coral Cove Elementary (Y)	New School	Complete	17,508,525
Dolphin Bay Elementary	New School	Complete	24,685,909
Fox Trail Elementary	Classroom Addition	Complete	3,225,000
Harbordale Elementary	Remodeling / New Construction	Complete	7,579,238
Meadowbrook Elementary	Kitchen/Cafeteria	Complete	5,663,946
Glades Middle (OO)	New School	Complete	52,221,671
Nob Hill Elementary	Classroom Addition	Complete	1,145,963
North Fork Elementary	Classroom Addition	Complete	2,729,680
Palm Cove Elementary	Classroom Addition	Complete	5,197,064
Pasadena Lakes Elementary	Classroom Addition	Complete	1,035,868
Perry, Annabel Elementary	Classroom Addition/New Kitchen/Cafeteria	Complete	9,549,535
Piper High	Existing Project	Complete	1,419,440
Pompano Beach Middle	Classroom Addition	Complete	7,181,010
Quiet Waters Elementary	Classroom Addition	Complete	2,257,500
Sheridan Park Elementary	Classroom Addition and Cafeteria Replacement	Complete	6,618,316
Stirling Elementary	Classroom Addition	Complete	1,141,351
Taravella J P High	Remodeling/Renovation	Complete	1,870,500
Tropical Elementary	Kitchen/Cafeteria	Complete	5,678,316
Village Elementary	Remodel, Renovate, and Expand Cafeteria / Kitchen / Multipurpose area / Stage	Complete	6,145,042
Westchester Elementary	Classroom Addition	Complete	2,580,000
Winston Park Elementary	Classroom Addition	Complete	3,225,000
Districtwide	Indoor Environmental Quality	Complete	15,000,000
Districtwide	Modular Buildings	Complete	15,000,000



CERTIFICATES OF PARTICIPATION (COPs)

School	Project	Status	Amount
SERIES 2005			
Atlantic West Elementary	Classroom Addition	Complete	1,882,961
Challenger Elementary	Classroom Addition	Complete	2,966,500
Coral Glades High (JJJ)	Classroom Addition	Complete	5,928,595
Coral Springs High	37 Classroom Addition	Complete	9,070,037
Coral Springs Middle	40 Classroom Addition	Complete	14,933,790
Country Isles Elementary	Classroom Addition	Complete	2,194,425
Cypress Bay High	Additions	Complete	6,228,298
Cypress Elementary	Kitchen/Cafeteria	Complete	4,320,000
Elementary School "Z" (Area A #1)	New School	Complete	22,012,617
Elementary School (Area A #2)	New School	Complete	21,816,000
Forest Glen Middle	Classroom Addition	Complete	5,909,162
Hallandale High	Remodeling & Renovation	Complete	2,928,209
Hollywood Hills High	Classroom Addition	Complete	6,102,000
Indian Ridge Middle	Classroom Addition	Complete	3,222,183
Lloyd Estates Elementary	Kitchen/Cafeteria/Multipurpose Area/Stage	Complete	3,945,240
Margate Elementary	Classroom Addition	Complete	4,573,198
Northeast High	Classroom Addition	Complete	2,547,610
Nova High/Nova Middle	Classroom Addition	Complete	7,526,472
Oakland Park Elementary	Classroom Addition	Complete	4,472,062
Pines Middle	Replacement School	Complete	34,236,000
Ramblewood Middle	Classroom Addition	Complete	2,428,529
Rickards Middle	Classroom Addition	Complete	2,314,813
Sandpiper Elementary	Classroom Addition	Complete	2,604,068
Seagull School	Classroom Addition	Complete	2,156,383
Stranahan High	Classroom Addition	Complete	2,241,940
Tamarac Elementary	Classroom Addition	Complete	5,274,262
Walker Elementary	New Cafeteria, Kitchen, Multipurpose Area, Stage	Complete	4,623,383
Western High	Classroom Addition	Complete	6,706,800
Districtwide	Indoor Environmental Quality	Complete	8,000,000
Districtwide	Modular Buildings	Complete	7,500,000
Districtwide	Energy Management	Complete	10,000,000
Coral Springs High	Remodeling & Renovation	Complete	492,356
Districtwide	Playgrounds	Complete	6,000,000
District-Wide	Comprehensive Needs	Complete	23,136,648

CERTIFICATES OF PARTICIPATION (COPs)

School	Project	Status	Amount
SERIES 2006			
Coral Springs Elementary	Classroom Addition	Complete	4,583,900
Fort Lauderdale High	Classroom Addition	Complete	9,902,000
High School "LLL"	New High School	Complete	115,429,300
Norcrest Elementary	Phased Replacement	Complete	20,520,800
North Andrews Gardens Elementary	Classroom Addition	Complete	2,705,300
Orange Brook Elementary	Replacement School	Complete	26,750,000
	New		
Palmview Elementary	Kitchen/Cafeteria/Parking & Drainage	Complete	6,500,800
Peters Elementary	New Kitchen/Cafeteria	Complete	8,557,500
Taravella High	Classroom Addition	Complete	10,739,700
Attucks Middle	Air Handler Replacement	Complete	2,407,700
Cooper City High	Additions	Complete	2,964,600
	Roofing, Drainage Repairs, Restrooms and Covered Walkways		
Flamingo Elementary		Complete	2,078,300
Sandpiper Elementary	Additions	Complete	916,900
	IAQ Repairs, Roofing, Bus Drive, Fire Alarm Upgrade, and Relocatables		
Seminole Middle		Complete	3,436,100
Silver Lakes Middle	Air Handler Replacement	Complete	1,218,800
South Plantation High	Additions	Complete	1,923,000
Southwest Ranches Property	Site Acquisition	Complete	4,500,000
District-Wide	Comprehensive Needs	Complete	44,312,500
SERIES 2007			
Elementary School "C" (Area G #1)	New Elementary School	Complete	29,280,000
Bennett Elementary	Kitchen/Cafeteria Replacement	Complete	9,195,500
	Kitchen/Cafeteria Replacement & Classroom Addition		
Bethune Elementary		Complete	15,948,388
Blanche Ely High	Classroom Addition	Complete	14,640,000
Colbert Elementary	Concurrent Replacement/Remodeling/Renovation	Complete	25,620,000
Cypress Elementary	Kitchen/Cafeteria Replacement	Complete	10,253,380
Dania Elementary	Kitchen/Cafeteria Replacement	Complete	7,571,299
Deerfield Beach Elementary	Kitchen/Cafeteria Replacement	Complete	8,988,944
Hollywood Hills Elementary	Kitchen/Cafeteria Replacement	Complete	8,705,780
Lanier-James Education Center	Concurrent Replacement	Complete	30,093,333



CERTIFICATES OF PARTICIPATION (COPs)

School	Project	Status	Amount
SERIES 2007 (continued)			
Margate Elementary	Kitchen/Cafeteria Replacement	Complete	7,002,890
Mirror Lake Elementary	Kitchen/Cafeteria Replacement & Remodel existing in to classrooms	Complete	11,393,369
Pembroke Pines Elementary	Kitchen/Cafeteria Replacement & Remodel existing in to classrooms	Complete	14,384,237
Pines Lakes Elementary	New Media Center/ Remodeling	Complete	3,152,202
Stoneman Douglas High	Classroom Addition and Science Labs	Complete	13,250,000
Tradewinds	Site Expansion for Classroom Addition	Complete	3,203,540
Tradewinds	Classroom Addition	Complete	7,320,000
Flamingo Elementary	Reroofing, Covered Walkways, Emergency Lighting, Fire Sprinkler with Main	Complete	3,182,418
Tropical Elementary	Kitchen/Cafeteria Replacement & Remodel existing in to classrooms	Complete	10,573,505
District-Wide	Roofing Projects	Complete	10,000,000
District-Wide	Indoor Air Quality (IAQ) Projects	Complete	10,000,000
District-Wide	BRITE Project- Financial Software System -Enterprise Resource Planning (ERP)	Complete	20,000,000
District-Wide	Modular Buildings	Complete	5,000,000
District-Wide	Americans with Disabilities Act (ADA) Restrooms	Complete	5,000,000
SERIES 2008			
Apollo Middle	Classroom Addition	Complete	11,381,963
Boyd Anderson High	Kitchen/Cafeteria	Complete	16,320,615
Coconut Creek High	Physical Education Center	Complete	4,995,000
Cooper City High	Kitchen Cafeteria	Complete	18,358,776
Cypress Run Ed. Ctr.	New School	Complete	15,593,626
Foster, Stephen Elementary	Classroom Addition	Complete	4,165,553
Harbordale Elementary	Classroom Addition	Complete	6,900,870
Lauderdale Manors Elementary	Classroom Addition	Complete	5,366,850
New School Z (Area A#1)	New School	Complete	9,095,150
New School A (Area C#1)	New School	Complete	7,446,766
Northeast High	Kitchen/Cafeteria	Complete	11,462,693
Nova High	Swimming Pool Complex	Complete	6,607,830
Peters Elementary	Kitchen/Cafeteria	Complete	6,539,550
Pompano Beach Middle	Classroom Addition, Cafeteria/Kitchen, Multipurpose Area/Stage	Complete	10,051,109
Southwest Bus Parking Facilities	New Construction - Fleet Maintenance Facility	Complete	20,014,125



CERTIFICATES OF PARTICIPATION (COPs)

School	Project	Status	Amount
SERIES 2008 (continued)			
Tropical Elementary	Classroom Addition	Complete	4,887,430
Western High	Classroom Addition	Complete	28,984,875
Margate Elementary	Land Purchase	Complete	2,220,000
District-Wide	Comprehensive Needs	Complete	79,306,651
SERIES 2009			
Banyan ES	New Media Center	Complete	2,725,000
Blanche Ely HS	Physical Education Center	Complete	7,665,959
Fort Lauderdale HS	Replacement	Complete	4,269,275
Harbordale ES	Classroom Addition Program	Complete	2,075,214
Northeast HS	Swimming Pool Complex	Complete	5,450,000
Palmview ES	Kitchen Cafeteria	Complete	8,374,000
Parkway MS	Phased Replacement	Complete	26,705,166
Seagull Center	Media Center	Complete	2,994,583
South Broward	Swimming Pool Complex	Complete	4,444,194
Walker ES	Kitchen / Cafeteria	Complete	7,199,520
District-Wide	Comprehensive Needs	Complete	59,558,754
SERIES 2010			
Cooper City HS	Phase Replacement	Complete	27,667,500
Fort Lauderdale HS	Phase Replacement	Complete	23,332,500
SERIES 2011-A			
Debt Service Refinance	Reduce Debt Service	Complete	N/A
SERIES 2012-A			
Debt Service Refinance	Reduce Debt Service	Complete	N/A
SERIES 2015-A			
Debt Service Refinance	Reduce Debt Service	Complete	N/A
SERIES 2015-B			
Debt Service Refinance	Reduce Debt Service	Complete	N/A
SERIES 2016-A			
Debt Service Refinance	Reduce Debt Service	Complete	N/A
SERIES 2016-B			
Debt Service Refinance	Reduce Debt Service	Complete	N/A
SERIES 2017-A			
Debt Service Refinance	Reduce Debt Service	Complete	N/A
SERIES 2017-B			
Debt Service Refinance	Reduce Debt Service	Complete	N/A
SERIES 2017-C			
Debt Service Refinance	Reduce Debt Service	Complete	N/A
SERIES 2019-A			
Debt Service Refinance	Reduce Debt Service	Complete	N/A
SERIES 2019-B			
Debt Service Refinance	Reduce Debt Service	Complete	N/A



CERTIFICATES OF PARTICIPATION (COPs)

School	Project	Status	Amount
SERIES 2020			
Cypress Bay High	61 classroom addition	Complete	27,180,540
Falcon Cove Middle	47 classroom addition	On Going	21,795,207
Margate Elementary	6 classroom addition	On Going	8,626,884
McArthur High	18 classroom addition	On Going	30,043,992
Olsen MS	Major renovations	On Going	14,016,856
Plantation High	Major renovations	On Going	18,605,953
Stranahan High	Major renovations	On Going	28,146,667
William T. McFatter Technical College	Major renovations	On Going	18,061,105
District-Wide	Districtwide Roofing Projects	On Going	27,000,000
District-Wide	Districtwide HVAC Projects	On Going	27,000,000
District-Wide	Districtwide Comprehensive Need Projects	On Going	29,522,796
School	Project	Status	Amount
SERIES 2022			
Rickards Middle	Replaement of Building 1	On Going	65,402,000
Markham Elementary	Replaement of Building 1	On Going	30,846,000
Stranahan High	New Cafeteria	On Going	9,216,000
Blanche Ely	New Bus Loop	On Going	1,325,000
District-Wide	Districtwide Comprehensive Need Projects	On Going	59,425,000
COPs PROJECT TOTALS			\$2,251,469,469

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INFORMATION

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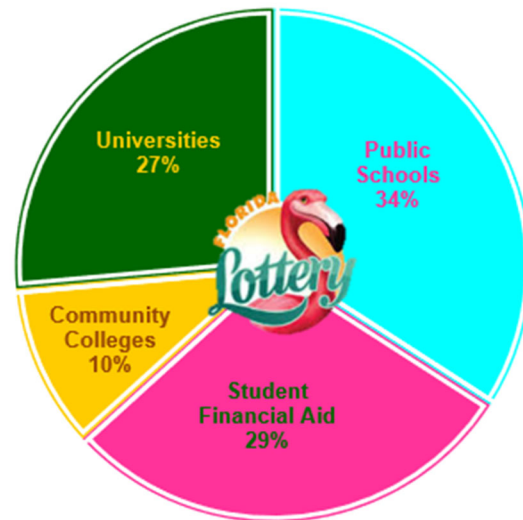


FLORIDA LOTTERY

In November 1986, a constitutional amendment creating state operated lotteries was passed in a state-wide election. In 1987, the Legislature enacted the Florida Public Education Lottery Act that implemented the constitutional amendment. The purpose of the act is to enable the people of the state to benefit from significant additional moneys for education. The intent of the act is to use the net proceeds of lottery games to support improvements in public education; however, those proceeds are not to be used as a substitute for existing public education resources. The share of lottery proceeds for education is deposited into the Educational Enhancement Trust Fund (EETF). The lottery's total contribution to the EETF since start-up is more than \$33 billion. Each year the Legislature determines which educational programs will be funded from the lottery proceeds as well as the amount of such funding.

2024-25 Legislative Appropriations from the Education Enhancement "Lottery" Trust Fund

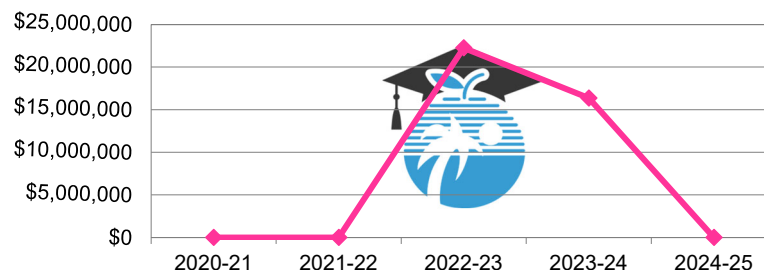
Fixed Capital Outlay	\$105,018,604
Class Size Reduction	103,776,356
FL Education Finance Program	505,320,508
Workforce Education	140,224,965
Public Schools Total	\$854,340,433
Student Financial Aid	728,107,839
Community Colleges	258,926,426
Universities	661,425,302
Grand Total	\$2,502,800,000



BCPS School Recognition

On June 29th, 2020, Governor Ron DeSantis vetoed the School Recognition line item from HB 5001, General Appropriations Act. School Recognition has not been allocated through the FEFP since the 2019-20 school year. In 2022-23, HB 5003 stipulated that the Department of Education distribute the funds appropriated in Specific Appropriation 88A once the official school grades for schools were available. BCPS was funded \$16.4 million in School Recognition Funds in 2023-24.

School Recognition Trend - 5 Years



DISTRIBUTION OF STATE DOLLARS

The amount of State and Local Florida Education Finance Program (FEFP) dollars for each school district is determined in the following manner:

Unweight FTE (UFTE)	x	Average of Program Cost Factors	=	Funded Weighted FTE (WFTE)	x	Base Student Allocation determined by State	x	Comparable Wage Factor	=
279,121.86 (*)		1.108122882		309,301.32 (**)		\$5,330.98		1.0259	
BASE FUNDING	+	Safe School	+	Educational Enrichment	+	ESE Guaranteed	+	DJJ Supplemental	+
\$1,691,585,121		\$25,195,142		\$61,036,315		\$113,810,746		\$182,143	
Student Transportation	+	Mental Health Assistance	=	STATE AND LOCAL FEFP DOLLARS					
\$34,864,712		\$14,758,713		\$1,941,432,892					

The Net State FEFP Allocation for the support of public education is derived from State and Local FEFP Dollars in the following manner:

STATE AND LOCAL FEFP DOLLARS	-	Required Local Effort (RLE)	=	State FEFP Dollars	-	Proration To Appropriation	+	State-Funded Discretionary Supplement	+
\$1,941,432,892		\$957,409,671		\$984,023,221		\$2,049,217 (***)		\$72,347,357	
Class Size Reduction	-	Family Empowerment Scholarships	=	Total State Funding	+	Total Local Funding (Required Local Effort (RLE) plus Discretionary Millage)	=	TOTAL FLORIDA EDUCATION FINANCE PROGRAM	
\$245,704,783		\$312,707,557		\$987,318,587		\$1,192,364,538		\$2,179,683,125	

* BASE FUNDING includes Reading Instruction, Instructional Materials, and Teacher Classroom Supplies. Classroom Teacher and Other Instructional Salary Allocation of \$112,650,099 is included in BASE FUNDING.

** EDUCATIONAL ENRICHMENT includes Turnaround School Supplemental Services \$554,460.

*** REQUIRED LOCAL EFFORT \$957,409,671 and DISCRETIONARY MILLAGE \$234,954,867.

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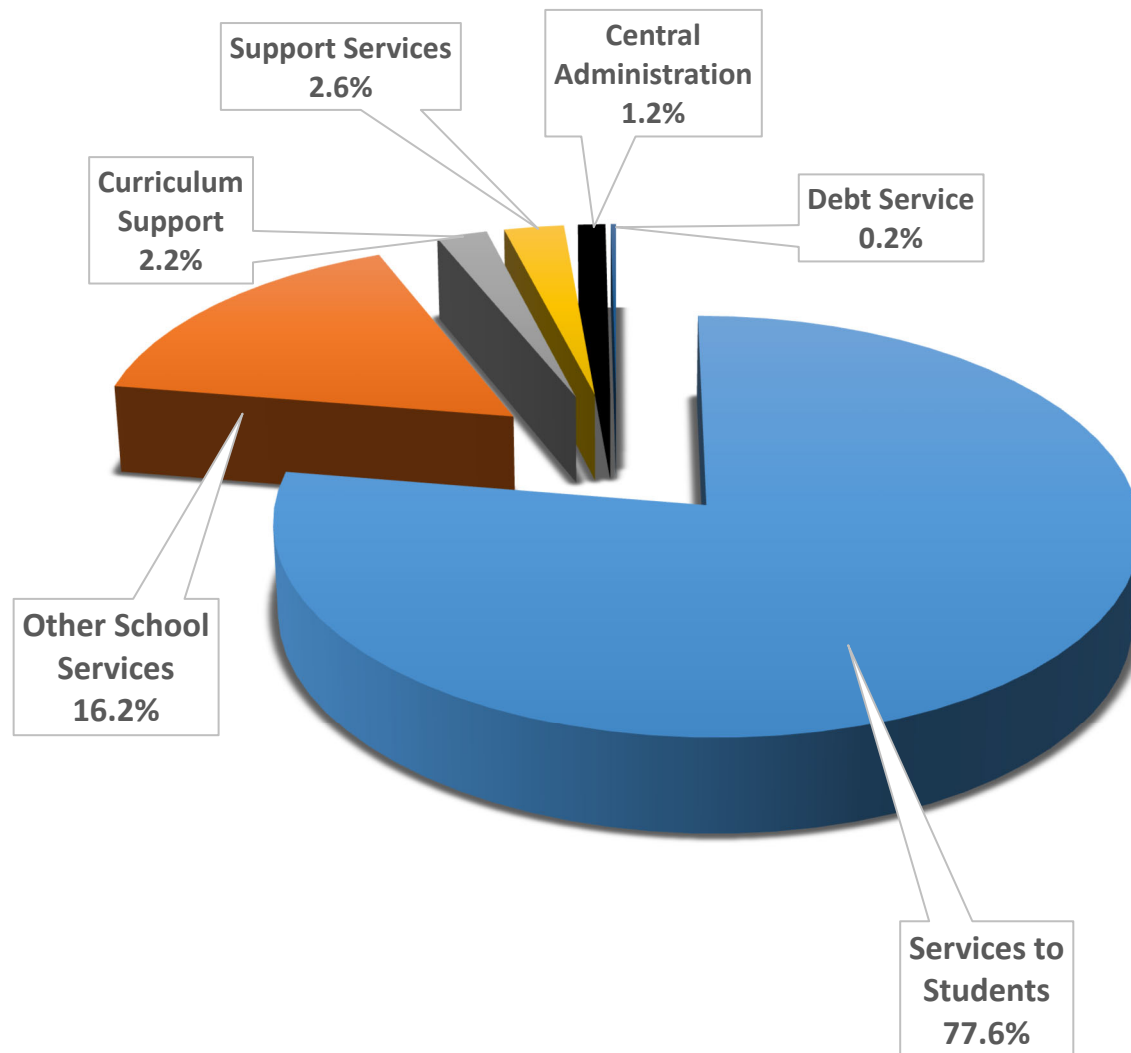
WHERE DOES THE MONEY GO? 2024-25

The District's spending decisions have been focused on student achievement while maintaining fiscal solvency and protecting an effective workforce, as well as taxpayer interest. In keeping with those principles, 93.8 percent of the District's resources are spent on school level services.

	FY 2023-24 Amended Budget		FY 2024-25 Budget	
	Totals	%	Totals	%
	(\$ Millions)		(\$ Millions)	
School Level Services				
Instruction	\$ 1,766.1	63.4%	\$ 2,146.4	69.0%
Student Support Services	164.4	5.9%	147.5	4.8%
Instructional Media Services	30.0	1.1%	25.5	0.8%
Student Transportation Services	99.8	3.6%	91.7	3.0%
Sub-Total Direct Services to Students	\$ 2,060.3	73.9%	\$ 2,411.1	77.6%
Operation of Plant	\$ 249.9	9.0%	\$ 231.5	7.4%
Maintenance of Plant	85.9	3.1%	82.2	2.7%
Facilities Acquisition and Construction	18.2	0.7%	20.1	0.7%
School Administration	155.2	5.6%	155.4	5.0%
Community Services	13.1	0.5%	12.8	0.4%
Total School Level Services	\$ 2,582.6	92.7%	\$ 2,913.1	93.8%
Curriculum Support				
Instr. and Curriculum Dev. Services	\$ 34.4	1.2%	\$ 29.4	1.0%
Instructional Staff Training Services	6.9	0.3%	6.6	0.2%
Instruction-Related Technology	32.7	1.2%	32.0	1.0%
Total Curriculum Support	\$ 74.0	2.7%	\$ 68.0	2.2%
Support Services				
Fiscal Services	\$ 12.6	0.5%	\$ 10.9	0.4%
Central Services	76.8	2.8%	69.5	2.2%
Food Services	-	0.0%	-	0.0%
Total Support Services	\$ 89.4	3.2%	\$ 80.4	2.6%
Central Administration				
Board	\$ 14.0	0.5%	\$ 7.0	0.2%
General Administration	11.8	0.4%	11.6	0.4%
Administrative Technology Services	6.9	0.3%	18.0	0.6%
Total Central Administration	\$ 32.7	1.2%	\$ 36.6	1.2%
Debt Service	\$ 8.0	0.3%	\$ 7.1	0.2%
Total Appropriations	\$ 2,786.7	100.0%	\$ 3,105.2	100.0%
Transfers to Other Funds	\$ 0.4		\$ 0.9	
Ending Fund Balance	\$ 201.6		\$ 199.1	
Total Appropriations, Transfers Out & Ending Fund Balance	\$ 2,988.7		\$ 3,305.2	

* FY 2023-24 is from the General Fund Amendment as of 4/30/24. Information for FY 2024-25 is from the FEFP 2nd calculation. Due to the rounding of whole numbers, some tables/schedules may not add to total.

WHERE DOES THE MONEY GO? 2024-25



Due to the rounding of whole numbers, some tables/schedules may not add to total.

EXISTING DEBT SERVICE OBLIGATIONS AS OF JULY 02, 2024

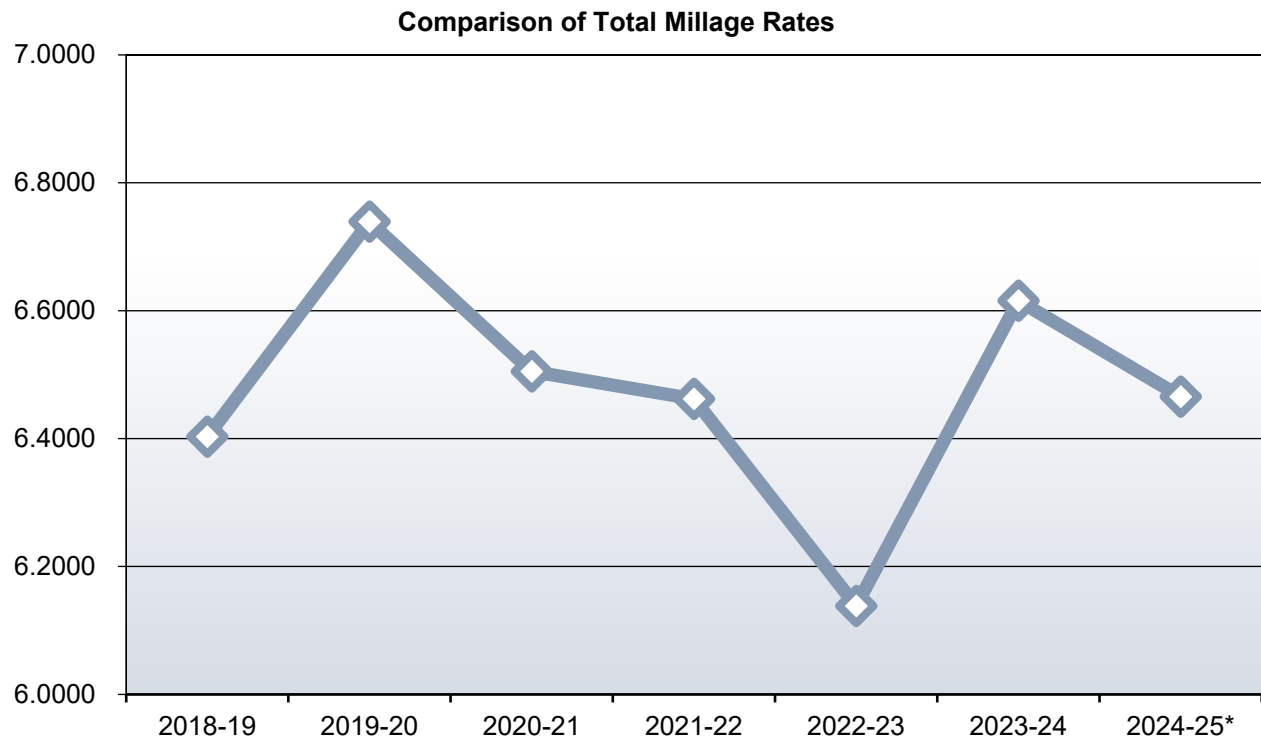
Type	Series	Interest Rates	Final Maturity Date	Outstanding Principal
Bonds Payable:				
Capital Outlay Bond Issues:				
2017-A	2017A	2.00 - 5.00%	1/1/2028	\$ 1,645,000
2019-A	2019A	5.00%	1/1/2029	420,000
Total capital outlay bond issues				\$ 2,065,000
General Obligation Bond (GOB):				
General obligation bonds	District Bonds 2015	5.00%	7/1/2040	\$ 117,320,000
General obligation bonds	District Bonds 2019	5.00%	7/1/2047	157,200,000
General obligation bonds	District Bonds 2021	5.00%	7/1/2050	196,975,000
General obligation bonds	District Bonds 2022	5.00%	7/1/2050	255,535,000
Total general obligation bond issues				\$ 727,030,000
Lease Purchase Agreements:				
Certificates of Participation - QSCB	2010A-QSCB	6.45%	7/1/2027	51,645,000
Certificates of Participation - Refunding	2015A	5.000%	7/1/2030	143,110,000
Certificates of Participation - Refunding	2015B	5.00%	7/1/2032	114,105,000
Certificates of Participation - Refunding	2016A	3.25 - 5.00%	7/1/2033	135,645,000
Certificates of Participation - Refunding	2016B	5.000%	7/1/2027	18,735,000
Certificates of Participation - Refunding	2017B	5.000%	7/1/2034	56,300,000
Certificates of Participation - Refunding	2017C	5.000%	7/1/2026	63,465,000
Certificates of Participation - Refunding	2019A	5.000%	7/1/2029	101,545,000
Certificates of Participation - Refunding	2019B	5.000%	7/1/2029	65,085,000
Certificates of Participation	2020A	5.000%	7/1/2034	202,590,000
Certificates of Participation - Refunding	2022A	5.000%	7/1/2028	45,945,000
Certificates of Participation	2022B	5.000%	7/1/2036	151,260,000
Total certificates of participation				\$ 1,149,430,000
Total bonds and certificate of participation payable				\$ 1,878,525,000
Less: amount due with one year				(123,981,500)
Total long-term debt, net of premium and discounts				\$ 1,754,543,500



COMPARISON OF MILLAGE RATES

The Florida Department of Revenue certifies to the Commissioner of Education its most recent estimate of the current year's taxable value for each school district based on the latest available data obtained from the local property appraisers. The Commissioner of Education then certifies to each district school board the current year millage rate necessary to provide the school district's Required Local Effort (RLE) for that year. For fiscal year 2024-25, the RLE millage rate for The School Board of Broward County, Florida, has been established by the state at 3.149.

The additional Required Local Effort (RLE) Prior Period Funding Adjustment Millage (PPFAM) is calculated by the state for RLE funds the District did not receive in previous years. The Commissioner of Education had not released the PPFAM rate for 2024-25 by the time of this publication.



	Millage Rates					Millage Rates		
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25*	% Change
Non-Voted Millage:								
Required Local Effort (RLE)	3.9970	3.8250	3.6370	3.5300	3.1740	3.1560	3.0480	(3.62%)
RLE Prior Period Adjustment	0.0300	0.0620	0.0290	0.0400	0.0290	0.0220	0.0150	
Discretionary Millage	0.7480	0.7480	0.7480	0.7480	0.7480	0.7480	0.7480	
Critical Need Operating Millage								
Capital Millage	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	
Sub-Total Non-Voted	6.2750	6.1350	5.9140	5.8180	5.4510	5.4260	5.3110	(2.12%)
Voted Millage:								
Referendum		0.5000	0.5000	0.5000	0.5000	1.0000	1.0000	
GOB Debt Service	0.1279	0.1043	0.0912	0.1441	0.1873	0.1896	0.1545	(18.51%)
TOTAL NON-VOTED AND VOTED MILLAGE	6.4029	6.7393	6.5052	6.4621	6.1383	6.6156	6.4655	(2.27%)

* 2024-25 RLE is from the FEFP 2nd Calculation.

PROPERTY TAX RATES, LEVIES AND

Property Tax

	Millage Rates		
	2020	2021	2022
Non-Voted Millage:			
Required Local Effort (RLE)	3.6370	3.5300	3.1740
RLE Prior Period Adjustment	0.0290	0.0400	0.0290
Discretionary Millage	0.7480	0.7480	0.7480
Critical Need Operating Millage			
Capital Millage	1.5000	1.5000	1.5000
Sub-Total Non-Voted	5.9140	5.8180	5.4510
Voted Millage:			
Referendum	0.5000	0.5000	0.5000
GOB Debt Service	0.0912	0.1441	0.1873
TOTAL NON-VOTED AND VOTED MILLAGE	6.5052	6.4621	6.1383

Note: Each mill of the Millage Rate is equivalent to \$100 per \$100,000 of taxable valuation.
The year atop the column headers represents the calendar year and not the fiscal year.

Property Tax

	Property Tax Levies and Collections		
	2020	2021	2022
Total Broward County Gross Taxable Value ²	\$226,714,033,617	\$237,281,403,542	\$267,545,856,370
Property Tax Levied	\$1,474,820,131	\$1,533,336,158	\$1,642,276,730
Tax Collections ³			
Required Local Effort (RLE) and RLE Prior Period Adjustment	\$797,888,302	\$813,210,827	\$822,671,403
Discretionary Millage	\$162,798,814	\$170,387,031	\$192,119,329
Capital Millage	\$326,468,209	\$341,685,222	\$385,266,034
Referendum ⁴	\$108,822,737	\$113,895,074	\$128,422,012
GOB Debt Service	\$19,849,268	\$32,824,561	\$48,106,886
Total Collections	\$ 1,415,827,330	\$ 1,472,002,715	\$ 1,576,585,664

¹ The RLE for 2024 is from the 2024-25 FEFP 2nd calculation, and it is forecasted for 2025 through 2027; the RLE Prior Period Adjustment for 2024 is 0.015 and it is estimated for 2025 through 2027.

² Gross Taxable Value as of budget adoption.

³ Based on 96 percent collectability rate of Broward County's Gross Taxable Value.

⁴ In 2022, the Referendum millage was renewed for another four years, or until 2026.

COLLECTIONS – HISTORY AND FORECAST

Millage Rates

2023	Estimated 2024	Forecast 2025	Forecast 2026	Forecast 2027
3.1560	3.0480	2.9990	2.8530	2.7260
0.0220	0.0150	0.0000	0.0000	0.0000
0.7480	0.7480	0.7480	0.7480	0.7480
1.5000	1.5000	1.5000	1.5000	1.5000
5.4260	5.3110	5.2470	5.1010	4.9740
1.0000	1.0000	1.0000	1.0000	1.0000
0.1896	0.1545	0.1545	0.1545	0.1545
6.6156	6.4655	6.4015	6.2555	6.1285

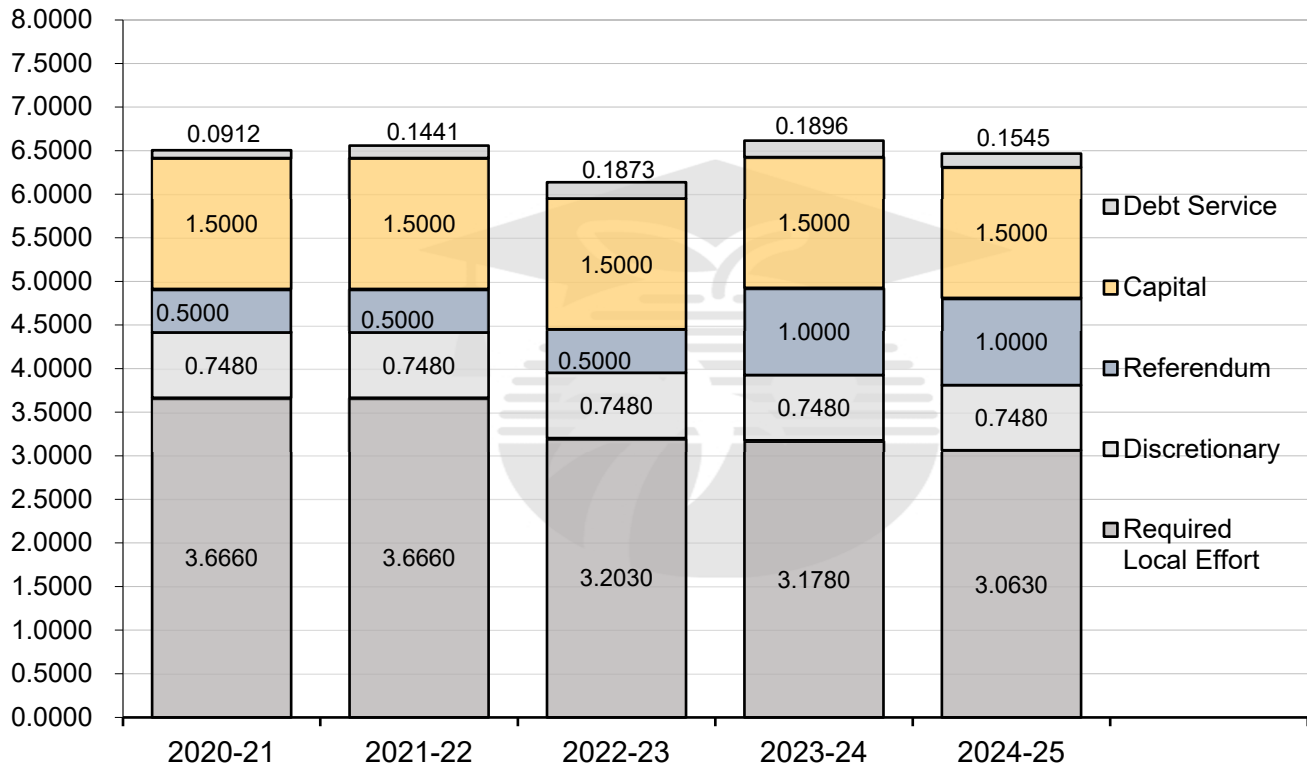
Levies and Collections

2023	Estimated 2024	Forecast 2025	Forecast 2026	Forecast 2027
\$302,358,426,389	\$327,198,733,904	\$351,850,000,000	\$352,365,800,000	\$368,981,600,000
\$2,000,282,406	\$2,115,503,414	\$2,252,367,775	\$2,204,224,262	\$2,261,303,736
\$922,459,276	\$962,121,334	\$1,012,990,224	\$965,087,643	\$965,610,088
\$217,117,539	234,954,867	252,656,448	253,026,834	264,958,308
\$435,396,135	471,166,177	506,664,000	507,406,752	531,333,504
\$290,264,090	314,110,785	337,776,000	338,271,168	354,222,336
\$55,034,072	48,530,117	52,262,896	52,262,896	54,727,351
\$1,920,271,112	\$2,030,883,280	\$2,162,349,568	\$2,116,055,293	\$2,170,851,587

MILLAGE RATES

To participate in FEFP funding, the District must levy a minimum ad valorem property tax millage for operating purposes which is set annually by the Legislature. For fiscal year 2024-25, this Required Local Effort (RLE) levy is currently estimated to be 3.1490 mills. The Commissioner of Education had not released the PPFAM rate for 2024-25 by the time of this publication.

Comparison of Millage Rates



	2020-21 Millage Rate	2021-22 Millage Rate	2022-23 Millage Rate	2023-24 Millage Rate	2024-25* Millage Rate	% Inc/(Dec) 2022-23 to 2023-24
Non-Voted Millage:						
Required Local Effort (RLE)	3.6370	3.6370	3.1740	3.1560	3.0480	(3.62%)
RLE Prior Period Adjustment	0.0290	0.0290	0.0290	0.0220	0.0150	
Discretionary Millage	0.7480	0.7480	0.7480	0.7480	0.7480	0.00%
Capital Millage	1.5000	1.5000	1.5000	1.5000	1.5000	0.00%
Sub-Total Non-Voted	5.9140	5.9140	5.4510	5.4260	5.3110	(2.12%)
Voted Millage:						
Referendum	0.5000	0.5000	0.5000	1.0000	1.0000	0.00%
Debt Service Millage	0.0912	0.1441	0.1873	0.1896	0.1545	(18.51%)
TOTAL MILLAGE	6.5052	6.5581	6.1383	6.6156	6.4655	(2.27%)
AND VOTED MILLAGE	6.5394	6.5581	6.1383	6.6156	6.4655	

* 2024-25 RLE millage rate is as of the FEFP 2nd Calculation.

ROLLED BACK RATES

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

	2023-24 Final	2024-25 Adjusted	Gross	
Taxable Values: ¹	\$300,312,686,633	\$323,722,221,478	\$327,198,733,904	
	2023-24 Millage Rate	Rolled Back Millage Rate	2024-25 Millage Rate	% Incr/(Decr) as Compared to Rolled Back Millage Rate
<u>State Millage</u>				
Required Local Effort (RLE)	3.1560		3.0480	
RLE Prior Period Adjustment	0.0220	2.9482	0.0150	
Sub-Total State Millage	3.1780	2.9482	3.0630	3.89%
<u>Local Millage</u>				
Discretionary Millage	0.7480	0.6939	0.7480	
Referendum	1.0000	0.9277	1.0000	
Capital Millage	1.5000	1.3915	1.5000	
Sub-Total Local Millage	3.2480	3.0131	3.2480	7.80%
Total State and Local Millage	6.4260	5.9613	6.3110	5.87%
<u>Debt Service Millage</u>				
GOB Debt Service	0.1896	0.1896	0.1545	(18.51%)
TOTAL STATE, LOCAL, AND DEBT SERVICE MILLAGE	6.6156	6.1509	6.4655	5.11% ²

When comparing the fiscal year 2023-24 State millage rate of 3.1780 to the 2.9482 Rolled Back millage rate, there is a 3.89 percent increase. The combined total State and Local millage rate to be levied exceeds the rolled back rate computed pursuant to section 200.065(1), F.S., by 5.87 percent.

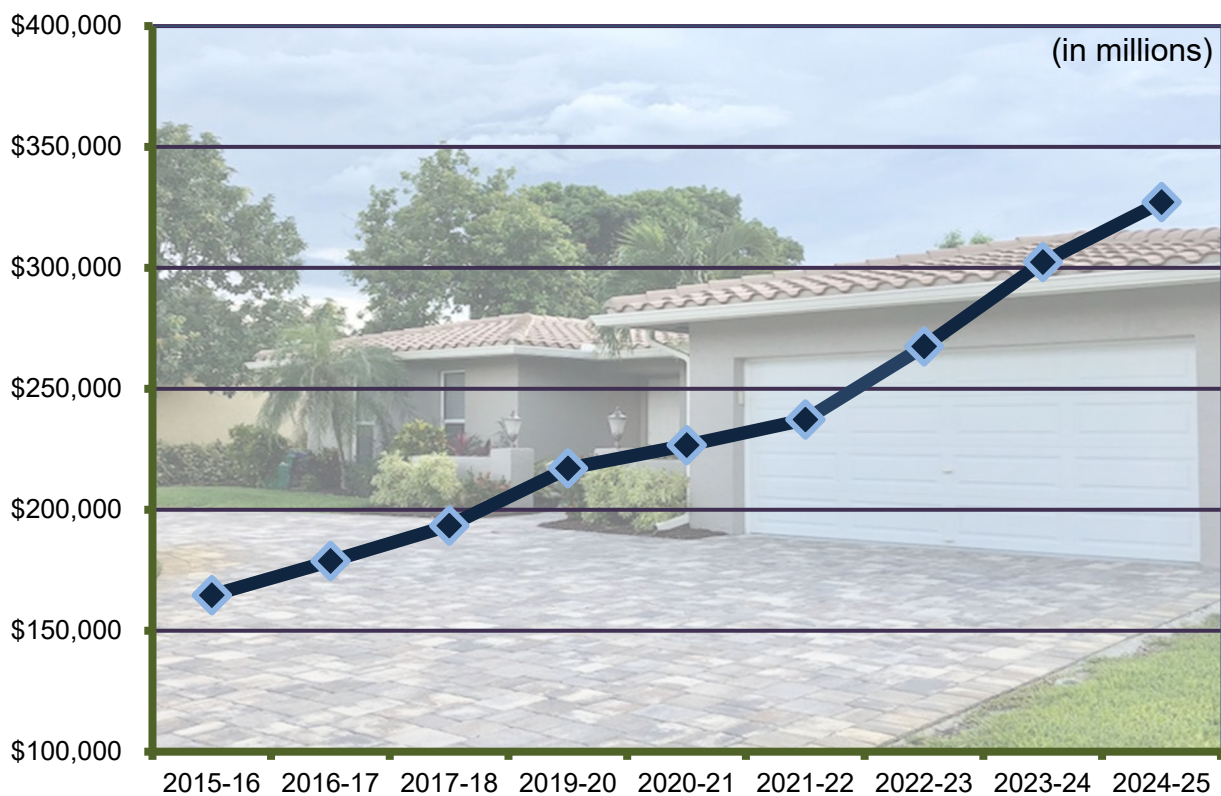
¹ 2024-25 RLE Millage provided on the FEFP 2nd Calculation. Gross Taxable Value as of budget adoption using July 1st Certified Taxable values.

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

BROWARD COUNTY GROSS TAXABLE VALUE

The Broward County Property Appraiser values all property at its market value as of January 1 of each year. Market value is the Property Appraiser's professional opinion of what a willing buyer would pay a willing seller for a property. Tax bills are based on a property's assessed value. This is the market value or classified use value for all properties other than Homestead properties. A Homestead is an owner/occupied residence. If a property is not a Homestead, the market value and assessed value are the same. If a property has a classified use value, such as agriculture, the assessed value is its classified use value.

Following the housing market crash of 2007, considered the worst housing crash in U.S. history, it took several years before the housing market reached a stabilization point in 2011. The market started showing positive signs starting in 2012 and continues through 2024. In the last 10 years, the Gross Taxable Value increases range from 4.66 percent in 2021-22, to 13.01 percent in 2023-24.

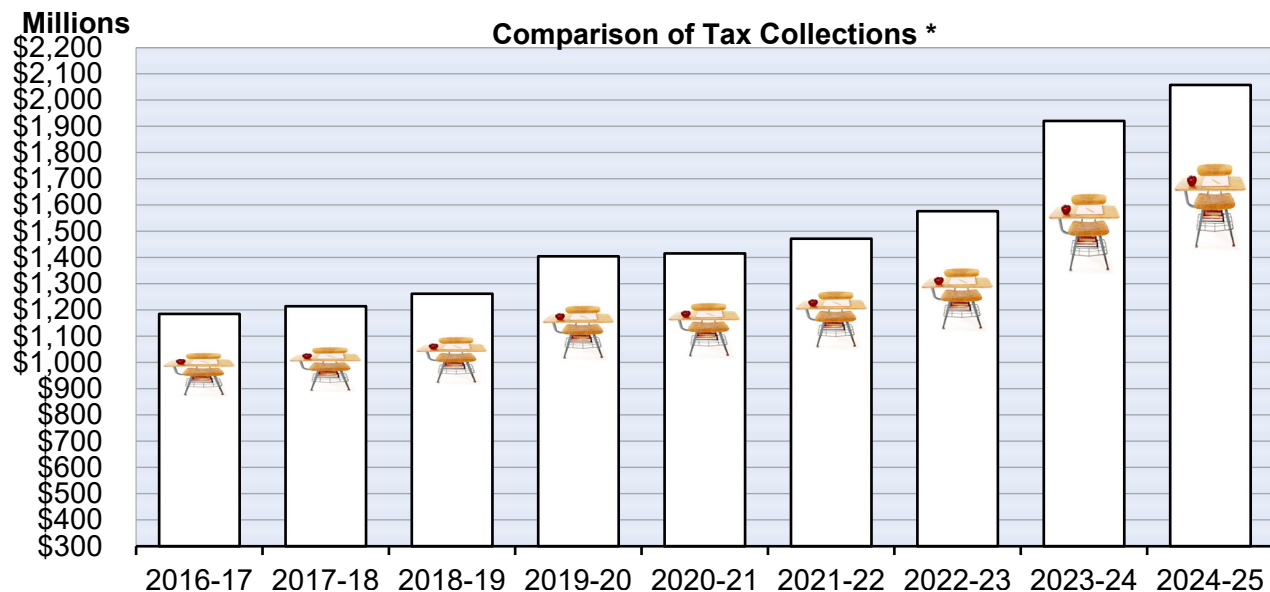


Year	Gross Taxable Value *	Incr/(Decr) As Compared To Prior Year	% Incr/(Decr) as Compared to Prior Year
2015-16	\$164,682,766,157	\$11,143,012,429	7.26%
2016-17	\$178,803,811,309	\$14,121,045,152	8.57%
2017-18	\$193,471,849,512	\$14,668,038,203	8.20%
2018-19	\$205,307,398,982	\$11,835,549,470	6.12%
2019-20	\$217,135,438,512	\$11,828,039,530	5.76%
2020-21	\$226,714,033,617	\$9,578,595,105	4.41%
2021-22	\$237,281,403,542	\$10,567,369,925	4.66%
2022-23	\$267,545,856,370	\$30,264,452,828	12.75%
2023-24	\$302,358,426,389	\$34,812,570,019	13.01%
2024-25	\$327,198,733,904	\$24,840,307,515	8.22%

*Gross Taxable Value as of budget adoption using July 1st Certified Taxable values

BROWARD COUNTY PUBLIC SCHOOLS TAX COLLECTIONS

Local funding, mainly from property taxes, is required from each school district in order to participate in the Florida Education Finance Program (FEFP). Each school board participating in the state allocation of funds for current operations of schools must levy the Required Local Effort (RLE) millage for its required local funding. Each district's share of the state total of RLE is determined by a statutory procedure, beginning with certification of the property tax valuations of each district by the Department of Revenue. The Commissioner of Education certifies each district's RLE rate, calculated by dividing the amount to be raised through the RLE by 96 percent of the gross taxable value, for school purposes, of the district. Certifications vary due to the use of assessment ratios designed to equalize the effort on the FEFP of differing levels of property appraisal in the counties. Millage rates are also adjusted, as RLE may not exceed 90 percent of a district's total FEFP entitlement.



As explained on the previous page, the housing market crash of 2007 contributed to a subsequent decline in tax collections in the following four years. That period of decline placed a financial hardship on school districts' budgets throughout the State of Florida. Although the housing market bounced back, tax collections have also gradually increased as reflected on the table below.

Year	School Board Proceeds *	Incr/(Decr) as Compared to Prior Year	% Incr/(Decr) as Compared to Prior Year
2015-16	\$1,149,986,343	\$53,638,801	4.89%
2016-17	\$1,185,477,852	\$35,491,509	3.09%
2017-18	\$1,214,582,221	\$29,104,369	2.46%
2018-19	\$1,261,980,236	\$47,398,015	3.90%
2019-20	\$1,404,807,229	\$142,826,993	11.32%
2020-21	\$1,415,827,330	\$11,020,101	0.78%
2021-22	\$1,472,002,715	\$56,175,385	3.97%
2022-23	\$1,576,585,664	\$104,582,949	7.10%
2023-24	\$1,920,271,112	\$343,685,448	21.80%
2024-25	\$2,057,896,807	\$137,625,695	7.17%

* Based on 96 percent collectability. The proceeds are as of budget adoption.

Note: The 2024-25 Millage rate is based on the First Calculation, and property values on the 7/1/2024 Taxable Value Report.

PROPERTY OWNER'S SCHOOL BOARD TAXES

Pursuant to the 1992 "Save Our Homes" (SOH) Amendment to the Florida Constitution, the assessed value of the Homestead property can increase by no more than 3 percent above last year's assessed value (or the annual consumer price index, whichever is less).

Average Home Value Property Tax						
	Last Year			This Year		Inc/(Dec)
Assessed Value	\$371,593	X	3.0%	\$382,741		\$11,148
Homestead Exemption ¹	25,000			25,000		0
Taxable Value	\$346,593			\$357,741		\$11,148
	Millage	Taxes		Millage	Taxes	
Non-Voted:						
Required Local Effort ²	3.1560	\$1,101		3.0480	\$1,096	(\$6)
RLE Prior Period Adjustment	0.0220			0.0150		
Discretionary	0.7480	258		0.7480	268	8
Capital Projects	1.5000	520		1.5000	537	17
Non-Voted Taxes	5.4260	\$1,881		5.3110	\$1,900	\$19
Voted:						
Referendum	1.0000	\$347		1.0000	\$358	\$11
GOB Debt Service	0.1896	66		0.1545	55	(10)
School Board Taxes	6.6156	\$2,293		6.4655	\$2,313	\$21

Average Condominium Value Property Tax						
	Last Year			This Year		Inc/(Dec)
Assessed Value	\$215,392	X	3.0%	\$221,854		\$6,462
Homestead Exemption ¹	25,000			25,000		0
Taxable Value	\$190,392			\$196,854		\$6,462
	Millage Taxes			Millage Taxes		
Non-Voted:						
Required Local Effort ²	3.1560	\$605		3.0480	\$603	(\$2)
RLE Prior Period Adjustment	0.0220			0.0150		
Discretionary	0.7480	142		0.7480	147	5
Capital Projects	1.5000	286		1.5000	295	10
Non-Voted Taxes	5.4260	\$1,033		5.3110	\$1,045	\$12
Voted:						
Referendum	1.0000	\$190		1.0000	\$197	\$6
GOB Debt Service	0.1896	36		0.1545	30	(6)
School Board Taxes	6.6156	\$1,259		6.4655	\$1,273	\$13

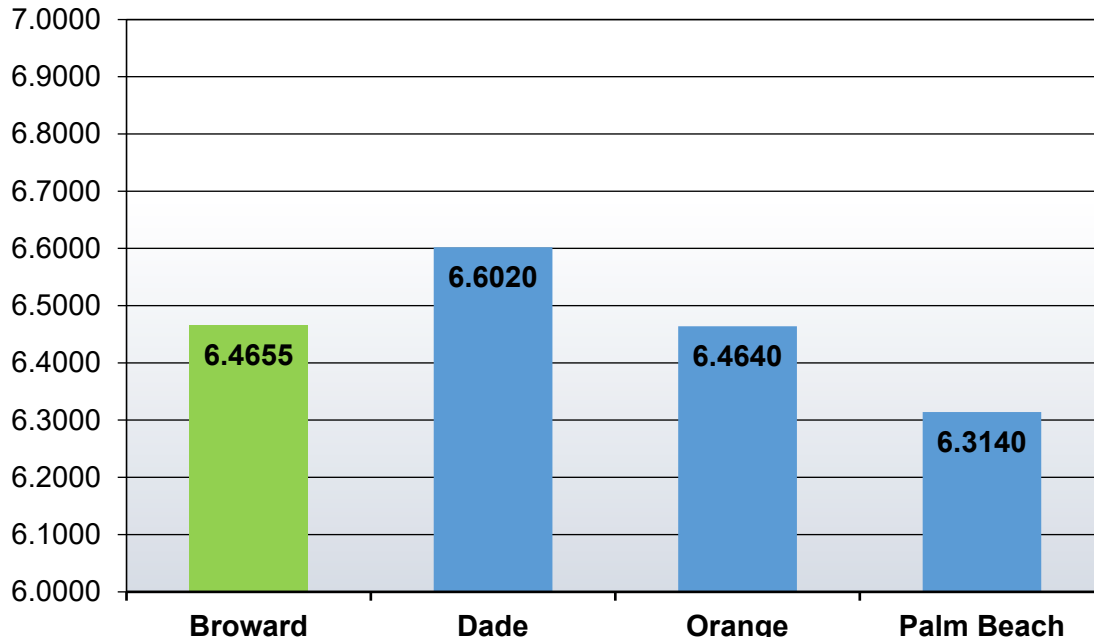
¹ Additional exemptions exist but do not apply to the calculation of the School Board taxes.

² The Required Local Effort and Prior Period Adjustment are as of the FEFP 1st Calculation.

COMPARISON OF MILLAGE RATES AMONG THE FOUR LARGEST SCHOOL DISTRICTS

The proposed Required Local Effort (RLE) millage rate identified below could either increase or decrease from the following estimate based upon whether statewide tax rolls certified by the Department of Revenue in mid-July are higher or lower than those projected in the Appropriations Act passed by the Florida Legislature. In addition, the RLE prior period adjustment millage must be levied by a school district if the prior period unrealized required local effort funds are greater than zero. The Commissioner of Education shall calculate the amount of the prior period unrealized RLE funds and the millage required to generate that amount.

Fiscal Year 2024-25 Millage Rates*



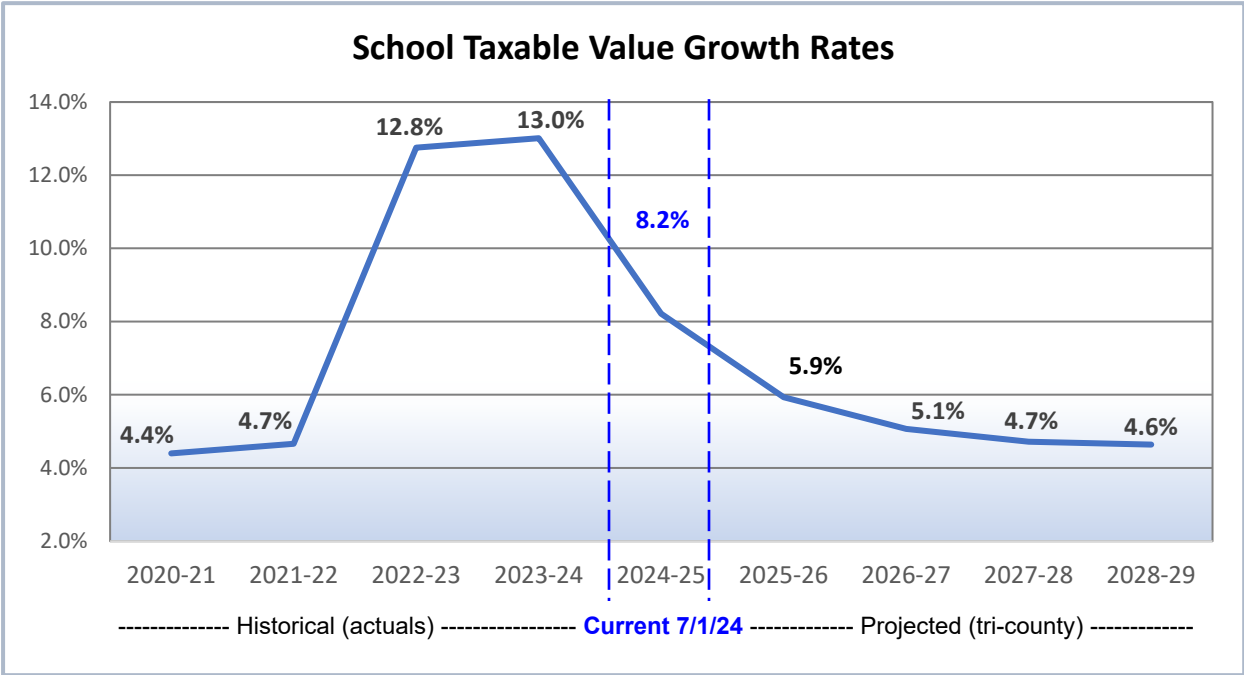
	Broward	Miami-Dade	Orange	Palm Beach
Required Local Effort (RLE)	3.0480	3.1320	3.1980	3.0540
RLE Prior Period Adjustment *	0.0150	0.0880	0.0180	0.0120
Total RLE	3.0630	3.2200	3.2160	3.0660
Additional Operating	0.0000	0.0000	1.0000	1.0000
Discretionary Local Effort	0.7480	0.7480	0.7480	0.7480
Capital	1.5000	1.5000	1.5000	1.5000
Referendum	1.0000	1.0000	0.0000	0.0000
Voted Debt	0.1545	0.1340	0.0000	0.0000
Total Millage	6.4655	6.6020	6.4640	6.3140

* Fiscal year 2024-25 RLE millage rate is as of the FEFP 1st Calculation.

SCHOOL TAXABLE VALUE GROWTH RATES

The July 1, 2024, Broward County Property Appraiser’s (BCPA) taxable value estimates are higher than previous projections by the State’s Office of Economic and Demographic Research. BCPA taxable value estimates for the 2024-25 budget result in an 8.2 percent increase over the 2023-24 estimated school taxable values used to adopt the capital and general fund budgets last September. This is a direct result of recent large increases in South Florida property values. Over the next five years, the District will generate additional capital millage (1.5 mills) and general funds discretionary millage (0.748 mills) when compared to estimates from last year.

The chart below shows that the future taxable value of property in Broward County is anticipated to continue to increase. However, growth rates over the next four years are anticipated to be lower than fiscal years 2023-24 and 2024-25. The District will continue to monitor trends in property values and work with the County Property Appraiser’s office for future projections.



STUDENT ENROLLMENT HISTORY AND FORECASTING

Student Enrollment Projection Methodology

To forecast student enrollment at District schools, the Demographics & Enrollment Planning Department (DEP) uses a geographically based cohort survival model, similar to the one used by the U.S. Census Bureau for its population projections. A baseline kindergarten group, or cohort, is first calculated based on birth data obtained from The Bureau of Vital Statistics. The model then uses an "aging" concept that moves the cohort of students into the future and increases or decreases their numbers by attrition rates calculated from the three previous years' enrollment trends by grade. The resulting projection is then modified to reflect the impact of confounding variables such as trends in residential development, expanding school choice options, placement of Pre-K, ESE clusters, the opening and closing of charter schools, and natural disasters, which can cause sudden changes in student enrollment.



For charter schools, which lack assigned attendance areas and can open and close unpredictably, a geographically based cohort projection model is not useful. The DEP Department employs a method that identifies the historical trend in the proportion of charter school enrollment to total District enrollment and carries that trend out over the five-year projection period to back-calculate anticipated charter school enrollment from projected District school enrollment. The resulting charter school enrollment projection is then distributed by elementary, middle, and high school levels in their entirety and is not disaggregated for individual schools.

At any given time, the following factors may have an effect on the projections:

- Changes in the rate of new housing development within the county can lead to "over" projections (for example, high-interest rates or a recession may slow new housing starts and growth).
- Economic conditions can lead to "under" projections (for example, creating jobs usually means families are moving in).
- Immigration.
- Natural phenomena (such as hurricanes) that relocate people very quickly.

There are also decisions made within the District that have an effect on projections, including:

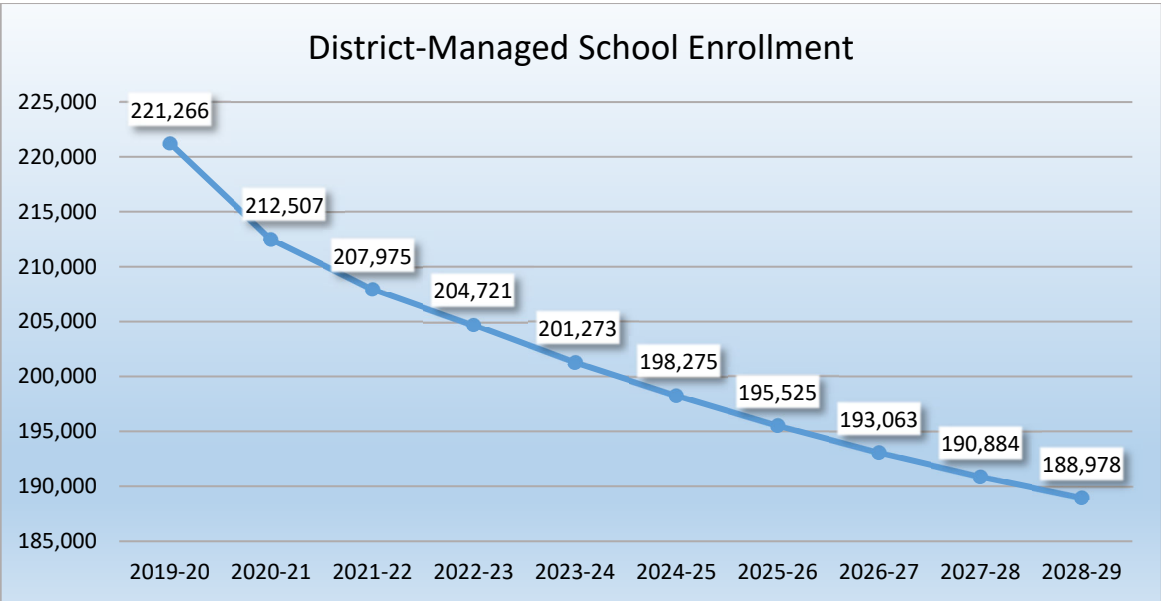
- The location and number of bilingual clusters.
- The location and number of Exceptional Student Education (ESE) clusters.
- Magnet programs (first-year projections are difficult due to the lack of a "track record").
- Reassignments - Transfers between schools due to the District's reassignment policy.
- Choice - Areas where students have a choice of more than one school to attend.
- Charter schools - Opening and closing of charter school facilities throughout the year.
- Expanding FLDOE scholarship programs.

Once initial projections are prepared, the overall School District Cohort (grade by grade) model projections are compared and tested for reasonableness with other models, such as the Florida Department of Education projections and the Broward County Department of Urban Planning and Redevelopment population projections. In addition, District staff continues to gather all information that assists in making projections. For example, each year, the planning directors of municipalities in Broward County are contacted to discuss growth in their cities and provide current and forecasted building permits and certificates of occupancy. Staff also talks regularly with developers in the county, and growth is monitored through the Facility Planning and Real Estate Department. This information is also used in determining the adjustments to the cohort model and as a check of the model.

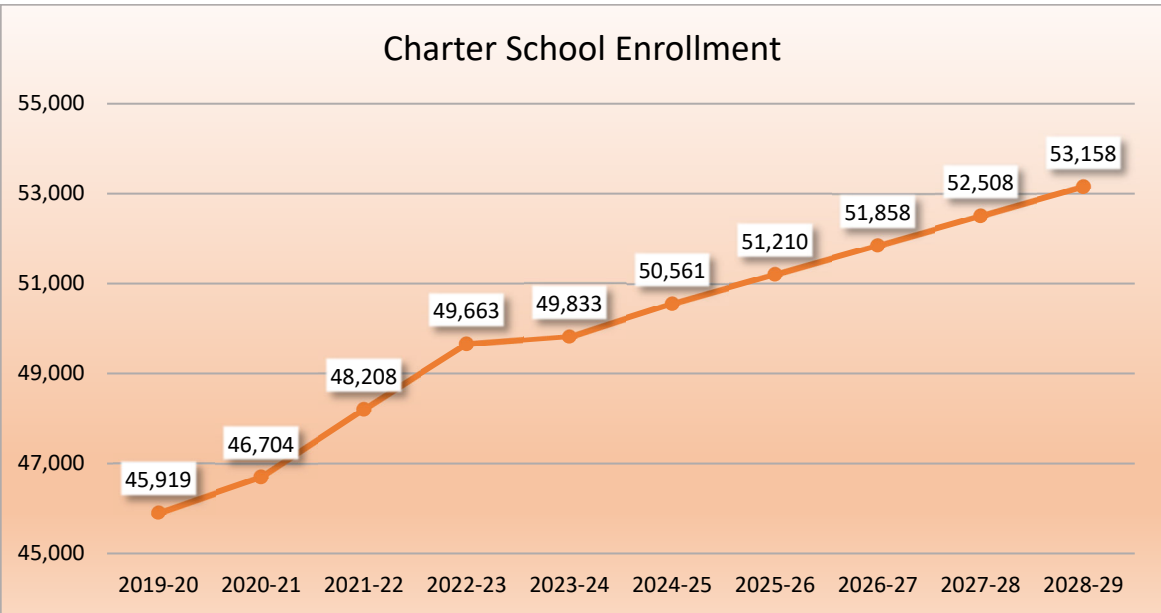
STUDENT ENROLLMENT HISTORY AND FORECASTING

Student Enrollment Trends

The graph below shows BCPS student enrollment from 2019-20 through 2023-24 and the five-year projected enrollment from 2024-25 through 2028-29. While the overall population in Broward County is projected to increase through 2045 and beyond, district-managed school enrollment continues to be negatively impacted by the proliferation of school choice options, such as the Family Empowerment Scholarship (FES), and the increase in virtual school options. As a result, enrollment at district-managed schools is projected to continue the steady decline over the next five years. From 2024-25 to 2028-29, enrollment in district-managed schools is projected to decrease by more than 9,200 students, with a total enrollment below 189,000.



In contrast, charter school enrollment increased by 170 students from 2022-23 to 2023-24 and is expected to continue the increasing trend. Over the next five years, charter schools are projected to increase by 2,597 students, from 50,561 students in 2024-25 to 53,158 students in 2028-29.



STUDENT ENROLLMENT HISTORY AND FORECASTING

Projected Student Unweighted FTE (UFTE) vs. Enrollment Projections

Annually, in December, the state requires districts to project total unweighted FTE (students converted to Full-Time Equivalents) for the next school year using a forecasting software program provided by the state. UFTE is projected overall for the district by grade level and instructional program, including basic education, special education for exceptional students, English education for speakers of other languages, and career education. The software uses UFTE totals from previous years, grade progression ratios, non-promotions, and annual population data for births and children ages 3 and 4 years to assist districts in accurately projecting UFTE, which the state uses for calculating projected funding through the FEFP.

Every February, the District requires each school to project enrollment for the next school year based on the District's benchmark and projected enrollment data provided by the District's DEP Department. The total forecasted UFTE for the state differs from the total of the school-by-school enrollment projections due to the input allowed from the school principals that can change the projected enrollment initially provided by the DEP Department. Also, the variations for charter schools are unknown at the time of projection; therefore, administrators are unaware of the number of students who will transfer to other schools. The final projected enrollment from the schools is converted to UFTE and used to create projected budgets for each school. Projected school budgets are amended based on actual UFTE after FTE survey data is submitted to the state in October.

STUDENT ENROLLMENT DISTRICT AND CHARTER SCHOOLS

Student enrollment is based on the District's Benchmark Enrollment Count, which occurs on the Monday, or the first school day thereafter, following the Labor Day holiday. Enrollment counts are head counts in which each student, regardless of full-time or part-time status, is counted as one. However, Florida school district funding is determined by the recalibrated full-time equivalent (FTE). A student receiving 900 hours (720 hours for Pre-K through grade 3) or more of instruction per 180-day school year is recalibrated to 1.0 FTE, any student receiving less than 900 hours (720 hours for Pre-K through grade 3) per 180-day school year is recalibrate to less than 1.0 FTE. FLDOE will combine the FTE for a student reported in all Florida school districts, including FLVS, and will recalibrate all reported FTE to 1.0 FTE, except for the FTE reported by DJJ students beyond the 180-day school year. If a student is reported in more than one school district, the 1.0 FTE will be proportionally shared between all reported school districts. Also, a student who only has FTE enrollment reported in one survey of the 180-day school year (Survey 2 or Survey 3) will be capped at 0.5 FTE.

Voluntary Pre-Kindergarten (VPK) and Head Start students are included in the District's enrollment counts; however, these students do not generate FTE. BCPS serves over 110,000 adult students in the District's technical colleges and 21 community schools, which are not included in enrollment counts as they do not generate FTE FEFP funding. In addition, students participating in the FLDOE scholarship programs are not included in the District's enrollment counts.

The table below provides the District's Benchmark Day Enrollment from 2019-20 through 2023-24, with the enrollment increases or decreases between 2022-23 and 2023-24.

BCPS Student Enrollment Counts, 2019-20 through 2023-24						
PK - 12 Schools	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24 Inc/(Dec)
Elementary Schools	94,809	87,950	85,421	86,660	85,640	(1,020)
Middle Schools	43,600	42,142	40,697	39,107	37,858	(1,249)
High Schools	67,416	67,180	67,199	66,124	65,369	(755)
Multi-Level Combination	10,984	11,132	11,215	9,105	8,814	(291)
ESE Contract Agencies	346	294	263	227	250	23
Center Schools	4,111	3,809	3,180	3,498	3,342	(156)
District-Managed Total	221,266	212,507	207,975	204,721	201,273	(3,448)
Charter Schools	46,704	48,208	48,046	49,663	49,833	170
Grand Total	267,970	260,715	256,021	254,384	251,106	(3,278)



STUDENT ENROLLMENT – DISTRICT SCHOOLS

The tables below list the Benchmark Day Enrollment by school from 2019-20 through 2023-24, with the enrollment increases or decreases between 2022-23 and 2023-24.

Historic Benchmark Day Enrollment, 2019-20 through 2023-24						
Elementary Schools	2019-20	2020-21	2021-22	2022-23	2023-24	23-24 Inc/(Dec)
Atlantic West	690	644	633	618	615	(3)
Banyan	565	490	450	401	409	8
Bayview	551	501	526	553	578	25
Bennett	327	304	301	322	294	(28)
Boulevard Heights	668	648	604	586	620	34
Broadview	746	699	684	734	689	(45)
Broward Estates	327	286	283	274	248	(26)
C. Robert Markham	580	526	514	570	606	36
Castle Hill	590	566	554	560	576	16
Central Park	815	755	730	702	762	60
Challenger	948	943	903	910	894	(16)
Chapel Trail	846	832	795	742	648	(94)
Charles Drew	504	482	442	436	391	(45)
Coconut Creek	606	526	468	470	464	(6)
Coconut Palm	675	600	517	516	497	(19)
Colbert	701	634	615	613	585	(28)
Collins	346	334	298	307	253	(54)
Cooper City	753	711	697	737	758	21
Coral Cove	638	560	519	500	470	(30)
Coral Park	603	550	508	505	499	(6)
Coral Springs*	-	-	-	465	452	(13)
Country Hills	870	811	866	838	873	35
Country Isles	933	846	812	849	811	(38)
Cresthaven	568	515	505	468	476	8
Croissant Park	757	710	706	691	637	(54)
Cypress	752	694	675	735	722	(13)
Dania	481	395	378	407	443	36
Davie	749	708	689	674	636	(38)
Deerfield Beach	592	536	536	584	610	26
Deerfield Park	616	601	581	540	460	(80)
Dillard	803	696	670	614	615	1
Discovery	942	838	822	807	753	(54)
Dolphin Bay	670	617	630	589	562	(27)
Driftwood	601	608	528	512	494	(18)
Dr. Martin Luther King, Jr. Academy	501	501	495	488	487	(1)
Eagle Point	1,349	1,245	1,160	1,175	1,219	44
Eagle Ridge	895	802	819	837	756	(81)
Embassy Creek	1,252	1,159	1,190	1,271	1,223	(48)
Endeavour Primary Learning Center	379	332	326	345	336	(9)
Everglades	1,027	965	902	921	878	(43)
Fairway	699	596	556	561	525	(36)
Flamingo	675	609	620	651	676	25
Floranada	729	707	712	745	735	(10)
Forest Hills	686	711	700	696	689	(7)
Fox Trail	1,176	1,114	1,093	1,131	1,084	(47)



STUDENT ENROLLMENT – DISTRICT SCHOOLS

Historic Benchmark Day Enrollment, 2019-20 through 2023-24 (continued)

Elementary Schools, continued	2019-20	2020-21	2021-22	2022-23	2023-24	23-24 Inc/(Dec)
Gator Run	1,259	1,210	1,252	1,213	1,189	(24)
Griffin	659	626	544	584	592	8
Harbordale	509	464	494	480	497	17
Hawkes Bluff	800	731	724	724	697	(27)
Heron Heights	1,139	1,048	1,049	1,040	1,062	22
Hollywood Central	416	368	334	346	316	(30)
Hollywood Hills	731	753	741	703	664	(39)
Hollywood Park	491	426	381	404	410	6
Horizon	574	558	548	562	585	23
Indian Trace	731	660	660	693	706	13
James S. Hunt	597	512	480	494	515	21
Lake Forest	661	591	561	564	577	13
Lakeside	697	650	624	622	576	(46)
Larkdale	409	375	376	384	405	21
Lauderhill Paul Turner	620	552	504	549	577	28
Liberty	968	871	812	740	690	(50)
Lloyd Estates	555	501	467	445	462	17
Manatee Bay	1,196	1,052	1,037	1,058	1,038	(20)
Maplewood	724	655	608	580	554	(26)
Margate	1,042	1,000	1,005	1,012	1,041	29
Mary M. Bethune	413	406	414	409	436	27
McNab	665	609	600	616	586	(30)
Meadowbrook	745	688	703	722	725	3
Miramar	557	497	452	439	414	(25)
Mirror Lake	658	598	597	602	639	37
Morrow	502	522	549	522	531	9
Nob Hill	650	578	526	538	516	(22)
Norcrest	741	688	685	670	677	7
North Andrews Gardens	846	820	783	774	755	(19)
North Fork	422	417	413	353	395	42
North Lauderdale*	-	-	-	635	645	10
North Side	347	337	330	326	286	(40)
Nova Blanche Forman	770	763	757	774	769	(5)
Nova Dwight D. Eisenhower	768	758	754	757	776	19
Oakland Park	635	559	547	575	544	(31)
Oakridge	510	471	472	435	459	24
Orange Brook	713	667	654	695	684	(11)
Oriole	667	613	565	634	686	52
Palm Cove	496	431	445	428	422	(6)
Palmview	616	570	557	530	542	12
Panther Run	493	432	401	378	372	(6)
Park Lakes	958	919	931	956	931	(25)
Park Ridge	594	567	567	575	522	(53)
Park Springs	1,000	878	847	840	837	(3)
Park Trails	1,114	965	1,041	1,031	1,025	(6)
Parkside	898	827	771	770	723	(47)

STUDENT ENROLLMENT – DISTRICT SCHOOLS

Historic Benchmark Day Enrollment, 2019-20 through 2023-24 (continued)

Elementary Schools, continued	2019-20	2020-21	2021-22	2022-23	2023-24	23-24 Inc/(Dec)
Pasadena Lakes	532	489	452	476	491	15
Pembroke Lakes	754	683	686	658	650	(8)
Pembroke Pines	624	564	580	589	621	32
Peters	688	623	606	612	599	(13)
Pines Lakes	525	518	525	499	448	(51)
Pinewood	669	628	623	672	657	(15)
Plantation	607	578	566	571	570	(1)
Plantation Park	550	506	476	518	490	(28)
Pompano Beach	497	438	438	480	497	17
Quiet Waters	1,153	1,086	1,103	1,118	1,130	12
Ramblewood	797	760	718	703	696	(7)
Riverglades	1,111	1,102	1,118	1,148	1,063	(85)
Riverland	573	534	481	484	459	(25)
Riverside	735	693	681	676	641	(35)
Rock Island	561	503	442	452	459	7
Royal Palm	831	733	708	711	712	1
Sanders Park	495	436	411	426	439	13
Sandpiper	636	604	624	628	643	15
Sawgrass	1,017	972	896	830	866	36
Sea Castle	806	806	815	845	874	29
Sheridan Hills	534	514	477	471	448	(23)
Sheridan Park	644	579	557	499	470	(29)
Silver Lakes	410	375	333	358	338	(20)
Silver Palms	582	535	504	463	468	5
Silver Ridge	1,044	998	957	964	912	(52)
Silver Shores	372	331	327	355	366	11
Stephen Foster	679	661	695	686	670	(16)
Stirling	567	511	522	526	560	34
Sunland Park Academy	386	396	360	434	440	6
Sunset Lakes	835	819	782	749	729	(20)
Sunshine	535	506	427	402	412	10
Tamarac	672	645	596	628	613	(15)
Tedder	555	523	545	569	625	56
Thurgood Marshall	431	382	317	326	336	10
Tradewinds	1,201	1,054	996	974	972	(2)
Tropical	980	825	904	843	774	(69)
Village	663	593	550	552	623	71
Virginia Shuman Young	698	656	668	682	693	11
Walker	818	747	669	538	521	(17)
Watkins	493	434	396	391	398	7
Welleby	756	719	617	590	607	17
West Hollywood	531	484	469	476	470	(6)
Westchester	1,142	1,068	1,095	1,132	1,061	(71)
Westwood Heights	659	612	543	521	529	8
Wilton Manors	601	604	586	573	553	(20)
Winston Park	1,123	1,033	1,006	1,031	989	(42)
TOTAL	94,809	87,950	85,421	86,660	85,640	(1,020)

*Prior to the 2022-23 school year, Coral Springs Elementary and North Lauderdale Elementary served grades prekindergarten through eight and were included in the combination schools section.

STUDENT ENROLLMENT – DISTRICT SCHOOLS

Historic Benchmark Day Enrollment, 2019-20 through 2023-24 (continued)

Middle Schools	2019-20	2020-21	2021-22	2022-23	2023-24	23-24 Inc/(Dec)
Apollo	1,419	1,397	1,284	1,166	1,183	17
Attucks	823	866	787	759	692	(67)
Bair	913	901	830	780	744	(36)
Coral Springs	1,185	1,053	975	1,011	997	(14)
Crystal Lake	1,339	1,281	1,148	1,064	952	(112)
Deerfield Beach	1,178	1,201	1,189	1,141	1,139	(2)
Driftwood	1,395	1,360	1,247	1,139	1,056	(83)
Falcon Cove	2,322	2,229	2,234	2,171	2,195	24
Forest Glen	1,313	1,240	1,125	1,104	1,019	(85)
Glades	1,492	1,360	1,341	1,168	1,136	(32)
Indian Ridge	1,979	1,904	1,954	2,013	1,945	(68)
James S. Rickards	974	952	816	759	767	8
Lauderdale Lakes	884	786	838	814	853	39
Lyons Creek	1,931	1,808	1,767	1,751	1,572	(179)
Margate	1,256	1,247	1,202	1,092	1,033	(59)
McNicol	816	775	697	653	617	(36)
New Renaissance	1,166	1,118	1,073	1,112	1,029	(83)
New River	1,621	1,537	1,548	1,583	1,603	20
Nova	1,292	1,333	1,319	1,292	1,321	29
Olsen	657	706	696	629	558	(71)
Pines	830	723	686	598	610	12
Pioneer	1,519	1,435	1,383	1,405	1,460	55
Plantation	688	689	660	586	507	(79)
Pompano Beach	1,048	1,059	1,020	1,045	1,051	6
Ramblewood	1,166	1,175	1,153	1,121	1,035	(86)
Sawgrass Springs	1,236	1,181	1,182	1,060	1,033	(27)
Seminole	1,150	1,186	1,198	1,076	1,086	10
Silver Lakes	679	662	684	776	750	(26)
Silver Trail	1,521	1,454	1,372	1,269	1,246	(23)
Sunrise	1,338	1,268	1,232	1,256	1,257	1
Tequesta Trace	1,585	1,498	1,448	1,451	1,416	(35)
Walter C. Young	1,071	1,014	990	872	826	(46)
Westglades	1,851	1,804	1,803	1,684	1,657	(27)
Westpine	1,054	1,029	949	922	822	(100)
William Dandy	909	911	867	785	691	(94)
TOTAL	43,600	42,142	40,697	39,107	37,858	(1,249)

High Schools	2019-20	2020-21	2021-22	2022-23	2023-24	23-24 Inc/(Dec)
Atlantic Technical*	683	684	678	674	690	16
Blanche Ely	2,069	2,037	1,993	1,943	1,941	(2)
Boyd H. Anderson	1,730	1,896	1,982	2,056	2,126	70
Charles W. Flanagan	2,498	2,539	2,588	2,487	2,352	(135)
Coconut Creek	1,716	1,811	1,916	1,905	1,956	51
College Academy @ BC	442	451	451	449	467	18
Cooper City	2,358	2,343	2,347	2,357	2,306	(51)
Coral Glades	2,502	2,706	2,817	2,781	2,753	(28)
Coral Springs	2,723	2,555	2,495	2,326	2,190	(136)
Cypress Bay	4,788	4,676	4,852	4,717	4,658	(59)

STUDENT ENROLLMENT – DISTRICT SCHOOLS

Historic Benchmark Day Enrollment, 2019-20 through 2023-24 (continued)

High Schools, continued	2019-20	2020-21	2021-22	2022-23	2023-24	23-24 Inc/(Dec)
Deerfield Beach	2,531	2,394	2,333	2,252	2,094	(158)
Everglades	2,267	2,146	2,020	2,053	2,036	(17)
Fort Lauderdale	2,248	2,325	2,336	2,234	2,183	(51)
Hallandale	1,186	1,178	1,084	1,106	1,048	(58)
Hollywood Hills	1,967	1,836	1,766	1,708	1,829	121
J. P. Taravella	2,901	2,813	2,752	2,585	2,566	(19)
Marjory Stoneman Douglas	3,244	3,350	3,575	3,511	3,292	(219)
McArthur	2,047	2,090	2,021	2,049	1,875	(174)
Miramar	2,296	2,112	2,095	1,942	1,942	0
Monarch	2,409	2,415	2,406	2,358	2,398	40
Northeast	1,627	1,612	1,587	1,555	1,597	42
Nova	2,248	2,295	2,279	2,248	2,272	24
Piper	2,287	2,221	2,229	2,325	2,438	113
Plantation	1,983	1,953	1,979	1,834	1,788	(46)
Pompano Beach	1,210	1,214	1,226	1,290	1,317	27
Sheridan Technical*	595	575	527	529	558	29
South Broward	2,354	2,327	2,308	2,407	2,295	(112)
South Plantation	2,291	2,323	2,275	2,232	2,281	49
Stranahan	1,452	1,521	1,499	1,443	1,337	(106)
West Broward	2,655	2,604	2,600	2,580	2,542	(38)
Western	3,496	3,575	3,592	3,583	3,643	60
William T. McFatter Technical*	613	603	591	605	599	(6)
TOTAL	67,416	67,180	67,199	66,124	65,369	(755)

*Atlantic Technical, Sheridan Technical, and William T. McFatter Technical also have adult enrollment, which is not reflected in this report.

Combination Schools	2019-20	2020-21	2021-22	2022-23	2023-24	23-24 Inc/(Dec)
Annabel C. Perry PK-8	709	695	678	629	652	23
Beachside Montessori Village	795	787	777	795	803	8
Broward Virtual Instruction Program	67	132	406	114	90	(24)
Broward Virtual School	405	704	708	593	584	(8)
Coral Springs PK-8*	671	628	583	-	-	-
Dillard 6-12	2,256	2,469	2,514	2,278	2,209	(69)
Gulfstream Academy of Hallandale	1,527	1,391	1,455	1,298	1,209	(89)
Lauderhill 6-12	820	799	716	782	773	(9)
Millennium 6-12 Collegiate Academy	1,562	1,484	1,442	1,393	1,376	(17)
North Lauderdale PK-8*	774	742	663	-	-	-
Parkway	1,398	1,301	1,273	1,223	1,118	(105)
TOTAL	10,984	11,132	11,215	9,105	8,814	(291)

*Beginning in the 2022-23 school year, Coral Springs PK-8 and North Lauderdale PK-8 no longer serve grades six through eight and are now included in the elementary school section.

ESE Contract Agency Schools	2019-20	2020-21	2021-22	2022-23	2023-24	23-24 Inc/(Dec)
TOTAL	346	294	263	227	250	23

STUDENT ENROLLMENT – DISTRICT SCHOOLS

Historic Benchmark Day Enrollment, 2019-20 through 2023-24 (continued)

Centers	2019-20	2020-21	2021-22	2022-23	2023-24	23-24 Inc/(Dec)
AMIKids of Greater Fort Lauderdale ¹	16	14	16	15		(15)
Bright Horizons	152	145	132	143	151	8
Broward Detention Center	50	44	46	40	64	24
Broward Youth Treatment Center	31	13	28	42	26	(16)
Cross Creek School	141	133	124	102	96	(6)
Cypress Run Education Center	160	121	26	191	143	(48)
Dave Thomas Education Cntr West*	585	478	549	459	487	28
Gulfstream Early Learning Center	53	88	72	107	130	23
Henry D. Perry Education Center*	1,196	1,281	885	993	993	0
Lanier-James Education Center	85	81	32	134	116	(18)
PACE Center for Girls, Inc.	82	66	67	53	79	26
Pine Ridge Education Center	59	60	34	38	40	2
Pompano Youth Treatment Center ²	21	16	13			-
Seagull School	255	197	176	145	120	(25)
The Quest Center	121	111	104	98	106	8
Whiddon Rogers Education Center*	798	650	620	615	491	(124)
Whispering Pines Center	212	211	170	199	184	(15)
Wingate Oaks Center	94	100	86	124	116	(8)
TOTAL	4,111	3,809	3,180	3,498	3,342	(156)

¹ AMIKids of Greater Fort Lauderdale closed, final school year 2022-23.

² Pompano Youth Treatment Center closed, final school year 2021-22.

* Dave Thomas Education Center West, Henry D. Perry Education Center, and Whiddon Rogers Education Center also have adult enrollment, which is not reflected in this report.

Charter Schools	2019-20	2020-21	2021-22	2022-23	2023-24	23-24 Inc/(Dec)
TOTAL	46,704	48,208	48,046	49,663	49,833	170

Districtwide Summary	2019-20	2020-21	2021-22	2022-23	2023-24	23-24 Inc/(Dec)
District-Managed Total	221,266	212,507	207,975	204,721	201,273	(3,448)
Charter Schools Total	46,704	48,208	48,046	49,663	49,833	170
DISTRICT TOTAL	267,970	260,715	256,021	254,384	251,106	(3,278)

Data Source: Student enrollment from TERMS as of Benchmark Day

STUDENT ENROLLMENT – DISTRICT SCHOOLS

BCPS Historical and Five-Year Projected Enrollment										
BCPS PK - 12 Schools	Historic Enrollment					Projected Enrollment				
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
District-Managed ¹	221,266	212,507	207,975	204,721	201,273	198,275	195,525	193,063	190,884	188,978
Charter Schools	46,704	48,208	48,046	49,663	49,833	50,561	51,210	51,858	52,508	53,158
District Total	267,970	260,715	256,021	254,384	251,106	248,836	246,735	244,921	243,392	242,136

¹ Includes VPK and Head Start students that do not generate FTE.

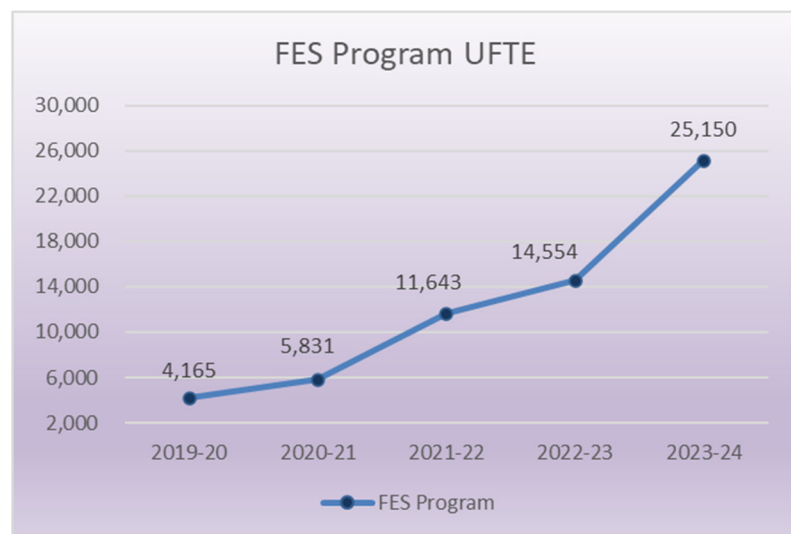
FLDOE Scholarships

Prior to FY 2019-20, the scholarship program only included McKay Scholarships. During the 2019 Florida Legislative Session, the Family Empowerment Scholarship (FES) program was established, which provides private school scholarships for K-12 students from low-income and working-class families. In FY 2021-22, the FES program expanded to include students in the Gardiner Scholarship programs and increased the income eligibility limit to 375 percent of the federal poverty level (FPL). In FY 2022-23, the McKay Scholarship merged with FES program, and the current legislation further expanded FES to include dependents of Law Enforcement Officers, regardless of income, and exempt from the FES annual enrollment program cap. The enrollment cap for FES Unique Abilities (FES-UA) was also increased by 6,500 students in addition to an annual 1 percent cap increase.

On March 27, 2023, Governor Ron DeSantis signed into law House Bill 1, which expands available school choice options for all students in Florida. As of the 2023-24 school year, financial eligibility restrictions and the current enrollment cap for FES Educational Options (FES-EO) have been eliminated. Priority is given first to students whose household income level does not exceed 185% of the federal poverty level or who are in foster care or out-of-home care, then to students whose household income level exceeds 185% of the federal poverty level, but does not exceed 400%.

As previously noted, students enrolled in the FES program are not counted in the District's enrollment counts; however, Florida school districts are required to forecast and report the scholarship FTE. The funding generated through the scholarship FTE is adjusted back to FEFP and distributed directly from the FLDOE to the respective private schools.

The FES UFTE graph represents the BCPS five-year historical scholarship UFTE. The rising rate of increase in scholarship UFTE is directly attributed to the continued expansion of the FES program, most notably in 2023-24, with the elimination of financial eligibility requirements and enrollment caps. From 2022-23 to 2023-24, Broward's FES enrollment increased by 10,596 students, a 72.8% increase in one year.



STUDENT EXPENDITURES

Required Level of Detail

Section 1010.20, Florida Statutes requires program cost accounting and reporting on a school-by-school basis. Cost reporting has two central elements:

- Identification of direct program costs and aggregation of these costs by program.
- Attribution of indirect costs to programs on an appropriate basis.

Direct costs are classified into major objects. Indirect costs are classified as school level or district level. The distinction is made on the nature of the cost, rather than the cost center to which the expenditure is charged.

Three bases are used for attributing indirect costs to the instructional programs:

- Full-time equivalent students for those costs that tend to increase or decrease with the number of students or that are otherwise related to students, such as pupil personnel services and food service.
- Staff (number of full-time equivalent teachers paid from General Fund and Special Revenue Funds) for those costs that tend to increase or decrease with the number of teachers or that are otherwise more related to staff than students, such as instruction and curriculum development, instructional staff training, and general administration.
- Instructional Time/Space is used for those costs that vary with the amount of space used by programs, such as operation of plant, maintenance of plant, and facilities acquisition and construction.

Cost as a Percentage of Revenue

The cost information submitted to the Department of Education is used to develop the Cost as a Percentage of Revenue report (CAPOR).

The final expenditure data by type of Florida Education Finance Program (FEFP) is part of the State required Cost as a Percent of Revenue (CAPOR) report. This report includes program expenditures per the Department of Education (DOE) Redbook and State Board of Education Rule 6A-1.014(2), which are coded to General Funds 1000, 1010, and Food Service Fund 4110. Listed below is a description of each column in the report, which is shown on the next page:

- The Unweighted FTE (UFTE) column lists each program category and the program's Unweighted FTE (Charter School UFTE is not included).
- The FEFP Revenue column indicates the revenue received from the DOE for each program (in thousands).
- The Expenditures columns include a Total Direct column that indicates instructional function expenditures. The Total School column combines direct and indirect (overhead) school-level expenditures, transportation, and allowable (State supplement) food service expenditures. The Total Cost column combines these school-level expenditures with the District's indirect (overhead) expenditures.
- The Cost as a Percent of FEFP Revenue columns indicate the percent of revenue expensed as Total Direct, Total School, and Total Cost.
- The Cost per Unweighted FTE columns compare cost for school years 2022-23 and 2021-22.

STUDENT EXPENDITURES

Cost as a Percentage of Revenue (cont.)

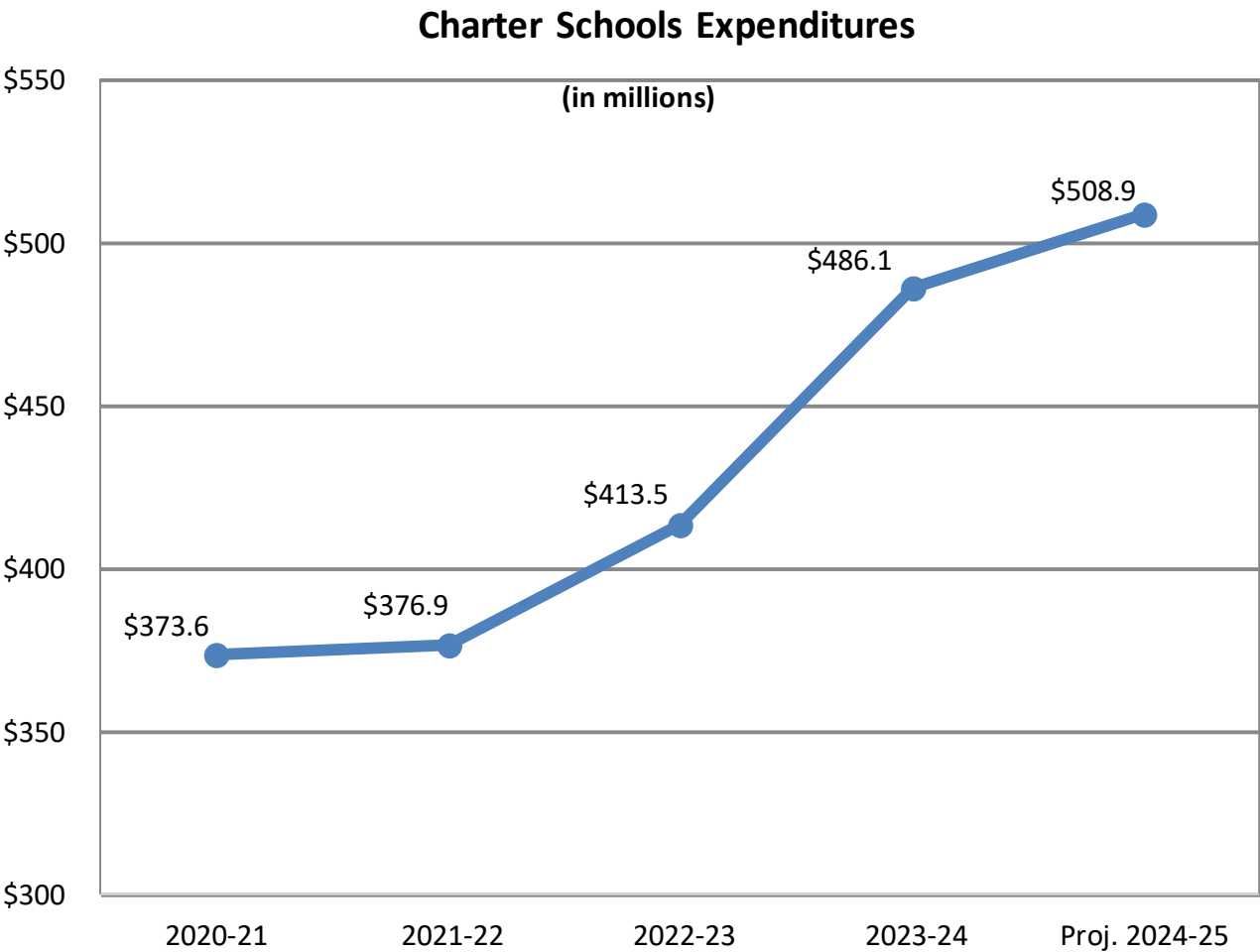
An example of the CAPOR report showing the expenditure data for the 2022-23 school year is shown below:

	FEFP REVENUE (In thousands)	EXPENDITURES (In thousands)			COST AS A PERCENT OF FEFP REVENUE			COST PER UNWTD FTE	
	Total Revenue	Total Direct	Total School	Total Cost	Total Direct	Total School	Total Cost	2022	2023
Unweighted FTE									
Basic Programs									
134,158.46	\$918,803	\$609,014	\$1,036,968	\$1,077,909	66%	113%	117%	\$ 7,333	\$8,035
ESOL Programs									
16,487.71	126,422	80,102	136,314	142,097	63%	108%	112%	7,807	8,618
Exceptional Student Programs									
43,662.58	381,531	379,413	608,181	630,138	99%	159%	165%	13,356	14,432
Vocational Programs 9-12									
5,597.19	41,665	24,187	41,088	42,539	58%	99%	102%	6,709	7,600
TOTAL K-12									
199,905.94	\$1,468,421	\$1,092,716	\$1,822,551	\$1,892,683	74%	124%	129%	\$8,641	\$9,468



CHARTER SCHOOLS SHARE
FTE AND EXPENDITURES

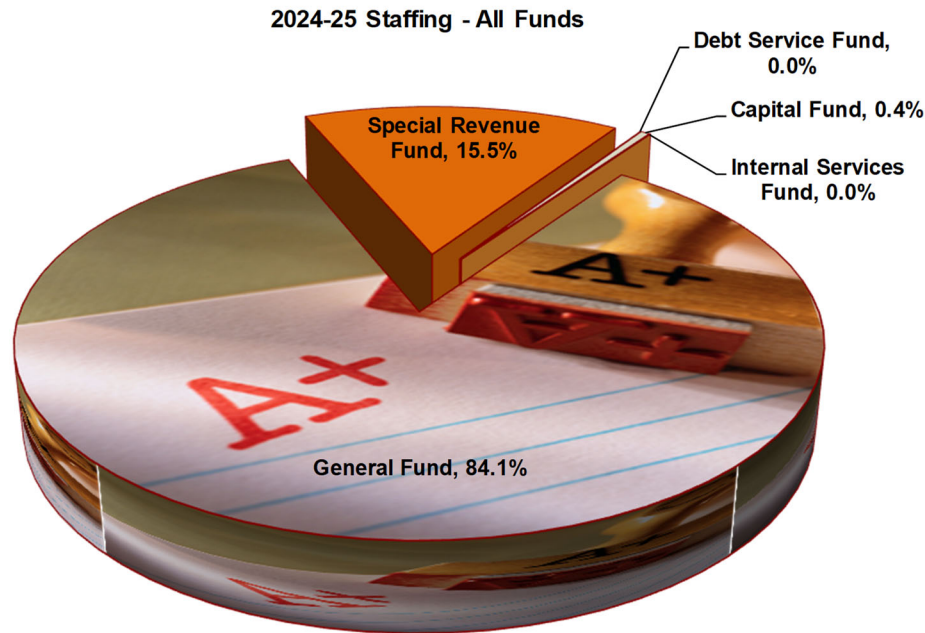
	2020-21	2021-22	2022-23	2023-24	Proj. 2024-25
Charter Schools Unweighted FTE	48,665	48,220	49,611	49,725	50,339



Note: Unweighted FTE for 2020-21 through 2022-23 as of FEFP final calculation, 2023-24 based on FEFP fourth calculation.
Projected unweighted FTE for 2024-25 based on DOE FTE Web Forecasting.
Expenditures include Charter School Capital Outlay Funds and Referendum funds effective 2023-24.
Expenditures for 2024-25 based on Second Calculation.

2024-25 ALL FUNDS BUDGETS STAFFING

The 2024-2025 Staffing - All Funds analysis shows that General Fund positions are 84.1% of the budgeted full-time equivalent positions in the District. Positions within the Special Revenue Funds make up 15.5% of the total staffing, and 0.4% of District positions are in the Capital Fund. Budgeted positions include vacant positions as well as filled positions. Full time equivalent positions are determined by dividing the total of all standard salaries in a position by the standard salary for that position.



	<u>Budgeted Full Time Equivalent Positions</u>					<u>% to Total</u>
	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	
Fund:						
General Fund	23,587	22,338	22,507	22,134	22,527	84.1%
Special Revenue Fund	4,243	5,615	5,077	4,866	4,150	15.5%
Debt Service Fund	0	0	0	0	0	0.0%
Capital Fund	188	194	133	133	119	0.4%
Internal Services Fund	5	5	4	5	5	0.0%
TOTAL	28,024	28,152	27,721	27,138	26,800	100%

Note: 2024-25 data is subject to change as the District continues to identify and align budgetary reductions applied as directed in the First Budget Hearing.

Due to the sunset of American Rescue Plan (ARP), some positions funded by ARP have shifted back to the general fund. Also, as occurs each year, the conversion of Speech Language Pathologist contracts back to positions contributes the increase of positions in general fund. The Special Revenue decrease is primarily attributed to the sunset of the ARP funding. Capital Fund positions are projected to decrease. The decrease is attributed to organizational changes, which necessitated the reduction of redundant vacant positions. There was also a districtwide effort to reduce central office staff that further resulted in the reduction of vacant positions. Capital Fund positions are reviewed annually due to the Auditor General's recommendation. Internal Service Fund maintained 5 positions for 2024-25.

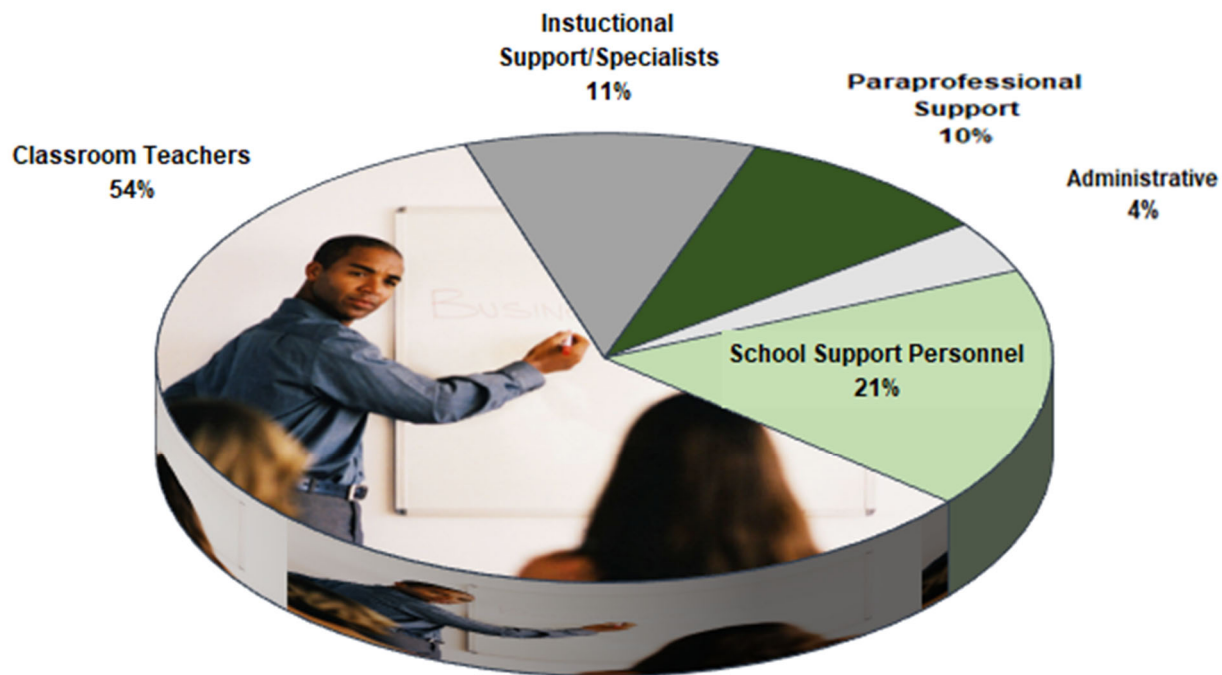
2024-25 GENERAL FUND DETAILED PERSONNEL RESOURCE ALLOCATIONS

SCHOOL AND CENTER STAFF					Budgeted F/T Equiv Positions 2024-25	Increase/ (Decrease)
POSITIONS	2020-21	2021-22	2022-23	2023-24		
ADMINISTRATIVE PERSONNEL:						
Principal	226.07	226.60	226.7	226.0	226.0	(0.0)
Assistant Principal	444.38	448.70	451.8	454.0	449.8	(4.2)
Supervisor, LPN, Nurse, & Special	51.85	47.70	46.3	42.7	38.6	(4.1)
TOTAL	722.3	723.0	724.8	722.7	714.4	(8.3)
INSTRUCTIONAL PERSONNEL:						
Classroom Teacher	11,189.4	10,149.7	9,976.9	9,491.1	9,976.1	485.0
TOTAL	11,189.4	10,149.7	9,976.9	9,491.1	9,976.1	485.0
INSTRUCTIONAL SUPPORT/SPECIALISTS:						
Media Specialist/Librarian	105.7	100.0	114.6	128.5	128.9	0.4
Counselor/Director	477.8	492.3	512.4	513.7	501.9	(11.8)
ESE Specialist	181.7	171.6	179.6	177.4	179.4	2.0
Other	1,192.3	1,079.1	1,079.1	1,074.2	1,286.4	212.2
TOTAL	1,957.5	1,843.0	1,885.7	1,893.8	2,096.6	202.9
PARAPROFESSIONAL SUPPORT PERSONNEL:						
All Programs	1,728.2	1,666.1	1,730.5	1,805.5	1,815.1	9.6
TOTAL	1,728.2	1,666.1	1,730.5	1,805.5	1,815.1	9.6
SCHOOL SUPPORT PERSONNEL:						
Clerical/Media Clerk	1,676.5	1,553.2	1,692.9	1,674.3	1,614.9	(59.4)
Head/Asst. Facilities Serviceperso	448.1	444.5	448.6	450.1	448.0	(2.1)
Facilities Serviceperson	922.7	959.3	937.2	931.6	850.9	(80.7)
Yardman	17.0	18.4	17.7	15.6	15.0	(0.6)
Security/Campus Monitor	221.1	181.2	911.3	961.9	962.9	1.0
Other	47.5	44.9	44.5	45.5	45.1	(0.5)
TOTAL	3,332.9	3,201.5	4,052.1	4,079.1	3,936.8	(142.3)
TOTAL SCHOOL AND CENTER	18,930.3	17,583.3	18,369.9	17,992.2	18,539.0	546.8
DIVISIONS					Budgeted F/T Equiv Positions 2024-25	Increase/ (Decrease)
POSITIONS	2020-21	2021-22	2022-23	2023-24		
Administration	115.1	121.0	129.6	136.6	141.2	4.6
Technical	676.6	712.5	747.9	739.6	733.8	(5.8)
Clerical	645.2	653.8	674.1	675.0	654.9	(20.1)
Instructional Specialists	634.0	650.7	733.0	776.7	747.2	(29.5)
Support*	2,586.1	2,616.5	1,852.5	1,813.9	1,710.7	(103.2)
Referendum - Security						0.0
Emergency IT Positions						0.0
TOTAL DEPARTMENT	4,657.0	4,754.5	4,137.1	4,141.8	3,987.8	(154.0)
GRAND TOTAL ALL STAFF	23,587.2	22,337.8	22,507.0	22,134.0	22,526.8	392.8

Note: 2024-25 data is subject to change as the District continues to identify and align budgetary reductions applied as directed in the First Budget Hearing.

SCHOOL STAFFING – GENERAL FUND

The 2024-25 School Staff analysis shows that teaching positions are 54% of the budgeted full time equivalent positions in schools. The remaining 46% are administrative and support positions, which include instructional support/specialists, paraprofessional support, clerical, security, and maintenance. Full time equivalent positions are determined by dividing the total of all standard salaries in a position by the average salary for that position.



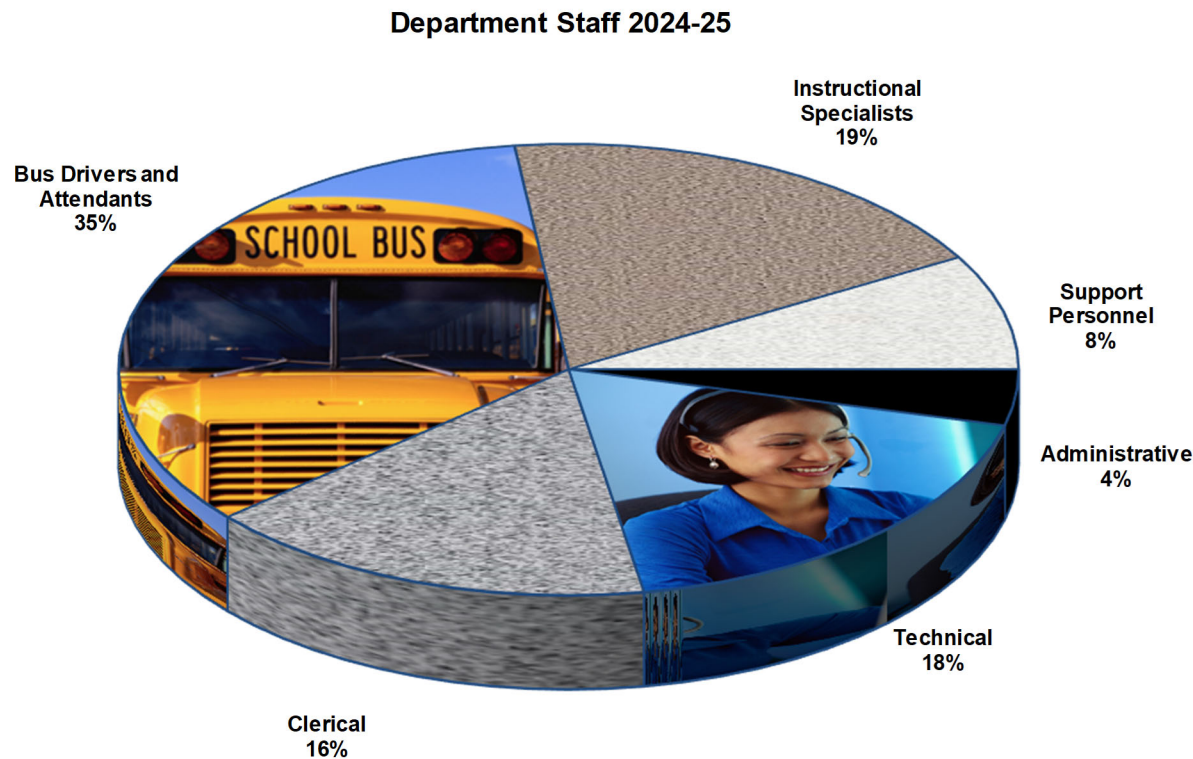
SCHOOL STAFFING:

Position:	General Fund Budgeted Full Time Equiv. Positions	
	2024-25	% to Total
Classroom Teachers	9,976.1	54%
Instructional Support/Specialists	2,096.6	11%
Paraprofessional Support	1,815.1	10%
Administrative	714.4	4%
School Support Personnel	3,936.8	21%
TOTAL	18,539	100%

Note: 2024-25 data is subject to change as the District continues to identify and align budgetary reductions applied as directed in the First Budget Hearing.

2024-25 GENERAL FUND BUDGET
DEPARTMENT STAFF

The 2024-25 Department Staff analysis shows that bus driver and attendant positions are 35% of the General Fund budgeted full time equivalent positions in departments and 16% are clerical. Instructional specialists, technical and support personnel, and administrators make up the remaining 49%. Full time equivalent positions are determined by dividing the total of all average salaries in a position by the average salary for that position.



DEPARTMENT STAFFING:

Position:	General Fund	
	Budgeted Full Time Equiv. Positions 2024-25	% to Total
Administrative	141	4%
Technical	734	18%
Clerical	655	16%
Bus Drivers and Attendants	1,379	35%
Instructional Specialists	747	19%
Support Personnel	332	8%
TOTAL	3,988	100%

Note: 2024-25 data is subject to change as the District continues to identify and align budgetary reductions applied as directed in the First Budget Hearing.

2024-25 GENERAL FUND BUDGET ADMINISTRATIVE STAFFING - GENERAL FUND

School and District administrative budgeted full time equivalent positions make up 3.6% of the total budgeted full time equivalent positions. The remaining 21,709.9 budgeted full time equivalent positions are instructional and support staff. Full time equivalent positions are determined by dividing the total of all standard salaries in a position by the standard salary for that position.

Administrative Staff Comparison



	General Fund Budgeted Full Time Equiv. Positions	
	2024-25	% to Total
School Administrative Staff:		
Principals	226.0	1.0%
Assistant Principals	449.8	2.0%
Sub-Total	675.8	3.0%
District Administrative Staff:		
District Offices	141.2	0.6%
Sub-Total	141.2	0.6%
Total Administrative Staff	817.0	3.6%
Instructional and Support Staff	21,709.9	96.4%
TOTAL	22,526.8	100.0%

Note: 2024-25 data is subject to change as the District continues to identify and align budgetary reductions applied as directed in the First Budget Hearing.

AMORTIZATION SCHEDULE CERTIFICATES OF PARTICIPATION (COPs) - ALL SERIES

<u>Fiscal Year</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Principal & Interest</u>
2024	141,528,000.00	62,355,422.90	203,883,422.90
2025	100,710,000.00	57,774,672.90	158,484,672.90
2026	105,750,000.00	52,739,172.90	158,489,172.90
2027	162,675,000.00	47,451,672.90	210,126,672.90
2028	122,325,000.00	38,568,037.50	160,893,037.50
2029	129,425,000.00	32,451,787.50	161,876,787.50
2030	90,920,000.00	25,980,537.50	116,900,537.50
2031	78,980,000.00	21,434,537.50	100,414,537.50
2032	83,040,000.00	17,615,937.50	100,655,937.50
2033	69,785,000.00	13,463,937.50	83,248,937.50
2034	65,290,000.00	10,291,000.00	75,581,000.00
2035	68,550,000.00	7,026,500.00	75,576,500.00
2036	71,980,000.00	3,599,000.00	75,579,000.00
TOTAL	\$ 1,290,958,000.00	\$ 390,752,216.60	\$ 1,681,710,216.60

This fund is used to account for the accumulation of resources for the payment of debt principal, interest, and related costs on the long term certificates of participation (COPs). The Certificates of Participation are liquidated through the COP-Series Debt Service Fund from the proceeds of the capital millage levied by the District.

**AMORTIZATION SCHEDULE
CAPITAL OUTLAY BOND ISSUES (COBI) - ALL SERIES**

<u>Fiscal Year</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Principal & Interest</u>
2024	407,000.00	114,620.00	521,620.00
2025	442,000.00	94,270.00	536,270.00
2026	479,000.00	72,170.00	551,170.00
2027	499,000.00	48,220.00	547,220.00
2028	543,000.00	23,270.00	566,270.00
2029	102,000.00	5,100.00	107,100.00
TOTAL	\$ 2,472,000.00	\$ 357,650.00	\$ 2,829,650.00

The Capital Outlay Bond Issues (COBI) are retired by the State for the District. The bonds mature serially and are secured by a pledge of the District's share of revenue from the sale of license plates. The State Board of Administration determines the sinking fund requirements for these bonds annually.

AMORTIZATION SCHEDULE GENERAL OBLIGATION BOND ISSUES (GOBI) - ALL SERIES

<u>Fiscal Year</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Principal & Interest</u>
2024	16,820,000.00	36,059,762.50	52,879,762.50
2025	17,665,000.00	35,218,762.50	52,883,762.50
2026	18,545,000.00	34,335,512.50	52,880,512.50
2027	19,395,000.00	33,492,337.50	52,887,337.50
2028	20,300,000.00	32,580,637.50	52,880,637.50
2029	21,265,000.00	31,610,900.00	52,875,900.00
2030	22,275,000.00	30,610,550.00	52,885,550.00
2031	23,320,000.00	29,562,250.00	52,882,250.00
2032	24,415,000.00	28,464,300.00	52,879,300.00
2033	25,565,000.00	27,314,300.00	52,879,300.00
2034	26,770,000.00	26,109,650.00	52,879,650.00
2035	28,030,000.00	24,847,700.00	52,877,700.00
2036	29,355,000.00	23,525,800.00	52,880,800.00
2037	30,740,000.00	22,140,850.00	52,880,850.00
2038	32,190,000.00	20,689,950.00	52,879,950.00
2039	33,710,000.00	19,170,000.00	52,880,000.00
2040	35,300,000.00	17,577,650.00	52,877,650.00
2041	26,895,000.00	15,909,500.00	42,804,500.00
2042	28,240,000.00	14,564,750.00	42,804,750.00
2043	29,655,000.00	13,152,750.00	42,807,750.00
2044	31,140,000.00	11,670,000.00	42,810,000.00
2045	32,690,000.00	10,113,000.00	42,803,000.00
2046	34,325,000.00	8,478,500.00	42,803,500.00
2047	36,050,000.00	6,762,250.00	42,812,250.00
2048	26,190,000.00	4,959,750.00	31,149,750.00
2049	27,505,000.00	3,650,250.00	31,155,250.00
2050	28,880,000.00	2,275,000.00	31,155,000.00
2051	16,620,000.00	831,000.00	17,451,000.00
TOTAL	<u>\$ 743,850,000.00</u>	<u>\$ 565,677,662.50</u>	<u>\$ 1,309,527,662.50</u>

On November 14, 2014, the residents of Broward County approved the issuance of up to \$800 million of General Obligation Bond Funds; the “District” has also provided an additional \$516 million to aid in this project. This amount will be used to provide resources over a five-year period to fund critically needed projects and programs in Safety, Music and Art, Athletics, Renovation and Technology (SMART).

**AMORTIZATION SCHEDULE
FINANCIAL PURCHASES (FORMER CAPITAL LEASES)**

<u>Fiscal Year</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Principal & Interest</u>
2024	27,908,500.28	1,947,229.93	29,855,730.21
2025	24,755,338.15	1,869,946.29	26,625,284.44
2026	16,594,219.31	1,208,592.92	17,802,812.23
2027	7,656,581.54	854,041.76	8,510,623.30
2028	6,939,534.83	692,391.34	7,631,926.17
2029	6,203,120.00	552,384.02	6,755,504.02
2030	4,281,900.71	420,847.70	4,702,748.41
2031	2,126,790.63	319,917.48	2,446,708.11
2032	2,258,947.63	268,971.73	2,527,919.36
2033	2,120,234.99	214,718.26	2,334,953.25
2034	2,246,649.09	161,287.16	2,407,936.25
2035	2,294,573.41	104,511.93	2,399,085.34
2036	377,431.64	44,240.25	421,671.89
TOTAL	<u>\$ 105,763,822.21</u>	<u>\$ 8,659,080.77</u>	<u>\$ 114,422,902.98</u>

Financial Purchases (former Capital Leases) effective FY 2023 should be included with Debt Service Funds due to the implementation of the GASB87.

PERFORMANCE ACCOMPLISHMENTS

School and Student Performance Background Information

Beginning in the 1990's, there has been an increasing interest in holding school personnel accountable for their students' academic success. All fifty states have designed and implemented a state accountability system that can be used to assess the success of individual school personnel in ensuring that students meet state-determined standards. Under Florida's A+ Plan for Education, schools are identified as being in one of the following five school performance grade categories based on points awarded for students who make annual learning gains or maintain high standardized test scores.

School Grade Scales (2023)					
	A	B	C	D	F
Elementary Rescaled Percentage of Total Possible Points	62% to 100%	50% to 61%	33% to 49%	22% to 32%	0 to 21%
Middle Rescaled Percentage of Total Possible Points	68% to 100%	58% to 67%	40% to 57%	31% to 39%	0 to 30%
High Rescaled Percentage of Total Possible Points	70% to 100%	60% to 69%	40% to 59%	23% to 39%	0 to 22%
Combination Rescaled Percentage of Total Possible Points	67% to 100%	56% to 66%	35% to 55%	23% to 34%	0 to 22%

The school grade calculation was revised by the Florida Department of Education (FDOE) for the 2014-15 school year. The revision was intended to simplify the school grade formula and refocus on student outcomes in alignment with the 2015 Florida Statutes, specifically F.S. 1008.22. The revised formula consists of achievement, learning gains, acceleration, and graduation rate.

Additional changes include a more rigorous method for calculating learning gains, the requirement of schools to test 95 percent of their students to receive a school grade, and the creation of a new scale for assigning school grades which decompresses the range between grades such that there are at least five percentage points between each grade.

Achievement is based on the percent of students who achieve on-grade-level scores, defined as level 3 or higher, on the standardized tests. These tests include English Language Arts (ELA) in grades 3-10 and Mathematics in grades 3-8, the State Standardized Assessment for Science in grades 5 and 8, and End-of-Course exams for Algebra I, Biology, Civics, Geometry, and US History.

School year 2022-23 marks the first year for Florida Assessment of Student Thinking (FAST). The FAST replaces the FSA in ELA and Math. The FAST is based on Florida's newest standards, Benchmark for Excellent Student Thinking (B.E.S.T.) an adaptive performance-based test. The FAST differs from the FSA in that it is administered three times each year as a progress monitoring tool (PM1, PM2, and PM3) with PM3 results used for Accountability purposes. The Science tests and EOCs remain unchanged except Algebra 1 and Geometry are now aligned to the B.E.S.T. standards. The 2022-23 school year will also be the baseline year for school grades under the new testing requirements. School and district grades will be informational. **School and district grades will not include learning gains and schools will not be subject to sanctions or penalties.**

PERFORMANCE ACCOMPLISHMENTS

School and Student Performance Background Information (continued)

Elementary school grades are calculated by taking the average achievement score for ELA, Math, and Science. Achievement is the percent of students achieving a level 3 or higher on the FAST in the respective area. The Science component consists exclusively of performance on the 5th grade statewide science assessment. The charts below show the school grades components for the 2022-23 school year. The school grades for the 2022-23 school year do not include the learning gains components as shown by the strikethrough in the chart. When they resume in 2023-24, learning gains will continue to be part of school grades and will be based on end-of-year comparisons (PM3 to PM3). The 2022-23 school and district grades will be informational baseline grades.

Elementary School Grades Model (2022-23 Only)

ELA Grade 3, 4, 5	Math Grades 3, 4, 5	Science Grade 5
Achievement (0% to 100%)	Achievement (0% to 100%)	Achievement (0% to 100%)

At the middle and high school levels, schools receive acceleration points for students who successfully complete accelerated coursework. In middle school, this means either taking high school level classes and passing the corresponding End of Course (EOC) exams or attaining industry certification.

The middle school acceleration score is calculated as follows:

$$\frac{\begin{array}{l} \text{\# of students who passed high school EOC exams} + \text{\# of students who passed industry certifications} \\ \text{\# of 8th grade students achieving a level 3 or higher on the 7th grade math achievement test} \\ + \text{\# of students who took high school EOC exams and/or industry certifications} \end{array}}{\text{\# of 8th grade students achieving a level 3 or higher on the 7th grade math achievement test} + \text{\# of students who took high school EOC exams and/or industry certifications}}$$

Middle School Grades Model (2022-23 Only)

ELA Grades 6,7,8	Math Grades 6,7,8	Science Grade 8	Social Studies (Civics EOC)	Acceleration Success
Achievement (0% to 100%)	Achievement (0% to 100%)	Achievement (0% to 100%)	Achievement (0% to 100%)	The number of students who passed H.S. EOCs or industry certifications divided by the number of students eligible for advanced coursework. (0% to 100%)

In high school, accelerated coursework consists of Advanced Placement (AP), International Baccalaureate (IB), Cambridge Advanced International Certificate in Education (AICE), Dual Enrollment, and industry certification. As with middle school, students need to pass EOC exams or earn industry certification to count for acceleration. High school grades also consist of the previous year's graduation rate and acceleration information. Acceleration is calculated as follows:

$$\frac{\begin{array}{l} \text{Students who were eligible to earn college credit through AP, IB, or AICE examinations} + \text{students who earned a C or better} \\ \text{in dual enrollment} + \text{students who earned a CAPE certification (for prior year)} \\ \text{Graduation Cohort (for prior year)} \end{array}}{\text{Graduation Cohort (for prior year)}}$$

PERFORMANCE ACCOMPLISHMENTS

School and Student Performance Background Information (continued)

High School Grades Model (2022-23 Only)

ELA Grades 9,10	Math (EOCs)	Science (Biology 1 EOC)	Social Studies (US History EOC)	Graduation Rate	Acceleration Success
Achievement (0% to 100%)	Achievement (0% to 100%)	Achievement (0% to 100%)	Achievement (0% to 100%)	Overall, 4- year Graduation Rate from prior year (0% to 100%)	Percent of students eligible to earn college credit through AP, IB, AICE, dual enrollment or earning industry certification (0% to 100%)

Florida Assessment of Student Thinking (FAST)

Standardized test scores are the primary means of assessing progress in Broward County. Beginning with the 2022–23 school year, Florida’s statewide, standardized assessments in Reading, Writing, and Mathematics will be aligned with the Benchmarks for Excellent Student Thinking (B.E.S.T.). The Florida Assessment of Student Thinking (FAST), which includes VPK through grade 10 Reading and VPK through grade 8 Mathematics assessments, will be administered as a progress monitoring assessment, which students will participate in three times per year. B.E.S.T. assessments that are not part of the FAST progress monitoring program include grades 4–10 Writing and end-of-course (EOC) assessments in Algebra 1 and Geometry.

- Level 1: Well Below Grade Level
- Level 2: Below Grade Level
- Level 3: On-Grade-Level
- Level 4: Proficient
- Level 5: Exemplary



PERFORMANCE ACCOMPLISHMENTS

School Performance

The table below shows school grade distributions for the 2021-22 and 2022-23 school years.

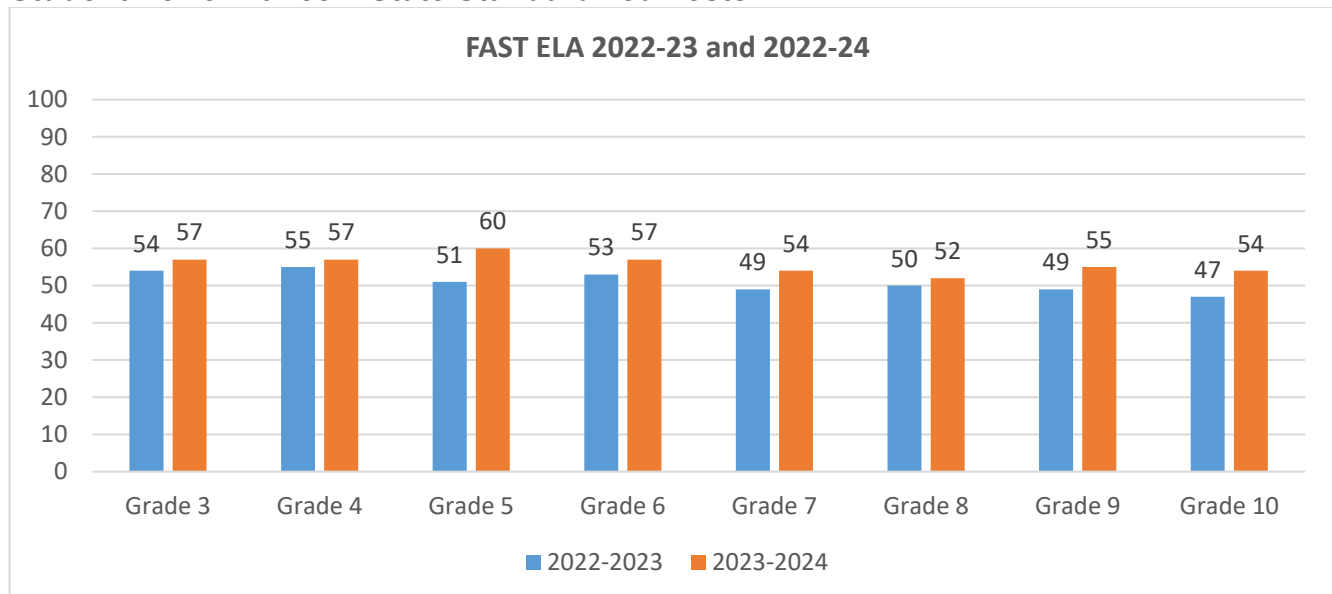
School Grade Distributions 2021-22 & 2022-23*
Traditional and Charter Schools

Grade	Elementary				Middle				High				Combination				Total			
	2022		2023		2022		2023		2022		2023		2022		2023		2022		2023	
	n	%	n	%	n	%	n	%	n	%	n	%	n	%	n	%	n	%	n	%
A	62	37	48	29	14	27	11	22	14	35	12	30	18	50	14	40	108	37	85	29
B	48	29	37	22	13	25	11	22	6	15	6	15	7	19	7	20	74	25	61	21
C	45	27	69	41	23	45	26	51	19	48	20	50	11	31	13	37	98	34	128	44
D	8	5	13	8	1	2	3	6	1	2	2	5	0	0	1	3	10	3	19	6
F	3	2	1	1	0	0	0	0	0	0	0	0	0	0	0	0	3	1	1	0
Total	166		168		51		51		40		40		36		35		293		294	

Traditional Schools																				
A	47	35	37	27	7	20	6	17	12	38	10	31	2	20	3	33	68	32	56	26
B	42	31	32	23	7	20	8	23	4	12	4	13	2	20	2	22	55	26	46	22
C	38	28	58	42	20	57	20	57	16	50	17	53	6	60	4	44	80	38	99	46
D	6	4	9	7	1	3	1	3	0	0	1	3	0	0	0	0	7	3	11	5
F	2	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	2	1	1	0
Total	135		137		35		35		32		32		10		9		212		213	

Charter Schools																				
A	15	48	11	35	7	44	5	31	2	25	2	25	16	62	11	42	40	49	29	36
B	6	19	5	16	6	38	3	19	2	25	2	25	5	19	5	19	19	23	15	19
C	7	23	11	35	3	19	6	38	3	38	3	38	5	19	9	35	18	22	29	36
D	2	6	4	13	0	0	2	13	1	12	1	12	0	0	1	4	3	4	8	10
F	1	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	0	0
Total	31		31		16		16		8		8		26		26		81		81	

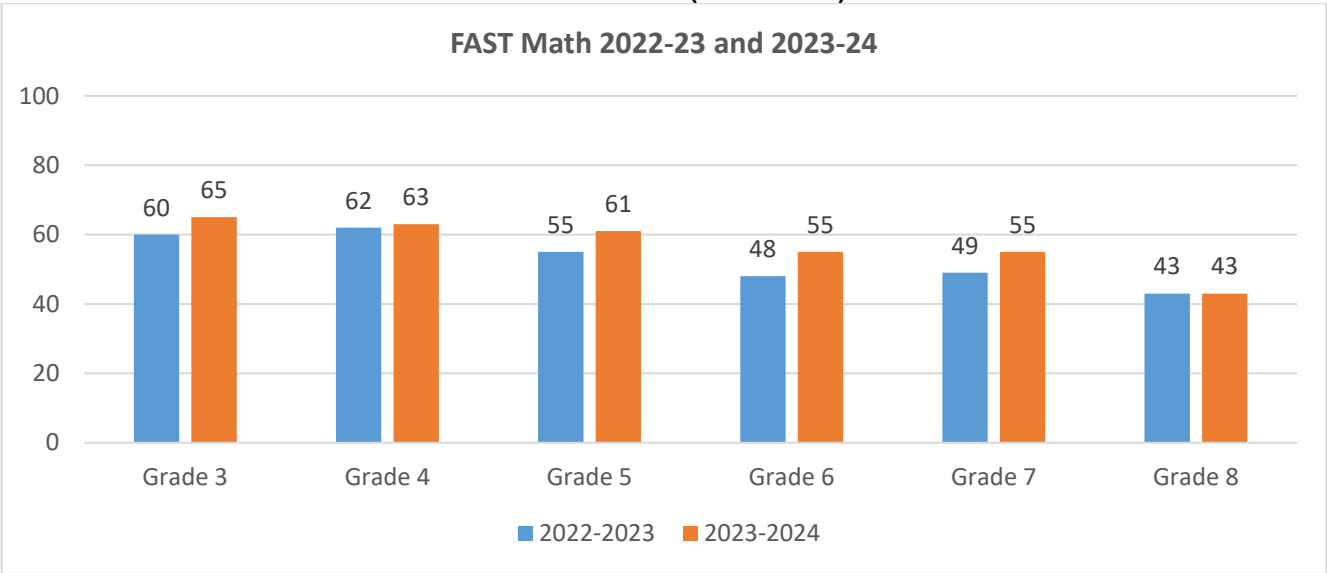
Student Performance – State Standardized Tests*



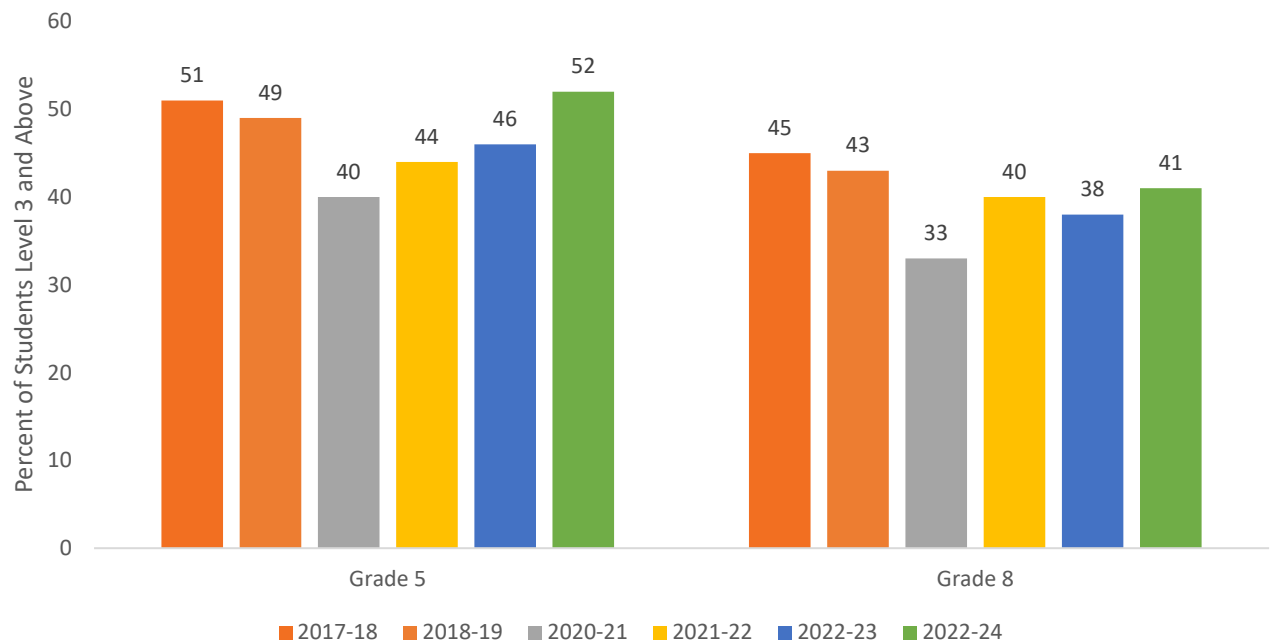
* There are no updates for School Grades for 2024 until grade scales are established during the July state board meeting. School grades are anticipated to be released in August 2024.

PERFORMANCE ACCOMPLISHMENTS

Student Performance – State Standardized Tests (continued)*



Statewide Science Assessment 2017-18 through 2023-24

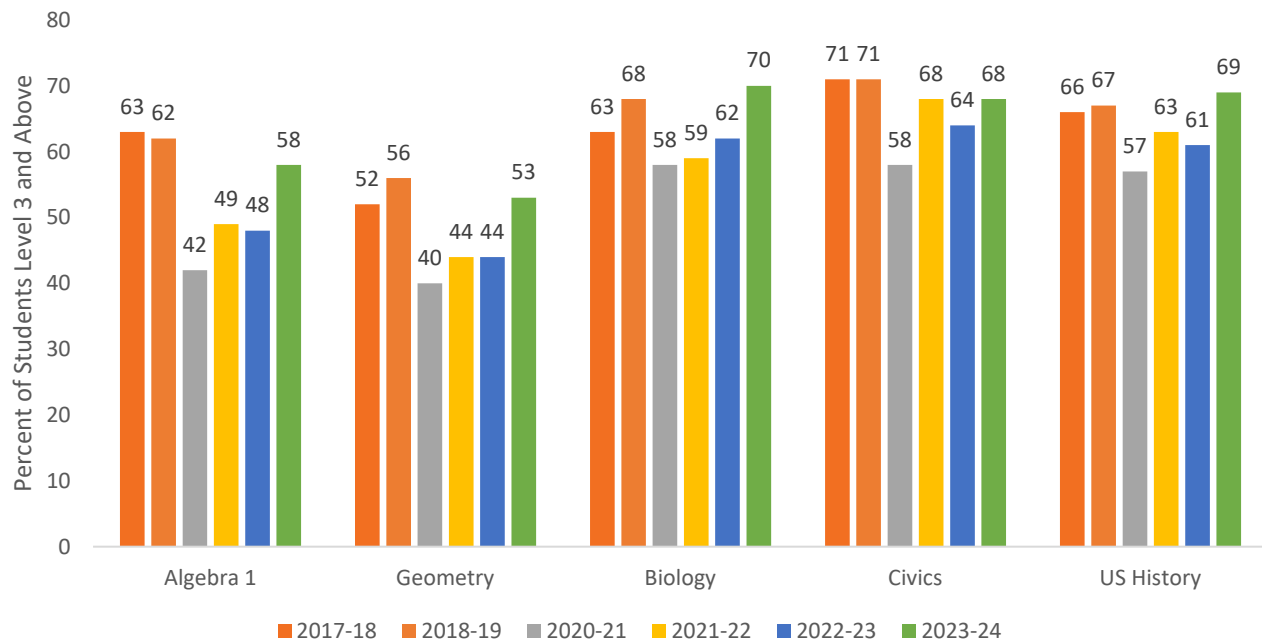


* There are no updates for School Grades for 2024 until grade scales are established during the July state board meeting. School grades are anticipated to be released in August 2024.

PERFORMANCE ACCOMPLISHMENTS

Student Performance – State Standardized Tests (continued)*

End of Course Exams 2017-18 through 2023-24



* There are no updates for School Grades for 2024 until grade scales are established during the July state board meeting. School grades are anticipated to be released in August 2024.

College Entrance Testing

Each year, the District's high school students participate in college entrance testing. The two most common assessments are the American College Test (ACT) and SAT (note the SAT used to stand for Scholastic Aptitude Test, then Scholastic Assessment Test, and is currently the official name rather than an acronym). Students elect to take the ACT and/or SAT based on personal preference or requirements of the college of their choice. They can also use scores from these exams to satisfy English Language Arts (ELA) graduation criteria if they were unable to achieve the necessary score on the grade 10 FAST ELA or the B.E.S.T. Algebra I EOC. For school year 2022-23, students needed to achieve a scale score of 247 on the grade 10 FAST ELA and a scale score of 400 on the B.E.S.T. Algebra I EOC to meet graduation requirements; however, students who are unable to achieve these scores can satisfy the ELA graduation requirement by earning a score of either a 430 on the Evidence-Based Reading and Writing portion of the SAT, a score of 24 on the reading portion of the SAT, or a score of 19 on the ACT. Beginning with the school year 2018-19, students were also able to satisfy the B.E.S.T. Algebra I EOC requirement by earning a score of 420 or higher on the SAT Math section, or a 430 on the PSAT Math section. Across most of the nation, the ACT and SAT are administered strictly as college entrance exams to college-bound eleventh and twelfth-grade students; however, in Florida, the ACT and SAT may also be taken by struggling students to satisfy alternate graduation requirements. Therefore, Broward and Florida results on these assessments typically reflect lower average scores than at the national level due to the dissimilarity between tested populations.

PERFORMANCE ACCOMPLISHMENTS

American College Test (ACT)

Many students opt to take the ACT as their ELA graduation requirement replacement test. School year 2022-23 average scores are lower than ACT's College Readiness Benchmark scores for all subtests. The table below displays information on districtwide ACT participation and subtest mean scores for students in grade 12, as well as ACT College Readiness Benchmark Scores. As stated on ACT, Inc.'s website, the benchmark scores represent "the level of achievement required for students to have a 50 percent chance of obtaining a B or higher or about a 75 percent chance of obtaining a C or higher in corresponding credit-bearing first-year college courses." Scores were higher in 2021 than in previous years due to the pandemic. Those who opted to come in to test during the pandemic were better prepared than were the groups who tested in prior years.

College-Readiness Benchmark Scores, ACT						
	Reading	Mathematics	English	Science		
	22	22	18	23		

Average ACT Scores, BCPS						
Year	Grade	<i>n</i>	Reading	Mathematics	English	Science
2019	12	4,880	20.5	18.3	18.3	18.4
2020	12	4,796	19.9	18.0	18.1	18.4
2021	12	1,843*	22.8	20.2	21.5	21.0
2022	12	3,464	19.5	17.4	17.8	18.0
2023	12	4,538	19.5	17.4	17.9	17.9

n = count

**n* is lower for 2021 due to the pandemic.

SAT

The SAT is a comprehensive, standardized college entrance test used to provide information for college admission. The SAT measures verbal and mathematical abilities deemed critical for successful college academic performance. Broward County Public Schools (BCPS) offered an SAT School Day administration for the first time in 2016 to all 11th grade students at its traditional schools. This new initiative was put in place to eliminate the economic and logistical barriers that have limited students' participation in the SAT in the past. To increase SAT participation throughout the District, BCPS partnered with the College Board to provide a school day administration of the SAT to all 11th grade students enrolled in the District's traditional schools. BCPS held the eighth annual SAT School Day on March 1, 2023 and, like in previous years, invited all 12th grade students who had not yet met the English Language Arts (ELA) graduation testing requirement to participate as well. Following a change in Algebra 1 concordance rules to include the SAT, 12th graders who had not met the Algebra 1 End of Course graduation test requirements were offered the test for the first time in March 2019. The following data summarize 11th grade student participation and scores (Evidence-Based Reading and Writing, or EBRW, and Math) from the 2019, 2020, 2021, 2022, and 2023 SAT School Day administrations.

SAT Grade 11 – SAT School Day

	Grade 11 Enrollment	<i>n</i> Scores	%	Average Scores	
				EBRW	Math
2019	17,509	15,974	91.2%	496	469
2020	16,876	15,075	89.3%	492	465
2021	17,145	13,383	78.1%	499	464
2022	17,031	14,582	85.6%	493	452
2023	17,168	15,015	87.5%	494	452

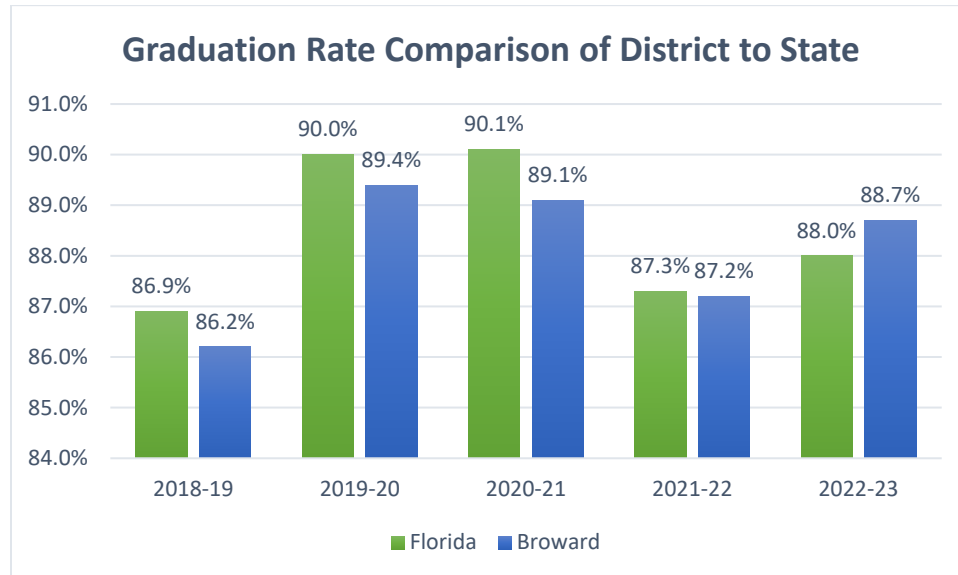
n = count

PERFORMANCE ACCOMPLISHMENTS

Graduation Rate

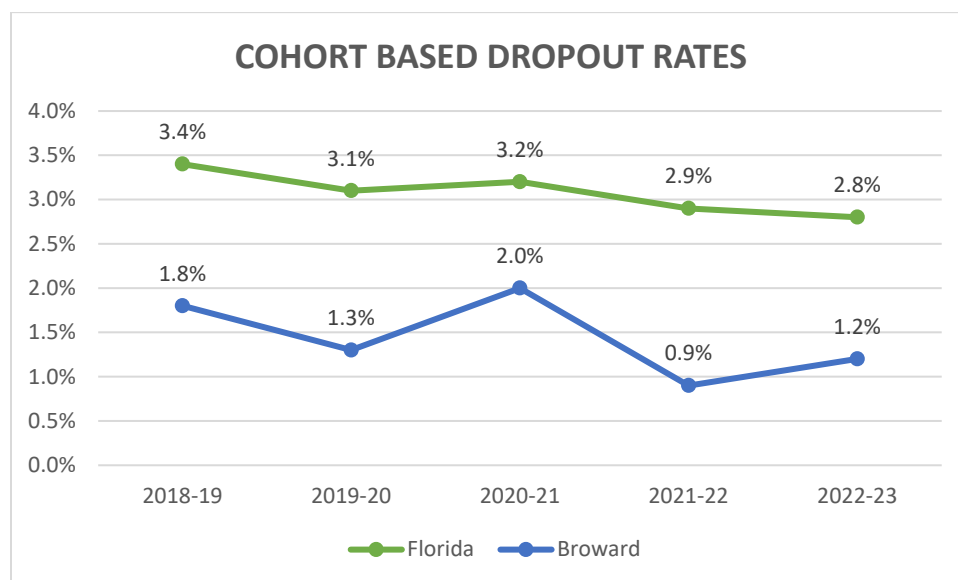
BCPS' 2022-23 graduation rate was 88.7 percent. The graduation rates for the past five years for both BCPS and the State are illustrated below. The graduation rate is calculated using the Federal Graduation Rate, which includes all on-time graduates who earn a standard diploma and excludes both special diplomas and GEDs. The graduation rate calculation is as follows:

$$[\text{On-time graduates in year } x] / [(\text{first-time entering 9}^{\text{th}} \text{ graders in year } x-4) + (\text{transfers in}) - (\text{transfers out})]$$



Dropout Rate

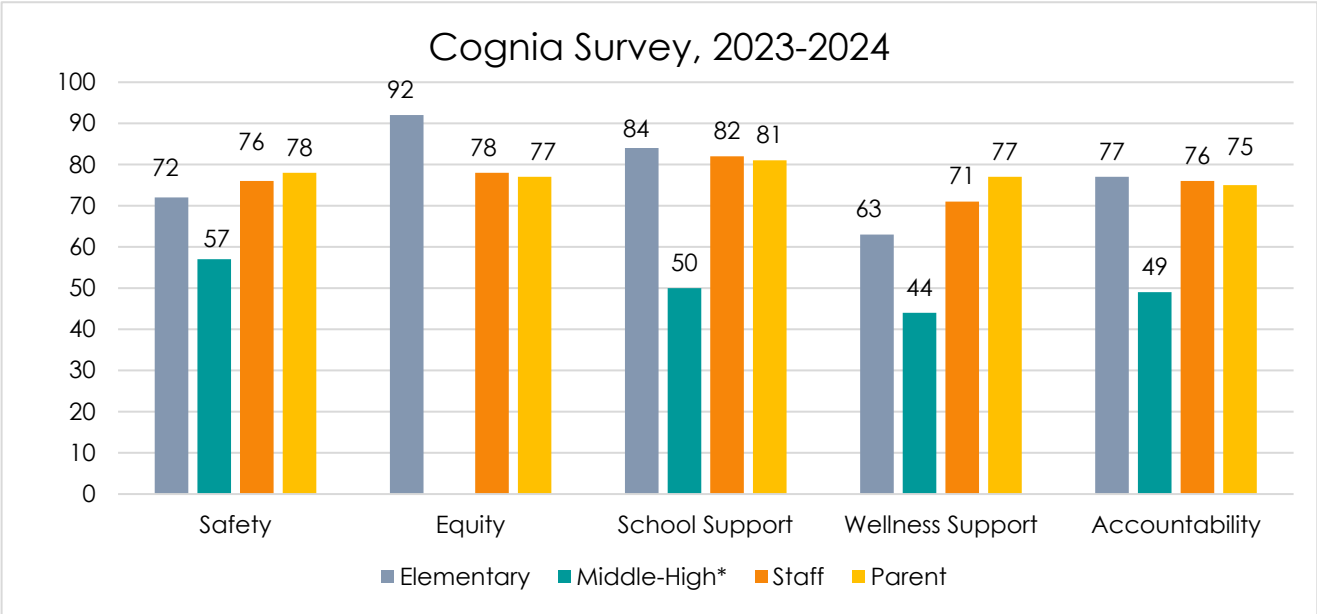
The cohort dropout rate is the percentage of students who drop out of school within four years of their first enrollment in ninth grade. Deceased students and students who transfer out after enrollment are removed from the calculation. Students transferring in are included in the rate. A dropout is defined as a student who withdraws from school for any of several reasons without transferring to another school, home education program, or adult education program.



PERFORMANCE ACCOMPLISHMENTS

Cognia Survey

In the 2023-2024 school year, BCPS conducted the Cognia survey to assess the impressions of the BCPS school system among students, teachers, non-instructional staff, and parents. Although each group of respondents received different survey questions, they were all asked about the same five domains regarding their school environment. Questions within these domains were aligned to the 2022-2027 Strategic Plan Guardrails: Safety, Equity, School Support, Wellness Support, and Accountability. The graph above illustrates the percentage of agreement or strong agreement from each group, regarding positive statements made about each domain. Elementary school students and staff expressed high satisfaction with BCPS, with more than two-thirds of each group agreeing with positive statements across nearly all domains. Satisfaction levels were more varied among middle and high school students, with just over fifty percent of these students agreeing with positive statements about various aspects of their schools. Parent satisfaction was high with over seventy percent of respondents agreeing with statements in all categories. Overall, the survey data revealed predominantly positive attitudes towards BCPS across various stakeholder groups, with high levels of satisfaction observed among elementary school students, parents, and staff.



Note. Equity on the Middle-High survey could not be evaluated due to items that did not assess customer satisfaction. As a result, the percentage of positive responses could not be calculated and reported.

PERFORMANCE ACCOMPLISHMENTS

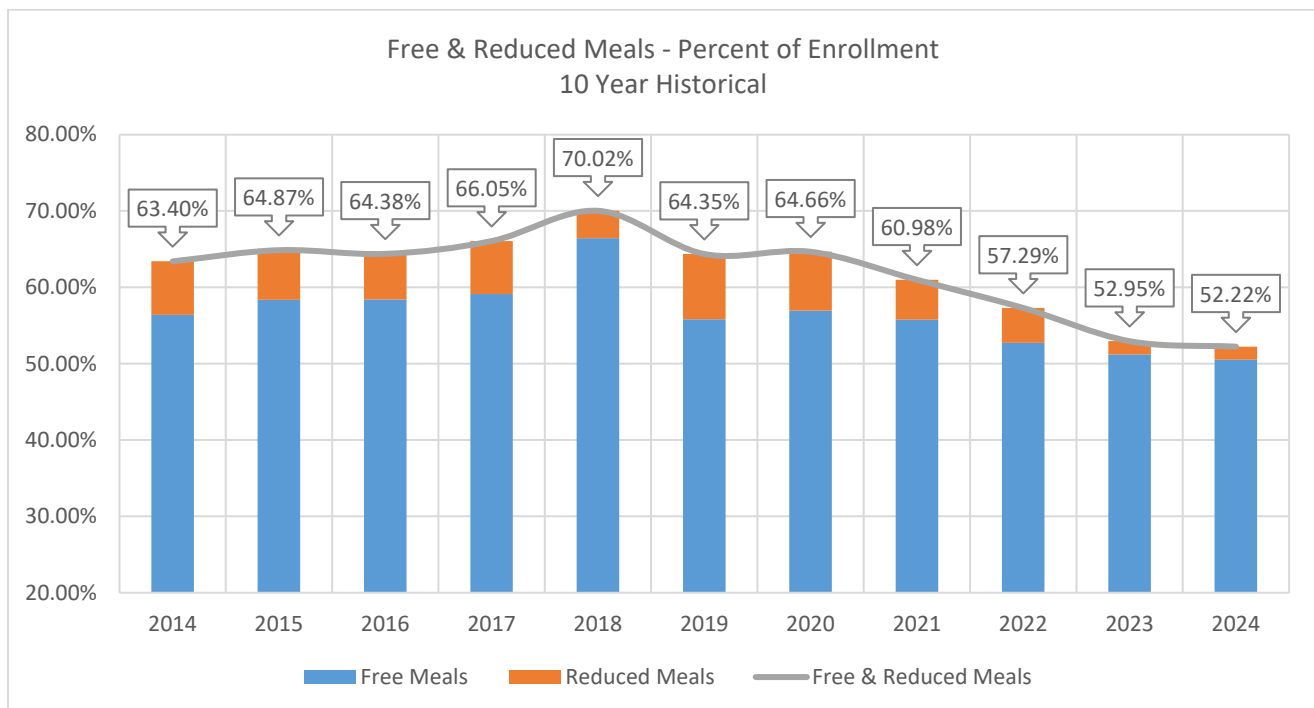
SCHOOL LUNCH PROGRAM

In FY24, the district continued a hybrid model of the National School Lunch Program (NSLP) through continuing the Community Eligibility Provision (CEP). CEP is a non-pricing meal service option for schools and school districts in low-income areas that allows the qualifying schools and districts to serve breakfast and lunch at no cost to all enrolled students without collecting household meal applications. For FY24, 180 Schools qualified and became CEP schools based on April data collected and submitted to the FDOACS. The April data is derived from direct certification students that qualify from SNAP, TANF, Head Start, homeless, migrant, foster. The 47 Schools that did not qualify for CEP continued operating the National School Lunch and Breakfast Program with universal free breakfast continuing and added the universal free lunch pilot program enabling all students to eat breakfast and lunch at no cost. Applications are required under the universal program to establish student eligibility in the Free and Reduced National School Lunch Program for claiming student meals.

For FY25 the district will continue the CEP program at 180 schools. The remaining 47 schools will continue with universal free breakfast, and Universal Free Lunch pilot program where all students will eat free for both breakfast and lunch. Free and Reduce meal applications will be required in these 47 schools to establish student eligibility in the Free and Reduced National School Lunch Program for claiming student meals.

There is a continued decrease in the Free and Reduced percentage as no Free and Reduced Meal Applications were permitted to be processed for the 180 CEP sites, with only Direct Certification data being captured and utilized for those school sites.

FY19, FY20 and FY21, the Summer Feeding program was implemented where meals were available at no cost regardless of student meal eligibility, then in FY22 moved to the Summer Seamless Option (SSO), where students continued to eat at no charge regardless of their individual meal eligibility status. During these fiscal years and programs implemented, it limited the need for households to apply for meal benefits, reducing the percentage of Free and Reduced students.



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GLOSSARY

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Accretion

Asset growth, by internal expansion or acquisition.

Accrual Basis of Accounting

An accounting method where revenue or expenses are recorded when a transaction occurs rather than when payment is received or made.

Additional Support

Requested funding by various locations and approved by Department Head, Cabinet Member, and CFO to meet legislation, federal requirement, or initiative.

Ad Valorem Tax

A tax levied primarily on the value of real property. The amount of tax is determined by multiplying the taxable assessed value of the property times the millage rate.

Advanced International Certificate of Education (AICE) Bonus FTE

Additional FTE funding earned by students scoring a level E or higher on a subject exam or earns an AICE diploma. The AICE teacher bonus payments are distributed from these funds.

Advanced Placement (AP)

Advanced placement consists of coursework and examinations created by the College Board to allow students to complete college-level course credits while still in high school.

Advanced Placement (AP) Bonus FTE

Additional FTE funding earned by student enrolled in AP courses and earns a score of a level three or higher on each College Board AP Subject examination. The AP teacher bonus payments are distributed from these funds.

Allocation

Component of an appropriation earmarking expenditures for a specific purpose.

Allotment

The portion of an appropriation that may be encumbered or spent during a specified period.

Alternative to External Suspension Program (AES)

Program offered to students for a period comparable to the anticipated length of suspension, as per the District's discipline matrix.

Appropriation

Funds set aside for a specific purpose.

At-Large

Electors chosen to represent the whole of a district, in distinction from those chosen to represent specific areas within the district.

Balanced Budget

A budget is balanced when the sum of estimated net revenues, including beginning fund balance, is equal to the sum of the estimated appropriations, including ending fund balance.

Base Student Allocation (BSA)

The dollar amount set annually by the Legislature to provide Florida Education Finance Program (FEFP) base funding for kindergarten through grade 12 students.

BASIS (Behavioral and Academic Support Information System)

A comprehensive electronic database that provides data needed to drive decision-making and instruction in schools. The data includes student assessment results, attendance data, discipline information, and demographic information.

BECON (Broward Education Communications Network)

Owned and operated by Broward County Public Schools (BCPS), provides curriculum-based instructional programs for classroom teachers and broadcast programming on BECON-TV, a division of BECON, licensed by the FCC to provide non-commercial, educational programming to the South Florida community. BECON also provides online courses for BCPS students through Broward Virtual School and video conferencing services for schools, the community, and local businesses.

Board

The elected or appointed body that has been created according to state law and vested with responsibilities for educational activities in a given administrative unit. Included under the Board are the Board Attorney and other legal services, independent auditors, and internal auditors that report directly to the Board, negotiators, lobbyists, etc.

Bonds

A debt instrument requiring the issuer (also called the debtor or borrower) to repay to the lender/investor amount borrowed plus interest (coupons) over a specified period.

Budget

A plan of financial activity for a specified fiscal year indicating all planned revenues and expenses for the budget period.

Capital Outlay

Expenditures related, but not limited, to the procurement of land, the purchase of furniture and equipment, and the acquisition or construction of educational facilities.

Capital Outlay & Debt Service (CO & DS)

Allocated by the Office of Educational Facilities, Budgeting and Financial Management, these funds may be used in acquiring, building, constructing, altering, remodeling, improving, enlarging, furnishing, equipping, maintaining, renovating, or repairing of capital outlay projects. These funds are spent on projects on the Project Priority List presented to the State Department of Education.

Capital Outlay Bond Issue (COBI)

Bonds issued by the State of Florida on behalf of a school district for capital outlay purposes. Funds may be used for survey-recommended projects included on a school district's project priority list. Repayment of bonds is from Capital Outlay and Debt Service (CO & DS) revenues.

Capital Outlay Funds

These funds are used to account for financial resources that are restricted to acquisition, construction, improving and maintaining capital assets, such as land, building and equipment.

Career and Professional Education Act (CAPE) Bonus FTE

Additional FTE is earned by students who successfully complete a career-themed course and are issued an industry certification identified on the CAPE Industry Certification Funding List. The CAPE teacher bonus payments are distributed from these funds.

Career and Professional Education Act (CAPE) Digital Tools Bonus FTE

Elementary and middle school students who successfully complete an embedded CAPE Digital Tools course and issued a CAPE Digital Tools certification earn an additional 0.025 FTE. Additional FTE for elementary and middle school students cannot exceed 0.1 FTE. The CAPE Digital Tools teacher bonus payments are distributed from these funds.

Castaldi Analysis

An analysis used by the Florida Department of Education (FLDOE) to validate the Educational Plant Survey or an amendment to the survey. It is a mathematical computation to determine if it is more cost effective to build a new educational facility or to remodel, add to, or upgrade the existing facility.

Categorical Program Funds

Categorical program funds are added to the FEFP allocation that is distributed to districts. Categorical programs include Class Size Reduction (CSR) Program and the District Discretionary Lottery and Florida School Recognition Program.

C,D,F or Unsatisfactory rated schools

Schools issued grades of C, D, or F by the State of Florida school improvement rating system.

Central Services

Activities, other than general administration, which support each of the other instructional and supporting service programs. These activities are defined in the following functions: Planning, Research, Development and Evaluation Services, Information Services, Staff Services, Statistical Services, Data Processing Services, Internal Services, and Other Central Services.

Certificates of Participation (COP)

Certificates of Participation are used to finance the construction of state approved educational facilities and the purchase of land and equipment by the acceleration of funds to a school district through the issuance of debt. The debt service is paid from the proceeds of the Capital Millage (1.500 mills). Since the source of funds for repayment of COPs is from an authorized source, voter approval is not needed. COPs are not considered to be debt because the School Board is not legally required to appropriate funds to make lease payments. COPs may only be used for those projects designated in the official lease document.

CHAMPs (Conversation, Help, Activity, Movement, and Participation)

A classroom and behavior management technique which implements a positive approach method that focuses on Conversation, Help, Activity, Movement, and Participation.

Class Size Reduction (CSR)

In the 2002 elections, Florida voters passed the class size reduction amendment to the state's constitution that obligated the state to fund the reduction of class sizes. By the beginning of the 2010 school year, there was to be a sufficient number of public school classrooms so that the maximum number of students in each room does not exceed 18 students for grades Pre-K through 3, 22 students for grades 4 through 8, and 25 students for grades 9 through 12. Class size requirements do not apply to extracurricular classes.

Cohort Graduation Rate

A group of students on the same schedule to graduate. The graduation rate measures the percentage of students who graduate within four years of their first enrollment in ninth grade.

Cohort Survival Method

This method assumes that the historical survival rate of the members of a designated cohort (or group such as a kindergarten class which is tracked through graduation) can be used as the basis for predicting the size of similar cohorts (other kindergarten classes) as they progress through the system.

Committed Project Balances

Funds appropriated in previous fiscal year budgets that are committed to ongoing construction projects, other capital improvements, and planned equipment purchases.

Community Eligibility Provision (CEP)

CEP is a non-pricing meal service option for schools and school districts in low-income areas that allows the qualifying schools and districts to serve breakfast and lunch at no cost to all enrolled students without collecting household meal applications.

Community Services

The activities that are not directly related to providing education for students in a school system. These include non-instructional services provided by the school system for the community.

Concurrency

The implementation of a system to effectively plan for public elementary and secondary school facilities to meet the current and future needs of county's public-school population.

Coronavirus Aide, Relief, and Economic Security (CARES) Act

Signed into law on March 27, 2020, to provide significant financial support to mediate the impact that COVID-19 has had on schools. The act includes \$770.2 million in Elementary and Secondary Emergency Relief (ESSER) funds that may be spent at considerable discretion by the Florida school districts, but are particularly intended to support remote learning, especially for disadvantaged and at-risk students and their teachers.

Cost of Living Adjustment (COLA)

An increase in wages or salary that compensates for inflation in the amount of money needed to cover basic expenses such as housing, food, taxes, and healthcare in a certain area and time period.

COVID Mitigation

Funding for the fee-based program deficits due to loss of revenue due to COVID-19.

Debt Service

Represents the payments of principal and interest to service debt and expenditures related to issuance and retirement of debt.

Debt Service Funds

These funds are used to account for the accumulation of resources for and the payment of interest and principal on general long-term debt.

Debt Service Millage

The Debt Service Millage refers to the millage levy necessary to meet principal and interest payments on general obligation bonds issued by the District. The amount of the Debt Service Millage is computed each year based upon the required principal and interest payments on the general obligation bonds outstanding. The Debt Service Millage should decrease as the amount of principal is being paid off and if the tax roll continues to grow; however, if the growth in the tax roll is diminished as a result of legislation or a decline in the housing market, then the millage rate would be adjusted accordingly and could increase.

Declining Enrollment Supplement

Additional FEFP funding allocation provided to districts fewer unweighted FTE for the current to unweighted FTE of the prior year. In those districts where there is a decline in unweighted FTE, twenty-five percent of the decline is multiplied by the prior year base funding per unweighted FTE.

Deficit

The excess of liabilities of a fund over its assets, usually the result of expenditures exceeding revenues over the life of the fund. Florida law mandates the school district budgets must be in balance, i.e., cannot be in a deficit condition.

Department of Juvenile Justice (DJJ) Supplement

The total K-12 weighted full-time equivalent student membership in juvenile justice education programs in each school district shall be multiplied by the amount of the state's average class-size reduction factor multiplied by the district's cost differential. An amount equal to the sum of this calculation shall be allocated in the FEFP to each school district to supplement other sources of funding for students in juvenile justice education programs.

Digital Classroom Allocation

A FEFP allocation to support school district and school efforts to integrate technology in classroom teaching and learning to ensure students have access to high-quality electronic and digital instructional materials and resources.

Direct Cost

Costs directly attributable to the instruction of students, such as salaries, materials and supplies, etc.

Discipline Matrix

Sets forth the guidelines for assessing consequence for violations of the School Board policies.

Discretionary Millage

The discretionary part of the millage levy which is permitted by law to enhance operating revenues received in the Florida Education Finance Program and State Categorical Programs. The maximum rate is determined annually by the legislature.

District Cost Differential (DCD)

A factor used to adjust FEFP funding to reflect each district's cost of living. The District Cost Differential (DCD) is computed annually based on a three-year average of the Florida Price Level Index (FPLI) as adjust by various factors. Effective July 1, 2023, the DCD was replaced by the Comparable Wage Factor (CWF).

Dual Enrollment (DE) Bonus FTE

Student who complete a general education course through the dual enrollment program with a grade of "A" or better, earn an additional 0.08 FTE. In addition, students with a 3.0 GPA or better who receive an associates degree through the dual enrollment program following completion of taken earn 0.30 FTE. School districts must allocate at least half of the funds received from dual enrollment bonus FTE funding to the schools that generate the funds.

Early High School Graduation Bonus FTE

Each student who earns 24 credits and graduates one semester in advance of the student's cohort earns an additional 0.25 FTE, and each student who earns 24 credits and graduates one year or more in advance of the student's cohort earns an additional FTE of 0.50.

Educational Enrichment Allocation

The Educational Enrichment Allocation component of the FEFP formula provides funding that may be used for educational enrichment activities and services at any time during and beyond the regular 180-day term.

Educational Facilities Security Grant

Funds appropriated for the school hardening grant program that provides awards to schools to fund, in whole or in part, the fixed capital outlay costs associated with improving the physical security of school buildings as identified by a security risk assessment by a school district or charter school.

Egress

A continuous and unobstructed way of exit travel from any point in a building or structure.

Elementary and Secondary School Emergency Relief (ESSER)

Includes \$770.2 million to Florida school districts that may be spent at the considerable discretion by school districts, but particularly intended to support remote learning, especially for disadvantaged and at-risk students and their teachers.

Employee Benefits

Amounts paid by the district on behalf of employees. These amounts are not included in gross salary.

Encumbrances

Obligations that are chargeable to an appropriation and for which a part of the appropriation is reserved.

Energy Services

Expenditures for various types of energy used by the school district, such as electricity, gasoline, diesel fuel, heating oil, natural and bottled gas.

English for Speakers of Other Languages (ESOL)

Education and services provided to those students whose first language is not English.

Enterprise Funds

Funds established to account for any activity for which a fee is charged to external users for goods and services. The use of an enterprise fund is required if: 1) the activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity, 2) laws or regulations require that the activity's costs of providing services, including capital costs, be recovered with fees and charges, rather than with taxes or similar revenues, and 3) the pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs.

Entitlement Programs

Government programs that will guarantee certain benefits to a particular group or segment of the population.

End of Course Exam (EOC)

End of Course Exam (EOC) refers to summative course exams occurring at the end of the school year for selected courses.

ESE (Exceptional Student Education)

In the state of Florida, ESE is the designation for special education of students with disabilities, as well as services provided to students who meet criteria for gifted eligibility.

ESE Guaranteed Allocation

A FEFP allocation that provides supplemental funding for students who have a low to moderate handicapping condition(s) and/or are gifted.

Expendable Trust Funds

Asset accounts paying operational expenses with principal and interest.

Facilities Acquisition and Construction

Consists of those activities concerned with the acquisition of land and buildings, remodeling buildings, construction of buildings and additions, initial installation or extension of service systems and other built-in equipment, and improvements to sites.

Facility

Refers to the school or office location that is the center of accumulation of costs.

Family Empowerment Scholarship (FES)

Provides students in families that have limited financial resources the option to enroll in another public school within or adjacent to their home district or to apply for a scholarship to attend a participating private school. To be eligible, the student's household income level must not exceed 375 percent of the federal poverty level (FPL), which is an increase from the previous 300 percent of the FPL. Scholarship amounts are based on 95 percent of the funds per unweighted (UFTE) in the FEFP for a student in a basic program, plus a per FTE share for all categorical programs except for the ESE Guaranteed Allocation.

Federal Support

The Florida State Board of Education may approve plans for cooperating with the federal government in carrying out any phase of the education program and must provide for the proper administration of funds apportioned to the state from federal appropriations. Federal funds are typically used to supplement state and local funds authorized by the Florida Legislature to support various education programs.

Fiduciary Funds

Funds identified as pension trust funds, investment trust funds, private-purpose funds, and agency funds that are used to report resources held by a governmental unit in a trustee or agency capacity for others and, therefore, cannot be used to support the government's own program.

Financial Aid Fund Trust (FAFT)

Districts are authorized I Section 1009.22, F.S., to assess financial aid fees for students enrolled in career certificate and applied technology diploma programs (up to ten percent of the standard tuition rate and out-of-state fee). Districts currently collect this fee locally and distribute the funds in financial aid awards to students with financial need who are enrolled in their post-secondary programs.

Fiscal Services

Consists of those activities concerned with the fiscal operation of the school system. This function includes budgeting, receiving and disbursing cash, financial accounting, payroll, inventory control, and internal auditing.

Fiscal Year

The fiscal year for Broward County Public Schools begins July 1st and ends the following June 30th. The fiscal year is established by state law and is the same for all public-school districts in Florida.

Florida Education Finance Program (FEFP)

The Florida Education Finance Program is the method used by the state to distribute funds in Florida for education.

Florida Price Level Index (FPLI)

A comparable wage index established by the Florida Legislature as the basis for the District Cost Differential (DCD) in the Florida Education Finance Program (FEFP). The FPLI represents the relative cost of personnel among Florida's school districts.

Florida Public Education Lottery Act

Enables the people of the state to benefit from significant additional monies for education. The intent of the Legislature is that the net proceeds of lottery games conducted pursuant to this act be used to support improvements in public education.

Florida Retirement System (FRS)

Florida state-administered retirement plan for those employed at all levels of government (state, counties, district school boards, universities, community colleges, cities, and special districts). Monthly employer-employee contributions are paid to a trust for all FRS members.

Florida School Recognition Program

When funded, the Florida School Recognition Program provides monetary awards to schools that earn an "A" grade, improve at least one performance grade from the previous year or sustain the previous year's improvement of more than one letter grade. No funding was appropriated to this program for SY2020-21.

Florida Standards Assessment (FSA)

Designed to measure student performance and learning gains. The FSA achievement levels, and learning gains are used in the calculation of the school grade, along with other components.



Florida Tax Credit Scholarship Program

Florida scholarships funded directly by private voluntary contributions to nonprofit scholarship-funding organizations for student who qualify for free or reduced-price school lunches under the National School Lunch Act and students in foster care.

Food and Nutrition Services (BCPSFNS)

This function includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities, and the delivery of food. Food purchased and served outside the district's defined Food Services program is to be charged as a purchased service of the applicable function.

Fringe Benefits

Amount paid by the district on behalf of employees. These amounts are not included in the gross salary. Such payments, while not paid directly to the employees, are part of the cost of employing staff.

FTE Recalibration

All FTE student enrollment is capped at 1.0 FTE per student for the year except FTE reported by DJJ students beyond the 180-day school year. School districts report all FTE student enrollment, and FLDOE combines all FTE student enrollment reported for the student by all school districts, including FLVS. FLDOE then recalibrates all reported FTE student enrollment for each to student to 1.0 FTE if the total reported FTE exceeds 1.0.

FTE Student

For FEFP funding purposes is one student in membership in one or more FEFP programs for a school year or its equivalent and is limited to 1.0 unweighted FTE (UFTE) during the 180-day school year, providing exception for DJJ students reported beyond the 180-day school year.

Full-Time Equivalent (FTE)

Districts that participate in the state appropriations for the FEFP must operate all schools for a term of 180 actual teaching days, or the hourly equivalent of 180 actual teaching days. The hourly equivalent for kindergarten through 3rd grade is 720 instructional hours and 900 instructional hours for students in 4th through 12th grade

Function

The objective or purpose of an expenditure. Functions are the activities performed to accomplish the objectives of the organization. The activities of a local school system are classified into six broad areas: Instruction, Student and Instructional Support Services, General Support Services, Community Services, Debt Service and Capital Outlay.

Fund

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or valances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance

Governmental Funds report the difference between their assets and liabilities as fund balance. Under GAAP, fund balance is divided into reserved and unreserved portions.

General Administration

Consists of those activities performed by the superintendent and assistant superintendents in the general direction and management of all affairs of the school system. This includes all personnel and materials in the office of the superintendent.

General Fund

The primary operating funds of the District. It is used to account for all financial resources except those required to be accounted for in other funds.

General Obligation Bonds (GOB)

Debt instruments for which a school district pledges its full faith and credit for repayment.

General Support Services

Activities associated with establishing policy, operating schools, and school system, and providing the necessary facilities and services for staff and students. This includes salaries and expenditures for the School Board, Administration, Facilities, Acquisition and Construction, Fiscal Services, Food Services, Central Services, Student Transportation Services, Operation and Maintenance of Plant and Administrative Technology.

Governmental Accounting Standards Board (GASB) – Statement 34

The Governmental Accounting Standards Board (GASB) issued Statement 34, Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments that requires all governments, including special-purpose governments such as school districts, to implement a new financial reporting model. The model includes management’s discussion and analysis (MD&A), basic financial statement notes to the financial statements, and certain other required supplementary information (RSI) other than MD&A.

Governmental Accounting Standards Board (GASB) – Statement 45

For the fiscal year ending June 30, 2008, the District implemented Governmental Accounting Standard Board Statement No. 45, Accounting and Financial Reporting by Employers for post-employment Benefits Other than Pensions (OPEB), for certain post-employment benefits including continued coverage for the retiree and dependents in the Medical/Prescription Plans as well as participating in the dental group plan sponsored by the District. Retirees are also eligible to continue the sponsored term life insurance policy provided by the District. The requirement of this statement was implemented prospectively, with the actuarially determined liability of \$105.6 million as of January 1, 2006, being amortized over 30 years.

Governmental Accounting Standards Board (GASB) – Statement 54

Fund Balance Reporting and Government Fund Type Definitions provides for two major fund balance classifications. The current standard has two major categories of fund balance classifications, reserved and unreserved. The standard requires the reserved fund balance to be categorized into non-spendable, restricted or committed, and the unreserved fund balance to be categorized into assigned and unassigned.

Governmental Funds

Funds to account for tax-supported activities. There are four types of government funds used by the District: General Fund, Special Revenue Funds, Capital Project Funds and Debt Services Funds. The fifth type of governmental funds is Permanent Funds, which is not used by BCPS.

Governor’s Emergency Education Relief (GEER)

Supported by the CARES Act, provides Florida school districts \$64 million for summer recovery to reduce academic achievement gaps exacerbated by COVID-19 and \$30 million to cover districts’ increased costs for cleaning and sanitation due to COVID-19.

Grant

State and Federal refers to code numbers assigned by the FLDOE for reporting state and federal grants.

Hold Harmless Allocation

Provides additional FEFP funding to school districts if the district’s prior year FTE students were less than the statewide average or the District Cost Differential (DCD) allocation in the current year is less than the prior year.

Homestead Exemption

Florida law allows up to \$50,000 to be deducted from the assessed value of a primary permanent residence. The first \$25,000 of value is entirely exempt. The second \$25,000 applies to the value between \$50,000 to \$75,000 and does not include an exemption for public school tax.

Hope Scholarship Program

Students enrolled in a Florida public school in kindergarten through grade 12 who have been subjected to an incident of battery, harassment, hazing, bullying, kidnapping, physical attack, robbery, sexual offenses, assault, threat, intimidation or fighting at school have the opportunity transfer to another public school or enroll in an approved private school.

Impact Fees

A one-time tax imposed on all new residential and commercial construction by local governments to defray the cost of growth impact on vital services such as schools, parks, roads, ambulance, and fire service and other infrastructure needs.

Indirect Cost

Represents the expenses of doing business that are not readily or accurately identified within a program. Indirect cost are expenditures related to fiscal operations, other general administrative and business support services. Also referred to as Facilities and Administrative (F&A) costs.

Industry Certifications

Credentials that secondary students have an opportunity to earn through advanced training and exams in a particular industry or technical trade.

Innovative Programs

Magnet programs offer educational choices to students regardless of student's BCPS school boundary. Each Magnet program emphasizes a specialized theme and attracts students by offering unique opportunities for in-depth experiences in specific areas of interest.

Instruction

The activities dealing directly with the teaching of students or the interaction between teachers and students.

Instruction and Curriculum Development Services

Activities designed to aid teachers in developing the curriculum, preparing, and utilizing special curriculum materials, and understanding and appreciating the various techniques that stimulate and motivate pupils. Included in this function are the following instructional support specialists: primary, technology, learning sources, and behavioral.

Instructional Materials

Funds are allocated annually to purchase instructional materials. This includes the purchase of instructional content, technology equipment and infrastructure, core subject materials, library/media materials, science lab materials and digital instructional materials for students with disabilities.

Instructional Media Services

Those activities concerned with the use of all teaching and learning resources, including hardware and content materials. Educational media are defined as any devices, content materials, methods, or experiences used for teaching and learning purposes, including printed and non-printed sensory materials. Included are school media centers (school libraries) and central media center operations, as well as routine repair and maintenance of audio-visual equipment.

Instructional Staff Training Services

Activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the District. Among these activities are workshops, demonstrations, school visits, courses for college credits, and sabbatical leaves.

Internal Service Funds

These funds are used to account for the financing of goods or services provided by one department or other departments of the governmental units on a cost reimbursement basis. These funds are used to account for printing and other services provided to other governmental funds.

International Baccalaureate (IB)

An advanced international academic program based on standards and curriculum created by the International Baccalaureate Organization based in Geneva, Switzerland.

International Baccalaureate (IB) Bonus FTE

Additional FTE is earned by students enrolled in an IB course and receive a score of four or higher on the IB subject exam or receive an IB diploma. The IB teacher bonus payments are distributed from these funds.

Levy

Taxes imposed for the support of governmental activities.

Local Support

Local revenue for school support is derived almost entirely from property taxes levied by Florida's 67 counties, each of which constitutes a school district.

Maintenance of Plant

Consists of activities that are concerned with keeping the grounds, buildings, and equipment at an acceptable level of efficiency through repairs or preventative maintenance.

Major Fund

The District's major fund is the general fund, which is the operating budget.

Market Value

The most probable price that a property should bring in a competitive and open market under all condition's requisite to a fair sale, based on comparable sales, construction cost and consideration of income derived from income producing properties, such as rental apartments and warehouses, as of January 1st of each year.

Materials and Supplies

Amounts paid for items of an expendable nature that are consumed, work out or deteriorated by used, or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

McKay Scholarship Program

This program provides Florida students with special needs the opportunity to attend a participating private school. The McKay Scholarship Program also offers parents public school choice.

Mental Health Assistance Allocation (MHAA)

The FEFP funds are allocated to establish or expand school-based mental health care. Each school district will receive a minimum of \$100,000, and the remaining balance will be distributed proportionally to districts based on their total unweighted student enrollment.

Mill

One thousandth of a dollar of assessed value.

Minimum Basic Operations (MBO)

The minimum activities necessary to maintain the value of inventory, preserve plant and equipment condition, ensure security, process payroll and employee benefits, and facilitate employees working remotely, provided such businesses shall practice, and ensure persons interacting with and within such businesses practice, physical distancing and all other measures as advised by the CDC.

Modified Accrual

Revenues are recognized when they become both measurable and available to finance expenditures of the fiscal period. Expenditures are generally recognized when the related fund liability is incurred, if measurable.

Modular Buildings

Type IV (non-combustible construction) buildings that are one-room classrooms or classrooms contained within a complete modular building. Modular buildings are air-conditioned and placed on engineered grade level foundations. The buildings are of several types of construction, ranging in sizes necessary to meet the educational specifications for the facility they will serve. Florida Building Code requires a restroom within classrooms that are used for primary grades (kindergarten through third grade). All these classrooms meet the Florida Building Code requirements for permanent construction.

Non-Expendable Trust Fund

Funds where the principal must be preserved intact. Only the interest earnings and not principal may be spent.

Non-Program Charges

Include debt service, which is payments of principal and interest for the retirement of debt, and transfers, which are nonreciprocal inter-fund activities represented by disbursement of cash or goods from one fund within the district to another fund without an equivalent return and with a requirement for repayment.

Non-Voted Millage

Property tax levy rates set by the governing body of the county or municipality that does not require voter approval, unlike Voted Millage.

Object

Identifies the service or commodity obtained as a result of a specific expenditure. There are seven major object categories: Salaries, Employee Benefits, Purchased Services, Energy Services, Materials and Supplies, Capital Outlay and Other Expenses.

Operation of Plant

Consists of activities concerned with keeping the physical plant open and ready for use. Major components of this function are utilities, including telephone service, custodial costs, and insurance costs associated with school buildings. Includes cleaning, disinfecting, heating, moving furniture, caring for grounds, school crossing guards, security, and other such activities that are performed on a daily, weekly, monthly, or seasonal basis. Operation of plant does not encompass repairs and replacements of facilities and equipment.

Prior Period Funding Adjustment Millage

The prior period funding adjustment millage must be levied by a school district if the prior period unrealized Required Local Effort (RLE) funds are greater than zero. The Commissioner of Education shall calculate the amount of the prior period unrealized RLE funds and the millage required to generate that amount.

Program

The activities, operations or organizational units designated to accomplish an objective or purpose. Education programs are established by law for Florida school districts are the basis for the program cost accounting and reporting system.

Program Cost Factors

The weighted factors assigned to the FEFP educational programs to assure that each program receives an equitable share of funds in relation to its relative cost per student. Program cost factors are determined by the Florida Legislature and represent relative cost differences among the FEFP programs.

Project

The classification that is used to identify expenditures related to a specific activity, such as a construction project or project funded through grants.

Project Priority List (PPL)

This listing is required by the State Constitution Section (9)(d) Article XII and relates to the order of priority of capital outlay projects. The projects are also listed in the Education Plant Survey. If a project is on the list, it qualifies for use of Capital Outlay and Debt Service (CO & DS) funds, and COBI bond sales. These funds come from state motor vehicle license tag fees.

Proration to Appropriations

State revenue collections are not sufficient to fund the amount appropriated for the FEFP, a special session may be held to reduce the appropriations and allocations. If the program calculates an amount that exceeds the appropriation, a proration of available funds will be deducted from the districts' calculated funding in proportion to each district's relative share of state and local FEFP dollars.

Public Education Capital Outlay (PECO)

A state program that provides funds to school districts from revenue derived from a tax collected on the gross receipts for sale of utility service. There are three types of PECO funds for school districts: PECO maintenance dollars, PECO new construction dollars, and Charter School Capital Outlay from PECO that is required to flow through the District.

Purchased Services

Amounts paid for personal services rendered by personnel who are not on the payroll of the District School Board, and other services that the Board may purchase.

Qualified School Construction Bonds (QSCB)

Qualified School Construction Bonds (QSCB) are issued with principal only repaid by the District, no interest, and the investor receives a tax credit in lieu of interest payment. QSCBs may be issued to construct, rehabilitate, or repair a public-school facility or they may be used to acquire land on which such facility to be constructed with such proceeds. They are authorized by the Federal Government under the American Recovery and Reinvestment Act (ARRA) of 2009.

Qualified Zone Academy Bonds (QZAB)

A provision of the tax code that provides a source of funding that may be used for renovating school buildings, purchasing equipment, developing curricula, and training school personnel. The proceeds of the bonds may not be used for new construction. This is a tax credit bonds program, not a grant program.

Reading Program Allocation

This allocation was collapsed into the Base Student Allocation under the FEFP formula beginning in fiscal year 2023-24.

Referendum

The principle or practice of submitting to popular vote a measure passed on or proposed by a legislative body or by popular initiative.

Required Local Effort (RLE)

The FEFP is funded with both state revenue and local revenue derived from property tax. In order to receive state funding, school districts must contribute to the FEFP with local property tax revenue. This is called Required Local Effort (RLE). The Legislature sets the total statewide amount school districts must contribute and the statewide average millage rate necessary to generate the total RLE. The statewide average millage rate is adjusted for each district to limit the amount of total FEFP funding based on district property values.

Revenue

The income of a government from taxation and non-tax sources, appropriated to the payment of public expenses.

Revenue Anticipation Notes (RANS)

A note or short-term loan that may be issued by the district in anticipation of the receipt of current school funds. These notes may not exceed one year but may be extended on a year-by-year basis for a total of five years. These obligations may not exceed one-fourth of the district's tax revenues for operations for the preceding year. These funds may be utilized for School Board approved purchases to include school buses, land, equipment for educational purposes, remodeling, renovation, and new construction of educational and administrative facilities. RANS are authorized by section 1011.14, F.S.

Rolled Back Rates

The millage that would be necessary to generate the same amount of dollars as the previous fiscal year, after adjusting for new construction. The proposed millage rate is compared to the rolled back rate and translated into a percentage of change.

Safe-school officer (SSO)

For the protection and safety of school personnel, property, students, and visitors, each district shall assign one more SSO to each school facility within the district. Florida SB 7030 defines four SSO

options as a school resource officer, school safety officer, school guardian, and a school security guard.

Safe Schools Appropriation Allocation

The General Appropriations Act provides the Safe Schools funding. These funds guarantee each Florida school district a minimum allocation of \$250,000. Of the remaining amount, one-third shall be allocated to each school district based on the latest Florida Crime Index provided by Florida Department of Law Enforcement, and two-thirds shall be allocated based on each district's share of the state's total unweighted student enrollment. Safe School funds are to be used by districts to help them comply with sections 1006.07 through 1006.4193, F.S., with priority given to establishing a School Resource Officer Program pursuant to section 1006.12, F.S.

Salaries

Amounts paid to employees of the school system who are considered to be in positions of a permanent nature, including personnel under written contract substituting for individuals in permanent positions.

Save-Our-Homes (SOH) Value

After the first year a home receives a homestead exemption and the property appraiser assesses it at just value, the assessment for each following year cannot increase more than three percent of the percent of change in the Consumer Price Index (CPI), whichever is less.

School Administration

Activities concerned with directing and managing the operation of an individual school. This function includes activities performed by the principal, assistant principal, and other assistants in the general supervision of all operations of the school, evaluations of staff members of the school, assignment of duties to staff members, supervision, and maintenance of the records of the school, and coordination of school instructional activities with the instructional activities of the school system. It includes clerical staff for the activities and bookkeeping associated with processing time reports for Title I personnel working additional hours in title I, Part A, School Improvement Grant Programs.

School Advisory Council (SAC)

SAC is an elected counsel of parents, school staff, and community representatives at each school who evaluate the needs of their school and develop and monitor the School Improvement Plan. The SAC composition must reflect the demographics of the school, and at least 51 percent of its members must not be persons employed at the school.

School Improvement Plan (SIP)

Identifies the academic and priority goals along with strategies for each school to improve student achievement, while preparing every student to graduate. These plans, designed to implement state education goals, Sunshine State Standards, and District Strategic Plan Goals are based on a needs assessment and include goals, baseline data, indicators of student progress, strategies, action plans, and evaluation procedures. All SIPs must be approved by the School Board.

Single Point of Entry (SPE)

As a part of the District's SMART initiative safety and security enhancements, BCPS established SPE projects at all schools, which limit visitor access to a single entrance during the school day. All perimeter gates must be locked once the school day begins and must always be monitored by a staff member.

SMART Bond Program (Safety, Music & Art, Athletics, Renovation, Technology)

Focuses on improving schools and the educational experience of students and faculty at 231 SMART funded Broward County Public Schools, in the categories of Safety, Music & Art, Athletics, Renovation, and Technology. Funded by a \$800 million bond referendum approved by Broward County voters in November 2014. The improvement to school facilities include technology equipment, indoor air quality, school safety systems, and music and athletic equipment.

Sparsity Supplement

The FEFP funding allocation for smaller school districts with relatively higher operating cost due to sparse student populations through a statutory formula in which the variable factor is a sparsity index.

Special Revenue Funds

These funds account for the proceeds of specific revenue sources (other than major capital projects)

that are legally restricted or committed to expenditures for specific purposes, such as food services and miscellaneous special revenue which require revenues to be expended for specific purposes.

State Categorical Funds

State categorical funds are appropriations by the state for specific categorical purposes, such as instructional materials. State categorical programs generally must be expended during a fiscal year, returned to the state, or re-budgeted for that specific purpose during the next fiscal year.

State Support

Funds for state support to school districts are provided primarily by legislative appropriations. The major portion of state support is distributed through the FEFP.

Student and Instructional Support Services

Administrative, technical, and logistical support to facilitate and enhance instruction. Student and Instructional Support Services, Instructional Media Services, Instruction and Curriculum Development Services, Instructional Staff Training services and Instruction-Related Technology.

Student Support Services

Those activities which are designed to assess and improve the well-being of pupils and to supplement the teaching process. These activities are classifiable under the following functions: Attendance and Social Work, Guidance Services, Health Services, Psychological Services, Parental Involvement and Other Pupil Personnel Services.

Student Transportation Allocation

The FEFP funding allocation used to transport students living more than two miles from school. Funding is based on enrollment, but the statutory allocation formula adjusts the funding to consider students with special transportation needs, efficient bus utilization, hazardous walking conditions, rural population and other factors.

Summer Seamless Option (SSO)

A Food and Nutrition Services Department summer program where students continued to eat at no charge at the school they were enrolled in, regardless of their individual meal eligibility status.

Supplemental Academic Instruction (SAI)

The Supplemental Academic Instruction (SAI) has been replaced by the Education Enrichment Allocation (EEA) as of July 2023 with the passing of House Bill 5101.

Taxable Value

Amount used to calculate the taxes for all taxing authorities.

Teacher Classroom Assistance Program

This FEFP appropriation provides an allocation to each school district based on the prorated total of each district's share of the total K-12 unweighted FTE student enrollment. Pursuant to section 1012.71, F.S., the funds are to be used only by certified classroom teachers for the purchase of classroom instructional materials and supplies for use in teaching students.

Teacher Salary Increase Allocation

Eighty percent of the allocation are provided to school districts to increase the salaries of full-time district and charter school classroom teachers, included certified pre-kindergarten teachers funded through FEFP, to at least \$47,500 or the maximum amount achievable based on the district's allocation. Twenty percent of this allocation, along with any unused funds from the eighty percent, is to provide salary increases to full-time classroom teachers who did not receive an increase or received an increase of less than two percent, or other full-time instructional personnel excluding substitute teachers.

Temporary Assistance for Needy Families (TANF)

TANF is a time-limited program that helps families when parents or other relatives cannot provide for the family's basic needs.

Traffic Analysis Zones (TAZ)

A special area delineated by state and/or local transportation officials for tabulating traffic-related data. Consist of one or more census blocks, block groups or census tracts.

Transfers

Nonreciprocal inter-fund activity represented by disbursement of cash or goods from one fund with the school district to another fund without an equivalent return or with a requirement for repayment.

Trust and Agency Funds

These funds are used to account for assets held by Expendable Trust Funds, Nonexpendable Trust Funds, and Agency Funds.

Truth in Millage (TRIM)

Florida Legislature passed the Truth in Millage (TRIM) Act in 1980. This law is designed to inform taxpayers which governmental entity is responsible for the taxes levied and the amount of tax liability taxpayers owe to each taxing authority. The property appraiser sends this information, known as the TRIM notice, to the property owner. TRIM establishes the statutory requirements that all taxing authorities levying a millage must follow, in including all notices and budget hearing requirements.

Turnaround School Supplemental Services Allocation (TSSSA)

The Turnaround School Supplemental Services Allocation (TSSSA) has been replaced by the Education Enrichment Allocation (EEA) as of July 2023 with the passing of House Bill 5101.

Unencumbered Balance

A concept in governmental accounting. The portion of an appropriation that has not yet been spent or tagged for use and is available for use.

Unweighted FTE (UFTE)

Unweighted FTE refers to the number of Full Time Equivalent and accounts for the segments of time of a student during the school day. The Full Time Equivalent hourly equivalent for kindergarten through grade three is 720 instructional hours and 900 instructional hours for students in grades four through grade twelve for 180 actual teaching dates as prescribed by Section 1011.60(2) 1.04511, Florida Administrative Code (F.A.C.). Time allotted for lunch and changing classes are not used to calculate the hourly equivalent.

Voted Millage

Property ad valorem taxes in excess of maximum millage amounts authorized by law approved for periods not longer than two years by a majority vote from the voters in that specific district or community. Voted Millage or “voted levies” does not include levies approved by voter referendum not required by general law or the State Constitution.

Weighted FTE (WFTE)

The weighted FTE accounts for the student by program participation during the school day. Multiplying the unweighted FTE students for a program by the FEFP program cost factors produces the “weighted FTE”. This calculation weights the unweighted FTE to reflect the relative cost of the programs, as represented by the program cost factors.

The programs and cost factors for the 2024-25 school year are as follows:

<u>Program</u>	<u>Grade</u>	<u>Cost Factor</u>
Basic Education	PK-3	1.118
Basic Education	4-8	1.000
Basic Education	9-12	0.978
Basic Education with ESE Services	PK-3	1.118
Basic Education with ESE Services	4-8	1.000
Basic Education with ESE Services	9-12	0.978
English for Speakers of Other Languages	KG-12	1.192
Exceptional Student Education, Level 4	PK-12	3.697
Exceptional Student Education, Level 5	PK-12	5.992
Career Education	9-12	1.079

Weighted FTE (WFTE) Cap

FEFP Program Group 2 has an enrollment ceiling (cap) that is established based on each district's estimates of FTE in each FEFP program. District estimates are reviewed and approved by a student enrollment estimating conference. The appropriated FTE in each program is multiplied by the program's cost factor. The resulting WFTE, aggregated by program group, establishes the group cap.

Workforce Development Fund Allocations

Operating funds for school district career and adult education programs are provided in the Workforce Development Fund. Allocations to districts are made annually in the General Appropriations Act (GAA) and must be used for the delivery of Workforce Development Education Fund program by school districts and shall be used for other purpose. Workforce Development Education programs include adult education programs, technical certificate programs, applicated technology diploma programs and apprenticeship programs.

LIST OF ACRONYMS

21st CCLS	21 st Century Community Learning Centers
AAP	Acts Against Persons
ACE	Adult and Community Educators
ACFR	Annual Comprehensive Financial Report
ACT	American College Test
ADA	Americans with Disabilities Act
ADAAA	Americans with Disabilities Act Amendments Act
ADEFP	District's Approved Educational Facilities Plan
AEAP	Anti-Terrorism Emergency Response Program
AED	Automatic External Defibrillator
AES	Alternative to External Suspension
AICE	Advanced International Certificate of Education
AP	Advanced Placement
ARNP	Advanced Registered Nurse Practitioner
ARP	American Rescue Plan
ARRA	American Recovery and Reinvestment Act
ASBO	Association of School Business Officials
ASCA	American School Counselor Association
ASD	Autism Spectrum Disorder
ASSO	Armed safe-school officer
AYP	Adequate Yearly Progress
BASCC	Before and After School Child Care
BASIS	Behavior and Academic Support Information System
BC	Broward College
BCPA	Broward County Property Appraiser
BCPS	Broward County Public Schools
BCPSFNS	BCPS Food and Nutrition Services
BCURV	Broward Comprehensive Universal Reduction of Violence
BECON	Broward Education and Communication Network
BEEP	Broward Enterprise Education Portal
BEST	Benchmarks for Excellent Student Thinking
BJA	Bureau of Justice Assistance
BRACE	Broward Advisors for Continuing Education
BRITE	Broward's Innovative Tool for Education
BSA	Base Student Allocation
BSC	Business Support Center
BSO	Broward Sheriff's Office
BTAD	Behavioral Threat Assessment Department
BTIP	Broward Truancy Intervention Program
BVS	Broward Virtual School
BVU	Broward Virtual University
CAPE	Career and Professional Education
CAPOR	Cost as a Percentage of Revenue
CARES	Coronavirus Aid, Relief, and Economic Security Act
CBA	Collective Bargaining Agreements
CBT	Cognitive Behavior Therapy
CCC	Citizens Concerned about our Children
CDC	Centers for Disease Control and Prevention
CEP	Community Eligibility Provision
CFO	Chief Financial Officer
CGCS	Council of the Great City Schools
CHAMP	Conversation, Help, Activity, Movement and Participation
CIA	Collaboration Internship for All

LIST OF ACRONYMS

CO	Capital Outlay
CO&DS	Capital Outlay and Debt Services
COB	Capital Outlay Bond
COBI	Capital Outlay Bond Issue
COP	Certificate of Participation
CPI	Consumer Price Index
CSHS	Coordinated Student Health Services
CSM	Campus Security Manager
CSR	Class Size Reduction
CTACE	Career, Technical, Adult and Community Education
CWF	Comparable Wage Factor
DCD	District Cost Differential
DCF	Department of Children and Families
DE	Dual Enrollment
DEP	Demographics & Enrollment Planning
DEFP	District Educational Facilities Plan
DGA	Dietary Guidelines for Americans
DJJ	Department of Juvenile Justice
DOE	Department of Energy
DOP	Dropout Prevention
DOJ	Department of Justice
DROP	Deferred Retirement Option Program
DS	Debt Services
DSOC	District Security Operations Center
DWH	Data Warehouse
EAP	Employee Assistance Program
EBD	Emotional Behavior Disorder
EBRW	Evidence-Based Reading and Writing
EETF	Education Enhancement Trust Fund
EL	Equity Liaisons
ELA	English Language Arts
ELL	English Language Learners
EMS	Emergency Management Suite
EOC	End-of Course
ERP	Enterprise Resource Planning
ES	Elementary School
ESE	Exceptional Student Education
ESEA	Elementary and Secondary Education Act
ESF	Educational Stabilization Fund
ESLS	Exceptional Student Learning Support
ESOL	English Speakers of Other Languages
ESS	Employee Self Service
ESSA	Every Student Succeeds Act
ESSER	Elementary & Secondary School Emergency Relief
ESY	Extended School Year
FAC	Florida Administrative Code
FACE	Family and Community Engagement
FAFT	Financial Aid Fund Trust
FAST	Florida Assessment of Student Thinking
FCAT	Florida Comprehensive Assessment Test
FCP	Family Counseling Program
FDLE	Florida Department of Law Enforcement
FDOACS	Florida Department of Agriculture & Consumer Services
FEFP	Florida Education Finance Program

LIST OF ACRONYMS

FEMA	Federal Emergency Management Agency
FES	Family Empowerment Scholarship
FISH	Florida Inventory of School Houses
FLDOE	Florida Department of Education
FLDOH	Florida Department of Health
FLDRS	Florida Diagnostic & Learning Resources System
FPL	Federal Poverty Level
FPLI	Florida Price Level Index
FRL	Free and Reduced Lunch
FRS	Florida Retirement System
FS	Florida Statue
FSA	Florida Standards Assessments
FSAA	Florida Standards Alternative Assessments
FSSAT	Florida Safe Schools Assessment Tool
FTE	Full-Time Equivalent
FY	Fiscal Year
GAA	General Appropriations Act
GAAP	Governmental Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GCSCORED	Global Center for Counseling Outcome Research Eval & Development
GED	General Equivalency Diploma
GEER	Governor's Emergency Education Relief Fund
GFOA	Government Finance Officers Association
GOB	General Obligation Bond
GOBI	General Obligation Bond Issues
GSB	Gardiner Scholarship Program
HEART	Homeless Education Resource Team
HIPAA	Health Insurance Portability and Accountability Act
HIV	Human Immunodeficiency Virus
HRSS	Human Resource Support Services
HS	High School
HVAC	Heating, Ventilation, and Air Conditioning
IA	Instructional Allocation
IAQ	Indoor Air Quality
IB	International Baccalaureate
ID	Intellectual Disability
IDEA	Individual with Disabilities Education Act
IEP	Individualized Education Plan
ILA	Interlocal Agreement
IT	Information and Technology Department
JRTOC	Junior Reserve Officer Training Corps
KPI	Key Performance Indicator
L&D	Lost and Damaged
LAB	Learning Across Broward
LAN	Local Area Network
LEA	Local Education Agency
LEAD	Leadership Experiences and Administrative Department
LEED	Leadership in Energy and Environment Design
LEP	Limited English Proficiency
LI	Language Impaired
LOML	Local Option Millage Levy
LPN	Licensed Practical Nurse
MBO	Minimum Basic Operation



LIST OF ACRONYMS

MHAA	Mental Health Assistance Allocation
MS	Middle School
MSAP	Magnet Schools Assistance Program
MSDHS	Marjory Stoneman Douglas High School
MSID	Master School Identification
MTSS	Multi-Tier System of Supports
NASP	National Association of School Psychologist
NBPTS	National Board for Professional Teaching Standards
NCSSLE	National Center on Safe Supportive Learning Environment
NGSSS	Next Generation Sunshine State Standards
NMSQT	National Merit Scholarship Qualifying Test
NRT	Norm-Referenced Test
NSLP	National School Lunch Program
OoA	Office of Academics
OCA	Office of the Chief Auditor
OCFO	Office of the Chief Fire Official
OCF	Office of Capital Programs
OPEB	Other Post-Employment Benefits
OSPA	Office of School Performance and Accountability
PA	Public Announcement
PCG	Public Consulting Group
PE	Physical Education
PECO	Public Education Capital Outlay
PERT	Postsecondary Education Readiness Test
PK	Pre-Kindergarten
PLC	Professional Learning Communities
PMOR	Project Management Owner's Representative
PMOT	Project Management Oversight Team
PPE	Personal Protection Equipment
PPFAM	Prior Period Funding Adjustment Millage
PPO	Physical Plant Operations
PREPaRE	Prevent Reaffirm Evaluate Provide and Respond Examine
PSAP	Public Safety Access Point
PSAT	Preliminary Scholastic Assessment Test
PSFE	Public School Facilities Element
QSCB	Qualified School Construction Bonds
RANs	Revenue Application Notes
RFP	Request for Proposal
RLE	Required Local Effort
RN	Registered Nurse
ROTC	Reserve Officers Training Corps
RtI	Response to Intervention
RUMERTIME	Recognize Understand Manage Express and Reflect on Thoughts Interaction Mindset and Emotions
SAC	School Advisory Council
SACS	Southern Association of Colleges and Schools
SAF	School Advisory Forum
SAFR	Superintendent's Annual Financial Report
SAI	Supplemental Academic Instruction
SAP	Systems, Applications and Products
SAT	Scholastic Assessment Test
SAVE	Students Against Violence Everywhere
SB	Senate Bill
SBA	State Board of Administration



LIST OF ACRONYMS

SBBC	School Board of Broward County
SC&D	School Climate & Discipline
SEAS	Student Enrichment through the Arts
SEDNET	Students with Emotional/Behavioral Disabilities Network
SERV	School Emergency Response to Violence
SES	Socio-Economic Status
SES	Supplemental Education Services
SESIR	School Environmental Safety Incident Report
SI	Speech Impaired
SIM	Strategic Initiative Management
SIP	School Improvement Plan
SIS	Student Information System
SIU	Special Investigative Unit
SMART	Safety, Music and Arts, Athletics, Renovations and Technology
SNAP	Supplemental Nutrition Assistance Program
SOH	Save Our Homes
SPE	Single Point of Entry
SREF	State Requirements for Educational Facilities
SRO	School Resource Officer
SSAE	Statement on Standards for Attestation Engagements
SSEP	Security and Emergency Preparedness
SSO	Safe-school officer
SSOS	Student Success Opportunity Schools
SSRA	School Security Risk Assessment
STA	Student Threat Assessment
STARS	Student Focus – Teaching Excellence – Accountability Respect Safety
STEAM	Science, Technology, Engineering, Arts and Mathematics
STEM	Science, Technology, Engineering and Mathematics
STOPS	Staff, Teachers, Organizations, Parents & Students
SY	School Year
TAZ	Traffic Analysis Zone
TERMS	Total Education Resource Management System
TF-CBT	Trauma Focus – Cognitive Behavior
TIF	Teacher Incentive Fund
TLC	Teaching & Learning Communities
ToT	Training of Trainer
TRIM	Truth in Millage
TSA	Tax Shelter Annuity
TSSSA	Turnaround School Supplemental Services Allocation
UFTE	Unweighted Full-Time Equivalent
USDA	United States Department of Agriculture
USDOE	United States Department of Education
USDOJ	United States Department of Justice
VoIP	Voice Over Internet Phone
VPK	Voluntary Pre-Kindergarten
WAN	Wide Area Network
WDIS	Workforce Development Information System
WFE	Workforce Education
WFTE	Weighted Full-time Equivalent

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

